

**Lane County
School District 4J**

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www.4j.lane.edu



**Budget Document &
Superintendent's Message**

Adopted 2017–2018



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Executive Summary

Introduction

Welcome!

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

The following document contains the 2017-18 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 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 and a summary of the 2017-18 budget.

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

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.

Executive Summary

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

Superintendent's Budget Message

June 2017

Budget Committee Members and the Eugene 4J Community,

I am pleased to present the adopted budget for the 2017-18 fiscal year. In late 2015 and throughout 2016, a strategic visioning and planning process (4J Vision 20/20) engaged community members, parents, students, and staff to develop a roadmap for the next few years. The adopted budget was prepared consistent with the vision and goals of this process.

Vision: Every student connected to community and empowered to succeed.

Goal I: Educational Excellence with Equitable Access and Outcomes for Every Student

Goal II: Multiple Pathways to Student Success

Goal III: Communication and Connection with Community

Goal IV: Diverse World-Class Workforce

Goal V: Stable, Sustainable Stewardship

Statewide, Oregon school districts are facing difficult service delivery options. The Legislature has not yet settled on the level of funding they will provide over the next two years, and the proposed federal budget does not provide an increase in funding for many education areas. However, with prudent management and leadership from the Eugene 4J School Board in setting aside reserves from one-time funding sources, the District will budget a full academic year in 2017-18 for the second year in a row. While a full academic year should be a minimum that we never fall below, that has not been the reality in recent years. In addition, I am proposing some moderate investments in 2017-18 and realigning existing resources to meet our highest needs.

The adopted budget is designed to strengthen the foundation of educational services for students and provide stability for future years. The adopted budget:

- Provides a full school year, the first since 2008–09 (a full school year was calendared in 2016–17, but was impacted by hazardous weather)
- Holds the line on class sizes, keeping staffing ratios steady with increasing enrollment and setting aside resources to balance the most oversized classrooms in the fall
- Supports full schedules for 10th grade students
- Increases counseling support at elementary schools
- Bolsters language immersion offerings with a new Chinese immersion program in the Churchill region and increased staffing for the Spanish and Japanese immersion programs in the North region
- Maintains music and physical education specialist instruction time and teacher prep time at every elementary school
- Plans ahead to balance growing costs and projected deficits in future years and makes a number of other targeted investments to support student learning.

Executive Summary

The following table highlights the additional investments or budgetary changes:

Goal	Objective	Strategy	2017-18
Educational Excellence with Equitable Access	Support student learning with rigorous, relevant, consistent curriculum and clear expectations for teaching and learning Provide instructional supports and systems to meet the needs of all students	Implementation materials for elementary math and reading curricula.	\$441,000
		Extend Special programs at Fox Hollow; previously a joint- effort with Lane Educational Services District	\$191,000 1.5 FTE
		Implement full schedules for 10 th graders	\$467,000 4.5 FTE
		Increase counseling time in six elementary schools by realigning centralized educational supports.	\$0 2.6 FTE
		BEST after school program support; realign resources	\$109,000
Multiple Pathways to Student Success	Provide rigorous academic programs in both neighborhood and alternative schools	Additional program staffing for Spanish and Japanese immersion programs at Kelly Middle School and North Eugene High School.	\$120,000 1.15 FTE
		Implement Chinese immersion program for Kinder and grade 1	\$244,000 2.2 FTE
	Provide equitable educational opportunities at all comprehensive secondary schools	Visioning process for the North Eugene region	\$40,000
	Provide strong and varied career and technical education programs	Estimated funding for the High School Graduation and College and Career Readiness ACT (Measure 98)	\$4,190,000
	Support student engagement in alternative educational settings	Staff support for in-house GED program	\$104,000 1.0 FTE
Stable, Sustainable Stewardship	Allocate resources in an equitable manner to meet every student's needs	Maintain licensed staff ratios to meet enrollment growth	\$758,000 7.3 FTE
		Increase contingency to 3% from 2%	\$1,737,000
	Develop a sustainable budget aligned to district goals, strategies, and objectives	Restore ending fund balance to the Board policy level of 5%, up from 4.75% in 2016-17.	\$430,000
		Provide safe, secure, sustainable learning spaces that meet educational needs	Invest in 5 vans to support special education routes rather than higher cost yellow buses
	Optimize technology to meet instructional and operational needs	Administrators in elementary schools with the largest populations or multiple programs	\$ 205,000 1.5 FTE
		Invest in system maintenance, new telephone system, and mobile device management	\$187,000

Executive Summary

The adopted budget totals \$192.2 million General Fund and \$391.7 million Total Funds with tax rates of \$4.7485 for general purpose, \$1.50 for local option and \$23.8 million for debt service. This represents a 7.2% increase in GF and 3.3% increase for Total Funds.

With nearly 85% of the General Fund budget dedicated to personnel services, the budget is significantly influenced by the cost of labor agreements and the Public Employees Retirement System. The adopted budget includes \$0.5 million increase for the current OSEA agreement, but does not yet include an estimate for new EEA and administrator agreements as negotiations will occur later this year. The PERS rate is established every other year, and for 2017-18, is expected to increase by 4.86% or over \$4.0 million General Fund.

School districts must complete their budgets before state funding is finalized. Based on a conservative estimate of state funding, this budget plan dips into reserves to maintain stability and make targeted investments to support student learning. As discussed in further detail with the Budget Committee, Board and later in this document, the adopted budget assumes a State School Fund appropriation level of \$7.8 Billion as proposed by the Oregon Legislature Co-Chairs of the Joint Committee on Ways and Means. If the state legislature approves a higher level of school funding, the district will be able to reduce deficit spending and make additional targeted investments in the educational foundation—a State School Fund level of \$8.2 billion or more could result in an additional \$8 million or more for this district.

If additional resources become available, I will bring recommendations to the Board in a supplemental budget proposing to restore and enhance services consistent with the 4J Vision 20/20 strategic plan in the following areas:

- ✓ Increased elementary counseling time and behavioral supports
- ✓ Continue curriculum adoptions to align to state standards
- ✓ Reduce class size as appropriate through a targeted approach
- ✓ Plan for life-cycle replacements and deferred maintenance and critical assets

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.

Sincerely,



Dr. Gustavo Balderas
Superintendent

Executive Summary

Summary of the 2017-18 Budget

Economic Climate

The District's General Fund revenue relies heavily on the State School Fund formula, two-thirds of which is appropriated by the Oregon State Legislature; therefore it is important to consider the State's economic picture as a backdrop to the District's annual budget. The February 2017 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 outperform the typical state, even as growth rates have slowed since last summer. Regional job gains continue to be more than enough to keep pace with a growing population, and all parts of the state are seeing growth. In fact, rural Oregon is adding jobs at a stronger pace than the nation overall. While federal policy uncertainty is not weighing on the outlook today, the range of possible outcomes is large. The most-discussed options generally fall into two camps when estimating their impact on Oregon. Some, like tax cuts, deregulation and infrastructure spending are likely to impact Oregon to the same degree as most states. However, other possible policies like rolling back the Medicaid expansion, worsening trade relations and federal land policy changes are likely to have an outsized impact in Oregon relative to the typical state.

Budget Overview

Even though Oregon's economy continues to recover and stabilize, the current Co-Chairs' budget framework for 2017-19 describes a level of funding that will actually be moving backward on investments in K-12 and higher education, health care, and critical human services. It notes the cause of the deficit in Oregon's budget as a fundamental imbalance in our state – not by one-off or short-term factors – but a structural deficit caused by choices the state made decades ago, including Measures 5 and 50. In addition, the Co-Chairs' budget framework notes that the challenges faced in the current budget are expected to get worse in the upcoming biennium. This includes potential losses in federal funding if state cuts trigger a reduction in federal matching funds or if Congress and the new administration reduces federal funding for the states.

The District developed the 2017-18 adopted budget using the Co-Chairs' \$7.8 billion state school fund appropriation level for the 2017-19 biennium. As this budget will be published before the state finalizes the state school appropriation, should new funding information become available, it will be presented to the Board for action through a supplemental budget.

Given the uncertainties at the state level and the fact that state funding is a large portion of the District's revenue sources, the 2017-18 adopted budget includes increased reserves, contingency and unappropriated ending fund balance. As described in the May 2017 five-year forecast, the District is functioning at an operating deficit. We are able to continue operations without making deep cuts because of one-time funds that are available to fill the operating gap.

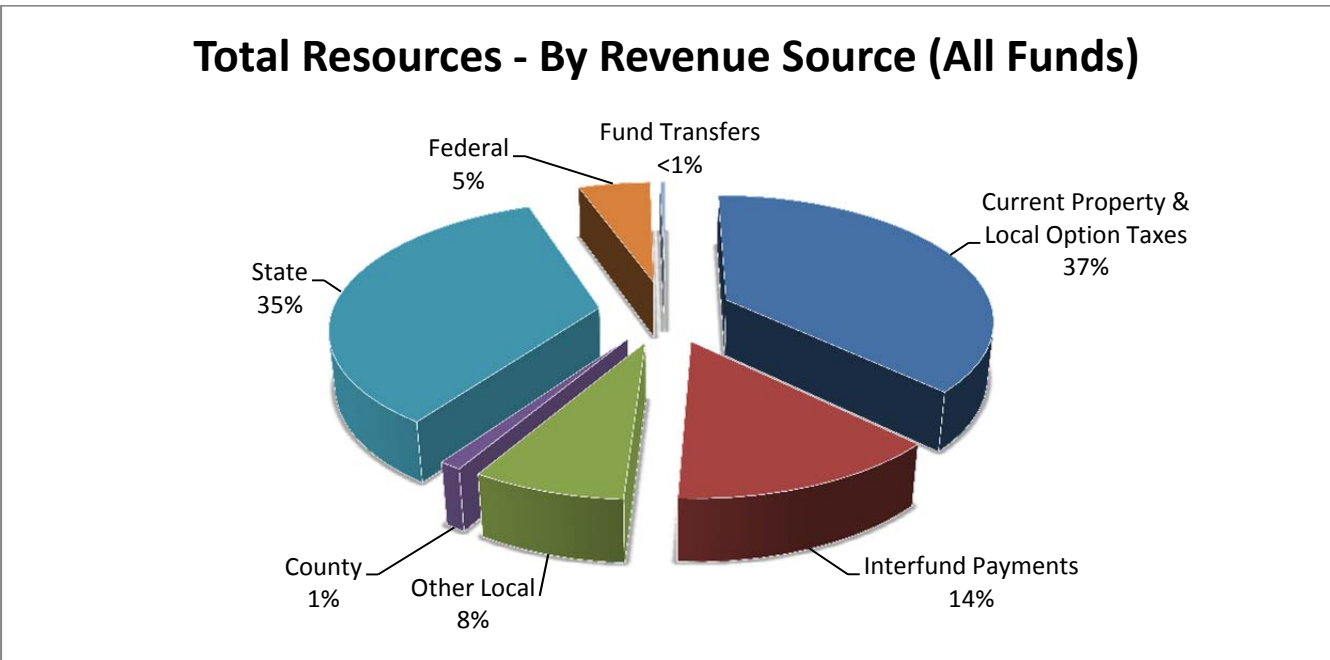
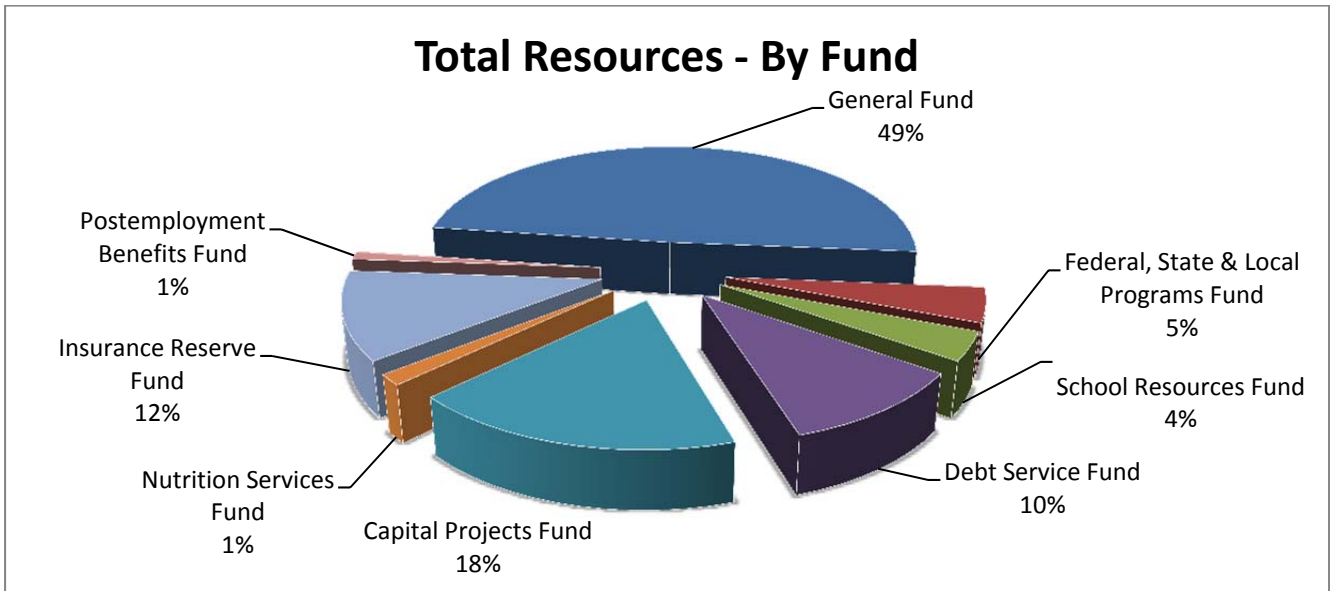
The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2017-18 enrollment is 16,415 students (headcount; excluding enrollment in alternative programs and charter schools),

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which is an increase of 85 students from October 2016 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 2017-18 budget totals \$391.7 million for all funds (see the Financial Plan section for more details).

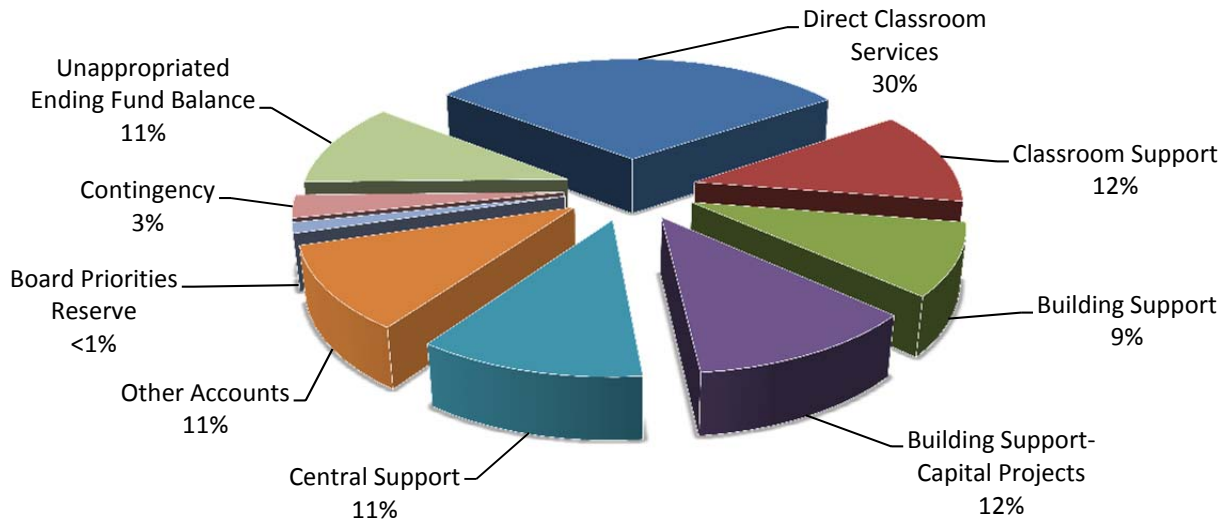


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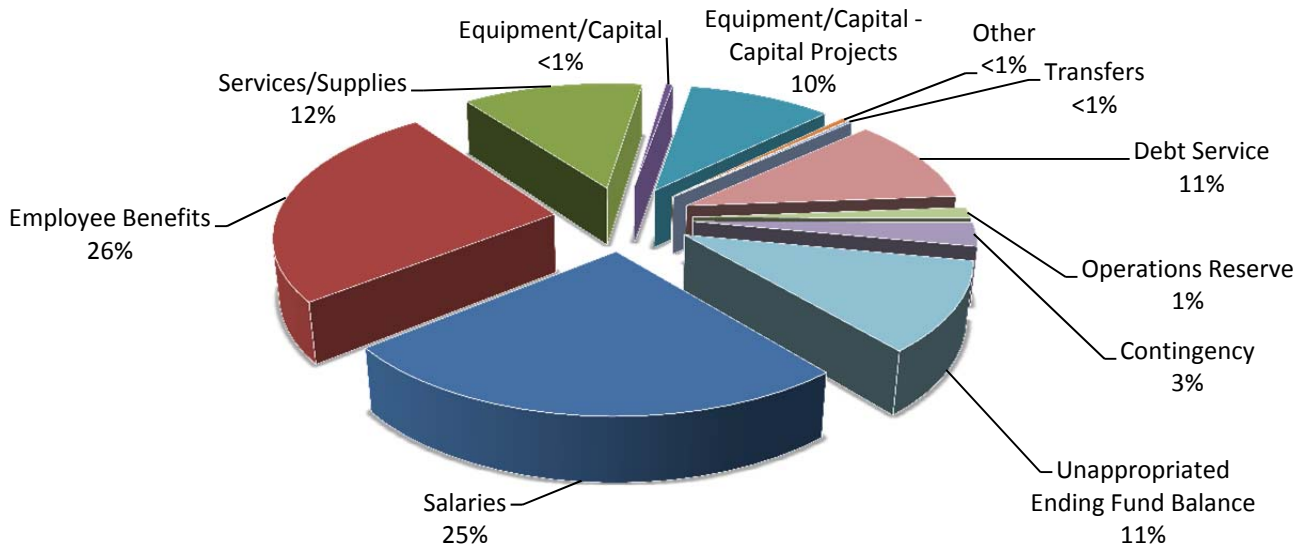
Requirements

Budget requirements for all funds in various program areas include salaries, payroll-related costs such as pension payments and health insurance, supplies and materials, equipment, bond-funded projects, and debt service payments (see the Financial Plan section for more details). Approval of 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.

Total Requirements - By Program Area (All Funds)



Total Requirements - By Object (All Funds)



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Fund Overviews

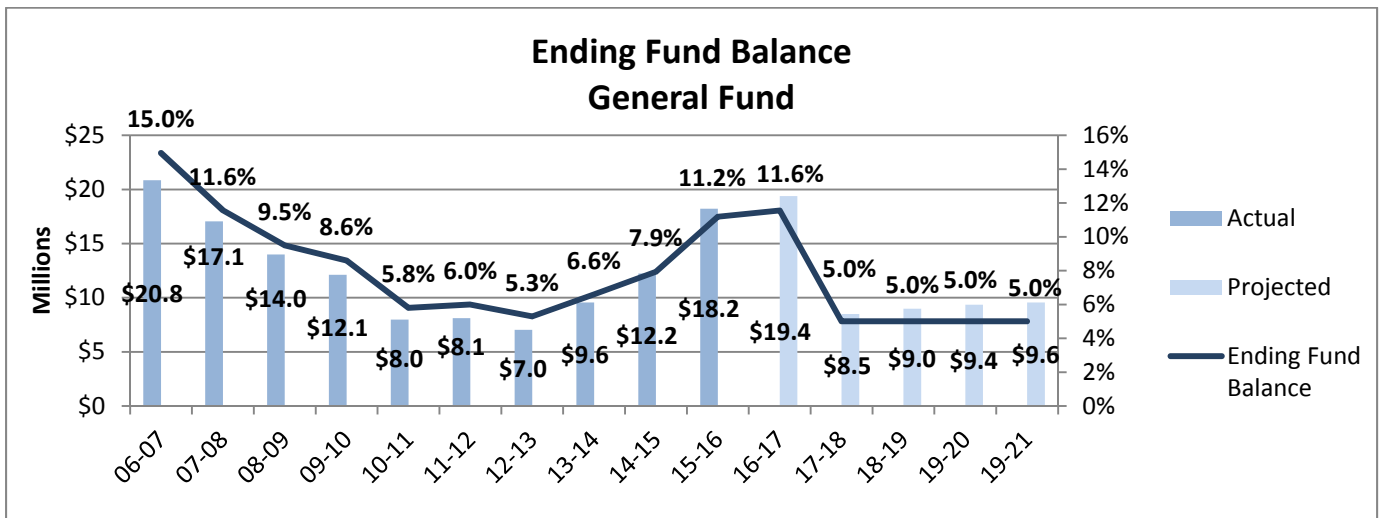
General Fund

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 89.6% 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 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, 2017, the ending fund balance is projected to be 11.6% of annual operating revenues, and is forecast to end 2017-18 at 5.0% with an additional \$5.3 million Operations Reserve dedicated to addressing future operating deficits.

The graph below shows historical and projected ending fund balances in the General Fund, representing cash reserves remaining at the end of the fiscal year. Balances reflect additional revenues collected during the year, unexpended budget appropriations, and planned savings held in the unappropriated ending fund balance (UEFB). Board Policy DI, Accounting and Financial Policy 5d through 5f describes the policies regarding minimum ending fund balance. See the “District Policies and Practices” section in Building the Budget for this policy.



School Resources Fund

This fund accounts for the money schools receive from students, private organizations, and parent groups for purposes such as special school projects, field trips, and various student activities. Also included in this fund is the Special Purpose Reserve. Schools and departments that don’t spend their entire General Fund budget in the

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current fiscal year can carry these savings forward to the next year to pay for additional staffing, special projects, and other expenditures.

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 2017-18 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 weighted 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 2017-18. In this environment we face several risks. There is a possibility that actual 2017-18 enrollment levels could be lower than the enrollment projection used to calculate the District’s 2017-18 ADMw, resulting in a potential 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. As a result, 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 a statewide SSF appropriation of \$7.8 billion provided for the 2017-19 biennium by the Oregon Legislative Co-Chairs’ of the Joint Committee on Ways and Means budget recommendation. 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. The Oregon Department of Education (ODE) estimates for both of these resources will change throughout the year, and final payments for 2017-18 will not be known until May of 2019.

State Property Tax Collections

The budget has been built based on projected assessed and real market values for district property and estimated collection rates. For local property tax calculations, the District’s budget assumes 3.0% growth per year and a tax collection rate of 94.5%. The local factors are based on our review of historic trends. Any significant variance in actual property tax collections in the district and 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 levy. 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 2017-18, the budget assumes that assessed values will increase by 2%, while real market values are expected to grow. Compression losses from the application of Measure 5 educational tax limitations are expected to level out. Changes in collection rates may also affect receipts. Should actual collections vary from our assumptions the budget will be affected – this may be a positive or negative variance.

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Education Service District (ESD) Services and Funding

Local ESD's receive state funding based on the enrollment numbers of member districts. ESD use of these funds – flow through to districts and provision of services – is determined by vote of local member districts. A portion of state funding related to the District's enrollment will flow through Lane ESD to the District. As noted previously, changes in enrollment and state funding may impact this revenue stream.

Teacher Experience

A portion of the SSF allocation is adjusted for each year the District average teacher experience is more or less than the statewide average teacher experience. Our assumption for the 2017-18 budget is that District average teacher experience will be 0.36 years 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)

District PERS rates have increased by 4.9% in the 2017-19 biennium with an estimated increased cost to the District of over \$4.0 million per year for the 2017-19 biennium.

Staffing Costs

Economic terms and benefits for staff members represented by the Oregon School Employee Association (OSEA) have been defined for 2017-18. The District is in negotiations with the Eugene Education Association (EEA) for the next contract period beginning in 2017-18. Negotiations between the District and the 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 is expected to generate a loss in 2017-18. A transfer from the General Fund to the Nutrition Services Fund in the amount of \$170,000 has been budgeted to fund uncollectable student meal account balances, support meal programs at several locations, and to fund a potential 2017-18 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 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 formerly supported by the 2011 bond measure have been shifted back to the General Fund in the 2017-18 budget at a cost of approximately \$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 the Insurance Reserve Fund in the Financial Plan section.

Ending Fund Balance, 2016-17

The District has projected the ending fund balance for 2016-17 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 2017-18 District operations.

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About Our District

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About Our District

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 16,400 students in 19 elementary schools, eight middle schools, four high schools and two specialized high school programs. In addition, about 350 students attend alternative programs, and approximately 850 students currently attend five charter schools located in the District.

Population

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

July 1	City of Eugene	Percent Change	Lane County	Percent Change	State of Oregon	Percent Change
2016	165,885	1.48%	365,940	1.05%	4,076,350	1.56%
2015	163,460	1.67	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

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

About Our District

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 2016-17 for Eugene School District 4J.

Taxpayer Name	Tax Amount
Comcast Corporation	\$ 24,443,278
Valley River Center	2,032,730
Peace Health	1,353,036
Symantec Corporation	1,030,978
McKay Investment Company LLC	983,624
CenturyLink	925,860
Chase Village LLC	745,706
Northwest Natural Gas Co	706,211
Shepard Investment Group LLC	676,988
ACC OP LLC Garden Avenue	668,711

Source: Lane County Department of Assessment and Taxation

The table below shows the top ten employers in Lane County in 2015.

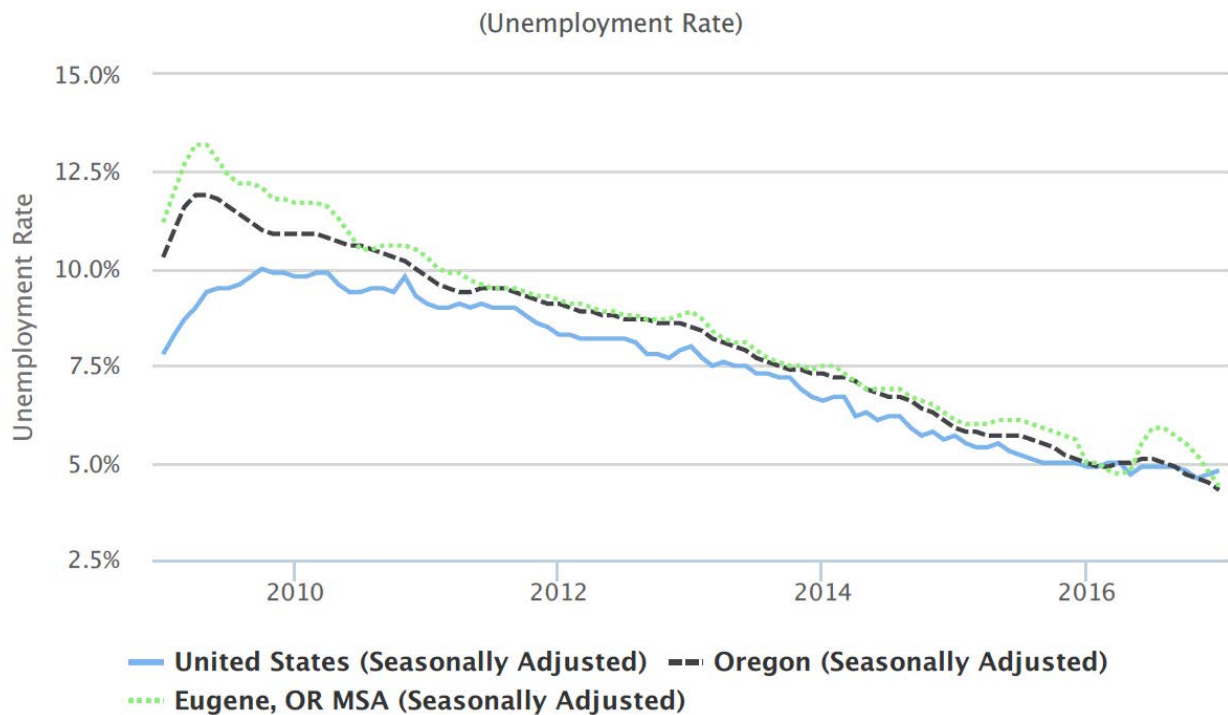
Name	Industry	# of Employees
Peace Health Corp	Healthcare	5,500
University of Oregon	Education	5,406
U.S. Government	Government	1,528
City of Eugene	Government	1,408
Springfield School District	Education	1,283
Lane County Government	Government	1,279
Eugene 4J School District	Education	1,163
Lane Community College	Education	1,009
McKenzie-Willamette Medical Ctr	Healthcare	895
Royal Caribbean	Leisure	890

Source: Lane County 2016-17 Adopted Budget, Overview

The Oregon Employment Department reported that Oregon's seasonally adjusted unemployment rate was 4.3% in January 2017, which is 0.5% lower than the national rate. In addition, the Eugene-Springfield metropolitan statistical area (MSA) unemployment rate as of January 2017 was 4.4%, 0.1% greater 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 slowing growth in taxable property values in the District following a slight economic uptick. 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 ⁽¹⁾	AV Growth
2016-17	\$ 25,461,783,833	3.78 %	\$ 14,268,248,108	2.87 %
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

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

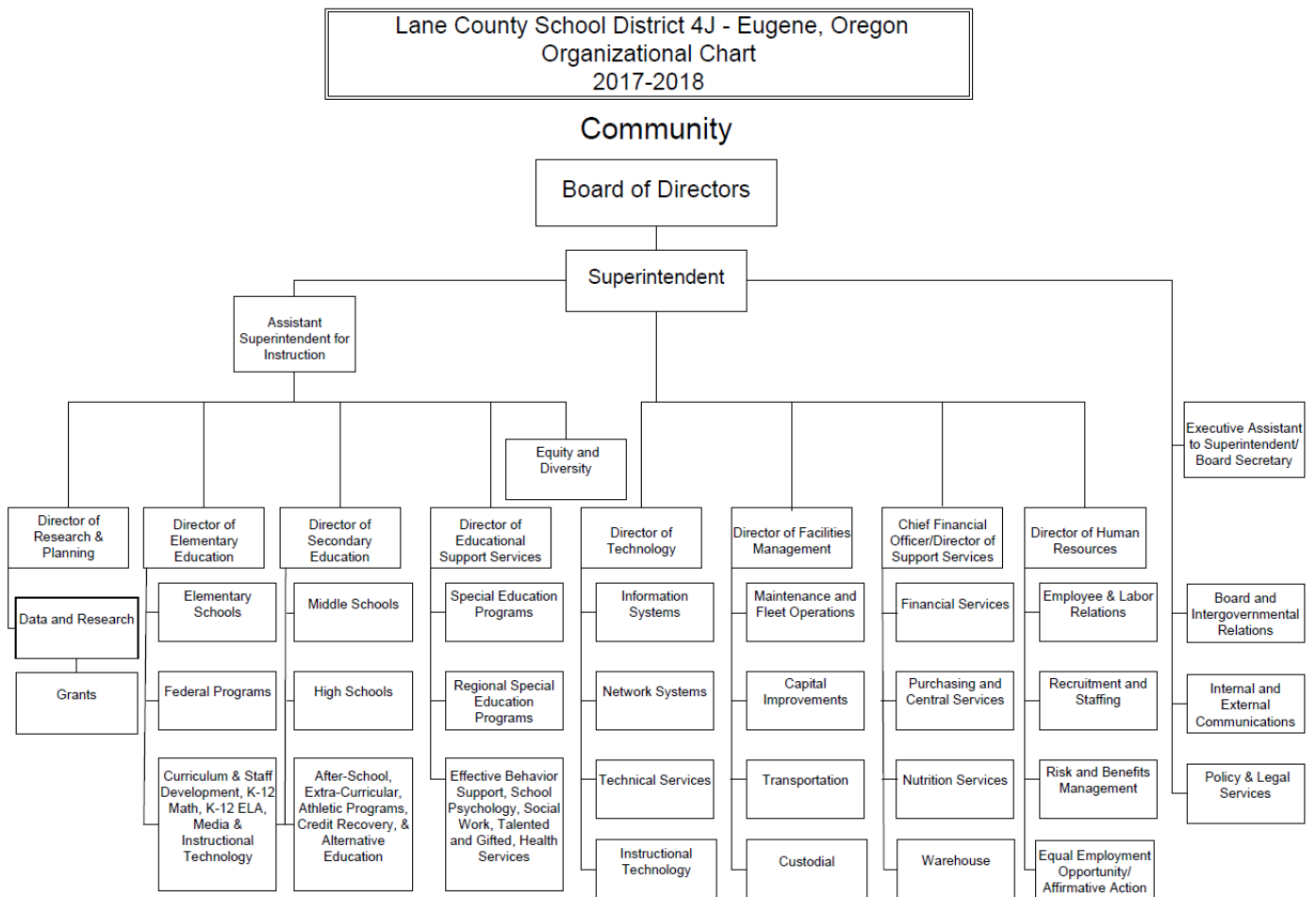
Source: Lane and Linn County Departments of Assessment and Taxation

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

About Our District

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.

District Organizational Chart



About Our District

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
Evangeline Sundgrenz, Committee Chair
Dan Williams
Jennifer Winters

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, 2019
July 1, 2013 to June 30, 2019
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

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, student services department, 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 Student Services Department: 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

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

Director of Technology: Steve Menachemson

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

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

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.

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 Student 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 five language immersion programs. While four of these immersion programs are separate elementary schools, our new Chinese Immersion program will initially be housed with the Family School. As the Chinese Immersion program expands with one grade added in each successive year, additional classroom space will need to be located for this program. 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 ¹		Average Class Size ¹	
2017-18	455.00	30.4	17.25	22.1	27.3	Not available	
2016-17	467.75	27.1	17.50	24.0	27.4	23.7	25.9
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		30.0	

¹ 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

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 ¹		Average Class Size ¹	
2017-18	436.00	37.5	16.75	23	26.7	Not available	
2016-17	426.00	36.7	16.50	22.3	26.6	24.7	26.6
2015-16	374.00	39.6	14.50	21.2	26.8	25.7	25.8
2014-15	346.00	36.5	13.00	26.6		25.5	
2013-14	390.00	36.1	14.50	26.9		26.5	

¹ 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 ¹		Average Class Size ¹	
2017-18	597.00	40.2	23.00	24.5	26.3	Not available	
2016-17	534.00	38.4	20.75	24.3	26.0	28.3	25.6
2015-16	542.00	38.1	21.25	23.4	25.9	21.8	27.2
2014-15	512.50	38.7	19.00	27.0		26.1	
2013-14	505.50	38.6	19.00	26.6		29.2	

¹ 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

1500 Queens Way, Eugene, OR 97401

Principal: Melissa Ibarra

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 ¹		Average Class Size ¹	
2017-18	461.00	21.3	16.75	24.7	28.1	Not available	
2016-17	452.00	22.6	16.50	25.3	27.9	25.7	25.3
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		27.1	

¹ 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

1150 East 29th Avenue, Eugene, OR 97403

Principal: Wes Flinn

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 ¹		Average Class Size ¹	
2017-18	408.00	31.3	14.75	24.0	27.3	Not available	
2016-17	406.00	28.1	15.25	23.6	27.2	20.3	26.9
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		27.2	

¹ 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

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 ¹		Average Class Size ¹	
2017-18	418.00	56.5	17.25	21.3	24.8	Not available	
2016-17	435.00	52.9	17.50	23.0	25.2	23.0	25.4
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		27.0	

¹ 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 ¹		Average Class Size ¹	
2017-18	341.00	11.6	12.00	25.5	29.0	Not available	
2016-17	340.00	12.5	12.25	25.3	28.3	23.5	28.2
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		27.2	

¹ 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

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 ¹	Average Class Size ¹
2017-18	234.00	27.8	8.75	23.3 27.4	Not available
2016-17	275.00	24.8	10.50	22.0 27.2	28.0 24.0
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	27.5

¹ 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.

Edgewood Elementary

577 East 46th Avenue, Eugene, OR 97405

Principal: Vacant

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 ¹	Average Class Size ¹
2017-18	394.00	22.2	14.75	22.0 27.7	Not available
2016-17	379.00	23.9	14.25	21.6 27.7	29.5 27.1
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	27.7

¹ 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

Edison Elementary

Principal: Scott Marsh

1328 East 22nd Ave., Eugene, OR 97403

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 ¹		Average Class Size ¹	
2017-18	380.00	29.0	14.25	24.0	27.2	Not available	
2016-17	369.00	24.4	13.50	25.2	27.8	30.5	27.1
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		30.5	

¹ 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 and Chinese Immersion Program

Principal: Jennifer Hebard

1155 Crest Drive, Eugene, OR 97405

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.

The new Chinese Language Immersion Program will begin in the 2017–18 school year with kindergarten and first grade and will expand to provide a rigorous K–12 Mandarin Chinese immersion program from kindergarten through high school. It will enable students to be biliterate in Mandarin Chinese and English, to develop strong cross-cultural understanding and appreciation, to utilize higher-level thinking skills, and to become caring and productive global citizens.

Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio ¹		Average Class Size ¹	
2017-18	137.00	38.1	5.50	20.0	26.0	Not available	
2016-17	139.00	28.3	5.50	24.0	25.6	22.5	21.8
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		26.9	

¹ 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

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 ¹		Average Class Size ¹	
2017-18	512.00	28.2	19.25	23.5	27.2	Not available	
2016-17	533.50	28.6	20.00	23.2	27.4	23.0	26.1
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		27.9	

¹ 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 ¹	
2017-18	469.00	54.6	18.75	21.8	25.7	Not available	
2016-17	407.00	47.6	16.25	21.7	25.8	25.7	25.2
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		26.7	

¹ 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

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 ¹		Average Class Size ¹	
2017-18	362.00	39.7	14.50	22.2	25.6	Not available	
2016-17	368.00	44.8	14.50	22.2	26.1	20.3	29.5
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		27.2	

¹ 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 Lane, 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 ¹		Average Class Size ¹	
2017-18	363.00	52.6	14.50	21.3	26.0	Not available	
2016-17	366.00	50.2	14.75	20.9	25.9	24.3	25.5
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		22.6	

¹ 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

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 ¹		Average Class Size ¹	
2017-18	297.00	47.7	12.25	20.8	25.0	Not available	
2016-17	305.25	38.4	12.50	20.0	25.5	24.5	25.1
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		25.1	

¹ 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: Lizette Rodgers

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 ¹		Average Class Size ¹	
2017-18	231.00	30.2	9.00	20.7	26.7	Not available	
2016-17	242.00	31.8	9.00	24.7	27.3	29.0	26.3
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	

¹ 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

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 ¹		Average Class Size ¹	
2017-18	533.50	35.1	20.25	22.7	27.1	Not available	
2016-17	495.75	32.6	18.75	23.1	27.1	29.0	29.4
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	

¹ 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 ¹		Average Class Size ¹	
2017-18	315.00	17.9	11.75	21.5	27.9	Not available	
2016-17	325.00	22.8	12.00	23.2	28.1	29.0	28.2
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	

¹ 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

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: Larry Williams

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
2017-18	393.00	43.0	14.60	26.9	Not available
2016-17	365.00	43.4	13.60	26.8	27.2
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

Cal Young Middle School

Principal: Jericho Dunn

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
2017-18	517.00	23.4	18.00	28.7	Not available
2016-17	477.00	19.5	17.40	29.1	31.8
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

About Our District

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
2017-18	420.00	40.1	16.40	25.6	Not available
2016-17	431.00	40.6	16.40	26.3	25.8
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

Kennedy Middle School

Principal: Morgan Christensen

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
2017-18	363.00	34.3	13.00	27.9	Not available
2016-17	422.00	33.2	15.20	27.8	25.0
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

About Our District

Madison Middle School

Principal: Vacant

875 Wilkes Drive, Eugene, OR 97404

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
2017-18	405.00	33.9	14.80	27.4	Not available
2016-17	417.25	33.4	15.20	27.5	28.3
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

Monroe Middle School

Principal: Mike Johnson

2800 Bailey Lane, Eugene, OR 97401

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
2017-18	543.00	30.3	19.4	28.0	Not available
2016-17	517.25	31.0	18.40	28.1	27.9
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

About Our District

Roosevelt Middle School

Principal: Chris Mitchell

500 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
2017-18	627.00	23.2	21.80	28.8	Not available
2016-17	600.00	20.3	20.80	28.8	31.6
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

Spencer Butte Middle School

Principal: Tasha Katsuda

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
2017-18	437.00	20.9	15.40	28.4	Not available
2016-17	427.00	23.6	15.00	28.5	27.7
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

About Our District

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:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2017-18	1,147.00	34.8	39.75	28.9	Not available
2016-17	1,211.00	35.0	41.50	29.2	26.1
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

About Our District

North Eugene High School

200 Silver Lane, Eugene, OR 97404

Principal: Iton Udosenata

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
2017-18	902.00	45.1	33.25	27.1	Not available
2016-17	882.00	42.6	32.25	27.3	23.6
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

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
2017-18	1,465.00	26.4	49.00	29.9	Not available
2016-17	1,427.00	25.9	47.75	29.9	25.1
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

About Our District

South Eugene High School

400 East 19th Avenue, Eugene, OR 97401

Principal: Andrew Dey

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

Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2017-18	1,469.00	19.0	48.25	30.4	Not available
2016-17	1,490.00	20.8	49.25	30.2	29.8
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

Early College & Career Options (ECCO)

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

Principal: Molly Gillett

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
2017-18	250.00	91.1	10.50	23.8
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

As of 2014-15, ECCO has been program staffed at a 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.

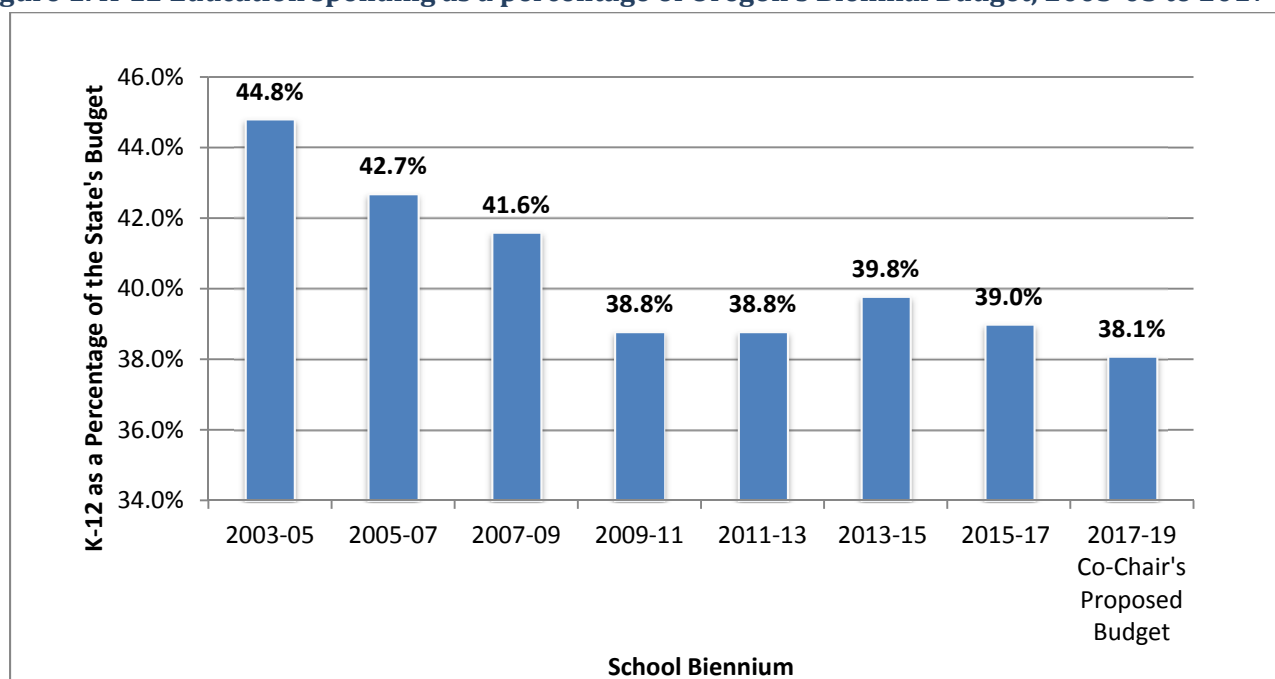
About Our District

History of State Funding

Over the last twelve years, K-12 education's share of the Oregon state budget has fallen from 44.8% to only 38.1% of the 2017-19 Co-Chairs' 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.

Even with the continuing recovery and economic growth of the state, the Joint Ways and Means Committee Co-Chair's budget framework for the 2017-19 biennium describes a level of funding that reduces investments in K-12 and higher education, health care and critical human services. The Co-Chairs' proposed budget sets the K-12 appropriation for the 2017-19 biennium at \$7.8 billion.

Figure 1. K-12 Education spending as a percentage of Oregon's Biennial Budget, 2003-05 to 2017-19



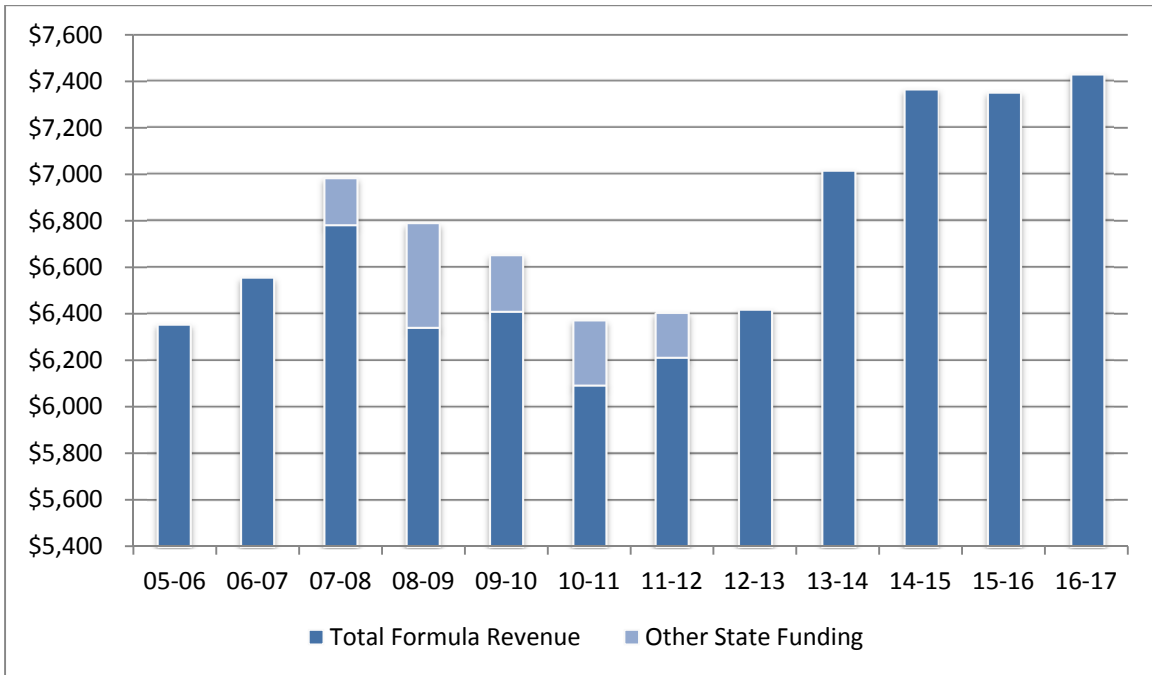
Source: COSA; Oregon Legislative Fiscal Office 2013-15 Legislatively Approved budget; 2015-17 Legislatively Adopted budget; Co-Chair's Budget Framework for 2017-19

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.

Federal sequestration cuts are continuing with reduced funding for programs serving our most needy students and the subsidy payment for 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.

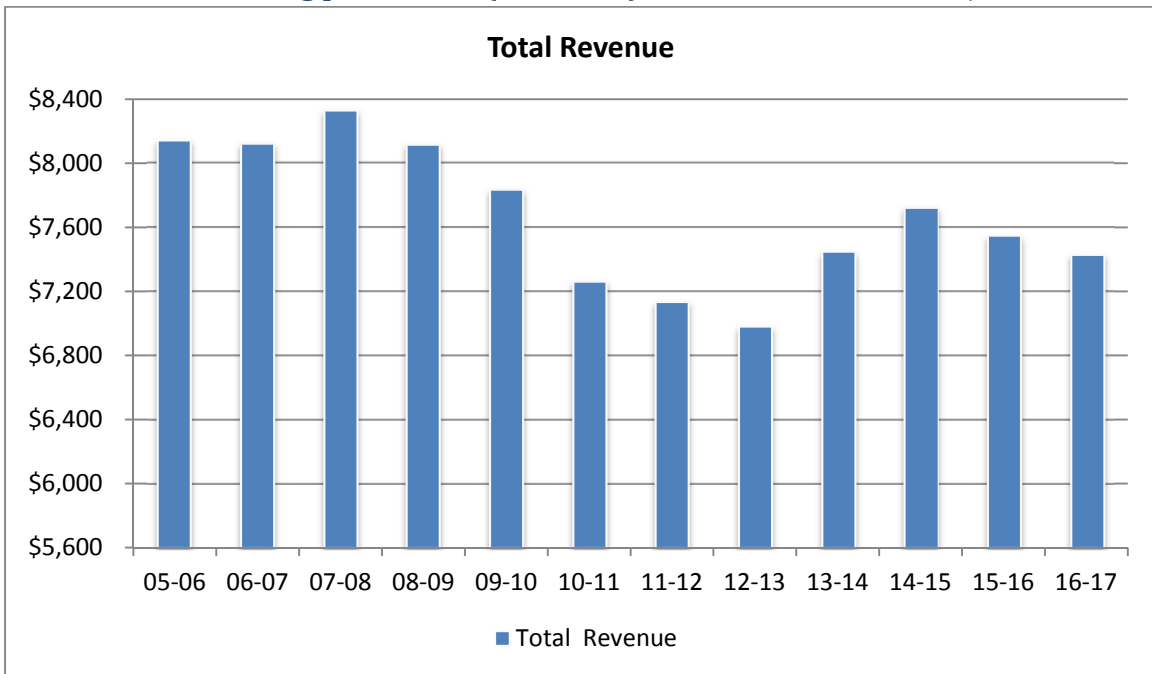
About Our District

Figure 2. State School Funding per student (statewide), 2005-06 to 2016-17



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

Figure 3. State School Funding per student (statewide), 2005-06 to 2016-17, adjusted for inflation



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

About Our District

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

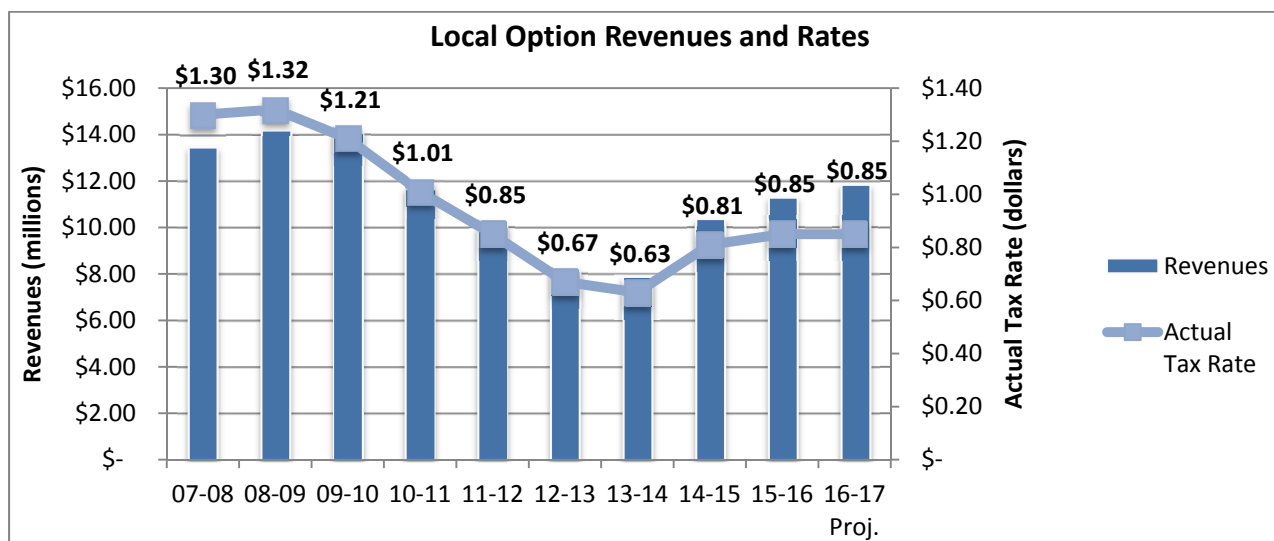
Local Option Levy Revenue

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 2015-16 and is projected to stay flat in 2016-17 at \$0.85 per \$1,000 (\$11.85 million total).

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 ¹

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 ²	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 ³	31,250,000	53,674	20,845	72.0
11/04/2008	Local Option Renewal ⁴	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 ⁵	40,000,000	48,036	15,344	75.8

¹ Lane County voters only.

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

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

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

⁵ 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

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 2015-16 the 4-year graduation rate in the Eugene School District 4J reached 75.0%, 3.1 percentage points higher than in 2013-14, and 0.8% higher than last year. As shown below during 2015-16, among comprehensive schools, only Sheldon increased graduation rates (+0.4%), while South and North decreased in graduation rates (1.4% and 0.4%, respectively). Churchill's graduation rates decreased from 2014-15 to 2015-16 (-6.3%). Overall the district 4-year graduation rate modestly increased (+0.8%) primarily due to substantially increased graduation rates at Eugene Education Options (15.4% increase from 2015 to 2016).

Table 1. 4J High School Four-Year Cohort Graduation Rates – 2013–16

School	2013	2014 (**)	2015	2016
Churchill High School	72.7%	82.7%	87.7%	81.4%
North Eugene High School	61.8%	71.4%	78.3%	77.9%
Sheldon High School	76.6%	85.4%	87.6%	88.0%
South Eugene High School	76.1%	87.0%	90.8%	89.4%
DISTRICT RATE *	64.0%	71.9%	74.2%	75.0%
STATEWIDE RATE*	68.7%	72.0%	73.8%	74.8%

* 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.

Source: cohortmediafile2015-2016 from ODE; <http://www.oregon.gov/ode/reports-and-data/students/Pages/default.aspx>

About Our District

In 2015-2016, the 5-year graduation rate in the Eugene School District 4J reached 78.9%, 2.3 percentage points higher than in 2014-2015. Gains at individual schools (Churchill +3.7%, North +5.7%, Sheldon +0.5%, and South +1.9%), allowed the 4J District graduation rate to rise 2.3% percentage points from 76.6% to 78.9%.

Table 2. 4J High School Five-Year Cohort Graduation Rates – 2013–16

School	2013	2014 (**)	2015	2016
Churchill High School	82.2%	88.6%	88.3%	92.0%
North Eugene High School	83.8%	83.3%	76.7%	82.4%
Sheldon High School	82.3%	85.7%	90.1%	90.6%
South Eugene High School	87.4%	88.6%	92.0%	93.9%
DISTRICT RATE *	74.8%	75.2%	76.6%	78.9%
STATEWIDE RATE*	73.2%	75.9%	76.5%	77.8%

* 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.

Source: cohortmediafile2015-2016 from ODE; <http://www.oregon.gov/ode/reports-and-data/students/Pages/default.aspx>

In 2015-16, the drop-out rate in the Eugene School District 4J was 4.4%, 0.8% percentage points lower than in 2014-15. All regular high school programs in the district noted a slight uptick in the percentage of dropouts (Churchill: +1.3%, North +0.2, Sheldon: +0.2, and South: +0.7), while alternative programs improved.

Table 3. 4J High School Dropout Rates – 2013–16

School	2013 (**)	2014	2015	2016
Churchill High School	1.2%	0.9%	1.5%	2.8%
North Eugene High School	2.3%	2.1%	3.0%	3.2%
Sheldon High School	2.5%	1.9%	1.1%	1.3%
South Eugene High School	1.2%	0.9%	1.0%	1.7%
DISTRICT RATE*	5.8%	3.9%	5.2%	4.4%
STATEWIDE RATE*	4.0%	4.0%	4.3%	3.9%

* 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.

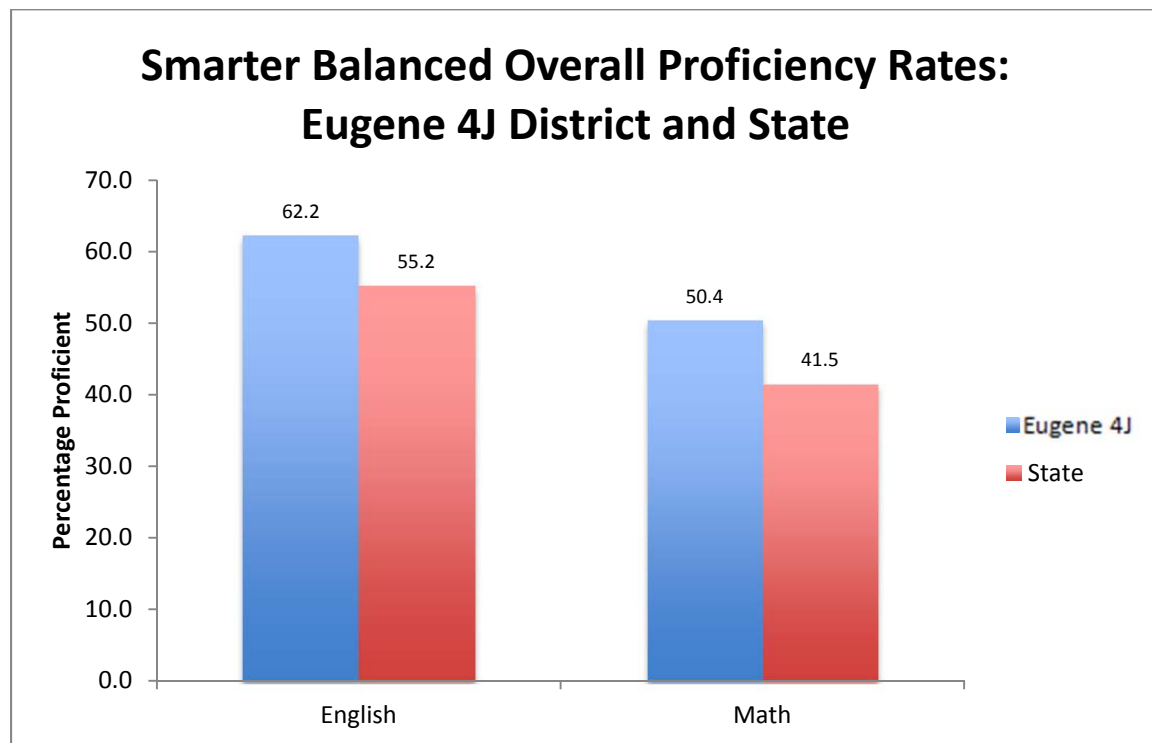
Source: dropoutables2015-2016 from ODE; <http://www.oregon.gov/ode/reports-and-data/students/Pages/default.aspx>

About Our District

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

Results of the 2016 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.

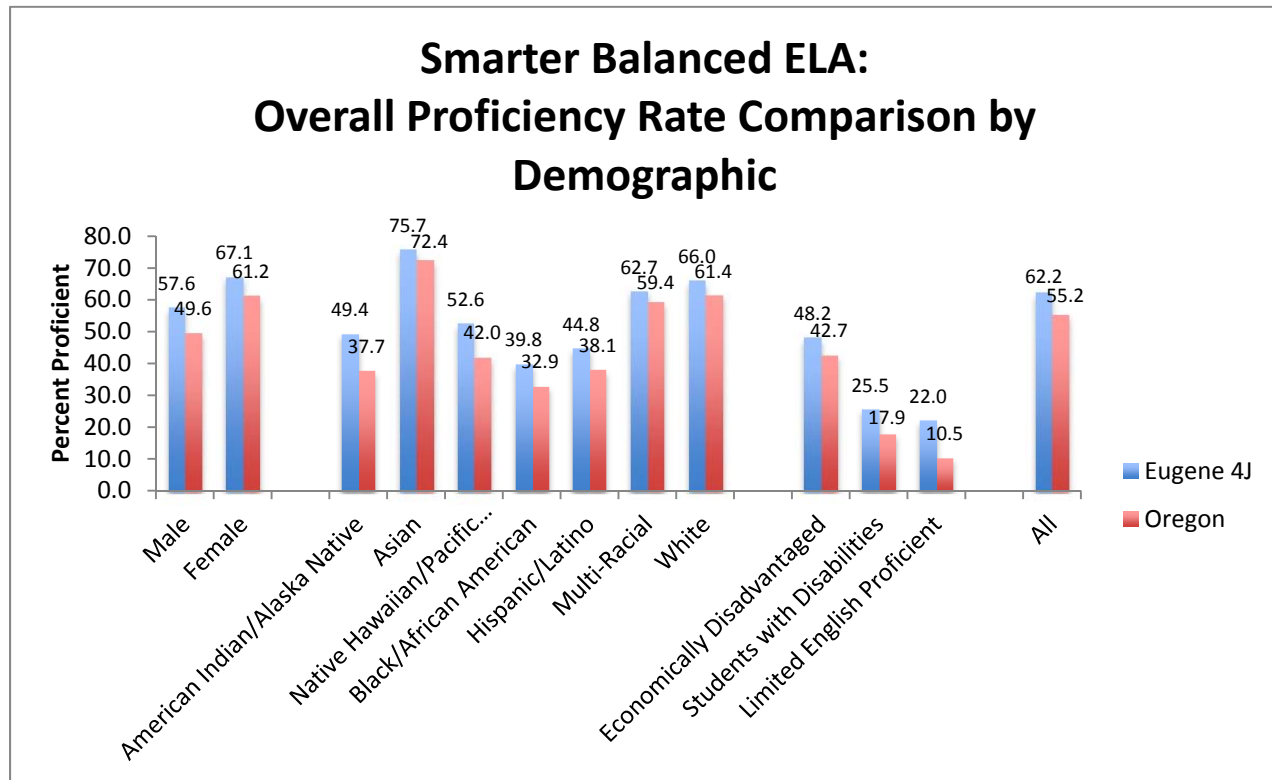
Graph 1. Smarter Balanced Overall Proficiency Rates: Eugene 4J District and State



Source: <https://district.ode.state.or.us/apps/AchvmntDataInsight/default.aspx>

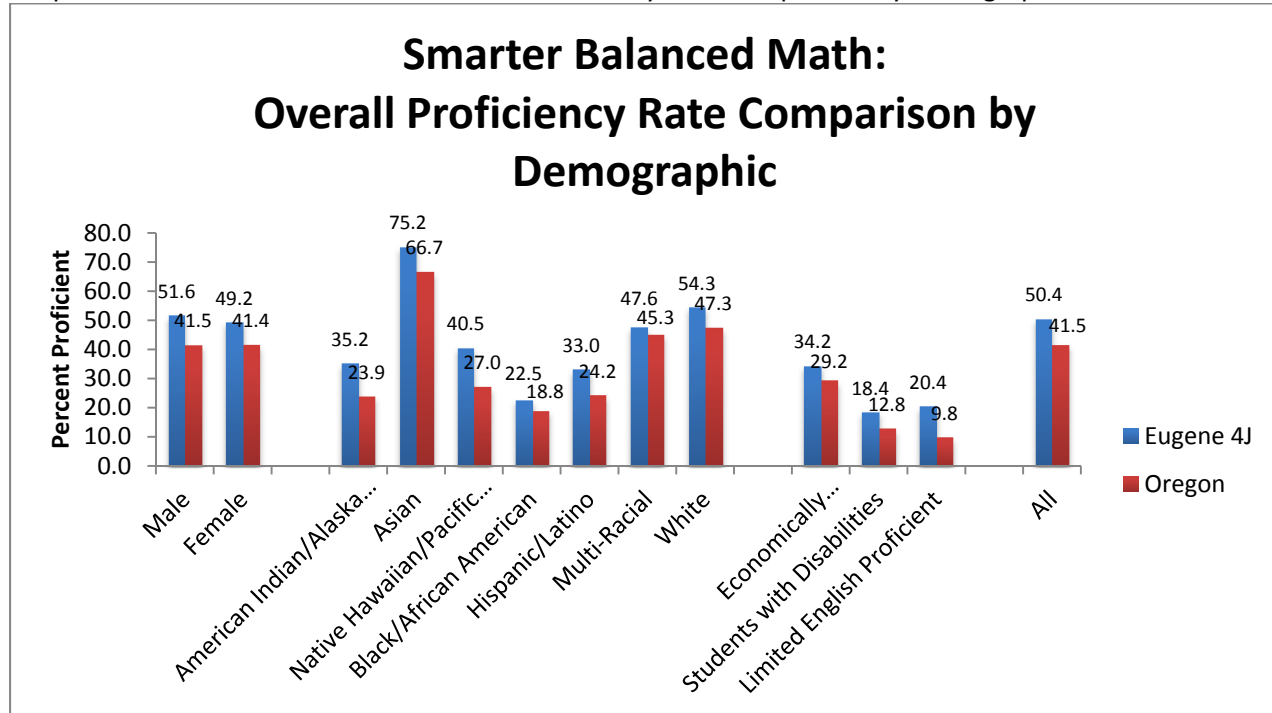
About Our District

Graph 2. Smarter Balanced ELA: Overall Proficiency Rate Comparison by Demographic



Source: <https://district.ode.state.or.us/apps/AchvmtDataInsight/default.aspx>

Graph 3. Smarter Balanced Math: Overall Proficiency Rate Comparison by Demographic



Source: <https://district.ode.state.or.us/apps/AchvmtDataInsight/default.aspx>

About Our District

State Report Card Results 2011–16

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.



Planning for the Future

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Planning for the Future

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

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

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

4J Vision 20/20 Strategic planning process

Overview

Eugene School District 4J is looking to the future with 4J Vision 20/20, a strategic visioning and planning process that engaged the community to develop a roadmap for the next few years. The goal of the process was to develop a shared vision and plan for the future of our schools and the future success of every student. The plan reflects 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 process engaged the community to develop a 3- to 5-year guiding plan for Eugene School District 4J.



Strategic Plan Framework 2016–2021

**VISION: Every student connected to community
and empowered to succeed**

GOAL I: Educational Excellence with Equitable Access and Outcomes for Every Student

GOAL II: Multiple Pathways to Student Success

GOAL III: Communication and Connection with Community

GOAL IV: Diverse World-Class Workforce

GOAL V: Stable, Sustainable Stewardship

Approved: January 11, 2017

Planning for the Future

GOAL I: Educational Excellence with Equitable Access and Outcomes for Every Student

Provide all students with a high-quality, well-rounded educational experience that is rigorous, culturally responsive, healthful and engaging.

Objective 1: Support student learning with rigorous, relevant, consistent curriculum and clear expectations for teaching and learning

Key Tactics:

- Articulate curriculum and coursework between levels.
- Adopt updated curriculum aligned to state standards using an approved process.

Objective 2: Provide instructional supports and systems to meet the needs of all students.

Key Tactics:

- Implement full schedules for 10th graders.
- Develop staff capacity to provide culturally responsive instruction.
- Support grade-level transitions.

Objective 3: Support struggling learners with interventions, resources and training.

Key Tactics:

- Expand multi-tiered system of academic interventions.
- Implement attendance intervention system.
- Strengthen behavioral intervention system.

Objective 4: Streamline assessment system to provide effective, efficient, meaningful assessments to inform instruction and maximize time for learning.

Key Tactics:

- Conduct an audit of currently used assessments and their purpose, parameters, frequency, cost and time impact.
- Develop and undertake an assessment adoption process.
- Align and articulate assessments used across the system, and reduce the number of assessments where possible.
- Provide professional development on assessment use.
- Ensure that working professional learning communities review and interpret data to guide student learning.

Planning for the Future

GOAL II: Multiple Pathways to Student Success

Provide multiple pathways to student success, including instructional and career pathways to engage all students for post-graduate readiness.

Objective 1: Provide rigorous academic programs in both neighborhood and alternative (magnet) schools.

Key Tactics:

- Improve articulation of immersion programs.
- Investigate the potential for expansion of immersion programs.
- Expand accelerated learning opportunities.
- Pilot the expansion of AVID to the elementary level.

Objective 2: Provide equitable educational opportunities at all comprehensive secondary schools.

Key Tactics:

- *Develop a visioning process for the distinct district regions, beginning with the North Eugene region.*
- *Review and potentially recommend changes regarding the current common secondary schedule.*
- *Review the school choice process.*

Objective 3: Provide strong and varied career and technical education programs.

Key Tactics:

- Review existing career and technical education programs.
- Create connections among existing 4J programs.
- Deepen community and industry relationships.
- Connect with city, county, state and other resources to expand opportunities.
- Develop plan to expand and articulate career and technical education programs in all high schools.

Objective 4: Support student engagement in alternative educational settings.

Key Tactics:

- Review alternative education programs and recommend program changes and additions.
- Explore options for providing middle school alternative programs.
- Develop a framework for online learning.

Goal I & II Key Performance Indicators:

- *Graduation & completion rates (4 & 5 year)*
- *40-40-20 progress (postsecondary success indicators)*
- *Suspension & expulsion rates*
- *Attendance data*
- *3rd grade reading*
- *9th grade on track to graduate*
- *Opportunity and achievement gaps in all indicators*

Planning for the Future

GOAL III: Communication and Connection with Community

Foster proactive and positive communication, engagement and partnerships with stakeholders.

Objective 1: Implement a comprehensive communication strategy that provides timely, family centered, two-way communication.

Key Tactics:

- Develop and implement a comprehensive communications plan.
- Develop and implement an annual communications calendar.
- Increase output of timely communication about processes, activities and events.
- Design engagement strategies into major initiatives.
- Expand outreach to under-engaged communities.

Objective 2: Strengthen connections between our schools and our community.

Key Tactics:

- Develop and support partnerships with community organizations and businesses.
- Provide multiple school communication platforms and pathways.
- Provide opportunities for community engagement.

Objective 3: Support active school–family communication and engagement.

Key Tactics:

- Establish a baseline standard for school communications.
- Provide consistent communication resources to schools.
- Provide clear and timely school–family communication.
- Improve customer service to enhance parent experience.

Objective 4: Provide multiple pathways to engagement.

Key Tactics:

- Share important information through multiple channels to meet diverse needs.
- Provide opportunities for two-way communication.
- Increase targeted outreach to under-engaged communities.
- Communicate effectively with families in their home language.

Goal III Key Performance Indicators:

- *Communication output and outcome metrics*
- *Community satisfaction with district communication, engagement and transparency (survey)*
- *Parent satisfaction with school communication, engagement and transparency (survey)*

Planning for the Future

GOAL V: Stable, Sustainable Stewardship

Provide effective, efficient, and equitable stewardship of district resources to best support our instructional mission.

Objective 1: Optimize efficiencies and improve effectiveness.

Key Tactics:

- Audit internal and external systems and recommend improvements.
- Articulate district systems to ensure effectiveness and efficiency.
- Integrate and improve data reporting, automation, and data quality across processes and systems.
- Restructure district departments to provide more efficient support of schools.

Objective 2: Provide transparent, accountable financial management.

Key Tactics:

- Provide comprehensive financial and accountability information that is easy to locate and understand.
- Present budget overview in clear, consistent, plain language that is accessible by a layperson.
- Integrate all sources of income and how those sources are spent within the school district.

Objective 3: Allocate resources in an equitable manner to meet every student's needs.

Key Tactics:

- Review how resources are allocated to schools based on enrollment and needs index.
- Provide resources to reduce class sizes where possible, with attention to student need levels.

Objective 4: Develop a sustainable budget aligned to district goals, strategies and objectives.

Key Tactics:

- Prioritize budget additions and reductions to align with district goals.
- Develop long-range funding plans to reduce class sizes, restore specialists, update curriculum and technology, continue to provide a full school year, and other priorities.
- Utilize master plans and replacement schedules to inform priorities.
- Develop processes to review funded systems, processes and programs and determine whether spending should continue, expand, reduce or halt.
- Maintain appropriate reserve levels.

Objective 5: Provide safe, secure, sustainable learning spaces that meet educational needs.

Key Tactics:

- Complete a demographic study to analyze future student enrollment patterns.
- Update the long-range facilities plan for future construction priorities.
- Seek direction from the board, budget and bond committees on a potential future construction bond.
- Complete construction priorities on-time and on-budget.

Planning for the Future

Objective 6: Optimize technology to meet instructional and operational needs.

Key Tactics:

- Develop a long-range technology plan with a stable and secure platform and standards aligned to curriculum framework.
- Integrate technology into curriculum and instruction in a coherent, articulated manner.
- Promote technology through our organizational structure.
- Expand technology infrastructure to ensure all district sites have equitable access to technology.

Goal V Key Performance Indicators:

- Reserve levels (per board policy)
- Class sizes and staffing ratios
- Access and use of technology devices
- District progress on long-range facilities plan



VISION 20/20 Strategic Planning Process
for Eugene School District 4J

www.4J.lane.edu/4Jvision2020

April 2016



Building the Budget

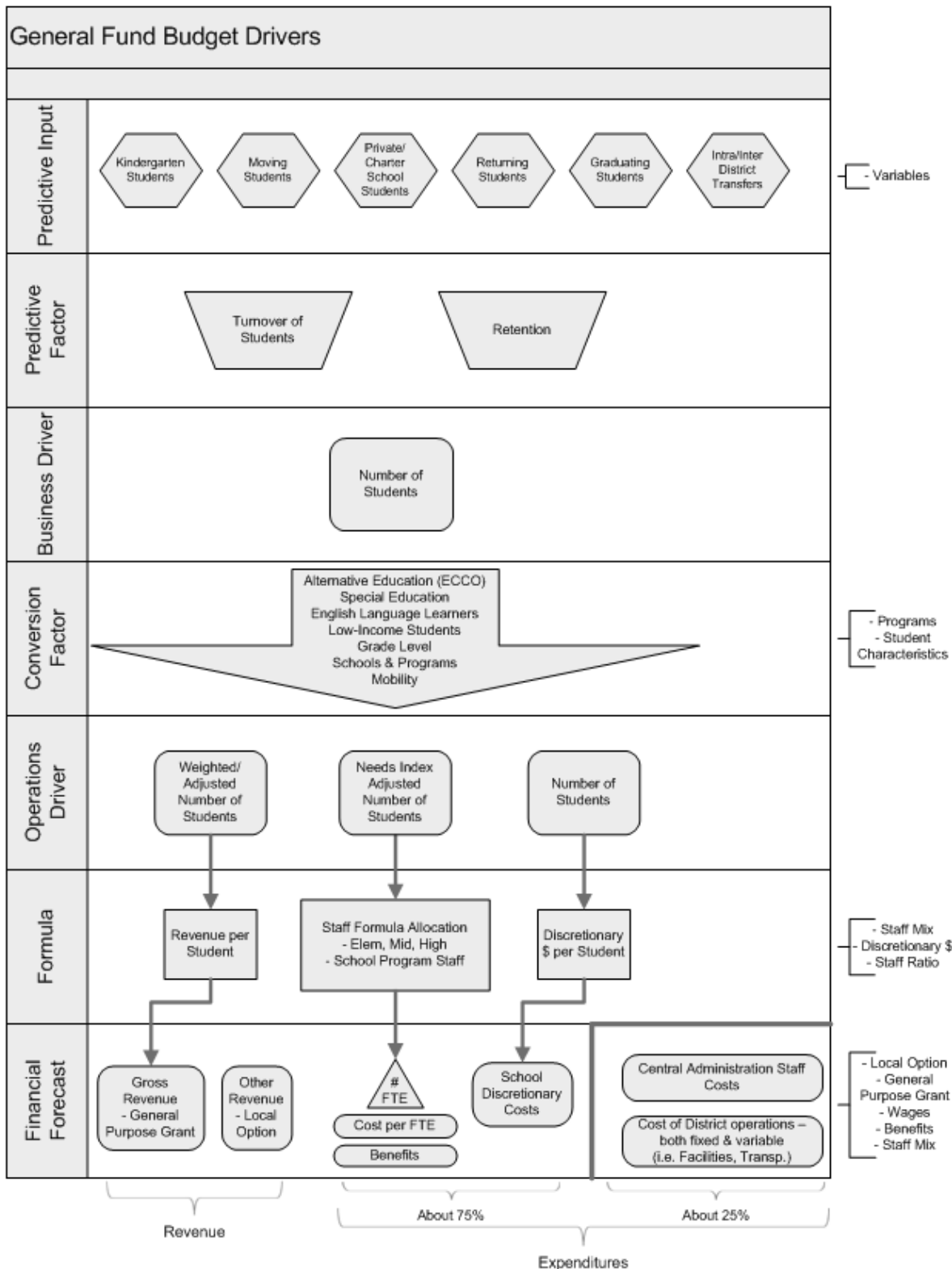
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Building the Budget

Budget Drivers

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



Building the Budget

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

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.

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.

Budget Calendar

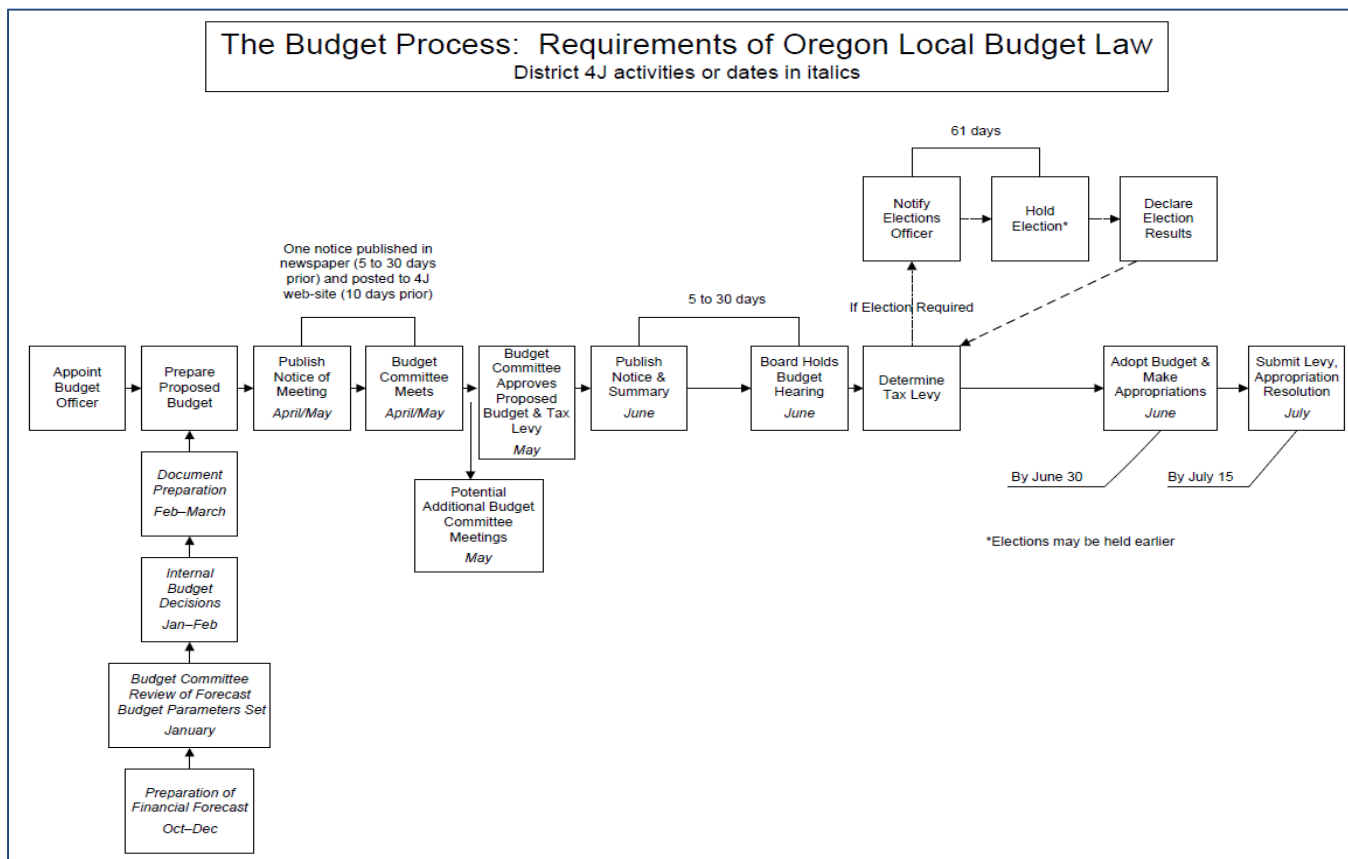
Board meeting: Appoint new Budget Committee members	November 4, 2016
Budget Committee meeting: Presentation of five year financial forecast, introduce new members, elect officers and set meeting schedule	January 23, 2017
Budget Committee meeting: Hold discussion and receive public comment	March 20, 2017
Publish notice of Budget Committee meeting on district's website at least 10 days before the meeting	April 18, 2017
Publish notice of Budget Committee meeting in newspaper 5-30 days before the meeting	April 24, 2017
Budget Committee meeting: Receive Superintendent's 2017-18 budget message and proposed budget, and receive public comment	May 8, 2017
Budget Committee meeting: Hold discussion and receive public comment	May 8, 2017
Budget Committee meeting: Approve Superintendent's 2017-18 proposed budget and declare tax rates and debt service levy	May 22, 2017
Publish notice of budget hearing 5 to 30 days before the hearing	May 24, 2017
Board meeting: Hold budget hearing	June 7, 2017
Board meeting: Enact resolutions to adopt budget, make appropriations, and impose and categorize taxes	June 21, 2017
Submit tax certification documents to assessor	July 7, 2017
Submit copy of complete budget document to county clerk	September 15, 2017

Building the Budget

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

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.

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

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

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

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

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

(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

- 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

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

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 on the Joint Committee on Ways and Means Co-Chairs’ budget with the assumption that the state K-12 appropriation for the 2017-19 biennium will be \$7.8 billion. As this is the first year of the biennium, 49% of the estimated K-12 budget to be approved for the 2017-19 biennium will be available.

Funding Source	State Budget	State Budget	\$ Per Pupil (ADMw) (Total Formula Revenue)		
	2015-17 Biennium	2017-19 Biennium	2015-16	2016-17	2017-18
State School Fund	\$7.258 billion (plus \$118 million for 16-17)	\$7.8 billion	\$7,230	\$7,402	\$7,600

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_r) 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

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

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 District develops a preliminary estimate of payments for the coming year for use in the budget development process, and updates this estimate throughout the year.

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 2017-18, growth in assessed value is estimated at 3% over 2016-17 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 2017-18 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 94.5% 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 30% of uncollected prior years’ property taxes will be received in 2017-18.

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.

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 subject to the local option levy. For 2017-18, growth in assessed value is estimated at 2% over 2016-17 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

Building the Budget

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 2017-18 the compression loss is estimated at 42.7% 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 94.5% 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 25% of uncollected prior years’ property taxes will be received in 2017-18.

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.

Total resources are current year taxes, prior year taxes, interest, federal subsidy revenue, and net working capital. 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 2017-18 budget assumes a collection rate of 94.5% (the percent of property taxes collected in Lane County in 2016-17). 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 (3% higher than 2016-17 assessed value) and multiplied by 1,000 to get the dollar tax rate. For 2017-18, the projected tax rate is \$1.5961.

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

Building the Budget

Tax Levy Computation

FINANCIAL SUMMARY - TAX LEVY COMPUTATION

	2016-17 Budget				2017-18 Budget			
	General Fund Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	Debt Service Fund (Outside M. 5 Limits)	All Funds Total ¹	General Fund Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	Debt Service Fund (Outside M. 5 Limits)	All Funds Total ¹
Total Requirements	179,157,264		36,001,195	215,158,459	191,231,721		35,881,688	227,113,409
Total Resources	(115,013,264)		(12,809,865)	(127,823,129)	(126,849,721)		(13,367,724)	(140,217,445)
Revenue Required to Bal.	64,144,000	11,770,000	23,191,330	99,105,330	64,382,000	12,127,000	22,513,964	99,022,964
Loss Due to Constitutional Limit (Compression)	757,000	9,531,000		10,288,000	753,000	9,632,000		10,385,000
Uncollected Tax	3,589,897	658,722	1,297,931	5,546,550	3,747,101	705,804	1,310,337	5,763,242
Estimated Tax Imposed	68,490,897	21,959,722	24,489,261	114,939,880	68,882,101	22,464,804	23,824,301	115,171,206
Total Certified Levy	68,490,897	21,959,722	24,489,261	114,939,880	68,882,101	22,464,804	23,824,301	115,171,206
	2016-17 Actual				2017-18 Projected			
Tax Rate	\$4.7485	\$1.5000	\$1.6152 ⁴	\$7.8637	\$4.7485	\$1.5000	\$1.5961 ³	\$7.8446
Assessed Value (bonds approved before 2001) ²				\$14,268,248,108				
Assessed Value (bonds approved after 2001)				\$14,491,562,025			\$1.5961	\$14,926,308,886

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

² For the purpose of certifying taxes approved by the Budget Committee with the county tax assessor, districts are required to distinguish between bond levies that were approved before or after October 6, 2001. The District no longer has outstanding bonds from levies approved before October 6, 2001.

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

⁴ The increased Debt Service Fund tax rate in 2016-17 is a result of a lower than expected assessed property value increase.

Building the Budget

Tax Rate Comparison

	2013-14	2014-15	2015-16	2016-17	2017-18 Budget
Permanent Tax Rate Operating Levy	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
Local Option Levy	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
Debt Service Levy	\$1.5951 ¹	\$1.5817 ²	\$1.5605	\$1.6152 ³	\$1.5961 ⁴

¹ 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.

² Reflects the issuance of a portion of bonds approved in May 2013.

³ Reflects the issuance of a portion of bonds approved in May 2011 and 2013. The increased debt service levy rate is due to a lower than expected assessed property value increase.

⁴ Reflects the proposed issuance of the remaining bonds approved in May 2011 and 2013.

Other Resources

Other Local Resources

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

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

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

Each district within the ESD receives a portion of available funding based on their projected enrollment. For 2017-18, 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 2017-18, the District expects to receive approximately \$2.7 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 2017-18, the District expects to receive approximately \$0.29 million.

School-Related Receipts

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

Building the Budget

remitted to the District by schools (currently set at 66% of fee collections). For 2017-18, the District expects to receive about \$0.41 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 two schools), and other local reimbursements such as reimbursements from schools' student body funds. These are budgeted based on historic receipt patterns. For 2017-18, the District expects to receive about \$1.62 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 2017-18, the District expects to receive about \$0.20 million in rental revenue.

Grant Administration

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

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

The District's approved indirect rate is applied to all activities in the Federal, State and Local Programs Fund, except when the grant agreement or contractual terms specifically exclude an administrative or indirect charge to the program. Estimated revenue has been calculated based on projected grant resources and the 2016-17 approved indirect rate of 5.7% of direct charges. For 2017-18, the District expects to receive approximately \$0.53 million.

Interfund Transfers

These transactions distribute funds to finance activities in another fund. The 2017-18 budget includes \$0.8 in transfers.

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

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. These resources must also be distributed based on the needs of specific student populations, and 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.

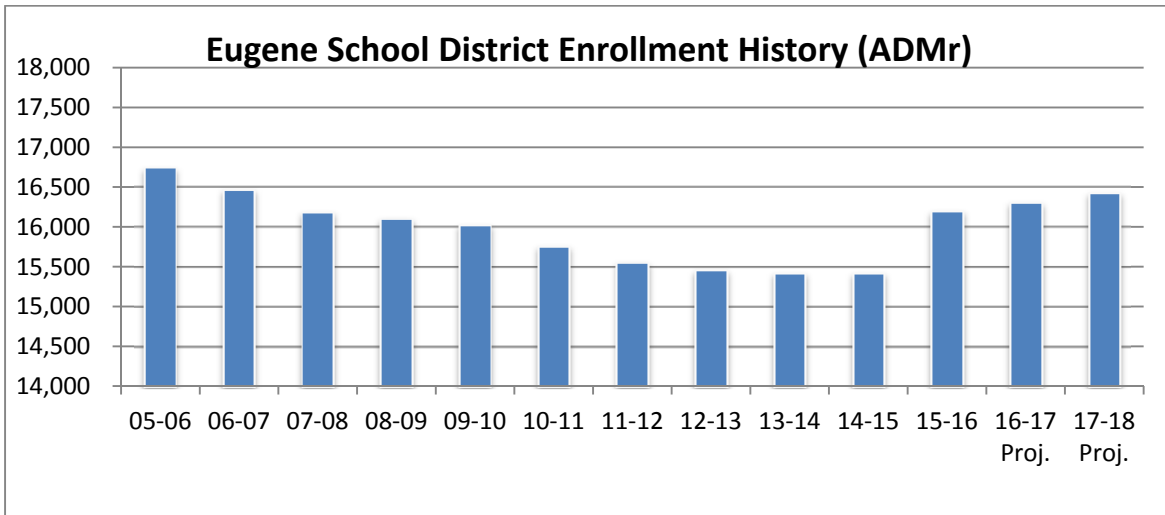
Enrollment

Enrollment History

For much of the past several decades Eugene School District 4J has experienced 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 again 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. Enrollment in 2014-15 was only 15,424, nearly 30% below the peak in the 1970's. 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 begun to have 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, which has also had an effect on the District's enrollment.

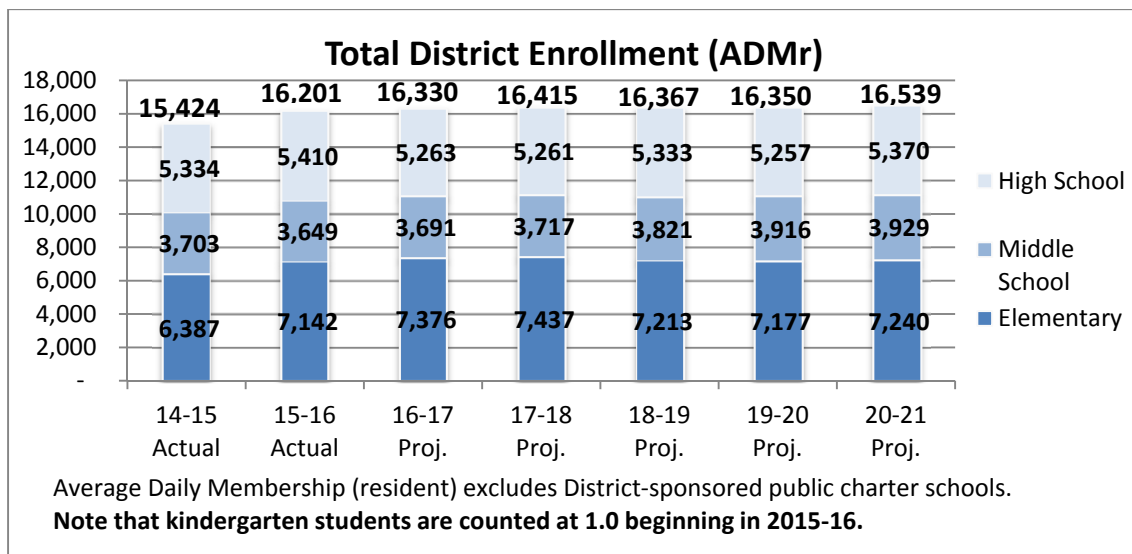
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Note: Student enrollment is expressed as resident average daily membership (ADMr). It represents the average annual enrollment as of June 30 and had counted kindergarten students at 0.5 ADM, or half time. Beginning in 2015-16, kindergarten students were 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 2017-18 is projected to be 16,415.



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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 2017-18 on our past experience.

Total Projected Eugene School District Enrollment			
	10/1/2016 Enrollment	2017-18 Projection	Projected Change
Total Elementary School Enrollment	7,376	7,437	61
Total Middle School Enrollment	3,691	3,717	26
Total High School Enrollment	5,036	5,034	(2)
District-wide Alternative Education High School - ECCO	227	227	-
Total	16,330	16,415	85

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Eugene School District 2017-18 Enrollment Projection Summary by School and Region (headcount, K=1.0)

				Churchill Region							
				10/1/2016	2017-18	Projected	10/1/2016	2017-18	Projected		
				Enrollment	Projection	Change	Enrollment	Projection	Change		
<u>Elementary Schools</u>				<u>Middle Schools</u>			<u>High School</u>				
César E. Chávez	424	418	(6)	Arts & Tech.	352	393	41	Churchill	1,172	1,147	(25)
Family School	135	137	2	Kennedy	397	363	(34)				
McCornack	362	362	-		749	756	7				
Twin Oaks	239	231	(8)								
	1,160	1,148	(12)								

				North Eugene Region							
				10/1/2016	2017-18	Projected	10/1/2016	2017-18	Projected		
				Enrollment	Projection	Change	Enrollment	Projection	Change		
<u>Elementary Schools</u>				<u>Middle Schools</u>			<u>High School</u>				
Awbrey Park	444	436	(8)	Kelly	405	420	15	North Eugene	892	909	17
Corridor	244	234	(10)	Madison	418	405	(13)				
Howard	467	478	11		823	825	2				
River Road	331	363	32								
Spring Creek	309	306	(3)								
Yujin Gakuen	316	315	(1)								
	2,111	2,132	21								

				Sheldon Region							
				10/1/2016	2017-18	Projected	10/1/2016	2017-18	Projected		
				Enrollment	Projection	Change	Enrollment	Projection	Change		
<u>Elementary Schools</u>				<u>Middle Schools</u>			<u>High School</u>				
Bertha Holt	591	597	6	Cal Young	512	517	5	Sheldon	1,487	1,501	14
Buena Vista	431	461	30	Monroe	538	549	11				
Gilham	549	521	(28)		1,050	1,066	16				
Willagillespie	538	541	3								
	2,109	2,120	11								

				South Eugene Region							
				10/1/2016	2017-18	Projected	10/1/2016	2017-18	Projected		
				Enrollment	Projection	Change	Enrollment	Projection	Change		
<u>Elementary Schools</u>				<u>Middle Schools</u>			<u>High School</u>				
Adams	463	464	1	Roosevelt	619	627	8	South Eugene	1,485	1,477	(8)
Camas Ridge	416	408	(8)	Spencer Butte	450	443	(7)				
Charlemagne	330	341	11		1,069	1,070	1				
Edgewood	407	394	(13)								
Edison	380	380	-								
	1,996	1,987	(9)								

	10/1/2016	2017-18	Projected
	Enrollment	Projection	Change
<u>Elementary Schools</u>			
Chinese Imer.	-	50	50
	-	50	50

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 3.71 FTE (100 students ÷ 26.95 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. Staffing ratio’s are relatively unchanged from 2016-17 to 2017-18.

	2013-14	2014-15	2015-16*	2016-17	2017-18	5-Year Change
	“Represents 1 Licensed FTE for Every ___ Students”					
Kindergarten			22.88	23.07	22.72	
Grades K-5	27.15	26.98	26.38	27.05	26.95	-0.20
Grades 6-8	28.15	28.06	27.80	27.91	27.86	-0.26
Grades 9-12	29.22	29.18	29.16	29.18	29.07	-0.15

*** As different staffing ratios are now used for kindergarten and grades 1-5 we have chosen to report these ratios separately beginning in 2015-16**

Note: Teacher/student staffing ratios are used for hiring staff and are based on a targeted average for the District. Actual class sizes may vary widely depending on the move-in patterns of students, school demographics, and other factors.

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 1st through June 1st). 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

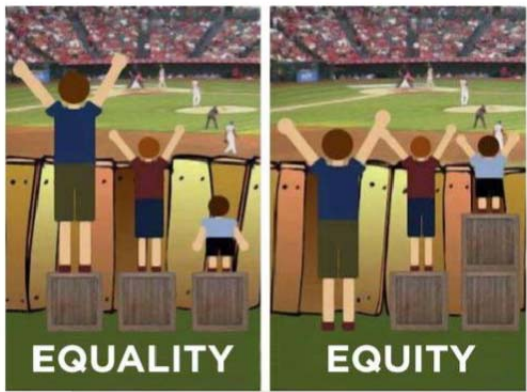
School's needs index score	25
	÷ 100
	+ 1
School's needs-index weighting	= 1.25
School's needs-index weighting	1.25
School's projected enrollment, e.g. 300	x 300
School's needs-weighted enrollment	= 375

Needs-weighted enrollment is used to allocate 40% of available licensed staffing resources and distribute targeted staffing. A more detailed description of these calculations is included in the licensed staffing 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 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	44.8	13.9	2.2	19.5	30.4
Awbrey Park	57.9	13.5	1.4	21.5	37.5
Buena Vista	37.2	2.8	10.0	5.9	21.3
Camas Ridge	46.2	13.8	3.6	19.8	31.3
César E. Chávez	76.1	19.6	14.6	49.3	56.5
Charlemagne	17.9	4.8	0.6	6.3	11.6
Corridor	43.9	11.5	0.0	13.9	27.8
Edgewood	32.3	14.8	0.7	12.5	22.2
Edison	36.8	13.1	3.7	28.1	29.0
Family School	58.6	14.3	0.8	21.8	38.1
Gilham	39.9	14.3	3.5	19.8	28.2
Holt	60.0	15.3	5.1	25.4	40.2
Howard	70.8	19.5	6.1	53.4	54.6
McCornack	63.0	10.0	9.5	20.9	39.7
River Road/El Camino del Río	70.7	7.9	28.4	49.0	52.6
Spring Creek	62.8	20.7	2.6	43.4	47.7
Twin Oaks	47.1	9.7	1.7	17.2	30.2
Willagillespie	50.4	14.2	5.2	25.1	35.1
Yujin Gakuen	32.1	4.8	6.7	2.7	17.9
Arts & Technology Academy	66.7	12.0	1.4	26.0	43.0
Cal Young	32.7	12.3	1.6	17.0	23.4
Kelly	64.7	11.2	2.0	19.8	40.1
Kennedy	53.0	17.3	0.8	17.3	34.3
Madison	52.8	17.7	0.5	16.2	33.9
Monroe	46.5	13.1	1.7	16.5	30.3
Roosevelt	31.5	8.1	1.5	20.4	23.2
Spencer Butte	28.9	12.9	0.5	14.9	20.9
Churchill	49.9	13.2	0.8	26.3	34.8
Early College & Career Options	56.6	21.7	0.6	198.4	91.1
North Eugene	60.8	13.2	1.4	42.2	45.1
Sheldon	29.0	9.8	0.7	34.6	26.4
South Eugene	26.8	7.0	0.4	15.2	19.0

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 were 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 part 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

Building the Budget

grade level and purpose. As a result, schools within each grade level may not receive the same level of program staffing. For 2017-18, licensed program staffing allocations include:

- Elementary – 13.0 FTE for counselors (an increase of 2.6 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, 6.52 FTE for additional support related to high-needs students, 15.75 FTE to support fully scheduling ninth and tenth grade students as well as 4.85 FTE for other support.

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 2017-18, 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 2017-18, classified program staffing allocations include:

- Elementary – 152 hours (19.0 FTE) for office management, 9.5 hours (1.19 FTE) for crossing guards, 11.2 hours (1.4 FTE) for schools with enrollment over 450 students, and 265 hours (33.13 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.

Targeted Staffing Allocations

New to the 2017-18 budget, and in addition to other staffing allocations, schools receive an equivalent allocation in classified staffing hours from the targeted funding source previously allocated in discretionary dollars. Of the targeted funds available in 2017-18, staffing allocations include:

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- Elementary schools will receive 28.2% (27.8 additional classified hours)
- Middle schools will receive 29.9% (29.8 additional classified hours)
- High schools (including ECCO) will receive 41.9% (41.2 additional classified hours)

Within each level, available funds are converted to classified hours and allocated to individual schools based on their needs-weighted enrollment for the year, which is developed as part of the licensed staffing allocation process.

Student Services Department (Special Education) Staffing Allocation

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

Projected Case Load = (current year case load ÷ current year enrollment) x 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 SSD 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 SSD based upon overall special education staffing levels (school based and itinerant) throughout the District.

English Language Learners (ELL) Staffing Allocation

In making staffing allocations to building, consideration is given to grade level and language proficiency in addition to the number of ELL students when allocating licensed and classified resources. As a general rule, buildings have been staffed with the following student to teacher ratio.

# of ELL Students	FTE
1-10	0.1-0.2 licensed FTE
10-20	0.2-0.4 licensed FTE
20-30	0.4-0.6 licensed FTE
30-40	0.6-0.8 licensed FTE
40-50	0.8-1.0 licensed FTE
over 50	1.0-1.5 licensed FTE plus classified instructional assistant time

Almost every secondary school will have enough FTE for a class period. Secondary schools with less than a class period of FTE will provide 2 to 3 days a week of ELL service to students. Certified and classified FTE have been held back to fill gaps in assignment to support the staffing needs across the district. All staffing will be allocated by the end of the staffing process in collaboration between building principals and the federal programs administrator.

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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 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 2016-17 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 (21st 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 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.

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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.

Targeted Funding

For the 2017-18 budget, targeted funding is now allocated to schools in an equivalent amount of classified hours for each school. See the School Staffing Methodology section for more information.

Discretionary Budgets – Schools

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

Per pupil amounts are based on total projected enrollment and support both regular and special education programs. For 2017-18, per pupil allocations are \$84.21 for elementary schools, \$104.23 for middle schools, and \$132.08 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 2017-18, school discretionary budgets have been increased to reflect expected cost increases of 2.5% (based on the US Urban Consumer Price Index).

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BUDGETING GUIDELINES 2017-18 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	469	\$39,494	\$5,280	\$2,858		\$47,632
109	Awbrey Park	436	36,716	5,802	2,858		45,376
270	Bertha Holt	597	50,273	7,147	2,858		60,278
373	Buena Vista	461	38,821	5,130	2,858		46,809
282	Camas Ridge	410	34,526	4,594	2,858		41,978
320	Cesar Chavez	422	35,537	6,279	2,858		44,674
189	Charlemagne	341	28,716	4,345	2,858		35,919
376	Chinese Immersion	50	4,211				4,211
372	Corridor	234	19,705	2,372	1,983		24,060
248	Edgewood Community	396	33,347	4,234	2,858		40,439
170	Edison	380	32,000	4,575	2,858		39,433
375	Family School	137	11,537	2,155	1,108	4,589	19,389
193	Gilham	521	43,873	7,609	2,858		54,340
213	Howard	478	40,252	7,611	2,858		50,721
265	McComack	365	30,737	5,344	2,858		38,939
307	River Road	363	30,568	5,682	2,858		39,108
326	Spring Creek	306	25,768	4,098	2,858		32,724
343	Twin Oaks	233	19,621	3,351	2,858	690	26,520
364	Willagillespie	543	45,726	6,513	2,858		55,097
371	Yujin Gakuen	345	29,052	3,498	1,983		34,533
	Total	7,487	\$630,480	\$95,619	\$50,802	\$5,279	\$782,180

* Enrollment projected as of December 8, 2016.

\$84.21 Per Pupil Amount - General Fund
\$40.61 Additional Per Pupil Amount - Small Schools

Building the Budget

BUDGETING GUIDELINES 2017-18 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	393	\$40,962	\$5,905	\$8,563	\$334	\$2,109	\$57,873
506	Cal Young	517	53,887	6,331	8,563		2,667	71,448
524	Kelly	420	43,777	6,778	8,563		2,202	61,320
545	Kennedy	363	37,835	5,520	8,563	1,766	1,970	55,654
554	Madison	405	42,213	5,638	8,563		2,109	58,523
557	Monroe	549	57,222	6,365	8,563		2,916	75,066
566	Roosevelt	627	65,352	7,193	8,563		3,303	84,411
578	Spencer Butte	443	46,174	5,635	8,563		2,295	62,667
Total		3,717	\$387,422	\$49,365	\$68,504	\$2,100	\$19,571	\$526,962

* Enrollment projected as of December 8, 2016.

** Based on projected sixth grade enrollment.

\$104.23 Per Pupil Amount - General Fund

\$47.73 Additional Per Pupil Amount - Small Schools

BUDGETING GUIDELINES 2017-18 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	909	\$120,061	\$12,494	\$112,651	\$1,055	\$11,390		\$257,651
652	Sheldon (1)	1,159	175,667	16,002	112,651	1,055		4,687	310,062
660	South (2)	1,067	168,005	18,827	112,651	1,055		5,818	306,356
678	Churchill (3)	916	136,240	14,953	112,651	1,055		2,842	267,741
610	Early College & Career Options	227	29,982		10,554				40,536
661	International High School	983	64,917		2,479		11,390	(13,347)	65,439
Total		5,261	\$694,872	\$62,276	\$463,637	\$4,220	\$22,780	-	\$1,247,785

* Enrollment projected as of December 8, 2016.

** International High School is budgeted to pay \$16.63 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 expenses.

\$132.08 Per Pupil Amount - General Fund

\$66.04 IHS Per Pupil Amount - General Fund

Notes: (1) Allocation includes 50% Per Pupil Allocation for 342 IHS students
(2) Allocation includes 50% Per Pupil Allocation for 410 IHS students
(3) Allocation includes 50% Per Pupil Allocation for 231 IHS students

Building the Budget

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 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 (2017-18 increase is 2.5% based on the US Urban 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. An ongoing or permanent increase 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 ongoing increases become a part of the department's permanent budget.

Program Budgets

The Student Services Department 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, i.e., 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

Building the Budget

pertaining to public schools, are released from others, and must operate consistent with the charter agreement. The 2017-18 budget includes projected state school funding and estimated payments to Twin Rivers Charter School, Coburg Community Charter School, Network Charter School, Ridgeline Montessori Public Charter School, and The Village School.

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

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

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.

Building the Budget

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 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 2017-18. 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 moving funding 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	Total
To	General Fund		1	1	1	136,000	1	136,004
	Nutrition Svcs.	170,000				32,000		202,000
	Risk Mgmt.	339,500						339,500
	Lcnd. Ins. Res.	135,000						135,000
	Clas. Ins. Res.	75,000						75,000
	Admin. Ins. Res.	40,000						40,000
	Total	759,500	1	1	1	168,000	1	927,504

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 fund which incurs the expenditure.

Operations Reserve

A total of \$5.3 million has been set aside in 2017-18 to address projected budget shortfalls in 2018-19 and the next biennium. As noted in the District’s December 2016 long term financial forecast, the Public Employee Retirement System (PERS) rate paid by the District is increasing by 4.9% for the 2017-19 biennium which is an estimated increase of over \$4.0 million each year of the biennium. By continuing to set aside funds to help offset this increase the District hopes to minimize the need for budget cuts in the coming year.

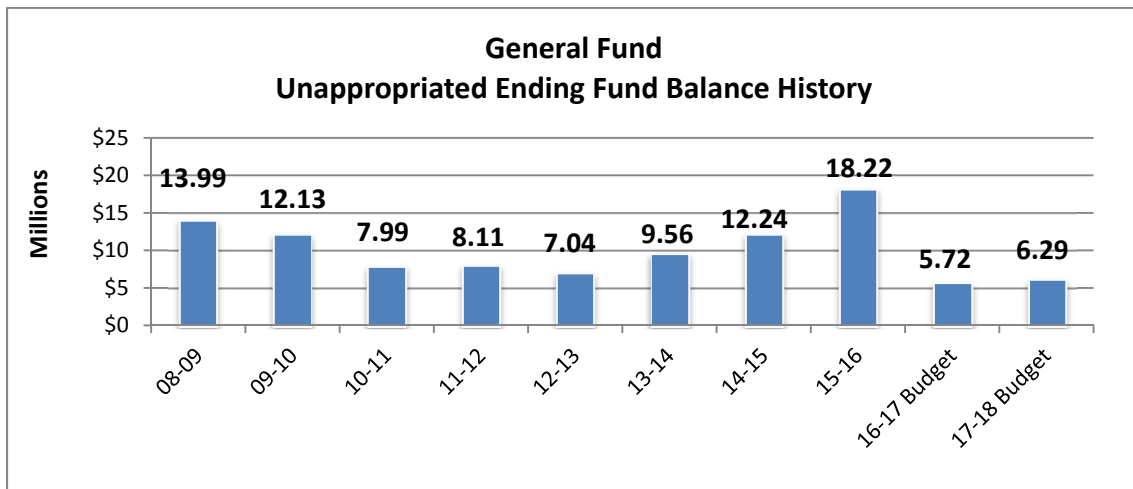
Building the Budget

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

Unappropriated Ending Fund Balance

The UEFB represents a cash carryover to the next year's budget for stability in volatile economic times and cash flow until other resources are received. It cannot be accessed by resolution or supplemental budget during the fiscal year in which it is budgeted. It is described under Board policy.

Board policy sets a minimum target for the projected ending fund balance at 5.0% of operating revenues. It also permits the use of a portion of the projected ending fund balance to stabilize services if revenues are less than anticipated. The use of reserves below 5.0% requires a plan for rebuilding reserves to the targeted level within five years. For the 2017-18 proposed budget, the District has set the General Fund ending fund balance level at 6.0% to address ongoing uncertainties in education funding and future costs.



Building the Budget

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.

Included in the Federal, State & Local Programs Fund for the 2017-18 budget, is \$4.2 million in projected funding for the newly established High School Graduation and College and Career Readiness Act of 2016 (Measure 98). This act was voted in by voters in November 2016 with funding to be made available to districts for the 2017-18 school year. School districts will receive funds under Measure 98 if the district submits a biennial plan for increasing high school graduation rates and this plan must be approved by the Oregon Department of Education. At the time this document went to print, implementation of Measure 98 is still in debate with the Oregon Legislature and funding has not yet been finalized.

For 2017-18 the District's estimate of available grant funding is \$18.1 million (22.7% increase from 2016-17.)

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 2017-18 the District estimates that \$6.9 million in current and prior year savings will be available to schools and departments.

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 2017-18 the District estimates that \$8.0 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. 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 \$41.1 million in 2017-18 reflect the District's repayment of general obligation and pension obligation bonds.

Building the Budget

Capital Projects Fund

The District maintains multiple capital projects funds that provide resources for capital projects. Each fund has a distinct purpose and funding source, and revenues are used for authorized 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 2017-18 are approximately \$69.5 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 and 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 \$2.8 million while food and other expenses are estimated to be \$2.9 million. Food service professionals serve healthy meals at 31 school-building sites and support vended meals for three additional programs.

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 \$1.2 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 (2017-18 – \$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 2017-18 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.

Building the Budget

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 2017-18, \$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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
Classroom Services and Support ¹							
Elementary Schools							
<i>Licensed</i>							
Classroom Teachers	220.630	251.000	289.800	302.550	315.020	94.390	19,691,238
Counselors	5.000	5.000	5.000	10.400	13.000	8.000	855,010
<i>Classified</i>							
Bilingual Educational Assist	6.299	5.360	5.560	6.351	5.382	(0.917)	151,579
Department Assistant	1.000	-	-	-	-	-	-
Department Secretary	0.500	0.500	0.500	-	0.500	-	16,746
Educational Assistant	19.228	18.000	15.440	17.554	15.163	(4.065)	442,028
Elem School Secretary	17.000	18.500	19.000	19.000	19.000	2.000	682,790
Elementary Schl Asst	5.824	4.390	3.050	3.155	4.850	(0.974)	129,920
Kinder Educational Assistant	7.292	11.270	27.330	29.000	29.000	21.708	833,714
Library IMC Asst	-	-	0.130	-	-	-	-
Office Support Bicult/Biling	1.937	1.000	1.580	2.146	3.800	1.863	107,277
School Crossing Guard	1.187	1.180	1.210	1.188	1.188	0.001	22,278
School Plus Program Coord	-	0.500	0.190	-	0.270	0.270	9,921
Technology Integration Assistant	-	-	0.750	-	0.791	0.791	29,205
<i>Administrators</i>							
Elementary Asst Principal	-	-	-	-	1.000	1.000	82,260
Elementary Principal	17.500	17.500	17.500	17.500	18.000	0.500	1,798,891
<i>Licensed Staff</i>	225.630	256.000	294.800	312.950	328.020	102.390	20,546,248
<i>Classified Staff</i>	60.267	60.700	74.740	78.394	79.944	19.677	2,425,458
<i>Administrators</i>	17.500	17.500	17.500	17.500	19.000	1.500	1,881,151
Subtotal Elementary School	303.397	334.200	387.040	408.844	426.964	123.567	24,852,857
Middle Schools							
<i>Licensed</i>							
Classroom Teachers	127.670	131.800	130.000	131.000	133.400	5.730	8,337,500
Counselors	8.000	8.000	8.000	8.000	8.000	-	526,160
<i>Classified</i>							
Bilingual Educational Assist	0.360	0.700	0.228	-	2.228	1.868	3,854
Department Assistant	2.771	0.200	-	-	0.325	(2.446)	8,937
Department Secretary	0.120	-	0.250	-	0.318	0.198	8,958
Education Skills Trainer	-	0.740	0.250	0.230	-	-	-
Educational Assistant	1.367	2.060	0.730	1.452	2.994	1.627	85,438
Middle School Attendance Clerk	5.550	8.010	8.000	8.000	8.000	2.450	230,906
Middle School Secretary	8.731	7.500	8.000	8.000	8.000	(0.731)	318,976
Read Right Educational Assist	-	0.300	-	-	0.500	0.500	14,612
Records & Scheduling Asst	6.500	8.000	8.000	8.000	8.000	1.500	271,296
School Crossing Guard	0.250	0.380	0.380	0.375	-	(0.250)	-
School Volunteer Coordinator	0.534	-	-	-	0.469	(0.065)	11,618
Student Supervision Assistant	3.755	1.670	3.753	3.752	3.656	(0.099)	85,096
<i>Administrators</i>							
Secondary Asst Principal	8.000	8.000	8.000	8.000	8.000	-	703,408
Secondary Principal	7.500	7.500	7.500	8.000	8.000	0.500	846,936
<i>Licensed Staff</i>	135.670	139.800	138.000	139.000	141.400	5.730	8,863,660
<i>Classified Staff</i>	29.938	29.560	29.591	29.809	34.490	4.552	1,039,691
<i>Administrators</i>	15.500	15.500	15.500	16.000	16.000	0.500	1,550,344

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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
Subtotal: Middle Schools	181.108	184.860	183.091	184.809	191.890	10.782	11,453,695
High Schools							
Licensed							
Classroom Teachers	181.790	196.570	199.070	201.120	205.070	23.280	12,816,875
Counselors	10.000	10.000	10.750	10.000	10.000	-	625,000
High School Extra-Curricular	6.200	6.200	6.200	6.200	6.200	-	385,640
Classified							
Bilingual Educational Assist	-	1.000	0.780	-	1.000	1.000	27,128
Career Center Assistant	2.098	2.500	1.250	0.458	1.875	(0.223)	52,615
Department Assistant	2.500	2.000	0.750	1.230	3.300	0.800	86,004
Department Secretary	5.038	4.850	4.650	3.000	5.000	(0.038)	183,028
Educational Assistant	5.000	0.420	0.880	3.400	1.291	(3.709)	39,647
Finance Clerk	4.000	4.000	4.000	4.000	4.000	-	170,063
General Services Assistant	0.742	1.000	0.850	-	0.715	(0.027)	21,182
High School Attendance Clerk	1.817	3.400	4.380	4.500	5.000	3.183	175,160
High School Secretary	4.000	2.700	4.750	5.000	5.000	1.000	216,023
Post Grad Planning Specialist	-	4.000	4.235	4.432	1.578	1.578	47,872
Program Coordinator	-	-	0.550	0.194	2.573	2.573	92,736
Program Coord Assistant	0.500	-	1.000	2.000	1.000	0.500	29,863
Read Right Educational Assist	0.770	1.750	0.500	-	-	(0.770)	-
Registrar	4.750	4.750	4.750	4.750	4.750	-	210,804
School Volunteer Coordinator	-	-	-	-	0.250	0.250	6,673
Student Supervision Assistant	5.930	4.800	5.881	5.874	5.911	(0.019)	141,418
Voc Training Assistant	1.194	1.000	1.000	-	-	(1.194)	-
Administrators							
Secondary Asst Principal/Program Administrator	8.000	9.000	9.000	8.000	8.000	-	724,144
Secondary Principal	4.000	4.000	4.000	4.000	4.000	-	477,644
<i>Licensed Staff</i>	197.990	212.770	216.020	217.320	221.270	23.280	13,827,515
<i>Classified Staff</i>	38.339	38.170	40.206	38.838	43.243	4.904	1,500,216
<i>Administrators</i>	12.000	13.000	13.000	12.000	12.000	-	1,201,788
Subtotal: High Schools	248.329	263.940	269.226	268.158	276.513	28.184	16,529,519
Special Programs							
Licensed							
Alternative Education Teachers	8.267	5.270	5.267	4.067	5.067	(3.200)	330,099
English-Language Teachers	12.620	12.550	12.550	12.550	12.550	(0.070)	753,087
Home Instruction Teachers	0.500	0.500	0.500	0.500	0.500	-	36,440
Interpreter Coordinator	-	-	-	0.500	0.500	0.500	34,584
Special Education Teachers	78.285	78.290	83.085	82.705	80.585	2.300	4,578,109
Speech Specialist	-	-	-	0.050	-	-	-
Talented And Gifted	0.250	0.250	0.250	0.250	0.500	0.250	34,584
Classified							
1:1 Educational Assistant	16.713	18.170	18.406	18.562	18.500	1.787	510,130
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	-	40,670
Autism 1:1 Educational Assist	26.240	25.240	26.609	29.641	31.953	5.713	892,523
Behavioral Educational Assist	10.977	10.660	12.037	7.586	7.586	(3.391)	210,872
Bilingual Educational Assist	1.750	1.750	1.750	1.750	-	(1.750)	37,709
Case Management Assist	-	-	-	4.000	4.000	4.000	138,492
Cognitive Educational Assist	26.250	25.380	31.549	31.750	31.125	4.875	904,113
Department Secretary	1.500	2.000	2.000	2.000	2.000	0.500	78,140

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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
Educational Assistant	1.393	1.500	1.500	1.500	1.500	0.107	40,666
ESS Sped Records Clerk	1.000	1.000	-	-	-	(1.000)	-
Human Services Coordinator	-	-	-	-	0.500	0.500	17,256
Interpreters - Deaf/Hard of Hearing	-	-	-	5.564	7.820	7.820	260,617
Post Grad Planning Specialist	-	-	-	0.952	0.570	0.570	17,494
Program Coordinator	-	-	-	0.150	0.270	0.270	12,987
Program Coord Assistant	3.662	2.790	6.250	2.125	2.512	(1.150)	61,453
Research/Assess/Data Analyst	-	0.950	0.946	0.946	0.946	0.946	41,691
Social Skill Specialist-Autism	1.000	1.000	1.000	1.000	1.000	-	35,784
Sped Educational Assistant	29.813	35.440	41.441	42.628	41.128	11.315	1,145,135
Voc Training Assistant	1.750	3.000	3.000	3.000	3.000	1.250	93,567
Professional							
Financial Mgmt Analyst II	1.000	1.000	1.000	1.000	1.000	-	80,130
Administrators							
Director Ed Support Services	0.650	0.650	1.000	1.000	1.000	0.350	125,457
Education Services Administrator	3.103	4.100	4.103	4.103	4.603	1.500	427,126
<i>Licensed Staff</i>	99.922	96.860	101.652	100.622	99.702	(0.220)	5,766,903
<i>Classified Staff</i>	123.048	129.880	147.488	154.154	155.410	32.362	4,539,299
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	80,130
<i>Administrators</i>	3.753	4.750	5.103	5.103	5.603	1.850	552,583
Subtotal: Special Programs	227.723	232.490	255.243	260.879	261.715	33.992	10,938,915
All Classroom Services and Support							
<i>Licensed Staff</i>	659.212	705.430	750.472	769.892	790.392	131.180	49,004,326
<i>Classified Staff</i>	251.592	258.310	292.025	301.195	313.087	61.495	9,504,664
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	80,130
<i>Administrators</i>	48.753	50.750	51.103	50.603	52.603	3.850	5,185,866
Total FTE: Classroom Services and Support	960.557	1,015.490	1,094.600	1,122.690	1,157.082	196.525	63,774,986
Other Student Support Services							
Student Support							
Licensed							
Nurses	8.800	11.000	11.115	11.415	11.315	2.515	617,654
Other Support of Educational Services	5.931	5.930	6.431	6.531	6.431	0.500	443,466
School Psychologists	9.100	9.100	9.100	10.800	9.100	-	610,410
Social Workers	4.250	4.250	4.250	4.250	4.250	-	289,463
Speech Specialist	14.760	15.760	16.260	15.890	15.946	1.186	1,063,950
Classified							
Department Secretary	1.000	1.000	1.000	1.000	1.000	-	36,571
Health Services Assistant	4.300	4.800	4.800	4.900	4.900	0.600	141,478
Occupational Therapy Assistant	-	-	1.000	1.000	1.000	1.000	29,269
<i>Licensed Staff</i>	42.841	46.040	47.156	48.886	47.042	4.201	3,024,943
<i>Classified Staff</i>	5.300	5.800	6.800	6.900	6.900	1.600	207,318
Subtotal: Student Support	48.141	51.840	53.956	55.786	53.942	5.801	3,232,261
Libraries, Curriculum & Staff Development							
Licensed							
Essential Skills Coordinators	-	8.500	8.700	8.700	6.100	6.100	379,420
Instructional Staff Development	0.400	-	1.000	1.000	1.000	0.600	69,169
Media Specialist	3.460	2.800	3.450	3.800	3.800	0.340	236,360
Teacher On Special Assignment	2.500	3.100	2.200	3.350	3.600	1.100	216,702

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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
Classified							
Administrative Assistant	-	0.650	0.650	0.500	0.500	0.500	21,684
AV/Textbook Specialist	2.250	3.440	2.750	2.750	3.000	0.750	94,036
Department Assistant	-	-	-	0.500	0.500	0.500	17,847
Department Secretary	-	1.180	1.380	1.380	1.380	1.380	57,964
Human Services Coordinator	1.250	1.250	1.250	1.250	1.250	-	41,439
Library IMC Asst	-	1.100	1.409	1.070	2.436	2.436	64,951
Library Specialist	-	-	0.200	-	1.084	1.084	30,037
Management Assistant	-	-	-	0.500	1.000	1.000	44,304
Program Coord Assistant	2.675	-	-	-	-	(2.675)	-
Programmer Analyst II	-	-	0.930	0.930	0.930	0.930	52,171
Professional							
Data and Research Analyst	1.000	1.000	1.000	1.000	1.000	-	90,836
Equity & Diversity Manager	-	-	-	1.000	1.000	1.000	73,096
Exec Asst to Inst Director	1.000	1.000	2.000	2.000	1.000	-	60,849
Federal Programs & Oper Coord	-	0.200	0.200	-	-	-	-
Financial Mgmt Analyst III	1.000	1.000	1.000	1.000	1.000	-	80,130
Grant Writer Analyst	-	-	-	0.550	0.550	0.550	36,546
Minority Community Liaison	0.160	0.160	0.160	0.160	0.160	-	10,870
Operations Assistant	1.000	1.000	-	-	-	(1.000)	-
Operations Coord	1.000	1.000	1.000	1.000	1.000	-	70,735
Schl Choice/Stdnt Assign Coord	1.000	1.000	1.000	1.000	1.000	-	65,131
Administrators							
Asc Dir K12 Curr & PD Math	1.000	1.000	-	-	-	(1.000)	-
Assistant Superintendent	-	-	-	1.000	1.000	1.000	136,419
Associate Director	0.100	0.100	-	-	-	(0.100)	-
College/Career Readiness Admin	1.000	1.000	-	-	1.000	-	93,334
Director - Research & Planning	1.000	1.000	1.000	1.000	1.000	-	125,457
Director Elementary Education	1.000	1.000	1.000	1.000	1.000	-	110,748
Director Secondary Education	1.000	1.000	1.000	1.000	1.000	-	125,457
ELA Curriculum Administrator	-	-	1.000	1.000	1.000	1.000	102,133
Math Curriculum Administrator	-	-	1.000	1.000	1.000	1.000	85,865
Secondary Ed Administrator/Associate Dir	1.000	1.000	1.000	1.000	1.000	-	105,410
STEM Education Administrator	-	-	1.000	1.000	-	-	-
<i>Licensed Staff</i>	6.360	14.400	15.350	16.850	14.500	8.140	901,651
<i>Classified Staff</i>	6.175	7.620	8.569	8.880	12.080	5.905	424,433
<i>Professional Staff</i>	6.160	6.360	6.360	7.710	6.710	0.550	488,193
<i>Administrators</i>	6.100	6.100	7.000	8.000	8.000	1.900	884,823
Subtotal: Libraries, Curriculum & Staff Dev	24.795	34.480	37.279	41.440	41.290	16.495	2,699,100
Community Services							
Classified							
Child Dev Center Educ Asst	2.625	2.800	2.775	2.000	2.400	(0.225)	71,079
Facilities Coordinator	1.000	1.000	-	-	-	(1.000)	-
Program Coordinator	-	0.200	0.325	1.000	0.600	0.600	28,256
Program Coordinator Assistant	-	-	-	1.000	1.000	1.000	29,616
Professional							
Program Supv-Young Parent Prog	0.722	0.720	0.800	0.800	0.800	0.078	44,610
<i>Classified Staff</i>	3.625	4.000	3.100	4.000	4.000	0.375	128,951

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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
<i>Professional Staff</i>	0.722	0.720	0.800	0.800	0.800	0.078	44,610
Subtotal: Community Services	4.347	4.720	3.900	4.800	4.800	0.453	173,561
All Other Student Support Services							
<i>Licensed Staff</i>	49.201	60.440	62.506	65.736	61.542	12.341	3,926,594
<i>Classified Staff</i>	15.100	17.420	18.469	19.780	22.980	7.880	760,702
<i>Professional Staff</i>	6.882	7.080	7.160	8.510	7.510	0.628	532,803
<i>Administrators</i>	6.100	6.100	7.000	8.000	8.000	1.900	884,823
Total FTE: All Other Student Support Services	77.283	91.040	95.135	102.026	100.032	22.749	6,104,922
School Building Support Services							
Facilities Management							
Classified							
Administrative Assistant	5.000	4.000	5.000	5.000	5.000	-	214,270
Carpenter	3.000	3.000	3.000	3.000	2.000	(1.000)	93,576
Custodial Maint Coord I	20.250	20.510	18.000	20.000	20.000	(0.250)	716,074
Custodial Maint Coord II	7.000	8.000	8.000	8.000	8.000	1.000	303,632
Custodial Staff Assistant	1.000	1.000	1.000	1.000	1.000	-	39,724
Custodial Technician	3.375	4.000	4.000	3.125	4.000	0.625	139,124
Custodian	48.125	45.490	48.410	48.750	48.063	(0.062)	1,424,020
Electrician	3.000	3.000	3.000	3.000	1.000	(2.000)	57,557
Electrician Specialist	1.000	1.500	1.000	1.000	2.000	1.000	136,432
Electronic Tech Fire/Security Specialist	1.000	1.000	1.000	2.000	2.000	1.000	111,390
Equipment Operator	1.000	1.000	1.000	1.000	1.000	-	38,901
Facilities Coordinator	-	-	1.000	1.000	1.000	1.000	45,000
Floor Covering Specialist	1.000	1.000	1.000	1.000	1.000	-	46,788
Grounds Specialist IPM	1.000	1.000	1.000	1.000	1.000	-	36,880
Heating Technician	2.000	2.000	2.000	2.000	2.000	-	95,032
HVAC II	1.000	1.000	1.000	1.000	1.000	-	51,486
HVAC Refrig Tech III	2.000	2.000	2.000	2.000	2.000	-	108,456
Irrigation Specialist	1.000	1.000	1.000	1.000	1.000	-	44,948
Lead Custodian	3.000	4.000	4.000	4.000	4.000	1.000	154,485
Locksmith	1.000	1.000	1.000	1.000	-	(1.000)	-
Locksmith Specialist	1.000	1.000	1.000	1.000	1.000	-	54,228
Maintenance Worker II	2.000	1.000	1.000	1.000	2.000	-	70,385
Maintenance Worker III	2.000	3.000	3.000	3.000	5.000	3.000	232,390
Management Assistant	1.000	1.000	1.000	1.000	1.000	-	51,486
Painter	1.000	1.000	1.000	1.000	1.000	-	39,724
Plumber	2.000	2.000	2.000	2.000	-	(2.000)	-
Plumber Specialist	1.000	1.000	1.000	1.000	3.000	2.000	162,798
Roofing Specialist	-	-	1.000	1.000	1.000	1.000	47,108
Safety Specialist	2.000	2.000	2.000	2.000	2.000	-	108,167
Senior Groundskeeper	6.000	6.000	6.000	6.000	6.000	-	203,130
Senior Roofer	1.000	1.000	-	-	-	(1.000)	-
Professional							
Design & Planning Admin	1.000	1.000	1.000	1.000	1.000	-	88,932
Engineer	0.875	0.880	0.880	0.750	0.750	(0.125)	60,098
Project Manager	5.000	5.000	5.000	5.000	5.000	-	455,727
Administrators							
Construction Program Manager	1.000	1.000	1.000	1.000	1.000	-	102,133
Director of Facilities Management	0.800	0.800	0.800	0.800	0.800	-	93,029
Preventive Maint Prog Manager	1.000	-	-	-	-	(1.000)	-

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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
Classified Supervisors							
Building & Grounds Maint Super	-	1.000	1.000	1.000	1.000	1.000	78,352
Custodial Supervisor	1.000	1.000	1.000	1.000	1.000	-	84,532
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	-	78,352
<i>Classified Staff</i>	124.750	124.500	126.410	128.875	129.063	4.313	4,827,191
<i>Professional Staff</i>	6.875	6.880	6.880	6.750	6.750	(0.125)	604,757
<i>Administrators</i>	2.800	1.800	1.800	1.800	1.800	(1.000)	195,162
<i>Classified Supervisors</i>	3.000	4.000	4.000	4.000	4.000	1.000	343,369
Subtotal: Facilities Management	137.425	137.180	139.090	141.425	141.613	4.188	5,970,479
Student Transportation							
Classified							
Accounting Clerk II	0.750	0.875	0.875	0.875	-	(0.750)	-
Administrative Assistant	-	-	-	-	0.875	0.875	39,233
Asst Dispatcher/Acct Clerk	2.000	2.000	2.000	2.000	2.000	-	81,828
Bus Aide Special Ed	4.750	8.750	8.750	8.750	8.750	4.000	192,798
Bus Driver	72.223	67.140	67.143	62.500	59.250	(12.973)	1,491,289
Bus Driver Specialist	3.750	3.750	3.750	1.500	3.750	-	102,092
Custodian	-	0.375	0.375	0.500	0.500	0.500	14,097
Dispatch Info Coordinator	2.375	0.500	0.500	1.000	1.000	(1.375)	34,203
Driver Trainer	1.250	1.250	1.250	2.250	2.000	0.750	88,487
Fleet Mechanic II	5.000	5.000	5.000	5.000	5.000	-	241,141
Fleet Shop Coordinator	-	1.000	1.000	1.000	1.000	1.000	56,146
General Laborer	0.375	-	-	-	-	(0.375)	-
Parts Specialist	1.000	1.000	1.000	1.000	1.000	-	51,826
Programmer Analyst II	1.000	1.000	1.000	-	-	(1.000)	-
Route Planning Coord	1.000	3.000	3.000	3.000	3.000	2.000	129,056
Trans Training Coord	1.000	1.000	1.000	1.000	1.000	-	40,627
Transportation Dispatcher	1.000	1.000	1.000	1.000	1.000	-	41,641
Van Driver	-	-	-	-	2.500	2.500	52,088
Professional							
Business Info Systems Analyst	-	-	-	1.000	1.000	1.000	67,367
Administrators							
Director Facilities Mgmt	0.200	0.200	0.200	0.200	0.200	-	23,257
Transportation Manager	1.000	1.000	1.000	1.000	1.000	-	102,133
Classified Supervisors							
Transportation Ops & Clas Supv	2.000	1.000	1.000	1.000	1.000	(1.000)	63,665
Transportation Supervisor	-	1.000	1.000	1.000	1.000	1.000	70,190
<i>Classified Staff</i>	97.473	97.640	97.643	91.375	92.625	(4.848)	2,656,552
<i>Professional Staff</i>	-	-	-	1.000	1.000	1.000	67,367
<i>Administrators</i>	1.200	1.200	1.200	1.200	1.200	-	125,390
<i>Classified Supervisors</i>	2.000	2.000	2.000	2.000	2.000	-	133,855
Subtotal: Student Transportation	100.673	100.840	100.843	95.575	96.825	(3.848)	2,983,164
Technology							
Licensed							
Teacher on Special Assignment	1.000	3.000	3.000	0.500	0.500	(0.500)	34,585
Classified							
Cataloging Specialist	1.000	1.500	1.500	1.500	1.500	0.500	69,357

Building the Budget

District Staffing History

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Eugene School District 4J	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
Computer System Support Tech	1.000	1.000	-	-	-	(1.000)	-
Computer Technician	1.000	1.000	1.000	1.000	2.000	1.000	86,694
Management Assistant	0.950	-	-	-	-	(0.950)	-
Network/Sr Electronics Spec	1.000	1.000	1.000	1.000	1.000	-	55,931
Program Coord Asst/Inst Tech	0.500	0.750	0.750	0.875	0.880	0.380	30,575
Programmer Analyst II	1.000	1.000	-	-	-	(1.000)	-
Prog-Student Info Sys Analyst II	-	0.930	-	-	-	-	-
Senior Programmer Analyst	0.980	0.980	0.980	0.980	-	(0.980)	-
Technology Help Desk Spec	-	1.600	1.000	1.000	1.000	1.000	43,790
Technology Support Spec I	0.593	2.000	2.000	1.000	-	(0.593)	-
Technology Support Spec III	9.000	9.000	10.600	11.600	12.600	3.600	547,659
User Serv Specialist II	4.520	0.990	2.000	2.000	2.000	(2.520)	90,938
User Serv Specialist II K-3	-	1.000	1.000	1.000	1.000	1.000	50,378
Professional							
Business Systems Support Specialist	1.000	1.000	1.000	1.000	-	(1.000)	-
Database Administrator	0.650	0.650	0.650	0.650	0.750	0.100	63,399
Exec Asst to Director of Tech	-	0.950	0.950	0.950	0.950	0.950	98,738
Financial/Info Sys Analyst II	0.075	-	-	-	0.980	0.905	62,876
Instructional Tech & Syst Spec	1.000	1.000	1.000	1.000	1.000	-	82,270
Network Infrastructure Spec	1.000	1.000	1.000	1.000	1.000	-	71,941
Senior Applications Developer	0.700	0.700	0.700	0.700	0.950	0.250	76,123
Senior Network Engineer	1.000	1.000	1.000	1.000	2.000	1.000	189,332
Senior Security Engineer	1.000	-	-	1.000	-	(1.000)	-
Senior Systems Administrator	0.550	0.550	0.550	0.550	0.950	0.400	67,198
Special Projects Mgr-Lawson	1.000	1.000	1.000	-	-	(1.000)	-
System Network Specialist	-	1.000	2.000	2.000	2.000	2.000	145,352
Administrators							
Associate Director of Technology	-	-	1.000	1.000	-	-	-
Director of Technology	0.850	0.860	1.000	1.000	0.996	0.146	124,955
Instruction Technology Admn	1.000	1.000	-	-	1.000	-	117,018
Classified Supervisors							
Information Systems Manager	0.930	0.930	0.930	0.930	0.930	-	94,984
Network Services Manager	0.990	0.990	0.990	0.990	0.990	-	101,112
Tech Support Spec Supervisor	1.000	1.000	1.000	1.000	1.000	-	78,505
<i>Licensed Staff</i>	1.000	3.000	3.000	0.500	0.500	(0.500)	34,585
<i>Classified Staff</i>	21.543	22.750	21.830	21.955	21.980	0.437	975,322
<i>Professional Staff</i>	7.975	8.850	9.850	9.850	10.580	2.605	857,229
<i>Administrators</i>	1.850	1.860	2.000	2.000	1.996	0.146	241,973
<i>Classified Supervisors</i>	2.920	2.920	2.920	2.920	2.920	-	274,601
Subtotal: Technology	35.288	39.380	39.600	37.225	37.976	2.688	2,383,710
Purchasing, Warehouse, & Mail Distribution							
Classified							
Buyer	0.500	0.500	-	-	-	(0.500)	-
Warehouse Ops Asst	2.610	2.770	2.773	2.773	2.760	0.150	100,270
Professional							
Purchasing Analyst	1.000	1.000	1.500	1.500	1.500	0.500	95,630
Classified Supervisors							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	34,465

Building the Budget

District Staffing History

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Eugene School District 4J	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
<i>Classified Staff</i>	3.110	3.270	2.773	2.773	2.760	(0.350)	100,270
<i>Professional Staff</i>	1.000	1.000	1.500	1.500	1.500	0.500	95,630
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	0.500	-	34,465
Distribution	4.610	4.770	4.773	4.773	4.760	0.150	230,365
All School Building Support Services							
<i>Licensed Staff</i>	1.000	3.000	3.000	0.500	0.500	(0.500)	34,585
<i>Classified Staff</i>	246.876	248.160	248.656	244.978	246.428	(0.448)	8,559,335
<i>Professional Staff</i>	15.850	16.730	18.230	19.100	19.830	3.980	1,624,983
<i>Administrators</i>	5.850	4.860	5.000	5.000	4.996	(0.854)	562,525
<i>Classified Supervisors</i>	8.420	9.420	9.420	9.420	9.420	1.000	786,290
Total FTE: All School Building Support Services	277.996	282.170	284.306	278.998	281.174	3.178	11,567,718
Central Support Services							
Executive Administration							
Classified							
Office Support Bicult/Biling	1.000	1.000	1.000	1.000	-	(1.000)	-
Professional							
Exec Asst To Superintendent	1.000	1.000	1.000	1.000	1.000	-	62,185
Parent, Comm, Diversity Coord	1.000	1.000	1.000	-	-	(1.000)	-
Administrators							
Superintendent	1.000	1.000	1.000	1.000	1.000	-	206,614
<i>Classified Staff</i>	1.000	1.000	1.000	1.000	-	(1.000)	-
<i>Professional Staff</i>	2.000	2.000	2.000	1.000	1.000	(1.000)	62,185
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	206,614
Subtotal: Executive Administration	4.000	4.000	4.000	3.000	2.000	(2.000)	268,799
Human Resources							
Licensed							
Benefits Coordinator	1.000	1.000	1.000	1.000	1.000	-	73,880
Classified							
Classified Benefits Coord	1.000	1.000	1.000	1.000	1.000	-	53,803
HR Generalist I	0.500	0.500	1.750	2.000	1.000	0.500	44,641
HR Generalist II	5.000	5.000	4.500	5.750	6.750	1.750	295,393
HR Specialist	1.000	1.000	2.000	1.000	1.000	-	49,467
Professional							
Employee Benefits Manager	1.000	1.000	1.000	1.000	1.000	-	59,967
Executive Assistant	1.000	1.000	-	-	1.000	-	50,061
HRIS Analyst II	1.000	1.000	1.000	1.000	1.000	-	88,932
HR Operations Manager	-	-	1.000	1.000	1.000	1.000	73,700
Administrators							
Associate Director	1.000	1.000	1.000	1.000	1.000	-	110,942
Director Human Resources	1.000	1.000	1.000	1.000	1.000	-	125,457
HR Operations Supv	1.000	-	-	-	-	(1.000)	-
Recruit, Comp And Class Admin	1.000	1.000	1.000	1.000	1.000	-	105,122
Risk Manager	1.000	1.000	1.000	1.000	1.000	-	105,122
Workforce Planning/Staffing Admin	1.000	1.000	1.000	1.000	-	(1.000)	-
Staff Growth Effectiveness Admin	-	1.000	1.000	1.000	1.000	1.000	106,538
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	73,880
<i>Classified Staff</i>	7.500	7.500	9.250	9.750	9.750	2.250	443,304
<i>Professional Staff</i>	3.000	3.000	3.000	3.000	4.000	1.000	272,660

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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
<i>Administrators</i>	6.000	6.000	6.000	6.000	5.000	(1.000)	553,181
Subtotal: Human Resources	17.500	17.500	19.250	19.750	19.750	2.250	1,343,025
Communications & Intergovernmental Relations							
Classified							
Management Assistant	0.750	0.750	1.000	0.500	-	(0.750)	-
Office Support Bicult/Biling	-	-	-	-	1.000	1.000	41,750
Communications Specialist	-	-	-	-	1.000	1.000	46,550
Professional							
Communications Coordinator	1.000	1.000	1.000	-	-	(1.000)	-
Grant Writer Analyst	0.550	0.750	0.550	-	-	(0.550)	-
Administrators							
Associate Director of Communications	-	-	-	1.000	1.000	1.000	93,271
Chief of Staff	1.000	1.000	1.000	-	-	(1.000)	-
<i>Classified Staff</i>	0.750	0.750	1.000	0.500	2.000	1.250	88,300
<i>Professional Staff</i>	1.550	1.750	1.550	-	-	(1.550)	-
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	93,271
Intergovernmental Relations	3.300	3.500	3.550	1.500	3.000	(0.300)	181,571
Financial Services							
Classified							
Accounting & Business Sys Spec	2.000	2.000	2.000	2.000	3.000	1.000	150,550
Accounting Clerk II	2.375	3.000	-	-	-	(2.375)	-
Accounting Clerk III	2.000	2.000	4.000	4.000	3.000	1.000	131,261
Accounting Specialist	-	-	-	-	2.000	2.000	89,785
Payroll Specialist	1.000	1.000	1.000	2.000	-	(1.000)	-
Staffing & School Accountant	-	-	1.000	-	-	-	-
Professional							
Executive Assistant	-	-	-	1.000	1.000	1.000	52,564
Business Info Systems Analyst	0.925	1.000	1.000	1.000	1.000	0.075	70,735
Capital Projects Analyst II	-	-	-	-	1.000	1.000	71,328
Financial Mgmt Analyst I	1.000	1.000	-	2.000	1.000	-	56,262
Financial Mgmt Analyst II	1.000	1.000	1.500	-	1.000	-	71,328
Financial Mgmt Analyst III	1.500	1.000	-	-	-	(1.500)	-
Grant Accountant	-	-	1.000	-	-	-	-
Administrators							
Associate Director	0.775	1.000	1.000	1.000	1.000	0.225	110,942
Chief Fin Ofc/Dir Support Svc	1.000	1.000	1.000	1.000	1.000	-	125,457
Financial Ops & Reporting Mgr	1.000	1.000	-	-	-	(1.000)	-
Classified Supervisors							
Accounting & Reporting Supervisor	-	-	1.000	1.000	1.000	1.000	86,511
Budget & Reporting Supervisor	-	-	1.000	1.000	1.000	1.000	86,511
Payroll & Accounts Payable Supervisor	1.000	1.000	1.000	1.000	1.000	1.000	84,532
<i>Classified Staff</i>	7.375	8.000	8.000	8.000	8.000	0.625	371,596
<i>Professional Staff</i>	4.425	4.000	3.500	4.000	5.000	0.575	322,217
<i>Administrators</i>	2.775	3.000	2.000	2.000	2.000	(0.775)	236,399
<i>Classified Supervisors</i>	1.000	1.000	3.000	3.000	3.000	2.000	257,554
Subtotal: Financial Services	15.575	16.000	16.500	17.000	18.000	2.425	1,187,766
Nutrition Services							
Classified							

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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Proposed Budget	5-Year Difference	2017-18 Salary
Accounting Clerk III	1.000	1.000	1.000	1.000	1.000	-	47,108
Catering Operations Assistant	1.000	1.000	1.000	-	-	(1.000)	-
Department Assistant	-	-	-	-	0.812	0.812	35,603
Food Service Asst I	17.846	15.030	14.282	15.315	15.127	(2.719)	244,743
Food Service Asst II	8.658	7.730	7.907	8.157	8.156	(0.502)	144,439
Food Service Coord I	7.409	9.300	8.873	9.846	10.686	3.277	232,323
Food Service Coord II	16.885	17.060	16.814	18.630	19.066	2.181	463,638
Food Service Technician	2.813	0.500	0.812	-	-	(2.813)	-
Food Services Production Coord	0.813	0.880	0.875	-	-	(0.813)	-
Food Services Program Assist	1.000	1.000	1.000	1.000	1.000	-	38,803
Warehouse Ops Asst	1.290	1.230	1.228	1.228	1.678	0.388	49,613
Classified Supervisors							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	34,465
<i>Classified Staff</i>	58.714	54.730	53.791	55.176	57.525	(1.189)	1,256,270
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	0.500	-	34,465
Subtotal: Nutrition Services	59.214	55.230	54.291	55.676	58.025	(1.189)	1,290,735
All Central Support Services							
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	73,880
<i>Classified Staff</i>	75.339	71.980	73.041	74.426	77.275	1.936	2,159,470
<i>Professional Staff</i>	10.975	10.750	10.050	8.000	10.000	(0.975)	657,062
<i>Administrators</i>	10.775	11.000	10.000	10.000	9.000	(1.775)	1,089,465
<i>Classified Supervisors</i>	1.500	1.500	3.500	3.500	3.500	2.000	292,019
Total FTE: All Central Support Services	99.589	96.230	97.591	96.926	100.775	1.186	4,271,896
All Funds (Excluding Grants)							
<i>Licensed Staff</i>	710.413	769.870	816.978	837.128	853.434	143.021	53,039,385
<i>Classified Staff</i>	588.907	595.870	632.191	640.379	659.770	70.863	20,984,171
<i>Professional Staff</i>	34.707	35.560	36.440	36.610	38.340	3.633	2,894,978
<i>Administrators</i>	71.478	72.710	73.103	73.603	74.599	3.121	7,722,679
<i>Classified Supervisors</i>	9.920	10.920	12.920	12.920	12.920	3.000	1,078,309
Total FTE¹	1,415.425	1,484.930	1,571.632	1,600.640	1,639.063	223.638	85,719,522

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

² As a result of contract negotiations in the spring/summer of 2013, the licensed staff reductions reflected in the 2013-14 Adopted Budget were restored in the 2013-14 Supplemental Budget #1 as follows: a) Elementary staffing: 19.50 FTE classroom teachers, 16.0 FTE for music/PE, and 4.5 FTE for Essential Skills Coordinators; b) Middle School staffing: 8.20 FTE classroom teachers; and, c) High School Staffing: 11.85 FTE classroom teachers and 4.0 FTE Essential Skills Coordinators.

Building the Budget

Significant Trends and Adjustments

Licensed Staffing

The five-year period looks back to 2013-14 when the District experienced nine furlough days and budget deficits that held back growth in the number of licensed positions within the District. Enrollment gains, the restoration of a full school year (no furlough days), and the implementation of full-day kindergarten have played a large role in the 143.0 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. In addition, the following initiatives will be implemented in 2017-18.

- Realign 2.6 FTE in additional counselors at elementary schools for a total of 13.0 FTE with a reduction to Essential Skills Coordinators in Libraries, Curriculum & Staff Development. Depending on enrollment and student need, schools can receive up to one full-time counselor.
- Increased 4.5 FTE for classroom teachers to implement full scheduling for tenth graders.
- Implement a new Chinese Language Immersion Program at the Crest Drive location with Family School. This program will include kindergarten and first grade in 2017-18 with the addition of 1.4 FTE licensed teachers for 2017-18.
- Increased program staffing for Spanish and Japanese immersion programs at Kelly Middle School and North Eugene High School with an additional 1.15 FTE licensed staff.
- Special Programs at the Fox Hollow location has been increased with a 1.0 FTE licensed teacher to provide services for the Comprehensive Services Program.
- Additional Staff support for in-house GED program of 1.0 FTE licensed staff.

Classified Staffing

By 2017-18 elementary schools will have experienced marked growth in classified staffing primarily due to the implementation of full-day kindergarten and strong enrollment gains in the last three years. Growth at the middle and high school level has been minimal. Other initiatives to be implemented in 2017-18 include the following.

- New to 2017-18 is the reallocation of targeted funding to targeted staffing. Schools receive an equivalent allocation in classified staffing hours from the targeted funding source previously allocated in discretionary dollars. This has increased classified staffing at schools by approximately 12.3 FTE.
- The Transportation Department is adding 2.5 FTE for van drivers and reducing 1.0 FTE bus drivers. The investment in five transportation vans will support additional special education routes and increase efficiencies in route times.

Professional Staffing

The addition of approximately 3.6 FTE professional staff over the five-year period is due to a variety of initiatives:

- Transportation reclassified their programmer analyst (classified) to a business information systems analyst.

Building the Budget

- Financial Services added a capital projects analyst and Human Resources funded the executive assistant position by eliminating 1.0 FTE administrator.
- Technology's addition of 2.6 FTE relates to network security staffing and the addition of support for instructional technology initiatives.

Administrators

Over the five-year period, administration has grown by approximately 3.1 FTE. This growth is primarily due to department reorganizations and additional administrative support for large elementary schools.

- Elementary schools receive additional administrative support with an increase of 1.5 FTE in elementary principals across five large/combined elementary schools.
- Special Programs has increased by 0.5 FTE administrator to provide services for the Comprehensive Services Program, Home Instruction, and the Instructional Program, and by 1.0 FTE for an additional education services administrator in the Student Support Department.
- Human Resources reduced administration by 1.0 FTE to fund a professional executive assistant position.
- Libraries, Curriculum and Staff Development made a variety of changes over this period, ultimately increasing administration FTE by 1.9 FTE to support English language arts, elementary education and college and career readiness.
- Financial Services eliminated 1.0 FTE administrator position to fund other position reorganizations within Financial Services.

Classified Supervisors

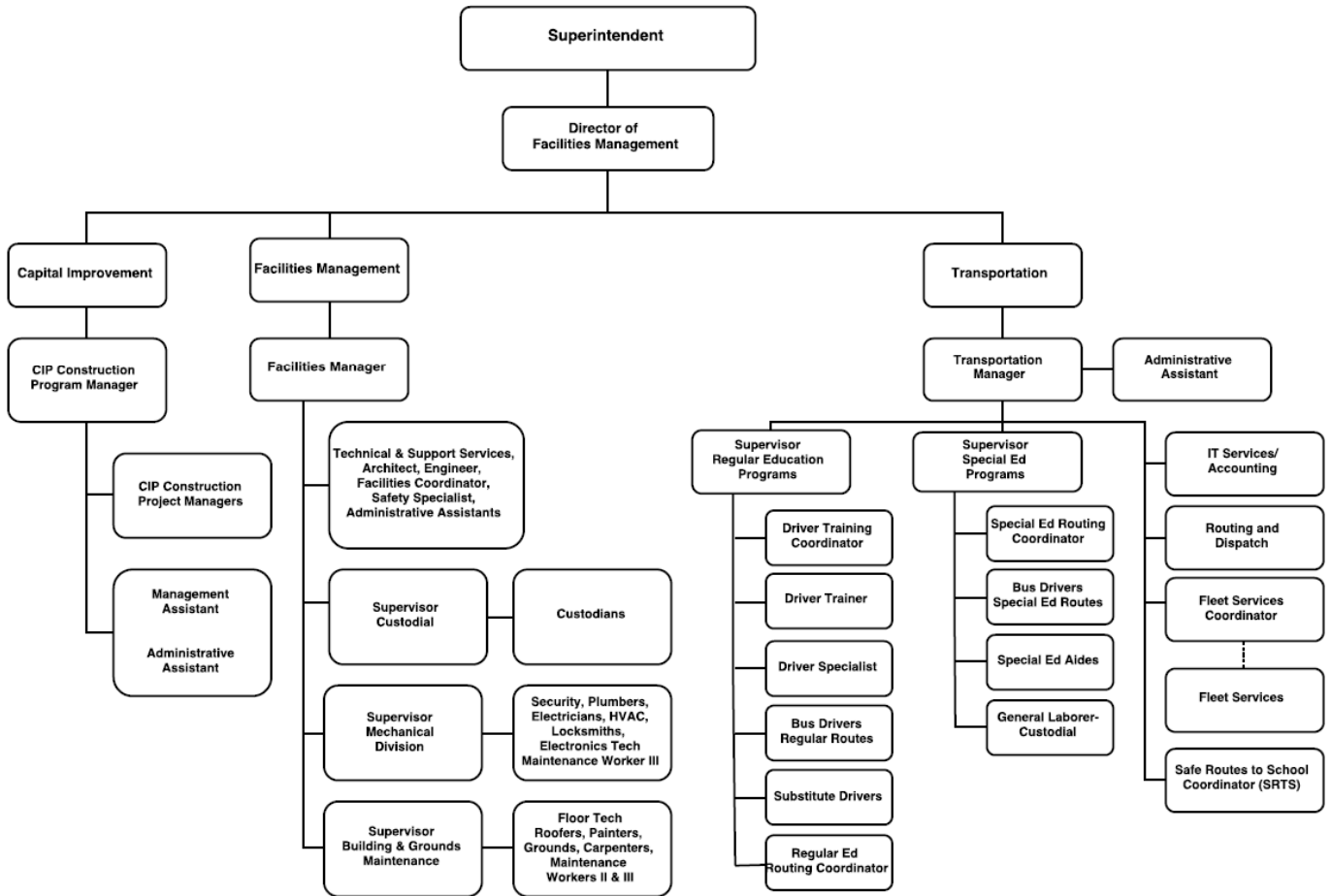
Classified supervisors increased by 3.0 FTE during this five-year period. The biggest change in this classification was made in Financial Services. Financial Services eliminated an administrative position (Financial Operations & Reporting Manager) and a professional position (Financial Management Analyst III) to fund the creation of two new classified supervisor positions.

Building the Budget

Facilities and Transportation Services

Lane County School District 4J - Eugene, Oregon

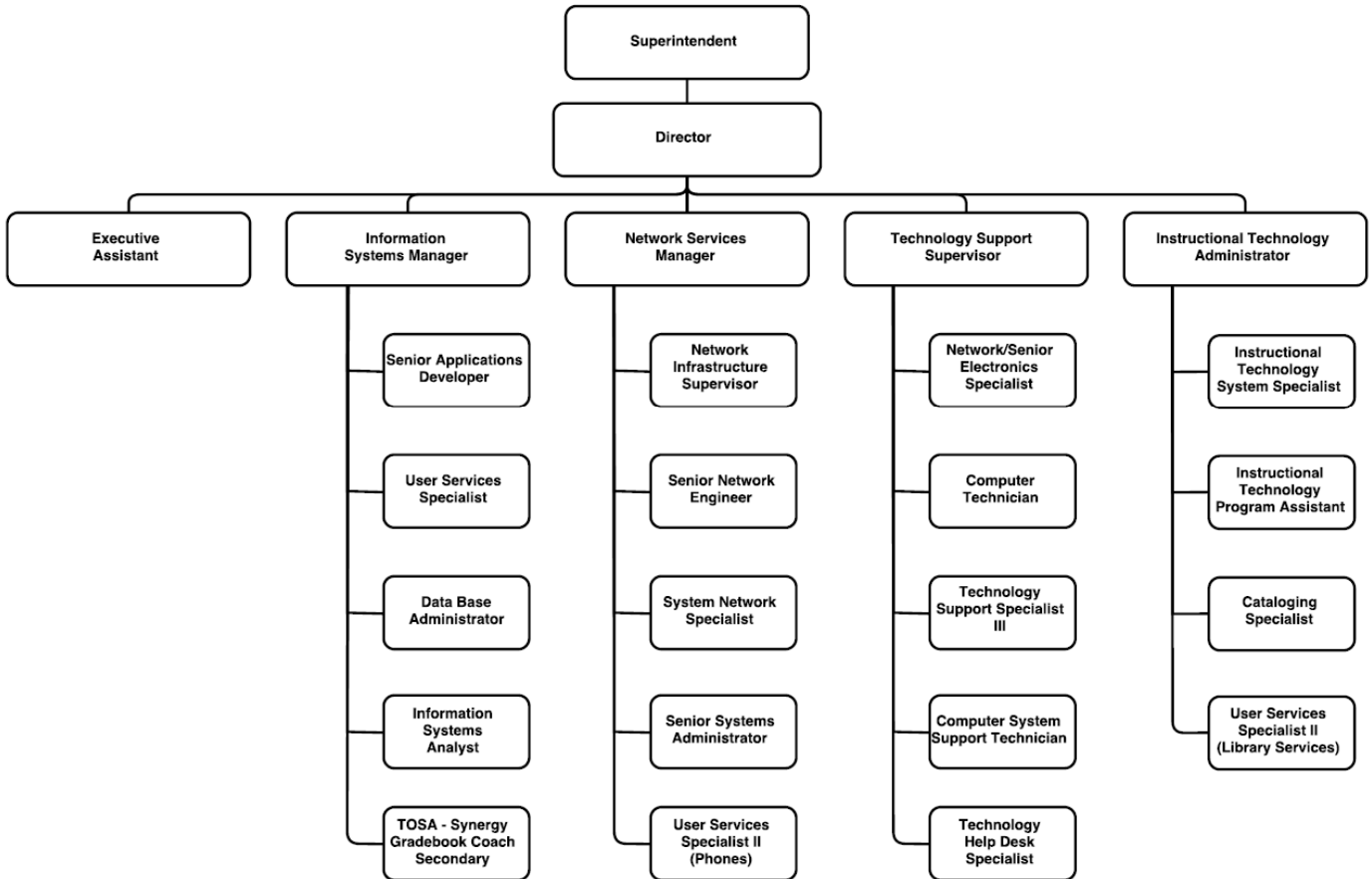
Organizational Chart 2017-2018



Building the Budget

Technology

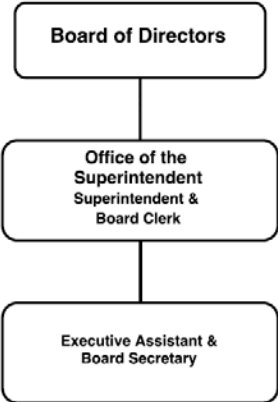
Technology - Organizational Chart
2017-2018 Lane County School District 4J - Eugene, Oregon



Building the Budget

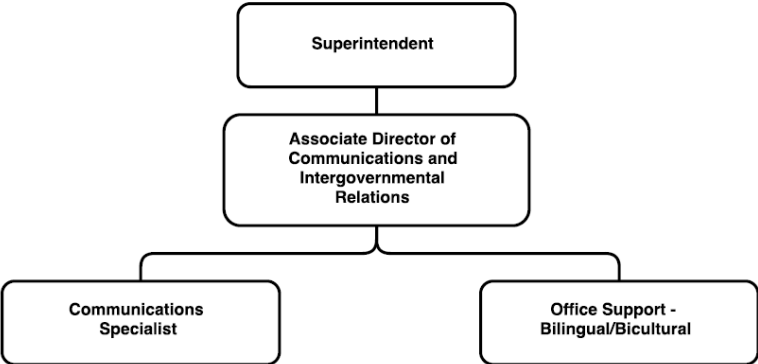
Executive Administration

Executive Administration - Organizational Chart
2017-2018 Lane County School District 4J - Eugene, Oregon



Communications and Intergovernmental Relations

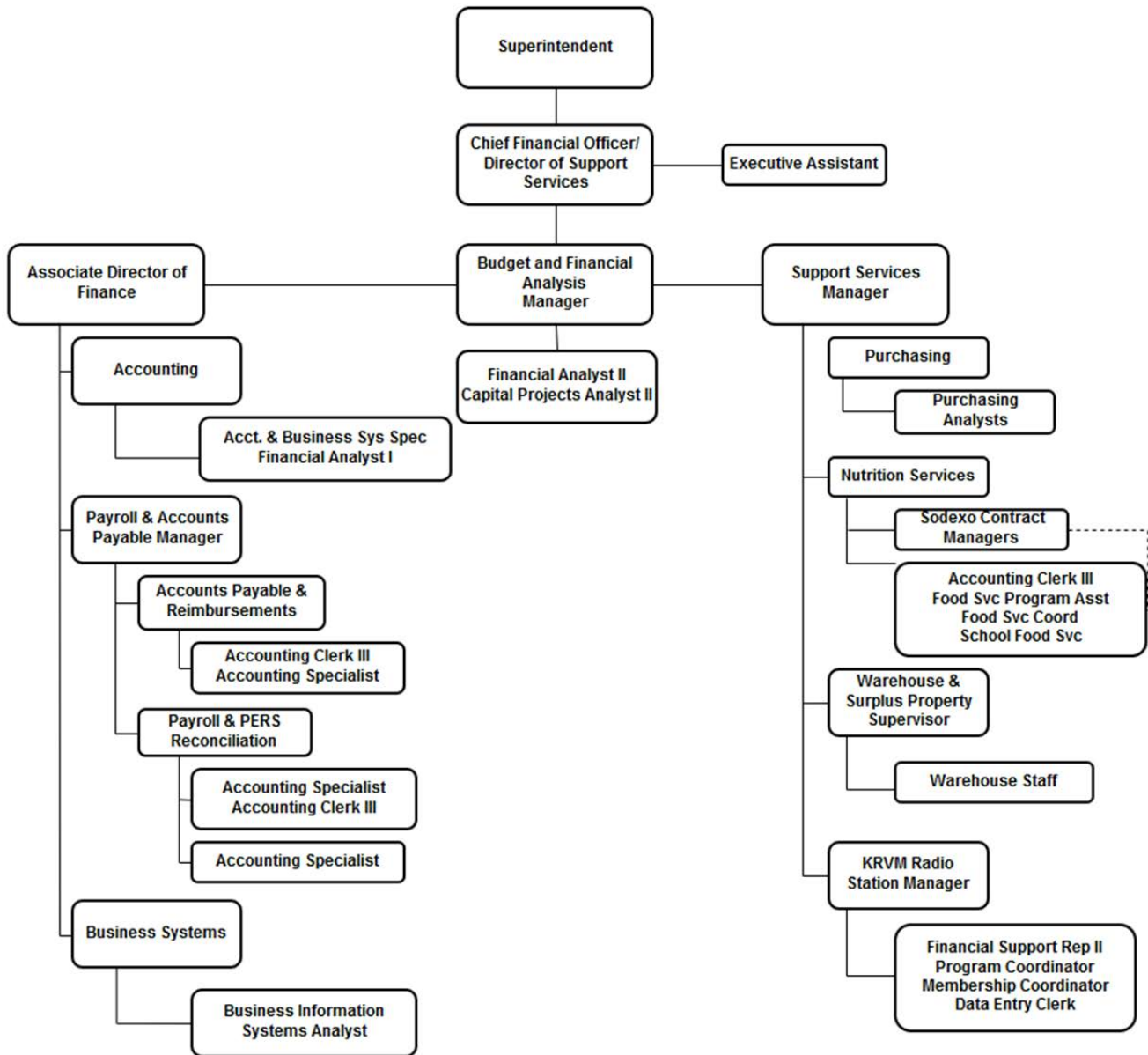
Communications and Intergovernmental Relations- Organizational Chart
2017-2018 Lane County School District 4J - Eugene, Oregon



Building the Budget

Finance and Support Services

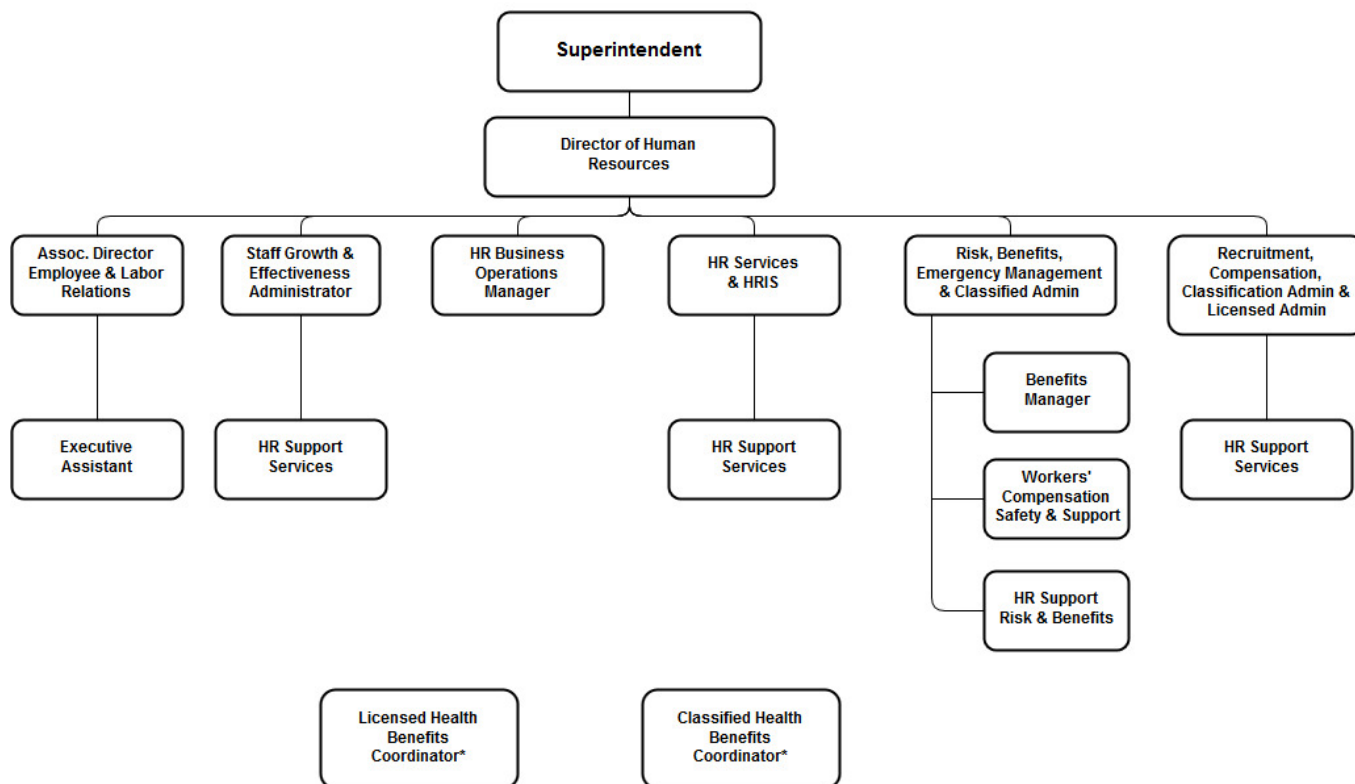
Finance and Support Services - Organizational Chart
2017-2018 - Lane County School District 4J - Eugene, Oregon



Building the Budget

Human Resources

Human Resources - Organizational Chart 2017-2018 - Lane County School District 4J - Eugene, Oregon



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

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Financial Plan

All Funds Summaries

Statement of Resources – All Funds For the Fiscal Year Beginning July 1, 2017

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	76,880,000	-	-	22,513,964	-	-	-	-	\$99,393,964
Interfund Payments	-	-	-	-	-	-	35,156,952	1,500,000	\$36,656,952
Other Local	4,599,095	4,272,231	4,510,000	5,131,845	821,390	1,156,000	56,000	-	\$20,546,561
County	2,828,896	213,437	-	-	-	-	-	-	\$3,042,333
State	87,392,726	4,784,364	-	-	615,000	90,200	300,000	-	\$93,182,290
Federal	-	8,821,863	-	656,355	-	4,222,402	-	-	\$13,700,620
Fund Transfers	136,004	-	-	-	-	202,000	589,500	-	\$927,504
Beginning Fund Balance	20,395,000	-	10,364,000	12,793,110	68,036,740	-	9,910,114	2,726,285	\$124,225,249
Total	\$192,231,721	\$18,091,895	\$14,874,000	\$41,095,274	\$69,473,130	\$5,670,602	\$46,012,566	\$4,226,285	\$391,675,473

Statement of Requirements - All Funds, by Object For the Fiscal Year Beginning July 1, 2017

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	89,300,027	6,972,723	-	-	1,066,669	1,423,574	133,273	360,000	\$99,256,266
Employee Benefits	59,881,187	4,147,323	-	-	700,617	1,333,717	33,303,569	1,316,010	\$100,682,423
Services/Supplies	23,502,242	2,798,074	9,272,565	-	8,604,922	2,900,311	1,216,302	-	\$48,294,416
Equipment/Capital	64,700	-	1,831,750	-	38,438,942	-	-	-	\$40,335,392
Other	958,712	565,775	160,000	40,419,533	333,830	13,000	480,000	-	\$42,930,850
Transfers	759,500	-	1	-	1	-	168,002	-	\$927,504
Operations Reserve	5,262,041	-	-	-	-	-	-	-	\$5,262,041
Contingency	6,211,206	3,608,000	609,684	-	10,496	-	500,000	400,000	\$11,339,386
Unappropriated Ending Fund Balance	6,292,106	-	3,000,000	675,741	20,317,653	-	10,211,420	2,150,275	\$42,647,195
Total	\$192,231,721	\$18,091,895	\$14,874,000	\$41,095,274	\$69,473,130	\$5,670,602	\$46,012,566	\$4,226,285	\$391,675,473

Financial Plan

Statement of Requirements – All Funds, by Program For the Fiscal Year Beginning July 1, 2017

Requirements – By Program Area ¹	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	\$ 103,717,099	9,131,782	3,690,563	-	772,671	-	1	-	\$117,312,116
Classroom Support	34,387,005	4,202,469	6,101,750	-	2,072,100	-	-	-	\$46,763,324
Building Support	28,255,246	496,649	1,472,002	-	45,965,379	5,670,602	45,595	-	\$81,905,473
Central Support	7,347,517	652,995	-	-	1,000	-	35,087,548	1,676,010	\$44,765,070
Other Accounts	759,502	-	1	40,419,533	333,831	-	168,002	-	\$41,680,868
Operations Reserve	5,262,041	-	-	-	-	-	-	-	\$5,262,041
Contingency	6,211,206	3,608,000	609,684	-	10,496	-	500,000	400,000	\$11,339,386
Unappropriated Ending Fund Balance	6,292,106	-	3,000,000	675,741	20,317,653	-	10,211,420	2,150,275	\$42,647,195
Total	\$192,231,721	\$18,091,895	\$14,874,000	\$41,095,274	\$69,473,130	\$5,670,602	\$46,012,566	\$4,226,285	\$391,675,473

Statement of Requirements – All Funds, by Function For the Fiscal Year Beginning July 1, 2017

Requirements - By Function ¹	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	\$ 106,504,181	9,438,520	8,040,563	-	772,671	-	1	-	\$124,755,936
Support Services	66,736,221	4,419,968	3,223,750	-	14,499,535	-	35,133,142	1,676,010	\$125,688,626
Enterprise & Community Services	466,464	625,407	1	-	1	5,670,602	1	-	\$6,762,476
Facilities Acquisition & Construction	1	-	1	-	33,538,943	-	-	-	\$33,538,945
Fund Transfers	759,500	-	1	-	1	-	168,002	-	\$927,504
Other Uses	1	-	-	40,419,533	333,830	-	-	-	\$40,753,364
Operations Reserve	5,262,041	-	-	-	-	-	-	-	\$5,262,041
Contingency	6,211,206	3,608,000	609,684	-	10,496	-	500,000	400,000	\$11,339,386
Unappropriated Ending Fund Balance	6,292,106	-	3,000,000	675,741	20,371,653	-	10,211,420	2,150,275	\$42,647,195
Total	\$192,231,721	\$18,091,895	\$14,874,000	\$41,095,274	\$69,473,130	\$5,670,602	\$46,012,566	\$4,226,285	\$391,675,473

¹ 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

Resources	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Current Taxes	\$89,174,619	\$93,394,067	\$98,000,606	\$99,393,964
Interfund Payments	32,006,706	31,645,495	34,095,698	36,656,952
Other Local	23,567,049	19,935,837	21,150,424	20,546,561
County	3,014,976	2,955,787	3,274,860	3,042,333
State	79,646,127	83,820,764	83,847,896	93,182,290
Federal	13,203,598	14,115,885	13,896,340	13,700,620
Bond Proceeds/Interfund Loan ¹	89,100,303	42,082,751	2,500,000	0
Fund Transfers	5,616,292	4,808,237	1,810,859	927,504
Beginning Fund Balance	76,422,807	137,042,023	120,670,604	124,225,249
Total	\$ 411,752,477	\$ 429,800,846	\$379,247,287	\$391,675,473

¹Actuals for 2014-2015 reflect Bond Proceeds while the 2016-2017 balance reflects an Interfund Loan

Requirements	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Instruction	\$102,930,448	\$108,211,951	\$119,650,460	\$124,755,936
Support Services	106,875,205	103,559,285	118,019,567	125,688,626
Enterprise & Community Services	5,822,631	6,039,668	6,122,395	6,762,476
Facilities Acquisition & Construction	29,874,095	49,938,478	64,252,833	33,538,945
Fund Transfers	5,616,292	4,808,237	1,810,859	927,504
Other Uses	23,591,783	26,339,688	30,206,544	40,753,364
Operations Reserve	0	0	3,701,348	5,262,041
Contingency	0	0	3,730,951	11,339,386
Unappropriated Ending Fund Balance	137,042,023	130,903,538	31,752,330	42,647,195
Total	\$411,752,477	\$429,800,846	\$379,247,287	\$391,675,473

Financial Plan

Projected Ending Fund Balances – All Funds

Fund	Beginning Fund Balance	Plus Revenues	Less Expenditures	Plus Underspending	Ending Fund Balance
General ¹	\$20,395,000	\$171,836,721	\$185,939,615	\$2,292,930	\$8,585,036
Federal, State & Local Programs	-	18,091,895	18,091,895	-	-
School Resources ²	10,364,000	4,510,000	11,874,000	2,563,147	5,563,147
Debt Service ³	12,793,110	28,302,164	40,419,533	-	675,741
Capital Projects ⁴	68,036,740	1,436,390	49,155,477	2,492,041	22,809,694
Nutrition Services	-	5,670,602	5,670,602	-	-
Insurance Reserve ⁵	9,910,114	36,102,452	35,801,146	1,358,247	11,569,667
Postemployment Benefits ⁶	2,726,285	1,500,000	2,076,010	400,570	2,550,845
Total - All Funds	\$124,225,249	\$267,450,224	\$349,028,278	\$9,106,935	\$51,754,130

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. Operating revenues reflect total revenues less transfers from other funds of \$136,004.

The Board may allocate 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.

¹ Underspending is projected to be 66% of the 2% operating contingency addressed in policy.

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

³ Underspending is expected to be 5% of budgeted expenditures, excluding transfers and debt service payments.

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

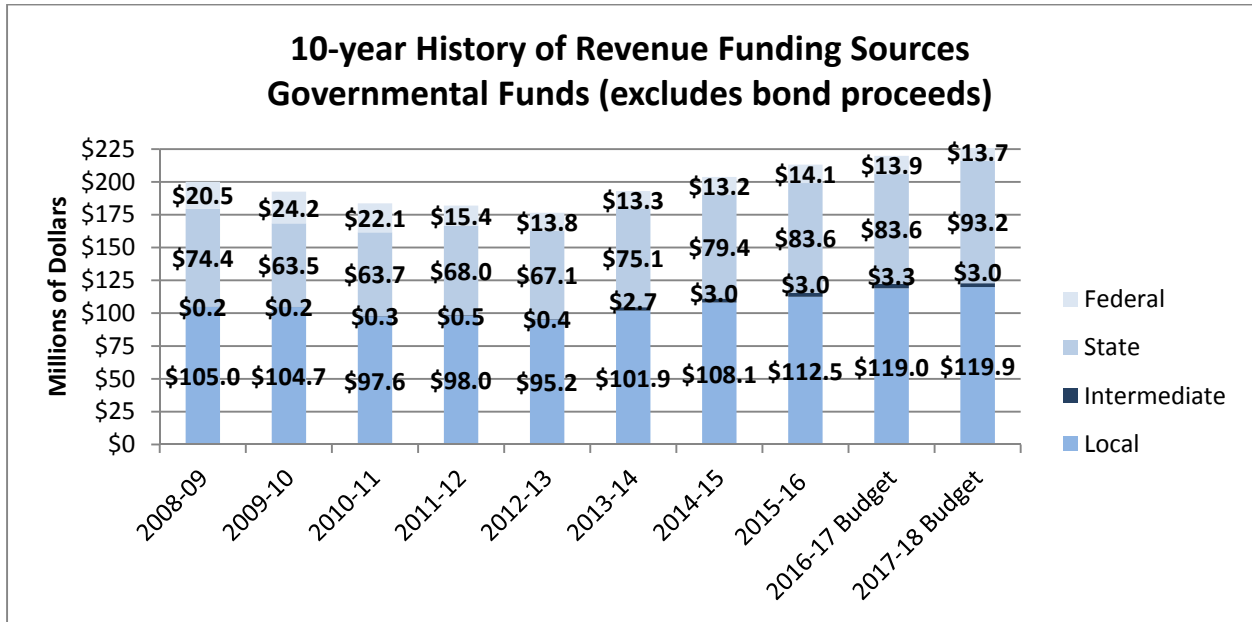
⁵ Underspending is projected to be 66% of the budgeted contingency plus 3% of all other accounts. Transfers are excluded from underspending calculations.

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

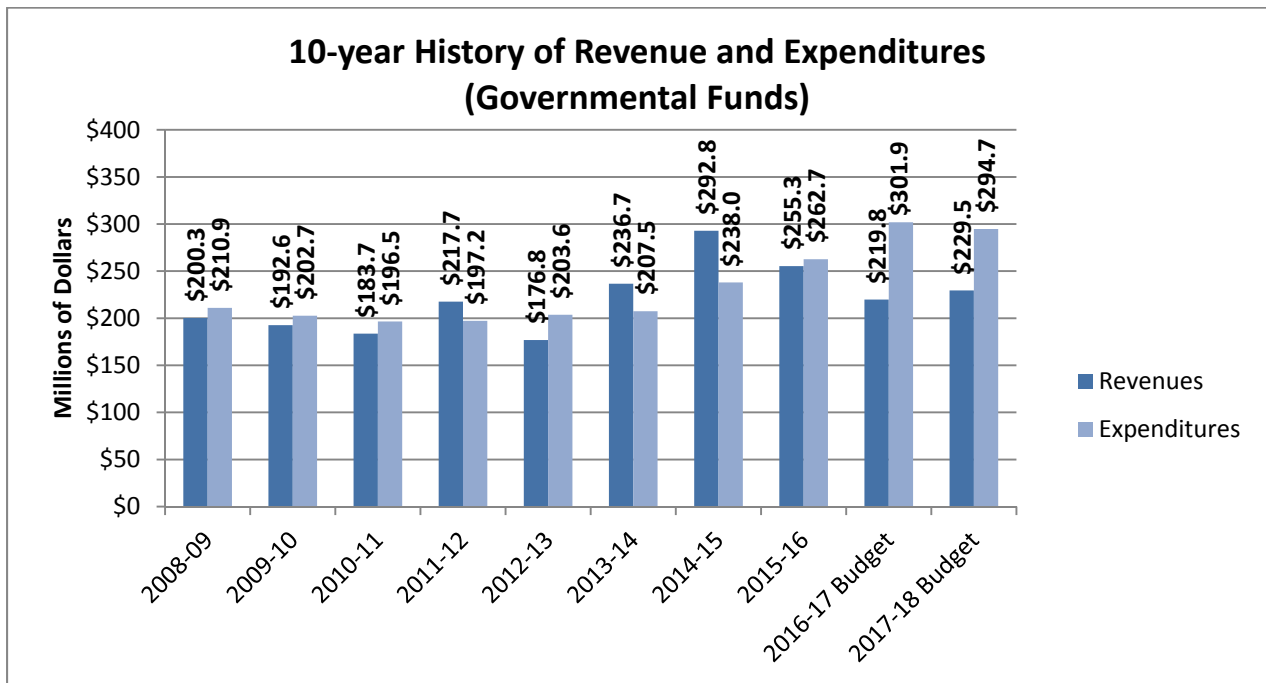
Financial Plan

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

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.

2017-18 Budget Assumptions

Revenue Assumptions

State School Fund – \$85.2 million

The 2017-18 General Fund budget is based on the \$7.80 billion appropriation currently being considered by the state legislature for K-12 education in the 2017-19 biennium and is 5.75% higher than the prior biennium funding level. The State School Fund appropriation for K-12 schools in 2015-17 was approximately \$7.38 billion (\$7.26 billion biennial budget with \$0.12 billion additional funding in the second year, 2016-17). For the 2017-18 biennium, funding is assumed to be received at 49% of State School Funds (\$3.82 billion) in the first year and 51% (\$3.98 billion) in the second year.

The District budget for 2017-18 General Fund revenue includes \$85.2 million from the state: \$83.9 million in SSF formula revenue and \$1.3 million in High Cost Disability grant revenue.

Current Property Taxes - \$65.1 million

Tax revenues budgeted for 2017-18 assume an overall 3% increase in assessed property values and a tax collection rate of 94.5%. Property taxes are included in total State School Fund formula revenue.

Prior Years' Property Taxes - \$1.4 million

It is estimated that approximately 30% of uncollected prior years' property taxes will be received in 2017-18.

Common School Fund - \$2.1 million

Revenues of \$2.1 million are budgeted for 2017-18 based on state estimates.

County School Fund - \$0.1 million

The District has budgeted \$0.1 million to be received from the County School Fund in 2017-18.

Federal Forest Fees

No revenue from this source has been included in the District's budget.

Local Option Tax Levy - \$11.9 million

For 2017-18, \$11.9 million in current and prior year receipts is budgeted. This compares to a high of \$14.2 million in 2008-09 and a projected \$11.8 million in 2016-17.

Financial Plan

Other Sources of Revenue - \$5.7 million

Significant other sources of revenue budgeted in the 2017-18 General Fund include \$2.7 million for the District's share of flow-through funding from Lane ESD to provide special education services; \$1.0 million in reimbursement income; \$0.53 million of revenue from grant indirect charges; \$0.9 million in school based income including rental fees and athletic participation fees; interest earnings of \$0.29 million (almost double 2016-17 budgeted interest revenue of \$0.15 million); and \$0.2 million of miscellaneous revenue.

Transfers in to the General Fund - \$0.14 million

- \$0.14 million from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs.
- \$1 from the Insurance Reserve Fund, to create budget authority for a transfer should the need arise.

Beginning Fund Balance - \$20.4 million

The District has projected the ending fund balance for 2016-17 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 - \$89.3 million

Licensed salaries are budgeted using average salary cost. For 2017-18, the average cost of a licensed position is expected to be \$62,200 per 1.0 full time equivalent (FTE). Average salary has been calculated to reflect the current status of Licensed contracts. The district and the Eugene Education Association (EEA) are currently in contract discussions.

For classified staff members currently employed by the District, budgeted costs for 2017-18 have been calculated to reflect a 2.2% 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 based on the current status of the Managers, Administrators, Professionals & Supervisors Association (MAPS) agreement. The MAPS agreement is set to expire at the end of 2016-17 and the district will be working with MAPS on a new agreement soon.

Additional details concerning average staffing costs are contained within the 2017-18 Staff Conversion and Costing Table document, which is located within the Appendices.

Employee Benefits - \$59.9 million

Employee benefits are comprised of pension obligations, social security taxes, workers compensation payments, unemployment assessments, support for negotiated district retirement benefits, district contributions for insurance plans, professional development funds, and tax sheltered annuity payments. Benefit levels differ based on employee classification. Some benefits are calculated as a percentage of employee salary, while others are budgeted based on a defined contribution amount. PERS benefits for the 2017-19 biennium are projected to increase 4.9%.

Financial Plan

Additional details concerning payroll costs and benefits are contained within the 2017-18 Staff Conversion and Costing Table document, which is located within the Appendices.

Services/Supplies - \$23.5 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 (2017-18 increase is 2.5% based on the US Urban Consumer Price Index) to help schools and departments absorb increases in the cost of goods and services.

Equipment/Capital - \$0.06 million

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

Other - \$0.95 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 - \$0.76 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.
- \$0.34 million to the Insurance Reserve Fund for risk management and employee benefits program operations.
- \$0.02 million to the Insurance Reserve Fund to offset increases in insurance costs for administrators, by agreement with the administrators association (MAPS).
- \$0.17 million to the Nutrition Services Fund.

Contingency and Operations Reserve - \$11.5 million

Operations Reserve for 2017-18 - \$5.3 million

A total of \$5.3 million has been set aside in 2017-18 to address future projected budget shortfall and the estimated increase in PERS costs of over \$4.0 million.

Contingency Budget for 2017-18 - \$6.2 million

Board policy sets the funding target for the contingency account at 2% of operating expenditures. Transfers to other funds are not included in this calculation. The operating contingency of \$3.5 million represents 2.0% of operating expenditures for 2017-18. 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. In addition, the District has added \$2.7 million to the operating contingency. This funding will be available to further support operations in the face of multiple uncertainties in the upcoming biennium.

Financial Plan

Unappropriated Ending Fund Balance (UEFB) - \$6.3 million

The UEFB for 2017-18 is budgeted at \$6.3 million, or 3.7% of operating revenues.

The District projects that the budgeted UEFB plus unspent contingency appropriations will result in an ending fund balance of \$8.6 million, approximately 5.0% of operating revenues, which is consistent with Board direction for balancing the 2017-18 budget.

Financial Plan

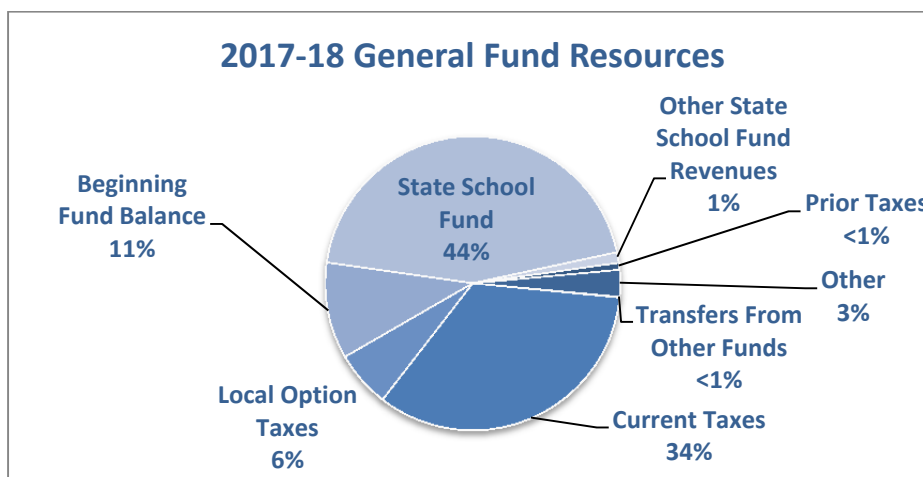
Resources

General Fund Budget Resources				
	14-15	15-16	16-17	17-18
	Actual	Actual	Budget	Budget
State School Funding				
Current Property Tax	58,824,515	61,524,715	64,144,000	65,183,000
Prior Taxes	1,564,934	1,372,558	1,979,000	1,462,000
State School Fund (SSF)	74,810,758	79,356,753	80,416,297	85,242,175 ²
Other SSF Revenues	3,033,319	3,182,565	1,963,277	2,244,551
Local Option Property Tax				
Local Option Property Tax	10,398,148	11,323,363	12,126,000	11,911,000
Transfers From Other Funds				
Transfers From Other Funds	1,822,455	899,974	516,365	136,004 ¹
Other				
Other	5,530,390	5,706,349	5,740,535	5,657,991 ³
Total Revenues	155,984,519	163,366,277	166,885,474	171,836,721
Beginning Fund Balance				
Beginning Fund Balance	9,560,713	12,237,881	12,414,000	20,395,000
Total Budget Resources	165,545,232	175,604,158	179,299,474	192,231,721

¹ Transfers include \$136,000 from insurance reserves.

² 2017-18 SSF revenue assumes state K-12 biennial funding of \$7.8 billion based on Co-Chairs' budget.

³ Other revenues include \$2.7 million from Lane ESD flex funds available to provide special education services.



Financial Plan

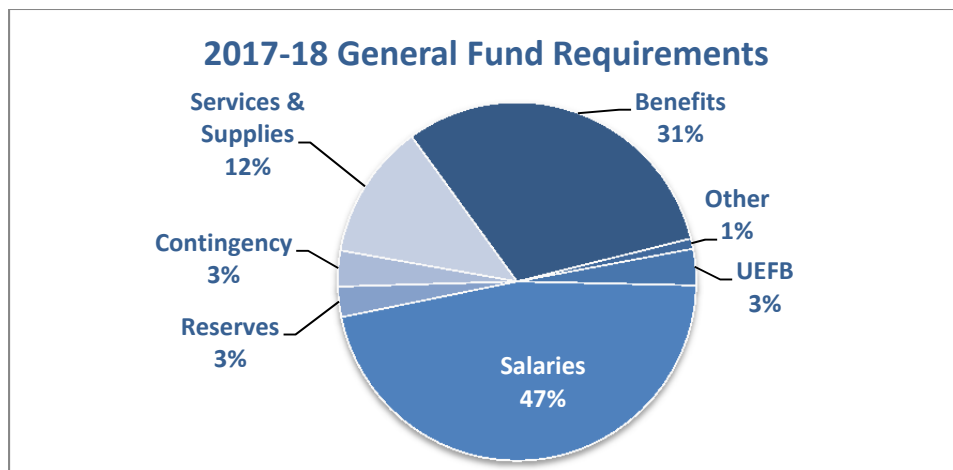
Requirements

General Fund Budget Requirements				
	14-15	15-16	16-17	17-18
	Actual	Actual	Budget	Budget
Salaries	77,906,773	82,329,081	87,726,721	89,300,027
Benefits	51,086,329	50,833,320	55,379,123	59,881,187
Services	14,752,001	15,053,134	16,694,187	17,691,277
Supplies	4,905,136	4,228,076	5,487,262	5,810,965
Equipment	41,426	19,415	69,463	64,700
Other	4,615,685	4,924,774	2,215,822	1,718,212
Board Priorities Reserve	0	0	0	0
Operations Reserve	0	0	3,701,348	5,262,041 ²
Contingency	0	0	2,310,073	6,211,206 ¹
Expenditures	153,307,351	157,387,800	173,583,999	184,939,615
UEFB	12,237,881	18,216,358	5,715,475	6,292,106 ³
Total Requirements	165,545,232	175,604,158	179,299,474	192,231,721

¹ Represents 2% of operating expenditures (as in prior years), excluding transfers, plus an additional \$2,737,069.

² Budgeted 2017-18 reserves include a \$5.3 million Operations Reserve.

³ Board policy targets total reserves, including Unappropriated Ending Fund Balance (UEFB) and projected underspending of budgeted amounts, at a minimum 5% of operating revenues, excluding transfers. Budgeted 2017-18 Reserves, UEFB and Contingency have been increased to set aside funds to help offset future PERS costs and to minimize the need for budget cuts in the coming year.



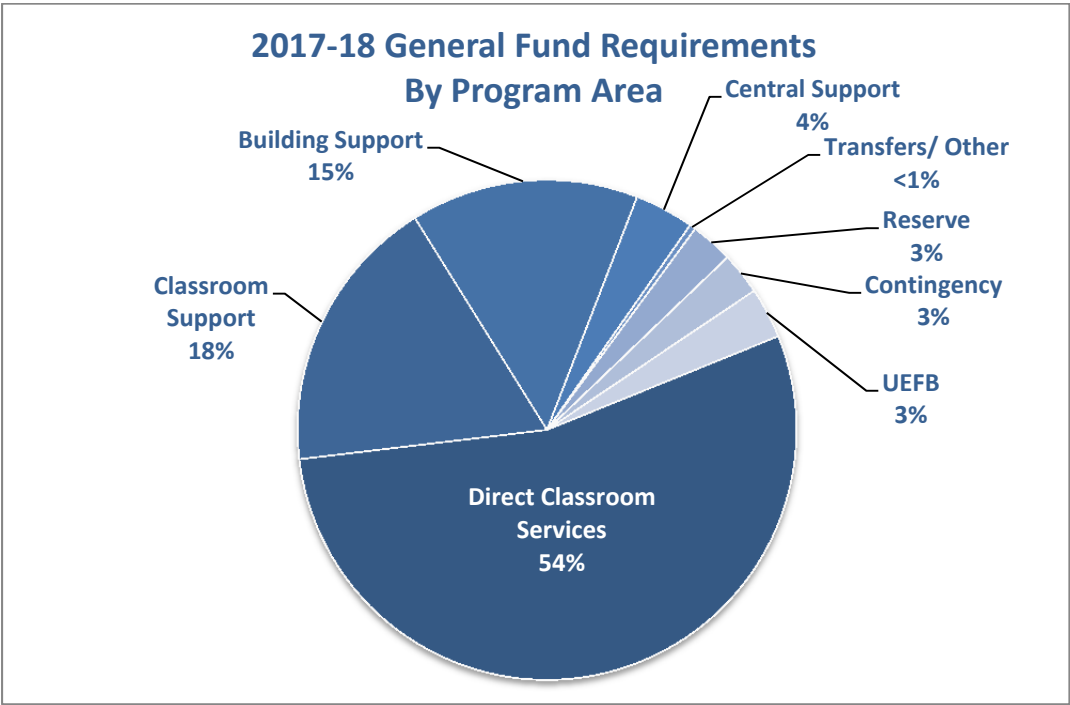
Financial Plan

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.

Expenditures by Major Program Area and Function	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
Direct Classroom Services	86,727,705	91,600,104	100,270,847	103,717,099
Regular Programs	62,660,843	66,430,506	72,913,609	75,800,453
Special Programs	24,066,862	25,169,599	27,357,238	27,916,646
Classroom Support Services	31,325,428	31,642,476	33,343,147	34,387,005
Extracurricular Activities	2,521,916	2,474,965	2,725,217	2,787,082
Student Support	9,725,862	10,283,062	11,159,387	11,890,488
Libraries, Curriculum, & Staff Development	6,220,328	5,944,071	6,172,259	5,564,018
School Administration	12,357,412	12,556,915	12,829,658	13,678,953
Community Services	499,911	383,464	456,626	466,464
Building Support Services	24,344,266	24,039,788	26,399,244	28,255,246
Facilities Operation & Maintenance	12,061,544	11,873,033	13,271,901	14,534,108
Student Transportation	7,410,106	6,963,644	7,694,643	7,969,554
Technology	4,415,842	4,753,849	4,945,817	5,266,483
Warehouse and Purchasing	456,773	449,262	486,883	485,101
Central Support Services	7,237,918	6,225,594	6,296,845	7,347,517
Executive Administration	996,192	843,779	757,315	751,138
Financial Services	1,674,865	1,701,945	1,883,933	2,129,434
Human Resources	4,038,784	3,170,996	3,380,626	4,065,081
Communications & Intergov. Relations	528,078	508,874	274,972	401,864
Other Accounts	15,909,915	22,096,196	12,989,391	18,524,854
Transfers	3,672,034	3,879,838	1,262,494	759,500
Short-Term Debt	0	0	1	1
Operations Reserve	0	0	3,701,348	5,262,041
Contingency	0	0	3,303,489	6,211,206
Unappropriated Ending Fund Balance	12,237,881	18,216,358	5,715,475	6,292,106
Total Expenditures	165,545,232	175,604,158	179,299,474	192,231,721

Financial Plan



Financial Plan

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.

Student 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 Student Services are described in “Academic Performance Indicators” within the About Our District section.

Financial Plan

Facilities

Functions

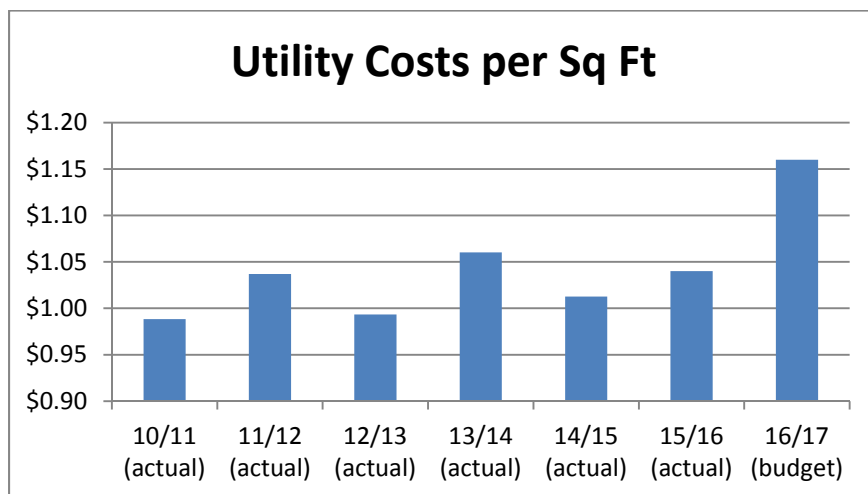
- Administration – Construction Management, work order management, building rental, capital financial management, safety
- Custodial – building custodial services, equipment, supplies
- Architectural and Engineering services – engineering, planning, design
- Maintenance – electrical, HVAC, plumbing,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

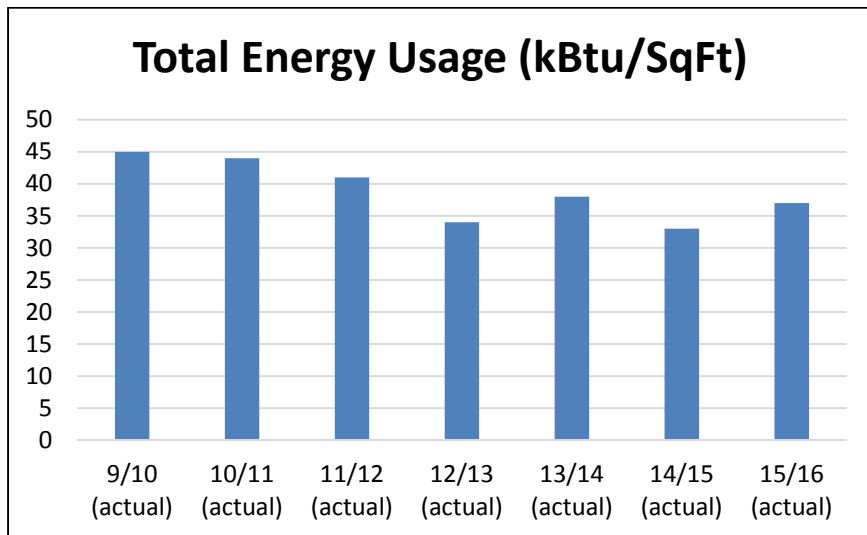
Provide safe, secure, sustainable learning spaces that meet educational needs.

Utility Costs per Building Area

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. This (second) 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.

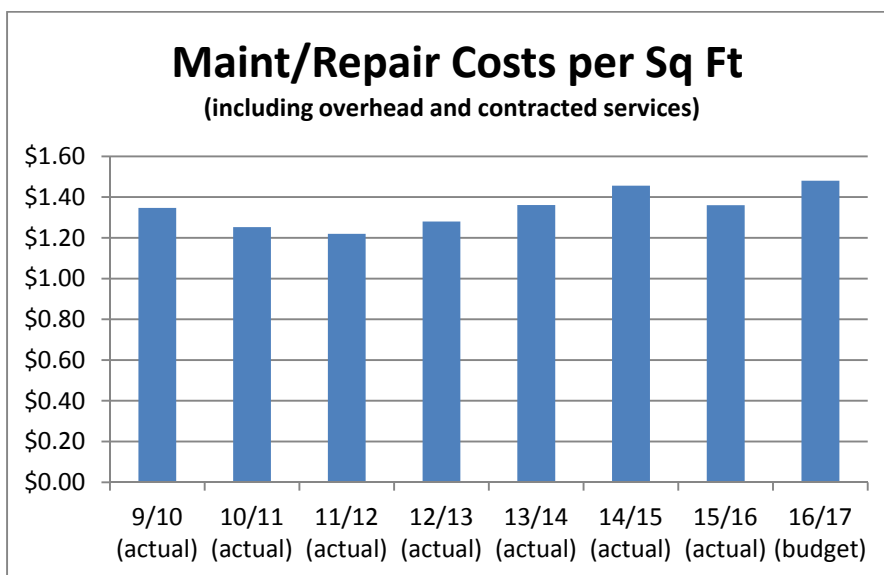


Financial Plan



Total Building Maintenance and Repair Costs

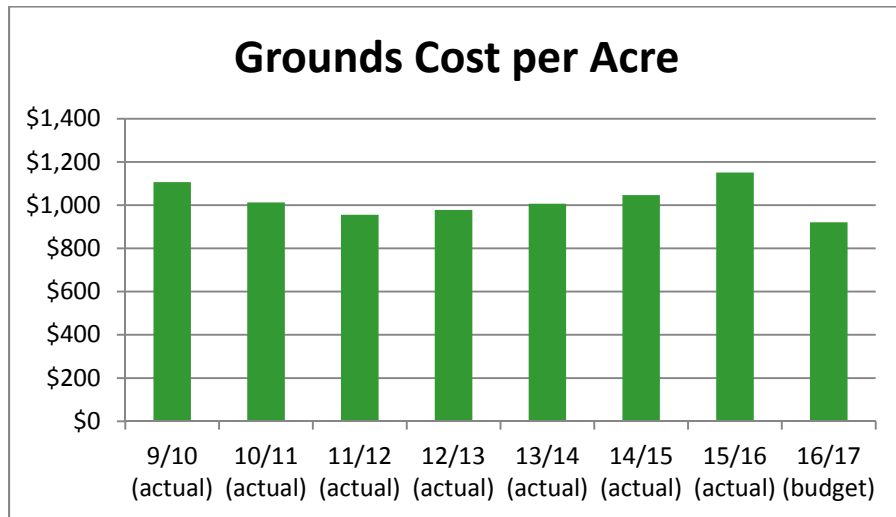
One industry measure for tracking building operating costs is to compare building maintenance costs (excluding grounds, custodial and utility costs) per square foot of building space over time. The facilities maintenance budget for 2016–17 includes about \$4.34 million to maintain approximately three million square feet of buildings. This budget includes approximately \$1 million in qualifying capital repairs being funded from general obligation bond proceeds in the Capital Projects Fund. Over time, maintenance and repair costs have been reduced by replacing older facilities and remodeling classroom space as well as shifting maintenance costs associated with closed schools to District-sponsored charter schools under lease agreements. Some savings have been offset by requirements associated with the introduction of new systems and a broader range of technologies. The chart below excludes 3.5 FTE salaries for the preventive maintenance program (funded from Real Property Capital Reserves, Fund 450) and also excludes 2.0 FTE salaries for the District Architect & Safety Specialist (funded from Capital Repairs Reserves, Fund 400 through 2015-16).



Financial Plan

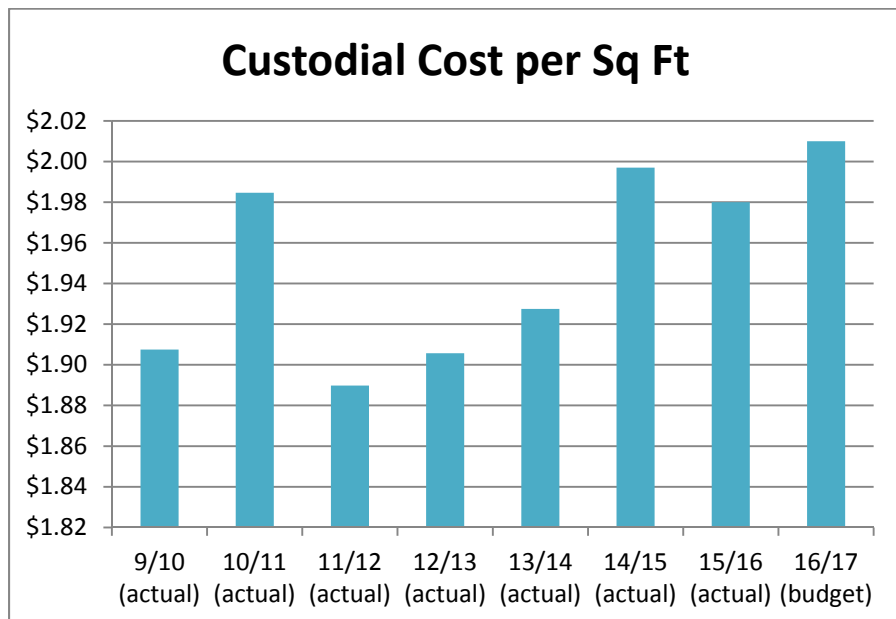
Grounds Maintenance Costs per Acre

The facilities maintenance budget for 2016–17 includes about \$623,000 to maintain approximately 647 acres of grounds. These costs exclude the Coburg property and the District’s nine synthetic turf Youth Sports Parks (YSP) 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

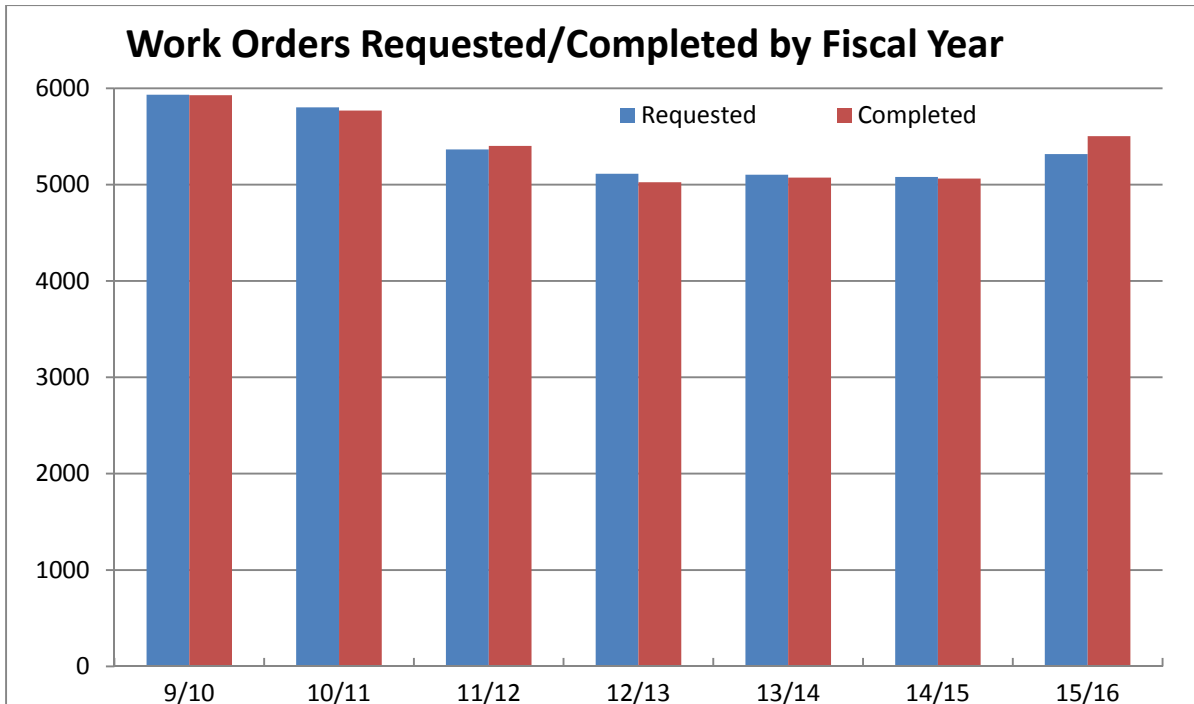
Total custodial costs (labor and supplies) are shown on the chart below on a building square footage basis. The 2016-17 budget includes about \$5.9 million including substitute and overtime allotments. Note that while the budget includes full funding for assigned staff, the budget has historically been 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.



Financial Plan

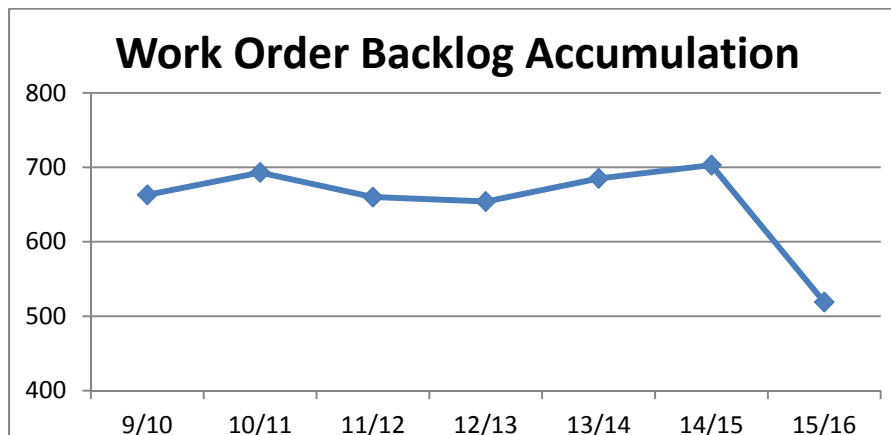
Repair Work Order Volume

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. The uptick in requested work orders is based on a request for facilities staff to enter work orders for additional repair(s) discovered and completed while on sites addressing other work order(s). This provides better tracking for facilities work hours and repairs completed at each site.



Cumulative Repair Work Order Request Back-log

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



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

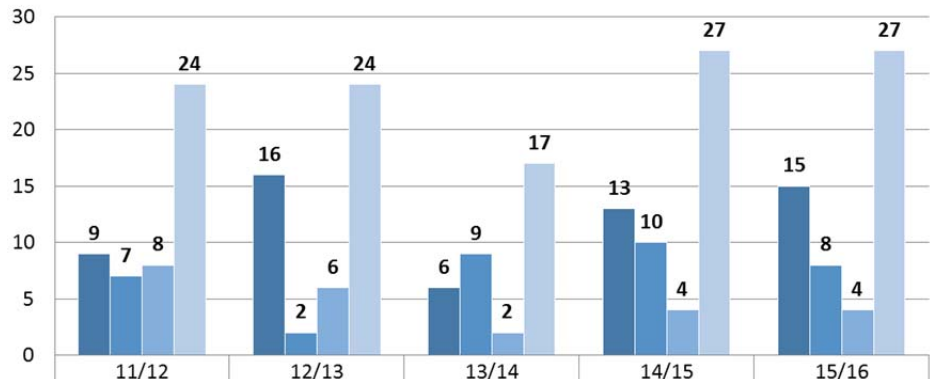
	2011-12	2012-13	2013-14	2014-15	2015-16
Number of Buses	95	107	107	107	107
Number of Vans	12	12	14	13	12
Total Miles Traveled	1,409,505	1,412,378	1,426,870	1,523,519	1,488,200
Number of Students Transported Daily	5,042	4,830	4,860	5,040	5,432

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

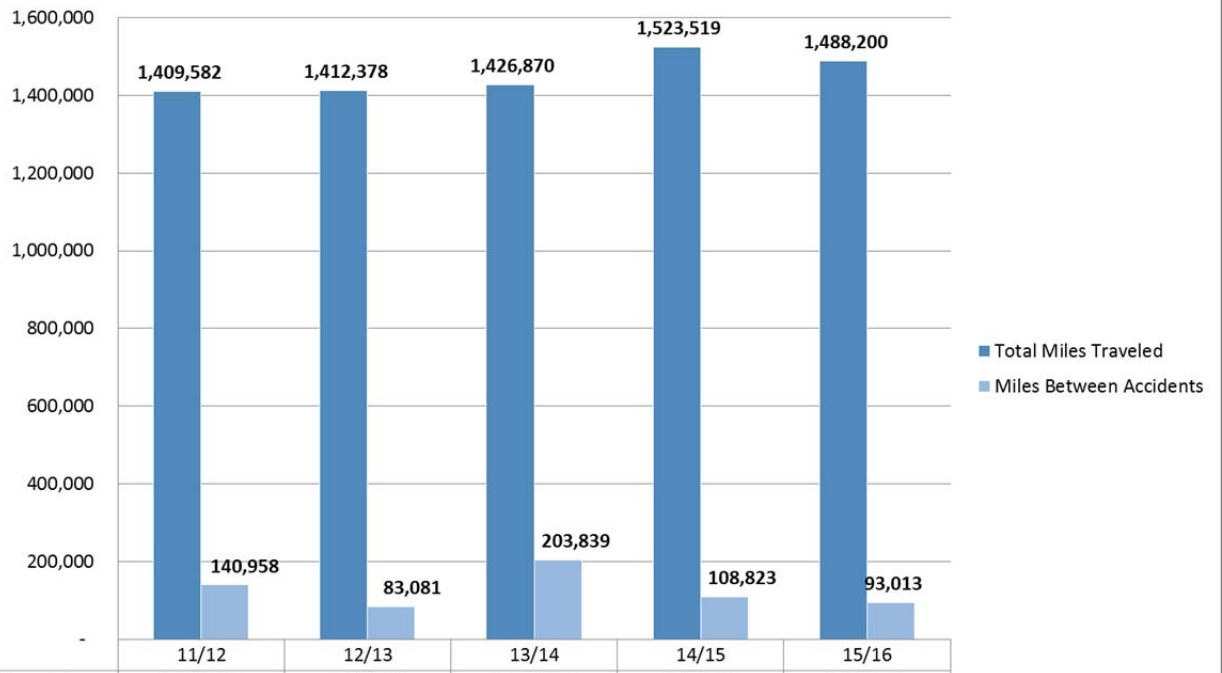
**4J TRANSPORTATION ACCIDENTS
LAST 5 YEARS**



	11/12	12/13	13/14	14/15	15/16
Reported Preventable - >\$500+ Damage to Bus or Other Personal Property Damage	9	16	6	13	15
Non-Reported Incidents - <\$500 Damage to Bus	7	2	9	10	8
Non-Preventable	8	6	2	4	4
Total	24	24	17	27	27

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

Miles Traveled Between Preventable Accidents - Last 5 Years
National Median = 1 : 104,250 miles



	11/12	12/13	13/14	14/15	15/16
Total Miles Traveled	1,409,582	1,412,378	1,426,870	1,523,519	1,488,200
Miles Between Accidents	140,958	83,081	203,839	108,823	93,013

Financial Plan

Cost per Mile Operated

	2012-13	2013-14	2014-15	2015-16
Cost per Mile	\$4.57	\$4.48	\$4.31	\$4.12
National Median	\$4.47	\$5.35	\$4-40	N/A
N/A = data not available				

Cost per Bus Operated

	2012-13	2013-14	2014-15	2015-16
Cost per Bus	\$60,338	\$59,685	\$61,344	\$56,776
National Median	\$56,093	\$58,307	\$56,298	N/A
N/A = data not available				

Cost per Student

	2012-13	2013-14	2014-15	2015-16
Cost per Student	\$1,337	\$1,314	\$1,302	\$1,129
National Median	\$1,010	\$1,096	\$930	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			

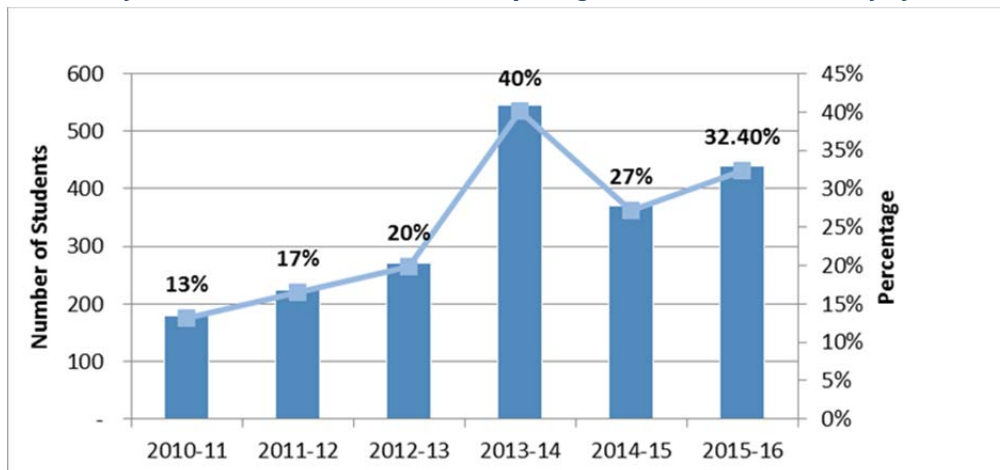
Financial Plan

Bus Usage – Daily Runs per Bus

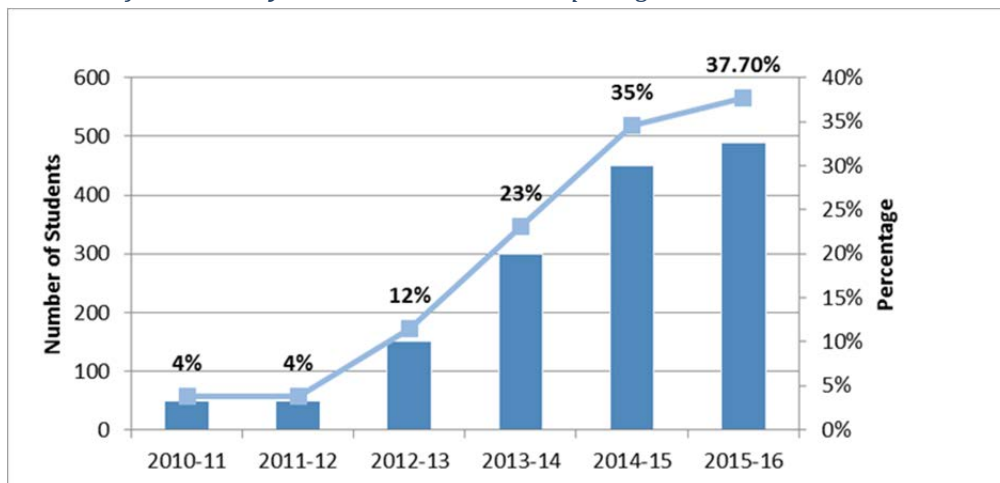
There is a positive correlation between the number of daily runs a bus makes and operating costs. Efficiencies are gained when one bus is used multiple times in the morning and again in the afternoon. Using one bus to do the work of two buses saves dollars.

	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

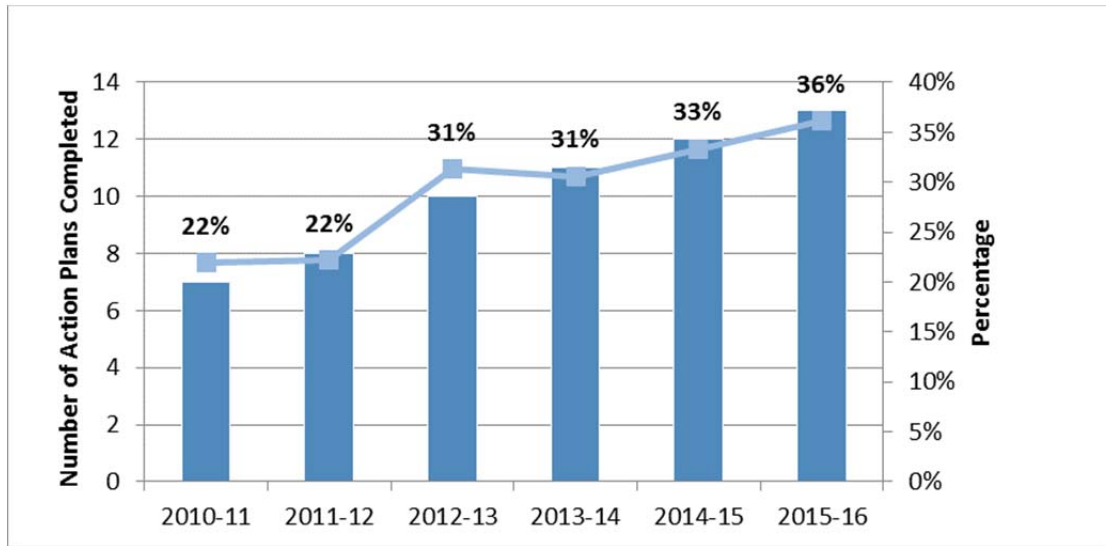


Number of Elementary School Students Participating in a Two Hour Pedestrian Safety Education Program

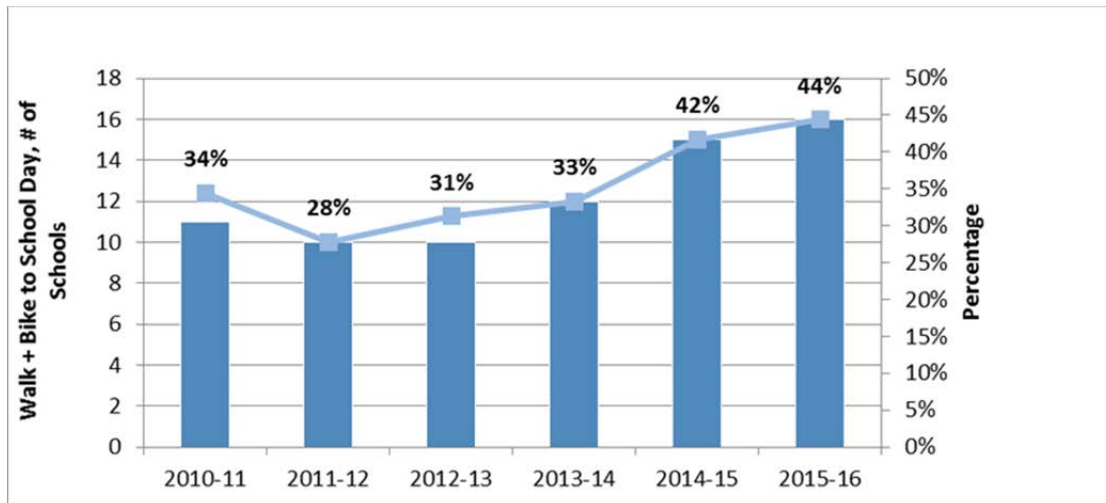


Financial Plan

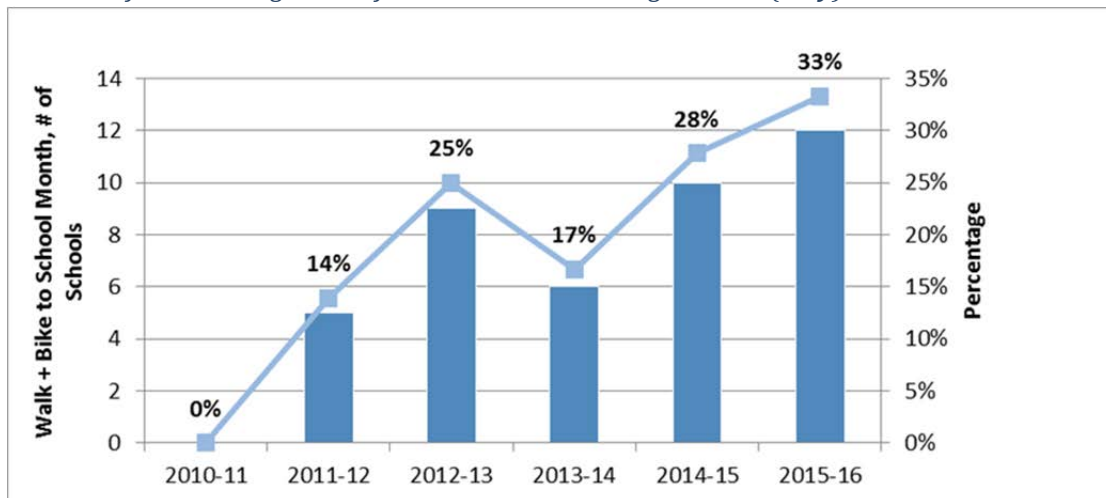
Number of Action Plans Completed



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



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



Financial Plan

Technology

Mission

Provide reliable, stable, secure 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 responsibility over phone platform, upgrade and patching of new technology infrastructure, new construction, data center redundancy, NetApp, webfilter, security, logging, VMware, and inter-department consulting; and Windows Support for departments.
- Desktop Support – deployment and management 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 Operations and Classroom specific technologies, workflow projects, Smarter Balanced, Synergy, VMware, Lawson, and Volume Purchasing Program.
- Instructional Technology – project implementation and guidance for 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, software, peripherals, applications, online subscriptions, vendor relations, and research; provide guidelines for appropriate use of Instructional technology, student responsible use contracts, and device take home contracts; and community partnerships such as universities, businesses, organizations, and Lane ESD.

Key Performance Indicators:

Technology will continue to monitor infrastructure performance as well as staff 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, staff and community.

Desktop Support (January 1, 2017)

Target: Device to student ratio= 1:1

- Current device to student ratio: 0.94

Financial Plan

- Device to Elementary School student ratio: 0.92 (flat)
- Device to Middle School student ratio: 1.4 (flat)
- Device to High School student ratio: 0.72 (trending up)

Target: Build a baseline metric to support identifying trends across the install base as well as appropriate staffing levels

- Grouped by product categories
- Ability to filter by site
 - Total number of helpdesk tickets year-to-date 2016-17: 7,085 (trending up)
 - Average number of tickets by month, July 2014 - June 2015: 1012 (trending up)

Target: First Contact Resolution

- Grouped by product categories
- Ability to filter by site
 - Percent of incidents resolved at the help desk during the first call
 - Percent of incidents resolved by the TSS during 1st touch

Target: Fulfillment of Service Levels - Number of Services/SLA's where the agreed service levels are fulfilled and tracked by help desk tickets

- District Technology Purchase requests: Response <=1 business day
- Desktop (TSS) Support: Response <=2 hours
- Student Information System (Synergy): Response <=1 business day
- Network Services support: Response <=1 business day

Target: Percentage of Services and Infrastructure components under availability monitoring

- Establish a platform that will facilitate the proactive monitoring of critical services. This should include internal and external facing services

Target: Number of Preventative maintenance windows completed on schedule

- Establish a forward looking preventative maintenance schedule published out to the district
 - Number of maintenance schedules completed >=70%

Target: Increase the number of district active ParentVUE accounts >=80%

- Active district ParentVUE accounts = 62%
- The Synergy roadmap will leverage this mobile application to expand the data available to families.
- Elementary School
 - Number of accounts enabled = 29%
 - Number of active ParentVUE users = 22%
- Middle School
 - Number of accounts enabled = 87%
 - Number of active ParentVUE users = 28%
- High School
 - Number of accounts enabled = 87%
 - Number of active ParentVUE users = 23%

Financial Plan

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
2015-16	921,047	196,011	4.70	495

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
2015-16	8,190	90,927,860	11,102

Superintendent's Office

Functions:

- Has responsibility for the day-to-day operation of the school district, which includes:
 - developing, supporting and communicating District goals
 - helping to establish a positive environment for learning
 - leading and participating in the identification of needs and possibilities for improvement
 - ensuring that policies, laws, and mandates are followed
 - working with the School Board and Budget Committee to determine the allocation of resources required to achieve the District's purpose

Financial Plan

Key Performance Indicators:

See the 4J Vision 20/20 Strategic Plan section for District goals and strategies, which the Superintendent’s Office supports.

Financial Services

Functions:

- Payroll – processing timesheets, leave, PERS, garnishments, taxes, Tax Sheltered Annuities 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.

2011-12	2012-13	2013-14	2014-15	2015-16
11,531	10,815	10,658	10,629	10,764

Payroll Cost per Check/ACH

2011-12	2012-13	2013-14	2014-15	2015-16
\$7.37	\$8.09	\$8.33	\$8.67	\$8.46

Invoices Processed per FTE per Month

2011-12	2012-13	2013-14	2014-15	2015-16
786	796	760	821	752

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

2011-12	2012-13	2013-14	2014-15	2015-16
10%	9%	10%	9%	9%

Financial Plan

CAFR – Days to Publish

2011-12	2012-13	2013-14	2014-15	2015-16
179	178	155	180	171

Audit Opinions

The District has received unmodified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2016. An unmodified opinion indicates that the auditor has determined that financial statements: 1) fairly present the financial position, results of operations and changes in financial position of an entity in accordance with generally accepted accounting principles applied on a consistent basis, and 2) include appropriate informative disclosures.

Financial 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:

- Through multiple Human Resource information systems (HRIS) and Lawson, HR maintains employee records and complies with Federal and State reporting – including but not limited to licensure, years of experience, along with the evolving reporting requirements to the Oregon Department of Education (ODE), under changes to Every Student Succeeds Act (ESSA)
- Operations – processing of new employees, separations (terminations, retirement, resignations, etc.), 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
- Recruitment, induction, retention – performed on an ongoing basis for all levels of positions
- Collaboration on continued District diversity and equity work

Financial Plan

Key Performance Indicators:

Staff diversity compared with student diversity

As a more recently and formally adopted key performance indicator, staff diversity compared to student diversity is a new area that we will be taking a closer look at within our department. Demographics compiled in September 2016 are included below:

Race/Ethnicity	Students	Staff
White	70 % (11,994)	86% (798)
Hispanic	15% (2,495)	5% (47)
Multi-Racial	9% (1,570)	3% (32)
Asian	3% (542)	3% (30)
Black	2% (317)	1% (13)
American Indian	1% (220)	1% (7)
Pacific Islander	0% (65)	0% (0)

Although we do not have the capacity to have staff solely dedicated to recruitment, there have been different recruiting events that HR staff and principals have attended in recent years, in addition to expanding the resources we use for promoting job openings. Some of the recruiting events district staff has attended in recent years have included the Oregon Professional Educator Fair and the California Association for Bilingual Education (CABE) conference. Outreach regarding out job postings has significantly expanded in recent years and includes listings in: Top Schools, OSPA, COSA, EDJOIN, LAT Careers (recruitment of Bilingual Latinos & Latino Diversity in the US), CABE, Lim/a (for Immersion Language Program candidates), Craigslist, in addition to local resources of The Register Guard, The Oregonian along with promotion through the University of Oregon and Oregon State University. Through ongoing efforts throughout the district, we will work to monitor and evaluate progress in this area and determine what steps can be taken to increase the diversity of staff.

Ongoing efforts to expand the pool of substitutes

HR has continued to work diligently to hire additional guest teachers and classified substitutes in our ongoing effort to reduce the number of unfilled vacancies in schools. During the course of a typical school year, there are absences (licensed and classified) that unfortunately go unfilled due to a variety of reasons. Although substitutes might be available to accept work, they may not feel comfortable working in certain subject areas or grade levels for example. Despite a large pool of hundreds of substitutes, there is still the potential for unfilled absences on days when a large number of staff are absent.

Some ongoing efforts by HR to ease the burden on schools has been to aggressively work to add new substitutes to the list on a weekly basis by making some internal operational changes, allowing our staff to process additional applicants in a more timely manner. In addition, we continue to encourage departments to not hold professional development opportunities on either Mondays or Fridays. These days historically have had an increased number of separate, personal absences.

During the current school year, over 280 new substitutes (both licensed and classified) have been hired with the District, compared to just over 150 hired during the same time last year. During the 2014/15 school year, there

Financial Plan

were a total of 188 unfilled licensed vacancies, with 163 during the 2015/16 school year and only 42 to date during the current school year.

In regard to classified vacancies, in the last year HR teamed up with the Student Services Department (SSD), to provide a paid training opportunity to help educational assistant substitutes work in a special education setting. When we reached out to substitutes for feedback around reasons for not accepting special education jobs, individuals indicated they felt a level of uncertainty and apprehension in these areas. The feedback was positive from those in attendance at the training and with the possibility of future trainings, our goal is to help provide subs with the resources and confidence to accept these vacancies and work to reduce the unfilled absences in this area.

Continued improvement in percentage of fully licensed and properly endorsed teachers

Although the Highly Qualified (HQ) requirements under No Child Left Behind (NCLB) are no longer in place, the district is continuing to learn about reporting changes under the replacement of the Every Student Succeeds Act (ESSA).

HR will continue to screen applicants with the expectation that they are fully licensed and properly and completely endorsed to fulfill the positions in which they are pursuing. In the final year of reporting under NCLB, the District continued to see a high percentage rate of HQ teachers. In looking at recent years, starting with 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. For 2014-15, the district saw the overall rate continue to increase to 99.5%, followed by a slight decrease to 98.2% for the 2015-16 school year.

In 2016-17, the HQ requirements were dismissed by the federal government but the State expectations, which are in place for the time being, still require teachers to be endorsed in the subject they are teaching. This is the standard that we work to hold our licensed teachers to and in some instances (primarily positions that are hard-to-fill), our department works with Teacher Standards and Practices Commission (TSPC) to obtain the necessary additional licenses and/or endorsements to help those who do not initially meet the requirements. HR is optimistic that the proactive work we are doing now and continue to enforce will ideally help us maintain a high level of compliance to any revisions to reporting that will be implemented 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 ¹	2014-15	2015-16	2016-17
1:112	1:120	1:154	1:167	1:181	1:199
¹ Beginning in 2013-14, the ratio was modified to show the ratio of Human Resources/Risk Management FTE to all employees in paid status (headcount).					

Financial Plan

Communications and Intergovernmental Relations

Functions:

- Communications — Develops and implements a comprehensive communication program that includes external communications between the District, parents and the community, news media relations, publications, website information, social media, internal communications, and technical assistance and counsel to schools and departments
- 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

Financial Plan

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 2017-18 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

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 completion of special funding for Project Stay Out; a reduction for the Individuals with Disabilities Act (IDEA) program due to a change in state funding methodology and projected eligible students; and the BEST Afterschool Program (21st Century Community Learning Center) as funding is reduced in years four and five.

These reductions are offset by new funding related to the High School Graduation and College and Career Readiness Act (new in fiscal year 2017-18 from Measure 98 approved by voters in November 2016). However, at the time this document went to print, implementation of Measure 98 is still in debate with the Oregon Legislature and funding has not yet been finalized.

Other decreases 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	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Local Sources	3,733,622	3,029,348	4,591,622	4,272,231	23.61%
Intermediate Sources	365,918	288,508	332,510	213,437	1.18%
State Sources	1,954,549	1,015,858	616,322	4,784,364	26.44%
Federal Sources	8,374,844	8,873,369	9,623,985	8,821,863	48.77%
Total	14,428,934	13,207,083	15,164,439	18,091,895	100%

Requirements	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Salaries	6,647,675	6,605,439	6,951,387	6,972,723	38.54%
Benefits	4,398,584	4,235,884	4,776,881	4,147,323	22.92%
Purchased Services	2,145,795	1,245,768	2,038,117	1,750,918	9.68%
Supplies	681,432	493,958	666,142	4,655,156	25.73%
Equipment	0	24,685	16,000	0	0.00%
Other	555,448	601,349	715,912	565,775	3.13%
UEFB	0	0	0	0	0.00%
Total	14,428,934	13,207,083	15,164,439	18,091,895	100%

Budget by Program

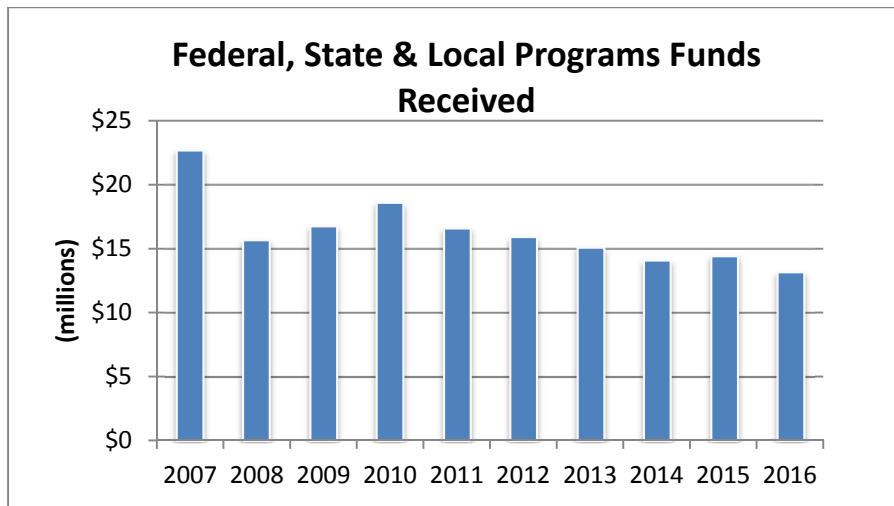
Program	\$
Measure 98 HS GRAD CTE CCR	4,190,000
Title I: Education for the Disadvantaged	3,655,522
Individuals with Disabilities Act (IDEA)	3,595,860
SSD Contracted Services	1,196,949
Eugene Education Foundation	874,992
KRVM	582,500

Financial Plan

Title II-A: Teacher Quality	579,380
Regional CIS Grant	367,813
Reimbursable Services	293,305
EWEB Grants	287,778
Youth Transition Program	281,915
BEST Afterschool Program (21st Century Community Learning Center)	268,970
Indian Education Grants	253,629
Preschool Promise	214,149
K-21 Lifeskills Consortium	213,437
Miscellaneous (other categories less than \$40,000)	212,112
Health Services	208,665
Long Term Care & Treatment (LTCT)	199,800
Kids in Transition to School (KITS)	171,380
Health Services - School Based Clinic	109,649
Safe Routes to School	86,314
Vocational Education Programs	78,208
Title III: English Language Acquisition	66,699
SPLASH	40,000
Fresh Fruit & Vegetable Program	31,869
Title I-D: Neglected and Delinquent	31,000
Total	18,091,895

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, High School Graduation and College 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 are 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 7.1%. This is primarily due to a higher projected beginning fund balance, as balances that were carried over from the General Fund in 2016-17 continue to increase.

Resources	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Pupil Activity Income	3,991,085	4,041,063	4,700,000	4,500,000	30.25%
Miscellaneous Revenue	0	158,691	10,000	10,000	0.07%
Transfers from Other Funds	1,916,629	0	0	0	0.00%
Beginning Fund Balance	7,122,042	2,815,000	9,180,000	0	69.68%
Total	13,029,756	8,000,455	13,890,000	14,874,000	100%

Requirements	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Salaries	169,096	248,531	0	0	0.00%
Benefits	128,356	133,719	0	0	0.00%
Purchased Services	1,703,527	1,927,980	1,575,001	4,851,314	32.61%
Supplies	1,859,752	2,447,791	5,680,571	4,421,251	29.72%
Equipment	8,057	2,787	2,607,070	1,831,750	12.32%
Other	945,289	512,132	1,000,000	160,000	1.08%
Transfers of Funds	215,224	165,173	17,361	1	0.00%
Contingency	0	0	509,997	609,684	4.10%
UEFB	8,000,455	9,577,095	2,500,000	3,000,000	20.17%
Total	13,029,756	15,015,210	13,890,000	14,874,000	100%

Financial Plan

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 2017-18 represent the portion of principal and interest on outstanding debt that must be paid during that fiscal year. Sources of revenue include the debt service levy on local property, interest earnings on investments and charges to other funds.

As of June 30, 2017, outstanding principal balances will total \$246.1 million in general obligation (G.O.) bonds and \$45.6 million in pension bonds. Based on 2016-17 Measure 5 real market value, general obligation bonds represent 12.2% of the District's legal debt limit of \$1.7 billion. Remaining legal debt capacity is \$1.5 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

As of June 2016, 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; satisfactory financial operations buttressed by available reserves outside of the general fund; and manageable direct debt burden with elevated pension liabilities." This is the third highest rating offered by Moody's. 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 2017-18 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 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% and the final payment on this refunding will occur July 1, 2017.

Financial Plan

In May 2011, voters authorized the issuance of general obligation bonds totaling \$70 million, \$35 million of which were issued in August 2011, \$15 million of which were issued in August 2013 and \$4 million of which were issued in June 2016. The remaining \$16 million is scheduled to be issued in June 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, \$80 million of which was issued in September 2014 and \$36 million was issued in June 2016. The remaining \$29 million is scheduled to be issued in June 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, 2017 and annual payments to be made in 2017-18. Overall, debt service requirements are 43.5% higher in FY 2017-18. This is due to the final payment of the 2008 refunding (\$12.0 million) and the first principal payments for the 2011, 2013, 2014 and 2016 GO Bonds (\$9.8 million). Annual debt service requirements are scheduled to return to approximately \$26.5 million in 2018-19. The total estimated requirement of debt service principal and interest due in 2017-18 is shown in the expenditure table below, but is not included on the following two pages.

Resources	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Current Taxes	20,198,121	20,760,421	22,091,606	22,513,964	54.78%
Prior Taxes	307,900	341,151	325,000	325,000	0.82%
Interest	147,201	156,435	120,000	164,000	0.45%
Changes to Other Funds	4,192,460	4,508,332	4,442,256	4,622,845	11.25%
Other Federal Revenue ¹	653,535	659,800	656,355	656,355	1.60%
Beginning Fund Balance	8,699,326	11,424,782	12,290,251	12,793,110	31.13%
Total	34,198,544	37,850,922	39,925,468	41,095,274	100%

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

Requirements	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Debt Service	22,773,761	25,640,619	27,282,677	40,419,533	98.36%
UEFB	11,424,782	12,210,303	12,642,791	675,741	1.64%
Total	34,198,544	37,850,922	39,925,468	41,095,274	100%

Financial Plan

2017-18 Schedule of Bond Principal and Interest Payments

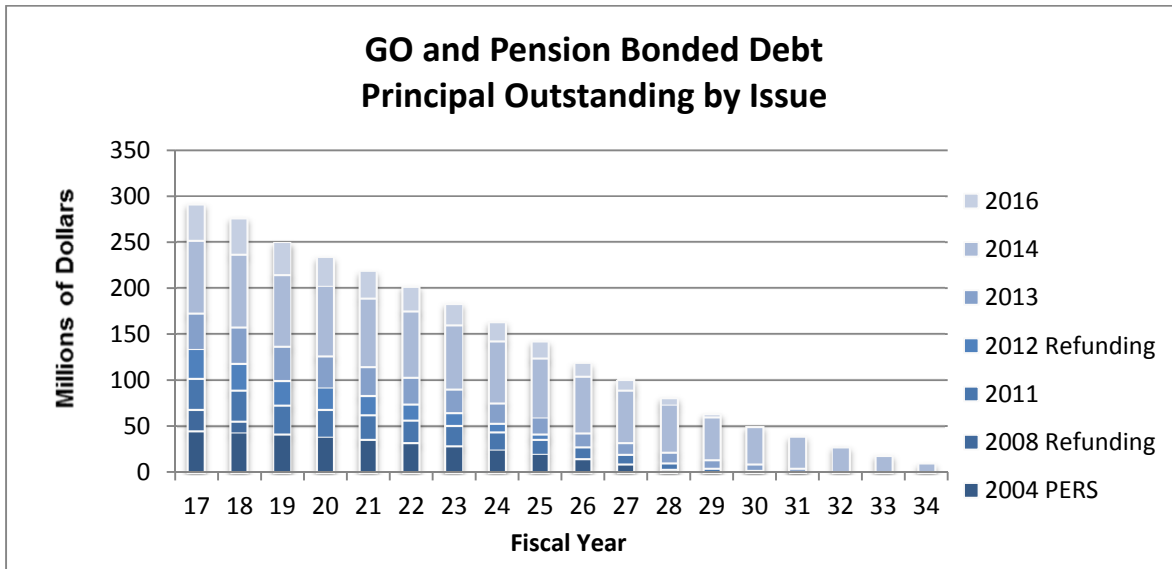
Date of Issue	Issue	Amount of Issue	Effective Interest Rate	Date Due	Principal Due	Interest Due	Total
02/19/04	2004 Pension Bonds	\$53,435,000	5.48%	12/30/2017		\$1,193,923	\$1,193,923
				6/30/2018	\$1,960,000	1,193,923	3,443,923
09/23/08	2008 Refunding	47,295,000	3.30%	7/1/2017	11,680,000	287,500	11,967,500
08/5/11	2011 General Obligation Bonds	34,997,258	1.88%	12/15/2017		598,150	598,150
				6/15/2018	2,070,000	598,150	2,668,150
10/17/12	2012 Refunding	37,405,000	1.95%	12/15/2017		632,775	632,775
				6/15/2018	2,440,000	632,775	3,352,775
08/28/13	2013 General Obligation Bonds	39,996,054	3.72%	12/15/2017		789,700	789,700
				6/15/2018	2,235,000	789,700	3,024,700
09/18/14	2014 General Obligation Bonds	80,000,000	3.20%	12/15/2017		1,693,800	1,693,800
				6/15/2018	1,370,000	1,693,800	3,063,800
06/16/16	2016 General Obligation Bonds	39,750,000	1.96%	12/15/2017		551,374	551,374
				6/15/2018	4,115,000	551,374	4,666,374
Total		\$332,878,313			\$26,440,000	\$11,206,533	\$37,646,533

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

Fiscal Year	Principal	Interest	Total
2017-18	26,440,000	11,206,533	37,646,533
2018-19	16,160,000	10,327,365	26,487,365
2019-20	15,200,000	9,745,630	24,945,630
2020-21	16,640,000	9,100,495	25,740,495
2021-22	18,210,000	8,355,042	26,565,042
2022-23	19,900,000 *	7,506,835	27,406,835
2023-24	21,630,000 *	6,649,334	28,279,334
2024-25	23,380,000 *	5,798,152	29,178,152
2025-26	18,096,288 *	6,015,865	24,112,153
2026-27	19,353,310 *	5,545,866	24,899,176
2027-28	17,093,545 *	5,061,490	22,155,035
2028-29	14,360,517	4,150,683	18,511,200
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
Total	\$276,405,402	\$99,052,523	\$375,457,925

* 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 ¹

2016-17 Measure 5 Real Market Value ² \$ 21,277,590,258

<u>Grades K–8</u> (55/100th of 1% per grade)	\$ x .0055 =	\$ 117,026,746
		x 9
Total, Grades K–8.....		\$ 1,053,240,718

<u>Grades 9–12</u> (75/100th of 1% per grade)	\$ x .0075 =	\$ 159,581,927
		x 4
Total, Grades 9–12.....		\$ 638,327,708

<u>Total Bonding Limit-Grades K–12</u>		
Grades K–8.....		\$ 1,053,240,718
Grades 9–12.....		638,327,708

Total, Grades K–12	\$ 1,691,568,426
General Obligation Bonds Outstanding, 06/30/16 ³	(206,395,402)

Limitation on Additional Bonding	\$ 1,485,173,024
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¹ ORS 328.245 limits the general obligation debt which an Oregon school district may have outstanding at any time to an amount calculated by multiplying the number of grades, kindergarten through eighth, for which the district operates schools by a factor of .0055 of the real market value, and the number of grades, nine through twelve, for which the district operates schools by a factor of .0075. The District's aggregate percentage debt limitation is therefore 7.95% of the real market value of the District.

² The bonding limit is based on Measure 5 Real Market Value of District property in Lane and Linn Counties. Property tax calculations are based on Assessed Value.

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

Financial Plan

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 2017-18 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 2017-18 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.

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 budgets since 2013-14.

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 repaid the interfund loan with proceeds from bonds issued in June 2016. The loan was made in July 2015 and repaid in full, with associated interest at an annual rate of 0.50% in accordance with ORS 294.468(2)(c)(A), before December 31, 2016.

Financial Plan

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 the Director of Facilities and Transportation (0.30 FTE), a Construction Program Manager (1.0 FTE), Project Managers (5.0 FTE), and engineering and administrative support (3.25 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).

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.

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.

Financial Plan

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 \$45 million (\$16 million from the May 2011 measure, and \$29 million from the May 2013 measure) is planned to be issued in June 2017.



New School Project: Howard Elementary School

Financial Plan

May 2011 \$70 million bond measure

The purpose of the bond measure as described in the measure approved by voters is as follows:

- Capital system replacements and improvements, including roofing, plumbing, heating, electrical, safety/security, paving, energy conservation measures.
- Additions and remodels updating several schools to better serve students.
- Building improvements and repairs currently funded from the General Fund.
- Technology infrastructure upgrades, telephone system replacements, new student data information system, enhanced classroom technology.
- Instructional System Support providing for changes in delivery of instruction as required for larger class sizes, distance learning, space modifications, enhanced classroom instructional technology, qualifying instruction materials.

Major Projects (\$)	Total Project Budget	Actual Expenditures 7/1/11-6/30/16	Projected Expenditures 2016-17	Budgeted Expenditures 2017-18
Capital Systems Replacements and Improvements	\$44,400,000	\$28,493,728	\$600,811	\$7,058,000
Additions and Remodels	6,000,000	4,642,622	13,900	5,000
Allowance for Future School Reconfiguration	4,000,000	4,591,103	0	0
Building Improvements and Repairs ¹	6,000,000	5,000,000	1,000,000	0
Instructional Technology, Technology Infrastructure, and Student Information System	6,800,000	6,416,324	323,906	546,000
Changes in Instructional Design	2,100,000	1,477,416	0	0
Potential Acquisition of Property	700,000	0	0	20,000
Multi-Site Emergency Contingency	n/a	1,960,576	259,662	1,500,000
Bond Issuance Costs ²	n/a	596,662	0	0
Bond Premiums ³	2,186,612	n/a	n/a	n/a
Interest Earned ³	360,758	n/a	n/a	n/a
Total⁴	\$72,547,370	\$53,178,431	\$2,198,279	\$9,129,000

¹ 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.

² Costs of bond issuance and oversight are funded from bond proceeds and are included in the above project budget figures.

³ Bond premiums and interest earned have been added to the total project's available budget, as this provides additional funding for projects.

⁴ The Total dollar amounts do not include Facilities Department employee compensation.

Financial Plan

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.

Project	Total Project Budget	Actual Expenditures 7/1/13–6/30/16	Projected Expenditures 2016-17	Budgeted Expenditures 2017-18
Roosevelt Middle School, Replacement	\$42,000,000	\$33,149,481	\$4,844,329	\$320,000
Jefferson M.S., Partial Replacement & Renovation	35,000,000	5,294,845	24,725,962	7,563,739
Howard Elementary School, Replacement	32,000,000	25,839,552	2,500,734	1,148,260
River Road Elementary School, Replacement	24,000,000	2,413,905	14,440,655	9,594,618
Gilham Elementary School, Remodel and Addition	5,000,000	537,882	3,753,885	100,000
Kelly Middle School, Track and Multi-use Field	2,000,000	1,668,400	0	0
Technology Infrastructure and Classroom Technology	10,480,000	7,639,859	1,076,680	1,699,000
Buses and High School Activity Vans	6,000,000	4,678,247	1,079,664	243,000
Instructional Materials, Equipment, and Curriculum	5,220,000	2,642,555	150,000	1,702,100
Capital Repairs and Improvements	4,000,000	2,779,806	280,696	2,153,828
Safety and Security	3,000,000	20,039	50,949	2,830,149
Safe Routes to Schools	1,000,000	0	50,949	900,000
Special Education Equip. & Facility Improvements	300,000	467,357	69,378	171,000
Bond Issuance Costs ¹	n/a	802,705	0	0
Bond Premiums ²	11,424,064	13,522,072	n/a	n/a
Interest Earned ²	165,873	298,305	n/a	n/a
Total³	\$181,589,937	\$87,934,634	\$52,979,887	\$28,425,694

¹ Costs of bond issuance and oversight were funded from bond proceeds and are included in the above project budget figures.

² Bond premiums and interest earned have been added to the total project's available budget, as this provides additional funding for projects.

³ The Total dollar amounts do not include Facilities Department employee compensation.

Financial Plan

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 2017-18 for bus depreciation are budgeted at \$615,000.

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 were 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 June 30, 2016 ¹	
Bus Fleet	\$12,338,000
Other District Fleet	2,843,000
Grounds Equipment	1,177,000
Other Equipment	<u>14,093,000</u>
Total Value	\$30,451,000
¹ Note that this information contains only equipment and vehicles over \$5,000.	

Financial Plan

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 2017-18 budget is estimated at \$22.9 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	-	-	\$766,381	\$766,381
Technology infrastructure and instructional technology	Bond	0.934	133,550	2,275,000	2,408,550
Capital Projects	Bond	-	-	14,687,977	14,687,977
Instructional materials, equipment, and curriculum	Bond	-	-	1,622,100	1,622,100
Preventive Maintenance	Surplus Property Reserve	-	-	3,470,000	3,470,000
Total		0.934	\$133,550	\$22,821,458	\$22,955,008

Financial Plan

Resources	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17- 18 Total
Bond Proceeds	89,100,303	42,082,751	0	0	0.00%
Interfund Loan	0	0	2,500,000	0	0.00%
Sale/Lease of Assets	4,638,265	722,326	65,000	65,000	0.09%
Transfers From Other Funds	598,952	0	0	0	0.00%
Other State Sources ¹	632,601	849,337	725,000	615,000	0.89%
Other Local Reimbursements	75,397	73,985	45,000	56,390	0.08%
Interest Earnings	227,236	165,453	155,000	200,000	0.29%
Other Local Governmental Units	54,920	788,401	45,000	500,000	0.72%
Beg. Fund Balance ²	39,723,364	93,087,975	74,823,610	68,036,740	97.93%
TOTAL	135,051,038	137,770,228	78,358,610	69,473,130	100%

¹ State reimbursement of qualifying transportation depreciation costs.

² Beginning Fund Balance for 2016-17 includes bond proceeds of \$39 million and 2017-18 includes estimated proceeds of approximately \$45 million related to issuances from 2011 and 2013 General Obligation Bond appropriations.

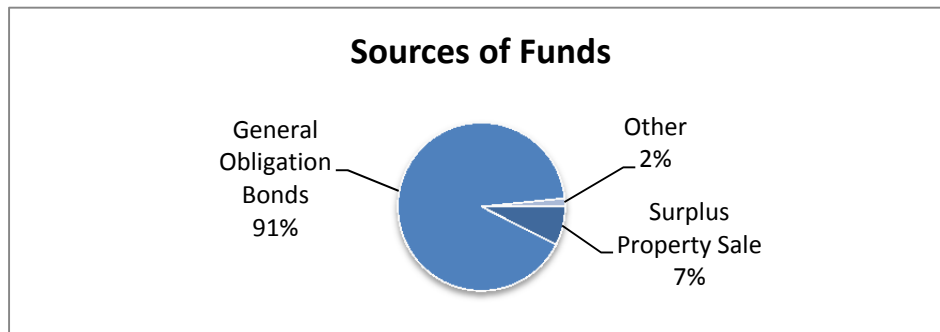
Requirements	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17- 18 Total
Salaries	1,736,578	1,718,441	1,665,492	1,066,669	1.54%
Benefits	1,098,358	978,829	1,052,942	700,617	1.01%
Purchased Services	9,589,509	6,001,397	3,959,887	6,223,821	8.96%
Supplies	5,382,994	5,435,467	1,918,002	2,381,101	3.43%
Construction	23,009,824	44,822,726	66,827,539	38,438,942	55.33%
Other	818,071	1,080,423	2,923,866	333,830 ¹	0.48%
Transfers of Funds	327,730	206,801	2	1	0.00%
Contingency	0	0	10,880	10,496	0.02%
UEFB	93,087,975	77,526,144	0	20,317,653	29.25%
TOTAL	135,051,039	137,770,228	78,358,610	69,473,130	100%

¹ Principal and interest payments on bus leases.

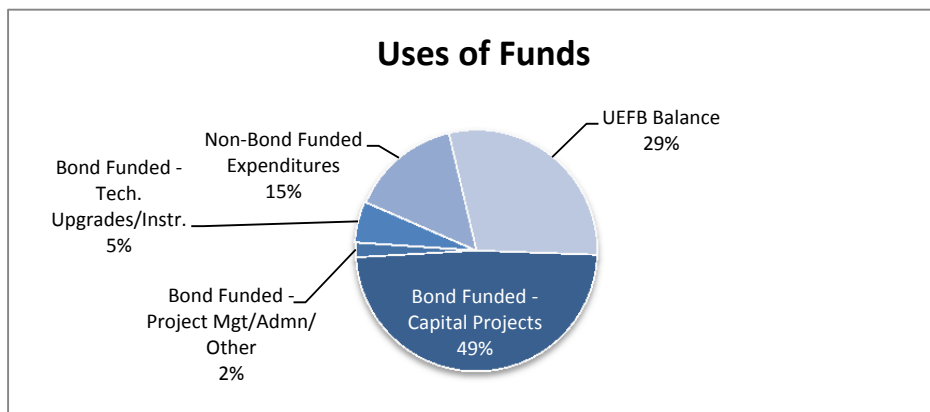
Financial Plan

Sources and Uses of Capital Funding

Sources of Capital Funding		
Beginning Fund Balance:		\$68,036,740
Surplus Property	4,747,093	
General Obligation Bonds	57,986,732	
Other	5,302,915	
Revenues		821,390
SSF Transportation Equipment Reimbursement		615,000
Total Budget		\$69,473,130



Uses of Capital Funding		
General Obligation Bond Funded Costs:		\$38,898,740
Capital Projects	33,731,594	
Technology Upgrades/Instruction	3,818,100	
Project Management/Administration	1,344,046	
Other Expenditures	5,000	
Non-Bond Funded Costs:		10,256,737
Capital Projects	7,902,674	
Repairs/Preventive Maintenance	1,988,737	
Bus Principal/Interest Payments	333,830	
Other Expenditures/Contingency	31,496	
Unappropriated Ending Fund Balance		20,317,653
Total Budget		\$69,473,130



Financial Plan

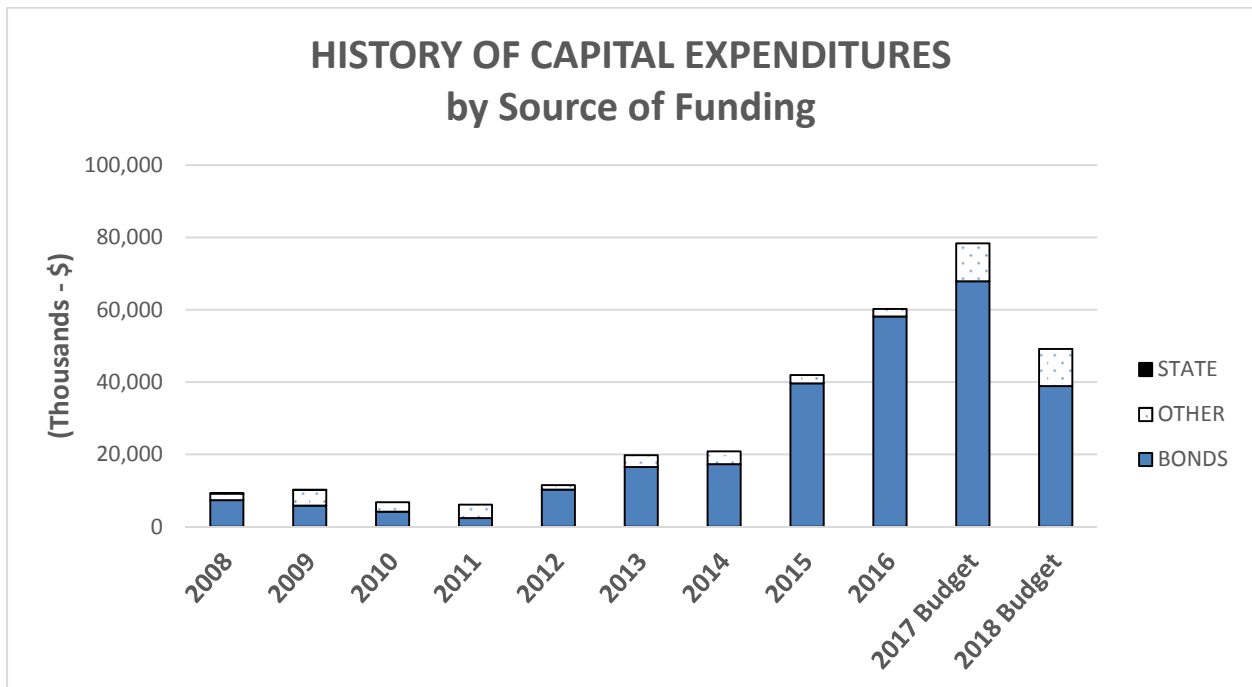
History of Capital Improvement Program Expenditures

	2013-14	2014-15	2015-16	2016-17	2017-18
Capital Projects (rounded)	Actual	Actual	Actual	Budget	Budget
Bond Funded Projects	\$17,308,000	\$39,659,000	\$58,153,000	\$67,880,000	\$38,899,000
Non-Bond Funded Projects (including bus lease payments)	3,560,000	2,303,000	2,091,000	10,478,000	10,256,000
Total*	\$20,868,000	\$41,962,000	\$60,244,000	\$78,358,000	\$49,155,000

*Amounts do not include Unappropriated Ending Fund Balance (UEFB).

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 2017-18 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 \$33.7 million for capital projects, \$1.7 million for technology upgrades, \$2.1 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. Non-bond funded projects include almost \$7.9 million in capital improvements and \$1.9 million for repairs and preventive maintenance.



Financial Plan

Capital Projects Listing

2017-18 Bond Funded Projects

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2017-18
1	Multiple Sites	Instructional Support (Projectors/audio)	200,000
2	Multiple Sites	Telephone System Replacements	246,000
3	Edison	Master Plan	5,000
4	Multiple Sites	DDC H/V Control Upgrades	100,000
5	Multiple Sites	Paving Upgrades	100,000
6	Multiple Sites	Carpet Replacement Allowance	60,000
7	Multiple Sites	Flooring Abatement/replacement	50,000
8	Multiple Sites	Acoustical Modifications	25,000
9	Multiple Sites	Cafeteria Tables	100,000
10	Sheldon	Lighting Upgrade	150,000
11	Multiple Sites	HVAC Upgrades	270,000
12	Multiple Sites	Electrical Upgrades	100,000
13	Multiple Sites	Rest Room Upgrades	150,000
14	Multiple Sites	Stage Rigging Upgrades	150,000
15	Multiple Sites	ADA Compliance Allowance	500,000
16	Multiple Sites	Asbestos/lead Paint Allowance	150,000
17	Multiple Sites	Asphalt/Concrete Patching Allowance	100,000
18	Multiple Sites	Emergency Contingency	1,500,000
19	Multiple Sites	Exterior Door Replacement Allowance	100,000
20	Multiple Sites	Strom Water/Sewer Allowance	100,000
21	Multiple Sites	Structural Repair Allowance	36,000
22	Multiple Sites	Power Circuits For Technology Allowance	100,000
23	Multiple Sites	Fire Alarm Upgrades	500,000
24	Multiple Sites	Window Covering Allowance	100,000
25	Multiple Sites	Fencing/Mow Strip Allowance	150,000
26	Multiple Sites	Locker Replacement Allowance	190,000
27	Multiple Sites	Repair/Replace Siding	190,000
28	Multiple Sites	Roofing Replacement	2,000,000
29	Multiple Sites	Real Property Acquisition	20,000
30	Multiple Sites	Security System Upgrades	127,000
31	Multiple Sites	Replace Synthetic Turf (Madison/Cal Young MS's)	600,000
32	Multiple Sites	Security Fencing	200,000
33	Multiple Sites	Fire/Life Safety Upgrades	710,000
33	Multiple Sites	Wired Glass Replacement	50,000
Total Fund 420 Projects – 2011 Authorization (1)			\$9,129,000
34	Howard	Replacement	1,148,260
35	Jefferson/ATA	Replacement/Remodel	7,563,739
36	Roosevelt	Replacement	320,000
37	River Road	Replacement	9,694,618

Financial Plan

<i>PROJECT NUMBER</i>	<i>DEPARTMENT/ BUILDING</i>	<i>PROJECT</i>	<i>TOTAL 2017-18</i>
38	Multiple Sites	ESS Instructional Materials/Technology	280,000
39	Multiple Sites	Special Ed. Facilities Upgrades	171,000
40	Multiple Sites	ESS Assistive Technology Upgrades	199,000
41	Multiple Sites	Technology Upgrades	1,500,000
42	Multiple Sites	Instructional Materials	1,422,100
43	Multiple Sites	Safer Routes To School	900,000
44	Transportation	Bus Purchases	243,000
45	Multiple Sites	Capital Repairs & Improvements	2,153,828
46	Multiple Sites	Security Cameras	2,830,149
Total Fund 410 Projects - 2013 Authorization (1)			\$28,425,694
Total Bond Funded Projects (1)			\$37,554,694

(1) The Total Project dollar amount does not include Facilities Department employee compensation, bond costs, or consultant design services for 2017-18 projects.



New/Reconstructed School Project: Arts & Technology Academy

Financial Plan

2017-18 Non-Bond Funded Projects

<i>PROJECT NUMBER</i>	<i>DEPARTMENT/ BUILDING</i>	<i>PROJECT</i>	<i>TOTAL 2017-18</i>
1	Multiple Sites	Building Modifications/classroom-office	200,000
2	ATA	Non-Bondable Moving Costs	100,000
3	River Road ES	Non-Bondable Moving Costs	100,000
4	Facilities	Non-Bondable Moving Costs	30,000
5	Multiple Sites	Refinish Gym Floors	70,000
6	Multiple Sites	Paint Building Exteriors	300,000
7	Multiple Sites	Program Driven Renovations	176,381
8	Multiple Sites	Maintain Sports Fields	20,000
9	Multiple Sites	Sports Field Turf/Field Improvements	500,000
11	Multiple Sites	Real Estate Consulting	20,000
10	Multiple Sites	Building Improvements	900,000
11	Multiple Sites	Site Improvements	900,000
12	Multiple Sites	Contracted Services/Building-Site	20,000
13	Multiple Sites	ADA Accessibility Upgrades	300,000
14	Multiple Sites	Asbestos/Environmental Safety	100,000
17	Crest Drive ES	Portable	30,000
18	Multiple Sites	Safer Routes to School Study	100,000
19	Multiple Sites	Preventative Maintenance Salaries	300,000
20	Multiple Sites	Preventative Maintenance Construction	100,000
21	Multiple Sites	Energy Conservation Upgrades	1,000,000
Total Non-Bond Funded Projects (1)			\$5,266,381
Total Projects			42,821,075

(1) The Total Project dollar amount does not include Facilities Department employee compensation, bond costs, or consultant design services for 2017-18 projects.

Financial Plan

Nutrition Services Fund

Description of Fund

Nutrition Services (NS) supports 4J's Educational Goal by providing equitable access to affordable, nutritious meals to all students. Meeting students' nutritional needs leads to a better learning environment. A well-nourished student is more likely to regularly attend school, be ready to learn, and be an active participant in the classroom.

NS participates in the National School Lunch Program (NSLP), School Breakfast Program (SBP), At-Risk Afterschool Meal Program (CACFP), and Summer Food Service Program. These programs are supported by federal and state reimbursements, USDA foods from the U.S. Department of Agriculture (USDA), and revenue generated from meal sales. School districts must serve meals that meet Federal Recommended Daily Allowance requirements, and must offer free and reduced priced meals to eligible students. NS also participates in the Farm to School Grant. Those dollars are used to purchase food from local sources.

Fund costs are comprised of office, kitchen, and warehouse staff; food; supplies; equipment; technology; and program management. Food service professionals serve healthy meals at 31 school-building sites and support vended meals for three additional programs.

Changes in Staffing (Full-Time Equivalent)

	2013-14	2014-15	2015-16	2016-17	2017-18	Change from prior year
Licensed Staff	-	-	-	-	-	
Classified Staff	58.714	54.730	54.291	55.176	57.520	+2.350
Professional Staff	-	-	-	-	-	
Classified Supervisors	0.500	0.500	0.500	0.500	0.500	0
Administrators	-	-	-	-	-	
Total	59.214	55.23	54.791	55.676	58.024	+2.350

General Observations

The NS program is managed by a Food Service Management Company, Sodexo, under an annually renewable contract that runs from 2013-18. The financial goal of the program is to break even or yield a profit. To meet this goal, the District continually analyzes the program design for both cost efficiencies and program expansions. Two cost areas impacting the fund budget are uncollectable student meal account balances and providing meals for low-participation programs. As the District supports provision of meals to all students, regardless of family income or the school a student attends, the general fund is budgeted to fund \$170,000 for uncollectable meal accounts and to provide full breakfast and lunch services for several low-participation programs.

In response to these budget concerns and in compliance with the National School Lunch Program requirements, policies are under development for providing an alternative meal to students without meal funds and determining limits, if any, for carrying a negative meal account balance (i.e., charging meals). Access to nutritious meals while at school is an important component of school learning. One potential solution is to expand the number of school nutrition programs participating under the Community Eligibility Provision (CEP).

Financial Plan

This provision allows the District to serve no cost meals to all students at eligible schools. Another consideration is the expansion of alternative breakfast models, such as the non-pricing method (serve breakfast at no cost to all students). These options increase student access to healthy meals, particularly breakfast. Increased participation may increase reimbursement revenue which offsets uncollectable balances from students unable to pay for meals. These policies and budget considerations hold priority focus for Nutrition Services staff.

Resources	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Nutrition Services Sales	1,220,550	1,149,921	1,198,361	1,156,000	20.39%
State Funding	54,902	99,473	96,000	90,200	1.59%
Federal Funding	3,289,905	3,752,531	3,616,000	4,222,402	74.46%
Transfers From Other Funds	150,941	87,192	169,494	202,000	3.56%
Beginning Fund Balance	74,585	74,585	0	0	0.00%
Total	4,790,883	5,163,702	5,079,855	5,670,602	100%

Requirements	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Salaries	1,243,477	1,304,343	1,306,882	1,423,574	25.11%
Benefits	1,125,556	1,142,940	1,268,471	1,333,717	23.52%
Purchased Services	76,156	72,606	72,500	60,811	1.07%
Supplies	2,270,944	2,515,251	2,432,000	2,839,500	50.07%
Other	165	5,376	0	13,000	0.23%
Contingency	0	0	1	0	0.00%
UEFB	74,585	123,185	1	0	0.00%
Total	4,790,883	5,163,702	5,079,855	5,670,602	100%

Financial Plan

Nutrition Services Key Performance Indicators

	2012-13	2013-14	2014-15	2015-16
Overall Lunch Participation % ES	51.57%	52.30%	50.60%	53.19%
Overall Lunch Participation % MS	45.78%	47.36%	40.13%	39.73%
Overall Lunch Participation % HS	17.74%	18.51%	15.58%	15.27%
Overall Lunch Participation % Overall	39.27%	40.30%	36.81%	37.67%
Labor Hours scheduled PER DAY : HS	104	90.5	66.5	67
Labor Hours scheduled PER DAY : MS	147	129.6	116	107
Labor Hours scheduled PER DAY : ES	237	222	221	233.25
YTD Operating days (lunch) : HS	171	153.3	172	172
YTD Operating days (lunch) : MS	170	152	172	170
YTD Operating days (lunch) : ES	169	153.3	173	170
Meals Per Labor Hour HS	10.1	12.73	14.90	15.86
Meals Per Labor Hour MS	14.53	16.75	16.46	17.61
Meals Per Labor Hour ES	17.29	19.88	18.90	20.22
Food/Mgmt Cost per Meal	1.58	1.78	1.815	1.851
Food/Mgmt Cost per Meal w/Commodities	1.39	1.59	1.602	1.66
Meal Equivalency Rate	2.60	3.088	3.088	3.088
Total Cost % of Revenue	100.61%	104.96%	103.31%	100.77%
Meal Count/Equivalency Total	1,284,149	1,228,264	1,261,630	1,327,109

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)

	2013-14	2014-15	2015-16	2016-17	2017-18	Move to General Fund
Licensed Staff	1.000	1.000	1.000	1.000	0.500	-0.500
Classified Staff	3.250	3.250	4.250	4.500	1.250	-3.250
Professional Staff	1.330	1.330	1.330	1.330	-	-1.330
Administrators	1.000	1.000	1.000	1.000	-	-1.000
Total	6.580	6.580	7.580	7.830	1.750	-6.080
Staff remaining in the Insurance Reserve Fund includes 0.50 FTE for the Licensed Benefits Coordinator; 1.0 FTE for the Classified Benefits Coordinator; and 0.25 FTE for the Wellness Clinic Custodian.						

General Observations

The annual General Fund transfer of \$875,000 is reduced to \$339,500 in the 2017-18 budget to correspond to the move of staffing to the General Fund from the Insurance Reserve Fund. Staff duties will remain consistent with activities performed prior to the move to the General Fund.

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.

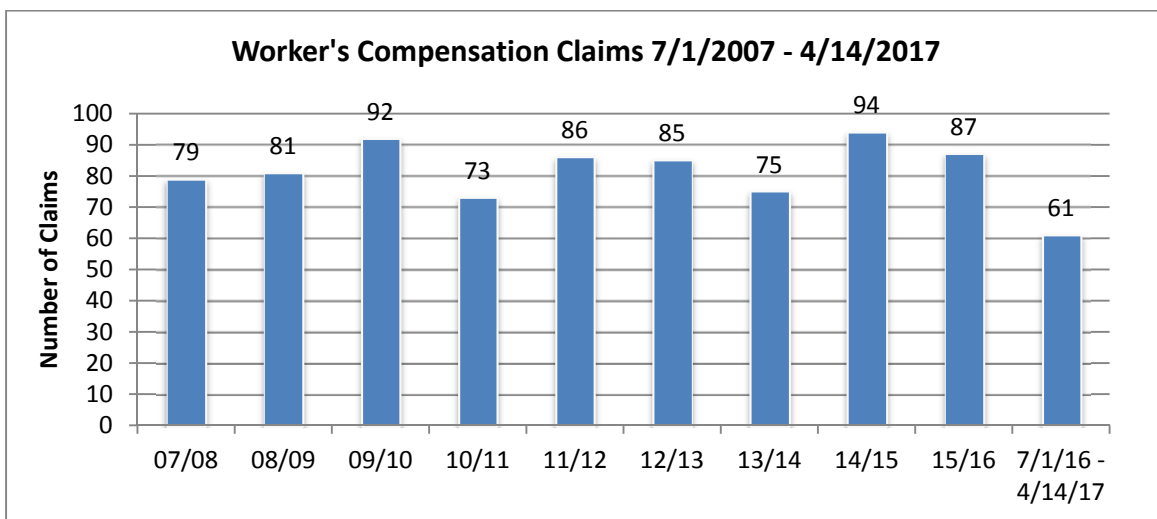
Financial Plan

Resources	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Interest	28,854	36,510	22,000	32,000	0.07%
Contributions	29,516,635	30,028,823	32,619,698	35,180,952	76.46%
State Revenue	291,932	246,025	300,000	300,000	0.65%
Transfers From Other Funds	1,127,316	1,006,071	1,125,000	589,500	1.28%
Beginning Fund Balance	8,180,201	8,929,830	9,156,419	9,910,114	21.54%
Total	39,144,938	40,247,259	43,223,117	46,012,566	100%

Requirements	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Salaries	438,769	483,226	484,029	133,273	0.29%
Benefits	27,168,126	27,797,458	31,094,885	33,303,569	72.38%
Purchased Services	947,581	829,285	949,800	924,800	2.01%
Supplies	242,573	194,786	306,002	291,502	0.63%
Equipment	5,967	187,565	0	0	0.00%
Other	10,788	63,008	481,000	480,000	1.04%
Transfers of Funds	1,401,304	556,425	531,001	168,002	0.37%
Contingency	0	0	500,000	500,000	1.09%
UEFB	8,929,830	10,135,506	8,876,400	10,211,420	22.19%
Total	39,144,938	40,247,259	43,223,117	46,012,566	100%

Workers Compensation

This graph outlines the number of workers' compensation claims for all District employees between July 2007 and April 2017. 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. Human Resources 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 decrease the number of injuries to District employees.

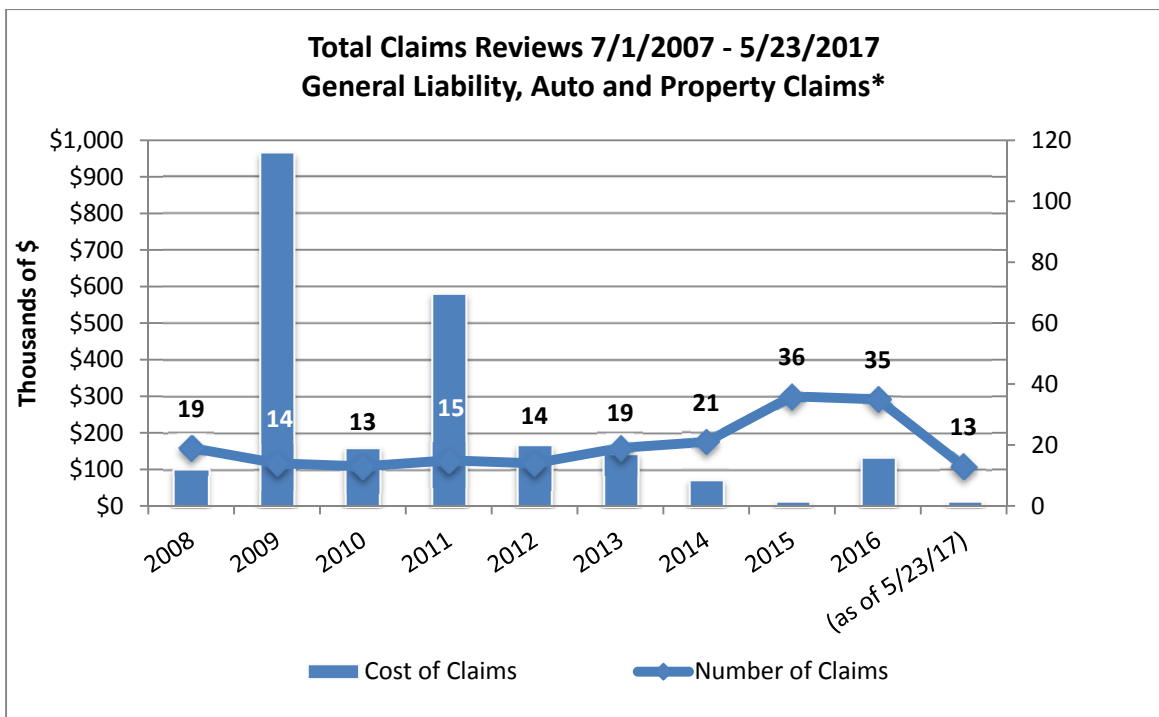


Financial Plan

Liability and Property Claims

This graph provides information on the District’s history for insured and self-insured property and liability losses from July 1, 2007 through May 23, 2017. This graph has been updated to illustrate the total number and cost of property and liability claims as they are reported on the Special District Website of actual claims filed against the district for General Liability, Auto, and Property claims (including school buses). Costs recorded in 2009 include an incurred property coverage deductible due to a significant school fire loss. Two significant claims originating in 2011 resulted in the District settling on a sexual misconduct claim and fall from bleacher claim.

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 2015 and 2016 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.



* As claims are processed and later resolved, the dollar amounts noted in the graph are updated each year as some claims may take many years to settle. Once a claim comes to its final resolution, the dollar amount is recorded back to the original year the claim was filed.

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

Expenditures budgeted in this fund for post-employment benefits amount to 1.7% of the total District budget for salaries. Revenue to the fund comes from an assessment on District staff wages. For 2017-18, \$1.5 million is budgeted in the General Fund to help cover these costs. This is the same as the amount budgeted in 2016-17 and uses available fund reserves to meet a portion of payment obligations.

Resources	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Contributions	2,500,576	1,655,769	1,500,000	1,500,000	35.49%
Beginning Fund Balance	3,062,576	3,286,515	2,806,324	2,726,285	64.51%
Total	5,563,153	4,942,284	4,306,324	4,226,285	100%

Requirements	14-15 Actual	15-16 Actual	16-17 Budget	17-18 Budget	% of 17-18 Total
Salaries	601,903	424,852	440,000	360,000	8.52%
Benefits	1,674,211	1,394,728	1,448,660	1,316,010	31.14%
Purchased Services	524	7,757	0	0	0.00%
Transfers of Funds	0	0	1	0	0.00%
Contingency	0	0	400,000	400,000	9.46%
UEFB	3,286,515	3,114,947	2,017,663	2,150,275	50.88%
Total	5,563,153	4,942,284	4,306,324	4,226,285	100%

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

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

General Fund Resources	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year' S Taxes	58,774,832	61,473,534		64,094,000		65,132,000	65,132,000	65,132,000
21002 Prior Years' Taxes	1,213,444	1,068,562		1,614,000		1,146,000	1,146,000	1,146,000
21004 Current Year' S Local Option Taxes	10,151,983	11,108,931		11,765,000		11,697,000	11,697,000	11,697,000
21005 Prior Year' S Local Option Taxes	190,171	171,874		296,000		171,000	171,000	171,000
21006 Penalties & Interest/Loc Option Tx	53,138	39,602		60,000		40,000	40,000	40,000
21115 Taxes/Linn County	49,683	51,181		50,000		51,000	51,000	51,000
21116 Linn Co Local Option (Cur & Prior)	2,856	2,956		5,000		3,000	3,000	3,000
21118 Interest From Delinquent Taxes	312,408	245,857		315,000		246,000	246,000	246,000
21227 Rev Local Govt Other Than Esd	39,083	58,139		50,000		70,000	70,000	70,000
21311 Tuition From Pupils Or Parents		425						
21516 Int. Earnings On Unsegregated Taxes	13,046	13,380		15,000		15,000	15,000	15,000
21517 Local Optn Int Earn On Unsegregated	2,173	2,344		2,000		3,000	3,000	3,000
21519 Interest Other Investments	77,047	207,482		150,000		290,000	290,000	290,000
21711 Gate Receipts Misc-Site Defined	70,867	104,285		81,000		108,000	108,000	108,000
21730 Student Body Cards Misc-Site Defined	51,670	55,124		57,000		60,000	60,000	60,000
21740 Athletic Participation Fees	247,969	209,301		245,000		245,000	245,000	245,000
21750 Student Activity Transp. Reimburs.	155,446	156,306		175,000		175,000	175,000	175,000
21790 Other Pupil Activity Income Best Program	5,355	670						
21820 Commun Svs Activ. -Child Care Reimb Misc-Site De	218,971	104,519		123,475		128,095	128,095	128,095
21911 Building Rental	269,597	236,910		180,000		203,000	203,000	203,000
21913 Closed Schools Rental s	95,226	89,133		45,000		41,000	41,000	41,000
21960 Recovery Of Prior Year Expenditures	-16,188	43,315						
21980 Indirect Charges	548,821	577,208		650,000		530,000	530,000	530,000
21992 Other Local Reimbursements	1,279,890	1,218,186		1,323,710		1,000,000	1,000,000	1,000,000
21997 Discounts Taken	856	5,134						
21999 Miscellaneous	106,785	91,669		20,000		125,000	125,000	125,000
22101 County School Funds	325,088	136,360		300,000		125,000	125,000	125,000
22102 Esd Reimbursements	2,313,844	2,524,150		2,632,350		2,697,896	2,697,896	2,697,896
22199 Other Intermediate Sources		907						
22990 Miscellaneous Intermediate Sources	10,125	5,863		10,000		6,000	6,000	6,000
23101 School Support Fund	74,283,725	78,320,906		78,816,297		83,977,175	83,977,175	83,977,175
23103 Common School Fund	1,823,107	2,216,070		1,663,277		2,119,551	2,119,551	2,119,551
23199 Other Unrestricted Grants-In-Aid	527,032	1,035,847		1,600,000		1,265,000	1,265,000	1,265,000
23910 Teacher Training	23,588	36,033		30,000		30,000	30,000	30,000
23990 Other Revenue From State Sources	54,691	1,214		1,000		1,000	1,000	1,000
24801 Federal Forest Fees	885,123	830,136						
24990 Other Revenue Fm Federal Sources	190	50						
25200 Transfers From Other Funds	1,822,455	899,974		516,365		136,004	136,004	136,004
25400 Net Working Capital	9,560,713	12,237,881		12,414,000		19,395,000	20,395,000	20,395,000
Total Resources	165,545,235	175,604,159		179,299,474		191,231,721	192,231,721	192,231,721

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	14,925,408	17,002,402	302.560	19,403,336	309.960	19,441,540	19,441,540	19,441,540
112 Classified Salaries	1,089,943	1,410,001	54.380	1,583,382	51.630	1,482,901	1,482,901	1,482,901
121 Subs-Licensed Salaries	550,157	601,495		423,438		416,137	416,137	416,137
122 Subs-Classified Salaries	7,253	2,405		1,840		644	644	644
123 Temps-Licensed Salaries	524			146,600		143,600	143,600	143,600
124 Temps-Classified Salaries	1,364	2,122		4,878		2,577	2,577	2,577
125 Vacant Lcnd Position	57,940	28,221						
126 Vacant Clas Position	16,453	35,404						
131 Licensed Salaries-Add'L Kinder Conf Ext Cont	33,961	29,558		24,360		24,460	24,460	24,460
132 NonLicensed Salaries O/T	1,684	2,392						
151 Department Head Increments				48,027		48,027	48,027	48,027
1XX Salaries Total	16,684,687	19,114,000	356.940	21,635,860	361.590	21,559,886	21,559,886	21,559,886
211 Pers Employer Contribution	3,706,875	3,903,452		5,406,148		6,716,220	6,716,220	6,716,220
213 Pers Tier 3 Opsrp		1						
214 Pers Debt Service	821,842	947,298						
220 Social Security Administration	1,239,701	1,416,212		1,655,145		1,649,333	1,649,333	1,649,333
231 Worker'S Compensation	153,257	99,104		173,086		172,480	172,480	172,480
232 State Unemployment Insurance	64,587	73,828		45,438		43,122	43,122	43,122
243 Tax Sheltered Annuities	287,688	309,755		371,350		378,150	378,150	378,150
244 Insurance Benefits	4,214,235	4,858,486		5,424,769		5,266,594	5,266,594	5,266,594
2XX Employee Benefits Total	10,488,185	11,608,136		13,075,936		14,225,899	14,225,899	14,225,899
319 Other Instruc. Prof. & Tech. Service	11,425	1,804		419,619		1,480,500	1,480,500	1,480,500
341 Travel - Local In-District	8	247		1,000		1,000	1,000	1,000
343 Travel & Fees, Student Misc-Site Defined	916							
345 Food/Meal s/Snacks	676	340						
346 In-District Expense Targeted Funding		364						
353 Postage	4,281	3,534		4,150		3,700	3,700	3,700
389 Other Non-Instruc. Prof. & Tech. Serv	275	275						
3XX Purchased Services Total	17,581	6,564		424,769		1,485,200	1,485,200	1,485,200
410 Supplies	239,042	250,045		663,617		436,619	436,619	436,619
415 Pacific Office Automation Copies				5,000				
421 Textbooks Misc-Site Defined	5,092	86,960		9,500		3,300	3,300	3,300
431 Library Books Misc-Site Defined	1,168	120		500		750	750	750
432 Reference Books	1,156	325				250	250	250
440 Periodicals	1,580	594		1,500		1,250	1,250	1,250
441 Instructional Kits Misc-Site Defined	44,678	329						
460 Non-Consumable Supplies	22,247	9,770		7,600		12,150	12,150	12,150
470 Computer Software	7,310	20,726		13,100		21,350	21,350	21,350
480 Computer Hardware	20,418	34,551		8,200		29,800	29,800	29,800
4XX Supplies and Materials Total	342,691	403,420		709,017		505,469	505,469	505,469
640 Dues And Fees		119						
6XX Other Objects Total		119						
1111 Regular Elementary School Prog Total	27,533,144	31,132,239	356.940	35,845,583	361.590	37,776,454	37,776,454	37,776,454
1113 Elementary Extra-Curricular								

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
152 Activity Increments	9,701	10,669		35,511		35,454	35,454	35,454
1XX Salaries Total	9,701	10,669		35,511		35,454	35,454	35,454
211 Pers Employer Contribution	2,036	1,773		8,967		10,675	10,675	10,675
214 Pers Debt Service	464	493						
220 Social Security Administration	720	791		2,717		2,712	2,712	2,712
231 Worker's Compensation	81	51		284		284	284	284
232 State Unemployment Insurance	38	41		75		71	71	71
243 Tax Sheltered Annuities	50							
2XX Employee Benefits Total	3,389	3,149		12,042		13,742	13,742	13,742
1113 Elementary Extra-Curricular Total	13,090	13,818		47,553		49,196	49,196	49,196
1121 Regular Middle School Program								
111 Licensed Salaries	7,863,095	7,968,459	131.000	8,256,075	133.400	8,374,684	8,374,684	8,374,684
112 Classified Salaries	100,053	108,405	.910	42,462	2.603	75,016	75,016	75,016
121 Subs-Licensed Salaries	320,470	299,275		180,269		179,846	179,846	179,846
122 Subs-Classified Salaries	38	468						
123 Temps-Licensed Salaries				62,200		61,800	61,800	61,800
125 Vacant Lcnd Position	16,242	27,304						
126 Vacant Clas Position	4,180	315						
131 Licensed Additional Salaries Txbk Adoption	26,884	50,766		14,632		14,492	14,492	14,492
132 Nonlicensed Salaries O/T	827	565						
151 Department Head Increments	231,158	222,368		174,255		174,255	174,255	174,255
154 Supervision-After Sch. Activities	96	111						
1XX Salaries Total	8,563,043	8,678,036	131.910	8,729,893	136.003	8,880,093	8,880,093	8,880,093
211 Pers Employer Contribution	1,931,881	1,725,809		2,180,793		2,641,604	2,641,604	2,641,604
214 Pers Debt Service	425,893	437,692						
220 Social Security Administration	631,515	640,832		667,837		679,325	679,325	679,325
231 Worker's Compensation	77,556	44,394		69,839		71,042	71,042	71,042
232 State Unemployment Insurance	32,984	33,502		18,332		17,757	17,757	17,757
243 Tax Sheltered Annuities	162,646	155,127		153,956		159,214	159,214	159,214
244 Insurance Benefits	1,906,100	1,974,086		1,979,420		1,998,127	1,998,127	1,998,127
2XX Employee Benefits Total	5,168,575	5,011,442		5,070,177		5,567,069	5,567,069	5,567,069
319 Other Instruc.Prof. & Tech.Service	6,591	2,923		199,597		5,520	5,520	5,520
321 Equip. Rep. (Not On Serv. Contract) Music	1,884	5,439		1,150		2,505	2,505	2,505
322 Repairs & Maint.Svcs. (On Contract) Music		9,433				1,860	1,860	1,860
341 Travel - Local In-District	464	648		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District Music		962		100		100	100	100
343 Travel & Fees, Student Avid Program	119	2,177						
345 Food/Meals/Snacks	1,036	1,749						
346 In-District Expense	-167	222						
353 Postage	1,583	2,072						
373 Tuition-Private Schools/Agencies		20						
389 Other Non-Instruc.Prof.&Tech. Serv	1,085							
3XX Purchased Services Total	12,595	25,645		201,847		10,985	10,985	10,985
410 Supplies	144,961	137,909		184,793		178,670	178,670	178,670

Program Budget Detail

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July 1, 2017 to June 30, 2018

General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
421 Textbooks	3,441	13,328		2,130		2,450	2,450	2,450
422 Repair Of Textbooks	1,498							
432 Reference Books	525	1,223				150	150	150
440 Periodicals	2,481	2,270				300	300	300
460 Non-Consumable Supplies	3,573	8,629				500	500	500
470 Computer Software	1,747	6,498		6,000		5,450	5,450	5,450
480 Computer Hardware	565	954		1,000		10,000	10,000	10,000
4XX Supplies and Materials Total	158,791	170,811		193,923		197,520	197,520	197,520
640 Dues And Fees	124	210						
6XX Other Objects Total	124	210						
864 Fuel	141	77						
8XX Maintenance Supplies Total	141	77						
1121 Regular Middle School Program Total	13,903,269	13,886,221	131.910	14,195,839	136.003	14,655,667	14,655,667	14,655,667
1122 Middle School Activities								
121 Subs-Licensed Salaries	4,532	5,840						
131 Licensed Salaries-Add'L	437							
132 Nonlicensed Salaries O/T	54	2,202						
152 Activity Increments	73,905	72,871		114,640		114,448	114,448	114,448
153 Athletic Increments	65,959	75,011		107,174		94,544	94,544	94,544
154 Supervision-After Sch. Activities	230	1,142		15,472		15,472	15,472	15,472
1XX Salaries Total	145,117	157,066		237,286		224,464	224,464	224,464
211 Pers Employer Contribution	29,881	27,512		59,915		71,899	71,899	71,899
214 Pers Debt Service	6,615	7,007						
220 Social Security Administration	10,513	11,620		18,152		18,264	18,264	18,264
231 Worker'S Compensation	1,261	734		1,898		1,907	1,907	1,907
232 State Unemployment Insurance	546	607		498		485	485	485
243 Tax Sheltered Annuities	80	94						
244 Insurance Benefits		103						
2XX Employee Benefits Total	48,896	47,677		80,464		92,555	92,555	92,555
319 Other Instruc.Prof. & Tech.Service				990				
389 Other Non-Instruc.Prof.&Tech. Serv	1,234							
3XX Purchased Services Total	1,234			990				
410 Supplies	141	563		6,516		3,800	3,800	3,800
4XX Supplies and Materials Total	141	563		6,516		3,800	3,800	3,800
1122 Middle School Activities Total	195,388	205,306		325,256		320,819	320,819	320,819
1131 Regular High School Program								
111 Licensed Salaries	11,804,692	12,183,157	204.920	13,010,686	206.120	12,947,057	12,947,057	12,947,057
112 Classified Salaries	289,981	293,855	8.290	263,568	6.166	190,139	190,139	190,139
121 Subs-Licensed Salaries	430,741	467,381		294,633		308,661	308,661	308,661
122 Subs-Classified Salaries	3,196	12,445		1,500		1,381	1,381	1,381

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
123 Temps-Licensed Salaries	38,710	26,401		93,600		98,400	98,400	98,400
124 Temps-Classified Salaries	39,310	42,126						
125 Vacant Lcnd Position	33,973	5,512						
126 Vacant Clas Position	29,078	17,522						
131 Licensed Salaries-Add'L	73,479	45,218		44,499		44,368	44,368	44,368
132 Nonlicensed Salaries O/T	595	176		770		753	753	753
139 Cell Phone Stipend	972	1,558						
151 Department Head Increments	333,986	365,617		344,885		344,885	344,885	344,885
1XX Salaries Total	13,078,713	13,460,968	213.210	14,054,141	212.286	13,935,644	13,935,644	13,935,644
211 Pers Employer Contribution	2,916,676	2,661,605		3,509,871		4,140,356	4,140,356	4,140,356
213 Pers Tier 3 Opsrp		-1						
214 Pers Debt Service	639,722	675,344						
220 Social Security Administration	968,204	994,436		1,075,028		1,066,075	1,066,075	1,066,075
231 Worker'S Compensation	118,885	68,548		112,421		111,484	111,484	111,484
232 State Unemployment Insurance	50,442	51,864		29,510		27,871	27,871	27,871
243 Tax Sheltered Annuities	240,028	248,531		243,642		246,395	246,395	246,395
244 Insurance Benefits	2,877,451	2,917,189		3,207,711		3,119,483	3,119,483	3,119,483
2XX Employee Benefits Total	7,811,408	7,617,516		8,178,183		8,711,664	8,711,664	8,711,664
311 Instruction Services		500						
319 Other Instruc.Prof.&Tech.Service Targeted Fund	3,756	4,595		281,872		4,850	4,850	4,850
321 Equip. Rep.(Not On Serv. Contract)	23,927	3,305		30,828		31,578	31,578	31,578
322 Repairs & Maint.Svcs.(On Contract) Music	1,248	10,128		1,500		1,500	1,500	1,500
341 Travel - Local In-District	2,884	2,543		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	3,488	5,108						
343 Travel & Fees, Student Avid Program	1,938	2,307		500		500	500	500
345 Food/Meals/Snacks	420	1,380		2,250		750	750	750
346 In-District Expense	495	493		1,531		1,545	1,545	1,545
351 Telephone	288							
353 Postage	11,174	4,218		2,377		2,189	2,189	2,189
354 Advertising	337	303		300		300	300	300
389 Other Non-Instruc.Prof.&Tech. Serv	2,440	1,420				100	100	100
3XX Purchased Services Total	52,395	36,300		322,158		44,312	44,312	44,312
410 Supplies	186,325	199,299		237,635		591,086	591,086	591,086
421 Textbooks	18,119	17,335		14,783		15,708	15,708	15,708
432 Reference Books	483	261						
440 Periodicals	921	1,246		3,025		4,041	4,041	4,041
460 Non-Consumable Supplies	18,411	29,305		16,350		19,308	19,308	19,308
470 Computer Software	8,815	11,021		7,900		6,934	6,934	6,934
480 Computer Hardware	15,892	6,367		11,000		13,100	13,100	13,100
4XX Supplies and Materials Total	248,966	264,834		290,693		650,177	650,177	650,177
542 Replacement Equipment Purchases Misc-Site Defin				1,000		1,000	1,000	1,000
5XX Capital Outlay Total				1,000		1,000	1,000	1,000
640 Dues And Fees	25,260	25,496		26,011		25,535	25,535	25,535
6XX Other Objects Total	25,260	25,496		26,011		25,535	25,535	25,535
861 Vehicle Supplies	485							

Program Budget Detail

Program Budget Detail - Adopted
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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
864 Fuel	7,215	6,921						
8XX Maintenance Supplies Total	7,700	6,921						
1131 Regular High School Program Total	21,224,442	21,412,035	213.210	22,872,187	212.286	23,368,332	23,368,332	23,368,332
1132 Student Activities								
111 Licensed Salaries	408,657	421,881	6.200	386,322	6.200	385,640	385,640	385,640
112 Classified Salaries		65						
121 Subs-Licensed Salaries	26,459	29,046						
122 Subs-Classified Salaries	-305	1,584						
124 Temps-Classified Salaries	4,433	7,198						
131 Licensed Salaries-Add'L	12,164	6,196		3,260				
132 Nonlicensed Salaries O/T	21,956	23,972						
139 Cell Phone Stipend	2,613	2,613						
151 Department Head Increments	36,606	49,020		54,832		54,736	54,736	54,736
152 Activity Increments	142,686	133,074		189,424		189,088	189,088	189,088
153 Athletic Increments	776,892	775,208		759,792		758,472	758,472	758,472
154 Supervision-After Sch. Activities	31,778	22,261		50,492		50,492	50,492	50,492
1XX Salaries Total	1,463,939	1,472,118	6.200	1,444,122	6.200	1,438,428	1,438,428	1,438,428
211 Pers Employer Contribution	261,533	228,718		364,641		433,112	433,112	433,112
214 Pers Debt Service	55,639	55,815						
220 Social Security Administration	111,363	109,587		110,475		110,032	110,032	110,032
231 Worker'S Compensation	13,277	7,010		11,553		11,504	11,504	11,504
232 State Unemployment Insurance	5,819	5,734		3,033		2,876	2,876	2,876
243 Tax Sheltered Annuities	9,702	8,146		7,192		7,380	7,380	7,380
244 Insurance Benefits	89,566	88,854		91,202		90,460	90,460	90,460
2XX Employee Benefits Total	546,899	503,864		588,096		655,364	655,364	655,364
319 Other Instruc. Prof. & Tech. Service	22,479	10,302		30,000		30,000	30,000	30,000
321 Equip. Rep. (Not On Serv. Contract)	2,912	9,257		4,000		2,000	2,000	2,000
324 Rentals	23,479	24,142		21,200		25,600	25,600	25,600
325 Electricity	17,290	13,832		16,000		14,000	14,000	14,000
341 Travel - Local In-District	139	38						
342 Travel & Exp. Out Of District	3,259	4,321		3,000		3,000	3,000	3,000
343 Travel & Fees, Student	7,668	3,875		6,650		6,650	6,650	6,650
345 Food/Meals/Snacks		494						
353 Postage	365	546		250		400	400	400
389 Other Non-Instruc. Prof. & Tech. Serv	65,506	76,238		73,600		75,200	75,200	75,200
391 Football Services	11,000	10,000		11,000		10,000	10,000	10,000
392 Clean-Up, Parking & U Of O Super.	3,000	2,000		3,000		3,000	3,000	3,000
393 Security Personnel	13,553	5,853		14,254		18,000	18,000	18,000
397 Ambulance Service	5,000	4,000		5,000		5,000	5,000	5,000
3XX Purchased Services Total	175,650	164,898		187,954		192,850	192,850	192,850
410 Supplies	83,245	76,156		107,551		108,441	108,441	108,441
460 Non-Consumable Supplies	24,206	23,881		3,500		3,500	3,500	3,500
470 Computer Software	999	999		2,000		2,500	2,500	2,500
4XX Supplies and Materials Total	108,450	101,036		113,051		114,441	114,441	114,441
640 Dues And Fees	13,063	10,670		15,300		12,000	12,000	12,000

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total	13,063	10,670		15,300		12,000	12,000	12,000
861 Vehicle Supplies				3,886		3,984	3,984	3,984
864 Fuel	5,433	3,248						
8XX Maintenance Supplies Total	5,433	3,248		3,886		3,984	3,984	3,984
1132 Student Activities Total	2,313,434	2,255,834	6.200	2,352,409	6.200	2,417,067	2,417,067	2,417,067
1210 Programs For Gifted & Talented								
111 Licensed Salaries	16,509	16,856	.250	17,934	.500	34,584	34,584	34,584
112 Classified Salaries	188							
121 Subs-Licensed Salaries	2,847	1,968						
122 Subs-Classified Salaries	79							
123 Temps-Licensed Salaries	11,097	16,322						
131 Licensed Salaries-Add'L	5,355	1,240						
151 Department Head Increments		7,049		8,528		8,528	8,528	8,528
1XX Salaries Total	36,075	43,435	.250	26,462	.500	43,112	43,112	43,112
211 Pers Employer Contribution	5,390	5,640		6,682		12,982	12,982	12,982
214 Pers Debt Service	1,159	1,313						
220 Social Security Administration	2,668	3,187		2,024		3,299	3,299	3,299
231 Worker'S Compensation	326	177		212		344	344	344
232 State Unemployment Insurance	139	166		56		87	87	87
243 Tax Sheltered Annuities				290		596	596	596
244 Insurance Benefits	3,602	3,494		3,678		7,296	7,296	7,296
2XX Employee Benefits Total	13,284	13,977		12,941		24,604	24,604	24,604
311 Instruction Services	150			300		300	300	300
319 Other Instruc. Prof. & Tech. Service	280			450		500	500	500
331 Pupil Transp. To And From School		14						
341 Travel - Local In-District	62	81		250		250	250	250
342 Travel & Exp. Out Of District	75							
345 Food/Meals/Snacks		148						
3XX Purchased Services Total	567	243		1,000		1,050	1,050	1,050
410 Supplies	922	2,447		5,000		5,000	5,000	5,000
4XX Supplies and Materials Total	922	2,447		5,000		5,000	5,000	5,000
1210 Programs For Gifted & Talented Total	50,848	60,102	.250	45,403	.500	73,766	73,766	73,766
1220 Restrictive Programs								
111 Licensed Salaries Mi sc-Si te Defi ned	66,988	105,382	5.970	315,084	6.970	374,038	374,038	374,038
112 Classified Salaries Mi sc-Si te Defi ned	40	21,114	5.560	178,643	7.820	260,617	260,617	260,617
113 Administrators Mi sc-Si te Defi ned					.500	46,526	46,526	46,526
121 Subs-Licensed Salaries Mi sc-Si te Defi ned		4,857						
122 Subs-Classified Salaries Mi sc-Si te Defi ned	247,325	287,249						
123 Temps-Licensed Salaries	14,147	13,063		13,053		19,500	19,500	19,500
124 Temp-Classified Salaries Workstudy	110,323	89,001		80,853		80,568	80,568	80,568

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'l Misc-Site Defined	72,151	49,332		74,432		76,300	76,300	76,300
132 Nonlicensed Salaries O/T	91							
151 Department Head Increments				2,704				
1XX Salaries Total	511,065	569,998	11.530	664,770	15.290	857,549	857,549	857,549
211 Pers Employer Contribution Misc-Site Defined	56,015	63,501		147,439		234,798	234,798	234,798
214 Pers Debt Service Misc-Site Defined	11,982	16,590						
220 Social Security Administration Misc-Site Defined	38,086	42,536		50,855		65,604	65,604	65,604
231 Worker's Compensation Misc-Site Defined	4,958	3,680		5,318		6,860	6,860	6,860
232 State Unemployment Insurance Misc-Site Defined	1,989	2,223		1,396		1,714	1,714	1,714
243 Tax Sheltered Annuities Misc-Site Defined	2,206	2,992		7,927		8,512	8,512	8,512
244 Insurance Benefits Misc-Site Defined	20,605	44,542		169,109		219,538	219,538	219,538
2XX Employee Benefits Total	135,841	176,064		382,044		537,026	537,026	537,026
319 Other Instruc. Prof. & Tech. Service	474,354	466,761		156,315		24,872	24,872	24,872
324 Rentals	24,300	25,982		25,000		25,088	25,088	25,088
341 Travel - Local In-District	41			204				
343 Travel & Fees, Student	119	939						
345 Food/Meals/Snacks	239	50		305		300	300	300
346 In-District Expense	92							
351 Telephone	40	47		76		50	50	50
353 Postage	381	360		500		500	500	500
359 Other Communication Svc, Incl T-1						2,532	2,532	2,532
389 Other Non-Instruc. Prof. & Tech. Serv	3,802	3,968		764		3,500	3,500	3,500
3XX Purchased Services Total	503,368	498,107		183,164		56,842	56,842	56,842
410 Supplies	12,486	13,900		37,122		36,479	36,479	36,479
415 Pacific Office Automation Copies	697	684		750		750	750	750
421 Textbooks	429							
440 Periodicals	112	112						
460 Non-Consumable Supplies		114						
470 Computer Software	43	99						
4XX Supplies and Materials Total	13,767	14,909		37,872		37,229	37,229	37,229
864 Fuel	69	71						
8XX Maintenance Supplies Total	69	71						
1220 Restrictive Programs Total	1,164,110	1,259,149	11.530	1,267,849	15.290	1,488,646	1,488,646	1,488,646
1221 Elementary-Restricted								
111 Licensed Salaries Misc-Site Defined	208,299	192,420	4.000	205,640	4.000	206,532	206,532	206,532
112 Classified Salaries	841,818	954,554	37.400	994,748	40.750	1,120,565	1,120,565	1,120,565
121 Licensed Subs Salaries Misc-Site Defined	4,091							
122 Subs-Classified Salaries Misc-Site Defined	4,480							
124 Temp-Classified Salaries Misc-Site Defined	624							
131 Licensed Additional Salaries Misc-Site Defined	179	280						
1XX Salaries Total	1,059,491	1,147,254	41.400	1,200,388	44.750	1,327,097	1,327,097	1,327,097
211 Pers Employer Contribution	197,485	192,875		303,098		399,589	399,589	399,589
214 Pers Debt Service	43,994	52,574						
220 Social Security Administration	73,674	83,679		91,830		101,524	101,524	101,524

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker'S Compensation	10,105	6,387		9,603		10,617	10,617	10,617
232 State Unemployment Insurance	3,853	4,382		2,521		2,654	2,654	2,654
243 Tax Sheltered Annuities Misc-Site Defined	3,128	5,230		11,370		12,095	12,095	12,095
244 Insurance Benefits Misc-Site Defined	520,569	583,614		605,108		616,228	616,228	616,228
2XX Employee Benefits Total	852,808	928,741		1,023,530		1,142,707	1,142,707	1,142,707
410 Supplies Misc-Site Defined	216	915						
460 Non-Consumable Supplies Misc-Site Defined		816						
4XX Supplies and Materials Total	216	1,731						
1221 Elementary-Restricted Total	1,912,515	2,077,726	41.400	2,223,918	44.750	2,469,804	2,469,804	2,469,804
1222 Middle School -Restricted								
111 Licensed Salaries Misc-Site Defined	60,801	63,744	1.000	51,410	1.000	51,633	51,633	51,633
112 Classified Salaries	317,456	486,544	19.630	534,112	19.453	536,780	536,780	536,780
131 Licensed Additional Salaries Misc-Site Defined	100							
132 Nonlicensed Salaries O/T	11							
1XX Salaries Total	378,368	550,288	20.630	585,522	20.453	588,413	588,413	588,413
211 Pers Employer Contribution	72,781	94,048		147,844		177,171	177,171	177,171
214 Pers Debt Service	16,062	25,039						
220 Social Security Administration	27,371	40,950		44,792		45,014	45,014	45,014
231 Worker'S Compensation	3,649	3,045		4,684		4,708	4,708	4,708
232 State Unemployment Insurance	1,402	2,112		1,230		1,176	1,176	1,176
243 Tax Sheltered Annuities Misc-Site Defined	2,612	3,805		4,693		4,692	4,692	4,692
244 Insurance Benefits Misc-Site Defined	180,571	273,511		301,431		280,903	280,903	280,903
2XX Employee Benefits Total	304,448	442,510		504,674		513,664	513,664	513,664
410 Supplies Misc-Site Defined	1,334	165						
4XX Supplies and Materials Total	1,334	165						
1222 Middle School -Restricted Total	684,150	992,963	20.630	1,090,196	20.453	1,102,077	1,102,077	1,102,077
1223 High School -Restricted								
111 Licensed Salaries Misc-Site Defined	231,972	232,738	5.000	275,315	5.000	286,523	286,523	286,523
112 Classified Salaries Misc-Site Defined	593,548	604,459	24.940	728,825	21.750	615,479	615,479	615,479
1XX Salaries Total	825,520	837,197	29.940	1,004,140	26.750	902,002	902,002	902,002
211 Pers Employer Contribution Misc-Site Defined	186,917	166,056		253,545		271,592	271,592	271,592
214 Pers Debt Service Misc-Site Defined	41,418	43,073						
220 Social Security Administration Misc-Site Defined	58,866	61,128		76,817		69,004	69,004	69,004
231 Worker'S Compensation Misc-Site Defined	7,863	4,557		8,033		7,217	7,217	7,217
232 State Unemployment Insurance Misc-Site Defined	3,014	3,174		2,109		1,803	1,803	1,803
243 Tax Sheltered Annuities Misc-Site Defined	7,591	7,343		10,289		9,865	9,865	9,865
244 Insurance Benefits Misc-Site Defined	359,006	364,548		437,894		370,708	370,708	370,708
2XX Employee Benefits Total	664,675	649,879		788,687		730,189	730,189	730,189

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1223 High School -Restricted Total	1,490,195	1,487,076	29.940	1,792,827	26.750	1,632,191	1,632,191	1,632,191
1229 Other Restrictive Programs								
111 Licensed Salaries Misc-Site Defined	350,723	253,292	5.000	287,627	5.000	286,338	286,338	286,338
112 Classified Salaries Misc-Site Defined	419		1.000	30,144	1.000	35,784	35,784	35,784
131 Licensed Salaries-Add'L Misc-Site Defined		4,658						
1XX Salaries Total	351,142	257,950	6.000	317,771	6.000	322,122	322,122	322,122
211 Pers Employer Contribution Misc-Site Defined	77,195	52,506		80,237		96,992	96,992	96,992
214 Pers Debt Service Misc-Site Defined	16,659	13,683						
220 Social Security Administration Misc-Site Define	26,087	18,932		24,309		24,643	24,643	24,643
231 Worker'S Compensation Misc-Site Defined	3,224	1,349		2,542		2,577	2,577	2,577
232 State Unemployment Insurance Misc-Site Defined	1,359	990		667		645	645	645
243 Tax Sheltered Annuities Misc-Site Defined	8,375	8,500		5,980		6,130	6,130	6,130
244 Insurance Benefits Misc-Site Defined	74,425	72,211		88,160		86,640	86,640	86,640
2XX Employee Benefits Total	207,324	168,171		201,896		217,627	217,627	217,627
319 Other Instruc.Prof. & Tech.Service Misc-Site Def	4,500	56,470		15,000		18,817	18,817	18,817
3XX Purchased Services Total	4,500	56,470		15,000		18,817	18,817	18,817
410 Supplies Misc-Site Defined		4		3,500		3,500	3,500	3,500
4XX Supplies and Materials Total		4		3,500		3,500	3,500	3,500
1229 Other Restrictive Programs Total	562,966	482,595	6.000	538,167	6.000	562,066	562,066	562,066
1250 Less Restrictive Students W DI								
111 Licensed Salaries	49,342	1,451						
121 Subs-Licensed Salaries	532	1,929		173,900		177,800	177,800	177,800
122 Subs-Classified Salaries	290,910	319,762		185,000		175,000	175,000	175,000
123 Temps-Licensed Salaries		10,359		64,100		65,400	65,400	65,400
151 Department Head Increments				30,780				
1XX Salaries Total	340,784	333,501		453,780		418,200	418,200	418,200
211 Pers Employer Contribution	19,868	20,549		45,190		41,401	41,401	41,401
214 Pers Debt Service	4,184	6,062						
220 Social Security Administration	25,372	25,330		34,714		31,993	31,993	31,993
231 Worker'S Compensation	3,382	1,809		3,630		3,345	3,345	3,345
232 State Unemployment Insurance	1,326	1,324		953		837	837	837
243 Tax Sheltered Annuities	1,055	17						
244 Insurance Benefits	14,544	5,765		9,373		16,002	16,002	16,002
2XX Employee Benefits Total	69,731	60,856		93,861		93,578	93,578	93,578
351 Telephone		88		265		250	250	250
3XX Purchased Services Total		88		265		250	250	250
410 Supplies	22,217	2,750		7,876		15,110	15,110	15,110
421 Textbooks		687		6,844				
432 Reference Books		151						
460 Non-Consumable Supplies		1,237						

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
470 Computer Software		15						
480 Computer Hardware		96,015						
4XX Supplies and Materials Total	22,217	100,855		14,720		15,110	15,110	15,110
1250 Less Restrictive Students W Di Total	432,732	495,300		562,626		527,138	527,138	527,138
1251 Elem-Less Restricted								
111 Licensed Salaries Mi sc-Si te Defi ned	1,487,413	1,502,473	29.500	1,800,221	29.500	1,681,768	1,681,768	1,681,768
112 Classi fied Sal ari es Mi sc-Si te Defi ned	818,729	921,607	33.340	1,003,961	32.586	942,081	942,081	942,081
131 Li censed Addi ti onal Sal ari es Mi sc-Si te Defi ned		2,675						
1XX Sal ari es Total	2,306,142	2,426,755	62.840	2,804,182	62.086	2,623,849	2,623,849	2,623,849
211 Pers Employer Contri buti on Mi sc-Si te Defi ned	497,292	442,969		708,064		790,041	790,041	790,041
214 Pers Debt Servi ce Mi sc-Si te Defi ned	110,069	117,278						
220 Soci al Securi ty Admi ni strati on Mi sc-Si te Defi ne	168,975	180,592		214,522		200,725	200,725	200,725
231 Worker' S Compensati on Mi sc-Si te Defi ned	21,250	13,042		22,435		20,991	20,991	20,991
232 State Unempl oym ent Insuranc e Mi sc-Si te Defi ned	8,692	9,344		5,892		5,246	5,246	5,246
243 Tax Shel tered Annui ties Mi sc-Si te Defi ned	34,679	37,693		40,669		40,971	40,971	40,971
244 Insuranc e Benefi ts Mi sc-Si te Defi ned	797,246	876,532		956,591		876,509	876,509	876,509
2XX Employee Benefi ts Total	1,638,203	1,677,450		1,948,174		1,934,483	1,934,483	1,934,483
1251 Elem-Less Restricted Total	3,944,345	4,104,205	62.840	4,752,356	62.086	4,558,332	4,558,332	4,558,332
1252 Ms-Less Restricted								
111 Li censed Sal ari es Mi sc-Si te Defi ned	825,290	730,953	14.240	867,617	14.235	810,301	810,301	810,301
112 Classi fied Sal ari es Mi sc-Si te Defi ned	362,611	361,257	12.130	335,772	12.128	349,238	349,238	349,238
131 Li censed Addi ti onal Sal ari es Mi sc-Si te Defi ned		216						
1XX Sal ari es Total	1,187,901	1,092,426	26.370	1,203,389	26.363	1,159,539	1,159,539	1,159,539
211 Pers Employer Contri buti on Mi sc-Si te Defi ned	262,621	203,723		303,856		349,136	349,136	349,136
214 Pers Debt Servi ce Mi sc-Si te Defi ned	57,787	53,525						
220 Soci al Securi ty Admi ni strati on Mi sc-Si te Defi ne	85,755	80,893		92,059		88,707	88,707	88,707
231 Worker' S Compensati on Mi sc-Si te Defi ned	10,904	5,847		9,627		9,276	9,276	9,276
232 State Unempl oym ent Insuranc e Mi sc-Si te Defi ned	4,445	4,197		2,527		2,320	2,320	2,320
243 Tax Shel tered Annui ties Mi sc-Si te Defi ned	19,462	16,223		18,696		19,124	19,124	19,124
244 Insuranc e Benefi ts	371,198	355,531		386,587		373,722	373,722	373,722
2XX Employee Benefi ts Total	812,172	719,939		813,352		842,285	842,285	842,285
1252 Ms-Less Restricted Total	2,000,073	1,812,365	26.370	2,016,741	26.363	2,001,824	2,001,824	2,001,824
1253 Hs-Less Restricted								
111 Li censed Sal ari es Mi sc-Si te Defi ned	850,506	907,799	15.000	934,734	15.000	874,001	874,001	874,001
112 Classi fied Sal ari es Mi sc-Si te Defi ned	211,352	209,495	5.380	158,637	6.125	182,490	182,490	182,490
131 Li censed Addi ti onal Sal ari es Mi sc-Si te Defi ned	547							
1XX Sal ari es Total	1,062,405	1,117,294	20.380	1,093,371	21.125	1,056,491	1,056,491	1,056,491
211 Pers Employer Contri buti on Mi sc-Si te Defi ned	250,106	218,442		276,076		318,110	318,110	318,110

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	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
214 Pers Debt Service Misc-Site Defined	55,094	56,791						
220 Social Security Administration Misc-Site Defined	78,462	83,069		83,643		80,822	80,822	80,822
231 Worker's Compensation Misc-Site Defined	9,916	5,918		8,747		8,452	8,452	8,452
232 State Unemployment Insurance Misc-Site Defined	4,103	4,344		2,296		2,114	2,114	2,114
243 Tax Sheltered Annuities Misc-Site Defined	18,637	18,134		18,368		18,954	18,954	18,954
244 Insurance Benefits Misc-Site Defined	318,712	332,176		299,179		302,703	302,703	302,703
2XX Employee Benefits Total	735,030	718,874		688,308		731,155	731,155	731,155
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	90,134	93,085		93,842		96,188	96,188	96,188
351 Telephone Misc-Site Defined	1,728	1,796		2,000		2,090	2,090	2,090
3XX Purchased Services Total	91,862	94,881		95,842		98,278	98,278	98,278
864 Fuel Misc-Site Defined	141	243						
8XX Maintenance Supplies Total	141	243						
1253 Hs-Less Restricted Total	1,889,438	1,931,292	20.380	1,877,521	21.125	1,885,924	1,885,924	1,885,924
1254 Other-Less Restricted Prgs								
111 Licensed Salaries Misc-Site Defined	121,421	118,899	2.500	152,735	2.500	150,058	150,058	150,058
112 Classified Salaries Misc-Site Defined	40,147	32,631	1.500	37,586	1.500	42,660	42,660	42,660
1XX Salaries Total	161,568	151,530	4.000	190,321	4.000	192,718	192,718	192,718
211 Pers Employer Contribution Misc-Site Defined	32,009	29,768		48,056		58,027	58,027	58,027
214 Pers Debt Service Misc-Site Defined	6,860	7,533						
220 Social Security Administration Misc-Site Defined	11,618	11,363		14,560		14,744	14,744	14,744
231 Worker's Compensation Misc-Site Defined	1,426	813		1,523		1,541	1,541	1,541
232 State Unemployment Insurance Misc-Site Defined	607	594		400		385	385	385
243 Tax Sheltered Annuities Misc-Site Defined	3,556	2,243		3,170		3,245	3,245	3,245
244 Insurance Benefits Misc-Site Defined	58,951	53,091		58,690		57,010	57,010	57,010
2XX Employee Benefits Total	115,027	105,405		126,398		134,952	134,952	134,952
1254 Other-Less Restricted Prgs Total	276,595	256,935	4.000	316,718	4.000	327,670	327,670	327,670
1260 Early Intervention								
111 Licensed Salaries	53,004	78,165	1.200	85,281	1.200	77,078	77,078	77,078
139 Cell Phone Stipend	48	48						
151 Department Head Increments				3,133				
1XX Salaries Total	53,052	78,213	1.200	88,414	1.200	77,078	77,078	77,078
211 Pers Employer Contribution	12,672	15,575		22,324		23,208	23,208	23,208
214 Pers Debt Service	2,870	4,343						
220 Social Security Administration	4,213	6,240		6,764		5,897	5,897	5,897
231 Worker's Compensation	511	419		707		617	617	617
232 State Unemployment Insurance	220	327		186		154	154	154
243 Tax Sheltered Annuities	412	1,943		1,392		1,428	1,428	1,428
244 Insurance Benefits	12,186	14,951		17,652		17,508	17,508	17,508
2XX Employee Benefits Total	33,084	43,798		49,025		48,812	48,812	48,812
319 Other Instruc. Prof. & Tech. Service	60,200	55,790						

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
345 Food/Meals/Snacks	23							
3XX Purchased Services Total	60,223	55,790						
410 Supplies	3,027	2,907		5,000		5,125	5,125	5,125
460 Non-Consumable Supplies	256							
4XX Supplies and Materials Total	3,283	2,907		5,000		5,125	5,125	5,125
1260 Early Intervention Total	149,642	180,708	1.200	142,439	1.200	131,015	131,015	131,015
1271 Remediation								
124 Temp-Classified Salaries Avid Prog		12,074						
1XX Salaries Total		12,074						
211 Pers Employer Contribution Avid Program		291						
214 Pers Debt Service Avid Program		85						
220 Social Security Administration Avid Program		923						
231 Worker'S Compensation Avid Program		84						
232 State Unemployment Insurance Avid Program		49						
2XX Employee Benefits Total		1,432						
319 Other Instruc.Prof. & Tech.Service Best Program		2,748				162,273	162,273	162,273
342 Travel & Exp. Out Of District	1,198							
343 Travel & Fees, Student Best Program		335						
3XX Purchased Services Total	1,198	3,083				162,273	162,273	162,273
410 Supplies Best Program	309	140						
4XX Supplies and Materials Total	309	140						
1271 Remediation Total	1,507	16,729				162,273	162,273	162,273
1280 Alternative Education								
111 Licensed Salaries Misc-Site Defined	290,469	317,214	5.770	387,848	7.267	452,171	452,171	452,171
112 Classified Salaries	51,543	60,563	1.100	34,357	2.102	67,004	67,004	67,004
121 Subs-Licensed Salaries	10,928	3,675						
122 Subs-Classified Salaries	10,360	307						
123 Temps-Licensed Salaries	51,700	72,022		99,466		102,362	102,362	102,362
125 Vacant Lcnd Position Misc-Site Defined	3,759							
131 Licensed Salaries-Add'L	18,352	14,582		7,468				
132 Nonlicensed Salaries O/T	46	102						
139 Cell Phone Stipend Misc-Site Defined	250	610						
151 Department Head Increments Misc-Site Defined	2,741	2,873						
1XX Salaries Total	440,148	471,948	6.870	529,139	9.369	621,537	621,537	621,537
211 Pers Employer Contribution	83,568	88,781		133,608		187,145	187,145	187,145
214 Pers Debt Service	19,422	21,864						
220 Social Security Administration	32,372	34,148		40,479		47,544	47,544	47,544
231 Worker'S Compensation	4,114	2,413		4,233		4,974	4,974	4,974

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Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	1,692	1,785		1,111		1,243	1,243	1,243
243 Tax Sheltered Annuities	5,300	5,596		6,888		9,027	9,027	9,027
244 Insurance Benefits	87,494	95,762		100,933		134,802	134,802	134,802
2XX Employee Benefits Total	233,962	250,349		287,252		384,735	384,735	384,735
311 Instruction Services	1,990,576	2,131,534		1,985,688		2,050,631	2,050,631	2,050,631
319 Other Instruc. Prof. & Tech. Service	146,926	188,043		344,327		353,200	353,200	353,200
324 Rentals	90	1,620						
341 Travel - Local In-District	1,004	1,903		1,500		1,500	1,500	1,500
342 Travel & Exp. Out Of District	694	1,071		1,000		1,000	1,000	1,000
343 Travel & Fees, Student	215	206						
345 Food/Meals/Snacks	953	2,821				450	450	450
346 In-District Expense	1,565	140		2,000		2,000	2,000	2,000
353 Postage	1,800	3						
389 Other Non-Instruc. Prof. & Tech. Serv	49,767	56,066		128,787		54,364	54,364	54,364
3XX Purchased Services Total	2,193,590	2,383,407		2,463,302		2,463,145	2,463,145	2,463,145
410 Supplies	12,246	16,952		28,415		29,223	29,223	29,223
415 Pacific Office Auto Copies Misc-Si te Defined		334		227		300	300	300
421 Textbooks	63,492	22,667						
431 Library Books	156	531						
432 Reference Books	708	5,145						
440 Periodicals	219			200		200	200	200
460 Non-Consumable Supplies	370	626		1,675		1,000	1,000	1,000
470 Computer Software	118	3,358		15,534		15,885	15,885	15,885
480 Computer Hardware	240	17,174		2,500		2,500	2,500	2,500
4XX Supplies and Materials Total	77,821	66,787		48,551		49,108	49,108	49,108
522 Bldg. Improv. (Done Maint. Dept.)		1,847						
5XX Capital Outlay Total		1,847						
640 Dues And Fees	725	750						
655 Judg. & Settlem. Against The District	33,134	54,619						
6XX Other Objects Total	33,859	55,369						
1280 Alternative Education Total	2,979,380	3,229,707	6.870	3,328,244	9.369	3,518,525	3,518,525	3,518,525
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							

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
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1283 High School -Al t Ed Total		509						
1288 Charter Flow-Through								
360 Charter School Payments	4,461,713	4,749,284		5,169,000		5,400,000	5,400,000	5,400,000
361 Charter School Local Option Pmts	351,599	365,620		415,200		417,600	417,600	417,600
3XX Purchased Services Total	4,813,312	5,114,904		5,584,200		5,817,600	5,817,600	5,817,600
720 Flow-Through	58,112	49,703						
790 Other Transfers				65,000		65,000	65,000	65,000
7XX Transfers Total	58,112	49,703		65,000		65,000	65,000	65,000
1288 Charter Flow-Through Total	4,871,424	5,164,607		5,649,200		5,882,600	5,882,600	5,882,600
1291 English Language Learner								
111 Licensed Salaries	728,807	734,764	12.550	766,429	12.550	753,087	753,087	753,087
112 Classified Salaries	127,773	127,977	4.250	133,629	4.250	131,415	131,415	131,415
121 Subs-Licensed Salaries	7,761	8,185						
122 Subs-Classified Salaries	703	203						
131 Licensed Salaries-Add'L	3,704	2,697						
132 Nonlicensed Salaries O/T	265	101						
139 Cell Phone Stipend	480	480						
151 Department Head Increments	7,775	7,861						
1XX Salaries Total	877,268	882,268	16.800	900,057	16.800	884,502	884,502	884,502
211 Pers Employer Contribution	204,385	174,538		227,264		266,326	266,326	266,326
214 Pers Debt Service	45,488	46,077						
220 Social Security Administration	64,247	64,879		68,854		67,663	67,663	67,663
231 Worker'S Compensation	8,115	4,627		7,200		7,076	7,076	7,076
232 State Unemployment Insurance	3,355	3,390		1,890		17,700	17,700	17,700
243 Tax Sheltered Annuities	19,257	18,396		15,323		15,703	15,703	15,703
244 Insurance Benefits	237,198	239,916		246,703		241,292	241,292	241,292
2XX Employee Benefits Total	582,045	551,823		567,235		615,760	615,760	615,760
319 Other Instruc. Prof. & Tech. Service	1,520			2,000		2,000	2,000	2,000
322 Repairs & Maint. Svcs. (On Contract)				100		100	100	100
324 Rentals	80							
341 Travel - Local In-District	3,955	3,747		3,000		3,000	3,000	3,000
342 Travel & Exp. Out Of District	1,814	2,340		3,500		3,500	3,500	3,500
343 Travel & Fees, Student		871				979	979	979
345 Food/Meals/Snacks	58	1,254		2,000		2,000	2,000	2,000
346 In-District Expense	185	192		400		400	400	400
351 Telephone				100		100	100	100
353 Postage				50		50	50	50
389 Other Non-Instruc. Prof. & Tech. Serv	16,247	12,154		5,000		5,000	5,000	5,000
3XX Purchased Services Total	23,859	20,558		16,150		17,129	17,129	17,129
410 Supplies	6,504	6,263		4,270		4,000	4,000	4,000
415 Pacific Office Automation Copies				350		350	350	350
421 Textbooks	64			5,130		5,000	5,000	5,000

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
431 Library Books	385	247		1,000		1,000	1,000	1,000
432 Reference Books	588	527		1,000		1,000	1,000	1,000
440 Periodicals				100		100	100	100
460 Non-Consumable Supplies	1,681	396		1,500		1,500	1,500	1,500
470 Computer Software	176	577		1,000		1,000	1,000	1,000
480 Computer Hardware	7,933	4,945		1,000		1,000	1,000	1,000
4XX Supplies and Materials Total	17,331	12,955		15,350		14,950	14,950	14,950
640 Dues And Fees				2,000		2,000	2,000	2,000
6XX Other Objects Total				2,000		2,000	2,000	2,000
1291 English Language Learner Total	1,500,503	1,467,604	16.800	1,500,792	16.800	1,534,341	1,534,341	1,534,341
1294 Youth Corrections								
111 Licensed Salaries Misc-Site Defined	17,459	18,006	.500	36,944	.500	36,440	36,440	36,440
1XX Salaries Total	17,459	18,006	.500	36,944	.500	36,440	36,440	36,440
211 Pers Employer Contribution Misc-Site Defined	4,381	4,142		9,328		10,972	10,972	10,972
214 Pers Debt Service Misc-Site Defined		952						
220 Social Security Administration Misc-Site Defined	1,333	1,377		2,826		2,787	2,787	2,787
231 Worker's Compensation Misc-Site Defined	160	92		296		292	292	292
232 State Unemployment Insurance Misc-Site Defined	70	72		78		73	73	73
243 Tax Sheltered Annuities Misc-Site Defined	527	526		580		595	595	595
244 Insurance Benefits Misc-Site Defined	3,448	3,513		7,355		7,295	7,295	7,295
2XX Employee Benefits Total	10,842	10,674		20,463		22,014	22,014	22,014
1294 Youth Corrections Total	28,301	28,680	.500	57,406	.500	58,454	58,454	58,454
1460 Special Programs Summer School								
112 Classified Salaries Misc-Site Defined	2,070	1,530						
123 Temps-Licensed Salaries Misc-Site Defined	4,476	952						
124 Temps-Classified Salaries	8,534	5,141						
131 Licensed Salaries-Add'L	52,481	56,534		49,660				
1XX Salaries Total	67,561	64,157		49,660				
211 Pers Employer Contribution	12,041	8,308		12,539				
213 Pers Tier 3 Opsrp Misc-Site Defined	131	138						
214 Pers Debt Service	2,618	2,244						
220 Social Security Administration	5,069	4,584		3,799				
231 Worker's Compensation	638	502		397				
232 State Unemployment Insurance	266	239		104				
243 Tax Sheltered Annuities Misc-Site Defined	47	17						
244 Insurance Benefits Misc-Site Defined	421	409						
2XX Employee Benefits Total	21,231	16,441		16,840				
319 Other Instruc. Prof. & Tech. Service	30,638			61,000				
331 Pupil Transp. To And From School Misc-Site Defined	2,450	1,878						
341 Travel - Local In-District	8	198						
345 Food/Meals/Snacks Misc-Site Defined	1,707	306						
353 Postage	74	172						

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
374 Tuition Payments - Other		37,018						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	39							
3XX Purchased Services Total	34,916	39,572		61,000				
410 Supplies Misc-Site Defined	3,918	1,684		36,835				
470 Computer Software Misc-Site Defined				14,500				
4XX Supplies and Materials Total	3,918	1,684		51,335				
868 Other Than Home To School Misc-Site Defined				16,000				
8XX Maintenance Supplies Total				16,000				
1460 Special Programs Summer School Total	127,626	121,854		194,835				
1XXX Instruction Total	89,249,626	94,075,050	956.970	102,996,064	971.265	106,504,181	106,504,181	106,504,181
2110 Attendance & Social Work Servi								
111 Licensed Salaries	301,682	215,124	4.250	292,719	4.250	289,469	289,469	289,469
112 Classified Salaries Targeted Funding		1,843						
123 Temps-Licensed Salaries	26,499	8,454						
131 Licensed Salaries-Add'L	418	1,492						
151 Department Head Increments				4,662				
1XX Salaries Total	328,599	226,913	4.250	297,381	4.250	289,469	289,469	289,469
211 Pers Employer Contribution	66,945	42,628		75,089		87,160	87,160	87,160
214 Pers Debt Service	14,797	11,358						
220 Social Security Administration Targeted Funding	24,422	16,883		22,750		22,144	22,144	22,144
231 Worker'S Compensation Targeted Funding	2,990	1,159		2,379		2,315	2,315	2,315
232 State Unemployment Insurance Targeted Funding	1,277	883		625		579	579	579
243 Tax Sheltered Annuities	4,386	3,060		4,930		5,058	5,058	5,058
244 Insurance Benefits Targeted Funding	67,525	46,480		62,518		62,008	62,008	62,008
2XX Employee Benefits Total	182,342	122,451		168,290		179,264	179,264	179,264
2110 Attendance & Social Work Servi Total	510,941	349,364	4.250	465,671	4.250	468,733	468,733	468,733
2115 Student Safety								
112 Classified Salaries	165,924	119,364	11.190	251,340	11.223	260,410	260,410	260,410
122 Subs-Classified Salaries	11							
124 Temps-Classified Salaries	10,622			7,823				
132 Nonlicensed Salaries O/T	899							
1XX Salaries Total	177,456	119,364	11.190	259,163	11.223	260,410	260,410	260,410
211 Pers Employer Contribution	25,737	15,190		63,463		78,408	78,408	78,408
214 Pers Debt Service	7,875	6,582						
220 Social Security Administration	13,065	8,978		19,826		19,919	19,919	19,919
231 Worker'S Compensation	1,950	603		3,024		2,839	2,839	2,839
232 State Unemployment Insurance	653	508		544		521	521	521
241 Professional Dues		-104						
243 Tax Sheltered Annuities	1,005	654		2,014		2,020	2,020	2,020

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	81,030	60,396		163,471		153,642	153,642	153,642
2XX Employee Benefits Total	131,315	92,807		252,343		257,349	257,349	257,349
389 Other Non-Instruc. Prof. & Tech. Serv	346,177	465,719		557,500		570,000	570,000	570,000
3XX Purchased Services Total	346,177	465,719		557,500		570,000	570,000	570,000
2115 Student Safety Total	654,948	677,890	11.190	1,069,006	11.223	1,087,759	1,087,759	1,087,759
2122 Counseling Services								
111 Licensed Salaries	1,499,743	1,714,673	28.400	1,769,604	30.250	1,881,550	1,881,550	1,881,550
112 Classified Salaries					.405	10,205	10,205	10,205
121 Subs-Licensed Salaries				98,100		104,200	104,200	104,200
123 Temps-Licensed Salaries				36,100		38,300	38,300	38,300
131 Licensed Salaries-Add'L	7,348	13,259		20,864		20,864	20,864	20,864
1XX Salaries Total	1,507,091	1,727,932	28.400	1,924,668	30.655	2,055,119	2,055,119	2,055,119
211 Pers Employer Contribution	349,444	348,268		473,187		600,140	600,140	600,140
214 Pers Debt Service	78,871	90,798						
220 Social Security Administration	110,834	127,260		147,237		157,211	157,211	157,211
231 Worker'S Compensation	13,326	8,871		15,397		16,450	16,450	16,450
232 State Unemployment Insurance	5,775	6,628		4,042		4,106	4,106	4,106
243 Tax Sheltered Annuities	41,457	41,204		32,944		36,071	36,071	36,071
244 Insurance Benefits	358,157	398,208		423,052		456,270	456,270	456,270
2XX Employee Benefits Total	957,864	1,021,237		1,095,858		1,270,248	1,270,248	1,270,248
319 Other Instruc. Prof. & Tech. Service	2,000	2,205		5,914		5,981	5,981	5,981
341 Travel - Local In-District	202	75						
342 Travel & Exp. Out Of District				206		209	209	209
345 Food/Meals/Snacks	631	231						
346 In-District Expense		100		438		445	445	445
353 Postage	791	906		2,062		2,092	2,092	2,092
389 Other Non-Instruc. Prof. & Tech. Serv	2,050	1,725		1,650		1,674	1,674	1,674
3XX Purchased Services Total	5,674	5,242		10,270		10,401	10,401	10,401
410 Supplies	5,817	5,276		11,608		10,559	10,559	10,559
421 Textbooks	133	479		341		346	346	346
431 Library Books		211						
432 Reference Books	412	74						
460 Non-Consumable Supplies	315	712						
470 Computer Software	1,500	375						
480 Computer Hardware	239	598						
4XX Supplies and Materials Total	8,416	7,725		11,949		10,905	10,905	10,905
640 Dues And Fees		379						
6XX Other Objects Total		379						
2122 Counseling Services Total	2,479,045	2,762,515	28.400	3,042,745	30.655	3,346,673	3,346,673	3,346,673
2129 Other Guidance Services								

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	13,951	12,513			.573	21,987	21,987	21,987
118 Professional Salaries		1,052						
1XX Salaries Total	13,951	13,565			.573	21,987	21,987	21,987
211 Pers Employer Contribution	3,418	3,032				6,620	6,620	6,620
214 Pers Debt Service	716	697						
220 Social Security Administration	1,067	1,038				1,682	1,682	1,682
231 Worker'S Compensation	134	80				176	176	176
232 State Unemployment Insurance	56	54				44	44	44
244 Insurance Benefits		1,358				7,947	7,947	7,947
2XX Employee Benefits Total	5,391	6,259				16,469	16,469	16,469
2129 Other Guidance Services Total	19,342	19,824			.573	38,456	38,456	38,456
2131 Health Services								
111 Licensed Salaries	532,017	543,058	11.310	625,190	11.315	617,754	617,754	617,754
112 Classified Salaries	157,107	182,770	5.900	171,245	5.900	178,049	178,049	178,049
122 Subs-Classified Salaries	4,863	5,111						
123 Temps-Licensed Salaries		7,220						
131 Licensed Salaries-Add'L	2,772	2,804						
132 Nonlicensed Salaries O/T		66						
139 Cell Phone Stipend	2,752	3,192						
151 Department Head Increments	7,498	7,580		7,461				
1XX Salaries Total	707,009	751,801	17.210	803,896	17.215	795,803	795,803	795,803
211 Pers Employer Contribution	151,458	145,080		202,984		239,617	239,617	239,617
214 Pers Debt Service	33,405	37,166						
220 Social Security Administration	51,116	53,646		61,498		60,878	60,878	60,878
231 Worker'S Compensation	6,205	3,907		6,431		6,367	6,367	6,367
232 State Unemployment Insurance	2,673	2,802		1,688		1,591	1,591	1,591
243 Tax Sheltered Annuities	9,972	9,765		14,187		14,527	14,527	14,527
244 Insurance Benefits	221,445	231,959		252,643		245,857	245,857	245,857
2XX Employee Benefits Total	476,274	484,325		539,431		568,837	568,837	568,837
321 Equip. Rep. (Not On Serv. Contract)	668	280		700		700	700	700
341 Travel - Local In-District	2,968	2,988		3,784		3,918	3,918	3,918
342 Travel & Exp. Out Of District		465						
345 Food/Meals/Snacks	246	205		200		200	200	200
346 In-District Expense	60							
353 Postage	329	425		300		325	325	325
354 Advertising	615	434						
389 Other Non-Instruc. Prof. & Tech. Serv	3,672	4,239		5,698		5,840	5,840	5,840
3XX Purchased Services Total	8,678	9,036		10,682		10,983	10,983	10,983
410 Supplies	10,962	10,699		10,314		10,777	10,777	10,777
415 Pacifi c Office Automation Copies				200				
432 Reference Books	76							
440 Periodicals	89			150		150	150	150
460 Non-Consumable Supplies	775	204						

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	11,902	10,903		10,664		10,927	10,927	10,927
640 Dues And Fees	1,008			1,200		1,200	1,200	1,200
6XX Other Objects Total	1,008			1,200		1,200	1,200	1,200
864 Fuel		152						
8XX Maintenance Supplies Total		152						
2131 Health Services Total	1,204,871	1,256,217	17.210	1,365,873	17.215	1,387,750	1,387,750	1,387,750
2132 Medical Services								
111 Licensed Salaries Misc-Site Defined	35,268	35,440	.500	36,944	.500	36,940	36,940	36,940
139 Cell Phone Stipend Misc-Site Defined	240	480						
1XX Salaries Total	35,508	35,920	.500	36,944	.500	36,940	36,940	36,940
211 Pers Employer Contribution Misc-Site Defined	9,143	8,489		9,328		11,123	11,123	11,123
214 Pers Debt Service Misc-Site Defined	1,927	1,952						
220 Social Security Administration Misc-Site Defined	2,276	2,258		2,826		2,826	2,826	2,826
231 Worker's Compensation Misc-Site Defined	323	181		296		296	296	296
232 State Unemployment Insurance Misc-Site Defined	119	118		78		74	74	74
243 Tax Sheltered Annuities Misc-Site Defined	2,100	2,100		580		595	595	595
244 Insurance Benefits Misc-Site Defined	10,305	10,530		7,355		7,295	7,295	7,295
2XX Employee Benefits Total	26,193	25,628		20,463		22,209	22,209	22,209
389 Other Non-Instruc. Prof. & Tech. Serv	300	2,100		2,600		2,665	2,665	2,665
3XX Purchased Services Total	300	2,100		2,600		2,665	2,665	2,665
2132 Medical Services Total	62,001	63,648	.500	60,006	.500	61,814	61,814	61,814
2139 Other Health Services								
112 Classified Salaries 504 Plan Admin	6,056	2,504						
1XX Salaries Total	6,056	2,504						
211 Pers Employer Contribution Student Achieve	797	449						
214 Pers Debt Service Student Achieve	167	109						
220 Social Security Administration Student Achieve	417	183						
231 Worker's Compensation Student Achieve	60	16						
232 State Unemployment Insurance Student Achieve	22	9						
244 Insurance Benefits Student Achieve	1,865	980						
2XX Employee Benefits Total	3,328	1,746						
389 Other Non-Instruc. Prof. & Tech. Serv Student Achi	18,402	15,685		30,000		30,750	30,750	30,750
3XX Purchased Services Total	18,402	15,685		30,000		30,750	30,750	30,750
2139 Other Health Services Total	27,786	19,935		30,000		30,750	30,750	30,750

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2142 Psychological Testing Services								
410 Supplies	2,550	2,056		2,700		2,740	2,740	2,740
4XX Supplies and Materials Total	2,550	2,056		2,700		2,740	2,740	2,740
2142 Psychological Testing Services Total	2,550	2,056		2,700		2,740	2,740	2,740
2143 Psychological Counseling Services								
111 Licensed Salaries	591,884	662,479	9.110	612,021	9.100	610,410	610,410	610,410
123 Temps-Licensed Salaries	32,176	4,658						
131 Licensed Salaries-Add'L	5,442	12,109		3,538		8,357	8,357	8,357
151 Department Head Increments				4,662				
1XX Salaries Total	629,502	679,246	9.110	620,221	9.100	618,767	618,767	618,767
211 Pers Employer Contribution	131,414	123,247		156,606		186,311	186,311	186,311
214 Pers Debt Service	29,151	32,795						
220 Social Security Administration	46,512	49,927		47,447		47,075	47,075	47,075
231 Worker'S Compensation	5,263	3,456		4,962		4,909	4,909	4,909
232 State Unemployment Insurance	2,410	2,611		1,302		1,220	1,220	1,220
243 Tax Sheltered Annuities	12,032	10,402		10,556		10,829	10,829	10,829
244 Insurance Benefits	126,586	155,046		133,861		132,769	132,769	132,769
2XX Employee Benefits Total	353,368	377,484		354,734		383,113	383,113	383,113
410 Supplies	11,392	9,851		11,454		11,740	11,740	11,740
4XX Supplies and Materials Total	11,392	9,851		11,454		11,740	11,740	11,740
2143 Psychological Counseling Services Total	994,262	1,066,581	9.110	986,408	9.100	1,013,620	1,013,620	1,013,620
2152 Speech Pathology								
111 Licensed Salaries	980,012	955,992	15.890	1,075,750	15.890	1,060,685	1,060,685	1,060,685
121 Subs-Licensed Salaries	179	834						
131 Licensed Salaries-Add'L		14,353						
151 Department Head Increments				5,479				
1XX Salaries Total	980,191	971,179	15.890	1,081,229	15.890	1,060,685	1,060,685	1,060,685
211 Pers Employer Contribution	228,567	199,588		273,010		319,372	319,372	319,372
214 Pers Debt Service	50,286	50,961						
220 Social Security Administration	72,430	71,506		82,714		81,143	81,143	81,143
231 Worker'S Compensation	9,021	5,006		8,650		8,485	8,485	8,485
232 State Unemployment Insurance	3,759	3,739		2,271		2,122	2,122	2,122
243 Tax Sheltered Annuities	19,980	20,962		18,432		18,909	18,909	18,909
244 Insurance Benefits	220,852	214,081		233,742		231,835	231,835	231,835
2XX Employee Benefits Total	604,895	565,843		618,819		661,866	661,866	661,866
321 Equip. Rep. (Not On Serv. Contract)	1,560	1,130		1,000		1,250	1,250	1,250
346 In-District Expense	122	202						

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	1,682	1,332		1,000		1,250	1,250	1,250
410 Supplies	3,289	3,576		5,237		5,143	5,143	5,143
470 Computer Software		200						
4XX Supplies and Materials Total	3,289	3,776		5,237		5,143	5,143	5,143
2152 Speech Pathology Total	1,590,057	1,542,130	15.890	1,706,286	15.890	1,728,944	1,728,944	1,728,944
2169 Misc. Support Of Educational Se								
111 Licensed Salaries	362,318	390,055	5.930	405,179	5.931	406,526	406,526	406,526
112 Classified Salaries	4,597	32,023	1.000	27,621	1.000	29,269	29,269	29,269
131 Licensed Salaries-Add'L		3,999						
151 Department Head Increments				3,663				
1XX Salaries Total	366,915	426,077	6.930	436,463	6.931	435,795	435,795	435,795
211 Pers Employer Contribution	87,630	84,253		110,207		131,218	131,218	131,218
214 Pers Debt Service	19,139	21,104						
220 Social Security Administration	27,367	31,708		33,389		33,337	33,337	33,337
231 Worker'S Compensation	3,383	2,186		3,492		3,485	3,485	3,485
232 State Unemployment Insurance	1,412	1,637		917		873	873	873
243 Tax Sheltered Annuities	5,805	6,158		7,060		7,239	7,239	7,239
244 Insurance Benefits	80,399	95,550		101,855		100,224	100,224	100,224
2XX Employee Benefits Total	225,135	242,596		256,920		276,376	276,376	276,376
321 Equip. Rep. (Not On Serv. Contract)		96						
3XX Purchased Services Total		96						
410 Supplies	3,204	4,083		5,000		5,125	5,125	5,125
460 Non-Consumable Supplies		360						
470 Computer Software	100							
4XX Supplies and Materials Total	3,304	4,443		5,000		5,125	5,125	5,125
2169 Misc. Support Of Educational Se Total	595,354	673,212	6.930	698,383	6.931	717,296	717,296	717,296
2190 Director Of Ed Services								
111 Licensed Salaries		22,848	.050	3,533	.050	3,265	3,265	3,265
112 Classified Salaries	155,815	237,572	7.950	279,326	7.946	298,993	298,993	298,993
113 Administrators	489,870	480,851	5.110	516,148	5.103	506,057	506,057	506,057
118 Professional Salaries	72,784	78,222	1.000	80,130	2.000	145,261	145,261	145,261
121 Subs-Licensed Salaries	56,636	66,721		71,495		73,282	73,282	73,282
122 Subs-Classified Salaries	1,733	300						
123 Temps-Licensed Salaries	3,695	2,375						
124 Temps-Classified Salaries		225						
131 Licensed Salaries-Add'L	94,605	87,251		110,741		113,510	113,510	113,510
139 Cell Phone Stipend	3,925	4,424						
151 Department Head Increments Misc-Site Defined	25,208	22,061				62,543	62,543	62,543
1XX Salaries Total	904,271	1,002,850	14.110	1,061,374	15.099	1,202,911	1,202,911	1,202,911
211 Pers Employer Contribution	206,021	213,846		258,674		349,081	349,081	349,081

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
214 Pers Debt Service	43,555	50,959						
220 Social Security Administration	65,901	73,740		80,764		91,593	91,593	91,593
231 Worker'S Compensation	8,230	5,397		8,491		9,624	9,624	9,624
232 State Unemployment Insurance	3,432	3,858		2,229		2,405	2,405	2,405
241 Professional Dues	5,351	11,513		9,875		11,076	11,076	11,076
243 Tax Sheltered Annuities	28,668	30,451		31,057		35,824	35,824	35,824
244 Insurance Benefits	142,051	178,515		208,563		218,389	218,389	218,389
2XX Employee Benefits Total	503,209	568,279		599,653		717,992	717,992	717,992
322 Repairs & Maint. Svcs. (On Contract)		95						
324 Rentals		1,830						
341 Travel - Local In-District	30,564	19,953		32,820		34,300	34,300	34,300
342 Travel & Exp. Out Of District	6,144	540		764				
345 Food/Meal s/Snacks	496	2,998				2,000	2,000	2,000
346 In-District Expense	729	1,114		764				
351 Telephone	797	442		1,200		1,250	1,250	1,250
353 Postage	2,141	5,675		2,600		3,000	3,000	3,000
354 Advertising		285						
382 Legal Services Misc-Site Defined	69,278	104,189						
389 Other Non-Instruc. Prof. & Tech. Serv	42,812	69,731		3,500		10,500	10,500	10,500
3XX Purchased Services Total	152,961	206,852		41,648		51,050	51,050	51,050
410 Supplies	20,168	16,674		25,334		28,700	28,700	28,700
415 Pacific Office Automation Copies	2,845			3,500		3,650	3,650	3,650
421 Textbooks		49,482						
432 Reference Books Misc-Site Defined	462							
440 Periodicals	95	95		100		150	150	150
460 Non-Consumable Supplies	73	495						
470 Computer Software	586	1,473		700		1,500	1,500	1,500
480 Computer Hardware	39	160						
4XX Supplies and Materials Total	24,268	71,596		29,634		34,000	34,000	34,000
670 Taxes And Licenses		100						
6XX Other Objects Total		100						
2190 Director Of Ed Services Total	1,584,709	1,849,677	14.110	1,732,309	15.099	2,005,953	2,005,953	2,005,953
2210 Improvement Of Instruction Ser								
112 Classified Salaries Kinder Assessment	727	951						
113 Administrators Misc-Site Defined	5,921	5,921						
121 Subs-Licensed Salaries	12,358	10,183		67,321				
122 Subs-Classified Salaries Kinder Assessment	60							
123 Temps-Licensed Salaries Misc-Site Defined	154							
124 Temp-Classified Salaries Misc-Site Defined	2,243	1,151						
128 Temp-Admin Salaries	41,580	64,026						
131 Licensed Salaries-Add'L	56,667	23,381		44,060		11,674	11,674	11,674
139 Cell Phone Stipend	135	275						
1XX Salaries Total	119,845	105,888		111,381		11,674	11,674	11,674
211 Pers Employer Contribution	16,387	11,401		19,345		3,515	3,515	3,515

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
214 Pers Debt Service	3,289	3,028						
220 Social Security Administration	8,332	7,529		8,521		892	892	892
231 Worker's Compensation	1,030	467		891		94	94	94
232 State Unemployment Insurance	432	392		234		23	23	23
243 Tax Sheltered Annuities	18	1,008						
244 Insurance Benefits	212	443		3,629				
2XX Employee Benefits Total	29,700	24,268		32,619		4,524	4,524	4,524
319 Other Instruc. Prof. & Tech. Service Science	38,403	4,973		40,000				
324 Rentals Misc-Site Defined		1,300						
341 Travel - Local In-District Clge Career Ready		12						
342 Travel & Exp. Out Of District	634	1,881		3,000		9,100	9,100	9,100
345 Food/Meals/Snacks	4,074	5,644						
346 In-District Expense Rti		264						
353 Postage	51							
389 Other Non-Instruc. Prof. & Tech. Serv Clge Career	865	288						
3XX Purchased Services Total	44,027	14,362		43,000		9,100	9,100	9,100
410 Supplies	36,543	10,613		2,000		5,300	5,300	5,300
421 Textbooks Txbk Adoption	1,162							
432 Reference Books Rti		38						
470 Computer Software Clge Career Ready		30,086						
4XX Supplies and Materials Total	37,705	40,737		2,000		5,300	5,300	5,300
640 Dues And Fees Clge Career Ready	400	1,700						
6XX Other Objects Total	400	1,700						
2210 Improvement Of Instruction Ser Total	231,677	186,955		189,000		30,598	30,598	30,598
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	178,121	254,401	3.350	234,160	3.850	229,944	229,944	229,944
112 Classified Salaries	164,848	185,848	5.060	214,423	5.560	235,409	235,409	235,409
113 Administrators	625,874	776,199	8.000	924,400	8.000	884,823	884,823	884,823
118 Professional Salaries	392,444	412,817	7.710	571,839	5.710	423,059	423,059	423,059
121 Subs-Licensed Salaries	4,829	13,194		16,632		27,127	27,127	27,127
122 Subs-Classified Salaries	232	499						
123 Temps-Licensed Salaries	38,463	17,673						
124 Temp-Classified Salaries Workstudy	7,402	13,313						
128 Temp-Admin Salaries Teacher Effectiveness	44,009	42,707						
131 Licensed Salaries-Add'L	28,254	7,582		2,987				
132 NonLicensed Salaries O/T	8	455						
139 Cell Phone Stipend	9,149	11,418						
1XX Salaries Total	1,493,633	1,736,106	24.120	1,964,441	23.120	1,800,362	1,800,362	1,800,362
211 Pers Employer Contribution	330,529	334,218		493,853		61,473	61,473	61,473
214 Pers Debt Service	70,778	82,393						
220 Social Security Administration	110,923	127,262		148,497		135,752	135,752	135,752
231 Worker's Compensation	13,408	9,154		15,716		14,406	14,406	14,406
232 State Unemployment Insurance	5,788	6,693		4,125		3,598	3,598	3,598
241 Professional Dues	250	3,861		23,852		20,952	20,952	20,952
243 Tax Sheltered Annuities	52,076	69,073		77,932		73,271	73,271	73,271
244 Insurance Benefits	248,267	280,974		350,326		332,154	332,154	332,154

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
248 Cosa Dues Misc-Site Defined	1,505	1,190						
2XX Employee Benefits Total	833,524	914,818		1,114,301		641,606	641,606	641,606
316 Data Processing Serv. (Instr. Only)	70,065	63,360		60,000				
319 Other Instruc. Prof. & Tech. Service Literacy Test	396			15,000		15,000	15,000	15,000
324 Rentals	105	112						
341 Travel - Local In-District	5,091	3,943		2,000				
342 Travel & Exp. Out Of District	12,585	11,093						
345 Food/Meals/Snacks	5,540	4,881						
346 In-District Expense	1,148	720						
353 Postage	2,499	1,220						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	7,546	26,438		1,000				
3XX Purchased Services Total	104,975	111,767		78,000		15,000	15,000	15,000
410 Supplies	18,642	23,257		44,601		25,551	25,551	25,551
415 Pacific Office Automation Copies	3,782	3,896		3,000		4,000	4,000	4,000
421 Textbooks Misc-Site Defined	7,780							
431 Library Books Misc-Site Defined	190							
432 Reference Books	3,712	1,099						
440 Periodicals	129	225						
441 Instructional Kits Txtbk Adoption	659,831	2,425						
460 Non-Consumable Supplies	929	1,513		5,000				
470 Computer Software	87	1,731		16,500		127,288	127,288	127,288
480 Computer Hardware	2,415	8,497				5,000	5,000	5,000
4XX Supplies and Materials Total	697,497	42,643		69,101		161,839	161,839	161,839
640 Dues And Fees	342	1,236						
6XX Other Objects Total	342	1,236						
2211 Improvement Of Instruction Ser Total	3,129,971	2,806,570	24.120	3,225,843	23.120	2,618,807	2,618,807	2,618,807
2212 Site-Based Improv Of Instr								
111 Licensed Salaries Student Body Account	517,844	475,706	8.700	567,021	6.100	379,420	379,420	379,420
121 Licensed Subs Salaries Site Council	4,992	2,553						
131 Licensed Salaries-Add'L	79,178	367						
139 Cell Phone Stipend	1,365	1,880						
151 Department Head Increments		58,820						
1XX Salaries Total	603,379	539,326	8.700	567,021	6.100	379,420	379,420	379,420
211 Pers Employer Contribution	121,628	105,306		143,172		114,243	114,243	114,243
214 Pers Debt Service	26,325	27,259						
220 Social Security Administration	45,110	39,886		43,377		29,026	29,026	29,026
231 Worker'S Compensation	5,406	2,763		4,536		3,035	3,035	3,035
232 State Unemployment Insurance	2,356	2,087		1,190		759	759	759
243 Tax Sheltered Annuities Student Body Account	10,810	7,668		10,556		7,259	7,259	7,259
244 Insurance Benefits Student Body Account	130,937	116,546		133,861		88,999	88,999	88,999
2XX Employee Benefits Total	342,572	301,515		336,693		243,321	243,321	243,321
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	1,980							

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	1,980							
2212 Site-Based Improv Of Instr Total	947,931	840,841	8.700	903,714	6.100	622,741	622,741	622,741
2213 Curriculum Development								
112 Classified Salaries Science		820						
124 Temps-Classified Salaries Science	2,596	9,262						
131 Licensed Salaries-Add'L				66,463				
1XX Salaries Total	2,596	10,082		66,463				
211 Pers Employer Contribution	20	186		16,782				
214 Pers Debt Service Science		43						
220 Social Security Administration	148	742		5,084				
231 Worker'S Compensation	23	65		532				
232 State Unemployment Insurance	8	37		140				
243 Tax Sheltered Annuities Science		10						
244 Insurance Benefits Science		178						
2XX Employee Benefits Total	199	1,261		22,538				
319 Other Instruc. Prof. & Tech. Service Tag News	161,669	8,836		21,000				
341 Travel - Local In-District Science		128						
3XX Purchased Services Total	161,669	8,964		21,000				
410 Supplies	2,510	118,376		179,210		166,000	166,000	166,000
421 Textbooks Misc-Site Defined	7,133							
432 Reference Books Misc-Site Defined	837	11,153						
460 Non-Consumable Supplies Misc-Site Defined	341							
4XX Supplies and Materials Total	10,821	129,529		179,210		166,000	166,000	166,000
640 Dues And Fees Ib Barg Ec		1,440						
6XX Other Objects Total		1,440						
2213 Curriculum Development Total	175,285	151,276		289,211		166,000	166,000	166,000
2214 Multicultural Ed								
121 Subs-Licensed Salaries Misc-Site Defined	3,516							
124 Temp-Classified Salaries Misc-Site Defined	211	3,124						
1XX Salaries Total	3,727	3,124						
211 Pers Employer Contribution Misc-Site Defined	421	558						
214 Pers Debt Service Misc-Site Defined	101	163						
220 Social Security Administration Misc-Site Define	282	235						
231 Worker'S Compensation Misc-Site Defined	37	30						
232 State Unemployment Insurance Misc-Site Defined	14	12						
241 Professional Dues Misc-Site Defined		195						
243 Tax Sheltered Annuities Misc-Site Defined	3	39						
244 Insurance Benefits Misc-Site Defined	85							
248 Cosa Dues Misc-Site Defined	315							

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	1,258	1,232						
341 Travel - Local In-District Misc-Site Defined	493	206						
342 Travel & Exp. Out Of District Misc-Site Defined	9,230	2,558						
345 Food/Meals/Snacks	2,121	9,288		1,048				
346 In-District Expense Misc-Site Defined		326						
348 Community Liaison Misc-Site Defined	628	575						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	3,643	1,912						
3XX Purchased Services Total	16,115	14,865		1,048				
410 Supplies	1,526	870		1,048		1,055	1,055	1,055
432 Reference Books Misc-Site Defined	129	185						
470 Computer Software	84	4						
4XX Supplies and Materials Total	1,739	1,059		1,048		1,055	1,055	1,055
640 Dues And Fees Misc-Site Defined		40						
6XX Other Objects Total		40						
2214 Multicultural Ed Total	22,839	20,320		2,096		1,055	1,055	1,055
2215 Reimbursable Leave								
111 Licensed Salaries	85,605	88,412		76,615		76,615	76,615	76,615
1XX Salaries Total	85,605	88,412		76,615		76,615	76,615	76,615
211 Pers Employer Contribution	21,368	20,222		19,345		23,069	23,069	23,069
214 Pers Debt Service	4,500	4,651						
220 Social Security Administration	6,220	6,359		5,861		5,861	5,861	5,861
231 Worker'S Compensation	781	442		613		613	613	613
232 State Unemployment Insurance	325	333		161		161	161	161
243 Tax Sheltered Annuities Eea Billable Union Wgs	2,100	2,100		1,160		1,160	1,160	1,160
244 Insurance Benefits Eea Billable Union Wgs	13,740	14,040		14,710		14,710	14,710	14,710
2XX Employee Benefits Total	49,034	48,147		41,850		45,574	45,574	45,574
2215 Reimbursable Leave Total	134,639	136,559		118,465		122,189	122,189	122,189
2219 Other Improvement Of Inst Serv								
124 Temp-Classified Salaries Workstudy		2,225		120,154		123,169	123,169	123,169
1XX Salaries Total		2,225		120,154		123,169	123,169	123,169
220 Social Security Administration				9,192		9,422	9,422	9,422
231 Worker'S Compensation		26		961		985	985	985
232 State Unemployment Insurance				252		246	246	246
2XX Employee Benefits Total		26		10,405		10,653	10,653	10,653
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	11,550	1,300						
389 Other Non-Instruc. Prof. & Tech. Serv	600	1,566				2,010	2,010	2,010

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	12,150	2,866				2,010	2,010	2,010
410 Supplies	12,645	19,526		17,000		15,000	15,000	15,000
4XX Supplies and Materials Total	12,645	19,526		17,000		15,000	15,000	15,000
2219 Other Improvement Of Inst Serv Total	24,795	24,643		147,559		150,832	150,832	150,832
2222 School Library/Media Center								
111 Licensed Salaries	230,881	207,641			2.800	174,160	174,160	174,160
112 Classified Salaries	146,273	171,381	3.820	116,094	6.420	186,274	186,274	186,274
124 Temp-Classified Salaries Misc-Site Defined		1,434						
151 Department Head Increments	39,578	32,056		93,993		93,961	93,961	93,961
1XX Salaries Total	416,732	412,512	3.820	210,087	9.220	454,395	454,395	454,395
211 Pers Employer Contribution	99,168	83,398		53,047		136,821	136,821	136,821
214 Pers Debt Service	22,136	21,574						
220 Social Security Administration	29,495	29,561		16,072		34,756	34,756	34,756
231 Worker's Compensation	3,911	2,171		1,681		3,634	3,634	3,634
232 State Unemployment Insurance	1,544	1,553		441		909	909	909
243 Tax Sheltered Annuities	7,711	6,742		688		4,489	4,489	4,489
244 Insurance Benefits	121,872	128,444		55,810		128,744	128,744	128,744
2XX Employee Benefits Total	285,837	273,443		127,738		309,353	309,353	309,353
319 Other Instruc. Prof. & Tech. Service	5,246	6,450		4,250		4,250	4,250	4,250
353 Postage		24		98		98	98	98
389 Other Non-Instruc. Prof. & Tech. Serv	1,200	600		600		600	600	600
3XX Purchased Services Total	6,446	7,074		4,948		4,948	4,948	4,948
410 Supplies	6,089	7,748		10,708		9,854	9,854	9,854
421 Textbooks	1,548	1,076		3,000		3,000	3,000	3,000
431 Library Books	36,581	34,078		40,016		38,477	38,477	38,477
432 Reference Books	7,727	4,361		4,062		4,092	4,092	4,092
433 Repair Of Library & Ref. Books				150				
440 Periodicals	3,242	3,921		7,322		6,949	6,949	6,949
460 Non-Consumable Supplies	330	50						
470 Computer Software	2,563	6,489		5,000		5,000	5,000	5,000
480 Computer Hardware		996						
4XX Supplies and Materials Total	58,080	58,719		70,258		67,372	67,372	67,372
640 Dues And Fees	588							
6XX Other Objects Total	588							
2222 School Library/Media Center Total	767,683	751,748	3.820	413,031	9.220	836,068	836,068	836,068
2223 Multimedia Services								
319 Other Instruc. Prof. & Tech. Service	299	299				300	300	300
321 Equip. Rep. (Not On Serv. Contract)	175			310		315	315	315
353 Postage	98	218		185		188	188	188
389 Other Non-Instruc. Prof. & Tech. Serv		660						

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	572	1,177		495		803	803	803
410 Supplies	14,854	13,195		16,040		15,457	15,457	15,457
422 Repair Of Textbooks				1,237		1,255	1,255	1,255
460 Non-Consumable Supplies	2,463	2,971		6,546		6,568	6,568	6,568
470 Computer Software	800	1,881		6,000		8,200	8,200	8,200
480 Computer Hardware	14,048	15,546		12,563		7,654	7,654	7,654
4XX Supplies and Materials Total	32,165	33,593		42,386		39,134	39,134	39,134
2223 Multimedia Services Total	32,737	34,770		42,881		39,937	39,937	39,937
2230 Assessment And Testing								
112 Classified Salaries Literacy Test		515						
121 Subs-Licensed Salaries Misc-Site Defined	1,171	2,233		31,681		28,242	28,242	28,242
122 Subs-Classified Salaries Misc-Site Defined	166	37,686						
123 Temps-Licensed Salaries Literacy Test	53,912	14,988						
131 Licensed Salaries-Add'L	10,811	13,619		10,455		20,178	20,178	20,178
1XX Salaries Total	66,060	69,041		42,136		48,420	48,420	48,420
211 Pers Employer Contribution	8,122	6,457		6,508		9,524	9,524	9,524
214 Pers Debt Service	1,800	1,745						
220 Social Security Administration	4,741	4,794		3,223		3,704	3,704	3,704
231 Worker'S Compensation	621	343		337		388	388	388
232 State Unemployment Insurance		246		88		97	97	97
243 Tax Sheltered Annuities Literacy Test		37						
244 Insurance Benefits Misc-Site Defined	3,292	2,444		1,708		2,542	2,542	2,542
2XX Employee Benefits Total	18,784	16,066		11,865		16,255	16,255	16,255
319 Other Instruc. Prof. & Tech. Service Literacy Test	17,188	14,823		32,000				
3XX Purchased Services Total	17,188	14,823		32,000				
410 Supplies Literacy Test	4,121	7,788				31,000	31,000	31,000
470 Computer Software Iipm Benchmarking						10,000	10,000	10,000
4XX Supplies and Materials Total	4,121	7,788				41,000	41,000	41,000
2230 Assessment And Testing Total	106,153	107,718		86,001		105,675	105,675	105,675
2240 Instructional Staff Developmen								
111 Licensed Salaries Tchr Mentor Prg		33,711	1.000	71,736	1.000	69,169	69,169	69,169
112 Classified Salaries	6,827	3,884		1,000		717	717	717
121 Subs-Licensed Salaries	183,772	315,280		233,243		118,465	118,465	118,465
122 Subs-Classified Salaries	4,312	2,830		2,116		1,565	1,565	1,565
123 Temps-Licensed Salaries		48		14,800		9,900	9,900	9,900
124 Temps-Classified Salaries Science	1,946	2,003						
128 Temp-Admin Salaries Inst Equity	1,233	1,996						
131 Licensed Salaries-Add'L	137,093	161,585		117,320		271,568	271,568	271,568
132 Nonlicensed Salaries O/T	644	108						
139 Cell Phone Stipend	782	848						

Program Budget Detail

Program Budget Detail - Adopted
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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	336,609	522,293	1.000	440,215	1.000	471,384	471,384	471,384
211 Pers Employer Contribution	46,550	64,709		79,953		93,259	93,259	93,259
214 Pers Debt Service		10,279						
220 Social Security Administration	24,509	38,343		33,600		36,063	36,063	36,063
231 Worker's Compensation	3,022	2,586		3,514		3,772	3,772	3,772
232 State Unemployment Insurance	1,254	1,980		922		942	942	942
241 Professional Dues		159						
243 Tax Sheltered Annuities	581	143		1,160		1,190	1,190	1,190
244 Insurance Benefits	13,112	12,429		27,282		25,251	25,251	25,251
248 Cosa Dues		315						
2XX Employee Benefits Total	99,307	137,844		146,431		160,477	160,477	160,477
319 Other Instruc. Prof. & Tech. Service	141,413	57,230		16,889		61,534	61,534	61,534
341 Travel - Local In-District	976	260		600		600	600	600
342 Travel & Exp. Out Of District Prof Dev	166,764	242,094		158,561		193,901	193,901	193,901
345 Food/Meals/Snacks	16,423	24,080		6,950		6,925	6,925	6,925
346 In-District Expense	8,521	3,859		15,051		15,695	15,695	15,695
389 Other Non-Instruc. Prof. & Tech. Serv	1,986	1,173				12,000	12,000	12,000
3XX Purchased Services Total	336,083	328,696		194,051		290,655	290,655	290,655
410 Supplies	4,231	7,859		3,300		3,750	3,750	3,750
421 Textbooks Misc-Site Defined		357						
432 Reference Books	2,127	14,242				2,500	2,500	2,500
440 Periodicals Avid Prog		4,725				500	500	500
470 Computer Software		30		88,926		63,039	63,039	63,039
4XX Supplies and Materials Total	6,358	27,213		92,226		69,789	69,789	69,789
640 Dues And Fees	2,909	3,180						
6XX Other Objects Total	2,909	3,180						
2240 Instructional Staff Developmen Total	781,266	1,019,226	1.000	872,923	1.000	992,305	992,305	992,305
2311 Board Of Directors Expenses								
341 Travel - Local In-District				250		250	250	250
342 Travel & Exp. Out Of District	250	374		5,000		5,000	5,000	5,000
343 Travel & Fees, Student	97							
344 Conferences And Visitations	1,896	3,783		7,500		7,500	7,500	7,500
345 Food/Meal s/Snacks	5,106	849		2,170		2,170	2,170	2,170
346 In-District Expense				2,750		2,750	2,750	2,750
381 Audit Services	67,233	68,700		75,000		55,850	55,850	55,850
382 Legal Services	144,853	93,448		89,807		93,581	93,581	93,581
388 Election Services	48,481			7,500		7,500	7,500	7,500
389 Other Non-Instruc. Prof. & Tech. Serv	12,238	9,195		5,000		5,000	5,000	5,000
3XX Purchased Services Total	280,154	176,349		194,977		179,601	179,601	179,601
410 Supplies	321	260		3,000		3,000	3,000	3,000
470 Computer Software		1,095						
4XX Supplies and Materials Total	321	1,355		3,000		3,000	3,000	3,000

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues And Fees	15,944	14,107		28,000		28,000	28,000	28,000
6XX Other Objects Total	15,944	14,107		28,000		28,000	28,000	28,000
2311 Board Of Directors Expenses Total	296,419	191,811		225,977		210,601	210,601	210,601
2321 Office Of The Superintendent S								
112 Classified Salaries	39,208	39,250	1.000	40,820				
113 Administrators	237,254	190,888	1.000	200,850	1.000	204,056	206,615	206,615
118 Professional Salaries	153,225	150,275	1.000	71,327	1.000	62,185	62,185	62,185
121 Subs-Classified Salaries	806	282						
122 Subs-Classified Salaries	188	844		920				
123 Temps-Classified Salaries	12,848	2,382		2,054				
124 Temps-Classified Salaries	2,398	142						
131 Licensed Salaries-Add'L	3,558	15,413						
139 Cell Phone Stipend	1,800	2,325		2,750				
1XX Salaries Total	451,285	401,801	3.000	318,721	2.000	266,241	268,800	268,800
211 Pers Employer Contribution	48,504	79,536		79,550		80,165	81,156	81,156
213 Pers Tier 3 Opsrp	31,929							
214 Pers Debt Service	10,630	20,333						
220 Social Security Administration	27,816	29,957		19,066		15,063	15,063	15,063
231 Worker'S Compensation	3,957	2,125		2,528		2,129	2,129	2,129
232 State Unemployment Insurance	1,775	1,565		664		532	532	532
241 Professional Dues	1,494	1,688		2,900		2,900	2,900	2,900
243 Tax Sheltered Annuities	20,385	14,100		9,480		8,700	8,700	8,700
244 Insurance Benefits	40,467	49,607		43,410		28,800	28,800	28,800
248 Cosa Dues	595	595						
2XX Employee Benefits Total	187,552	199,506		157,598		138,289	139,280	139,280
319 Other Instruc. Prof. & Tech. Service	12,400	10,000		4,000		70,000	70,000	70,000
324 Rentals		360						
341 Travel - Local In-District	46	115						
342 Travel & Exp. Out Of District	7,039	3,473		6,500		6,500	6,500	6,500
345 Food/Meals/Snacks	4,215	10,409		4,000		4,188	4,188	4,188
346 In-District Expense	1,755	2,065		1,000		2,000	2,000	2,000
347 Recruitment Expenses	10,352	1,115				5,000	5,000	5,000
353 Postage	827	1,776		1,500		1,500	1,500	1,500
389 Other Non-Instruc. Prof. & Tech. Serv	17,645	941		6,000		10,000	10,000	10,000
3XX Purchased Services Total	54,279	30,254		23,000		99,188	99,188	99,188
410 Supplies	888	7,026		3,669		3,669	3,669	3,669
415 Pacific Office Automation Copies	1,616	1,547		2,600		2,600	2,600	2,600
432 Reference Books	715	411		1,500		1,500	1,500	1,500
440 Periodicals	277	85						
460 Non-Consumable Supplies	140	770		250		500	500	500
470 Computer Software	243	218						
480 Computer Hardware		1,109		1,500		2,500	2,500	2,500
4XX Supplies and Materials Total	3,879	11,166		9,519		10,769	10,769	10,769
640 Dues And Fees	2,779	9,239		22,500		22,500	22,500	22,500

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total	2,779	9,239		22,500		22,500	22,500	22,500
2321 Office Of The Superintendent S Total	699,774	651,966	3.000	531,338	2.000	536,987	540,537	540,537
2411 Principals Services								
112 Classified Salaries	2,590,278	2,739,879	72.290	2,570,634	83.173	2,927,457	2,927,457	2,927,457
113 Administrators	4,276,818	4,439,088	45.500	4,666,382	47.000	4,633,283	4,633,283	4,633,283
121 Subs-Licensed Salaries	90	913						
122 Subs-Classified Salaries	129,731	128,853		80,424		77,465	77,465	77,465
123 Temps-Licensed Salaries		185						
124 Temps-Classified Salaries	110,935	99,670		28,992		22,827	22,827	22,827
128 Temp-Admin Salaries	9,241	6,973		51,500		51,500	51,500	51,500
131 Licensed Salaries-Add'L	11,749	10,729						
132 Nonlicensed Salaries O/T	6,291	7,518						
139 Cell Phone Stipend	40,097	38,062						
151 Department Head Increments				15,428		15,428	15,428	15,428
1XX Salaries Total	7,175,230	7,471,870	117.790	7,413,360	130.173	7,727,960	7,727,960	7,727,960
211 Pers Employer Contribution	1,607,274	1,491,545		1,831,241		2,281,188	2,281,188	2,281,188
213 Pers Tier 3 Opsrp								
214 Pers Debt Service	347,251	371,997						
220 Social Security Administration	526,867	550,525		567,009		590,970	590,970	590,970
231 Worker's Compensation	67,221	41,119		59,307		61,828	61,828	61,828
232 State Unemployment Insurance	27,461	28,754		15,569		15,460	15,460	15,460
241 Professional Dues	72,829	44,996		77,350		79,900	79,900	79,900
243 Tax Sheltered Annuities	213,941	217,274		245,191		240,573	240,573	240,573
244 Insurance Benefits	1,655,844	1,703,050		1,732,840		1,815,439	1,815,439	1,815,439
248 Cosa Dues	2,700	1,260						
2XX Employee Benefits Total	4,521,388	4,450,520		4,528,507		5,085,358	5,085,358	5,085,358
319 Other Instruc. Prof. & Tech. Service	4,007	2,385		40,000		40,000	40,000	40,000
321 Equip. Rep. (Not On Serv. Contract)	1,571	1,113		1,000		500	500	500
322 Repairs & Maint. Svcs. (On Contract)	28,204	22,121		10,900		12,370	12,370	12,370
324 Rentals	120	325		100				
331 Pupil Transp. To And From School		37						
341 Travel - Local In-District	3,088	2,439		1,550				
342 Travel & Exp. Out Of District	15,581	7,816		6,500		8,070	8,070	8,070
345 Food/Meals/Snacks	11,213	22,261		7,700		8,100	8,100	8,100
346 In-District Expense	4,408	3,715		6,647		6,887	6,887	6,887
347 Recruitment Expenses		50						
351 Telephone	140	588		900		300	300	300
353 Postage	59,437	56,636		62,895		66,017	66,017	66,017
354 Advertising	130							
389 Other Non-Instruc. Prof. & Tech. Serv	4,244	3,947				100	100	100
3XX Purchased Services Total	132,143	123,433		138,192		142,344	142,344	142,344
410 Supplies	148,604	153,961		380,042		334,659	334,659	334,659
415 Pacific Office Automation Copies	328,286	303,075		326,778		343,052	343,052	343,052
421 Textbooks		2,293						
432 Reference Books	1,894	3,496		1,350		1,600	1,600	1,600
440 Periodicals	369	558		300		360	360	360
460 Non-Consumable Supplies	22,197	17,234		7,850		7,750	7,750	7,750
470 Computer Software	4,063	13,054		5,000		7,234	7,234	7,234

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware Targeted Funding	22,124	13,603		24,380		24,676	24,676	24,676
4XX Supplies and Materials Total	527,537	507,274		745,700		719,331	719,331	719,331
640 Dues And Fees	1,115	3,580		3,900		3,960	3,960	3,960
6XX Other Objects Total	1,115	3,580		3,900		3,960	3,960	3,960
2411 Principals Services Total	12,357,413	12,556,677	117.790	12,829,658	130.173	13,678,953	13,678,953	13,678,953
2490 Other Support Serv.-School Adm								
112 Classified Salaries Targeted Funding		173						
1XX Salaries Total		173						
211 Pers Employer Contribution Targeted Funding		30						
214 Pers Debt Service Targeted Funding		9						
220 Social Security Administration Targeted Funding		13						
231 Worker'S Compensation Targeted Funding		1						
232 State Unemployment Insurance Targeted Funding		1						
2XX Employee Benefits Total		54						
2490 Other Support Serv.-School Adm Total		227						
2521 Financial & Support Services								
112 Classified Salaries	299,147	332,538	8.000	350,676	8.000	371,596	371,596	371,596
113 Administrators	227,883	223,505	2.000	236,401	2.000	236,399	236,399	236,399
114 Classified Supervisors	175,632	237,745	3.000	249,315	3.000	257,554	257,554	257,554
118 Professional Salaries	250,306	207,380	4.000	232,589	5.000	322,217	322,217	322,217
124 Temps-Classified Salaries	21,097	12,408						
128 Temp-Admin Salaries	17,431	8,055						
132 Nonlicensed Salaries O/T	788	756						
139 Cell Phone Stipend	1,875	1,800						
1XX Salaries Total	994,159	1,024,187	17.000	1,068,981	18.000	1,187,766	1,187,766	1,187,766
211 Pers Employer Contribution	203,325	196,705		269,918		357,636	357,636	357,636
214 Pers Debt Service	43,958	50,049						
220 Social Security Administration	72,623	75,859		81,346		90,432	90,432	90,432
231 Worker'S Compensation	8,487	5,678		8,552		9,503	9,503	9,503
232 State Unemployment Insurance	3,797	3,966		2,245		2,376	2,376	2,376
241 Professional Dues	9,224	10,823		12,800		14,000	14,000	14,000
243 Tax Sheltered Annuities	41,677	42,677		41,360		46,080	46,080	46,080
244 Insurance Benefits	186,749	213,857		246,480		253,520	253,520	253,520
2XX Employee Benefits Total	569,840	599,614		662,700		773,547	773,547	773,547
322 Repairs & Maint. Svcs. (On Contract)	1,285	1,317		1,341		1,400	1,400	1,400
341 Travel - Local In-District	48	122		250		300	300	300
342 Travel & Exp. Out Of District	3,793	4,315		2,000		500	500	500
345 Food/Meals/Snacks	184	496		600		600	600	600
346 In-District Expense		15		100				
347 Recruitment Expenses		325		500		500	500	500

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
353 Postage	6,415	6,177		5,000		5,000	5,000	5,000
354 Advertising	1,061	1,180		1,200		1,200	1,200	1,200
382 Legal Services		195						
389 Other Non-Instruc. Prof. & Tech. Serv	74,268	43,515		120,311		137,621	137,621	137,621
3XX Purchased Services Total	87,054	57,657		131,302		147,121	147,121	147,121
410 Supplies	5,900	5,786		6,000		6,000	6,000	6,000
415 Pacific Office Automation Copies	1,234	1,752		1,500		1,600	1,600	1,600
432 Reference Books		509		300		500	500	500
440 Periodicals				150				
460 Non-Consumable Supplies	8,444	2,788		5,000		3,500	3,500	3,500
470 Computer Software	1,704	2,099		2,000		2,000	2,000	2,000
480 Computer Hardware	4,760	5,280		5,000		5,000	5,000	5,000
4XX Supplies and Materials Total	22,551	17,705		19,950		18,600	18,600	18,600
640 Dues And Fees	1,260	2,380		1,000		2,400	2,400	2,400
670 Taxes And Licenses		400						
6XX Other Objects Total	1,260	2,780		1,000		2,400	2,400	2,400
2521 Financial & Support Services Total	1,674,864	1,701,943	17.000	1,883,933	18.000	2,129,434	2,129,434	2,129,434
2540 Operation Of Plant Services								
341 Travel - Local In-District	66	47						
389 Other Non-Instruc. Prof. & Tech. Serv	713	3,148						
3XX Purchased Services Total	779	3,195						
410 Supplies	1,879							
460 Non-Consumable Supplies	16,271							
4XX Supplies and Materials Total	18,150							
2540 Operation Of Plant Services Total	18,929	3,195						
2541 Facilities Management								
112 Classified Salaries	178,289	172,682	4.000	181,577	4.000	180,000	180,000	180,000
113 Administrators	129,039	132,552	.500	62,730	.500	58,143	58,143	58,143
114 Classified Supervisors	223,663	189,516	3.500	298,597	3.500	304,193	304,193	304,193
118 Professional Salaries	38,302	40,922	1.500	128,997	1.500	128,997	128,997	128,997
122 Subs-Classified Salaries				90,190		196,282	196,282	196,282
124 Temps-Classified Salaries	31,706	8,249						
132 Nonlicensed Salaries O/T		8						
139 Cell Phone Stipend	4,189	3,971		6,400		6,400	6,400	6,400
1XX Salaries Total	605,196	547,892	9.500	768,490	9.500	874,015	874,015	874,015
211 Pers Employer Contribution	143,136	116,455		169,655		261,242	261,242	261,242
214 Pers Debt Service	30,399	28,573						
220 Social Security Administration	44,826	40,717		57,868		67,926	66,356	66,356
231 Worker'S Compensation	10,517	7,217		7,608		5,763	6,940	6,940
232 State Unemployment Insurance	2,327	2,130		1,600		1,342	1,735	1,735
241 Professional Dues		190		7,350		7,350	7,350	7,350
243 Tax Sheltered Annuities	16,214	20,315		24,430		24,540	24,540	24,540

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	115,122	111,527		137,640		133,960	133,960	133,960
245 Other Benefits	6,682	6,666		10,000		10,000	10,000	10,000
2XX Employee Benefits Total	369,223	333,790		416,152		512,123	512,123	512,123
321 Equip. Rep. (Not On Serv. Contract)	130			2,000		2,000	2,000	2,000
322 Repairs & Maint. Svcs. (On Contract)	5,541	5,994		9,500		9,500	9,500	9,500
324 Rentals	2,500	2,500		2,600		2,600	2,600	2,600
341 Travel - Local In-District	17	30						
342 Travel & Exp. Out Of District	1,723	369		1,500		1,500	1,500	1,500
345 Food/Meals/Snacks	385							
346 In-District Expense	269	1,360		1,500		1,500	1,500	1,500
353 Postage	239	442		1,500		1,500	1,500	1,500
354 Advertising		991						
383 Architect/Engineer Services	720	600		10,000		10,000	10,000	10,000
389 Other Non-Instruc. Prof. & Tech. Serv	31,999	31,988		15,000		15,000	15,000	15,000
3XX Purchased Services Total	43,523	44,274		43,600		43,600	43,600	43,600
410 Supplies	5,252	5,814		80,200		80,200	80,200	80,200
415 Pacific Office Automation Copies	2,834	5,778		3,500		3,500	3,500	3,500
432 Reference Books	1,219			2,500		2,500	2,500	2,500
440 Periodicals				1,000		1,000	1,000	1,000
460 Non-Consumable Supplies	480			2,000		2,000	2,000	2,000
470 Computer Software	8,621	7,053		5,000		5,000	5,000	5,000
480 Computer Hardware	11,190	1,841		5,500		5,500	5,500	5,500
4XX Supplies and Materials Total	29,596	20,486		99,700		99,700	99,700	99,700
640 Dues And Fees	1,074	559		600		600	600	600
656 Taxes	-376	371		200		200	200	200
670 Taxes And Licenses		284						
6XX Other Objects Total	698	1,214		800		800	800	800
845 Equipment Rental				6,000		6,000	6,000	6,000
851 Dispensing	7,591	5,534		5,180		5,180	5,180	5,180
873 Equipment And Machinery Repairs				4,000		4,000	4,000	4,000
8XX Maintenance Supplies Total	7,591	5,534		15,180		15,180	15,180	15,180
2541 Facilities Management Total	1,055,827	953,190	9.500	1,343,922	9.500	1,545,418	1,545,418	1,545,418
2542 Building Div Services								
112 Classified Salaries	477,255	490,334	12.000	593,425	23.000	1,172,768	1,172,768	1,172,768
124 Temps-Classified Salaries	45,292	31,008						
132 Nonlicensed Salaries O/T	15,287	3,378						
139 Cell Phone Stipend	1,284	1,284						
1XX Salaries Total	539,118	526,004	12.000	593,425	23.000	1,172,768	1,172,768	1,172,768
211 Pers Employer Contribution	122,266	111,110		149,840		353,118	353,118	353,118
214 Pers Debt Service	27,524	28,166						
220 Social Security Administration	41,276	43,010		45,397		89,716	89,716	89,716
231 Worker'S Compensation	23,908	21,530		24,924		49,256	49,256	49,256

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	2,152	2,249		1,246		2,345	2,345	2,345
243 Tax Sheltered Annuities	4,451	4,437		2,160		4,140	4,140	4,140
244 Insurance Benefits	139,864	144,948		175,320		314,870	314,870	314,870
2XX Employee Benefits Total	361,441	355,450		398,887		813,445	813,445	813,445
324 Rentals		1,320						
342 Travel & Exp. Out Of District		667						
346 In-District Expense	465	800						
389 Other Non-Instruc. Prof. & Tech. Serv	247,245	190,154		84,800		84,800	84,800	84,800
3XX Purchased Services Total	247,710	192,941		84,800		84,800	84,800	84,800
410 Supplies		448						
432 Reference Books	140							
460 Non-Consumable Supplies	2,207	8,268						
4XX Supplies and Materials Total	2,347	8,716						
541 Initial & Addnl. Equip. Purchases Misc-Site Def		1,566						
5XX Capital Outlay Total		1,566						
640 Dues And Fees	1,950	2,337						
6XX Other Objects Total	1,950	2,337						
813 General Grounds		216						
830 Fire Alarms				15,000		15,000	15,000	15,000
831 Plumbing	84,362	75,518		75,000		75,000	75,000	75,000
832 Heating	58,743	51,252		61,000		61,000	61,000	61,000
835 Electrical	108,373	90,926		92,000		92,000	92,000	92,000
836 Air Conditioning	12,982	5,399		30,000		30,000	30,000	30,000
837 Filters	21,121	13,898		15,000		15,000	15,000	15,000
838 Food Services Equipment Repair	25,372	20,016		10,000		10,000	10,000	10,000
841 Carpentry	80,576	87,524		78,000		78,000	78,000	78,000
845 Equipment Rental	1,792							
852 Handicapped Access		53						
872 Building Repairs	37,503	25,125		45,000		45,000	45,000	45,000
873 Equipment And Machinery Repairs	2,142							
874 Roofing	20,533	17,690		45,000		45,000	45,000	45,000
875 Glazier	10,086	9,471		25,000		25,000	25,000	25,000
877 Preventative Maintenance	189			5,000		5,000	5,000	5,000
878 Floor Covering	9,231	8,695		7,300		7,300	7,300	7,300
881 Exterior Painting	47,973	44,167		36,000		36,000	36,000	36,000
8XX Maintenance Supplies Total	520,978	449,950		539,300		539,300	539,300	539,300
2542 Building Div Services Total	1,673,544	1,536,964	12.000	1,616,412	23.000	2,610,313	2,610,313	2,610,313
2543 Grounds Division Services								
112 Classified Salaries	231,720	254,362	8.000	268,160	8.000	278,911	278,911	278,911
113 Administrators	-203							
124 Temps-Classified Salaries	66,410	103,412						
132 Nonlicensed Salaries O/T	169	21						

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	298,096	357,795	8.000	268,160	8.000	278,911	278,911	278,911
211 Pers Employer Contribution	61,627	54,571		67,710		83,982	83,982	83,982
214 Pers Debt Service	14,304	14,514						
220 Social Security Administration	22,177	26,473		20,514		21,338	21,338	21,338
231 Worker'S Compensation	12,941	13,671		11,263		11,715	11,715	11,715
232 State Unemployment Insurance	1,158	1,380		563		560	560	560
242 Physical Examinations		109						
243 Tax Sheltered Annuities	2,225	2,515		1,440		1,440	1,440	1,440
244 Insurance Benefits	100,929	98,762		116,880		109,520	109,520	109,520
2XX Employee Benefits Total	215,361	211,995		218,371		228,555	228,555	228,555
324 Rentals	-7,193	899						
346 In-District Expense	458							
347 Recruitment Expenses		15						
351 Telephone	379	382						
389 Other Non-Instruc. Prof. & Tech. Serv	59,163	100,041		16,000		16,000	16,000	16,000
3XX Purchased Services Total	52,807	101,337		16,000		16,000	16,000	16,000
410 Supplies	-492							
432 Reference Books	30	156						
460 Non-Consumable Supplies				4,000		4,000	4,000	4,000
4XX Supplies and Materials Total	-462	156		4,000		4,000	4,000	4,000
640 Dues And Fees	18	58						
6XX Other Objects Total	18	58						
811 Asphalt Repair	2,377	3,608		10,000		10,000	10,000	10,000
813 General Grounds	51,447	46,598		41,000		41,000	41,000	41,000
821 Playground Maintenance	20,260	5,214		15,000		15,000	15,000	15,000
822 Athletic Fields Maintenance	24,917	10,510		30,000		30,000	30,000	30,000
839 Irrigation	9,117	6,197		15,000		15,000	15,000	15,000
871 Fencing	3,362	975		5,000		5,000	5,000	5,000
8XX Maintenance Supplies Total	111,480	73,102		116,000		116,000	116,000	116,000
2543 Grounds Division Services Total	677,300	744,443	8.000	622,531	8.000	643,466	643,466	643,466
2544 Building Maint Improvements								
112 Classified Salaries	1,570							
1XX Salaries Total	1,570							
211 Pers Employer Contribution	374							
220 Social Security Administration	95							
231 Worker'S Compensation	56							
232 State Unemployment Insurance	6							
244 Insurance Benefits	405							
2XX Employee Benefits Total	936							

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc. Prof. & Tech. Serv	813	512						
3XX Purchased Services Total	813	512						
410 Supplies	2,612	260						
460 Non-Consumable Supplies	1,024	1,505						
4XX Supplies and Materials Total	3,636	1,765						
522 Bldg. Improv. (Done Maint. Dept.)		1,295		33,462		33,699	33,699	33,699
5XX Capital Outlay Total		1,295		33,462		33,699	33,699	33,699
2544 Building Maint Improvements Total	6,955	3,572		33,462		33,699	33,699	33,699
2546 Security Services								
112 Classified Salaries	52,083	54,618	2.000	103,920	2.000	108,167	108,167	108,167
132 Nonlicensed Salaries O/T	75	1,703						
139 Cell Phone Stipend	636	636						
1XX Salaries Total	52,794	56,957	2.000	103,920	2.000	108,167	108,167	108,167
211 Pers Employer Contribution	13,089	12,862		26,240		32,569	32,569	32,569
214 Pers Debt Service	2,742	2,958						
220 Social Security Administration	3,976	4,217		7,950		8,274	8,274	8,274
231 Worker's Compensation	2,231	2,107		4,365		4,543	4,543	4,543
232 State Unemployment Insurance	208	220		218		216	216	216
243 Tax Sheltered Annuities	652	704		360		360	360	360
244 Insurance Benefits	12,720	12,873		29,220		27,380	27,380	27,380
2XX Employee Benefits Total	35,618	35,941		68,353		73,342	73,342	73,342
341 Travel - Local In-District	40							
342 Travel & Exp. Out Of District	867	1,210		1,000		1,000	1,000	1,000
346 In-District Expense	4,576	2,890						
351 Telephone	4,192	4,455						
385 Security Monitoring	12,876			15,000		15,000	15,000	15,000
387 Security Patrol	33,209	34,673		50,000		50,000	50,000	50,000
389 Other Non-Instruc. Prof. & Tech. Serv	60,449	65,019		30,000		30,000	30,000	30,000
3XX Purchased Services Total	116,209	108,247		96,000		96,000	96,000	96,000
410 Supplies	37	399						
480 Computer Hardware	849							
4XX Supplies and Materials Total	886	399						
640 Dues And Fees	220	2,828						
6XX Other Objects Total	220	2,828						
829 Security Modifications/Repair	6,578	7,301						
846 Locks And Keys	40,972	40,513		41,000		41,000	41,000	41,000
892 Building Safety	41,250	27,166		35,000		35,000	35,000	35,000
898 Environmental Safety	5,353	3,265		17,000		17,000	17,000	17,000

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
8XX Maintenance Supplies Total	94,153	78,245		93,000		93,000	93,000	93,000
2546 Security Services Total	299,880	282,617	2.000	361,273	2.000	370,509	370,509	370,509
2548 Care Of Buildings Services								
112 Classified Salaries	2,383,529	2,402,459	82.420	2,660,174	83.563	2,746,653	2,746,653	2,746,653
122 Subs-Classified Salaries	69,154	81,794		25,886		23,825	23,825	23,825
124 Temps-Classified Salaries	29,924	31,014						
132 Nonlicensed Salaries O/T	9,500	29,029		7,770		5,600	5,600	5,600
139 Cell Phone Stipend	636	636						
1XX Salaries Total	2,492,743	2,544,932	82.420	2,693,830	83.563	2,776,078	2,776,078	2,776,078
211 Pers Employer Contribution	575,367	501,040		673,656		827,022	827,022	827,022
214 Pers Debt Service	124,658	126,917						
220 Social Security Administration	186,435	192,525		206,078		212,377	212,377	212,377
231 Worker'S Compensation	106,893	95,967		111,997		115,597	115,597	115,597
232 State Unemployment Insurance	9,690	9,960		5,657		5,555	5,555	5,555
243 Tax Sheltered Annuities	17,921	20,370		14,828		15,046	15,046	15,046
244 Insurance Benefits	995,992	1,003,707		1,203,499		1,143,981	1,143,981	1,143,981
2XX Employee Benefits Total	2,016,956	1,950,486		2,215,714		2,319,578	2,319,578	2,319,578
321 Equip. Rep. (Not On Serv. Contract)	271	69						
323 Stormwater Services	339,891	364,085		332,500		332,500	332,500	332,500
324 Rentals		1,156						
325 Electricity	1,266,802	1,316,371		1,423,478		1,423,478	1,423,478	1,423,478
326 Heating Fuel	534,938	488,506		951,405		651,405	651,405	651,405
327 Water	311,741	347,616		343,300		343,300	343,300	343,300
328 Garbage	228,372	230,907		250,593		250,593	250,593	250,593
329 Sewage	120,552	123,374		110,850		110,850	110,850	110,850
341 Travel - Local In-District	2,032	1,719						
342 Travel & Exp. Out Of District	1,687	33						
346 In-District Expense	1,274	298						
351 Telephone				6,000		6,000	6,000	6,000
353 Postage	122							
389 Other Non-Instruc. Prof. & Tech. Serv	54,764	67,310		49,100		49,100	49,100	49,100
3XX Purchased Services Total	2,862,446	2,941,444		3,467,226		3,167,226	3,167,226	3,167,226
410 Supplies	268,926	268,051		238,432		549,820	549,820	549,820
460 Non-Consumable Supplies	6,105	3,511						
480 Computer Hardware	90							
4XX Supplies and Materials Total	275,121	271,562		238,432		549,820	549,820	549,820
640 Dues And Fees		215						
651 Liability Insurance	271,990	243,505		265,000		95,000	95,000	95,000
653 Property Insurance	409,484	395,766		404,100		413,000	413,000	413,000
6XX Other Objects Total	681,474	639,486		669,100		508,000	508,000	508,000
873 Equipment And Machinery Repairs				3,500		3,500	3,500	3,500
888 Pest Control	354	1,164		6,500		6,500	6,500	6,500

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
8XX Maintenance Supplies Total	354	1,164		10,000		10,000	10,000	10,000
2548 Care Of Buildings Services Total	8,329,094	8,349,074	82.420	9,294,301	83.563	9,330,702	9,330,702	9,330,702
2549 Transportation Services								
112 Classified Salaries	49,170	49,189	1.000	50,367	1.000	51,486	51,486	51,486
1XX Salaries Total	49,170	49,189	1.000	50,367	1.000	51,486	51,486	51,486
211 Pers Employer Contribution	12,047	10,994		12,718		15,502	15,502	15,502
214 Pers Debt Service	2,522	2,528						
220 Social Security Administration	3,729	3,651		3,853		3,939	3,939	3,939
231 Worker's Compensation	2,106	1,860		2,115		2,162	2,162	2,162
232 State Unemployment Insurance	195	191		106		103	103	103
243 Tax Sheltered Annuities				180		180	180	180
244 Insurance Benefits	12,720	12,720		14,610		13,690	13,690	13,690
2XX Employee Benefits Total	33,319	31,944		33,582		35,576	35,576	35,576
321 Equip. Rep. (Not On Serv. Contract)	19,058	8,884		12,500		12,500	12,500	12,500
322 Repairs & Maint. Svcs. (On Contract)	2,524	4,398		4,000		4,250	4,250	4,250
3XX Purchased Services Total	21,582	13,282		16,500		16,750	16,750	16,750
460 Non-Consumable Supplies		4,950						
470 Computer Software	9,457							
4XX Supplies and Materials Total	9,457	4,950						
651 Liability Insurance	24,873	68,083		75,000		245,000	245,000	245,000
670 Taxes And Licenses	589	209		500		250	250	250
6XX Other Objects Total	25,462	68,292		75,500		245,250	245,250	245,250
861 Vehicle Supplies	46,012	45,853		45,000		45,000	45,000	45,000
863 Tires	19,341	18,671		15,000		17,500	17,500	17,500
864 Fuel	110,858	82,510		131,480		95,000	95,000	95,000
865 Oil	6,954	4,859		5,500		6,000	6,000	6,000
8XX Maintenance Supplies Total	183,165	151,893		196,980		163,500	163,500	163,500
2549 Transportation Services Total	322,155	319,550	1.000	372,929	1.000	512,562	512,562	512,562
2551 Transportation Services								
112 Classified Salaries	50,742	267						
113 Administrators	120,670	168,633	1.200	127,225	1.200	125,390	125,390	125,390
118 Professional Salaries		15,021	1.000	64,159	1.000	67,367	67,367	67,367
139 Cell Phone Stipend	1,080	1,080		1,080		1,080	1,080	1,080
1XX Salaries Total	172,492	185,001	2.200	192,464	2.200	193,837	193,837	193,837
211 Pers Employer Contribution	43,818	42,682		48,324		58,039	58,039	58,039
214 Pers Debt Service	9,186	9,819						
220 Social Security Administration	12,864	13,743		14,209		14,746	14,746	14,746
231 Worker's Compensation	1,698	1,014		1,531		1,542	1,542	1,542

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	673	719		402		386	386	386
241 Professional Dues				3,240		3,240	3,240	3,240
243 Tax Sheltered Annuities	6,566	9,953		10,288		10,068	10,068	10,068
244 Insurance Benefits	29,216	30,357		31,680		31,680	31,680	31,680
2XX Employee Benefits Total	104,021	108,287		109,675		119,701	119,701	119,701
321 Equip. Rep. (Not On Serv. Contract)	2,908			250		250	250	250
322 Repairs & Maint. Svcs. (On Contract)	13,375	15,940		17,500		15,000	15,000	15,000
323 Stormwater Services	20,746	20,141						
324 Rentals	94							
325 Electricity	22,401	25,809						
326 Heating Fuel	3,738	3,866						
327 Water	3,934	4,083						
328 Garbage	11,392	11,516						
329 Sewage	3,286	3,257						
342 Travel & Exp. Out Of District	9,730	8,889		5,000		5,000	5,000	5,000
345 Food/Meals/Snacks	826	829		750		884	884	884
346 In-District Expense	3,006	3,184		2,500		2,500	2,500	2,500
351 Telephone	231	198		125		150	150	150
353 Postage	66	674		200		200	200	200
354 Advertising		350		125		250	250	250
389 Other Non-Instruc. Prof. & Tech. Serv	1,584	9,264		5,531		5,500	5,500	5,500
3XX Purchased Services Total	97,317	108,000		31,981		29,734	29,734	29,734
410 Supplies	19,060	21,608		35,000		30,000	30,000	30,000
415 Pacific Office Automation Copies	5,020	4,947		5,500		5,500	5,500	5,500
432 Reference Books	109	322		500		500	500	500
440 Periodicals	315	217		350		350	350	350
460 Non-Consumable Supplies	4,305	5,386		2,500		3,500	3,500	3,500
470 Computer Software	42,738	17,602		22,500		22,500	22,500	22,500
480 Computer Hardware	13,668	1,988		10,000		10,000	10,000	10,000
4XX Supplies and Materials Total	85,215	52,070		76,350		72,350	72,350	72,350
541 Initial & Adnl. Equip. Purchases		4,159						
5XX Capital Outlay Total		4,159						
640 Dues And Fees	540	580		750		750	750	750
653 Property Insurance	2,660	2,633		2,666		2,666	2,666	2,666
6XX Other Objects Total	3,200	3,213		3,416		3,416	3,416	3,416
2551 Transportation Services Total	462,245	460,730	2.200	413,886	2.200	419,038	419,038	419,038
2552 Vehicle Operation Services								
112 Classified Salaries	2,019,107	2,062,323	84.500	2,242,665	85.750	2,314,463	2,314,463	2,314,463
114 Classified Supervisors	133,005	113,781	2.000	140,548	2.000	133,855	133,855	133,855
122 Sub-Classified Salaries	136,041	103,800		133,444		101,242	101,242	101,242
124 Temps-Classified Salaries	53,214	980		4,832		2,301	2,301	2,301
132 Nonlicensed Salaries O/T	1,604	703		2,988		541	541	541
139 Cell Phone Stipend	1,800	1,200		1,800		1,800	1,800	1,800

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	2,344,771	2,282,787	86.500	2,526,277	87.750	2,554,202	2,554,202	2,554,202
211 Pers Employer Contribution	572,940	489,876		602,516		738,046	738,046	738,046
214 Pers Debt Service	127,210	131,092						
220 Social Security Administration	195,911	200,589		193,123		195,250	195,250	195,250
231 Worker'S Compensation	124,982	104,587		105,838		108,841	108,841	108,841
232 State Unemployment Insurance	10,230	10,488		5,301		5,097	5,097	5,097
241 Professional Dues				2,400		2,400	2,400	2,400
242 Physical Examinations	22,288	18,957						
243 Tax Sheltered Annuities	24,842	24,515		23,610		23,235	23,235	23,235
244 Insurance Benefits	1,169,657	1,171,657		1,263,345		1,202,719	1,202,719	1,202,719
2XX Employee Benefits Total	2,248,060	2,151,761		2,196,133		2,275,588	2,275,588	2,275,588
331 Pupil Transp. To And From School	10,478	5,553		12,500		10,000	10,000	10,000
389 Other Non-Instruc.Prof.&Tech. Serv	39			5,000		5,000	5,000	5,000
3XX Purchased Services Total	10,517	5,553		17,500		15,000	15,000	15,000
640 Dues And Fees		36						
651 Liability Insurance	35,497	41,591		35,000		35,000	35,000	35,000
670 Taxes And Licenses		32				50	50	50
6XX Other Objects Total	35,497	41,659		35,000		35,050	35,050	35,050
864 Fuel		-1,044						
8XX Maintenance Supplies Total		-1,044						
2552 Vehicle Operation Services Total	4,638,845	4,480,716	86.500	4,774,910	87.750	4,879,840	4,879,840	4,879,840
2554 Vehicle Purch. Serv. & Maint. Se								
112 Classified Salaries	253,239	250,917	5.880	279,478	5.875	290,603	290,603	290,603
132 Nonlicensed Salaries O/T	35							
139 Cell Phone Stipend	480	440		480		480	480	480
1XX Salaries Total	253,754	251,357	5.880	279,958	5.875	291,083	291,083	291,083
211 Pers Employer Contribution	53,933	38,623		70,568		87,500	87,500	87,500
214 Pers Debt Service	13,050	10,761						
220 Social Security Administration	19,253	18,337		21,380		22,232	22,232	22,232
231 Worker'S Compensation	9,815	8,227		10,524		10,871	10,871	10,871
232 State Unemployment Insurance	999	958		587		580	580	580
243 Tax Sheltered Annuities	1,391	1,036		1,058		1,058	1,058	1,058
244 Insurance Benefits	77,135	74,827		85,834		80,429	80,429	80,429
245 Other Benefits	2,700							
2XX Employee Benefits Total	178,276	152,769		189,950		202,670	202,670	202,670
321 Equip. Rep. (Not On Serv. Contract)	47,403	42,011		45,000		45,500	45,500	45,500
322 Repairs & Maint. Svcs. (On Contract)	12,886	42,333		22,000		22,500	22,500	22,500
346 In-District Expense				500		500	500	500
354 Advertising		375						
383 Architect/Engineer Services		24,838						
389 Other Non-Instruc.Prof.&Tech. Serv	822	4,787		750		1,500	1,500	1,500

Program Budget Detail

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	61,111	114,344		68,250		70,000	70,000	70,000
410 Supplies	130	2,812		1,500		1,500	1,500	1,500
432 Reference Books				250		250	250	250
460 Non-Consumable Supplies	4,487			11,000		11,000	11,000	11,000
470 Computer Software	38,394	1,624		5,000		5,000	5,000	5,000
480 Computer Hardware				7,000		7,000	7,000	7,000
4XX Supplies and Materials Total	43,011	4,436		24,750		24,750	24,750	24,750
541 Initial & Addnl. Equip. Purchases	41,426	10,548		35,000		30,000	30,000	30,000
5XX Capital Outlay Total	41,426	10,548		35,000		30,000	30,000	30,000
655 Judg. & Settlem. Against The District	28,967	67,835						
670 Taxes And Licenses	2,212	1,855		1,500		1,500	1,500	1,500
6XX Other Objects Total	31,179	69,690		1,500		1,500	1,500	1,500
861 Vehicle Supplies	259,492	215,319		215,500		220,500	220,500	220,500
863 Tires	40,898	32,711		60,000		60,000	60,000	60,000
864 Fuel	388,748	170,392		520,000		272,000	272,000	272,000
865 Oil	41,430	26,334		31,279		31,000	31,000	31,000
8XX Maintenance Supplies Total	730,568	444,756		826,779		583,500	583,500	583,500
2554 Vehicle Purch. Serv. & Maint. Se Total	1,339,325	1,047,900	5.880	1,426,186	5.875	1,203,503	1,203,503	1,203,503
2555 Student Transportation Dist. E								
112 Classified Salaries	246,872	292,948		128,321		111,261	111,261	111,261
1XX Salaries Total	246,872	292,948		128,321		111,261	111,261	111,261
211 Pers Employer Contribution	1,877			22,516				
220 Social Security Administration				6,822				
231 Worker'S Compensation				713				
232 State Unemployment Insurance				187				
243 Tax Sheltered Annuities				635				
244 Insurance Benefits				51,573				
2XX Employee Benefits Total	1,877			82,446				
389 Other Non-Instruc. Prof. & Tech. Serv	25,477	1,011		22,000		37,000	37,000	37,000
3XX Purchased Services Total	25,477	1,011		22,000		37,000	37,000	37,000
864 Fuel	9	274						
868 Other Than Home To School	59,926	77,912		113,405		127,549	127,549	127,549
8XX Maintenance Supplies Total	59,935	78,186		113,405		127,549	127,549	127,549
2555 Student Transportation Dist. E Total	334,161	372,145		346,172		275,810	275,810	275,810

Program Budget Detail

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July 1, 2017 to June 30, 2018

General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2556 Student Transportation - Refund								
112 Classified Salaries	103,295	123,080						
1XX Salaries Total	103,295	123,080						
211 Pers Employer Contribution	785							
2XX Employee Benefits Total	785							
389 Other Non-Instruc. Prof. & Tech. Serv	26,390			175,000		535,000	531,450	531,450
3XX Purchased Services Total	26,390			175,000		535,000	531,450	531,450
868 Other Than Home To School	25,761	33,229						
8XX Maintenance Supplies Total	25,761	33,229						
2556 Student Transportation - Refund Total	156,231	156,309		175,000		535,000	531,450	531,450
2559 Other Pupil Transportation Ser								
331 Pupil Transp. To And From School	157,143	126,291		185,560		147,351	147,351	147,351
3XX Purchased Services Total	157,143	126,291		185,560		147,351	147,351	147,351
2559 Other Pupil Transportation Ser Total	157,143	126,291		185,560		147,351	147,351	147,351
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	93,643	90,714	2.770	98,619	2.760	100,270	100,270	100,270
114 Classified Supervisors	31,992	32,665	.500	33,461	.500	33,461	33,461	33,461
118 Professional Salaries	92,227	85,282	1.500	106,991	1.500	95,630	95,630	95,630
124 Temps-Classified Salaries	547	5,795						
132 Nonlicensed Salaries O/T	1,925	3,888						
139 Cell Phone Stipend	450	450						
1XX Salaries Total	220,784	218,794	4.770	239,070	4.760	229,361	229,361	229,361
211 Pers Employer Contribution	50,359	38,583		60,365		69,060	69,060	69,060
214 Pers Debt Service	11,141	9,692						
220 Social Security Administration	16,439	16,295		18,289		17,547	17,547	17,547
231 Worker's Compensation	6,418	5,536		5,266		5,244	5,244	5,244
232 State Unemployment Insurance	860	852		502		459	459	459
241 Professional Dues				2,400		2,400	2,400	2,400
243 Tax Sheltered Annuities	10,853	9,377		9,139		8,296	8,296	8,296
244 Insurance Benefits	67,284	63,498		69,314		66,584	66,584	66,584
2XX Employee Benefits Total	163,354	143,833		165,275		169,590	169,590	169,590
321 Equip. Rep. (Not On Serv. Contract)	1,225	3,926		2,000		2,000	2,000	2,000
322 Repairs & Maint. Svcs. (On Contract)		324						
324 Rentals	41,941	1,801						
345 Food/Meal s/Snacks		19						
346 In-District Expense	387	377		300		300	300	300
347 Recruitment Expenses	58	68						
353 Postage		27						
354 Advertising	250							

Program Budget Detail

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General Fund
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	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv		325						
3XX Purchased Services Total	44,185	6,543		2,300		2,300	2,300	2,300
410 Supplies	923	1,820		2,000		2,500	2,500	2,500
415 Pacific Office Automation Copies	1,180	48,923		50,000		50,000	50,000	50,000
457 Inventory Adjustment	832	434						
460 Non-Consumable Supplies		5,448		1,000		1,000	1,000	1,000
4XX Supplies and Materials Total	2,935	56,625		53,000		53,500	53,500	53,500
670 Taxes And Licenses	670			700				
6XX Other Objects Total	670			700				
864 Fuel	5,838	4,550		8,775		9,350	9,350	9,350
8XX Maintenance Supplies Total	5,838	4,550		8,775		9,350	9,350	9,350
2575 Purchasing And Warehouse Servi Total	437,766	430,345	4.770	469,120	4.760	464,101	464,101	464,101
2576 Mail Distribution Services								
353 Postage	1,078	-520		1,000		1,000	1,000	1,000
389 Other Non-Instruc.Prof.&Tech. Serv	17,931	19,436		16,763		20,000	20,000	20,000
3XX Purchased Services Total	19,009	18,916		17,763		21,000	21,000	21,000
2576 Mail Distribution Services Total	19,009	18,916		17,763		21,000	21,000	21,000
2630 Public Information Services								
111 Licensed Salaries		1,906						
112 Classified Salaries	36,027	42,207	.500	22,149	2.000	88,300	88,300	88,300
113 Administrators	111,503	146,964	1.000	88,829	1.000	93,271	93,271	93,271
118 Professional Salaries	123,423	62,395						
124 Temps-Classified Salaries	3,356	15,149		3,681		2,991	2,991	2,991
131 Licensed Salaries-Add'L	96	652						
132 Nonlicensed Salaries O/T	73							
139 Cell Phone Stipend	900	1,500		900		900	900	900
1XX Salaries Total	275,378	270,773	1.500	115,559	3.000	185,462	185,462	185,462
211 Pers Employer Contribution	48,806	53,802		28,022		55,572	55,572	55,572
214 Pers Debt Service	10,592	14,370						
220 Social Security Administration	20,722	20,182		8,771		14,119	14,119	14,119
231 Worker'S Compensation	2,543	1,444		917		1,476	1,476	1,476
232 State Unemployment Insurance	1,077	1,055		241		370	370	370
241 Professional Dues	1,302	1,248		1,700		1,700	1,700	1,700
243 Tax Sheltered Annuities	13,661	11,893		5,030		5,160	5,160	5,160
244 Insurance Benefits	47,142	43,213		21,705		41,780	41,780	41,780
2XX Employee Benefits Total	145,845	147,207		66,386		120,177	120,177	120,177
324 Rentals		45						
341 Travel - Local In-District		10		50		50	50	50

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
342 Travel & Exp. Out Of District	4,996	4,113		3,000		3,000	3,000	3,000
345 Food/Meal s/Snacks	272	1,244		300		600	600	600
346 In-District Expense	75	418		500		500	500	500
353 Postage	7,387	4,957		6,000		6,000	6,000	6,000
354 Advertising	3,297	3,969		6,000		5,000	5,000	5,000
382 Legal Services				2,500		2,500	2,500	2,500
389 Other Non-Instruc. Prof. &Tech. Serv	74,836	71,890		67,477		70,400	70,400	70,400
3XX Purchased Services Total	90,863	86,646		85,827		88,050	88,050	88,050
410 Supplies	13,171	2,428		5,500		6,000	6,000	6,000
415 Pacific Office Automation Copies	50							
432 Reference Books	68	175		150		150	150	150
440 Periodicals	273	384		250		275	275	275
460 Non-Consumable Supplies	817							
470 Computer Software	833	329		800		1,000	1,000	1,000
4XX Supplies and Materials Total	15,212	3,316		6,700		7,425	7,425	7,425
640 Dues And Fees	780	930		500		750	750	750
6XX Other Objects Total	780	930		500		750	750	750
2630 Public Information Services Total	528,078	508,872	1.500	274,972	3.000	401,864	401,864	401,864
2641 Hr Service Area Direction								
111 Licensed Salaries					.500	36,940	36,940	36,940
112 Classified Salaries	241,584	255,879	5.500	278,175	8.750	430,321	430,321	430,321
113 Administrators	498,048	430,655	5.000	552,659	5.000	553,161	553,161	553,161
118 Professional Salaries	113,086	120,046	1.670	128,180	4.000	272,660	272,660	272,660
121 Subs-Licensed Salaries	900	178						
122 Subs-Classified Salaries	1,089	2,180		460		690	690	690
124 Temps-Classified Salaries	12,260	8,195		2,301		2,301	2,301	2,301
131 Licensed Salaries-Add'L	18,973	18,150		18,734		17,301	17,301	17,301
139 Cell Phone Stipend	5,025	4,500		85,400		85,400	85,400	85,400
1XX Salaries Total	890,965	839,783	12.170	1,065,909	18.250	1,398,774	1,398,774	1,398,774
211 Pers Employer Contribution	196,076	175,102		246,881		395,317	395,317	395,317
214 Pers Debt Service	42,672	44,792						
220 Social Security Administration	66,353	63,057		74,786		100,060	100,060	100,060
231 Worker'S Compensation	9,077	5,346		7,844		10,493	10,493	10,493
232 State Unemployment Insurance	3,737	3,575		2,059		2,624	2,624	2,624
241 Professional Dues	5,987	2,662		10,504		13,300	13,300	13,300
243 Tax Sheltered Annuities	33,222	30,189		33,151		43,990	43,990	43,990
244 Insurance Benefits	165,522	166,103		191,013		271,293	271,293	271,293
245 Other Benefits	11,073	9,689		15,000		15,000	15,000	15,000
248 Cosa Dues	9,214	9,345						
2XX Employee Benefits Total	542,933	509,860		581,238		852,076	852,076	852,076
321 Equip. Rep. (Not On Serv. Contract)				100		100	100	100
322 Repairs & Maint. Svcs. (On Contract)				100		100	100	100
341 Travel - Local In-District	70	250		350		500	500	500
342 Travel & Exp. Out Of District	6,420	8,502		4,500		5,000	5,000	5,000
345 Food/Meal s/Snacks	1,675	1,987		2,000		1,000	1,000	1,000
346 In-District Expense	875	758		600		500	500	500

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
347 Recruitment Expenses	60,391	8,935		5,000		10,000	10,000	10,000
353 Postage	1,642	1,627		2,500		1,500	1,500	1,500
354 Advertising				100		100	100	100
382 Legal Services		2,960		500		1,000	1,000	1,000
384 Negotiation Services	65			10,000		10,000	10,000	10,000
389 Other Non-Instruc. Prof. & Tech. Serv	45,832	88,533		45,000		61,042	61,042	61,042
3XX Purchased Services Total	116,970	113,552		70,750		90,842	90,842	90,842
410 Supplies	4,187	6,398		3,500		31,500	31,500	31,500
415 Pacific Office Automation Copies	2,622	2,839		2,250		4,250	4,250	4,250
432 Reference Books	336	1,711		450		850	850	850
440 Periodicals	125			125		100	100	100
460 Non-Consumable Supplies	1,430	667		600		1,000	1,000	1,000
470 Computer Software	20,841	19,432		34,839		60,000	60,000	60,000
480 Computer Hardware	3,022	5,080		1,500		2,500	2,500	2,500
4XX Supplies and Materials Total	32,563	36,127		43,264		100,200	100,200	100,200
640 Dues And Fees	2,677	35,115		1,000		1,000	1,000	1,000
651 Liability Insurance	2,218							
6XX Other Objects Total	4,895	35,115		1,000		1,000	1,000	1,000
2641 Hr Service Area Direction Total	1,588,326	1,534,437	12.170	1,762,161	18.250	2,442,892	2,442,892	2,442,892
2660 Technology								
111 Licensed Salaries	170,658	83,768	.500	34,588	.500	34,585	34,585	34,585
112 Classified Salaries	367,144	387,747	8.360	402,212	7.380	340,526	340,526	340,526
113 Administrators	143,223	189,252	1.870	219,589	1.866	225,664	225,664	225,664
114 Classified Supervisors	129,594	160,192	1.620	165,455	1.620	165,456	165,456	165,456
118 Professional Salaries	619,186	757,451	9.350	715,375	10.080	780,695	780,695	780,695
121 Licensed Subs Salaries Misc-Site Defined	1,432	1,073						
122 Subs-Classified Salaries	36	348						
123 Temps-Licensed Salaries		23,215						
124 Temps-Classified Salaries	21,942	24,470						
131 Licensed Salaries-Add'L	15,405	914						
132 Nonlicensed Salaries O/T	2,708	60						
139 Cell Phone Stipend	8,451	10,345						
1XX Salaries Total	1,479,779	1,638,835	21.700	1,537,220	21.446	1,546,926	1,546,926	1,546,926
211 Pers Employer Contribution	339,669	310,078		388,148		465,780	465,780	465,780
214 Pers Debt Service	73,640	79,805						
220 Social Security Administration	109,630	121,771		117,166		118,338	118,338	118,338
231 Worker's Compensation	16,876	11,785		15,673		15,751	15,751	15,751
232 State Unemployment Insurance	5,732	6,326		3,228		3,093	3,093	3,093
241 Professional Dues	1,114	1,534		18,146		19,022	19,022	19,022
243 Tax Sheltered Annuities	48,975	57,464		58,872		61,534	61,534	61,534
244 Insurance Benefits	295,192	311,786		314,260		303,677	303,677	303,677
2XX Employee Benefits Total	890,828	900,549		915,493		987,195	987,195	987,195
316 Data Processing Serv. (Instr. Only)	3,855	4,304		3,900		4,200	4,200	4,200
319 Other Instruc. Prof. & Tech. Service	3,025			3,500				

Program Budget Detail

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General Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
321 Equip. Rep. (Not On Serv. Contract)		5,269				6,000	6,000	6,000
322 Repairs & Maint. Svcs. (On Contract)	387,431	354,463		423,554		489,200	489,200	489,200
324 Rentals		75						
341 Travel - Local In-District	2,370	1,472		3,000		2,500	2,500	2,500
342 Travel & Exp. Out Of District	8,220	6,898		12,000		8,000	8,000	8,000
345 Food/Meals/Snacks	402	1,300		3,600		2,500	2,500	2,500
346 In-District Expense	979	928		1,000		1,000	1,000	1,000
351 Telephone	244,670	237,937		245,800		240,600	240,600	240,600
353 Postage	166	272		200		200	200	200
354 Advertising		467						
386 Data Processing Ser. (Non-Instruct.)		177,996		178,000		188,680	188,680	188,680
389 Other Non-Instruc. Prof. & Tech. Serv	300,094	138,295		323,417		244,483	244,483	244,483
3XX Purchased Services Total	951,212	929,676		1,197,971		1,187,363	1,187,363	1,187,363
410 Supplies	71,329	59,647		65,403		62,200	62,200	62,200
415 Pacific Office Automation Copies	820	836		2,000		1,000	1,000	1,000
432 Reference Books	134	3,903		100		3,500	3,500	3,500
440 Periodicals	148	397		100				
460 Non-Consumable Supplies	19,792	28,894		33,000		25,000	25,000	25,000
470 Computer Software	40,344	123,271		57,670		132,200	132,200	132,200
480 Computer Hardware	13,718	61,950		15,924		10,759	10,759	10,759
4XX Supplies and Materials Total	146,285	278,898		174,197		234,659	234,659	234,659
640 Dues And Fees	845	600		900		350	350	350
6XX Other Objects Total	845	600		900		350	350	350
2660 Technology Total	3,468,949	3,748,558	21.700	3,825,781	21.446	3,956,493	3,956,493	3,956,493
2665 Site-Based Technology								
112 Classified Salaries	472,607	520,390	13.600	584,095	14.600	634,796	634,796	634,796
114 Classified Supervisors	69,260	73,523	1.000	78,505	1.000	78,505	78,505	78,505
122 Sub-Classified Salaries	25,594	851						
124 Temp-Classified Salaries Misc-Site Defined	118	39,115						
132 Nonlicensed Salaries O/T Misc-Site Defined	1,868	354						
139 Cell Phone Stipend	240	750						
1XX Salaries Total	569,687	634,983	14.600	662,600	15.600	713,301	713,301	713,301
211 Pers Employer Contribution	118,772	99,705		167,306		214,771	214,771	214,771
214 Pers Debt Service	26,897	28,693						
220 Social Security Administration	43,445	47,943		50,689		54,567	54,567	54,567
231 Worker's Compensation	5,415	3,699		5,301		5,710	5,710	5,710
232 State Unemployment Insurance	2,222	2,488		1,391		1,428	1,428	1,428
241 Professional Dues	229			1,200		1,200	1,200	1,200
243 Tax Sheltered Annuities	2,509	3,290		6,648		6,528	6,528	6,528
244 Insurance Benefits	163,089	173,838		213,096		214,274	214,274	214,274
2XX Employee Benefits Total	362,578	359,656		445,632		498,478	498,478	498,478
341 Travel - Local In-District	3,572	4,360		3,700		3,800	3,800	3,800
345 Food/Meals/Snacks Misc-Site Defined	305	493		700				
389 Other Non-Instruc. Prof. & Tech. Serv						90,001	90,001	90,001

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General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	3,877	4,853		4,400		93,801	93,801	93,801
410 Supplies Misc-Site Defined	4,112	3,518		3,000		3,000	3,000	3,000
432 Reference Books Misc-Site Defined		504						
460 Non-Consumable Supplies Misc-Site Defined	667							
470 Computer Software Misc-Site Defined	1,381	369		1,500				
480 Computer Hardware Misc-Site Defined	729			500				
4XX Supplies and Materials Total	6,889	4,391		5,000		3,000	3,000	3,000
2665 Site-Based Technology Total	943,031	1,003,883	14.600	1,117,631	15.600	1,308,580	1,308,580	1,308,580
2669 Other Technology Services								
351 Telephone	3,283	1,008		2,257		1,410	1,410	1,410
389 Other Non-Instruc. Prof. & Tech. Serv	285	400		148				
3XX Purchased Services Total	3,568	1,408		2,405		1,410	1,410	1,410
410 Supplies	293							
4XX Supplies and Materials Total	293							
2669 Other Technology Services Total	3,861	1,408		2,405		1,410	1,410	1,410
2700 District Retirement								
249 District Retirement Fund	2,315,817	1,500,000		1,500,000		1,500,000	1,500,000	1,500,000
2XX Employee Benefits Total	2,315,817	1,500,000		1,500,000		1,500,000	1,500,000	1,500,000
2700 District Retirement Total	2,315,817	1,500,000		1,500,000		1,500,000	1,500,000	1,500,000
2XXX Support Services Total	59,885,783	59,049,414	547.260	62,857,392	586.993	66,736,221	66,736,221	66,736,221
3320 Community Recreation Services								
331 Pupil Transp. To And From School Misc-Site Defi	22,922	32,244		15,000		15,000	15,000	15,000
3XX Purchased Services Total	22,922	32,244		15,000		15,000	15,000	15,000
3320 Community Recreation Services Total	22,922	32,244		15,000		15,000	15,000	15,000
3510 Custody And Care Of Children S								
112 Classified Salaries Student Body Account	208,753	147,721	4.000	136,872	4.000	129,221	129,221	129,221
118 Professional Salaries	34,555	37,825	.800	44,610	.800	44,610	44,610	44,610
122 Subs-Classified Salaries		1,162		113,635		128,095	128,095	128,095
124 Temp-Classified Salaries Workstudy	39,107	28,865						
131 Licensed Salaries-Add'l	-18							
139 Cell Phone Stipend	975	869						
1XX Salaries Total	283,372	216,442	4.800	295,117	4.800	301,926	301,926	301,926

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
211 Pers Employer Contribution Student Body Account	43,578	29,334		45,824		52,340	52,340	52,340
214 Pers Debt Service Student Body Account	9,607	8,199						
220 Social Security Administration Student Body Acc	17,424	13,839		22,576		23,099	23,099	23,099
231 Worker'S Compensation Student Body Account	2,719	1,480		2,361		2,415	2,415	2,415
232 State Unemployment Insurance Student Body Accou	910	717		620		603	603	603
241 Professional Dues	1,018	1,025		960		960	960	960
243 Tax Sheltered Annuities Student Body Account	11,901	4,321		4,208		3,840	3,840	3,840
244 Insurance Benefits Student Body Account	106,459	75,694		69,960		66,281	66,281	66,281
2XX Employee Benefits Total	193,616	134,609		146,509		149,538	149,538	149,538
670 Taxes And Licenses		168						
6XX Other Objects Total		168						
3510 Custody And Care Of Children S Total	476,988	351,219	4.800	441,626	4.800	451,464	451,464	451,464
4150 Capital Building Improvement								
522 Bldg. Improv. (Done Maint. Dept.)				1		1	1	1
5XX Capital Outlay Total				1		1	1	1
4150 Capital Building Improvement Total				1		1	1	1
5120 Short Term Debt								
620 Interest				1		1	1	1
6XX Other Objects Total				1		1	1	1
5120 Short Term Debt Total				1		1	1	1
5200 Transfers Of Funds								
710 Fund Modifications	3,672,034	3,879,838		1,262,494		759,500	759,500	759,500
7XX Transfers Total	3,672,034	3,879,838		1,262,494		759,500	759,500	759,500
5200 Transfers Of Funds Total	3,672,034	3,879,838		1,262,494		759,500	759,500	759,500
6110 Contingency Fund								
810 Planned Reserve				2,310,073		5,211,206	6,211,206	6,211,206
810 Planned Reserve Total				2,310,073		5,211,206	6,211,206	6,211,206
6110 Contingency Fund Total				2,310,073		5,211,206	6,211,206	6,211,206
6115 Operations Reserve								
810 Planned Reserve				3,701,348		5,262,041	5,262,041	5,262,041
810 Planned Reserve Total				3,701,348		5,262,041	5,262,041	5,262,041

Program Budget Detail

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July 1, 2017 to June 30, 2018

General Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
6115 Operations Reserve Total				3,701,348		5,262,041	5,262,041	5,262,041
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	12,237,881	18,216,358		5,715,475		6,292,106	6,292,106	6,292,106
820 Unapp. Ending Fund Bal. Total	12,237,881	18,216,358		5,715,475		6,292,106	6,292,106	6,292,106
7000 Reserves And Fund Balances Total	12,237,881	18,216,358		5,715,475		6,292,106	6,292,106	6,292,106
Total Requirements	165,545,234	175,604,123	1509.030	179,299,474	1563.058	191,231,721	192,231,721	192,231,721

Program Budget Detail

Federal & State Programs Fund

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Federal & State Programs Fund
Resources

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
21311 Tuition From Pupils Or Parents	200,475	-43,140						
21312 Tuition-Other S.D. Within The St. Misc-Site Def	72,830	82,070						
21830 Commun Svcs Activ. -Health Clinics						21,392	21,392	21,392
21911 Building Rental	43,962	44,517		45,000		44,000	44,000	44,000
21920 Private Grants	588,573	546,684		548,875		774,245	774,245	774,245
21941 Svcs Provided Other Districts In State				50,000				
21960 Recovery Of Prior Year Expenditures	-1,387							
21990 Miscellaneous Local Revenue	2,242,363	1,929,272		3,438,695		1,168,297	1,168,297	1,168,297
21992 Misc-Site Defined	5,430	5,099		4,052		3,500	3,500	3,500
21995 Membership Pledges	191,806	216,476		175,000		205,000	205,000	205,000
21998 Underwriting-Krvm	232,745	241,309		195,000		200,000	200,000	200,000
21999 Miscellaneous	156,828	7,059		135,000		1,855,797	1,855,797	1,855,797
22102 Esd Reimbursements	266,888	193,516		274,086		213,437	213,437	213,437
22199 Other Intermediate Sources	57,104	83,196		58,424				
22990 Miscellaneous Intermediate Sources	41,926	11,797						
23101 School Support Fund	304,599	118,863				123,100	123,100	123,100
23199 Other Unrestricted Grants-In-Aid						4,190,000	4,190,000	4,190,000
23204 Drivers' Education		139,190						
23299 Other Restricted Grants-In-Aid	953,953	84,530						
23990 Other Revenue From State Sources	695,997	673,278		616,322		471,264	471,264	471,264
24311 84.060A Indian Education	250,222	255,629		255,000		253,629	253,629	253,629
24500 Restricted Revenue From Federal Gov-Thru State	5,531,932	5,425,053		5,053,415		79,600	79,600	79,600
24501 84.01 Title I Grants To Leas	12,817			320		3,749,059	3,749,059	3,749,059
24502 84.366-7 Title II Grants						579,380	579,380	579,380
24503 84.365 Title III Grants						66,699	66,699	66,699
24504 84.287 Title IV Grants						268,970	268,970	268,970
24506 84.048 Career And Tech Ed	63,315	76,716		85,000		75,000	75,000	75,000
24508 84.027 Sped Grants To States	2,473,695	3,090,444		4,230,250		3,625,860	3,625,860	3,625,860
24515 10.582 Fresh Fruit And Veg Prg						30,000	30,000	30,000
24516 81.196 Educ Homeless Youth						11,482	11,482	11,482
24540 20.205 Student Traffic Sfty						82,184	82,184	82,184
24700 Grants-In-Aid Fed Govt Inter. Agenc Misc-Site De		15,854						
24990 Other Revenue Fm Federal Sources	42,860	9,674						
Total Resources	14,428,933	13,207,086		15,164,439		18,091,895	18,091,895	18,091,895

Program Budget Detail

Program Budget Detail - Adopted
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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	173,039	20,002		423,733		240,000	240,000	240,000
112 Classified Salaries	53,689	61,726						
121 Subs-Licensed Salaries	16,059	2,093						
122 Subs-Classified Salaries	3,087							
124 Temps-Classified Salaries	8,764	1,631						
131 Licensed Salaries-Add'L	20	946						
1XX Salaries Total	254,658	86,398		423,733		240,000	240,000	240,000
211 Pers Employer Contribution	47,670	20,655		250,017		75,000	75,000	75,000
214 Pers Debt Service	3,571	1,111						
220 Social Security Administration	15,677	6,606						
231 Worker'S Compensation	1,922	701						
232 State Unemployment Insurance	820	278						
243 Tax Sheltered Annuities	3,097	984						
244 Insurance Benefits	54,407	34,392						
2XX Employee Benefits Total	127,164	64,727		250,017		75,000	75,000	75,000
311 Instruction Services Misc-Site Defined		3,379						
319 Other Instruc. Prof. & Tech. Service	13,997	1,225						
324 Rentals	1,888							
341 Travel - Local In-District	497	143						
343 Travel & Fees, Student	4,167	1,202						
345 Food/Meals/Snacks	699	467						
389 Other Non-Instruc. Prof. & Tech. Serv	2,800			61,875		50,000	50,000	50,000
3XX Purchased Services Total	24,048	6,416		61,875		50,000	50,000	50,000
410 Supplies	33,137	31,693		137,500		120,000	120,000	120,000
421 Textbooks	2,035							
431 Library Books	820							
432 Reference Books	2,052							
440 Periodicals	2,000	866						
460 Non-Consumable Supplies	691	3,614						
470 Computer Software	1,742	2,476						
480 Computer Hardware	6,177	12,430						
4XX Supplies and Materials Total	48,654	51,079		137,500		120,000	120,000	120,000
1111 Regular Elementary School Prog Total	454,524	208,620		873,125		485,000	485,000	485,000
1113 Elementary Extra-Curricular								
121 Subs-Licensed Salaries	551							
1XX Salaries Total	551							
319 Other Instruc. Prof. & Tech. Service Misc-Site Def		2,931						
341 Travel - Local In-District		6						
343 Travel & Fees, Student	1,667	3,809						
345 Food/Meals/Snacks	635	918						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		2,140						

Program Budget Detail

Program Budget Detail - Adopted
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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	2,302	9,804						
410 Supplies	768	14,240		1,000		1,000	1,000	1,000
440 Periodicals		1,976						
4XX Supplies and Materials Total	768	16,216		1,000		1,000	1,000	1,000
640 Dues And Fees		450						
6XX Other Objects Total		450						
1113 Elementary Extra-Curricular Total	3,621	26,470		1,000		1,000	1,000	1,000
1121 Regular Middle School Program								
111 Licensed Salaries	35,524	15,175	.300	23,000				
112 Classified Salaries	33,741		.600	16,425	.100	2,425	2,425	2,425
118 Professional Salaries		1,472						
121 Subs-Licensed Salaries	1,961	1,199						
131 Licensed Salaries-Add'L	29	1,405						
139 Cell Phone Stipend		31						
1XX Salaries Total	71,255	19,282	.900	39,425	.100	2,425	2,425	2,425
211 Pers Employer Contribution	14,348	4,605		7,890		490	490	490
214 Pers Debt Service	884	187		1,870		120	120	120
220 Social Security Administration	5,293	1,457		2,995		185	185	185
231 Worker'S Compensation	646	157		310		20	20	20
232 State Unemployment Insurance	276	61		85		5	5	5
243 Tax Sheltered Annuities	649	405		480				
244 Insurance Benefits	20,960	3,994		12,775		1,175	1,175	1,175
2XX Employee Benefits Total	43,056	10,866		26,405		1,995	1,995	1,995
319 Other Instruc.Prof. & Tech.Service	12,428	1,000		39,722				
342 Travel & Exp. Out Of District	68	2,278		5,000				
343 Travel & Fees, Student	8,516	5,500						
345 Food/Meals/Snacks Misc-Site Defined	2,168	962						
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		125						
3XX Purchased Services Total	23,180	9,865		44,722				
410 Supplies	39,782	8,538		22,245		15,245	15,245	15,245
421 Textbooks		2,359						
432 Reference Books		259						
460 Non-Consumable Supplies	87,395	475						
470 Computer Software		344						
4XX Supplies and Materials Total	130,139	9,013		22,245		15,245	15,245	15,245
1121 Regular Middle School Program Total	267,630	49,026	.900	132,797	.100	19,665	19,665	19,665
1122 Middle School Activities								
112 Classified Salaries Misc-Site Defined		221						
131 Licensed Additional Salaries Misc-Site Defined		458						

Program Budget Detail

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	679							
211 Pers Employer Contribution Misc-Site Defined	148							
214 Pers Debt Service Misc-Site Defined	35							
220 Social Security Administration Misc-Site Defined	47							
231 Worker's Compensation Misc-Site Defined	7							
232 State Unemployment Insurance Misc-Site Defined	2							
244 Insurance Benefits Misc-Site Defined	81							
2XX Employee Benefits Total	320							
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	775	988						
324 Rentals Misc-Site Defined	88							
343 Travel & Fees, Student Misc-Site Defined	282	464						
345 Food/Meals/Snacks Misc-Site Defined	1,274	869						
389 Other Non-Instruc. Prof. & Tech. Serv		310						
3XX Purchased Services Total	2,419	2,631						
410 Supplies Misc-Site Defined	2,654	2,781						
460 Non-Consumable Supplies Misc-Site Defined	201	2,890						
470 Computer Software		380						
4XX Supplies and Materials Total	2,855	6,051						
1122 Middle School Activities Total	6,273	8,682						
1131 Regular High School Program								
111 Licensed Salaries Avid Program	38,618	16,571						
112 Classified Salaries	7,287	24,415						
118 Professional Salaries		3,372						
121 Subs-Licensed Salaries	858							
131 Licensed Salaries-Add'L	645	660						
1XX Salaries Total	47,408	45,018						
211 Pers Employer Contribution	12,372	11,316						
214 Pers Debt Service	37	222						
220 Social Security Administration	3,629	3,419						
231 Worker's Compensation	435	392						
232 State Unemployment Insurance	189	138						
243 Tax Sheltered Annuities	610	750						
244 Insurance Benefits	14,380	16,917						
2XX Employee Benefits Total	31,652	33,154						
319 Other Instruc. Prof. & Tech. Service	200,475	96,854				510,000	510,000	510,000
324 Rentals Misc-Site Defined	2,082							
341 Travel - Local In-District	100							
342 Travel & Exp. Out Of District	21,642	6,772		20,000				
343 Travel & Fees, Student	5,465	2,433						
345 Food/Meals/Snacks	3,697	1,445						
346 In-District Expense		120						
353 Postage	19							

Program Budget Detail

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc. Prof. & Tech. Serv	2,203							
3XX Purchased Services Total	235,683	107,624		20,000		510,000	510,000	510,000
410 Supplies	29,528	30,332				6,000	6,000	6,000
432 Reference Books	1,649							
460 Non-Consumable Supplies	23,420	37,131		45,000		75,000	75,000	75,000
470 Computer Software	4,874	3,176						
480 Computer Hardware	9,240	16,494		6,000				
4XX Supplies and Materials Total	68,711	87,133		51,000		81,000	81,000	81,000
541 Initial & Addnl. Equip. Purchases Misc-Site Def		18,668						
5XX Capital Outlay Total		18,668						
1131 Regular High School Program Total	383,454	291,597		71,000		591,000	591,000	591,000
1132 Student Activities								
112 Classified Salaries		132						
122 Subs-Classified Salaries	1,225							
131 Licensed Salaries-Add'l	2,747							
1XX Salaries Total	3,972	132						
211 Pers Employer Contribution	660	29						
214 Pers Debt Service	143	7						
220 Social Security Administration	295	10						
231 Worker's Compensation	36	5						
232 State Unemployment Insurance	16	1						
243 Tax Sheltered Annuities		1						
2XX Employee Benefits Total	1,150	53						
324 Rentals		2,852						
343 Travel & Fees, Student	989	4,846						
345 Food/Meals/Snacks		525						
3XX Purchased Services Total	989	8,223						
410 Supplies	1,486	6,855		2,000		2,000	2,000	2,000
421 Textbooks		2,000						
460 Non-Consumable Supplies	1,140							
480 Computer Hardware Music		108						
4XX Supplies and Materials Total	2,626	8,963		2,000		2,000	2,000	2,000
641 Extra-Curricular Scholarships	3,528	3,138		25,000		25,000	25,000	25,000
6XX Other Objects Total	3,528	3,138		25,000		25,000	25,000	25,000
1132 Student Activities Total	12,265	20,509		27,000		27,000	27,000	27,000
1140 Preschool								
111 Licensed Salaries					.900	55,295	55,295	55,295
112 Classified Salaries		1,547			1.400	105,563	105,563	105,563

Program Budget Detail

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July 1, 2017 to June 30, 2018

Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
113 Administrators						7,264	7,264	7,264
121 Subs-Licensed Salaries						2,740	2,740	2,740
124 Temps-Classified Salaries		3,752						
131 Licensed Salaries-Add'L		4,143				3,850	3,850	3,850
1XX Salaries Total		9,442			2.300	174,712	174,712	174,712
211 Pers Employer Contribution		1,764				38,314	38,314	38,314
214 Pers Debt Service		436				468	468	468
220 Social Security Administration		657				8,053	8,053	8,053
231 Worker'S Compensation		44				557	557	557
232 State Unemployment Insurance		34				417	417	417
243 Tax Sheltered Annuities		26				1,520	1,520	1,520
244 Insurance Benefits						31,020	31,020	31,020
2XX Employee Benefits Total		2,961				80,349	80,349	80,349
324 Rentals						3,000	3,000	3,000
341 Travel - Local In-District						3,208	3,208	3,208
342 Travel & Exp. Out Of District						500	500	500
353 Postage Misc-Site Defined		14						
3XX Purchased Services Total		14				6,708	6,708	6,708
410 Supplies		121				13,520	13,520	13,520
480 Computer Hardware						2,000	2,000	2,000
4XX Supplies and Materials Total		121				15,520	15,520	15,520
670 Taxes And Licenses						1,449	1,449	1,449
6XX Other Objects Total						1,449	1,449	1,449
1140 Preschool Total		12,538			2.300	278,738	278,738	278,738
1210 Programs For Gifted & Talented								
311 Instruction Services Misc-Site Defined	1,199							
319 Other Instruc. Prof. & Tech. Service	150							
345 Food/Meals/Snacks	25							
3XX Purchased Services Total	1,374							
410 Supplies	71	4,614						
432 Reference Books	854	29						
4XX Supplies and Materials Total	925	4,643						
1210 Programs For Gifted & Talented Total	2,299	4,643						
1220 Restrictive Programs								
111 Licensed Salaries	345,954	351,972	5.930	409,531	5.880	416,668	416,668	416,668
112 Classified Salaries	431,629	493,100	16.500	532,761	12.500	375,221	375,221	375,221
122 Subs-Classified Salaries	15,603	14,950						
124 Temps-Classified Salaries Misc-Site Defined	4,008	5,669						

Program Budget Detail

Program Budget Detail - Adopted
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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'L	3,904	6,597						
132 Nonlicensed Salaries O/T	7,194	14,673						
1XX Salaries Total	808,292	886,961	22.430	942,292	18.380	791,889	791,889	791,889
211 Pers Employer Contribution	173,417	158,124		237,927		220,965	220,965	220,965
214 Pers Debt Service	39,805	41,535						
220 Social Security Administration	59,904	65,818		72,089		60,579	60,579	60,579
231 Worker'S Compensation	7,568	4,709		7,541		6,336	6,336	6,336
232 State Unemployment Insurance	3,121	3,435		1,979		1,618	1,618	1,618
243 Tax Sheltered Annuities	8,792	8,878		9,373		9,635	9,635	9,635
244 Insurance Benefits	283,375	309,619		334,629		250,725	250,725	250,725
2XX Employee Benefits Total	575,982	592,118		663,538		549,858	549,858	549,858
311 Instruction Services Misc-Site Defined		2,688						
319 Other Instruc.Prof.&Tech.Service	15,751			50,000				
321 Equip. Rep.(Not On Serv. Contract)	1,766	1,238						
324 Rentals	2,996	3,118						
341 Travel - Local In-District	34,624	40,134		40,000		27,000	27,000	27,000
342 Travel & Exp. Out Of District	1,975	4,827		32,800				
347 Recruitment Expenses Misc-Site Defined		25						
353 Postage		134						
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	5,404	1,271						
3XX Purchased Services Total	62,675	53,304		122,800		27,000	27,000	27,000
410 Supplies	14,759	6,805		41,900		26,600	26,600	26,600
421 Textbooks Misc-Site Defined	41							
432 Reference Books Misc-Site Defined		86						
460 Non-Consumable Supplies	12,637	9,657						
470 Computer Software	2,113	2,486						
480 Computer Hardware	479	5,102						
4XX Supplies and Materials Total	30,029	24,136		41,900		26,600	26,600	26,600
1220 Restrictive Programs Total	1,476,978	1,556,519	22.430	1,770,530	18.380	1,395,347	1,395,347	1,395,347
1221 Elementary-Restricted								
111 Licensed Salaries Misc-Site Defined	38,092	39,867	1.000	56,135	1.000	56,135	56,135	56,135
112 Classified Salaries	105,222	104,163	5.420	145,340	4.625	111,094	111,094	111,094
121 Licensed Subs Salaries Misc-Site Defined		995						
1XX Salaries Total	143,314	145,025	6.420	201,475	5.625	167,229	167,229	167,229
211 Pers Employer Contribution Misc-Site Defined	29,858	25,194		50,872		47,624	47,624	47,624
214 Pers Debt Service Misc-Site Defined	6,930	7,086						
220 Social Security Administration Misc-Site Define	9,908	10,337		15,413		12,793	12,793	12,793
231 Worker'S Compensation Misc-Site Defined	1,368	825		1,612		1,338	1,338	1,338
232 State Unemployment Insurance Misc-Site Defined	518	540		424		340	340	340
243 Tax Sheltered Annuities	1,104	579		804		804	804	804
244 Insurance Benefits Misc-Site Defined	71,026	66,664		91,770		72,046	72,046	72,046
2XX Employee Benefits Total	120,712	111,225		160,895		134,945	134,945	134,945

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1221 Elementary-Restricted Total	264,026	256,250	6.420	362,370	5.625	302,174	302,174	302,174
1223 High School -Restricted								
112 Classified Salaries Misc-Site Defined	33,368	32,104	1.000	32,912	1.000	32,912	32,912	32,912
1XX Salaries Total	33,368	32,104	1.000	32,912	1.000	32,912	32,912	32,912
211 Pers Employer Contribution Misc-Site Defined	7,966	7,258		8,310		8,310	8,310	8,310
214 Pers Debt Service Misc-Site Defined	1,734	1,668						
220 Social Security Administration Misc-Site Define	2,281	2,190		2,518		2,518	2,518	2,518
231 Worker'S Compensation Misc-Site Defined	319	174		264		264	264	264
232 State Unemployment Insurance Misc-Site Defined	120	114		70		70	70	70
243 Tax Sheltered Annuities Misc-Site Defined	417	402		412		412	412	412
244 Insurance Benefits Misc-Site Defined	12,720	12,720		12,920		12,960	12,960	12,960
2XX Employee Benefits Total	25,557	24,526		24,494		24,534	24,534	24,534
1223 High School -Restricted Total	58,925	56,630	1.000	57,406	1.000	57,446	57,446	57,446
1229 Other Restrictive Programs								
111 Licensed Salaries Misc-Site Defined	58,632	99,914	2.000	119,048	2.000	119,048	119,048	119,048
1XX Salaries Total	58,632	99,914	2.000	119,048	2.000	119,048	119,048	119,048
211 Pers Employer Contribution Misc-Site Defined	12,911	18,104		30,059		30,059	30,059	30,059
214 Pers Debt Service Misc-Site Defined	3,095	5,269						
220 Social Security Administration Misc-Site Define	4,314	7,520		9,107		9,107	9,107	9,107
231 Worker'S Compensation Misc-Site Defined	540	523		952		952	952	952
232 State Unemployment Insurance Misc-Site Defined	225	393		250		250	250	250
243 Tax Sheltered Annuities Misc-Site Defined	1,750	2,700		3,600		3,600	3,600	3,600
244 Insurance Benefits Misc-Site Defined	13,740	24,555		28,700		19,200	19,200	19,200
2XX Employee Benefits Total	36,575	59,064		72,668		63,168	63,168	63,168
410 Supplies Misc-Site Defined	1,294	721						
4XX Supplies and Materials Total	1,294	721						
1229 Other Restrictive Programs Total	96,501	159,699	2.000	191,716	2.000	182,216	182,216	182,216
1250 Less Restrictive Students W DI								
122 Subs-Classified Salaries Misc-Site Defined	17,457							
1XX Salaries Total	17,457							
211 Pers Employer Contribution Misc-Site Defined	2,994							
214 Pers Debt Service Misc-Site Defined	706							
220 Social Security Administration Misc-Site Define	1,335							
231 Worker'S Compensation Misc-Site Defined	176							
232 State Unemployment Insurance Misc-Site Defined	70							
2XX Employee Benefits Total	5,281							

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	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
319 Other Instruc. Prof. & Tech. Service	194			110,000		136,238	136,238	136,238
343 Travel & Fees, Student	35							
3XX Purchased Services Total	229			110,000		136,238	136,238	136,238
410 Supplies	7,913	4,047		40,800		40,000	40,000	40,000
421 Textbooks	8,582	374						
432 Reference Books	119							
440 Periodicals	70	419						
460 Non-Consumable Supplies	1,399							
470 Computer Software	712	943						
480 Computer Hardware	241							
4XX Supplies and Materials Total	19,036	5,783		40,800		40,000	40,000	40,000
1250 Less Restrictive Students W Di Total	42,003	5,783		150,800		176,238	176,238	176,238
1251 Elem-Less Restricted								
112 Classified Salaries Misc-Site Defined	114,570	129,432	5.250	148,496	5.250	148,496	148,496	148,496
1XX Salaries Total	114,570	129,432	5.250	148,496	5.250	148,496	148,496	148,496
211 Pers Employer Contribution Misc-Site Defined	25,605	23,576		37,495		37,495	37,495	37,495
214 Pers Debt Service Misc-Site Defined	5,940	6,456						
220 Social Security Administration Misc-Site Defined	8,214	9,591		11,360		11,360	11,360	11,360
231 Worker's Compensation Misc-Site Defined	1,216	796		1,189		1,189	1,189	1,189
232 State Unemployment Insurance Misc-Site Defined	424	501		312		312	312	312
243 Tax Sheltered Annuities Misc-Site Defined	1,267	1,169		1,394		1,394	1,394	1,394
244 Insurance Benefits Misc-Site Defined	59,401	70,043		74,886		68,040	68,040	68,040
2XX Employee Benefits Total	102,067	112,132		126,636		119,790	119,790	119,790
1251 Elem-Less Restricted Total	216,637	241,564	5.250	275,132	5.250	268,286	268,286	268,286
1252 Ms-Less Restricted								
111 Licensed Salaries Misc-Site Defined	133,856	181,277	3.000	190,951	3.000	190,951	190,951	190,951
112 Classified Salaries Misc-Site Defined	134,245	112,233	6.060	169,222	6.063	169,222	169,222	169,222
121 Licensed Subs Salaries Misc-Site Defined	4,419	4,596						
1XX Salaries Total	272,520	298,106	9.060	360,173	9.063	360,173	360,173	360,173
211 Pers Employer Contribution Misc-Site Defined	58,325	61,683		90,944		90,944	90,944	90,944
214 Pers Debt Service Misc-Site Defined	13,347	15,811						
220 Social Security Administration Misc-Site Defined	19,925	23,109		27,555		27,555	27,555	27,555
231 Worker's Compensation Misc-Site Defined	2,512	1,635		2,881		2,881	2,881	2,881
232 State Unemployment Insurance Misc-Site Defined	1,041	1,208		756		756	756	756
243 Tax Sheltered Annuities Misc-Site Defined	2,829	3,000		3,600		3,600	3,600	3,600
244 Insurance Benefits Misc-Site Defined	110,572	98,810		130,027		126,666	126,666	126,666
2XX Employee Benefits Total	208,551	205,256		255,763		252,402	252,402	252,402
1252 Ms-Less Restricted Total	481,071	503,362	9.060	615,936	9.063	612,575	612,575	612,575
1253 Hs-Less Restricted								

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	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries Misc-Site Defined	212,723	286,138	4.500	297,763	4.500	297,763	297,763	297,763
112 Classified Salaries Misc-Site Defined	329,701	393,938	13.690	401,155	13.688	399,329	399,329	399,329
121 Licensed Subs Salaries Misc-Site Defined	1,600	9,157						
124 Temps-Classified Salaries	17,090	18,293		12,000				
131 Licensed Salaries-Add'L		451						
1XX Salaries Total	561,114	707,977	18.190	710,918	18.188	697,092	697,092	697,092
211 Pers Employer Contribution	126,355	139,727		176,778		176,014	176,014	176,014
214 Pers Debt Service	28,603	35,679						
220 Social Security Administration	41,184	52,335		54,384		53,327	53,327	53,327
231 Worker'S Compensation	5,286	3,848		5,690		5,579	5,579	5,579
232 State Unemployment Insurance	2,119	2,701		1,491		1,463	1,463	1,463
243 Tax Sheltered Annuities Misc-Site Defined	7,692	11,050		11,233		11,534	11,534	11,534
244 Insurance Benefits Misc-Site Defined	203,928	252,793		252,300		247,760	247,760	247,760
2XX Employee Benefits Total	415,167	498,133		501,876		495,677	495,677	495,677
324 Rentals Misc-Site Defined	60	60						
341 Travel - Local In-District	2,915	1,476						
342 Travel & Exp. Out Of District	4,789	2,982						
343 Travel & Fees, Student	179	69						
345 Food/Meals/Snacks	635	820						
346 In-District Expense	194							
351 Telephone	2,622	2,687						
3XX Purchased Services Total	11,394	8,094						
410 Supplies	494	2,018		11,749		49,131	49,131	49,131
470 Computer Software		15						
4XX Supplies and Materials Total	494	2,033		11,749		49,131	49,131	49,131
1253 Hs-Less Restricted Total	988,169	1,216,237	18.190	1,224,543	18.188	1,241,900	1,241,900	1,241,900
1260 Early Intervention								
111 Licensed Salaries	60,969	71,378	1.250	85,268	1.250	89,372	89,372	89,372
121 Subs-Licensed Salaries	34	235						
131 Licensed Salaries-Add'L	8,235	6,460						
1XX Salaries Total	69,238	78,073	1.250	85,268	1.250	89,372	89,372	89,372
211 Pers Employer Contribution	15,572	15,622		21,530		22,566	22,566	22,566
214 Pers Debt Service	3,571	3,983						
220 Social Security Administration	5,161	5,714		6,524		6,838	6,838	6,838
231 Worker'S Compensation	637	404		682		714	714	714
232 State Unemployment Insurance	271	300		178		187	187	187
243 Tax Sheltered Annuities	324	894		990		990	990	990
244 Insurance Benefits	14,075	15,750		17,939		18,000	18,000	18,000
2XX Employee Benefits Total	39,611	42,667		47,843		49,295	49,295	49,295
410 Supplies				4,975				
4XX Supplies and Materials Total				4,975				

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	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1260 Early Intervention Total	108,849	120,740	1.250	138,086	1.250	138,667	138,667	138,667
1271 Remediation								
111 Licensed Salaries			.090	8,918				
112 Classified Salaries	214,228	195,969	5.410	185,181	2.300	88,302	88,302	88,302
122 Subs-Classified Salaries	706	1,246						
123 Temps-Licensed Salaries		7,086		13,729		6,803	6,803	6,803
124 Temps-Classified Salaries	21,008	9,604		27,686		2,063	2,063	2,063
131 Licensed Salaries-Add'L	11,058	13,537		10,435		744	744	744
139 Cell Phone Stipend		584		150				
1XX Salaries Total	247,000	228,026	5.500	246,099	2.300	97,912	97,912	97,912
211 Pers Employer Contribution	37,019	36,079		56,414		20,990	20,990	20,990
214 Pers Debt Service	8,447	9,639		420				
220 Social Security Administration	18,092	17,215		2,519				
231 Worker's Compensation	2,452	1,225		210				
232 State Unemployment Insurance		945		105				
243 Tax Sheltered Annuities		854		781				
244 Insurance Benefits	80,192	80,713		104,564		41,984	41,984	41,984
2XX Employee Benefits Total	148,001	146,539		164,232		62,974	62,974	62,974
311 Instruction Services	8,265	25,470		3,929				
319 Other Instruc. Prof. & Tech. Service	126,662	99,305		24,879		3,870	3,870	3,870
341 Travel - Local In-District		4						
342 Travel & Exp. Out Of District	1,176	2,964		2,282				
343 Travel & Fees, Student	500			102				
345 Food/Meal s/Snacks	661	209		135				
346 In-District Expense	10							
351 Telephone	1,462	780						
353 Postage		48				800	800	800
3XX Purchased Services Total	138,736	128,780		31,327		4,670	4,670	4,670
410 Supplies	3,920	2,965		339		500	500	500
421 Textbooks	1,751			2,000		1,000	1,000	1,000
460 Non-Consumable Supplies	150							
4XX Supplies and Materials Total	5,821	2,965		2,339		1,500	1,500	1,500
1271 Remediation Total	539,558	506,310	5.500	443,997	2.300	167,056	167,056	167,056
1272 Title 1								
111 Licensed Salaries	913,325	902,431	10.100	1,024,601	14.100	877,381	877,381	877,381
112 Classified Salaries	573,669	522,241	8.250	558,113	17.400	663,442	663,442	663,442
121 Subs-Licensed Salaries	26,013	46,890				13,221	13,221	13,221
122 Subs-Classified Salaries	6,996	3,343						
123 Temps-Licensed Salaries Misc-Site Defined	2,336							
131 Licensed Salaries-Add'L	46,116	10,585				10,410	10,410	10,410
1XX Salaries Total	1,568,455	1,485,490	18.350	1,582,714	31.500	1,564,454	1,564,454	1,564,454
211 Pers Employer Contribution	332,610	277,372		480,987		302,472	302,472	302,472
214 Pers Debt Service	74,962	71,707		41,567		67,627	67,627	67,627

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	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	114,382	107,387		158,454		99,145	99,145	99,145
231 Worker's Compensation	14,638	7,826		18,766		10,368	10,368	10,368
232 State Unemployment Insurance	5,958	5,602		6,303		2,721	2,721	2,721
243 Tax Sheltered Annuities	26,315	24,958		29,760		16,873	16,873	16,873
244 Insurance Benefits	517,244	480,905		579,147		496,184	496,184	496,184
2XX Employee Benefits Total	1,086,109	975,757		1,314,984		995,390	995,390	995,390
319 Other Instruc. Prof. & Tech. Service	163,342	140,147		35,156		114,064	114,064	114,064
345 Food/Meals/Snacks Miscellaneous Defined	8,868	11,407				13,618	13,618	13,618
346 In-District Expense Miscellaneous Defined	100							
353 Postage	121	43						
3XX Purchased Services Total	172,431	151,597		35,156		127,682	127,682	127,682
410 Supplies	13,459	9,453				9,496	9,496	9,496
421 Textbooks	18,613	22,173				9,592	9,592	9,592
431 Library Books	156							
440 Periodicals	747	338						
470 Computer Software	7,213	1,377				4,623	4,623	4,623
480 Computer Hardware	22,057							
4XX Supplies and Materials Total	62,245	33,341				23,711	23,711	23,711
1272 Title 1 Total	2,889,240	2,646,185	18.350	2,932,854	31.500	2,711,237	2,711,237	2,711,237
1280 Alternative Education								
111 Licensed Salaries Miscellaneous Defined	21,943	22,404	.300	22,984	4.000	405,050	405,050	405,050
112 Classified Salaries Miscellaneous Defined	21,521	22,049	.750	22,602	.750	22,602	22,602	22,602
139 Cell Phone Stipend Miscellaneous Defined	90	90						
1XX Salaries Total	43,554	44,543	1.050	45,586	4.750	427,652	427,652	427,652
211 Pers Employer Contribution Miscellaneous Defined	9,814	8,921		11,510		5,707	5,707	5,707
214 Pers Debt Service Miscellaneous Defined	2,234	2,289						
220 Social Security Administration Miscellaneous Defined	3,130	3,228		3,487		1,729	1,729	1,729
231 Worker's Compensation Miscellaneous Defined	409	237		365		181	181	181
232 State Unemployment Insurance Miscellaneous Defined	164	168		95		47	47	47
244 Insurance Benefits Miscellaneous Defined	15,534	15,162		15,365		9,720	9,720	9,720
2XX Employee Benefits Total	31,285	30,005		30,822		17,384	17,384	17,384
311 Instruction Services				720,800				
319 Other Instruc. Prof. & Tech. Service	243,189	187,464		190,000		140,822	140,822	140,822
374 Tuition Payments - Other Miscellaneous Defined	150							
3XX Purchased Services Total	243,339	187,464		910,800		140,822	140,822	140,822
1280 Alternative Education Total	318,178	262,012	1.050	987,208	4.750	585,858	585,858	585,858
1283 High School -Alt Ed								
111 Licensed Salaries	53,112	70,605	1.000	73,880				
112 Classified Salaries	28,521	22,969	1.280	36,172				
121 Subs-Licensed Salaries	765	521						

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	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'L		186						
1XX Salaries Total	82,398	94,281	2.280	110,052				
211 Pers Employer Contribution	17,727	16,801		27,788				
214 Pers Debt Service	4,259	4,890						
220 Social Security Administration	6,230	7,194		8,419				
231 Worker'S Compensation	771	490		880				
232 State Unemployment Insurance	325	376		231				
243 Tax Sheltered Annuities	1,258	1,487		2,094				
244 Insurance Benefits	24,408	23,976		32,817				
2XX Employee Benefits Total	54,978	55,214		72,229				
1283 High School -Alt Ed Total	137,376	149,495	2.280	182,281				
1291 English Language Learner								
112 Classified Salaries	25,001	18,444	.240	16,833	.500	17,675	17,675	17,675
139 Cell Phone Stipend	240	240						
1XX Salaries Total	25,241	18,684	.240	16,833	.500	17,675	17,675	17,675
211 Pers Employer Contribution	4,864	3,337		4,321		4,537	4,537	4,537
214 Pers Debt Service	1,172	971						
220 Social Security Administration	1,869	1,351		1,288		1,352	1,352	1,352
231 Worker'S Compensation	241	101		152		160	160	160
232 State Unemployment Insurance	98	71		51		54	54	54
243 Tax Sheltered Annuities	239	230		90		95	95	95
244 Insurance Benefits	9,164	7,162		7,240		7,602	7,602	7,602
2XX Employee Benefits Total	17,647	13,223		13,142		13,800	13,800	13,800
319 Other Instruc. Prof. & Tech. Service	22,423							
345 Food/Meals/Snacks	233							
3XX Purchased Services Total	22,656							
410 Supplies	212							
432 Reference Books	1,314			288				
470 Computer Software		24,500		24,600		25,830	25,830	25,830
4XX Supplies and Materials Total	1,526	24,500		24,888		25,830	25,830	25,830
1291 English Language Learner Total	67,070	56,407	.240	54,863	.500	57,305	57,305	57,305
1294 Youth Corrections								
111 Licensed Salaries	59,911							
121 Subs-Licensed Salaries		270						
122 Subs-Classified Salaries		9,894						
123 Temps-Licensed Salaries		5,969						
124 Temps-Classified Salaries		1,648						
131 Licensed Salaries-Add'L		2,868						
1XX Salaries Total	80,560							
211 Pers Employer Contribution	16,421							

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	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
214 Pers Debt Service	3,591							
220 Social Security Administration	5,777							
231 Worker'S Compensation	754							
232 State Unemployment Insurance	302							
243 Tax Sheltered Annuities	1,200							
244 Insurance Benefits	13,950							
2XX Employee Benefits Total	41,995							
410 Supplies Misc-Site Defined	32							
421 Textbooks	4,042							
460 Non-Consumable Supplies	550							
4XX Supplies and Materials Total	4,624							
1294 Youth Corrections Total	127,179							
1299 Other Programs								
410 Supplies	1,038							
4XX Supplies and Materials Total	1,038							
1299 Other Programs Total	1,038							
1460 Special Programs Summer School								
124 Temp-Classified Salaries Misc-Site Defined	35,133	44,408				47,559	47,559	47,559
131 Licensed Salaries-Add'L	29,420	42,017				49,882	49,882	49,882
1XX Salaries Total	64,553	86,425				97,441	97,441	97,441
211 Pers Employer Contribution	12,794	15,240				19,332	19,332	19,332
214 Pers Debt Service	2,926	3,973				662	662	662
220 Social Security Administration	4,857	6,451				12,544	12,544	12,544
231 Worker'S Compensation	629	828				2,005	2,005	2,005
232 State Unemployment Insurance	254	338				651	651	651
243 Tax Sheltered Annuities Misc-Site Defined	221	324						
244 Insurance Benefits Misc-Site Defined	610	229						
2XX Employee Benefits Total	22,291	27,383				35,194	35,194	35,194
324 Rentals Misc-Site Defined	3,939	3,458				4,677	4,677	4,677
345 Food/Meals/Snacks Misc-Site Defined	15	308						
353 Postage	142	127						
3XX Purchased Services Total	4,096	3,893				4,677	4,677	4,677
410 Supplies Misc-Site Defined	3,613	4,498				1,000	1,000	1,000
421 Textbooks						1,500	1,500	1,500
4XX Supplies and Materials Total	3,613	4,498				2,500	2,500	2,500
1460 Special Programs Summer School Total	94,553	122,199				139,812	139,812	139,812

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1XXX Instruction Total	9,037,417	8,481,477	93.920	10,492,644	102.205	9,438,520	9,438,520	9,438,520
1131 Regular High School Program								
342 Travel & Exp. Out Of District				14,000				
3XX Purchased Services Total				14,000				
1131 Regular High School Program Total				14,000				
2110 Attendance & Social Work Servi								
111 Licensed Salaries	13,661	13,871			.100	8,608	8,608	8,608
112 Classified Salaries	34,953	90,241	1.600	24,290	2.400	74,956	74,956	74,956
122 Sub-Classified Salaries Misc-Site Defined	1,392	756						
1XX Salaries Total	50,006	104,868	1.600	24,290	2.500	83,564	83,564	83,564
211 Pers Employer Contribution	11,623	16,760		4,813		16,460	16,460	16,460
213 Pers Tier 3 Opsrp				114		114	114	114
214 Pers Debt Service	2,417	4,195		1,650		4,782	4,782	4,782
220 Social Security Administration	4,285	8,296		1,767		6,211	6,211	6,211
231 Worker's Compensation	472	568		207		690	690	690
232 State Unemployment Insurance	194	401		62		194	194	194
243 Tax Sheltered Annuities		354		122		756	756	756
244 Insurance Benefits	15,467	42,572		11,788		49,252	49,252	49,252
2XX Employee Benefits Total	34,458	73,146		20,523		78,459	78,459	78,459
311 Instruction Services Misc-Site Defined	700							
319 Other Instruc. Prof. & Tech. Service	7,842	25,870				7,000	7,000	7,000
331 Pupil Transp. To And From School	8,997	490		4,002		8,002	8,002	8,002
332 Pupil Transp. Other Than To & From	1,681	9,118				5,605	5,605	5,605
341 Travel - Local In-District	1,639	1,938				2,000	2,000	2,000
342 Travel & Exp. Out Of District	2,294	3,009		1,561		2,561	2,561	2,561
345 Food/Meals/Snacks	10,258	11,352						
346 In-District Expense	1	975						
351 Telephone	74	599						
353 Postage		6						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		3,530						
3XX Purchased Services Total	33,486	56,887		5,563		25,168	25,168	25,168
410 Supplies	16,891	18,790				2,483	2,483	2,483
440 Periodicals	79							
460 Non-Consumable Supplies Misc-Site Defined		658						
480 Computer Hardware		858						
4XX Supplies and Materials Total	16,970	20,306				2,483	2,483	2,483
640 Dues And Fees		64						
670 Taxes And Licenses		6						
6XX Other Objects Total		70						
2110 Attendance & Social Work Servi Total	134,920	255,277	1.600	50,376	2.500	189,674	189,674	189,674

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Federal & State Programs Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2115 Student Safety								
112 Classified Salaries	36,015	37,566	1.000	40,250	1.000	40,250	40,250	40,250
1XX Salaries Total	36,015	37,566	1.000	40,250	1.000	40,250	40,250	40,250
211 Pers Employer Contribution	7,830	6,594		6,750		6,750	6,750	6,750
214 Pers Debt Service	1,848	1,919		1,950		1,950	1,950	1,950
220 Social Security Administration	2,461	2,810		2,900		2,900	2,900	2,900
231 Worker'S Compensation	347	226		200		200	200	200
232 State Unemployment Insurance	129	147		150		150	150	150
243 Tax Sheltered Annuities				5		5	5	5
244 Insurance Benefits	12,720	12,670		12,750		12,750	12,750	12,750
2XX Employee Benefits Total	25,335	24,366		24,705		24,705	24,705	24,705
321 Equip. Rep. (Not On Serv. Contract)		346						
324 Rentals	105	167						
342 Travel & Exp. Out Of District	462	1,764		1,500		1,500	1,500	1,500
345 Food/Meals/Snacks	1,487	423		250		250	250	250
346 In-District Expense		1,780						
353 Postage	22	41		100		100	100	100
354 Advertising	185	25						
389 Other Non-Instruc. Prof. & Tech. Serv	1,430	325		4,250		86,250	86,250	86,250
3XX Purchased Services Total	3,691	4,871		6,100		88,100	88,100	88,100
410 Supplies	2,148	5,058		4,675		4,675	4,675	4,675
460 Non-Consumable Supplies	1,835	49		1,000		1,000	1,000	1,000
470 Computer Software		70						
4XX Supplies and Materials Total	3,983	5,177		5,675		5,675	5,675	5,675
541 Initial & Adnl. Equip. Purchases		6,017						
5XX Capital Outlay Total		6,017						
640 Dues And Fees	160							
670 Taxes And Licenses		278						
6XX Other Objects Total	160	278						
2115 Student Safety Total	69,184	78,275	1.000	76,730	1.000	158,730	158,730	158,730
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							

Program Budget Detail

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	13,048							
343 Travel & Fees, Student	2,000	-80						
3XX Purchased Services Total	2,000	-80						
410 Supplies	253	680						
4XX Supplies and Materials Total	253	680						
2122 Counseling Services Total	35,928	600						
2126 Placement Services								
112 Classified Salaries	30,331	26,824	.810	26,748	.125	6,040	6,040	6,040
124 Temps-Classified Salaries	2,724	4,057						
1XX Salaries Total	33,055	30,881	.810	26,748	.125	6,040	6,040	6,040
211 Pers Employer Contribution	7,018	5,453		7,047		1,377	1,377	1,377
214 Pers Debt Service	1,699	1,588						
220 Social Security Administration	2,365	2,224		2,046		435	435	435
231 Worker'S Compensation	319	188		234		31	31	31
232 State Unemployment Insurance	124	116		75		23	23	23
244 Insurance Benefits	11,644	10,228		11,128		2,261	2,261	2,261
2XX Employee Benefits Total	23,169	19,797		20,530		4,127	4,127	4,127
341 Travel - Local In-District	93							
342 Travel & Exp. Out Of District	695	954						
351 Telephone	307	28						
3XX Purchased Services Total	1,095	982						
410 Supplies	57	12		408				
4XX Supplies and Materials Total	57	12		408				
2126 Placement Services Total	57,376	51,672	.810	47,686	.125	10,167	10,167	10,167
2131 Health Services								
111 Licensed Salaries	20,369							
112 Classified Salaries	3,552		.400	12,150	.550	21,625	21,625	21,625
122 Subs-Classified Salaries	3,214	3,213						
124 Temps-Classified Salaries	132							
131 Licensed Salaries-Add'L	5,145	2,185		14,758		10,000	10,000	10,000
1XX Salaries Total	32,412	5,398	.400	26,908	.550	31,625	31,625	31,625
211 Pers Employer Contribution	7,374	375		6,336				
214 Pers Debt Service	808	89		585				
220 Social Security Administration	2,364	332		2,079				
231 Worker'S Compensation	292	25		233				
232 State Unemployment Insurance	124	17		69				
243 Tax Sheltered Annuities	420			3,650				
244 Insurance Benefits	6,260			40				

Program Budget Detail

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	17,642	838		12,992				
341 Travel - Local In-District	26							
345 Food/Meals/Snacks		636		10,000				
389 Other Non-Instruc. Prof. & Tech. Serv	66,011	14,772		20,000		96,084	96,084	96,084
3XX Purchased Services Total	66,037	15,408		30,000		96,084	96,084	96,084
410 Supplies	2,150	2,599		52,000				
4XX Supplies and Materials Total	2,150	2,599		52,000				
2131 Health Services Total	118,241	24,243	.400	121,900	.550	127,709	127,709	127,709
2132 Medical Services								
111 Licensed Salaries	60,886	65,233	1.000	64,600	1.000	69,807	69,807	69,807
112 Classified Salaries	33,232	18,923	.670	21,925	.063	4,197	4,197	4,197
131 Licensed Salaries-Add'l Misc-Site Defined	556	192						
1XX Salaries Total	94,674	84,348	1.670	86,525	1.063	74,004	74,004	74,004
211 Pers Employer Contribution	20,634	15,420		17,585		16,172	16,172	16,172
214 Pers Debt Service	4,908	4,389		4,330				
220 Social Security Administration	7,079	6,355		6,665		5,299	5,299	5,299
231 Worker's Compensation	795	443		690		330	330	330
232 State Unemployment Insurance	369	332		175		277	277	277
243 Tax Sheltered Annuities	1,197	1,048		24,025		1,200	1,200	1,200
244 Insurance Benefits	27,703	22,560		1,215		14,400	14,400	14,400
249 District Retirement Fund						2,164	2,164	2,164
2XX Employee Benefits Total	62,685	50,547		54,685		39,842	39,842	39,842
342 Travel & Exp. Out Of District	645	500				3,005	3,005	3,005
345 Food/Meals/Snacks Misc-Site Defined	1,104	98						
346 In-District Expense Misc-Site Defined	470							
389 Other Non-Instruc. Prof. & Tech. Serv	8,700	8,000		4,800		48,895	48,895	48,895
3XX Purchased Services Total	10,919	8,598		4,800		51,900	51,900	51,900
410 Supplies		49				22,398	22,398	22,398
432 Reference Books	132							
460 Non-Consumable Supplies		784						
480 Computer Hardware		758		15,000				
4XX Supplies and Materials Total	132	1,591		15,000		22,398	22,398	22,398
2132 Medical Services Total	168,410	145,084	1.670	161,010	1.063	188,144	188,144	188,144
2143 Psychological Counseling Servi								
111 Licensed Salaries	42,134	95,167	1.400	98,109	1.400	98,109	98,109	98,109
131 Licensed Salaries-Add'l Misc-Site Defined	2,723	2,730						

Program Budget Detail

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	44,857	97,897	1.400	98,109	1.400	98,109	98,109	98,109
211 Pers Employer Contribution	10,366	21,367		24,772		24,483	24,483	24,483
214 Pers Debt Service	2,344	5,182						
220 Social Security Administration	3,341	7,492		7,505		7,428	7,428	7,428
231 Worker's Compensation	408	512		785		732	732	732
232 State Unemployment Insurance	169	365		206		234	234	234
243 Tax Sheltered Annuities	994	2,820		2,820		2,820	2,820	2,820
244 Insurance Benefits	8,983	19,659		20,090		20,145	20,145	20,145
2XX Employee Benefits Total	26,605	57,397		56,178		55,842	55,842	55,842
2143 Psychological Counseling Servi Total	71,462	155,294	1.400	154,287	1.400	153,951	153,951	153,951
2152 Speech Pathology								
111 Licensed Salaries	87,212	112,484	1.600	114,664	1.600	114,664	114,664	114,664
121 Subs-Licensed Salaries	2,236	956						
1XX Salaries Total	89,448	113,440	1.600	114,664	1.600	114,664	114,664	114,664
211 Pers Employer Contribution	19,766	21,834		28,953		28,953	28,953	28,953
214 Pers Debt Service	4,535	5,852						
220 Social Security Administration	6,316	8,329		8,772		8,772	8,772	8,772
231 Worker's Compensation	819	578		918		918	918	918
232 State Unemployment Insurance	329	435		241		241	241	241
243 Tax Sheltered Annuities	1,021	1,394		2,280		2,280	2,280	2,280
244 Insurance Benefits	16,420	22,997		22,960		23,040	23,040	23,040
2XX Employee Benefits Total	49,206	61,419		64,124		64,204	64,204	64,204
410 Supplies	1,204							
4XX Supplies and Materials Total	1,204							
2152 Speech Pathology Total	139,858	174,859	1.600	178,788	1.600	178,868	178,868	178,868
2169 Misc. Support Of Educational Se								
111 Licensed Salaries	18,293	32,449	.100	19,228	.310	19,228	19,228	19,228
131 Licensed Salaries-Add'l Misc-Site Defined	506	623						
1XX Salaries Total	18,799	33,072	.100	19,228	.310	19,228	19,228	19,228
211 Pers Employer Contribution	4,159	6,613		4,855		4,855	4,855	4,855
214 Pers Debt Service	995	1,729						
220 Social Security Administration	1,431	2,497		1,471		1,471	1,471	1,471
231 Worker's Compensation	172	170		154		154	154	154
232 State Unemployment Insurance	75	131		40		40	40	40
243 Tax Sheltered Annuities	600	574		558		558	558	558
244 Insurance Benefits	4,580	7,513		4,449		4,464	4,464	4,464
2XX Employee Benefits Total	12,012	19,227		11,527		11,542	11,542	11,542
342 Travel & Exp. Out Of District Misc-Site Defined	131	121						

Program Budget Detail

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	131	121						
2169 Misc. Support Of Educational Se Total	30,942	52,420	.100	30,755	.310	30,770	30,770	30,770
2190 Director Of Ed Services								
112 Classified Salaries	72,152	78,365	2.070	82,023	2.050	84,685	84,685	84,685
113 Administrators	1,223							
118 Professional Salaries	3,829							
121 Subs-Licensed Salaries	703			5,153				
123 Temps-Licensed Salaries	9,952	6,306				6,000	6,000	6,000
124 Temps-Classified Salaries	1,038	415						
131 Licensed Salaries-Add'L	2,779	3,999						
139 Cell Phone Stipend	11							
1XX Salaries Total	91,687	89,085	2.070	87,176	2.050	90,685	90,685	90,685
211 Pers Employer Contribution	17,749	15,059		21,257		21,829	21,829	21,829
214 Pers Debt Service	4,166	4,279						
220 Social Security Administration	6,458	6,426		6,669		6,929	6,929	6,929
231 Worker's Compensation	861	499		702		707	707	707
232 State Unemployment Insurance	335	337		187		201	201	201
243 Tax Sheltered Annuities	1,202	980		1,025		1,058	1,058	1,058
244 Insurance Benefits	27,352	27,358		27,394		28,323	28,323	28,323
2XX Employee Benefits Total	58,123	54,938		57,234		59,047	59,047	59,047
319 Other Instruc. Prof. & Tech. Service Accum Depr	1,670			300				
3XX Purchased Services Total	1,670			300				
2190 Director Of Ed Services Total	151,480	144,023	2.070	144,710	2.050	149,732	149,732	149,732
2210 Improvement Of Instruction Ser								
111 Licensed Salaries Misc-Site Defined	178,842	174,968	.700	72,020	2.000	129,153	129,153	129,153
112 Classified Salaries	62,996	52,835	.950	52,800	.900	36,436	36,436	36,436
113 Administrators	88,490	104,002	1.000	79,016	.750	76,420	76,420	76,420
118 Professional Salaries	42,948	53,368	1.000	41,455	.750	34,284	34,284	34,284
121 Subs-Licensed Salaries	43,100	20,902		75,133		34,843	34,843	34,843
122 Subs-Classified Salaries	6,730	6,303						
123 Temps-Licensed Salaries Misc-Site Defined	3,500	11,347				2,349	2,349	2,349
124 Temps-Classified Salaries				49,170		5,265	5,265	5,265
131 Licensed Salaries-Add'L	14,457	8,353		7,421		3,940	3,940	3,940
132 Nonlicensed Salaries O/T	2,014	2,142		2,278				
139 Cell Phone Stipend	1,245	1,303				100	100	100
1XX Salaries Total	444,322	435,523	3.650	379,293	4.400	322,790	322,790	322,790
211 Pers Employer Contribution	94,795	88,918		30,945		66,374	66,374	66,374
213 Pers Tier 3 Opsrp						450	450	450
214 Pers Debt Service	21,191	21,528		5,805		9,657	9,657	9,657
220 Social Security Administration	32,982	31,976		11,357		22,320	22,320	22,320
231 Worker's Compensation	4,148	2,313		936		2,048	2,048	2,048
232 State Unemployment Insurance	1,722	1,668		577		874	874	874

Program Budget Detail

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
241 Professional Dues		1,700				2,900	2,900	2,900
243 Tax Sheltered Annuities	8,882	7,822		450		10,350	10,350	10,350
244 Insurance Benefits	88,004	84,867		32,964		84,154	84,154	84,154
2XX Employee Benefits Total	251,724	240,792		83,034		199,127	199,127	199,127
311 Instruction Services						35,820	35,820	35,820
319 Other Instruc. Prof. & Tech. Service	20,264	23,716		137,055		29,005	29,005	29,005
324 Rentals	3,821	1,235		7,858		150	150	150
332 Pupil Transp. Other Than To & From				5,000				
341 Travel - Local In-District	2,984	1,204		8,950		1,015	1,015	1,015
342 Travel & Exp. Out Of District	1,571	2,777		17,069		625	625	625
343 Travel & Fees, Student		126						
345 Food/Meals/Snacks	3,635	2,582		17,576		2,500	2,500	2,500
346 In-District Expense	893	119		1,150		10,100	10,100	10,100
353 Postage	49			1,300				
371 Tuition-Public Local Ed Agencies	2,950							
389 Other Non-Instruc. Prof. & Tech. Serv	2,300	3,595		5,900		2,000	2,000	2,000
3XX Purchased Services Total	38,467	35,354		201,858		81,215	81,215	81,215
410 Supplies	31,066	21,944		57,271		61,196	61,196	61,196
421 Textbooks				24,243				
431 Library Books	70							
432 Reference Books	5,566					326	326	326
440 Periodicals	348							
460 Non-Consumable Supplies	3,146	900						
470 Computer Software	74	74		200		2,500	2,500	2,500
480 Computer Hardware	165			1,346				
4XX Supplies and Materials Total	40,435	22,918		83,060		64,022	64,022	64,022
541 Initial & Addnl. Equip. Purchases				16,000				
5XX Capital Outlay Total				16,000				
640 Dues And Fees	268	2,796		900		900	900	900
6XX Other Objects Total	268	2,796		900		900	900	900
2210 Improvement Of Instruction Ser Total	775,216	737,383	3.650	764,145	4.400	668,054	668,054	668,054
2211 Improvement Of Instruction Ser								
111 Licensed Salaries					.150	12,143	12,143	12,143
112 Classified Salaries	2,886	1,065				4,557	4,557	4,557
113 Administrators					.050	17,143	17,143	17,143
118 Professional Salaries Misc-Site Defined		165				3,116	3,116	3,116
131 Licensed Salaries-Add'L	427							
132 Nonlicensed Salaries O/T	3,290	761						
1XX Salaries Total	6,603	1,991			.200	36,959	36,959	36,959
211 Pers Employer Contribution	1,479	557				21,039	21,039	21,039
214 Pers Debt Service	205	93						
220 Social Security Administration	414	195						
231 Worker'S Compensation	56	24						
232 State Unemployment Insurance	22	9						

Program Budget Detail

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	36	5						
244 Insurance Benefits	1,238	145						
2XX Employee Benefits Total	3,450	1,028				21,039	21,039	21,039
389 Other Non-Instruc. Prof. & Tech. Serv Music		200						
3XX Purchased Services Total		200						
410 Supplies Music		501						
441 Instructional Kits	8,640	140						
470 Computer Software Music		140						
4XX Supplies and Materials Total	8,640	641						
2211 Improvement Of Instruction Ser Total	18,693	3,860			.200	57,998	57,998	57,998
2213 Curriculum Development								
112 Classified Salaries	1,433	4,280						
121 Subs-Licensed Salaries		2,090						
124 Temps-Classified Salaries	3,983	2,947						
131 Licensed Salaries-Add'L	3,695	12,959						
1XX Salaries Total	9,111	22,276						
211 Pers Employer Contribution	1,219	3,667						
214 Pers Debt Service	266	893						
220 Social Security Administration	652	1,558						
231 Worker'S Compensation	89	99						
232 State Unemployment Insurance	34	84						
243 Tax Sheltered Annuities	18	54						
244 Insurance Benefits	581	1,586						
2XX Employee Benefits Total	2,859	7,941						
341 Travel - Local In-District		161						
343 Travel & Fees, Student		118						
345 Food/Meals/Snacks		96						
3XX Purchased Services Total		375						
410 Supplies	3,089	5,010						
460 Non-Consumable Supplies	324							
4XX Supplies and Materials Total	3,413	5,010						
2213 Curriculum Development Total	15,383	35,602						
2214 Multicultural Ed								
111 Licensed Salaries	73,145	74,847	1.000	82,150	1.000	74,682	74,682	74,682
112 Classified Salaries	43,930	44,714	1.000	46,950	1.000	44,714	44,714	44,714
124 Temps-Classified Salaries		1,040				5,775	5,775	5,775
131 Licensed Salaries-Add'L	4,235	5,111		2,500		4,551	4,551	4,551
132 Nonlicensed Salaries O/T	9,187	10,105		5,100		9,225	9,225	9,225

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend	1,380	1,380		1,380		1,380	1,380	1,380
1XX Salaries Total	131,877	137,197	2.000	138,080	2.000	140,327	140,327	140,327
211 Pers Employer Contribution	30,313	30,198		30,900		30,089	30,089	30,089
214 Pers Debt Service	6,870	6,945		7,110		6,920	6,920	6,920
220 Social Security Administration	9,682	10,189		10,457		10,570	10,570	10,570
231 Worker'S Compensation	1,161	709		1,094		685	685	685
232 State Unemployment Insurance	502	533		287		546	546	546
243 Tax Sheltered Annuities				1,160		1,080	1,080	1,080
244 Insurance Benefits	26,460	27,069		28,222		26,820	26,820	26,820
2XX Employee Benefits Total	74,988	75,643		79,230		76,710	76,710	76,710
319 Other Instruc. Prof. & Tech. Service	5,793							
324 Rentals Misc-Site Defined	-1,830	3,391		5,300		5,300	5,300	5,300
341 Travel - Local In-District	4,091	4,459		3,000		3,000	3,000	3,000
342 Travel & Exp. Out Of District	2,734	2,736		3,000		1,000	1,000	1,000
345 Food/Meals/Snacks	11,392	11,850						
346 In-District Expense		144						
351 Telephone	737	720		780		780	780	780
353 Postage	1,170	1,346		1,200		1,200	1,200	1,200
3XX Purchased Services Total	24,087	24,646		13,280		11,280	11,280	11,280
410 Supplies	1,386	9,112		4,815		7,000	7,000	7,000
415 Pacific Office Automation Copies	209	258		300		300	300	300
460 Non-Consumable Supplies Misc-Site Defined	800	709						
470 Computer Software	86							
4XX Supplies and Materials Total	2,481	10,079		5,115		7,300	7,300	7,300
640 Dues And Fees		27						
6XX Other Objects Total		27						
2214 Multicultural Ed Total	233,433	247,592	2.000	235,705	2.000	235,617	235,617	235,617
2219 Other Improvement Of Inst Serv								
410 Supplies Music		134						
4XX Supplies and Materials Total		134						
2219 Other Improvement Of Inst Serv Total		134						
2222 School Library/Media Center								
112 Classified Salaries	6,791	6,879						
1XX Salaries Total	6,791	6,879						
211 Pers Employer Contribution	1,975	1,765						
220 Social Security Administration	519	526						
231 Worker'S Compensation	62	62						
232 State Unemployment Insurance	27	21						
243 Tax Sheltered Annuities	41	43						
244 Insurance Benefits	3,385	3,410						

Program Budget Detail

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	6,009	5,827						
345 Food/Meals/Snacks	94							
389 Other Non-Instruc. Prof. & Tech. Serv	500							
3XX Purchased Services Total	594							
410 Supplies	762	134						
431 Library Books	9,732	2,327						
4XX Supplies and Materials Total	10,494	2,461						
2222 School Library/Media Center Total	23,888	15,167						
2230 Assessment And Testing								
123 Temps-Licensed Salaries Literacy Test		3,353						
131 Licensed Salaries-Add'l Misc-Site Defined	8,676							
1XX Salaries Total	8,676	3,353						
211 Pers Employer Contribution Misc-Site Defined	1,720	482						
214 Pers Debt Service Misc-Site Defined	452	137						
220 Social Security Administration Misc-Site Defined	641	226						
231 Worker's Compensation Misc-Site Defined	82	17						
232 State Unemployment Insurance Misc-Site Defined	34	11						
243 Tax Sheltered Annuities Literacy Test		2						
244 Insurance Benefits Literacy Test		414						
2XX Employee Benefits Total	2,929	1,289						
319 Other Instruc. Prof. & Tech. Service	41,388							
3XX Purchased Services Total	41,388							
2230 Assessment And Testing Total	52,993	4,642						
2240 Instructional Staff Development								
111 Licensed Salaries Misc-Site Defined	190,544	260,280	1.560	157,820	3.500	216,503	216,503	216,503
112 Classified Salaries	28,709	33,631	.410	28,039	1.100	46,723	46,723	46,723
113 Administrators Misc-Site Defined		3,134						
121 Subs-Licensed Salaries Math	187,866	118,052		134,956		132,191	132,191	132,191
122 Subs-Classified Salaries Misc-Site Defined	5,625	4,110						
123 Temps-Licensed Salaries	429	7,628						
124 Temps-Classified Salaries	3,327	298						
128 Temp-Admin Salaries Misc-Site Defined	399	3,801						
131 Licensed Salaries-Add'l	125,498	122,324		113,415		46,220	46,220	46,220
132 Nonlicensed Salaries O/T Misc-Site Defined		494						
139 Cell Phone Stipend	2,053	1,536						
1XX Salaries Total	544,450	555,288	1.970	434,230	4.600	441,637	441,637	441,637
211 Pers Employer Contribution Math	94,012	95,906		71,221		68,215	68,215	68,215
213 Pers Tier 3 Opsrp				19,729		18,667	18,667	18,667

Program Budget Detail

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
214 Pers Debt Service Math	21,514	24,260		264		5,334	5,334	5,334
220 Social Security Administration Math	39,765	40,766		17,748		21,352	21,352	21,352
231 Worker's Compensation Math	5,031	2,766		2,200		2,915	2,915	2,915
232 State Unemployment Insurance Math	2,061	2,104		708		940	940	940
241 Professional Dues	259			580				
243 Tax Sheltered Annuities Misc-Site Defined	3,944	6,269		4,739		3,402	3,402	3,402
244 Insurance Benefits Math	56,213	72,336		53,353		56,309	56,309	56,309
2XX Employee Benefits Total	222,799	244,407		170,542		177,134	177,134	177,134
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	447,174	22,919		1,000		32,375	32,375	32,375
324 Rentals	829							
341 Travel - Local In-District	1,461	1,544		10,000		10,600	10,600	10,600
342 Travel & Exp. Out Of District Avid Prog	137,299	127,408		66,104		68,467	68,467	68,467
343 Travel & Fees, Student	786	374						
345 Food/Meals/Snacks Avid Prog	4,949	5,788				700	700	700
346 In-District Expense Math	4,325	2,793						
353 Postage	8	84						
389 Other Non-Instruc. Prof. & Tech. Serv	159,435	50,529				12,048	12,048	12,048
3XX Purchased Services Total	756,266	211,439		77,104		124,190	124,190	124,190
410 Supplies	32,997	15,673		13,133		4,299	4,299	4,299
421 Textbooks Misc-Site Defined	7,006			5,446		5,696	5,696	5,696
432 Reference Books Math	7,712	10,560		481		1,481	1,481	1,481
440 Periodicals Math	85	1,128		1,070				
460 Non-Consumable Supplies	37,593	4,370						
470 Computer Software	264					931	931	931
480 Computer Hardware	31,969	592						
4XX Supplies and Materials Total	117,626	32,323		20,130		12,407	12,407	12,407
640 Dues And Fees Misc-Site Defined	839	12,170		7,170				
6XX Other Objects Total	839	12,170		7,170				
2240 Instructional Staff Development Total	1,641,980	1,055,627	1.970	709,176	4.600	755,368	755,368	755,368
2411 Principals Services								
112 Classified Salaries	10,777	1,397		75,069		150,000	150,000	150,000
122 Sub-Classified Salaries		1,327						
1XX Salaries Total	10,777	2,724		75,069		150,000	150,000	150,000
211 Pers Employer Contribution	3,135	359		62,431		45,200	45,200	45,200
220 Social Security Administration	825	209						
231 Worker's Compensation	98	18						
232 State Unemployment Insurance	43	9						
243 Tax Sheltered Annuities	64	9						
244 Insurance Benefits	5,372	693						
2XX Employee Benefits Total	9,537	1,297		62,431		45,200	45,200	45,200
311 Instruction Services	2,462							
324 Rentals Misc-Site Defined	909							
343 Travel & Fees, Student Misc-Site Defined	799							
345 Food/Meals/Snacks Misc-Site Defined	1,594	242						

Program Budget Detail

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc. Prof. & Tech. Serv				41,250		40,000	40,000	40,000
3XX Purchased Services Total	5,764	242		41,250		40,000	40,000	40,000
410 Supplies	2,194			34,375		159,992	159,992	159,992
432 Reference Books	53							
460 Non-Consumable Supplies	378							
480 Computer Hardware	558	500						
4XX Supplies and Materials Total	3,183	500		34,375		159,992	159,992	159,992
2411 Principals Services Total	29,261	4,763		213,125		395,192	395,192	395,192
2521 Financial & Support Services								
690 Grant Indirect Charges	549,465	581,552		681,342		537,126	537,126	537,126
6XX Other Objects Total	549,465	581,552		681,342		537,126	537,126	537,126
2521 Financial & Support Services Total	549,465	581,552		681,342		537,126	537,126	537,126
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	4,460							
324 Rentals	7,193							
389 Other Non-Instruc. Prof. & Tech. Serv	6,511							
3XX Purchased Services Total	13,704							
410 Supplies	492							
4XX Supplies and Materials Total	492							
2543 Grounds Division Services Total	30,377							
2555 Student Transportation Dist. E								
112 Classified Salaries	38,604	42,416		637				
131 Licensed Salaries-Add'l	240							
1XX Salaries Total	38,844	42,416		637				
211 Pers Employer Contribution	54							
214 Pers Debt Service	13							
220 Social Security Administration	17							

Program Budget Detail

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker'S Compensation		2						
232 State Unemployment Insurance		1						
2XX Employee Benefits Total		87						
389 Other Non-Instruc.Prof.&Tech. Serv		127						
3XX Purchased Services Total		127						
868 Other Than Home To School	8,013	9,195		17,590		99,428	99,428	99,428
8XX Maintenance Supplies Total	8,013	9,195		17,590		99,428	99,428	99,428
2555 Student Transportation Dist. E Total	47,071	51,611		18,227		99,428	99,428	99,428
2556 Student Transportation - Refund								
112 Classified Salaries	176							
1XX Salaries Total	176							
868 Other Than Home To School	509							
8XX Maintenance Supplies Total	509							
2556 Student Transportation - Refund Total	685							
2641 Hr Service Area Direction								
112 Classified Salaries	19,615	9,188			.200	7,302	7,302	7,302
1XX Salaries Total	19,615	9,188			.200	7,302	7,302	7,302
211 Pers Employer Contribution	1,582	543				1,062	1,062	1,062
213 Pers Tier 3 Opsrp						1,062	1,062	1,062
214 Pers Debt Service	373	159						
220 Social Security Administration	1,397	693				559	559	559
231 Worker'S Compensation	189	56				66	66	66
232 State Unemployment Insurance	73	36				27	27	27
243 Tax Sheltered Annuities		85				43	43	43
244 Insurance Benefits	8,025	3,467				3,344	3,344	3,344
2XX Employee Benefits Total	11,639	5,039				6,163	6,163	6,163
342 Travel & Exp. Out Of District		1,066						
3XX Purchased Services Total		1,066						
432 Reference Books	820	358						
4XX Supplies and Materials Total	820	358						
2641 Hr Service Area Direction Total	32,074	15,651			.200	13,465	13,465	13,465
2660 Technology								
112 Classified Salaries	3,766	3,897	.070	4,526	.070	2,806	2,806	2,806
114 Classified Supervisors	7,759	7,960	.080	7,871	.080	8,170	8,170	8,170

Program Budget Detail

Program Budget Detail - Adopted
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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
118 Professional Salaries	81,806	30,702	1.150	81,932	.420	33,001	33,001	33,001
139 Cell Phone Stipend	492	166		492		162	162	162
1XX Salaries Total	93,823	42,725	1.300	94,821	.570	44,139	44,139	44,139
211 Pers Employer Contribution	21,918	8,694		27,020		13,242	13,242	13,242
214 Pers Debt Service	4,972	2,288				3,364	3,364	3,364
220 Social Security Administration	7,070	3,205		7,288		3,364	3,364	3,364
231 Worker'S Compensation	815	236		1,063		352	352	352
232 State Unemployment Insurance	370	167		598		88	88	88
243 Tax Sheltered Annuities	4,863	1,993		5,372		2,185	2,185	2,185
244 Insurance Benefits	17,827	7,619		18,326		7,848	7,848	7,848
2XX Employee Benefits Total	57,835	24,202		59,667		30,443	30,443	30,443
322 Repairs & Maint. Svcs. (On Contract)	36,864	25,220		125,000		52,000	52,000	52,000
351 Telephone	970			1,300				
389 Other Non-Instruc. Prof. & Tech. Serv	6,440	43,916		38,500		20,000	20,000	20,000
3XX Purchased Services Total	44,274	69,136		164,800		72,000	72,000	72,000
470 Computer Software				27,000				
480 Computer Hardware				14,000		220,989	220,989	220,989
4XX Supplies and Materials Total				41,000		220,989	220,989	220,989
2660 Technology Total	195,932	136,063	1.300	360,288	.570	367,571	367,571	367,571
2700 District Retirement								
249 District Retirement Fund	144,562	124,857		123,632		102,404	102,404	102,404
2XX Employee Benefits Total	144,562	124,857		123,632		102,404	102,404	102,404
2700 District Retirement Total	144,562	124,857		123,632		102,404	102,404	102,404
2XXX Instruction Total	4,768,814	4,096,251	19.570	4,085,882	22.568	4,419,968	4,419,968	4,419,968
3100 Food Services								
112 Classified Salaries	1,838	2,621	.050	3,000		3,000	3,000	3,000
124 Temps-Classified Salaries		912						
1XX Salaries Total	1,838	3,533	.050	3,000		3,000	3,000	3,000
211 Pers Employer Contribution	393	772		770		770	770	770
214 Pers Debt Service	85	184						
220 Social Security Administration	105	248		230		230	230	230
231 Worker'S Compensation	64	122		25		25	25	25
232 State Unemployment Insurance	6	13		25		25	25	25
243 Tax Sheltered Annuities	10	16						
244 Insurance Benefits	531	2,274		1,700		1,700	1,700	1,700
2XX Employee Benefits Total	1,194	3,629		2,750		2,750	2,750	2,750
311 Instruction Services	7,000							

Program Budget Detail

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
324 Rentals	112							
3XX Purchased Services Total	7,112							
410 Supplies	3,192			900		900	900	900
451 Food	58,288	72,272		23,000		23,000	23,000	23,000
460 Non-Consumable Supplies		1,575						
4XX Supplies and Materials Total	61,480	73,847		23,900		23,900	23,900	23,900
3100 Food Services Total	71,624	81,009	.050	29,650		29,650	29,650	29,650
3320 Community Recreation Services								
112 Classified Salaries Mi sc-Si te Defi ned		98						
131 Licensed Salaries-Add'L Mi sc-Si te Defi ned		128						
132 Nonlicensed Salaries O/T Mi sc-Si te Defi ned		636						
1XX Salaries Total		862						
211 Pers Employer Contribution Mi sc-Si te Defi ned		186						
214 Pers Debt Service Mi sc-Si te Defi ned		45						
220 Social Security Administration Mi sc-Si te Defi ne		64						
231 Worker'S Compensation Mi sc-Si te Defi ned		4						
232 State Unemployment Insurance Mi sc-Si te Defi ned		3						
243 Tax Sheltered Annuities Mi sc-Si te Defi ned		9						
2XX Employee Benefits Total		311						
319 Other Instruc. Prof. & Tech. Service	750							
324 Rentals	610	610						
343 Travel & Fees, Student Mi sc-Si te Defi ned		225						
345 Food/Meals/Snacks	2,161	5,007						
353 Postage Mi sc-Si te Defi ned	54	84						
389 Other Non-Instruc. Prof. & Tech. Serv	684	370		2,750		3,000	3,000	3,000
3XX Purchased Services Total	4,259	6,296		2,750		3,000	3,000	3,000
410 Supplies	1,584	3,230		9,187		9,800	9,800	9,800
4XX Supplies and Materials Total	1,584	3,230		9,187		9,800	9,800	9,800
3320 Community Recreation Services Total	5,843	10,699		11,937		12,800	12,800	12,800
3390 Krvm								
112 Classified Salaries	146,904	155,710	3.500	134,255	3.572	142,884	142,884	142,884
114 Classified Supervisors	64,306	68,263	1.000	63,150	1.000			
118 Professional Salaries						71,328	71,328	71,328
124 Temps-Classified Salaries	25,241	23,569		37,758		23,833	23,833	23,833
132 Nonlicensed Salaries O/T	48							
139 Cell Phone Stipend	2,172	2,066		2,172		900	900	900
1XX Salaries Total	238,671	249,608	4.500	237,335	4.572	238,945	238,945	238,945
211 Pers Employer Contribution	49,324	33,838		51,907		64,770	64,770	64,770
214 Pers Debt Service	11,385	9,574		12,090				
220 Social Security Administration	17,750	18,832		17,989		18,279	18,279	18,279

Program Budget Detail

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Federal & State Programs Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker'S Compensation	2,146	1,360		2,116		1,912	1,912	1,912
232 State Unemployment Insurance	923	985		711		478	478	478
241 Professional Dues				1,200		1,515	1,515	1,515
243 Tax Sheltered Annuities	5,314	5,687		4,500		6,251	6,251	6,251
244 Insurance Benefits	60,273	62,663		57,040		83,097	83,097	83,097
2XX Employee Benefits Total	147,115	132,939		147,553		176,302	176,302	176,302
321 Equip. Rep. (Not On Serv. Contract)	3,253	1,418		3,750		2,500	2,500	2,500
324 Rentals	57,214	57,847		61,662		70,934	70,934	70,934
325 Electricity	19,839	20,991		24,000		22,000	22,000	22,000
341 Travel - Local In-District	860	1,295		600		1,500	1,500	1,500
342 Travel & Exp. Out Of District	525	660		400		700	700	700
346 In-District Expense		14						
351 Telephone	7,966	8,480		7,000		8,800	8,800	8,800
353 Postage	4,653	5,417		3,405		3,450	3,450	3,450
354 Advertising	730	817		680		800	800	800
381 Audit Services	10,000	10,350		10,000		10,500	10,500	10,500
382 Legal Services	1,502	370		3,000		1,500	1,500	1,500
389 Other Non-Instruc. Prof. & Tech. Serv	38,351	24,819		25,000		27,200	27,200	27,200
3XX Purchased Services Total	144,893	132,478		139,497		149,884	149,884	149,884
410 Supplies	8,875	14,060		11,475		9,000	9,000	9,000
432 Reference Books	39	50				100	100	100
460 Non-Consumable Supplies	1,656	1,003		3,825		2,000	2,000	2,000
470 Computer Software	1,428	2,359		1,550		2,000	2,000	2,000
480 Computer Hardware	1,072	4,236		1,456		1,500	1,500	1,500
4XX Supplies and Materials Total	13,070	21,708		18,306		14,600	14,600	14,600
640 Dues And Fees	1,187	869		1,500		1,300	1,300	1,300
6XX Other Objects Total	1,187	869		1,500		1,300	1,300	1,300
3390 Krvm Total	544,936	537,602	4.500	544,191	4.572	581,031	581,031	581,031
3399 Other Community Services								
112 Classified Salaries						973	973	973
1XX Salaries Total						973	973	973
211 Pers Employer Contribution						176	176	176
244 Insurance Benefits						352	352	352
2XX Employee Benefits Total						528	528	528
345 Food/Meals/Snacks	280	35		135		300	300	300
3XX Purchased Services Total	280	35		135		300	300	300
410 Supplies	40					125	125	125
4XX Supplies and Materials Total	40					125	125	125

Program Budget Detail

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Federal & State Programs Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3399 Other Community Services Total	320	35		135		1,926	1,926	1,926
6115 Operations Reserve								
810 Planned Reserve						3,608,000	3,608,000	3,608,000
810 Planned Reserve Total						3,608,000	3,608,000	3,608,000
6115 Operations Reserve Total						3,608,000	3,608,000	3,608,000
Total Requirements	14,428,954	13,207,073	118.040	15,164,439	129.345	18,091,895	18,091,895	18,091,895

Program Budget Detail

School Resources Fund

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

School Resources Fund
Resources

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
21790 Other Pupil Activity Income	3,991,086	4,041,063		4,700,000		4,500,000	4,500,000	4,500,000
21960 Recovery Of Prior Year Expenditures		158,691						
21999 Miscellaneous				10,000		10,000	10,000	10,000
25200 Transfers From Other Funds	1,916,629	2,815,000						
25400 Net Working Capital	7,122,041	8,000,456		9,180,000		10,364,000	10,364,000	10,364,000
Total Resources	13,029,756	15,015,210		13,890,000		14,874,000	14,874,000	14,874,000

Program Budget Detail

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School Resources Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries		92						
112 Classified Salaries	30,084	21,802						
1XX Salaries Total	30,084	21,894						
211 Pers Employer Contribution	8,453	5,618						
214 Pers Debt Service Dpty Supt Proj		281						
220 Social Security Administration	2,269	1,674						
231 Worker'S Compensation		199						
232 State Unemployment Insurance		67						
243 Tax Sheltered Annuities		137						
244 Insurance Benefits	12,154	10,809						
2XX Employee Benefits Total	23,742	18,504						
319 Other Instruc. Prof. & Tech. Service						1,537,577	1,537,577	1,537,577
389 Other Non-Instruc. Prof. & Tech. Serv		26,081						
3XX Purchased Services Total		26,081				1,537,577	1,537,577	1,537,577
410 Supplies	17,735	138,489						
421 Textbooks Misc-Site Defined		56,088						
432 Reference Books Misc-Site Defined		346						
441 Instructional Kits Misc-Site Defined		2,197						
460 Non-Consumable Supplies	4,703	115,132						
470 Computer Software		2,295						
480 Computer Hardware	11,498	4,756						
4XX Supplies and Materials Total	35,196	319,303						
1111 Regular Elementary School Prog Total	89,022	385,782				1,537,577	1,537,577	1,537,577
1113 Elementary Extra-Curricular								
313 4J Staffing Reimbursement	206,738	103,022						
319 Other Instruc. Prof. & Tech. Service	215,972	120,547		200,000		300,000	300,000	300,000
321 Equip. Rep. (Not On Serv. Contract)		3,656						
322 Repairs & Maint. Svcs. (On Contract)		486						
324 Rentals	21,831	7,222						
342 Travel & Exp. Out Of District	8,508	32,804						
343 Travel & Fees, Student	64,831	90,504		125,000		200,000	200,000	200,000
345 Food/Meals/Snacks	23,477	37,771						
346 In-District Expense	2,277	8,963						
353 Postage		244						
389 Other Non-Instruc. Prof. & Tech. Serv	-14,386	13,357		55,000		300,000	300,000	300,000
3XX Purchased Services Total	529,492	418,885		380,000		800,000	800,000	800,000
410 Supplies	303,328	243,618		800,000		300,000	300,000	300,000
421 Textbooks	1,152	494		5,000		10,000	10,000	10,000
431 Library Books	11,667	18,623		20,000		20,000	20,000	20,000
432 Reference Books	692	1,344						
440 Periodicals	151	3,787						
460 Non-Consumable Supplies	37,337	61,330		25,000		75,000	75,000	75,000
470 Computer Software	1,393	4,234		25,000		10,000	10,000	10,000
480 Computer Hardware	33,101	13,250						

Program Budget Detail

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School Resources Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	388,821	346,680		875,000		415,000	415,000	415,000
541 Initial & Addnl. Equip. Purchases				10,000		10,000	10,000	10,000
550 Technology		559		10,000		10,000	10,000	10,000
5XX Capital Outlay Total		559		20,000		20,000	20,000	20,000
640 Dues And Fees	27,311	3,166		50,000		100,000	100,000	100,000
6XX Other Objects Total	27,311	3,166		50,000		100,000	100,000	100,000
868 Other Than Home To School	-7,381	4,182		5,000		30,000	30,000	30,000
8XX Maintenance Supplies Total	-7,381	4,182		5,000		30,000	30,000	30,000
1113 Elementary Extra-Curricular Total	938,243	773,472		1,330,000		1,365,000	1,365,000	1,365,000
1121 Regular Middle School Program								
111 Licensed Salaries	29,510	18,731						
112 Classified Salaries	10,984	15,690						
1XX Salaries Total	40,494	34,421						
211 Pers Employer Contribution	10,519	7,344						
214 Pers Debt Service		966						
220 Social Security Administration	3,097	2,622						
231 Worker's Compensation		371						
232 State Unemployment Insurance		161						
243 Tax Sheltered Annuities		577						
244 Insurance Benefits	10,220	11,059						
2XX Employee Benefits Total	24,945	22,754						
319 Other Instruc. Prof. & Tech. Service						1,313,736	1,313,736	1,313,736
342 Travel & Exp. Out Of District		1,022						
3XX Purchased Services Total		1,022				1,313,736	1,313,736	1,313,736
410 Supplies	843	13,297						
421 Textbooks		617						
432 Reference Books Avid Prog	9,040	3,271						
440 Periodicals		323						
460 Non-Consumable Supplies		4,134						
480 Computer Hardware	18,471							
4XX Supplies and Materials Total	29,294	20,702						
1121 Regular Middle School Program Total	94,733	78,899				1,313,736	1,313,736	1,313,736
1122 Middle School Activities								
313 4J Staffing Reimbursement	54,323	138,270						
319 Other Instruc. Prof. & Tech. Service	42,178	19,497		50,000		100,000	100,000	100,000
321 Equip. Rep. (Not On Serv. Contract)		1,956						

Program Budget Detail

Program Budget Detail - Adopted
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School Resources Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
322 Repairs & Maint. Svcs. (On Contract)		1,384						
324 Rentals	5,977	7,578						
342 Travel & Exp. Out Of District	18,427	3,859						
343 Travel & Fees, Student	26,075	44,620		65,000		100,000	100,000	100,000
345 Food/Meals/Snacks	25,134	28,497						
346 In-District Expense	1,574	131						
353 Postage	33	172						
389 Other Non-Instruc. Prof. & Tech. Serv	49,013	70,243		155,000		200,000	200,000	200,000
3XX Purchased Services Total	222,734	316,207		270,000		400,000	400,000	400,000
410 Supplies	212,041	205,949		400,000		250,000	250,000	250,000
421 Textbooks	2,830	569		5,000		10,000	10,000	10,000
431 Library Books	4,225	7,690		10,000		10,000	10,000	10,000
432 Reference Books	2,331	317						
440 Periodicals		293						
460 Non-Consumable Supplies	30,358	21,809		30,000		50,000	50,000	50,000
470 Computer Software	400	1,488		25,000		30,000	30,000	30,000
480 Computer Hardware	7,101	99						
4XX Supplies and Materials Total	259,286	238,214		470,000		350,000	350,000	350,000
541 Initial & Addnl. Equip. Purchases				20,000		20,000	20,000	20,000
550 Technology	7,208			20,000		20,000	20,000	20,000
5XX Capital Outlay Total	7,208			40,000		40,000	40,000	40,000
640 Dues And Fees	13,263	39,606		50,000		30,000	30,000	30,000
6XX Other Objects Total	13,263	39,606		50,000		30,000	30,000	30,000
868 Other Than Home To School	4,013	22,524		10,000		25,000	25,000	25,000
8XX Maintenance Supplies Total	4,013	22,524		10,000		25,000	25,000	25,000
1122 Middle School Activities Total	506,504	616,551		840,000		845,000	845,000	845,000
1131 Regular High School Program								
111 Licensed Salaries	5,705	10,319						
112 Classified Salaries	11,643							
1XX Salaries Total	17,348	10,319						
211 Pers Employer Contribution	3,468	2,649						
214 Pers Debt Service		24						
220 Social Security Administration	1,273	789						
231 Worker's Compensation	160	93						
232 State Unemployment Insurance	66	31						
243 Tax Sheltered Annuities	69	184						
244 Insurance Benefits	7,385	2,424						
2XX Employee Benefits Total	12,445	6,170						
410 Supplies	3,836			957,750		839,250	839,250	839,250
421 Textbooks	12,741	17,981						
460 Non-Consumable Supplies	626	1,000						

Program Budget Detail

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School Resources Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	17,203	18,981		957,750		839,250	839,250	839,250
1131 Regular High School Program Total	46,996	35,470		957,750		839,250	839,250	839,250
1132 Student Activities								
313 4J Staffing Reimbursement		203,209						
319 Other Instruc. Prof. & Tech. Service	45,850	33,170		100,000		100,000	100,000	100,000
321 Equip. Rep. (Not On Serv. Contract)		5,262						
322 Repairs & Maint. Svcs. (On Contract)		1,825						
324 Rentals	28,218	99,035						
328 Garbage		375						
342 Travel & Exp. Out Of District	5,827	27,139						
343 Travel & Fees, Student	407,009	255,549		375,000		300,000	300,000	300,000
345 Food/Meals/Snacks	55,229	43,426						
346 In-District Expense	49,255	42,694						
351 Telephone		179						
353 Postage	101	986						
354 Advertising		1,090						
371 Tuition-Public Local Ed Agencies		2,750						
374 Tuition Payments - Other		20,015						
389 Other Non-Instruc. Prof. & Tech. Serv	310,780	276,452		450,000		400,000	400,000	400,000
3XX Purchased Services Total	902,269	1,013,156		925,000		800,000	800,000	800,000
410 Supplies	800,496	1,035,252		1,000,000		1,000,000	1,000,000	1,000,000
421 Textbooks	326	3,918		10,000		10,000	10,000	10,000
431 Library Books	154	1,516		10,000		20,000	20,000	20,000
432 Reference Books		1,211						
440 Periodicals		181						
460 Non-Consumable Supplies	109,645	129,842		75,000		200,000	200,000	200,000
470 Computer Software	3,203	13,409		40,000		50,000	50,000	50,000
480 Computer Hardware	20,999	17,346						
4XX Supplies and Materials Total	934,823	1,202,675		1,135,000		1,280,000	1,280,000	1,280,000
541 Initial & Addnl. Equip. Purchases				20,000		10,000	10,000	10,000
550 Technology				10,000		10,000	10,000	10,000
5XX Capital Outlay Total				30,000		20,000	20,000	20,000
640 Dues And Fees	904,713	456,161		900,000		30,000	30,000	30,000
6XX Other Objects Total	904,713	456,161		900,000		30,000	30,000	30,000
868 Other Than Home To School	-306	23,847		30,000		10,000	10,000	10,000
8XX Maintenance Supplies Total	-306	23,847		30,000		10,000	10,000	10,000
1132 Student Activities Total	2,741,499	2,695,839		3,020,000		2,140,000	2,140,000	2,140,000
1XXX Instruction Total	4,416,997	4,586,013		6,147,750		8,040,563	8,040,563	8,040,563
2110 Attendance & Social Work Servi								

Program Budget Detail

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School Resources Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
324 Rentals		1,505						
3XX Purchased Services Total		1,505						
2110 Attendance & Social Work Servi Total		1,505						
2115 Student Safety								
112 Classified Salaries	37,854	47,088						
124 Temps-Classified Salaries		33,617						
1XX Salaries Total	37,854	80,705						
211 Pers Employer Contribution	11,010	12,084						
220 Social Security Administration	2,896	6,065						
231 Worker'S Compensation	344	572						
232 State Unemployment Insurance	153	261						
241 Professional Dues		104						
243 Tax Sheltered Annuities	226	193						
244 Insurance Benefits	18,868	23,344						
2XX Employee Benefits Total	33,497	42,623						
2115 Student Safety Total	71,351	123,328						
2122 Counseling Services								
480 Computer Hardware	1,205							
4XX Supplies and Materials Total	1,205							
2122 Counseling Services Total	1,205							
2190 Director Of Ed Services								
410 Supplies		454						
421 Textbooks	35,256	1,449						
460 Non-Consumable Supplies	3,468	1,291						
470 Computer Software	6,150							
480 Computer Hardware	3,071	1,820						
4XX Supplies and Materials Total	47,945	5,014						
2190 Director Of Ed Services Total	47,945	5,014						
2210 Improvement Of Instruction Ser								
124 Temps-Classified Salaries Science		64						
131 Licensed Additional Salaries Science		34,071						
1XX Salaries Total		34,135						
211 Pers Employer Contribution Science		6,338						
214 Pers Debt Service Science		1,665						
220 Social Security Administration Science		2,726						
231 Worker'S Compensation Science		187						
232 State Unemployment Insurance Science		142						

Program Budget Detail

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School Resources Fund Requi rements	Actual Expendi tures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total		11,058						
345 Food/Meal s/Snacks Mi sc-Si te Defi ned		340						
3XX Purchased Servi ces Total		340						
410 Supplies Best Program		182						
421 Textbooks Mi sc-Si te Defi ned	6,938							
4XX Supplies and Material s Total	6,938	182						
2210 Improvement Of Instruction Ser Total	6,938	45,715						
2211 Improvement Of Instruction Ser								
342 Travel & Exp. Out Of District		833						
389 Other Non-Instruc. Prof. & Tech. Serv Mi sc-Si te De		871						
3XX Purchased Servi ces Total		1,704						
410 Supplies	448	2,280						
432 Reference Books Txtbk Adoption	2,058	255						
460 Non-Consumable Supplies	2,465	5,505						
470 Computer Software	787	988						
480 Computer Hardware	8,089	5,736						
4XX Supplies and Material s Total	13,847	14,764						
2211 Improvement Of Instruction Ser Total	13,847	16,468						
2240 Instructional Staff Devel opmen								
112 Classi fied Sal aries		11,714						
121 Subs-Li censed Sal aries Science		1,069						
131 Li censed Sal aries-Add' L	670	14,478						
1XX Sal aries Total	670	27,261						
211 Pers Employer Contribution	159	2,993						
214 Pers Debt Service	34	759						
220 Soci al Securi ty Admi ni stration	49	1,155						
231 Worker' S Compensation	6	74						
232 State Unempl oymen t Insurance	3	61						
243 Tax Shel tered Annui ties		2						
2XX Employee Benefits Total	251	5,044						
319 Other Instruc. Prof. & Tech. Service Science		16,184						
342 Travel & Exp. Out Of District	19,558	75						
345 Food/Meal s/Snacks Sci ence		1,089						
3XX Purchased Servi ces Total	19,558	17,348						
410 Supplies	-491	727						

Program Budget Detail

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School Resources Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	-491	727						
2240 Instructional Staff Development Total	19,988	50,380						
2321 Office Of The Superintendent S								
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							
248 Cosa Dues		595						
2XX Employee Benefits Total	504	595						
389 Other Non-Instruc. Prof. &Tech. Serv	300	42,383						
3XX Purchased Services Total	300	42,383						
410 Supplies	460	9,331						
432 Reference Books	416							
470 Computer Software	7,366	23,500						
480 Computer Hardware	4,985	1,669						
4XX Supplies and Materials Total	13,227	34,500						
640 Dues And Fees		13,200						
6XX Other Objects Total		13,200						
2321 Office Of The Superintendent S Total	15,376	90,678						
2411 Principals Services								
112 Classified Salaries	31,256	29,858						
131 Licensed Salaries-Add'L	2,001	9,914						
1XX Salaries Total	33,257	39,772						
211 Pers Employer Contribution	9,537	9,096						
214 Pers Debt Service	104	500						
220 Social Security Administration	2,546	3,008						
231 Worker'S Compensation	311	308						
232 State Unemployment Insurance	133	129						
243 Tax Sheltered Annuities	188	175						
244 Insurance Benefits	15,579	13,689						
2XX Employee Benefits Total	28,398	26,905						
319 Other Instruc. Prof. & Tech. Service		11,617						
342 Travel & Exp. Out Of District	514	7,290						
389 Other Non-Instruc. Prof. &Tech. Serv		4,533						

Program Budget Detail

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School Resources Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	514	23,440						
410 Supplies	14,483	7,065						
415 Pacific Office Automation Copies		4,537						
460 Non-Consumable Supplies	4,271	15,314						
470 Computer Software	3,351	43						
480 Computer Hardware	91,044	93,448						
4XX Supplies and Materials Total	113,149	120,407						
542 Replacement Equipment Purchases				2,517,070		1,751,750	1,751,750	1,751,750
5XX Capital Outlay Total				2,517,070		1,751,750	1,751,750	1,751,750
2411 Principals Services Total	175,318	210,524		2,517,070		1,751,750	1,751,750	1,751,750
2521 Financial & Support Services								
460 Non-Consumable Supplies		4,533						
4XX Supplies and Materials Total		4,533						
2521 Financial & Support Services Total		4,533						
2541 Facilities Management								
480 Computer Hardware		1,805						
4XX Supplies and Materials Total		1,805						
2541 Facilities Management Total		1,805						
2542 Building Div Services								
480 Computer Hardware		852						
4XX Supplies and Materials Total		852						
2542 Building Div Services Total		852						
2543 Grounds Division Services								
480 Computer Hardware				2,197,820		1,472,000	1,472,000	1,472,000
4XX Supplies and Materials Total				2,197,820		1,472,000	1,472,000	1,472,000
2543 Grounds Division Services Total				2,197,820		1,472,000	1,472,000	1,472,000
2544 Building Maint Improvements								
112 Classified Salaries	735							
1XX Salaries Total	735							

Program Budget Detail

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School Resources Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
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	472							
522 Bldg. Improv. (Done Maint. Dept.)	849	2,229						
5XX Capital Outlay Total	849	2,229						
2544 Building Maint Improvements Total	2,056	2,229						
2548 Care Of Buildings Services								
460 Non-Consumable Supplies	200							
4XX Supplies and 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		1,281						
389 Other Non-Instruc.Prof.&Tech. Serv		2,600						
3XX Purchased Services Total		3,881						
410 Supplies		525						
480 Computer Hardware	1,297							
4XX Supplies and Materials Total	1,297	525						
2630 Public Information Services Total	1,297	4,406						
2641 Hr Service Area Direction								
112 Classified Salaries	3,093	26						

Program Budget Detail

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School Resources Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	3,093	26						
211 Pers Employer Contribution	633	36						
214 Pers Debt Service	149	11						
220 Social Security Administration	214	15						
231 Worker's Compensation	29	2						
232 State Unemployment Insurance	11	1						
2XX Employee Benefits Total	1,036	65						
2641 Hr Service Area Direction Total	4,129	91						
2660 Technology								
122 Subs-Classified Salaries	538							
1XX Salaries Total	538							
220 Social Security Administration	41							
231 Worker's Compensation	6							
232 State Unemployment Insurance	2							
2XX Employee Benefits Total	49							
389 Other Non-Instruc. Prof. & Tech. Serv	28,660	62,031						
3XX Purchased Services Total	28,660	62,031						
460 Non-Consumable Supplies		7,453						
470 Computer Software		57,252						
480 Computer Hardware	1,483	2,666						
4XX Supplies and Materials Total	1,483	67,371						
2660 Technology Total	30,730	129,402						
2700 District Retirement								
249 District Retirement Fund	327							
2XX Employee Benefits Total	327							
2700 District Retirement Total	327							
2XXX Support Services Total	397,073	686,930		4,714,890		3,223,750	3,223,750	3,223,750
3100 Food Services								
480 Computer Hardware				1		1	1	1
4XX Supplies and Materials Total				1		1	1	1
3100 Food Services Total				1		1	1	1

Program Budget Detail

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School Resources Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
4150 Capital Building Improvement								
389 Other Non-Instruc. Prof. & Tech. Serv				1		1	1	1
3XX Purchased Services Total				1		1	1	1
4150 Capital Building Improvement Total				1		1	1	1
5200 Transfers Of Funds								
710 Fund Modifications	215,224	165,173		17,361		1	1	1
7XX Transfers Total	215,224	165,173		17,361		1	1	1
5200 Transfers Of Funds Total	215,224	165,173		17,361		1	1	1
6110 Contingency Fund								
810 Planned Reserve				509,997		609,684	609,684	609,684
810 Planned Reserve Total				509,997		609,684	609,684	609,684
6110 Contingency Fund Total				509,997		609,684	609,684	609,684
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	8,000,456	9,577,095		2,500,000		3,000,000	3,000,000	3,000,000
820 Unapp. Ending Fund Bal. Total	8,000,456	9,577,095		2,500,000		3,000,000	3,000,000	3,000,000
7000 Reserves And Fund Balances Total	8,000,456	9,577,095		2,500,000		3,000,000	3,000,000	3,000,000
Total Requirements	13,029,750	15,015,211		13,890,000		14,874,000	14,874,000	14,874,000

Program Budget Detail

Debt Service Fund

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Debt Service Fund
Resources

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year' S Taxes	20,181,124	20,743,222		22,076,606		21,830,745	22,496,964	22,496,964
21002 Prior Years' Taxes	307,900	341,151		325,000		325,000	325,000	325,000
21115 Taxes/Linn County	16,997	17,199		15,000		17,000	17,000	17,000
21118 Interest From Delinquent Taxes	89,027	73,215		65,000		65,000	65,000	65,000
21516 Int. Earnings On Unsegregated Taxes	4,296	4,428		4,000		4,000	4,000	4,000
21519 Interest Other Investments	53,878	78,792		51,000		80,000	115,000	115,000
21993 Charges To Other Funds	4,192,460	4,508,332		4,442,256		4,622,845	4,622,845	4,622,845
24990 Other Revenue Fm Federal Sources	653,535	659,800		656,355		656,355	656,355	656,355
25400 Net Working Capital	8,699,326	11,424,782		12,290,251		12,241,329	12,793,110	12,793,110
Total Resources	34,198,543	37,850,921		39,925,468		39,842,274	41,095,274	41,095,274

Program Budget Detail

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Debt Service Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
5110 Long-Term Debt Service								
610 Principal	11,540,000	14,120,000		15,865,561		27,190,000	26,990,000	26,990,000
621 Interest	11,233,761	11,520,619		11,417,117		11,956,533	13,429,533	13,429,533
6XX Other Objects Total	22,773,761	25,640,619		27,282,677		39,146,533	40,419,533	40,419,533
5110 Long-Term Debt Service Total	22,773,761	25,640,619		27,282,677		39,146,533	40,419,533	40,419,533
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	11,424,782	12,210,303		12,642,791		695,741	675,741	675,741
820 Unapp. Ending Fund Bal. Total	11,424,782	12,210,303		12,642,791		695,741	675,741	675,741
7000 Reserves And Fund Balances Total	11,424,782	12,210,303		12,642,791		695,741	675,741	675,741
Total Requirements	34,198,543	37,850,922		39,925,468		39,842,274	41,095,274	41,095,274

Program Budget Detail

Capital Projects Fund

Program Budget Detail - Adopted
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Capital Projects Fund
Resources

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
21200 Revenue From Local Government	54,920	788,401		45,000		500,000	500,000	500,000
21510 Interest On Investments	4,050							
21519 Interest Other Investments	223,186	165,453		155,000		200,000	200,000	200,000
21990 Miscellaneous Local Revenue	23,203	29,144				11,390	11,390	11,390
21992 Other Local Reimbursements	40,830	36,385		35,000		35,000	35,000	35,000
21999 Miscellaneous	11,364	8,455		10,000		10,000	10,000	10,000
23222 Bus Depreciation Replacement	632,601	849,337		725,000		615,000	615,000	615,000
25111 Bond Principal	80,000,000	39,750,000						
25113 Premium On Bonds Payable	9,100,303	2,332,751						
25150 Loan Receipts				2,500,000				
25200 Transfers From Other Funds	598,952							
25300 Sale/Compensat. Loss Fixed Assets	4,638,265	722,327		65,000		65,000	65,000	65,000
25400 Net Working Capital	39,723,364	93,087,974		74,823,610		68,036,740	68,036,740	68,036,740
Total Resources	135,051,038	137,770,227		78,358,610		69,473,130	69,473,130	69,473,130

Program Budget Detail

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Capital Projects Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
319 Other Instruc. Prof. & Tech. Service						772,671	772,671	772,671
3XX Purchased Services Total						772,671	772,671	772,671
421 Textbooks Txtbk Adoption	-3,117							
441 Instructional Kits Txtbk Adoption	85,268	426,518						
460 Non-Consumable Supplies Txtbk Adoption		1,719						
480 Computer Hardware				1				
4XX Supplies and Materials Total	82,151	428,237		1				
1111 Regular Elementary School Prog Total	82,151	428,237		1		772,671	772,671	772,671
1121 Regular Middle School Program								
421 Textbooks Txtbk Adoption	10,765	1,309						
441 Instructional Kits Txtbk Adoption		404,788						
460 Non-Consumable Supplies Txtbk Adoption	958	5,341						
470 Computer Software Txtbk Adoption		194,795						
4XX Supplies and Materials Total	11,723	606,233						
1121 Regular Middle School Program Total	11,723	606,233						
1131 Regular High School Program								
410 Supplies Txtbk Adoption		1,081						
421 Textbooks Txtbk Adoption	34,162	26,951						
460 Non-Consumable Supplies Txtbk Adoption	60,143	6,882						
480 Computer Hardware Txtbk Adoption		38,233						
4XX Supplies and Materials Total	132,538	34,914						
1131 Regular High School Program Total	132,538	34,914						
1XXX Instruction Total	226,412	1,069,384		1		772,671	772,671	772,671
2190 Director Of Ed Services								
131 Licensed Salaries-Add'L	2,289							
1XX Salaries Total	2,289							
211 Pers Employer Contribution		476						
214 Pers Debt Service		107						
220 Social Security Administration		169						
231 Worker'S Compensation		19						
232 State Unemployment Insurance		9						
2XX Employee Benefits Total		780						
389 Other Non-Instruc. Prof. & Tech. Serv	1,652							
3XX Purchased Services Total	1,652							

Program Budget Detail

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Capital Projects Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	1,022							
421 Textbooks	245,203	15,782		270,000		650,000	650,000	650,000
460 Non-Consumable Supplies	13,674	6,556						
470 Computer Software	4,170							
480 Computer Hardware	77,569	1,058						
4XX Supplies and Materials Total	341,638	23,396		270,000		650,000	650,000	650,000
541 Initial & Addnl. Equip. Purchases Ada Allowance		8,792						
5XX Capital Outlay Total		8,792						
2190 Director Of Ed Services Total	346,359	32,188		270,000		650,000	650,000	650,000
2210 Improvement Of Instruction Ser								
421 Textbooks Txtbk Adoption	716			455,000		1,422,100	1,422,100	1,422,100
432 Reference Books Txtbk Adoption	35,728							
441 Instructional Kits Txtbk Adoption	6,407			354,000				
460 Non-Consumable Supplies Txtbk Adoption				59,000				
480 Computer Hardware Txtbk Adoption		929						
4XX Supplies and Materials Total	42,851	929		868,000		1,422,100	1,422,100	1,422,100
2210 Improvement Of Instruction Ser Total	42,851	929		868,000		1,422,100	1,422,100	1,422,100
2520 Go Bond-Fiscal Services								
389 Other Non-Instruc. Prof. & Tech. Serv	326,509	234,985		9,700		1,000	1,000	1,000
3XX Purchased Services Total	326,509	234,985		9,700		1,000	1,000	1,000
2520 Go Bond-Fiscal Services Total	326,509	234,985		9,700		1,000	1,000	1,000
2521 Financial & Support Services								
389 Other Non-Instruc. Prof. & Tech. Serv	400							
3XX Purchased Services Total	400							
2521 Financial & Support Services Total	400							
2540 Operation Of Plant Services								
112 Classified Salaries Site/Blgd Upgr	10,416	583						
128 Temp-Admin Salaries	1,281							
131 Licensed Salaries-Add'L	4,066	5,723						
132 Nonlicensed Salaries O/T	2,973							
1XX Salaries Total	18,736	6,306						
211 Pers Employer Contribution	5,932	1,224						
214 Pers Debt Service	437	306						
220 Social Security Administration	1,809	498						
231 Worker'S Compensation	331	40						

Program Budget Detail

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Capital Projects Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	89	26						
243 Tax Sheltered Annuities	42	4						
244 Insurance Benefits Carpet Replacement	7							
2XX Employee Benefits Total	8,647	2,098						
324 Rentals	828							
341 Travel - Local In-District	41	40						
342 Travel & Exp. Out Of District	124							
345 Food/Meals/Snacks	50							
353 Postage	3	2						
382 Legal Services	10,592	16,113						
383 Architect/Engineer Services Allowance	15,832	384						
389 Other Non-Instruc. Prof. & Tech. Serv	370,810	112,530		1,456,187		3,420,149	3,420,149	3,420,149
3XX Purchased Services Total	398,280	129,069		1,456,187		3,420,149	3,420,149	3,420,149
410 Supplies	2,738	12,334						
432 Reference Books		111						
460 Non-Consumable Supplies	88,684	45,529						
480 Computer Hardware		2,716						
4XX Supplies and Materials Total	91,422	60,690						
522 Bldg. Improv. (Done Maint. Dept.)	224,912	85,291		312,708		1,160,000	1,160,000	1,160,000
541 Initial & Addnl. Equip. Purchases						190,000	190,000	190,000
550 Technology		5,605						
5XX Capital Outlay Total	224,912	90,896		312,708		1,350,000	1,350,000	1,350,000
2540 Operation Of Plant Services Total	741,997	289,059		1,768,895		4,770,149	4,770,149	4,770,149
2541 Facilities Management								
112 Classified Salaries	93,473	122,072	3.000	141,935	3.000	130,756	130,756	130,756
113 Administrators	133,634	150,292	1.300	139,771	1.300	137,019	137,019	137,019
114 Classified Supervisors	32,917	34,943	.500	37,311	.500	39,176	39,176	39,176
118 Professional Salaries	434,424	439,430	5.250	486,703	5.250	475,760	475,760	475,760
139 Cell Phone Stipend	5,081	6,199						
1XX Salaries Total	699,529	752,936	10.050	805,719	10.050	782,711	782,711	782,711
211 Pers Employer Contribution	155,816	137,959		203,444		235,674	235,674	235,674
214 Pers Debt Service	34,211	34,372						
220 Social Security Administration	52,173	55,734		61,206		59,876	59,876	59,876
231 Worker's Compensation	6,174	4,035		6,446		6,262	6,262	6,262
232 State Unemployment Insurance	2,729	2,914		1,692		1,566	1,566	1,566
241 Professional Dues	621	625		11,610		11,610	11,610	11,610
243 Tax Sheltered Annuities	28,393	34,983		31,952		34,317	34,317	34,317
244 Insurance Benefits	118,234	132,370		145,350		142,590	142,590	142,590
2XX Employee Benefits Total	398,351	402,992		461,700		491,895	491,895	491,895
342 Travel & Exp. Out Of District	968							
345 Food/Meals/Snacks	761							
354 Advertising	416							
389 Other Non-Instruc. Prof. & Tech. Serv		400						

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Capital Projects Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	2,145	400						
460 Non-Consumable Supplies	4,331	2,599						
470 Computer Software	268	262						
480 Computer Hardware	6,459							
4XX Supplies and Materials Total	11,058	2,861						
541 Initial & Addnl. Equip. Purchases		18,016						
542 Replacement Equipment Purchases	22,869							
5XX Capital Outlay Total	22,869	18,016						
640 Dues And Fees		50						
6XX Other Objects Total		50						
2541 Facilities Management Total	1,133,952	1,177,255	10.050	1,267,419	10.050	1,274,606	1,274,606	1,274,606
2542 Building Div Services								
112 Classified Salaries	671,501	673,900	15.000	713,599	3.000	145,408	145,408	145,408
124 Temps-Classified Salaries	8,974	2,800						
132 Nonlicensed Salaries O/T	5,829	3,750						
139 Cell Phone Stipend	159	53						
1XX Salaries Total	686,463	680,503	15.000	713,599	3.000	145,408	145,408	145,408
211 Pers Employer Contribution	151,111	116,076		180,184		43,782	43,782	43,782
214 Pers Debt Service	34,544	31,271						
220 Social Security Administration	51,422	49,828		54,590		11,124	11,124	11,124
231 Worker'S Compensation	29,218	24,818		29,971		6,107	6,107	6,107
232 State Unemployment Insurance	2,688	2,605		1,499		291	291	291
243 Tax Sheltered Annuities	7,032	6,104		2,700		540	540	540
244 Insurance Benefits	189,362	181,610		219,150		41,070	41,070	41,070
2XX Employee Benefits Total	465,377	412,312		488,094		102,914	102,914	102,914
460 Non-Consumable Supplies	1,832	27						
4XX Supplies and Materials Total	1,832	27						
541 Initial & Addnl. Equip. Purchases	16,589	14,600						
5XX Capital Outlay Total	16,589	14,600						
877 Preventative Maintenance	32,513	36,082		100,000		100,000	100,000	100,000
8XX Maintenance Supplies Total	32,513	36,082		100,000		100,000	100,000	100,000
2542 Building Div Services Total	1,202,774	1,143,524	15.000	1,301,693	3.000	348,322	348,322	348,322
2543 Grounds Division Services								
460 Non-Consumable Supplies	1,232	7,681						

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Capital Projects Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	1,232	7,681						
541 Initial & Addnl. Equip. Purchases	13,264	26,075						
542 Replacement Equipment Purchases				724,000				
5XX Capital Outlay Total	13,264	26,075		724,000				
2543 Grounds Division Services Total	14,496	33,756		724,000				
2546 Security Services								
112 Classified Salaries	43,805	46,229						
132 Nonlicensed Salaries O/T		232						
139 Cell Phone Stipend	636	636						
1XX Salaries Total	44,441	47,097						
211 Pers Employer Contribution	10,680	10,635						
214 Pers Debt Service	2,308	2,446						
220 Social Security Administration	3,178	3,524						
231 Worker's Compensation	1,878	1,752						
232 State Unemployment Insurance	166	184						
243 Tax Sheltered Annuities	548	581						
244 Insurance Benefits	12,720	12,720						
2XX Employee Benefits Total	31,478	31,842						
2546 Security Services Total	75,919	78,939						
2548 Care Of Buildings Services								
112 Classified Salaries	36,778	39,195	2.250	54,257	2.250	55,998	55,998	55,998
122 Subs-Classified Salaries	10,154	7,875						
1XX Salaries Total	46,932	47,070	2.250	54,257	2.250	55,998	55,998	55,998
211 Pers Employer Contribution	7,639	6,276		13,700		16,857	16,857	16,857
214 Pers Debt Service	1,829	1,827						
220 Social Security Administration	3,489	3,482		4,151		4,284	4,284	4,284
231 Worker's Compensation	2,010	1,776		2,279		2,349	2,349	2,349
232 State Unemployment Insurance	182	183		114		108	108	108
243 Tax Sheltered Annuities	135	139		405		405	405	405
244 Insurance Benefits	22,332	22,244		32,873		30,807	30,807	30,807
2XX Employee Benefits Total	37,616	35,927		53,521		54,810	54,810	54,810
460 Non-Consumable Supplies	37,195	54,083						
4XX Supplies and Materials Total	37,195	54,083						
541 Initial & Addnl. Equip. Purchases	13,500	78,981						
5XX Capital Outlay Total	13,500	78,981						
2548 Care Of Buildings Services Total	135,243	216,061	2.250	107,778	2.250	110,808	110,808	110,808

Program Budget Detail

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Capital Projects Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2551 Transportation Services								
460 Non-Consumable Supplies	47,608							
4XX Supplies and Materials Total	47,608							
2551 Transportation Services Total	47,608							
2554 Vehicle Purch. Serv. & Maint. Se								
541 Initial & Addnl. Equip. Purchases		118,857						
564 Buses And Capital Bus Improvements	2,188,846	1,657,507		2,032,000		3,834,000	3,834,000	3,834,000
5XX Capital Outlay Total	2,188,846	1,776,364		2,032,000		3,834,000	3,834,000	3,834,000
2554 Vehicle Purch. Serv. & Maint. Se Total	2,188,846	1,776,364		2,032,000		3,834,000	3,834,000	3,834,000
2660 Technology								
111 Licensed Salaries Esis	3,991							
112 Classified Salaries Crossroads	64,572	23,229						
113 Administrators	16,559	10,824	.130	16,812	.130	16,309	16,309	16,309
114 Classified Supervisors	52,375	29,323	.300	30,640	.300	30,640	30,640	30,640
118 Professional Salaries	91,327	45,259	.500	44,466	.500	35,603	35,603	35,603
128 Temp-Admin Salaries Crossroads	158							
131 Licensed Salaries-Add'L Personal Devices Pilot	1,059							
139 Cell Phone Stipend	673	935						
1XX Salaries Total	230,714	109,570	.930	91,917	.930	82,552	82,552	82,552
211 Pers Employer Contribution	48,893	19,241		23,209		24,857	24,857	24,857
214 Pers Debt Service	11,207	5,603						
220 Social Security Administration	17,887	8,204		6,600		6,314	6,314	6,314
231 Worker'S Compensation	2,190	627		735		660	660	660
232 State Unemployment Insurance	936	428		193		165	165	165
241 Professional Dues				1,338		1,331	1,331	1,331
243 Tax Sheltered Annuities	6,992	4,138		4,102		4,279	4,279	4,279
244 Insurance Benefits	48,229	21,637		13,450		13,392	13,392	13,392
2XX Employee Benefits Total	136,334	59,878		49,627		50,998	50,998	50,998
351 Telephone		2,750						
389 Other Non-Instruc. Prof. & Tech. Serv Technology U	90,016	414,702		300,000				
3XX Purchased Services Total	90,016	417,452		300,000				
410 Supplies Technology Upgrades	39,055	28,568						
421 Textbooks		11,935						
460 Non-Consumable Supplies Ntwrk Infrst Upgrd	90,697	188,098						
470 Computer Software Ntwrk Infrstr Upgrd	15,544							
480 Computer Hardware Ntwrk Infrstr Upgrd	410,976	660,365		680,000		209,000	209,000	209,000
4XX Supplies and Materials Total	568,207	904,692		680,000		209,000	209,000	209,000
541 Initial & Addnl. Equip. Purchases Server Upgrad	14,997	36,225		700,000		246,000	246,000	246,000
550 Technology	182,292			1,000,000		1,500,000	1,500,000	1,500,000

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Capital Projects Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total	197,289	36,225		1,700,000		1,746,000	1,746,000	1,746,000
2660 Technology Total	1,222,560	1,527,817	.930	2,821,544	.930	2,088,550	2,088,550	2,088,550
2665 Site-Based Technology								
410 Supplies Crossroads	35,568	1,413						
460 Non-Consumable Supplies Crossroads	125,849	100,775						
470 Computer Software Crossroads	5,529							
480 Computer Hardware Crossroads	3,051,238	1,702,707						
4XX Supplies and Materials Total	3,218,184	1,804,895						
2665 Site-Based Technology Total	3,218,184	1,804,895						
2700 District Retirement								
249 District Retirement Fund	19,106	14,578						
2XX Employee Benefits Total	19,106	14,578						
2700 District Retirement Total	19,106	14,578						
2XXX Support Services Total	10,716,804	8,330,350	28.230	11,171,029	16.230	14,499,535	14,499,535	14,499,535
3100 Food Services								
480 Computer Hardware				1		1	1	1
4XX Supplies and Materials Total				1		1	1	1
3100 Food Services Total				1		1	1	1
4111 Service Area Direction								
353 Postage	312	163						
389 Other Non-Instruc. Prof. & Tech. Serv	4,190							
3XX Purchased Services Total	4,502	163						
410 Supplies	783	2,543						
440 Periodicals	230	230						
460 Non-Consumable Supplies		527						
470 Computer Software	900	2,652						
480 Computer Hardware		1,218						
4XX Supplies and Materials Total	1,913	7,170						
640 Dues And Fees	50							
6XX Other Objects Total	50							
4111 Service Area Direction Total	6,465	7,333						
4120 Site Improvements								

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Capital Projects Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
324 Rentals Paving		82						
354 Advertising New School Bldgs		1,850						
383 Architect/Engineer Services New School Bldgs		171,287						
389 Other Non-Instruc. Prof. & Tech. Serv		666,732						
3XX Purchased Services Total	839,951	341,774						
410 Supplies Fuel Tank Monitor/Cathodic Protect		1,978						
460 Non-Consumable Supplies		43,836						
4XX Supplies and Materials Total	45,814	19,098						
510 Land Real Property Acquisition		225,000				20,000	20,000	20,000
531 Improvement Of Sites	3,184,846	1,145,495		2,170,000		3,519,116	3,519,116	3,519,116
541 Initial & Addnl. Equip. Purchases		45,553						
5XX Capital Outlay Total	3,230,399	1,394,167		2,170,000		3,539,116	3,539,116	3,539,116
656 Taxes New School Bldgs		1,773						
670 Taxes And Licenses Emergency Allow		2,654						
6XX Other Objects Total		4,427						
4120 Site Improvements Total	4,116,164	1,759,466		2,170,000		3,539,116	3,539,116	3,539,116
4150 Capital Building Improvement								
112 Classified Salaries		9,897						
121 Subs-Licensed Salaries		695						
128 Temp-Admin Salaries Remodels	7,474	14,617						
131 Licensed Salaries-Add'L		45,364						
132 Nonlicensed Salaries O/T		4,387						
1XX Salaries Total	7,474	74,960						
211 Pers Employer Contribution		9,951						
214 Pers Debt Service		2,528						
220 Social Security Administration Renovations/Remo	572	4,834						
231 Worker'S Compensation Renovations/Remodels	69	398						
232 State Unemployment Insurance Renovations/Remode	30	253						
243 Tax Sheltered Annuities		59						
244 Insurance Benefits		1,175						
2XX Employee Benefits Total	671	19,198						
322 Repairs & Maint. Svcs. (On Contract) New School B		12,236						
324 Rentals Renovations/Remodels		75						
341 Travel - Local In-District	1,138	2						
351 Telephone New School Bldgs		15,528						
353 Postage		2						
354 Advertising Renovations/Remodels	6,500	5,836						
382 Legal Services New School Bldgs	11,274	30,664						
383 Architect/Engineer Services Renovations/Remodel	5,835,835	3,065,335				100,000	100,000	100,000
389 Other Non-Instruc. Prof. & Tech. Serv	2,071,304	1,747,872		2,194,000		1,930,001	1,930,001	1,930,001
3XX Purchased Services Total	7,926,051	4,877,550		2,194,000		2,030,001	2,030,001	2,030,001

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Capital Projects Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	50,649	58,381						
460 Non-Consumable Supplies	664,466	1,368,444						
470 Computer Software New School Bldgs		17,658						
4XX Supplies and Materials Total	715,115	1,444,483						
521 New Buildings New School Bldgs	11,694,709	37,792,952		54,000,000		18,626,617	18,626,617	18,626,617
522 Bldg. Improv. (Done Maint. Dept.)	5,209,844	3,418,537		5,588,831		9,043,209	9,043,209	9,043,209
541 Initial & Addnl. Equip. Purchases New School Bldgs		2,309		300,000		300,000	300,000	300,000
542 Replacement Equipment Purchases Electrical Upgr	197,604	11,992						
550 Technology New School Bldgs		152,822						
5XX Capital Outlay Total	17,102,157	41,378,612		59,888,831		27,969,826	27,969,826	27,969,826
651 Liability Insurance New School Bldgs		1,728						
670 Taxes And Licenses Remodel		375,148						
6XX Other Objects Total		376,876						
4150 Capital Building Improvement Total	25,751,468	48,171,679		62,082,831		29,999,827	29,999,827	29,999,827
5110 Long-Term Debt Service								
610 Principal	740,211	642,075		2,865,559		305,175	305,175	305,175
621 Interest				18,750				
622 Interest/Buses	77,810	56,994		39,557		28,655	28,655	28,655
6XX Other Objects Total	818,021	699,069		2,923,866		333,830	333,830	333,830
5110 Long-Term Debt Service Total	818,021	699,069		2,923,866		333,830	333,830	333,830
5200 Transfers Of Funds								
710 Fund Modifications	327,730	206,801		2		1	1	1
7XX Transfers Total	327,730	206,801		2		1	1	1
5200 Transfers Of Funds Total	327,730	206,801		2		1	1	1
6110 Contingency Fund								
810 Planned Reserve				10,880		10,496	10,496	10,496
810 Planned Reserve Total				10,880		10,496	10,496	10,496
6110 Contingency Fund Total				10,880		10,496	10,496	10,496
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	93,087,974	77,526,144				20,317,653	20,317,653	20,317,653
820 Unapp. Ending Fund Bal. Total	93,087,974	77,526,144				20,317,653	20,317,653	20,317,653
7000 Reserves And Fund Balances Total	93,087,974	77,526,144				20,317,653	20,317,653	20,317,653

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Capital Projects Fund
Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
Total Requirements	135,051,038	137,770,226	28.230	78,358,610	16.230	69,473,130	69,473,130	69,473,130

Program Budget Detail

Nutrition Services Fund

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Nutrition Services Fund
Resources

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
21612 Type A Lunches	807,397	749,772		803,000		855,000	855,000	855,000
21622 Ala Carte Lunches	156,775	149,252		161,000		130,000	130,000	130,000
21630 Special Functions	180,298	198,374		183,000		171,000	171,000	171,000
21631 Banquet & Dinner Revenue	38,202	41,863						
21699 Miscellaneous Income		2,780						
21990 Miscellaneous Local Revenue	37,878	7,881		51,361				
23102 Matching Funds	41,606	41,059		40,000		43,200	43,200	43,200
23299 Other Restricted Grants-In-Aid	12,758	58,158		56,000		47,000	47,000	47,000
23990 Other Revenue From State Sources	538	256						
24511 10.555 Natl Schl Lunch Prg	2,188,188	2,394,342		2,395,000		2,779,402	2,779,402	2,779,402
24512 10.553 Schl Breakfast Prg	747,940	896,000		795,000		1,008,000	1,008,000	1,008,000
24513 10.558 Child Adlt Care Food Pr	111,329	113,252		126,000		115,000	115,000	115,000
24911 Value Of Commodities Received	242,447	348,936		300,000		320,000	320,000	320,000
25200 Transfers From Other Funds	150,941	87,192		169,494		202,000	202,000	202,000
25400 Net Working Capital	74,585	74,585						
Total Resources	4,790,882	5,163,702		5,079,855		5,670,602	5,670,602	5,670,602

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Nutrition Services Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services								
389 Other Non-Instruc. Prof. & Tech. Serv	2,927	3,142						
3XX Purchased Services Total	2,927	3,142						
2521 Financial & Support Services Total	2,927	3,142						
2700 District Retirement								
249 District Retirement Fund	13,378	10,513						
2XX Employee Benefits Total	13,378	10,513						
2700 District Retirement Total	13,378	10,513						
2XXX Support Services Total	16,305	13,655						
3100 Food Services								
112 Classified Salaries	1,088,242	1,133,943	55.050	1,132,771	57.525	1,238,209	1,238,209	1,238,209
114 Classified Supervisors	31,992	32,664	.500	33,461	.500	34,465	34,465	34,465
122 Subs-Classified Salaries	88,389	92,724		99,050		106,700	106,700	106,700
124 Temps-Classified Salaries	21,201	34,773		41,050		44,200	44,200	44,200
132 Nonlicensed Salaries O/T	12,718	9,311						
139 Cell Phone Stipend	930	930		550				
1XX Salaries Total	1,243,472	1,304,345	55.550	1,306,882	58.025	1,423,574	1,423,574	1,423,574
211 Pers Employer Contribution	239,007	222,442		294,474		383,206	383,206	383,206
214 Pers Debt Service	53,888	58,175						
220 Social Security Administration	86,879	94,279		99,934		97,359	97,359	97,359
231 Worker's Compensation	44,997	41,595		45,366		42,964	42,964	42,964
232 State Unemployment Insurance	4,562	4,933		2,743		2,547	2,547	2,547
241 Professional Dues				600		600	600	600
242 Physical Examinations	1,527	2,520						
243 Tax Sheltered Annuities	7,925	8,301		12,032		12,318	12,318	12,318
244 Insurance Benefits	673,397	700,182		813,321		794,723	794,723	794,723
2XX Employee Benefits Total	1,112,182	1,132,427		1,268,471		1,333,717	1,333,717	1,333,717
321 Equip. Rep. (Not On Serv. Contract)		141						
322 Repairs & Maint. Svcs. (On Contract)	50,000	50,000		50,000		50,000	50,000	50,000
324 Rentals		1,523						
341 Travel - Local In-District	4,896	5,024		1,000		2,711	2,711	2,711
342 Travel & Exp. Out Of District	200	290		500		100	100	100
351 Telephone	31	28						
353 Postage	7,145	6,431		8,000		8,000	8,000	8,000
389 Other Non-Instruc. Prof. & Tech. Serv	10,955	6,027		13,000				
3XX Purchased Services Total	73,227	69,464		72,500		60,811	60,811	60,811
410 Supplies	16,850	13,216		2,500		12,000	12,000	12,000
414 Soap And Paper	-508	-375						
415 Pacifi c Office Automation Copies	7,540	5,887		7,500		7,500	7,500	7,500
451 Food	2,020,274	2,145,332		2,122,000		2,500,000	2,500,000	2,500,000

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Nutrition Services Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
453 Usda Commodities	243,467	349,020		300,000		320,000	320,000	320,000
460 Non-Consumable Supplies	-16,679							
470 Computer Software	798							
480 Computer Hardware	-798	2,163						
4XX Supplies and Materials Total	2,270,944	2,515,243		2,432,000		2,839,500	2,839,500	2,839,500
640 Dues And Fees	165							
670 Taxes And Licenses		5,376				13,000	13,000	13,000
6XX Other Objects Total	165	5,376				13,000	13,000	13,000
3100 Food Services Total	4,699,990	5,026,855	55.550	5,079,853	58.025	5,670,602	5,670,602	5,670,602
6110 Contingency Fund								
810 Planned Reserve				1				
810 Planned Reserve Total				1				
6110 Contingency Fund Total				1				
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	74,585	123,185		1				
820 Unapp. Ending Fund Bal. Total	74,585	123,185		1				
7000 Reserves And Fund Balances Total	74,585	123,185		1				
Total Requirements	4,790,880	5,163,695	55.550	5,079,853	58.025	5,670,602	5,670,602	5,670,602

Program Budget Detail

Insurance Reserve Fund

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Insurance Reserve Fund
Resources

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments	28,854	36,510		22,000		32,000	32,000	32,000
21992 Other Local Reimbursements	5,847			9,000		9,000	9,000	9,000
21994 Insurance Reimbursements	4,659	39,097		15,000		15,000	15,000	15,000
21999 Miscellaneous	29,506,130	29,989,727		32,595,698		35,156,952	35,156,952	35,156,952
23990 Other Revenue From State Sources	291,932	246,025		300,000		300,000	300,000	300,000
25200 Transfers From Other Funds	1,127,315	1,006,070		1,125,000		589,500	589,500	589,500
25400 Net Working Capital	8,180,200	8,929,829		9,156,419		9,910,114	9,910,114	9,910,114
Total Resources	39,144,937	40,247,258		43,223,117		46,012,566	46,012,566	46,012,566

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Insurance Reserve Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
1121 Regular Middle School Program								
410 Supplies				1		1	1	1
4XX Supplies and Materials Total				1		1	1	1
1121 Regular Middle School Program Total				1		1	1	1
1XXX Instruction Total				1		1	1	1
2311 Board Of Directors Expenses								
394 Unemployment Consultant	8,327	6,997		6,000		6,000	6,000	6,000
3XX Purchased Services Total	8,327	6,997		6,000		6,000	6,000	6,000
2311 Board Of Directors Expenses Total	8,327	6,997		6,000		6,000	6,000	6,000
2529 Other Fiscal Services								
231 Worker'S Compensation	764,245	787,077		750,000		800,000	800,000	800,000
232 State Unemployment Insurance	167,483	533		200,000		200,000	200,000	200,000
242 Physical Examinations				2,000		2,000	2,000	2,000
244 Insurance Benefits	25,581,387	26,319,236		29,399,806		31,751,790	31,751,790	31,751,790
246 Long Term Disability Ins	245,110	260,960		250,000		265,000	265,000	265,000
247 Term Life	154,614	158,687		200,000		200,000	200,000	200,000
2XX Employee Benefits Total	26,912,839	27,526,493		30,801,806		33,218,790	33,218,790	33,218,790
324 Rentals	167							
342 Travel & Exp. Out Of District	419	430						
345 Food/Meals/Snacks				1,500		1,500	1,500	1,500
346 In-District Expense	491	355		500		500	500	500
351 Telephone	2,704	2,683		3,000		3,000	3,000	3,000
353 Postage	296	448		2,000		2,000	2,000	2,000
389 Other Non-Instruc. Prof. & Tech. Serv	847,472	761,608		848,000		851,500	851,500	851,500
3XX Purchased Services Total	851,549	765,524		855,000		858,500	858,500	858,500
410 Supplies	172,999	151,263		176,000		176,000	176,000	176,000
460 Non-Consumable Supplies	2,455	78		2,500				
470 Computer Software	24							
480 Computer Hardware	750							
4XX Supplies and Materials Total	176,228	151,341		178,500		176,000	176,000	176,000
522 Bldg. Improv. (Done Maint. Dept.)	2,765							
5XX Capital Outlay Total	2,765							
640 Dues And Fees	36							
6XX Other Objects Total	36							
2529 Other Fiscal Services Total	27,943,417	28,443,358		31,835,306		34,253,290	34,253,290	34,253,290

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Insurance Reserve Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2548 Care Of Buildings Services								
112 Classified Salaries	8,008	8,148	.250	8,343	.250	8,530	8,530	8,530
1XX Salaries Total	8,008	8,148	.250	8,343	.250	8,530	8,530	8,530
211 Pers Employer Contribution	1,901	1,821		2,107		2,568	2,568	2,568
214 Pers Debt Service		419						
220 Social Security Administration	611	623		638		653	653	653
231 Worker'S Compensation	346	309		350		358	358	358
232 State Unemployment Insurance	32	33		18		17	17	17
243 Tax Sheltered Annuities				45		45	45	45
244 Insurance Benefits	3,180	3,180		3,653		3,423	3,423	3,423
2XX Employee Benefits Total	6,481	6,385		6,810		7,064	7,064	7,064
2548 Care Of Buildings Services Total	14,489	14,533	.250	15,154	.250	15,594	15,594	15,594
2554 Vehicle Purch. Serv. & Maint. Se								
655 Judg. & Settlem. Against The District	4,302	30,106		30,000		30,000	30,000	30,000
6XX Other Objects Total	4,302	30,106		30,000		30,000	30,000	30,000
2554 Vehicle Purch. Serv. & Maint. Se Total	4,302	30,106		30,000		30,000	30,000	30,000
2641 Hr Service Area Direction								
111 Licensed Salaries	70,536	72,017	1.000	74,887	.500	37,940	37,940	37,940
112 Classified Salaries	158,090	172,506	4.250	202,612	1.000	65,803	65,803	65,803
113 Administrators	70,632	91,621	1.000	93,334				
118 Professional Salaries	99,820	97,003	1.330	82,953				
121 Subs-Licensed Salaries	1,779	2,863						
122 Subs-Classified Salaries	3,199	4,498		1,000		1,000	1,000	1,000
124 Temps-Classified Salaries	23,808	30,115		20,000		20,000	20,000	20,000
131 Licensed Salaries-Add'L Misc-Site Defined	2,223	3,397						
132 Nonlicensed Salaries O/T		158						
139 Cell Phone Stipend	675	900		900				
1XX Salaries Total	430,762	475,078	7.580	475,686	1.500	124,743	124,743	124,743
211 Pers Employer Contribution	78,425	84,690		114,581		36,958	36,958	36,958
214 Pers Debt Service	17,944	22,792						
220 Social Security Administration	31,802	34,926		34,715		9,390	9,390	9,390
231 Worker'S Compensation	4,133	2,958		3,630		982	982	982
232 State Unemployment Insurance	1,663	1,827		953		246	246	246
241 Professional Dues	2,137	2,391		3,371		75	75	75
243 Tax Sheltered Annuities	15,613	11,807		12,664		775	775	775
244 Insurance Benefits	90,345	97,371		116,355		27,985	27,985	27,985
2XX Employee Benefits Total	242,062	258,762		286,269		76,411	76,411	76,411
322 Repairs & Maint. Svcs. (On Contract)	10,498	9,159		11,000		11,000	11,000	11,000
341 Travel - Local In-District		772		1,000				
342 Travel & Exp. Out Of District	1,773	5,242		7,500				
345 Food/Meals/Snacks	440	368						

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Insurance Reserve Fund Requirements

	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense	737	457		1,000		1,000	1,000	1,000
353 Postage	3,222	1,341		3,300		3,300	3,300	3,300
389 Other Non-Instruc. Prof. & Tech. Serv	70,237	36,679		45,000		45,000	45,000	45,000
395 Fringe Benefits Consultant Misc-Site Defined				20,000				
3XX Purchased Services Total	87,679	53,901		88,800		60,300	60,300	60,300
410 Supplies	31,297	12,097		30,000		30,500	30,500	30,500
432 Reference Books		202						
440 Periodicals Misc-Site Defined	108	165						
460 Non-Consumable Supplies	12,803	12,397		5,000				
470 Computer Software	4,891	15,964		5,000				
480 Computer Hardware	897	2,503		2,000				
4XX Supplies and Materials Total	49,996	43,328		42,000		30,500	30,500	30,500
640 Dues And Fees	595	131		1,000				
670 Taxes And Licenses		42						
6XX Other Objects Total	595	173		1,000				
892 Building Safety				65,000		65,000	65,000	65,000
8XX Maintenance Supplies Total				65,000		65,000	65,000	65,000
2641 Hr Service Area Direction Total	811,094	831,242	7.580	958,754	1.500	356,954	356,954	356,954
2690 Claims								
321 Equip. Rep. (Not On Serv. Contract)	26	2,683						
382 Legal Services		180						
3XX Purchased Services Total	26	2,863						
410 Supplies	191			500				
460 Non-Consumable Supplies	8,639	117		20,000		20,000	20,000	20,000
480 Computer Hardware	7,518							
4XX Supplies and Materials Total	16,348	117		20,500		20,000	20,000	20,000
541 Initial & Addnl. Equip. Purchases F600 Wc Rev	3,202							
564 Buses And Capital Bus Improvements		187,565						
5XX Capital Outlay Total	3,202	187,565						
651 Liability Insurance		78						
655 Judg. & Settlem. Against The District	5,855	32,651		450,000		450,000	450,000	450,000
6XX Other Objects Total	5,855	32,729		450,000		450,000	450,000	450,000
2690 Claims Total	25,431	223,274		470,500		470,000	470,000	470,000
2700 District Retirement								
249 District Retirement Fund	6,747	5,816				1,304	1,304	1,304
2XX Employee Benefits Total	6,747	5,816				1,304	1,304	1,304

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Insurance Reserve Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2700 District Retirement Total	6,747	5,816				1,304	1,304	1,304
2XXX Support Services Total	28,813,807	29,555,326	7.830	33,315,714	1.750	35,133,142	35,133,142	35,133,142
3100 Food Services								
410 Supplies				1		1	1	1
4XX Supplies and Materials Total				1		1	1	1
3100 Food Services Total				1		1	1	1
5200 Transfers Of Funds								
710 Fund Modifications	1,401,304	556,425		531,001		168,002	168,002	168,002
7XX Transfers Total	1,401,304	556,425		531,001		168,002	168,002	168,002
5200 Transfers Of Funds Total	1,401,304	556,425		531,001		168,002	168,002	168,002
6110 Contingency Fund								
810 Planned Reserve				500,000		500,000	500,000	500,000
810 Planned Reserve Total				500,000		500,000	500,000	500,000
6110 Contingency Fund Total				500,000		500,000	500,000	500,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	8,929,829	10,135,506		8,876,400		10,211,420	10,211,420	10,211,420
820 Unapp. Ending Fund Bal. Total	8,929,829	10,135,506		8,876,400		10,211,420	10,211,420	10,211,420
7000 Reserves And Fund Balances Total	8,929,829	10,135,506		8,876,400		10,211,420	10,211,420	10,211,420
Total Requirements	39,144,940	40,247,257	7.830	43,223,117	1.750	46,012,566	46,012,566	46,012,566

Program Budget Detail

Postemployment Benefits Fund

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Postemployment Benefits Fund Resources	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
21999 Miscellaneous	2,500,576	1,655,769		1,500,000		1,500,000	1,500,000	1,500,000
25400 Net Working Capital	3,062,576	3,286,515		2,806,324		2,726,285	2,726,285	2,726,285
Total Resources	5,563,152	4,942,284		4,306,324		4,226,285	4,226,285	4,226,285

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Postemployment Benefits Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
2710 Retirement - Certified								
116 Early Retirement Pay	552,023	383,237		400,000		310,000	310,000	310,000
1XX Salaries Total	552,023	383,237		400,000		310,000	310,000	310,000
220 Social Security Administration	24,581	14,617		30,600		23,715	23,715	23,715
244 Insurance Benefits	1,425,206	1,214,222		1,200,000		1,100,000	1,100,000	1,100,000
2XX Employee Benefits Total	1,449,787	1,228,839		1,230,600		1,123,715	1,123,715	1,123,715
389 Other Non-Instruc. Prof. & Tech. Serv	524	7,757						
3XX Purchased Services Total	524	7,757						
2710 Retirement - Certified Total	2,002,334	1,619,833		1,630,600		1,433,715	1,433,715	1,433,715
2720 Retirement - Administrators								
116 Early Retirement Pay	21,628	13,688		20,000		30,000	30,000	30,000
1XX Salaries Total	21,628	13,688		20,000		30,000	30,000	30,000
220 Social Security Administration	690	553		1,530		2,295	2,295	2,295
244 Insurance Benefits	61,393	49,902		55,000		30,000	30,000	30,000
2XX Employee Benefits Total	62,083	50,455		56,530		32,295	32,295	32,295
2720 Retirement - Administrators Total	83,711	64,143		76,530		62,295	62,295	62,295
2730 Retirement - Classified								
116 Early Retirement Pay	28,252	27,926		20,000		20,000	20,000	20,000
1XX Salaries Total	28,252	27,926		20,000		20,000	20,000	20,000
220 Social Security Administration	1,981	2,096		1,530				
244 Insurance Benefits	160,360	113,337		160,000		160,000	160,000	160,000
2XX Employee Benefits Total	162,341	115,433		161,530		160,000	160,000	160,000
2730 Retirement - Classified Total	190,593	143,359		181,530		180,000	180,000	180,000
2XXX Support Services Total	2,276,638	1,827,335		1,888,660		1,676,010	1,676,010	1,676,010
5200 Transfers Of Funds								
710 Fund Modifications				1				
7XX Transfers Total				1				
5200 Transfers Of Funds Total				1				
6110 Contingency Fund								
810 Planned Reserve				400,000		400,000	400,000	400,000

Program Budget Detail

Program Budget Detail - Adopted
July 1, 2017 to June 30, 2018

Postemployment Benefits Fund Requirements	Actual Expenditures		2016 - 2017		2017 - 2018 Budget			
	2014 - 2015	2015 - 2016	FTE	Budget	FTE	Proposed	Approved	Adopted
810 Planned Reserve Total				400,000		400,000	400,000	400,000
6110 Contingency Fund Total				400,000		400,000	400,000	400,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	3,286,515	3,114,947		2,017,663		2,150,275	2,150,275	2,150,275
820 Unapp. Ending Fund Bal. Total	3,286,515	3,114,947		2,017,663		2,150,275	2,150,275	2,150,275
7000 Reserves And Fund Balances Total	3,286,515	3,114,947		2,017,663		2,150,275	2,150,275	2,150,275
Total Requirements	5,563,153	4,942,282		4,306,324		4,226,285	4,226,285	4,226,285



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Financial Forecast

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

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 of the forecast, 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. A large fund balance at the end of FY 2015-16 does allow the District to maintain current service standards in the near term however some adjustments will be necessary to balance the budget. 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 improving and 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.

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.

Financial 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 2017-18, with an estimated 1,968 students qualifying for special education services, the District’s percentage of students with disabilities is 11.4% (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 2017-18 a total cost for high cost students of approximately \$1.27 million was estimated.

The table below shows the number of high cost students since 2010-11.

Year	Number of students cost >\$30,000
2010-11	168
2011-12	162
2012-13	160
2013-14	160
2014-15	159
2015-16	160
2016-17 est.	180

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

Financial Forecast

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 prior to the state's 2017-19 biennial budget process based on the December 2015 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 4.86% beginning in 2017-18. This increase has been factored in to the current budget. Escalating PERS costs will require careful planning over the next several years to mitigate the impact of these increases 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 are reflected in forecast projections for 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 the 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 and increasing costs. Together these strain the District's ability to maintain programs at current levels.

Financial Forecast

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 in the recent past, the District has closed several schools. 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

Five Year General Fund Forecast, as of May 2017

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

2017-18

Revenue

- **State School Fund (SSF) Grants** – The forecast assumes 5.7% growth in state funding available to K-12 education for the 2017-19 biennium in line with the Co-Chairs Legislative Budget. As a result, statewide SSF revenues are estimated to be \$7.80 billion (an increase of \$0.42 billion over current 2015-17 funding of \$7.38 billion). As this is the first year of the biennium, we have assumed 49% (\$3.822 billion) of the estimated 2017-19 K-12 budget will be available.

Spending

- **Employee Compensation** – Salaries and benefits for EEA, MAPS and Directors in 2017-18 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1. OSEA salaries and benefits have been calculated in accordance with the classified employee negotiated agreement with the District. No other assumptions have been factored into the forecast pending the outcome of negotiations with District bargaining groups.
- **Staffing** – Ongoing bond funding for 12 Facilities Department positions will have come to an end in 2016-17. It is assumed that these positions are still required to meet District operational requirements and have been moved to the General Fund at a cost of \$1.08 million.
- **Public Employees Retirement System (PERS) Rate** – PERS contribution rates are set once every biennium. The calculation of the rate is 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 rates for 2016-17 were set during the State's 2015-17 biennial budget process based on the December 2013 actuarial valuation and adjusted for the effects of actions of the Legislature and PERS Board. 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. The Oregon Supreme Court, however, struck down many of the PERS reforms enacted by the Oregon Legislature, which resulted in PERS costs increasing again.
- **Chinese Immersion Program** – The District is initiating a new Chinese immersion program in 2017-18 beginning with kindergarten and first grade classrooms. The forecast includes an annual expansion of this program, with one grade added in each successive year. The initial cost is estimated to be \$0.24 million and annual increases total approximately \$0.15 million per year for staffing, curriculum and supplies. Additional funding will be needed to address facilities needs as the program grows and expands beyond the elementary grades. The current forecast does not include an estimate of facilities costs, as planning is still underway and the District has several options from which to choose.

Financial Forecast

- **Contingency and Operations Reserve** – The District has set aside \$5.3 million in operations reserves to address the future projected budget shortfall and the estimated increase in PERS cost of over \$4.0 million. Additionally, the operating contingency targeted at 2% of operating expenditures has been increased by \$1.7 million. This funding will be available to further support operations in the face of multiple uncertainties in the upcoming biennium.

Annual Deficit: \$5.37 million

2018-19

Revenue

- **State School Fund (SSF) Grants** – Grant revenues are projected to increase in 2018-19 due to the availability of 51% (\$3.98 billion) of the forecast state K-12 budget for the 2017-19 biennium.

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.

Annual Deficit: \$2.25 million

2019-20

Revenue

- **State School Fund (SSF) Grants** – This forecast assumes 5.75% growth in state funding available to K-12 education. As a result, statewide SSF revenues are estimated to be \$8.25 billion (an increase of \$0.45 billion over current 2017-19 funding of \$7.80 billion). As this is the first year of the biennium, we have assumed 49% (\$4.04 billion) of the 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.
- **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 once again in 2019-21. This forecast assumes the rate will increase by another 4.86% beginning in 2019-20. This will increase PERS costs for the District by an estimated \$4.55 million in the first year of the biennium.

Annual Deficit: \$7.06 million

2020-21

Revenue

- **State School Fund (SSF) Grants** – The forecast is assuming a 5.75% growth in state funding available to K-12 education for the 2019-21 biennium or estimated statewide SSF revenues of \$8.25 billion.

Financial Forecast

Since this is the second year of the biennium, we have assumed 51% (\$4.21 billion) of the estimated K-12 budget for the 2019-21 biennium will be available.

Spending

- **Employee Compensation** – Salary costs for 2020-21 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1.

Annual Deficit: \$3.99 million

2021-22

Revenue

- **State School Fund (SSF) Grants** – 2021-22 is the first year of the third biennium reflected in this forecast. State funding is assumed to continue grow at 5.75% for the 2021-23 biennium (an increase of \$0.47 billion over previous biennium funding of 8.25 billion). This is the first year of the biennium and we have assumed 49% (\$4.27 billion) of the estimated K-12 budget will be available.

Spending

- **Employee Compensation** – Salary costs for 2021-22 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1. All other costs are assumed to continue at existing levels with increases based on a CPI of 2.8%

Annual Deficit: \$3.09 million

Financial Forecast

Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2017-18	2018-19	2019-20	2020-21	2021-22
		Budget	Forecast	Forecast	Forecast	Forecast
Total District Revenues	(1)	\$171,701	\$177,446	\$180,038	\$187,244	\$190,903
Expenditures						
Operating Expenditures	(2)	\$173,706	\$176,005	\$183,352	\$187,469	\$190,202
Transfers	(3)	760	760	760	760	760
Contingency	(4)	5,211	5,254	5,401	5,483	5,538
Operations Reserve	(4)	5,262	-	-	-	-
Subtotal		184,939	182,019	189,513	193,712	196,500
Projected Underspending	(5)	(7,867)	(2,323)	(2,420)	(2,474)	(2,511)
Total Expenditures		\$177,072	\$179,696	\$187,093	\$191,238	\$193,989
ANNUAL OPERATING SURPLUS / (DEFICIT)		(\$5,371)	(\$2,250)	(\$7,055)	(\$3,994)	(\$3,086)
Use of Transfers from Reserves to Balance						
Transfer (to) / from General Fund Reserves	(6)	\$10,748	\$5,226	\$2,947	(\$360)	(\$183)
Transfer (to) / from Capital Equipment Fund						
Transfer (to) / from PERS Reserve						
Transfer (to) / from Insurance Reserve		136	101	90	80	80
Transfer (to) / from Capital Projects Fund Reserve						
Total Transfers (to) / from Reserves		\$10,884	\$5,327	\$3,037	(\$280)	(\$103)
Annual Surplus / (Deficit) Assuming Use of Reserves	(7)	\$5,513	\$3,077	(\$4,018)	(\$4,274)	(\$3,189)
Corrective Action Required	(8)	\$0	\$0	\$4,018	\$256	\$2,933
RESERVES						
Beginning Fund Balance - General Fund	(9)	\$7,997	\$8,585	\$8,872	\$9,002	\$9,362
Transfer to / (from) Reserves		588	287	130	360	183
Ending Fund Balance - General Fund		\$8,585	\$8,872	\$9,002	\$9,362	\$9,545
% of Total District Revenues		5.00%	5.00%	5.00%	5.00%	5.00%
% Change in Total District Revenues		2.0%	3.3%	1.5%	4.0%	2.0%
% Change in Total Expenditures		5.6%	1.5%	4.1%	2.2%	1.4%

Note: Totals may differ due to rounding.

Financial Forecast

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:
 - Beginning in 2017-18 staff associated with Risk and Benefits has been moved to the Human Resources Department and funded through the General Fund. As a result of this change and to offset remaining costs, the annual transfer amount will be reduced from the 2016-17 amount of \$875,000 to \$340,000 for 2017-18 and beyond.
 - \$250,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts annually, as negotiated with employee groups.
 - \$170,000 to support Nutrition Services operations in all years of the forecast. To address additional employee compensation costs associated with the District's contract with the Oregon School Employees Association (OSEA), this transfer was increased from the 2016-17 level of \$137,000.

4. Contingency and Reserves

- The General Fund Contingency is equal to 3.0% of operating expenditures which is 1% greater than minimum as 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."*

- The 2016-17 Adopted Budget required a 4.75% minimum General Fund Reserve (\$8.0 million), which left \$11.34 million available at the beginning of 2017-18 to offset current and future operating deficits.

Based on the current forecast, the PERS rate increase of 4.86% in 2017-19 will cost the District an additional \$8.7 million (\$4.3 million in 2017-18 and \$4.4 in 2018-19). Assuming the PERS rates rise again in 2019-21 by an additional 4.86%, the District will be paying \$18.1 million more (\$8.9 million in 2019-20 and \$9.2 million in 2020-21) for a total cost of \$26.8 million over the forecast period.

5. Projected Underspending

- Assumes a portion of budgeted expenditures will not be spent in any given year; calculated as 66% of Contingency in 2017-18 and beyond.

Financial Forecast

6. Use of Transfers from Reserves to Balance

- The 2017-18 General Fund reserve percentage will increase from 4.75% to 5.00% of operating revenues.
- Insurance Reserve transfers reflect any balances agreed to during collective bargaining.

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 \$4.02 million in 2019-20 the District would have to reduce expenditures by an additional \$0.26 million in 2020-21 to address that year's annual deficit of \$4.27 million.

9. General Fund Reserves or Ending Fund Balance

- General Fund reserves, as a percentage of operating revenues, are expected to be at 5.00% of operating revenues during the forecast period. This is consistent with the direction of the School Board, and reflects a return to the District policy level of 5.00% of operating revenues after several years below this point following the Great Recession.

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)		2017-18	2018-19	2019-20	2020-21	2021-22
		Budget	Forecast	Forecast	Forecast	Forecast
Property Tax Collections - Current Year	(1)	\$65,132	\$67,087	\$69,100	\$71,172	\$73,308
Property Tax Collections - Prior Year	(2)	1,443	1,477	1,512	1,549	1,587
State School Fund Grants	(3)	85,242	88,676	88,893	93,649	94,758
SSF Local Revenues	(4)	2,245	2,245	2,245	2,245	2,245
Total SSF Formula Revenue		\$154,062	\$159,485	\$161,750	\$168,615	\$171,898
Local Option Levy - Current Year	(5)	11,697	11,930	12,169	12,413	12,661
Local Option Levy - Prior Year		214	218	221	225	229
Other Revenues	(6)	5,728	5,813	5,898	5,991	6,115
TOTAL DISTRICT REVENUES		\$171,701	\$177,446	\$180,038	\$187,244	\$190,903
STATE SCHOOL FUND (SSF) ALLOCATIONS						
Enrollment	(7)					
Enrollment (ADM) - Regular Ed.		16,429.9	16,366.6	16,349.8	16,539.0	16,644.3
Enrollment (ADM) - Charter Schools		854.4	870.8	870.8	870.8	870.8
Total Enrollment (ADM)		17,284.3	17,237.4	17,220.6	17,409.8	17,515.1
Weighted ADM (ADMw) - Extended		20,216.7	20,127.7	20,061.2	20,275.1	20,372.9
State School Fund Grants	(3)					
SSF Formula Revenue per student (ADMw)		\$7,600	\$7,869	\$8,018	\$8,299	\$8,420
% Change in SSF Formula Revenue per student (ADMw)		2.2%	3.5%	1.9%	3.5%	1.5%
SSF Formula Revenue (in thousands)		152,797	158,220	160,485	167,350	170,633
High Cost Disability Grant		1,265	1,265	1,265	1,265	1,265
Net SSF Grants (in thousands)		\$154,062	\$159,485	\$161,750	\$168,615	\$171,898
PROPERTY TAX COLLECTION						
Assessed Value (Operating Levy AV) (in thousands)	(1)	\$14,684,045	\$15,124,567	\$15,578,304	\$16,045,653	\$16,527,022
Projected Annual Increase in Operating Levy AV		3.00%	3.00%	3.00%	3.00%	3.00%
Operating Levy (inside Measure 5 limit)	(1)					
Permanent Tax Rate per \$1,000 of Operating Levy AV	\$4.7485	\$69,727	\$71,819	\$73,974	\$76,193	\$78,479
Compression Loss		(776)	(799)	(823)	(848)	(873)
Taxes Imposed		68,951	71,020	73,151	75,345	77,606
Collection Rate - operating levy		94.46%	94.46%	94.46%	94.46%	94.46%
Net Operating Levy		\$65,132	\$67,087	\$69,100	\$71,172	\$73,308
Annual growth		3.0%	3.0%	3.0%	3.0%	3.0%
Local Option Levy (outside Measure 5 limit)						
Assessed Value (Local Option AV) (in thousands)		\$14,923,819	\$15,222,296	\$15,526,741	\$15,837,276	\$16,154,022
Local Option Tax Rate per \$1,000 of Local Option AV	\$1.5000	\$22,386	\$22,833	\$23,290	\$23,756	\$24,231
Compression Loss		(10,003)	(10,203)	(10,407)	(10,616)	(10,828)
Tax Gap		12,383	12,630	12,883	13,140	13,403
<i>Measure 5 Limit - Proceeds Net of Uncollected Taxes</i>		11,697	11,930	12,169	12,413	12,661
<i>Limit of \$1,000 (increased by 3% per year) per Extended ADMw</i>		27,169	27,861	28,602	29,775	30,816
<i>Limit of 20% of State Resources</i>		30,812	31,897	32,350	33,723	34,380
Collection Rate - local option levy		94.46%	94.46%	94.46%	94.46%	94.46%
Net Local Option Levy		\$11,697	\$11,930	\$12,169	\$12,413	\$12,661
Annual growth		0.6%	2.0%	2.0%	2.0%	2.0%

Note: Totals may differ due to rounding.

Financial Forecast

Revenue Assumptions

1. Property Tax Collections – Current Year

- Average, annual tax growth of 3.0% per year over the forecast period.
- Assessed property values (AV) projected to increase annually by 3.0% throughout the forecast period.
- Compression losses have decreased over the past several years and are projected at 1.11% of the permanent tax rate for 2017-18 and beyond.
- Tax collection rates are assumed to be 94.5% throughout the forecast period.
- Included in the State School Fund formula.

2. Property Tax Collections – Prior Year

- Estimated at 30% 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 \$7.80 billion in state funding for K-12 schools in the 2017-19 biennium: \$7.80 billion with 49% available in 2017-18 and 51% in 2018-19. For the 2019-21 and 2021-23 biennia, state funding is forecast to grow by approximately 5.75% each period, over the previous biennium's appropriation. For these two biennia, the forecast continues to reflect 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.
- 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 2017-18 and future years assumes the availability of \$70 million in each biennium, at the statewide level, for this grant.

4. SSF Local Revenues

- Includes Common School Funds and County School Funds for all years in the forecast.
- 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. The forecast assumes the Local Option Levy will be renewed.

Financial Forecast

- Forecast projections are based on 2016-17 tax levy amounts adjusted for steady growth throughout the forecast period (annual assessed property value growth of 2.0%).
- 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 2017-18 is 16,751 students. Enrollment is projected to decrease in 2018-19 by a moderate 64 students (16,687). The student count will decrease an additional 19 students in 2019-20 (16,668) and an additional 19 students in 2019-20 (16,668) before beginning to show increases again the last two years of the forecast.
- The forecast assumes that Twin Rivers Charter School, which began operations in the fall of 2016, will grow to 60 students in 2017-18 and 75 students in 2018-19 and beyond. With this addition, charter school enrollment is projected to grow to nearly 900 students by 2018-19.

Financial Forecast

Expenditure Detail

OPERATING EXPENDITURES (in thousands)	2017-18 Budget		2018-19 Forecast		2019-20 Forecast		2020-21 Forecast		2021-22 Forecast	
Employee Compensation Expenditures (1)										
Licensed Employees	0.1%	\$55,731	1.8%	\$56,739	2.0%	\$57,864	3.0%	\$59,574	1.7%	\$60,604
Classified Employees	7.2%	19,500	1.5%	19,785	1.5%	20,080	1.5%	20,380	1.5%	20,685
Admin/Supervisors/Professional	2.1%	10,929	1.6%	11,107	2.1%	11,339	2.1%	11,575	2.1%	11,816
Substitute/Temporary	-2.7%	2,980	1.8%	3,034	1.8%	3,089	2.6%	3,169	-0.1%	3,166
Staffing Pool		160		160		160		160		160
Total Salaries	1.7%	\$89,300	1.7%	\$90,824	1.9%	\$92,532	2.5%	\$94,858	1.7%	\$96,431
Payroll Costs:										
Licensed		\$21,627		\$21,994		\$25,242		\$25,988		\$26,438
Classified		7,556		7,669		8,760		8,891		9,024
Admin/Supervisors/Professional		4,258		4,306		4,947		5,049		5,155
Substitute/Temporary		665		678		792		814		825
Insurance Benefits	-1.2%	22,308	-0.1%	22,290	0.0%	22,291	0.6%	22,417	-0.1%	22,387
District Retirement Benefits	0.0%	1,500	-3.3%	1,450	0.0%	1,450	0.0%	1,450	0.0%	1,450
Other Benefits	2.1%	1,967	0.0%	1,967	0.1%	1,970	0.7%	1,983	0.0%	1,983
Total Payroll Costs & Benefits	7.9%	\$59,881	0.8%	\$60,354	8.4%	\$65,452	1.7%	\$66,592	1.0%	\$67,262
Total Employee Compensation	4.1%	\$149,181	1.3%	\$151,178	4.5%	\$157,983	2.2%	\$161,449	1.4%	\$163,693
Non-Compensation Expenditures (2)										
Purchased Services	10.0%	\$12,042	-0.7%	\$11,959	2.3%	\$12,236	2.1%	\$12,493	2.3%	\$12,785
Charter School Payments	2.5%	5,838	5.1%	6,136	1.6%	6,232	3.3%	6,440	0.1%	6,446
Supplies	3.3%	5,669	1.1%	5,731	2.5%	5,874	2.7%	6,032	2.7%	6,195
Equipment	-6.4%	65	10.8%	72	2.8%	74	2.7%	76	2.6%	78
Other	2.6%	911	2.1%	930	2.5%	953	2.7%	979	2.7%	1,005
Total Non-Compensation Expenditures	6.2%	\$24,524	1.2%	\$24,828	2.2%	\$25,369	2.6%	\$26,020	1.9%	\$26,509
TOTAL OPERATING EXPENDITURES	4.4%	\$173,706	1.3%	\$176,005	4.2%	\$183,352	2.2%	\$187,469	1.5%	\$190,202
Transfers (3)										
Capital (Non-bondable projects)		\$0		\$0		\$0		\$0		\$0
Equipment		0		0		0		0		0
Transportation		0		0		0		0		0
Insurance Reserve		590		590		590		590		590
Nutrition Services		170		170		170		170		170
Total Transfers		\$760		\$760		\$760		\$760		\$760
Contingency (4)		\$5,202		\$5,254		\$5,401		\$5,483		\$5,538
Operations Reserve		\$5,262		\$0		\$0		\$0		\$0
TOTAL EXPENDITURES	6.5%	\$184,930	-1.6%	\$182,019	4.1%	\$189,513	2.2%	\$193,712	1.4%	\$196,500
Note: Totals may differ due to rounding.										
CPI (U.S. Urban Consumers), May 2017		2.5%		1.9%		2.5%		2.8%		2.8%

Financial Forecast

Expenditure Assumptions

1. Employee Compensation

- Projected salaries in the forecast for licensed staff members during 2017-18 and beyond projects a full contract year and an annual step movement for all eligible employees effective July 1.
- 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 staffing changes approved by the Superintendent.
 - 2017-18 16.35 FTE increase (enrollment, full instruction 10th Grade and Chinese Immersion Program)
 - 2018-19 1.45 FTE decrease (enrollment and added grade to Chinese Immersion Program)
 - 2019-20 0.05 FTE decrease (enrollment and added grade to Chinese Immersion Program)
 - 2020-21 8.35 FTE increase (enrollment and added grade to Chinese Immersion Program)
 - 2021-22 2.29 FTE increase (enrollment and added grade to Chinese Immersion Program)
- Projected salaries for classified staff members for 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 1.
- Classified employee staffing is expected to increase by 20.05 FTE in 2017-18. 2017-18: Funding for 12 facilities positions (12.0 FTE) provided through the 2011 Bond ended in 2016-17 requiring a move to the General Fund in 2017-18. In addition, classified staffing will increased by 6.30 FTE primarily due to the shift of Risk and Benefits staff to the Human Resources Department, the addition of a 6-hour kindergarten EA for the Chinese Immersion Program, the addition of 1.5 FTE for van drivers for special needs students and a small increase in custodial staffing (0.25) for one school following the completion of their construction project.
- Salaries for managers, administrators, professionals, and supervisors (MAPS) reflect terms agreed to between MAPS and the District for 2016-17. The School Board 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 1.

2017-18: Professional staff FTE will increase by 3.0 FTE due to a staffing increase of 1.5 FTE for principal support at three schools and 1.0 FTE due to the shift of Risk and Benefits staff to the Human Resources Department. An addition 0.5 FTE was added for the Fox Hollow SSD Program.

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 is currently in negotiations with licensed staff and no assumptions or changes are included in the forecast.

Financial Forecast

- The District's PERS rates for the 2017-19 biennium are projected to increase by 4.86% (percentage points) over 2015-17 biennium levels, and grow throughout the forecast period. This significant rate increase is primarily due to poor investment returns in recent periods, Oregon PERS Board program decisions, and the 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 4.86%, over 2017-19 biennium levels, is also projected for the 2019-21 biennium and beyond.
- Annual support for district early retirement benefits is estimated at \$1.50 million for 2017-18. As of 2018-19, support will decline to \$1.45 million and hold steady for the remaining 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 (1.9% to 2.8% per year).
- 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:
 - Beginning in 2017-18 staff associated with Risk and Benefits has been moved to the Human Resources Department and funded through the General Fund. As a result of this change and to offset remaining costs, the annual transfer amount will be reduced from the 2016-17 amount of \$875,000 to \$340,000 for 2017-18 and beyond.
 - \$250,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts, as negotiated with employee groups.
 - \$170,000 to support Nutrition Services operations. To address additional employee compensation costs associated with the District's contract with the Oregon School Employees Association (OSEA), this transfer was increased from the 2016-17 value of \$137,000.

4. Contingency

- The General Fund Contingency is equal to 3.0% of operating expenditures which is 1% greater than the minimum set by Board policy.

Financial Forecast

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

- Beginning in 2017-18 an additional \$1.7 million has been added to operating contingency to be available to further support operations in the face of multiple uncertainties in the upcoming biennium. Based on the current forecast, the PERS rate increase of 4.86% in 2017-19 will cost the District an additional \$8.7 million (\$4.3 million in 2017-18 and \$4.4 in 2018-19). Assuming the PERS rates rise again in 2019-21 by an additional 4.86%, the District will be paying \$18.1 million more (\$8.9 million in 2019-20 and \$9.2 million in 2020-21).



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 2017-18 budget.

2017-18 STAFF CONVERSION AND COSTING TABLE December 5, 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 =	\$10,377
	Salary Account	111	\$6,220	
	Fixed Costs	200s	\$2,579	
	Fringe Benefits	240s	\$1,578	
Extended Contract			1 day =	\$452
	Salary Account	131	\$326	
	Fixed / Fringe Costs	200s	\$126	
Substitute Teacher			1 day =	\$242
	Salary Account	121	\$180	
	Fixed / Fringe Costs	200s	\$62	

Classified - Grade 10 and lower (average of 206 days)

			1 Hour =	\$6,914
	Salary Account	112	\$3,713	
	Fixed Costs	200s	\$1,467	
	Fringe Benefits	240s	\$1,734	

Classified - Grade 11 and higher (average of 225 days)

			1 Hour =	\$8,387
	Salary Account	112	\$4,769	
	Fixed Costs	200s	\$1,884	
	Fringe Benefits	240s	\$1,734	

* 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

2017-18 STAFF CONVERSION AND COSTING TABLE

Payroll and Employee Benefit Costs

December 5, 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	30.11%	30.11%	30.11%	30.11%	30.11%
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	0.20%	0.20%	0.20%	0.20%	0.20%
District Retirement***		2.70%	0.75%	0.55%	0.55%	0.55%
Payroll Costs		41.46%	39.51%	39.31%	39.31%	39.31%
Insurance	** 244	\$14,590	\$13,690	\$14,400	\$14,400	\$14,400
Professional Development	241			\$1,700	\$1,200	\$1,200
TSA Contrib.	243	\$1,190	\$180	\$4,790	\$4,250	\$4,310
Benefits		\$15,780	\$13,870	\$20,890	\$19,850	\$19,910

Description	Account	Lcnd. Subs (121)	Class. Temp. (122, 124)	Extra Duty (15X)	Ext'd Contract / Overtime (131, 132)
PERS, OPSRP, IAP (Pick-Up)	** 211	16.90%	0.00%	30.11%	30.11%
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	0.20%	0.20%	0.20%	0.20%
Insurance	** 244	9.00%			
Payroll Costs		34.55%	8.65%	38.76%	38.76%

- * 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^ (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^ (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.
- ^ 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.

The 2017-18 proposed budget reflects licensed staffing budgets based on the 2016-2017 salary schedule. These budgets will be updated when an agreement is reached between the Eugene Education Association and the District and ratified by the members of the EEA.

Appendices

Classified Salary Schedules

2017-18 Classified Salary Schedule
Effective July 1, 2017 and ending June 30, 2018

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
18	26.13	26.78	27.45	28.14	28.84	29.56	30.30	31.06	31.84	32.80
17	24.60	25.22	25.85	26.50	27.16	27.84	28.54	29.25	29.98	30.88
16	23.18	23.76	24.35	24.96	25.58	26.22	26.88	27.55	28.24	29.09
15	21.89	22.44	23.00	23.58	24.17	24.77	25.39	26.02	26.67	27.47
14	20.78	21.30	21.83	22.38	22.94	23.51	24.10	24.70	25.32	26.08
13	19.72	20.21	20.72	21.24	21.77	22.31	22.87	23.44	24.03	24.75
12	18.76	19.23	19.71	20.20	20.71	21.23	21.76	22.30	22.86	23.55
11	17.93	18.38	18.84	19.31	19.79	20.28	20.79	21.31	21.84	22.50
10	17.10	17.53	17.97	18.42	18.88	19.35	19.83	20.33	20.84	21.47
9	16.00	16.40	16.81	17.23	17.66	18.10	18.55	19.01	19.49	20.07
8	14.92	15.29	15.67	16.06	16.46	16.87	17.29	17.72	18.16	18.70
7	13.96	14.31	14.67	15.04	15.42	15.81	16.21	16.62	17.04	17.55
6	13.07	13.40	13.74	14.08	14.43	14.79	15.16	15.54	15.93	16.41
5	12.26	12.57	12.88	13.20	13.53	13.87	14.22	14.58	14.94	15.39
4	11.51	11.80	12.10	12.40	12.71	13.03	13.36	13.69	14.03	14.45
3	10.90	11.17	11.45	11.74	12.03	12.33	12.64	12.96	13.28	13.68
2	10.28	10.54	10.80	11.07	11.35	11.63	11.92	12.22	12.53	12.91
1	9.73	9.97	10.22	10.48	10.74	11.01	11.29	11.57	11.86	12.22

2017-18 Food Service Salary Schedule
Effective July 1, 2017 and ending June 30, 2018

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
E	14.30	14.66	15.03	15.41	15.80	16.20	16.61	17.03	17.46	17.90
D	13.38	13.71	14.05	14.40	14.76	15.13	15.51	15.90	16.30	16.71
C	11.63	11.92	12.22	12.53	12.84	13.16	13.49	13.83	14.18	14.53
B	10.23	10.49	10.75	11.02	11.30	11.58	11.87	12.17	12.47	12.78
A	9.76	10.00	10.25	10.51	10.77	11.04	11.32	11.60	11.89	12.19

2017-18 Classified Benefits Coordinator
260 days

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
	42,869	43,950	45,053	46,176	47,341	48,526	49,733	50,981	52,250	53,810

General Salary Schedule:

This salary schedule has been increased over the 2016-17 salary schedule by 2.2%. 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.

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

Appendices

Administrators, Supervisors, and Professionals Salary Schedules (Continued)

The 2017-18 proposed budget reflects licensed staffing budgets based on the 2016-2017 salary schedule. These budgets will be updated when an agreement is reached between the 4J Managers, Administrators, Professionals, and Supervisors (MAPS) group and the District.

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

Appendices

- 1292 Teen Parent Programs
- 1293 Migrant Education
- 1294 Youth Corrections Education
- 1410 Special Programs – Elementary Summer School

Classroom Support Services

Classroom Support Services include direct services to the staff that provide student instruction; activities designed to support instruction include providing materials, services, and professional growth opportunities; 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
- 2126 Placement 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.

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- 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
- 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
- 2490 Other Support 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

Appendices

- 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

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

Appendices

Communications and Intergovernmental Relations

Communications and Intergovernmental Relations implements communication and community engagement activities that support District goals and maintain open communication within the District and with the public. The department also assists District leadership in maintaining positive intergovernmental relationships.

2630 Public Information Services

Other Accounts

5120 Short-term Debt Retirement

5200 Transfers of Funds

6110 Operating Contingency

6114 Board Priorities Reserve

6115 Operations Reserve

7000 Reserves and Fund Balances

Appendices

Function Descriptions

1111 *Elementary School Programs*

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

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

1113 *Elementary Student Activities*

Expenditures for elementary school extra-curricular activities.

1121 *Middle School Programs*

This level of instruction blends a strong academic program with a gradual transition from the elementary school to the high school. The middle school climate and program are designed to assist students to progress intellectually, physically, and socially by involving them in continued development of basic skills and exploratory activities. The middle school course profile that identifies course work and career exploration activities to be completed during the middle and high school years. Students are encouraged to take increasing responsibility for their own behavior and learning. All students are expected to meet benchmarks including completing algebra by the 8th grade.

1122 *Middle School Student Activities*

Expenditures for middle school extra-curricular activities.

1131 *High School Programs*

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

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

1132 *High School Student Activities*

This portion of the budget includes expenditures for student activities and athletics. These co-curricular 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.

1294 Youth Corrections Education

Instructional programs delivered to youth in detention.

Appendices

1460 Special Programs –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.

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.

Appendices

- 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 staff. Also included are services to instructional staff related to the use of the media center, media materials, and instruction of students in the use of media center materials and equipment.
- 2223 *MultiMedia Services*
Activities such as selecting, preparing, caring for, and making available to members of the instructional staff all multimedia equipment and materials.
- 2230 *Assessment and Testing*
Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching District and state learning goals and requirements.

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2240 Instructional Staff Development

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

2311 Board of Directors Expenses

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 Plan 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.

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.

Appendices

- 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.
- 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.

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- 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.
- 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.

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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.

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_r

Resident average daily membership of the students who live within District boundaries, with kindergarten students included as half students.

ADM_w

Average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

ADOPTED BUDGET

The financial plan adopted by the school board which forms a basis for expenditure appropriations.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)

Federal economic stimulus funding distributed on a one-time basis to states, local educational agencies and other entities to avoid layoffs, create and save jobs and improve student achievement. Three major components

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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

Appendices

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.

MEASURE 98

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) provides direct funding to school districts to increase high school graduation rates. Measure 98 identifies three specific areas: 1) Establish or expand career and technical education programs in high schools, 2) Establish or expand college-level educational opportunities for students in high schools, and 3) Establish or expand dropout-prevention strategies in high schools. A school district will receive funds under Measure 98 if the school district submits a biennial plan for increasing high school graduation rates using the three identified strategies. A district’s biennial plan must be approved by the ODE. Approved November 2016.

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.

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OBJECT

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, materials, and supplies.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of an annual operating budget is required by state law.

OREGON EDUCATIONAL ACT FOR THE 21ST CENTURY

A sweeping school improvement effort initiated in 1991, calling for increased academic standards, student achievement and accountability through benchmark testing and public/parent involvement and reporting of progress.

OREGON PUBLIC EMPLOYEES RETIREMENT FUND (OPERF)

A cost sharing multiple-employer defined benefit pension plan administered by the Oregon Public Employees Retirement System; this plan is for qualifying employees who were hired before August 29, 2003. Members in this plan are either Tier One (hired on or before December 31, 1995) or Tier Two (hired on or after January 1, 1996 and before August 29, 2003).

OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP)

A hybrid successor plan to the OPERF; OPSRP consists of two programs. The Pension Program is the defined benefit portion of the plan and applies to qualifying employees hired after August 29, 2003. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP.

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).

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Q

QUALITY EDUCATION MODEL (QEM)

A model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, specifies what constitutes adequate funding and services for elementary, middle and high school students.

R

RAINY DAY FUND

Established by the 2007 legislature and built by moving funds from the state ending fund balance at the end of each biennium. Withdrawals require one of three conditions to be met plus three fifths vote of legislature. Conditions are decline in employment, projected budgetary shortfall, and declaration of state of emergency. Withdrawals are limited to two thirds of balance at beginning of biennium.

REAL MARKET VALUE (RMV)

Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.

REQUIREMENT

An expenditure or net decrease to a fund's resources.

RESERVE FUND

Established to accumulate money from one fiscal year to another for a specific purpose.

RESOURCES

Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

REVENUES

Monies received or anticipated by a local government from either tax or non-tax sources.

S

SCHOOL YEAR SUBACCOUNT

Funds allocated in 2011-12 to K-12 school districts by the State Legislature for the purpose of reducing class size and enhancing student learning opportunities in such ways as increasing the number of school days.

SEQUESTER / SEQUESTRATION

Across-the-board budget reductions in specific categories of federal spending resulting from a policy of fiscal austerity. Funding cuts 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.

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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.

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.

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TSPC

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

U

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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

W

WORKING CAPITAL

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

Appendices

List of Acronyms

ADM	Average daily membership
ADMr	Resident average daily membership
ADMw	Average daily membership, weighted for additional student characteristics
ARRA	American Recovery and Reinvestment Act of 2009
AV	Assessed property value
AVID	Advancement Via Individual Determination
BOLI	Bureau of Labor and Industries
DOL	Department of Labor
EBL	Essential Budget Level
ECCO	Early College and Career Options
EEF	Eugene Education Fund
EEA	Eugene Education Association
EEO	Eugene Education Options
EEOC	Equal Employment Opportunity Commission
ELL	English Language Learner
ESD	Education Service District
ESEA	Elementary and Secondary Education Act
FAFSA	Free Application for Federal Student Aid
FLSA	Fair Labor Standards Acts
FTE	Full-time equivalent
GAAP	Generally Accepted Accounting Principles
GFOA	Government Finance Officers Association
G.O. BOND	General obligation bond
GPS	Global Positioning System
HHFKA	Healthy, Hunger-Free Kids Act
HR	Human Resources Department
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHS	International High School
IIPM	Instructional Intervention/Progress Monitoring
IRS	Internal Revenue System
KRVM	District 4J's radio station
MAPS	Managers, Administrators, Professionals, and Supervisors
NCLB	No Child Left Behind Act
OAKS	Oregon Assessment of Knowledge and Skills
ODE	Oregon Department of Education
OEBB	Oregon Educators' Benefits Board
OPERF	Oregon Public Employees Retirement Fund
OPSRP	Oregon Public Service Retirement Plan

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ORS	Oregon Revised Statutes
OSBA	Oregon School Boards Association
OSEA	Oregon School Employees Association
OSHA	Occupational Safety and Health Administration
PBIS	Positive Behavior Interventions and Supports
PERS	Public Employees Retirement System
PM	Preventive Maintenance
QEM	Quality Education Model
RD	Registered dietician
RMV	Real market property value
SAT	SAT Reasoning Test, formerly Scholastic Aptitude Test
SIF	School Improvement Fund
SFSF	State Fiscal Stabilization Fund
SSD	Student Services Department (formerly ESS)
SSF	State School Fund
STEM	Science, Technology, Engineering, and Mathematics
SYS	School Year Subaccount
TAG	Talented and Gifted
TEN	Transition Education Network
TOSA	Teacher on special assignment
TSPC	Teacher Standards and Practices Commission
UEFB	Unappropriated ending fund balance
USDE	United States Department of Education