

# Lane County School District 4J

200 N. Monroe Street  
Eugene, OR 97402  
541-790-7700 | [4j.lane.edu](http://4j.lane.edu)



## Budget Document & Superintendent's Message

Proposed 2018–2019

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# Executive Summary

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# Executive Summary

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## Introduction

### ***Welcome!***

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

The following document contains the 2018-19 budget of Lane County School District 4J (Eugene School District 4J), which was prepared in accordance with all laws and legal requirements of the State of Oregon, the Federal Government, and the District's mission, guiding beliefs and values, and goals as approved by the Board. This budget is designed to support instructional programs that will provide students with a high quality education within the resources available. It serves as a document that describes the goals of the District and how those goals are being met.

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

This document is available for public inspection online at [www.4j.lane.edu/finance](http://www.4j.lane.edu/finance) or through the Superintendent's Office, 200 North Monroe St., Eugene OR 97402. Comments or suggestions should be addressed to the Eugene School District Board of Directors, Eugene School District 4J, 200 North Monroe St., Eugene OR 97402.

All Budget Committee meetings are open to the public. Community members are invited to speak in favor of or in opposition to the budget or requested revisions. The budget process and calendar are described in the Building the Budget section.

### ***Document Format***

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

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

The **Executive Summary** contains the Superintendent's budget message and a summary of the 2018-19 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

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**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 Local Budget Law.

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

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



# Executive Summary

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## Superintendent's Budget Message

April 2018

Budget Committee Members and the Eugene 4J Community,

I am pleased to present for your consideration the proposed budget for the 2018-19 fiscal year. This budget reflects the vision and goals of the District's strategic plan (4J Vision 20/20) while recognizing the operational challenges currently facing the district. The proposed budget was prepared consistent with the vision and goals of 4J Vision 20/20 as follows:

***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 continue to face difficult operational challenges. Funding for K-12 operations at the state level is growing, but this growth is not sufficient to address the increasing cost of delivering services to Oregon's diverse student population. The recently passed federal education budget may provide additional funding for some programs in 2018-19, but is unlikely to restore federal grant revenues to pre-recession levels or provide sufficient funding to meet the needs of our most vulnerable students. Given these challenges and the need to provide "stable, sustainable stewardship" for District operations in the coming years, the Eugene 4J School Board has set aside reserves from one-time funding sources. These reserves will be used to maintain current operating levels, such as a full academic year in 2018-19 for the third year in a row, and support strategic investments in key areas such as high school graduation and behavioral supports.

The proposed budget totals \$213.8 million General Fund and \$389.2 million Total Funds with tax rates of \$4.75 for general purpose property taxes, a maximum of \$1.50 for local option levy taxes and \$23.4 million for debt service. This represents a 5.4% increase in General Funds and 0.01% decrease 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 Public Employees Retirement System (PERS) contribution rates. The 2018-19 proposed budget reflects the current Eugene Education Association (EEA) agreement and an approved Cost of Living Adjustment (COLA) for unrepresented staff, but does not include an estimate for any potential economic or benefit changes that may result from the District's current negotiations with Oregon School Employees Association (OSEA). The PERS contribution rate is established every other year, and for 2018-19 is expected to remain relatively unchanged from the 2017-18 rate.

# Executive Summary

The following table highlights additional investments and budgetary changes from the 2017-18 Adopted Budget to the 2018-19 Proposed Budget:

Goal	Objective	Strategy	2018-19
Educational Excellence with Equitable Access	<b><i>Support student learning with rigorous, relevant, consistent curriculum and clear expectations for teaching and learning</i></b>	Provide implementation materials and licensed staffing support for elementary math and world language curriculum adoptions	<b>\$341,000</b> <b>0.5 FTE</b>
	<b><i>Provide instructional supports and systems to meet the needs of all students</i></b>	Add physical education teachers to support an additional 30 minutes per week of elementary teacher preparation time (per EEA contract)	<b>\$823,000</b> <b>7.8 FTE</b>
		Continue counseling support at elementary schools to provide a full-time counselor for most schools	<b>\$422,000</b> <b>4.0 FTE</b>
		Continue Educational Assistants (EAs) for Project Pass, which provides behavioral supports and special education services to students	<b>\$167,000</b> <b>3.0 FTE</b>
		Provide behavioral supports for schools and classrooms and reduce specialist caseload: <ul style="list-style-type: none"> <li>• Behavioral EAs 7.3 FTE</li> <li>• Cognitive EAs 11.6 FTE</li> <li>• School Psychologist 1.0 FTE</li> <li>• SPED Teacher 0.2 FTE</li> <li>• Health Services Asst 1.0 FTE</li> </ul>	<b>\$1,156,000</b> <b>1.2 FTE Licensed</b> <b>19.9 FTE Classified</b>
		Continue licensed and classified support for Comprehensive Learning Centers at Howard and McCornack elementary schools to address attendance growth	<b>\$337,000</b> <b>1.5 FTE Licensed</b> <b>3.2 FTE Classified</b>
<b><i>Support struggling learners with interventions, resources and training</i></b>	Provide funding for a part-time volunteer coordinator for the District's middle school lunchtime mentoring program	<b>\$14,000</b>	
Multiple Pathways to Student Success	<b><i>Provide rigorous academic programs in both neighborhood and alternative schools</i></b>	Provide additional program staffing for Spanish and Japanese immersion programs at Kelly Middle School and North Eugene.	<b>\$69,000</b> <b>0.65 FTE</b>
		Expand Chinese immersion program to Kindergarten through grade 2	<b>\$105,000</b> <b>1.0 FTE</b>
	<b><i>Provide strong and varied career and technical education programs</i></b>	Continue implementation of programs supported by the High School Graduation and College and Career Readiness ACT (Measure 98-High School Success Grant)	<b>\$3,309,000</b> <b>13.5 FTE</b>

# Executive Summary

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Stable, Sustainable Stewardship	<b>Allocate resources in an equitable manner to meet every student's needs</b>	Maintain licensed staff ratios to meet enrollment growth	<b>\$686,000</b> <b>6.5 FTE</b>
		Continue Staffing Pool at \$1,750,000 to address targeted reductions in class size	<b>\$500,000</b>
	<b>Develop a sustainable budget aligned to district goals, strategies, and objectives</b>	Decrease contingency from 3% to 2.5% to fund behavioral supports and reduction of specialist caseload	<b>(\$1,156,000)</b>
		Maintain General Fund ending fund balance at Board policy level of 5%	<b>\$579,000</b>
	<b>Provide safe, secure, sustainable learning spaces that meet educational needs</b>	Continue funding for a District Safety Officer to oversee safety initiatives and emergency preparedness throughout the District	<b>\$174,000</b>

Initial development work for the 2018-19 proposed budget was based on the District's December 2017 General Fund forecast, which assumed a State School Fund level of \$8.2 Billion split equally between the two years of the 2017-19 biennium. Updates to this forecast were presented to the Budget Committee at the March 19<sup>th</sup> meeting and have been used in the development of the proposed budget. If additional resources were to become available, I would propose to restore and enhance services consistent with the 4J Vision 20/20 strategic plan in the following areas:

- ✓ Develop a robust behavior framework for schools and classrooms
- ✓ 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

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## Summary of the 2018-19 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 March 2018 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 economic outlook remains bright and employment growth continues to be more than enough to meet needs in population growth. Wages are rising faster than in the typical state, however in the second half of 2017, employment and measures of economic wages have come in below expectations. Two significant factors currently are affecting Oregon's General Fund revenue outlook. The first is the federal tax cuts and jobs act which will reduce state revenues by more than \$200 million in the current biennium but will boost revenues in future budget periods. The second factor is a potential correction in the equity markets which would draw down revenues due to the state's dependence on personal income taxes. Additionally, due to a quirk in the current tax law, income repatriations from multinational corporations represent a near-term revenue loss in Oregon.

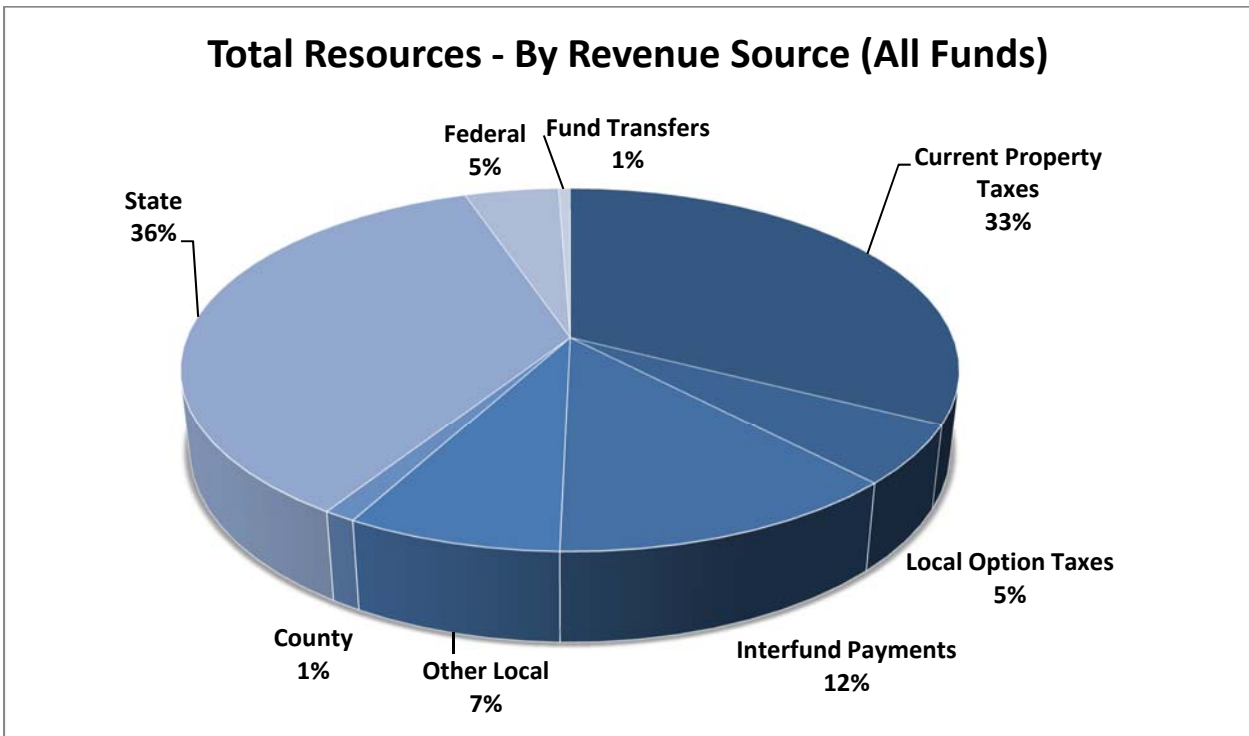
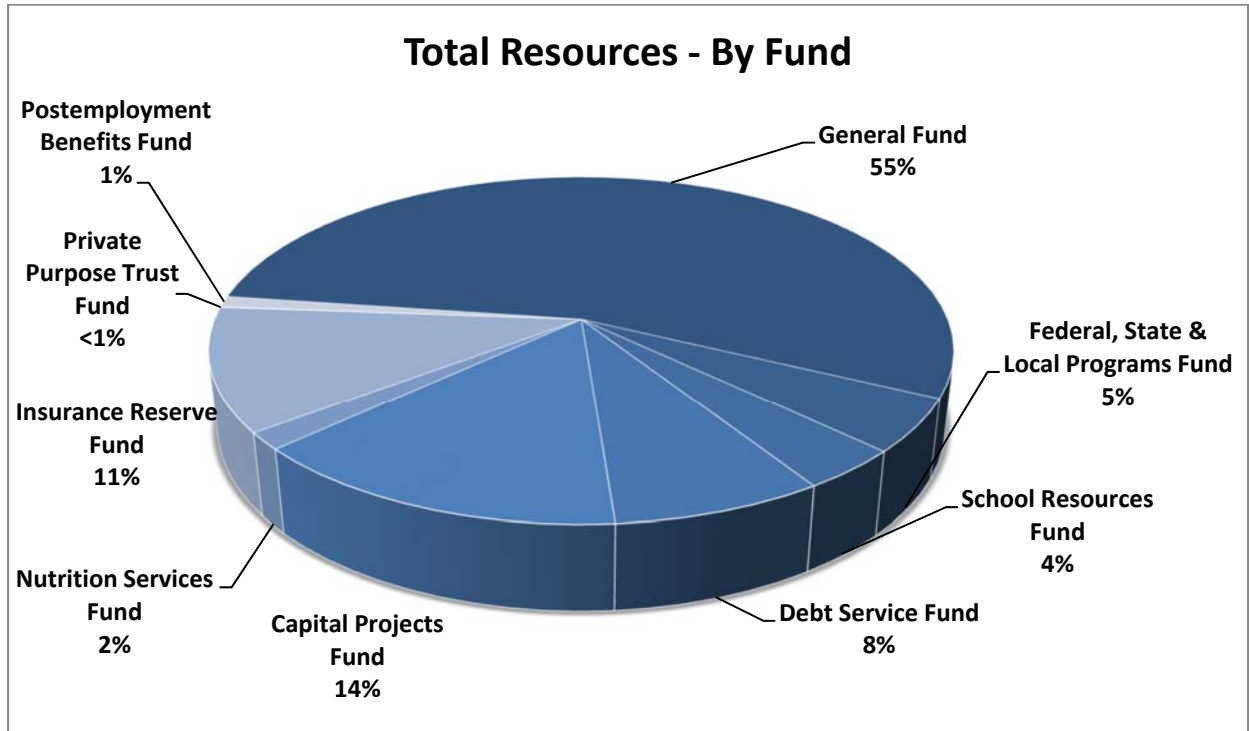
### Budget Overview

The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2018-19 enrollment is 16,447 students (headcount; excluding enrollment in alternative programs and charter schools), which is an increase of 152 students from October 2017 actual enrollment levels. Our revenue projections reflect enrollment changes for all District programs and charter schools.

# Executive Summary

## Resources

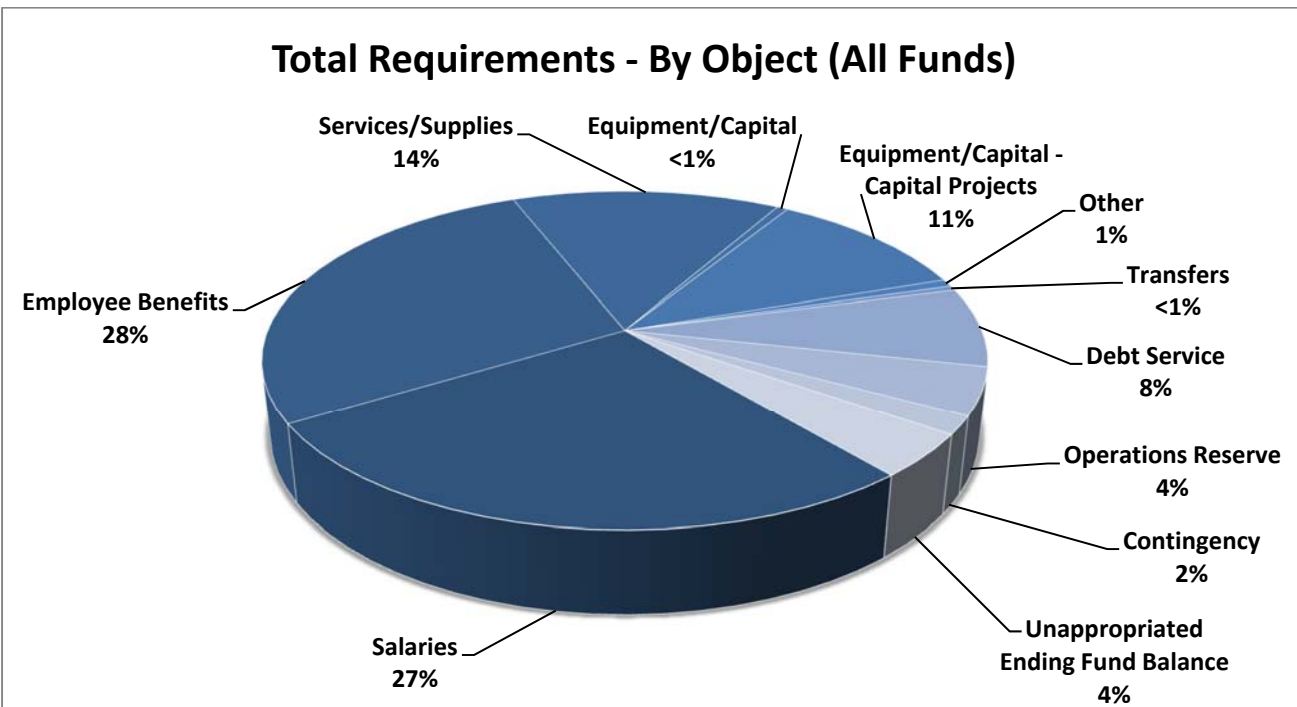
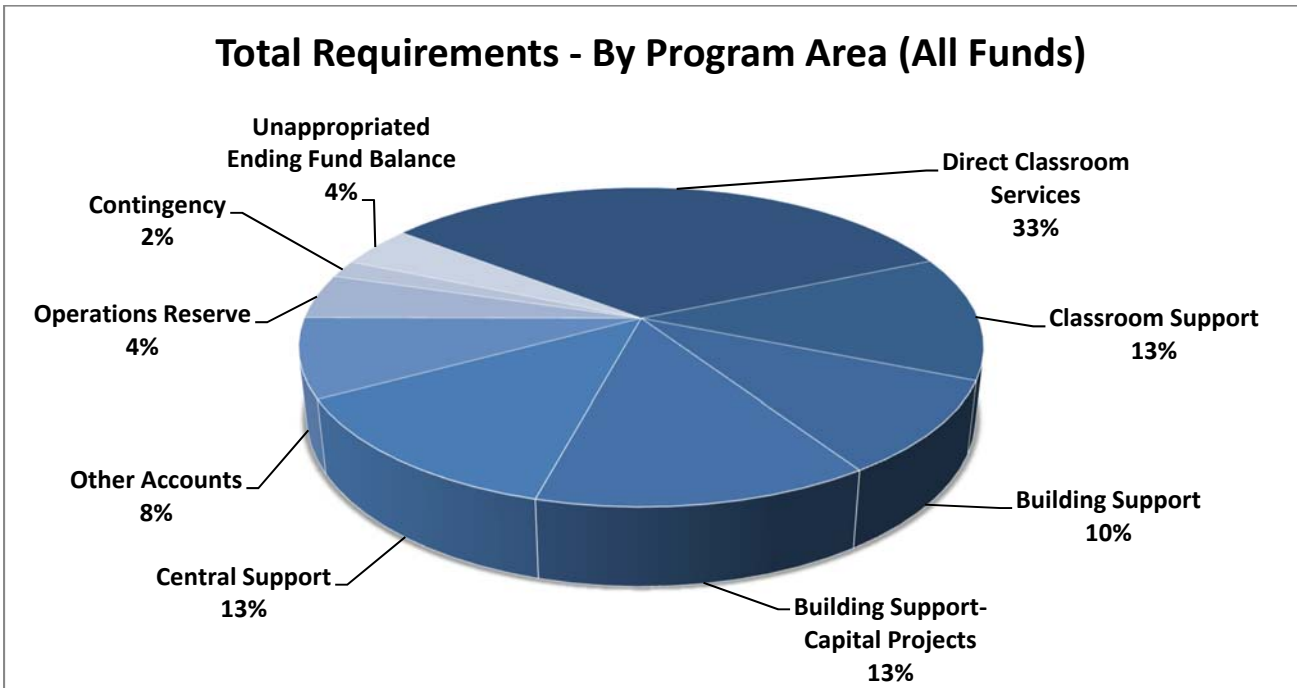
The majority of the District's resources are provided through State School Funding, property taxes, the local option levy, and the issuance of debt. The 2018-19 budget totals \$389.2 million for all funds (see the Financial Plan section for more details).



# Executive Summary

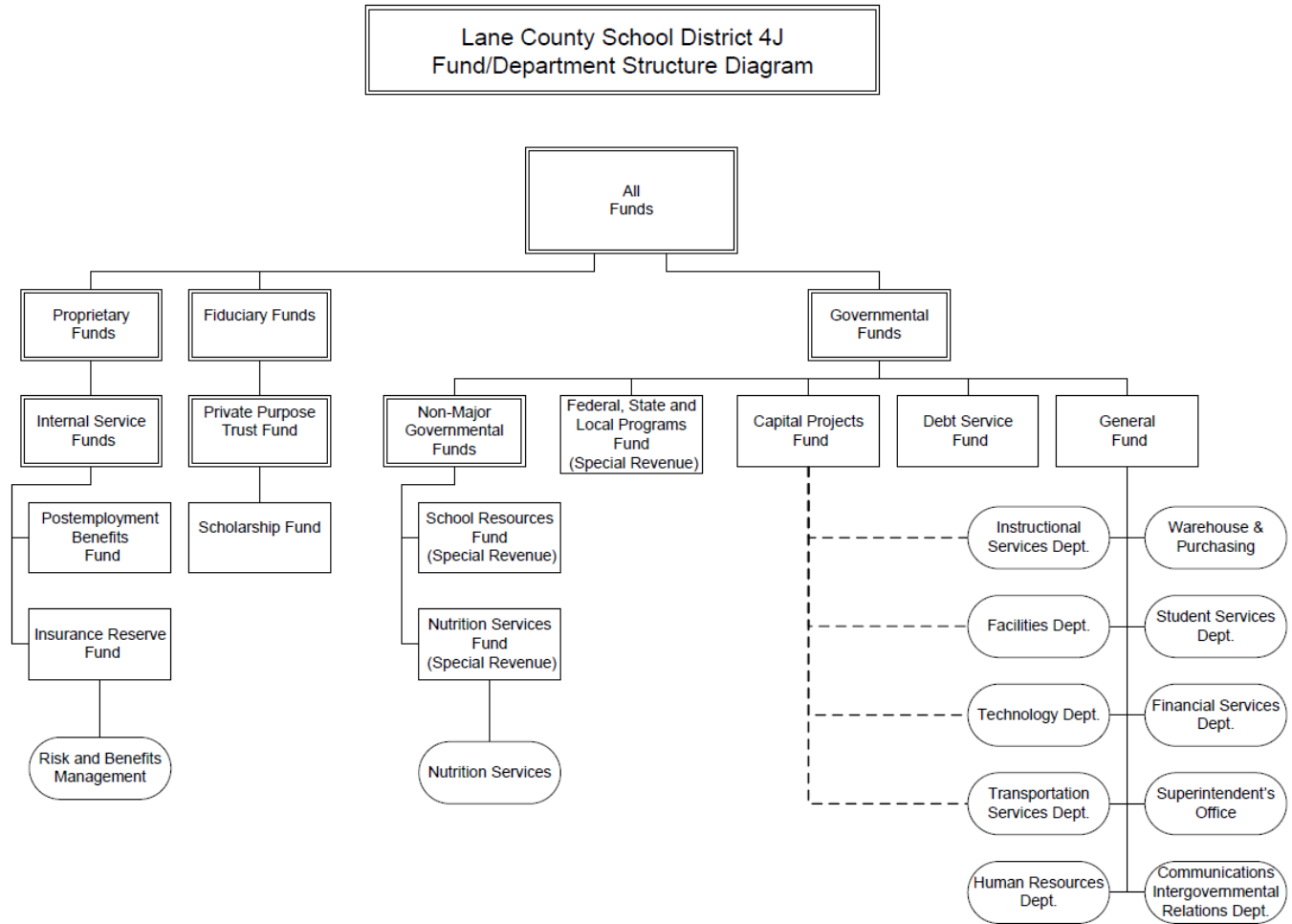
## Requirements

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



# Executive Summary

## Fund Overviews



### General Fund

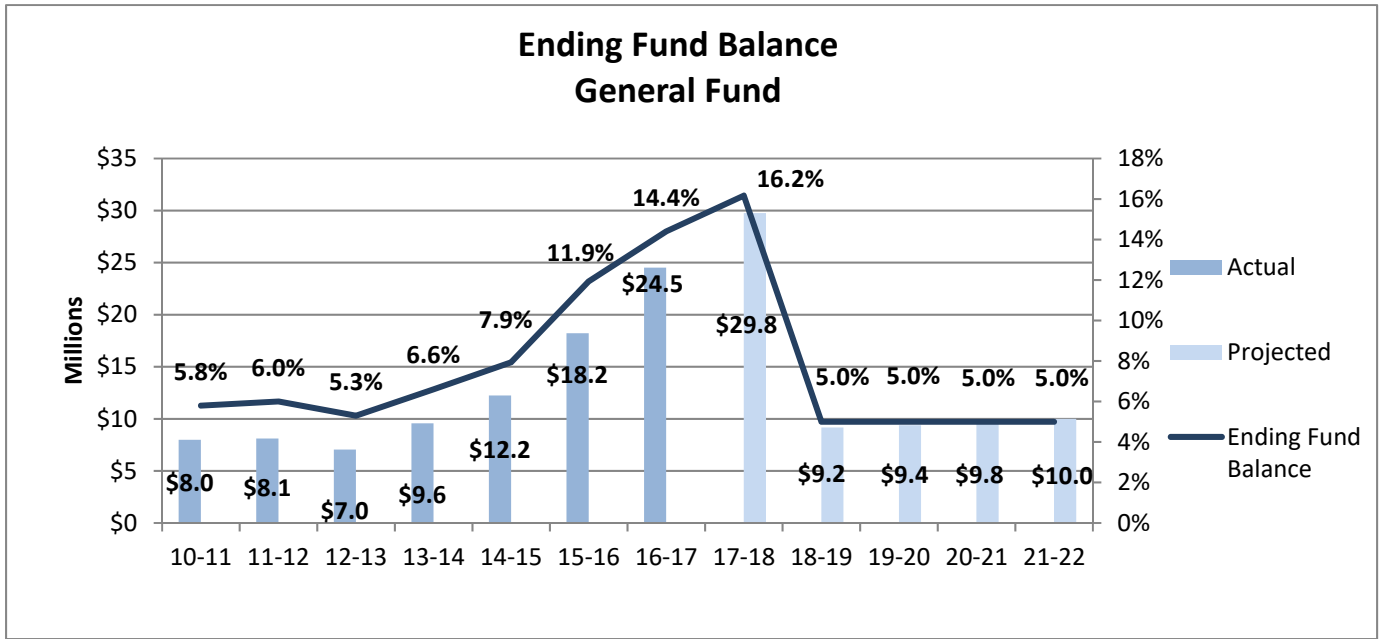
The General Fund is the District’s major operating fund and accounts for most of the District’s ongoing financial resources. Revenues come from two main sources: state funding and local taxes. All of the state funds and most of the local property taxes are included in the State School Fund formula, which determines about 88.7% 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, 2018, the ending fund balance is projected to be 16.2% of annual operating revenues, and is forecast to end 2018-19 at 5.0% of annual operating revenues with an additional \$17.7 million Operations Reserve dedicated to addressing future operating deficits.

# Executive Summary

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 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).



# Executive Summary

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## ***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.

## ***Private-Purpose Trust Fund***

The Private-Purpose Trust Fund is used to administer privately funded scholarship programs that benefit individual students. The District established this fund in 2017-18 to report scholarship-related balances and activities for scholarships such as the Gillilan-Torrey Memorial Scholarship.

# Executive Summary

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## **Risks Impacting the 2018-19 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 experienced nearly 20 years of enrollment declines before the current growth in enrollment began in 2015-16. Enrollment for 2018-19 is projected to grow by 147 students, with moderate growth expected in future years. In this environment we face several risks. There is a possibility that actual 2018-19 enrollment levels could be lower than the projection used to calculate the District’s 2018-19 ADMw resulting in a potential decline in state funding. There is also the possibility that statewide enrollment is significantly higher than expected. The amount of state funding does not increase 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. Under these circumstances, 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 using the 2017-19 biennium State School Fund (SSF) appropriation of \$8.2 billion approved by the Oregon Legislature. The Oregon Department of Education (ODE) estimate for the District’s share of this revenue will change throughout the year, and final payments for 2018-19 will not be known until May of 2020.

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

The budget has been built based on projected assessed and real market values for property within district boundaries and estimated tax collection rates. For local property tax calculations, the District’s budget assumes 3.0% assessed property value growth per year and a tax collection rate of 94.5% of amounts due. 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 2018-19, the budget assumes that assessed property values will increase by 2%, and the gap between those values and real market values will continue to grow. Compression losses from the application of Measure 5 educational tax limitations are also expected to continue to shrink. 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.

# Executive Summary

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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 2018-19 budget is that District average teacher experience will be 0.06 years more than teacher experience at the state level. This level is significantly lower than the previous fiscal year where it stood at 0.36 years more than the state level. A decrease in the District's teacher experience level would negatively impact SSF funding, as the state assumes less experienced teachers are paid a lower salary.

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

PERS rates have been rising at a fairly robust pace. District PERS rates were increased by 4.86% for the 2017-19 biennium with an estimated increased cost to the District of over \$4.0 million per year for this period. Rates are projected to increase an additional 6.38% in the next biennium, providing an additional burden to the District budget.

## ***Staffing Costs***

The District completed negotiations with the Eugene Educational Association (EEA) with a three year agreement that runs through June 30, 2020. Economic terms and benefits for staff members represented in that agreement as well as a COLA of 1.8% for managers, administrators, professionals and supervisors has been included for 2018-19. The Oregon School Employee Association (OSEA) contract expires on June 30, 2018. The District has begun negotiations with OSEA for the next contract period beginning in 2018-19 and cannot predict the outcome of these negotiations, or their potential impact on District operations at this time.

## ***Nutrition Services***

The District's nutrition services program is expected to generate a loss in 2018-19. A transfer from the General Fund to the Nutrition Services Fund in the amount of \$300,000 has been budgeted to fund uncollectable student meal account balances, support meal programs at several locations with a low level of participation, support the free breakfast program at all elementary schools, and provide additional management oversight of the program. 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, some 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.

# Executive Summary

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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. Over the last two years the District has experienced a higher than projected level of loss events, including multiple fires at district facilities and the need to replace a growing number of lost or damaged computers and tablets in schools. If this trend continues or expands, losses will put a strain on risk management reserves and could require increased support from the General Fund.





# About Our District

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# About Our District

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## District Organization and Administration

### Jurisdiction and Governance

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

The District is primarily located in Lane County, with small portions extending north into Linn County. The District's boundaries include portions of the City of Eugene, City of Springfield and City of Coburg. The largest city in the District is the City of Eugene. Formed in 1854, the District encompasses approximately 155 square miles in western Oregon at the southern end of the Willamette Valley, 110 miles south of Portland.

The District is governed by a seven member Board of Directors. Voters residing within District boundaries elect members to four-year overlapping terms. The duties of the Board include setting policy; approving expenditures and contracts; appointing the Superintendent; and hiring, terminating and approving resignations of all certified (licensed) and administrative staff members. The Board also constitutes one-half of the Budget Committee and appoints the seven citizen members. The duties of the Budget Committee are to review, discuss, make additions or deletions, and approve the proposed budget presented by the District's Budget Officer. After completing deliberations, the committee approves the budget, declares tax rates, approves the Debt Service Levy, and submits to the Board for adoption.

The District serves over 16,400 students in 19 elementary schools, eight middle schools, four high schools and two specialized high school programs. In addition, nearly 325 students attend alternative programs, and around 825 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
2017	167,780	1.14%	370,600	1.27%	4,141,100	1.59%
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

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## Economic Overview

The economy of Lane County consists of higher education, agriculture, health care, high technology, forest products, recreation, and tourism. The table below shows the top ten taxpayers for tax year 2016-17 for Eugene School District 4J.

Taxpayer Name	Tax Amount
Comcast Corporation	\$ 2,741,464
Valley River Center	2,100,062
Peace Health	1,272,969
McKay Investment Company LLC	1,011,199
CenturyLink	920,746
Chase Village LLC	767,624
Northwest Natural Gas Co	753,146
Shepard Investment Group LLC	694,798
ACC OP LLC Garden Avenue	685,738
Oregon VA1C LLC	618,254

Source: Lane County Department of Assessment and Taxation

Real market and assessed property value growth was lower than expected in 2016-17, but growth for 2017-18 was robust and reflects the area's expanding market for apartments and single family properties. The table below shows the real market value and assessed value of properties within District boundaries.

Fiscal Year	Total Real Market Value	RMV Growth	Total Assessed Valuation <sup>(1)</sup>	AV Growth
2017-18	\$27,807,129,480	9.21%	\$14,810,196,621	3.80%
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

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

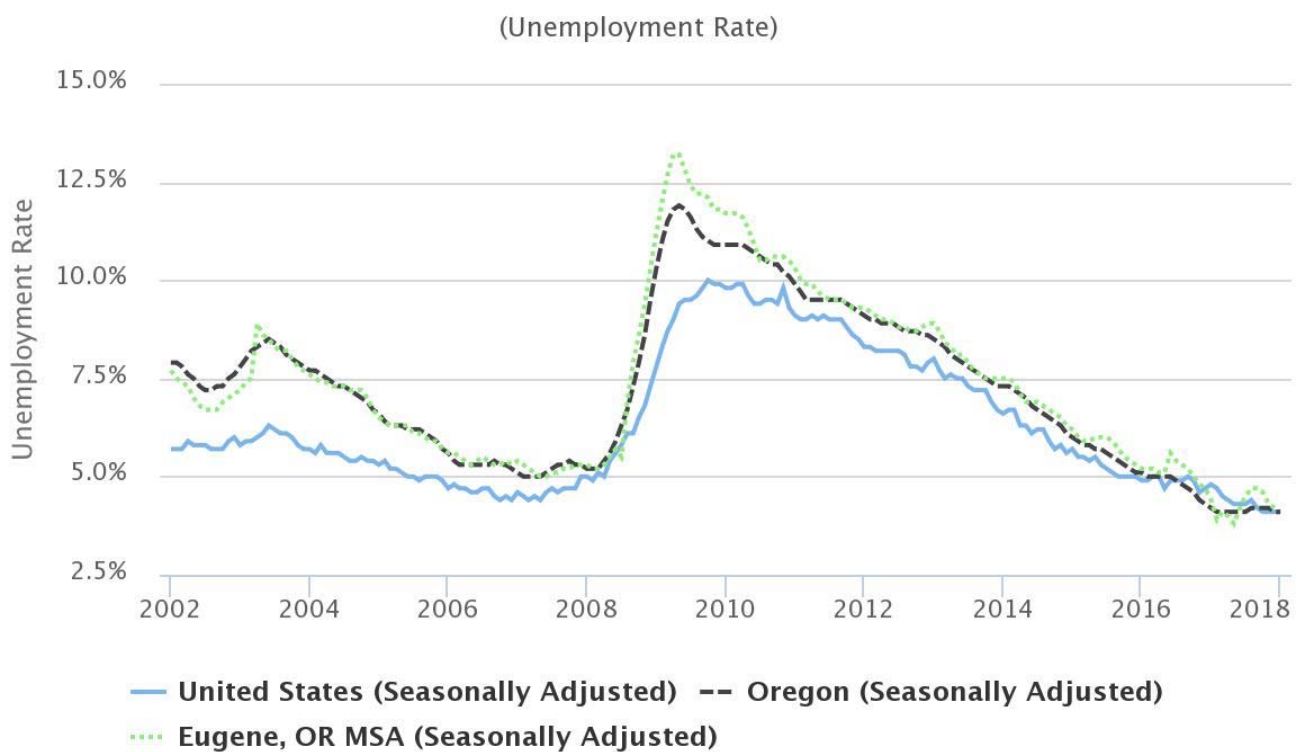
Source: Lane and Linn County Departments of Assessment and Taxation



# About Our District

The Oregon Employment Department reported that Oregon’s seasonally adjusted unemployment rate was 4.1% in January 2018, which is the same as the national rate. In contrast, the Eugene-Springfield metropolitan statistical area (MSA) unemployment rate as of December 2017 was 4.2%, 0.1% greater than the State’s rate. Following state trends, the regional economy has shown steady improvement over the past few years. The graph below depicts the seasonally adjusted unemployment rate for the United States, Oregon, and the Eugene Metropolitan Statistical Area.

## Local Area Unemployment Statistics

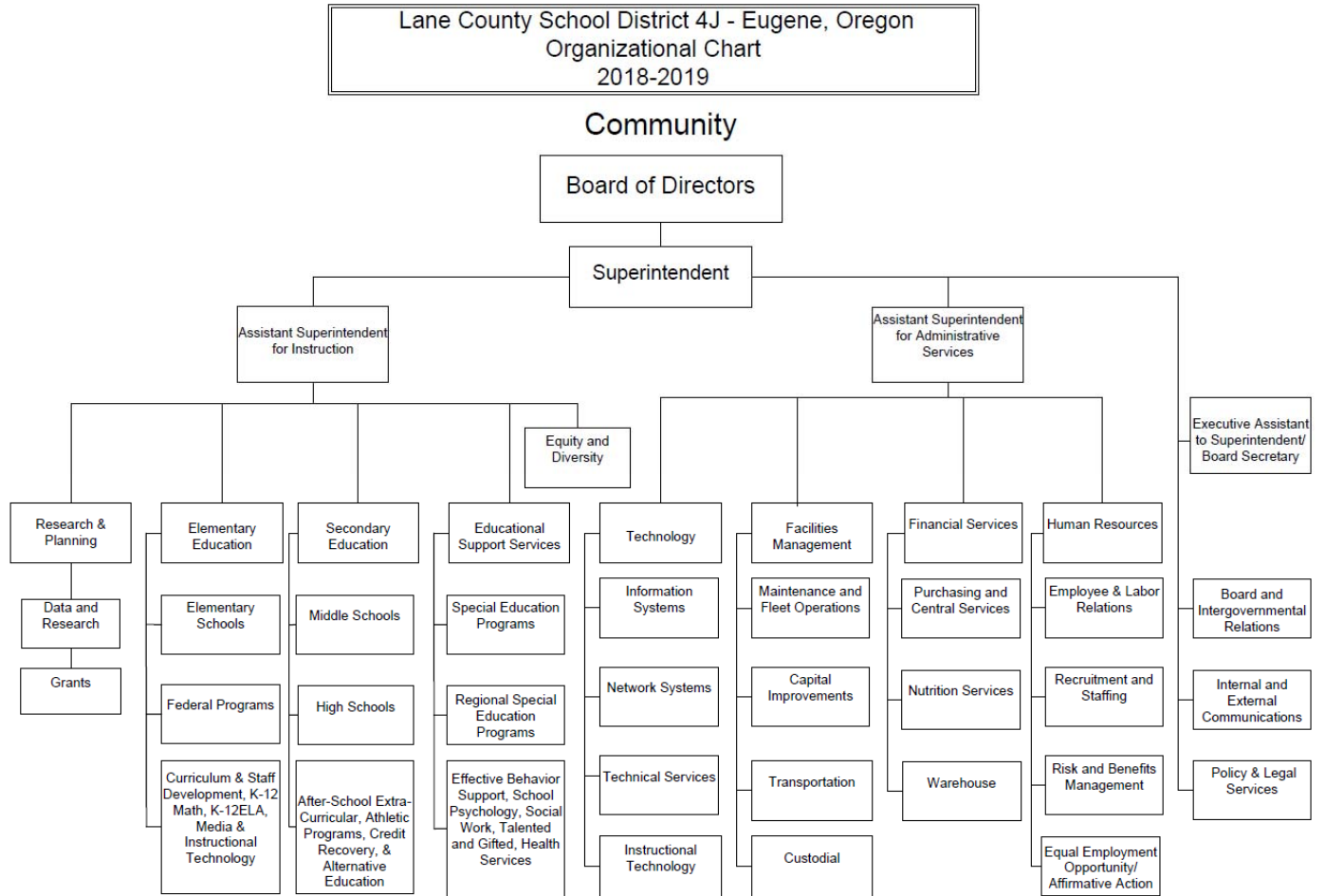


Source: Oregon Employment Department [Qualityinfo.org](http://Qualityinfo.org)

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

# About Our District

## District Organizational Chart



# About Our District

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## District Oversight

### ***Budget Committee***

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

#### **Appointed Members:**

Joshua Burstein  
Robert Chandler  
Tim Gleason  
Lyn Jost  
Merri Steele  
Dan Williams  
Jennifer Winters

#### **Term:**

July 1, 2017 to June 30, 2020  
July 1, 2017 to June 30, 2020  
July 1, 2015 to June 30, 2018  
July 1, 2017 to June 30, 2020  
July 1, 2017 to June 30, 2020  
July 1, 2016 to June 30, 2019  
July 1, 2015 to June 30, 2018

#### **Board of Directors:**

Alicia Hays  
Anne Marie Levis  
Judy Newman  
Eileen Nittler  
Evangelina Sundgrenz  
Jim Torrey  
Mary Walston

#### **Term:**

July 1, 2015 to June 30, 2019  
July 1, 2017 to June 30, 2021  
July 1, 2017 to June 30, 2021  
July 1, 2015 to June 30, 2019  
July 1, 2017 to June 30, 2021  
July 1, 2015 to June 30, 2019  
July 1, 2015 to June 30, 2019

#### **Clerk:**

Dr. Gustavo Balderas, Superintendent

### ***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.

#### **Assistant Superintendent for Administrative Services: Cydney Vandercar**

Oversees all support services which includes capital projects, facilities, finance, human resources, technology and transportation. The Assistant Superintendent also serves as a member of the Superintendent's Cabinet responsible for the District's overall oversight, planning and implementation.

# About Our District

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

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

## **Director of Secondary Education: Andy Dey**

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: Vacant**

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

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

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

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

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

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

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

# About Our District

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## School Descriptions

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

School enrollment levels drive the District's funding and are used in calculating licensed and classified staff allocations. The tables included in this section reflect key budgeting information for schools. Projected enrollment for staffing purposes differs from headcount in that special education students are counted at 0.25. This allocation provides a small level of additional resources to support these students and classrooms. Direct support for special education students and classrooms is allocated by the District's 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. 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 thriving neighborhood school that emphasizes academic excellence, sustainability, citizenship and equity. Talented and dedicated staff strive to provide differentiated instruction to challenge and support all students in achieving high levels of academic success, as well as social and emotional learning. Adams benefits from active parent and community involvement, offering students a variety of experiences including music, art, field trips, and participation in green school initiatives such as gardening, composting, and walking and biking to school.

#### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>	Average Class Size <sup>1</sup>
2018-19	479.75	26.6	18.00	23.1 27.4	Not available
2017-18	455.00	30.4	17.25	22.1 27.3	30.7 26.3
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

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# About Our District

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## Awbrey Park Elementary

158 Spring Creek Drive, Eugene, OR 97404

Principal: Michael Riplinger

Awbrey Park is a thriving neighborhood school in North Eugene that focuses on the whole child. They value parent involvement and collaboration. Their teachers, counselor, administrator and support staff excel in teamwork and a child centered approach to elementary education. The Awbrey Park academic program focuses on 21st century literacy, math, science and a hands-on, minds-on approach to learning. Awbrey Park is an Advancement via Individual Determination (AVID) school that is preparing students for a successful future. The integration of technology is key to their rigorous and engaging classrooms. Their students know that the staff believe in them and can assist them to make academic and social gains in their progress through school.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	443.00	35.6	16.75	23.1	27.3	Not available	
2017-18	436.00	37.5	16.75	23.0	26.7	23.3	25.4
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

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## 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 <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	489.00	19.8	17.75	23.1	28.6	Not available	
2017-18	461.00	21.3	16.75	24.7	28.1	25.0	29.8
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

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# About Our District



## Camas Ridge Community School

**Principal: Wes Flinn**

1150 East 29th Avenue, Eugene, OR 97403

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>	Average Class Size <sup>1</sup>
2018-19	357.00	27.3	13.50	22.2 27.3	Not available
2017-18	408.00	31.3	14.75	24.0 27.3	24.0 25.6
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

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# About Our District

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## Chávez Elementary

1510 West 14th Avenue, Eugene, OR 97402

Principal: Denisa Taylor

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	438.00	56.6	18.00	23.1	24.6	Not available	
2017-18	418.00	56.5	17.25	21.3	24.8	27.3	25.1
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

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## Charlemagne French Immersion Elementary

3875 Kincaid Street, Eugene, OR 97405

Principal: Vacant

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	352.00	9.7	12.50	25.0	28.8	Not Available	
2017-18	341.00	11.6	12.00	25.5	29.0	25.0	29.8
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

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# About Our District

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## Chinese Immersion Program

1155 Crest Drive, Eugene, OR 97405

**Principal: Jennifer Hebard**

A new Chinese Language Immersion Program began in the 2017–18 school year with kindergarten and first grade with second grade being added in 2018-19. This program will add one grade per year 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 <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	68.00	19.7	3.00	25.0	21.5	Not available	
2017-18	50.00	17.9	2.00	23.0	27.0	24.0	19.0
2016-17	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2015-16	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2014-15	N/A	N/A	N/A	N/A		N/A	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## Corridor Elementary

250 Silver Lane, Eugene, OR 97404

**Principal: Tom Piowaty**

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	199.00	27.6	7.75	23.0	27.8	Not available	
2017-18	234.00	27.8	8.75	23.3	27.4	27.0	26.9
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	

<sup>1</sup> Average class size information provided by District Research and Planning. 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

## Edgewood Elementary

577 East 46th Avenue, Eugene, OR 97405

**Principal: Jim Moore**

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	412.00	22.4	15.50	23.1	27.5	Not available	
2017-18	394.00	22.2	14.75	22.0	27.7	26.5	26.6
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.



## 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 <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	358.00	28.9	13.75	22.2	26.8	Not available	
2017-18	380.00	29.0	14.25	24.0	27.2	27.5	27.3
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# About Our District

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## Family School

1155 Crest Drive, Eugene, OR 97405

**Principal: Jennifer Hebard**

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	165.00	35.7	7.00	20.0	25.6	Not available	
2017-18	137.00	38.1	5.50	20.0	26.0	19.0	24.5
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

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## 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, Gilham offers integrated classroom technology, library, music, and PE.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	531.00	27.2	19.75	25.0	27.2	Not available	
2017-18	512.00	28.2	19.25	23.5	27.2	26.0	25.2
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

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# About Our District



## Holt Elementary

**Principal: Joyce Smith-Johnson**

770 Calvin Street, Eugene, OR 97401

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	579.00	38.1	22.25	23.5	26.6	Not available	
2017-18	597.00	40.2	23.00	24.5	26.3	20.8	26.1
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	

<sup>1</sup> Average class size information provided by District Research and Planning. 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

## Howard Elementary

700 Howard Avenue, Eugene, OR 97404

Principal: Allan Chinn

Howard Elementary School is a technology immersion program where students and teachers integrate technology into everyday learning. Howard offers a rigorous curriculum that challenges students and prepares them with 21st century skills. Howard is a place where the entire school community gathers regularly to support, celebrate and honor the achievements of all our children. With the caring guidance of dedicated staff, students make academic gains while developing persistence and personal responsibility, qualities that are the cornerstone of lifelong learning. Howard is committed to fostering a curiosity for learning and the skills necessary to prepare students academically and socially for the transition to middle school. Rigorous academic explorations coupled with the daily immersion of technology into everyday teaching and learning helps students grow into thinkers and problem solvers of the future.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
2018-19	474.00	48.0	19.00	21.4	25.7	Not available	
2017-18	469.00	54.6	18.75	21.8	25.7	24.0	26.5
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.



# About Our District

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## McCornack Elementary

1968 Brittany St., Eugene, OR 97405

**Principal: Londa Rochholz**

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	340.00	43.3	13.75	22.2	25.2	Not available	
2017-18	362.00	39.7	14.50	22.2	25.6	19.0	27.4
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	

<sup>1</sup> Average class size information provided by District Research and Planning. 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 <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	388.00	41.1	15.50	23.1	25.6	Not available	
2017-18	363.00	52.6	14.50	21.3	26.0	26.0	24.9
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# About Our District

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## Spring Creek Elementary

560 Irvington Drive, Eugene, OR 97404

**Principal: Sebastian Bolden**

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	297.00	34.2	12.25	20.0	25.3	Not available	
2017-18	297.00	47.7	12.25	20.8	25.0	21.0	25.6
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	

<sup>1</sup> Average class size information provided by District Research and Planning. 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 <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	232.00	28.9	9.00	23.3	26.3	Not available	
2017-18	231.00	30.2	9.00	20.7	26.7	22.5	27.1
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	

<sup>1</sup> Average class size information provided by District Research and Planning. 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

Willagillespie is a neighborhood school and a targeted Title I school. They are staffed by a dedicated and hard-working team of teachers, educational assistants and specialists. They set high expectations for the staff and for the students. The school aims for a comprehensive educational program enhanced by a math and science focus that spans grade levels and is offered throughout the school year. Children learn in a safe, encouraging, caring environment.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	506.25	32.0	19.25	23.1	27.0	Not available	
2017-18	533.50	35.1	20.25	22.7	27.1	24.0	26.0
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.





# About Our District

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## Yujin Gakuen Japanese Immersion Elementary

250 Silver Lane, Eugene, OR 97404

Principal: Tom Piowaty

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>		Average Class Size <sup>1</sup>	
2018-19	336.00	17.2	12.75	22.2	27.2	Not available	
2017-18	315.00	17.9	11.75	21.5	27.9	25.0	26.5
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	

<sup>1</sup> Average class size information provided by District Research and Planning. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# About Our District

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## **Middle**

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

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

**Principal: Larry Williams**

1650 West 22nd Avenue, Eugene, OR 97405

Arts & Technology Academy is a Science, Technology, Engineering and Mathematics (STEM) Lab School that integrates the Arts (STEAM). Students participate in scientific inquiry and project-based learning in all content areas using the design process. Teachers integrate reading, writing, mathematics and science curriculum to support problem solving and critical thinking skills learning about real world challenges. Students participate in a wide array of electives that allow them to apply the concepts they are learning in their core classes, from robotics and rockets to "Medical Detectives." This provides students opportunities to explore their own interests, learning styles and core values. Students' experiences result in strong academic growth during their middle school years preparing them for high school success.

#### *Budgeted Teacher Allocation History:*

<b>Year</b>	<b>Projected Enrollment for Staffing</b>	<b>Needs Index</b>	<b>Teacher Allocation</b>	<b>School Student: Teacher Ratio</b>	<b>Average Class Size</b>
2018-19	453.00	35.1	16.60	27.3	Not available
2017-18	393.00	43.0	14.60	26.9	27.2
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

### **Cal Young Middle School**

**Principal: Chris Mitchell**

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:*

<b>Year</b>	<b>Projected Enrollment for Staffing</b>	<b>Needs Index</b>	<b>Teacher Allocation</b>	<b>School Student: Teacher Ratio</b>	<b>Average Class Size</b>
2018-19	535.00	22.8	18.60	28.8	Not Available
2017-18	517.00	23.4	18.00	28.7	29.1
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

# About Our District

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## Kelly Middle School

Principal: Juan Cuadros

850 Howard Avenue, Eugene, OR 97404

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation <sup>1</sup>	School Student: Teacher Ratio <sup>1</sup>	Average Class Size
2018-19	402.00	39.9	16.00	24.8	Not available
2017-18	420.00	40.1	16.40	25.6	24.9
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

<sup>1</sup>Kelly Middle School receives additional licensed FTE for their Language Immersion program lowering their overall student: teacher ratio.

## 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. Students become involved in serving others through an active student leadership program and activities such as canned food drives. Specialized programs and activities that develop students' unique talents and interests are available through the music program, yearbook publication, robotics club, drama club, weight lifting club, charity club, leadership program, track & field and the Martin Luther King Assembly. Recognition for student achievement and success occurs through the PRIDE Program, Knights of Honor and multicultural awards.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2018-19	348.00	31.9	12.80	27.2	Not Available
2017-18	363.00	34.3	13.00	27.9	25.9
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

# About Our District

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## Madison Middle School

875 Wilkes Drive, Eugene, OR 97404

Principal: Peter Barsotti

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 Advancement via Individual Determination (AVID) school and provides academic support for all students, including: Talented and Gifted (TAG) student services, Learning Center and Regional Learning Center programs, tutoring, homework help, math support, and reading support using Read Right curriculum.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2018-19	462.00	29.8	16.80	27.5	Not Available
2017-18	405.00	33.9	14.80	27.4	28.4
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



# About Our District

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## Monroe Middle School

2800 Bailey Lane, Eugene, OR 97401

**Principal: Mike Johnson**

Monroe Middle School is a professional learning community where academic achievement and success is valued by staff, students and parents. Monroe has a strong parent network that supports instruction and promotes a positive school climate. Monroe staff recognizes the unique needs of early adolescent students, and design developmentally appropriate education aligned to the state standards and articulated to high school, college and career readiness.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2018-19	563.25	26.9	20.20	27.9	Not Available
2017-18	543.00	30.3	19.40	28.0	26.0
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

## Roosevelt Middle School

500 East 24th Avenue, Eugene, OR 97405

**Principal: Eric Anderson**

Roosevelt balances scholastic excellence with a choice of electives and social and emotional growth. The CORE (Creating Our Roosevelt Environment) program trains 8th grade leaders to orient all 6th grade students to Roosevelt. The House program emphasizes growth in the whole child. The advisory program offers student support for social and emotional growth as well as improvement of academic practices while the comprehensive counseling and special education services offer a wide range of support to all students.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2018-19	580.00	17.9	20.20	28.7	Not Available
2017-18	627.00	23.2	21.80	28.8	31.2
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

# About Our District

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## 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
2018-19	431.25	21.4	15.20	28.4	Not Available
2017-18	437.00	20.9	15.40	28.4	25.6
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

# About Our District

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## **High**

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

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

## **Churchill High School**

**Principal: Greg Borgerding**

1850 Bailey Hill Road, Eugene, OR 97405

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2018-19	1,114.00	32.5	38.25	28.9	Not Available
2017-18	1,147.00	34.8	39.75	28.9	27.0
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



# About Our District

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## 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
2018-19	963.50	37.4	35.50	27.9	Not Available
2017-18	902.00	45.1	33.25	27.1	25.6
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

## 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
2018-19	1,472.00	19.7	49.25	29.6	Not Available
2017-18	1,465.00	26.4	49.00	29.9	27.8
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



# About Our District

## South Eugene High School

Principal: Vacant

400 East 19th Avenue, Eugene, OR 97401

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2018-19	1,451.75	16.5	47.50	30.3	Not Available
2017-18	1,469.00	19.0	48.25	30.4	30.2
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



# About Our District

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## 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 an alternative 4J high school offering a state-accredited diploma. Class sizes are small and credit is accelerated, helping students who are credit deficient 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 commitment to success. 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
2018-19	250.00	137.0	10.50	23.8
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

As of 2014-15, ECCO has been consistently 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.

## Open Books Project

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

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

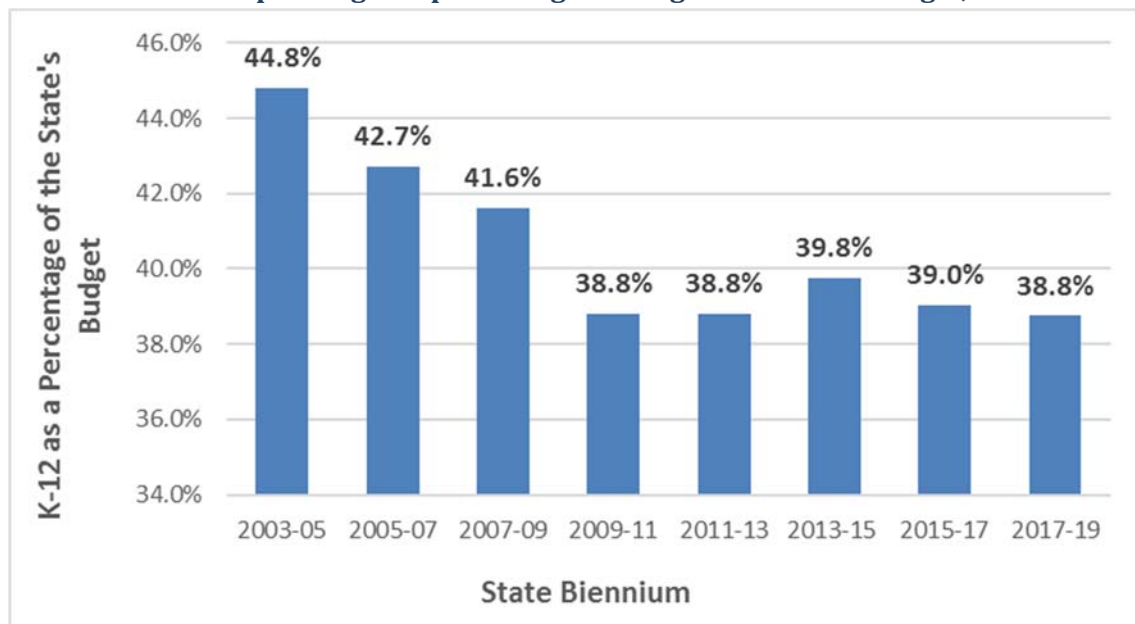
# About Our District

## History of State Funding

Over the last twelve years, K-12 education's share of the Oregon state budget has fallen from 44.8% to only 38.8% of the 2017-19 State Biennial Budget (Figure 1). The recent reduction is partly explained by a long and deep national recession that began in 2008; however, it should be noted that education's share of the state's budget was already falling as early as 2005.

Oregon's economy has recovered from the Great Recession with unemployment rates at near all-time lows and robust revenue growth. Even with the recent improved economic growth of the state, the 2017-19 biennium provided a level of funding that slightly reduces investments in K-12 and higher education, health care and critical human services. The final approved budget set the K-12 appropriation for the 2017-19 biennium at \$8.2 billion.

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



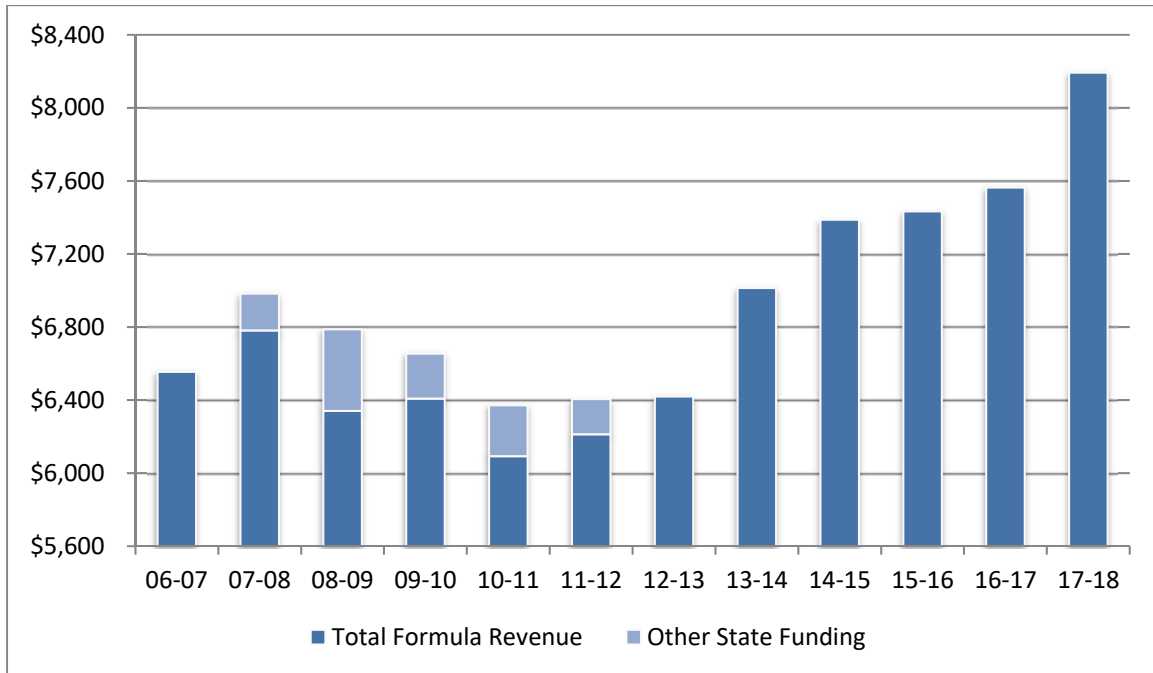
*Source: COSA; Oregon Legislative Fiscal Office 2013-15 Legislatively Approved budget; 2015-17 Legislatively Adopted budget; 2017-19 Legislatively Adopted budget*

Figure 2 shows the decline in state school funding per pupil from 2007-08 through 2012-13. This is shown adjusted for inflation in Figure 3. State school funding levels beginning in 2013-14 show 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. When adjusted for inflation the change in per student funding has fluctuated over this time.

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.

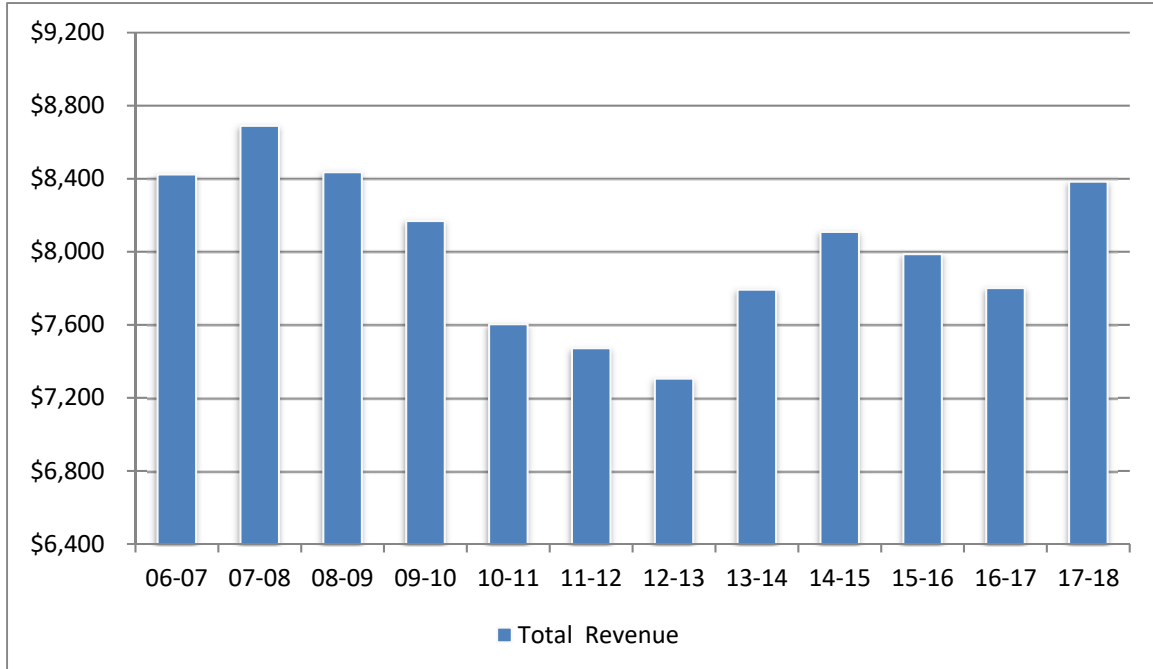
# About Our District

**Figure 2. State School Funding per student (statewide), 2006-07 to 2017-18**



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

**Figure 3. State School Funding per student (statewide), 2006-07 to 2017-18, adjusted for inflation**



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

# About Our District

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## History of Local Support

### Oregon Property Tax Measures

#### ***Measure 5***

In November 1990, Oregon voters approved Measure 5, a citizen’s initiative limiting total taxes on each property in the state to 1.5% of the property’s real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of real market value in 1991–92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995–96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

#### ***Measure 50***

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997–98 assessed values were rolled back to 1995–96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The District’s permanent rate was set at \$4.75 per \$1,000 of assessed value.

Other provisions limited the use of bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

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

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

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

### Local Support

Local support for the District has continued, even during uncertain economic times. The District’s voters have approved local funding measures by substantial margins. Since 1992, District voters have approved six general obligation bond levies, one local option levy, and three renewals of the local option levy.

# About Our District

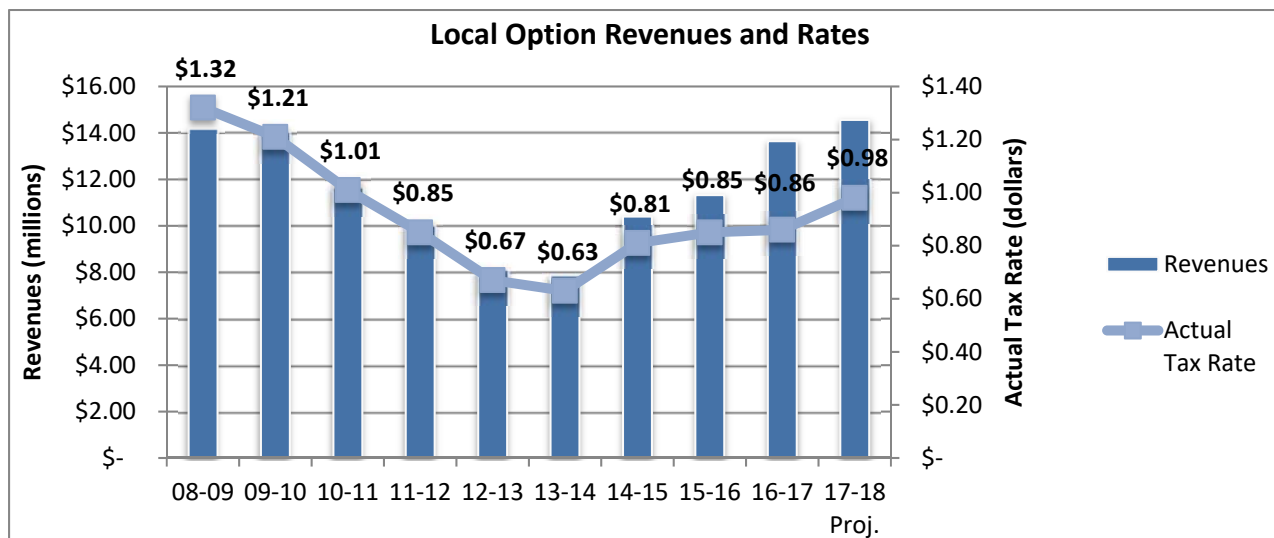
## Local Option Levy Revenue

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

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

Local option capacity represents the “tax gap” between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value. When the gap between real market value and assessed value is not sufficient to generate the full \$1.50 tax rate, a property is said to be “in compression” and the taxes paid are only a part of the tax rate imposed. On the one hand, if assessed value and real market value are the same for a particular property, local option taxes are at their lowest amount (most compressed). On the other hand, if the assessed value is well below the real market value, the full \$1.50 rate is due (no compression). 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 steadily since then and is projected to increase to \$0.98 per \$1,000 (\$14.56 million total) in FY 2017-18.

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

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Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs. However, in 2009, the state legislature approved a provision of the Oregon Constitution which effectively expanded the range of qualifying uses of bond proceeds by redefining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

District voters approved requests for general obligation bond funding for capital improvements and repairs to District facilities in 1992, 1994, 1998, 2002, 2011, and 2013. Detail on these bonds is provided in the Financial Plan section of the budget document, under Debt Service Fund.

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

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

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

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

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

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

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

# About Our District

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## Academic Performance Indicators

### Board Goals

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

### Introduction

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

### Graduation and Completion Rates

#### Four Year

In 2016-17 the 4-year graduation rate in the Eugene School District 4J was 73.7%, 1.3% lower than last year but still 1.7% higher than in 2013-14. As shown below during 2016-2017, among comprehensive schools, only Churchill increased graduation rates significantly (+4.5%), while South increased moderately (.6%) and Sheldon increased negligibly (+.1%). North's graduation rate fell 7% from last year's (2016: 77.9% to 2017: 70.9%). Overall, the district 4-year graduation rate modestly fell (-1.3%) from last year's rates, owing largely to drops in graduation rates at North Eugene and at ECCO.

Eugene 4J's 4-Year Graduation Rate is 3 percentage points lower than the state average of 76.7%.

Table 1.1.1 4J High School Four-Year Cohort Graduation Rates – 2013–17

School	2014 (**)	2015	2016	2017
Churchill High School	82.7%	87.7%	81.4%	85.9%
North Eugene High School	71.4%	78.3%	77.9%	70.9%
Sheldon High School	85.4%	87.6%	88.0%	88.1%
South Eugene High School	87.0%	90.8%	89.4%	90.0%
DISTRICT RATE *	71.9%	74.2%	75.0%	73.7%
STATEWIDE RATE*	72.0%	73.8%	74.8%	76.7%

\* 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: cohortmediafile2016-17 from ODE; <http://www.oregon.gov/ode/reports-and-data/students/Pages/default.aspx>



# About Our District

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## **Five Year**

In 2016-17, the 5-year graduation rate in the Eugene School District 4J rose 0.2% from last year's rate (2016: 78.9% to 2017: 79.1%). While it is a modest gain from last year, the 2016-17 rate represents a +3.9 percentage point increase from rates in 2014-15.

Gains last year in the 5-year cohort graduation rate at Sheldon (+2.8%) offset losses at the other comprehensive high schools to allow the overall 4J District graduation rate to rise slightly. Churchill's graduation rate fell 3.2 percentage points, North's fell 1.1 percentage points, and South's fell 3.1 percentage points.

Eugene 4J's 5-Year Graduation Rate is slightly higher (+0.2) than the state average graduation rate of 78.9%.

*Table 1.1.2 4J High School Five-Year Cohort Graduation Rates – 2013–17*

<b>School</b>	<b>2013</b>	<b>2014 (**)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Churchill High School	82.2%	88.6%	88.3%	92.0%	88.8%
North Eugene High School	83.8%	83.3%	76.7%	82.4%	81.3%
Sheldon High School	82.3%	85.7%	90.1%	90.6%	93.4%
South Eugene High School	87.4%	88.6%	92.0%	93.9%	90.8%
DISTRICT RATE *	74.8%	75.2%	76.6%	78.9%	79.1%
STATEWIDE RATE*	73.2%	75.9%	76.5%	77.8%	78.9%

\* 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: cohortmediafile2016-2017 from ODE; <http://www.oregon.gov/ode/reports-and-data/students/Pages/default.aspx>

# About Our District

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## High School Drop Outs

Drop Out Rates are calculated based on students who are classified as Non-Completers. Non-Completers are students who are not considered Graduates within five years, who have not earned an Adult High School Diploma, Extended Diploma, or GED within five years, and who are actively no longer attending.

For the 2016-17 school year, the drop-out rate in the Eugene School District 4J was 4.0%, 0.1% percentage points higher than in 2014-15 and 0.4 percentage points lower than in 2015-16. Churchill, Sheldon, and South all showed small decreases (-0.5%, -0.6%, and -0.7%, respectively), while North experienced a slight increase in its dropout rate (+0.4%).

Eugene 4J has a negligibly higher (+0.1%) dropout rate than the rest of the state of Oregon (3.9%).

Table 1.3.1 4J High School Dropout Rates – 2013–17

School	2013 (**)	2014	2015	2016	2017
Churchill High School	1.2%	0.9%	1.5%	2.8%	2.3%
North Eugene High School	2.3%	2.1%	3.0%	3.2%	3.6%
Sheldon High School	2.5%	1.9%	1.1%	1.3%	0.7%
South Eugene High School	1.2%	0.9%	1.0%	1.7%	1.0%
DISTRICT RATE*	5.8%	3.9%	5.2%	4.4%	4.0%
STATEWIDE RATE*	4.0%	4.0%	4.3%	3.9%	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: dropoutrates2016-17 from ODE; <http://www.oregon.gov/ode/reports-and-data/students/Pages/default.aspx>

## School Dropout by the Numbers

Table 1.3.2 4J Fourth Year High School Dropout Numbers 2016-17

School	2017
Churchill High School	21
North Eugene High School	37
Sheldon High School	16
South Eugene High School	19
DISTRICT	176*

Table 1.3.3 4J Fifth Year High School Dropout Numbers 2016-17

School	2017
Churchill High School	25
North Eugene High School	34
Sheldon High School	10
South Eugene High School	19
DISTRICT	177*

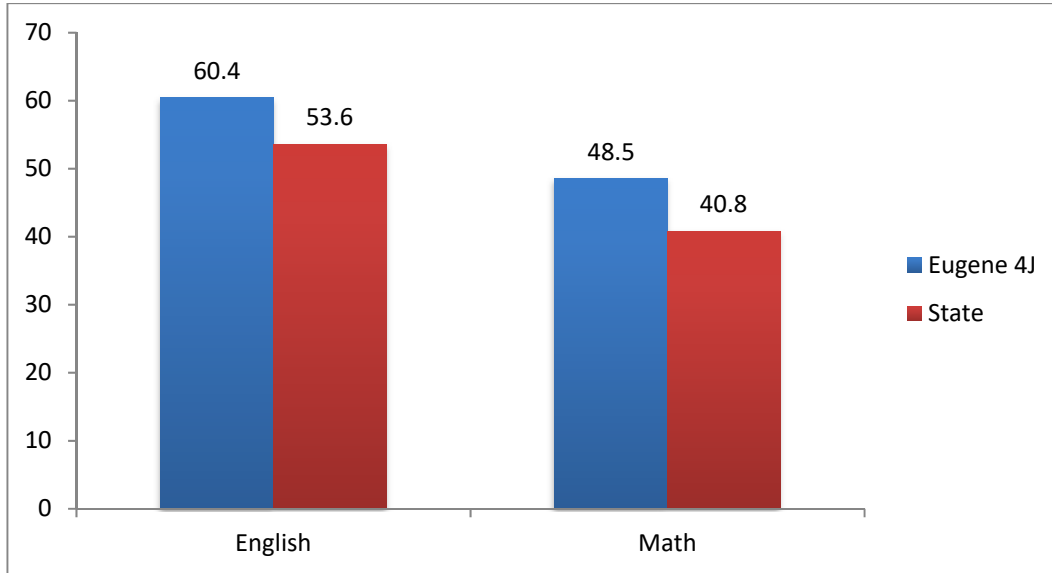
\* District numbers include students in alternative education programs and placements

# About Our District

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

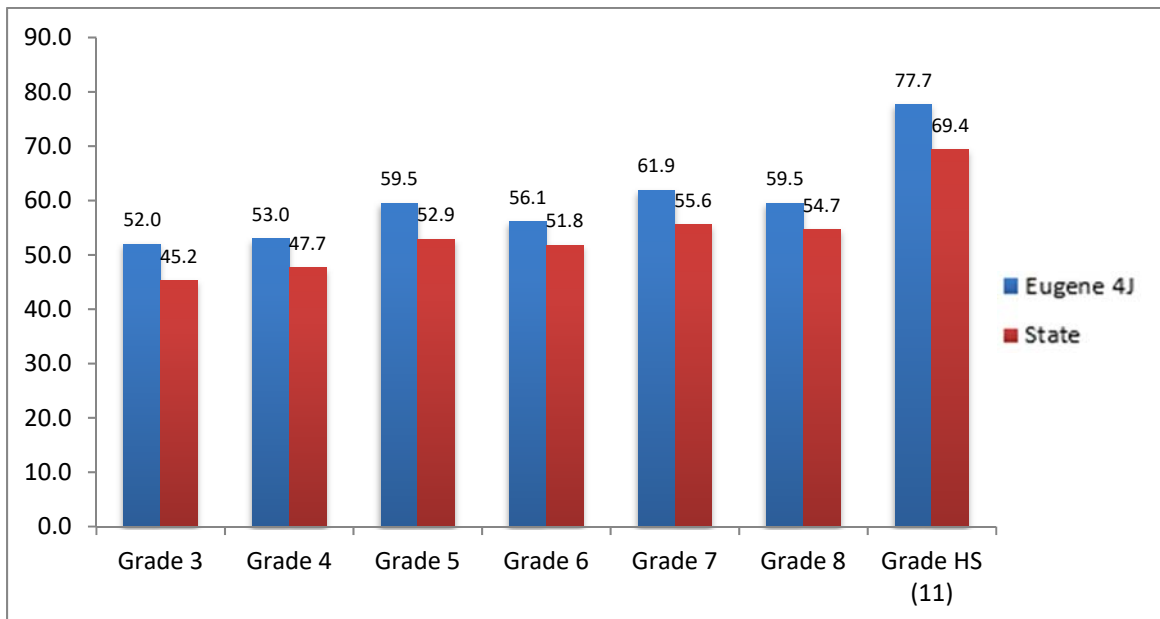
Results of the 2017 Oregon Assessment of Knowledge & Skills (OAKS) in 4J were consistently better than the statewide averages in every grade, for both English Language Arts (ELA) and Math, and for every group of students, as shown in the charts below. These charts also show, however, that significant achievement gaps are present both in 4J and Oregon when scores are broken down by groups of students.

Graph 1. 2016-17 OAKS Overall Proficiency Rates: Eugene 4J District and State



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

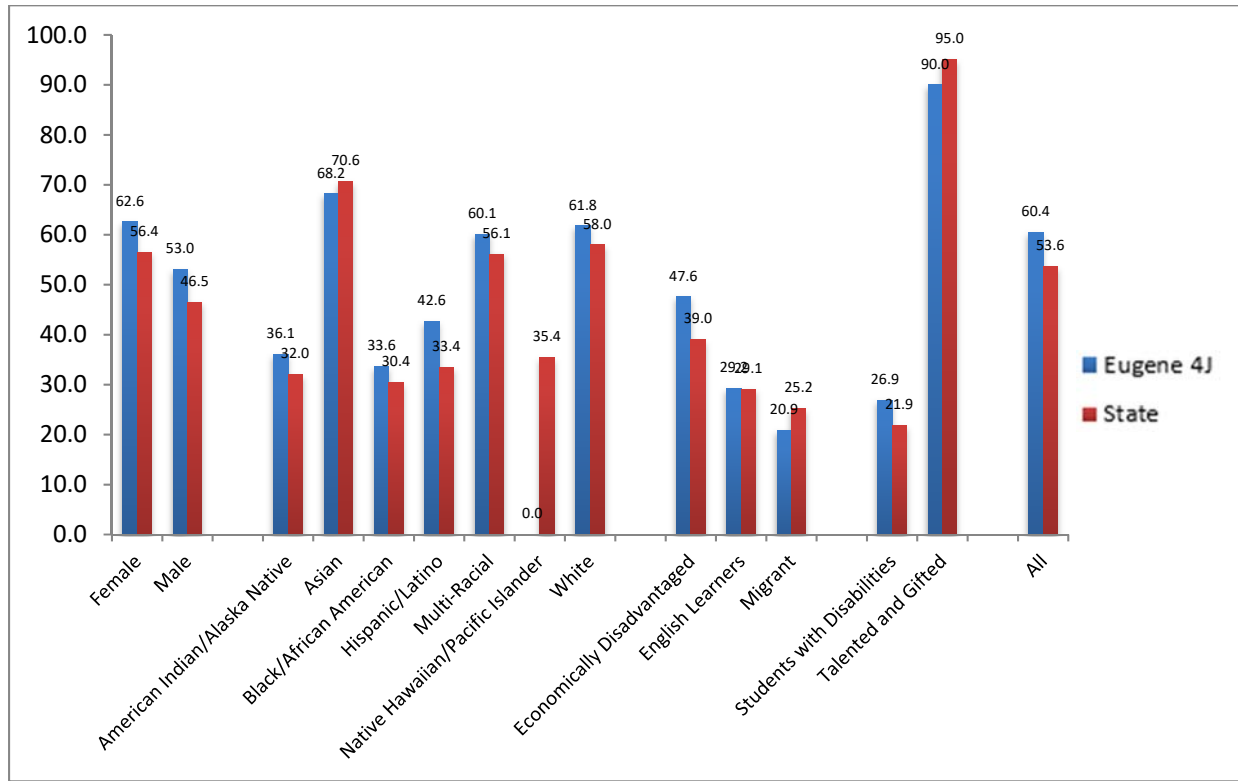
Graph 2. OAKS Math: Overall Proficiency Rate Comparison by Grade



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

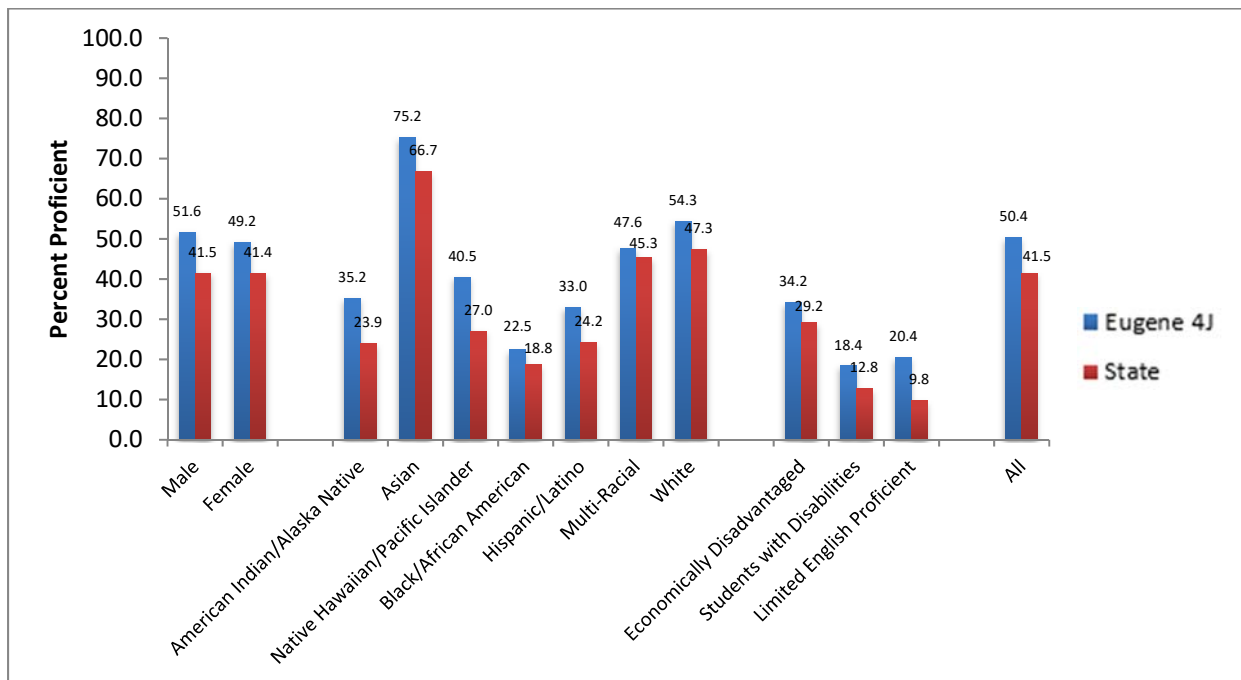
# About Our District

Graph 3. OAKS ELA: Overall Proficiency Rate Comparison by Demographic



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

Graph 4. OAKS Math: Overall Proficiency Rate Comparison by Demographic



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



# Planning for the Future

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# Planning for the Future

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## Board of Directors Guiding Beliefs and Values

### *District Mission*

- Do what's best for all 4J students
- Continue to learn and grow
- Respect and care about each other

In order to meet the District Mission Statement above, the Board has adopted the following guiding beliefs and values:

### *Students*

- We believe that all children can learn.
- We believe that our students' education and welfare are our most important commitments.
- We believe that a student's success in school should be independent of factors such as race, ethnicity, gender, socio-economic status, disability, native language, religion, and sexual orientation.
- We believe that public schools should foster development beyond academics such as character, creativity, resourcefulness, citizenship, an understanding of workplace expectations, respect for diverse cultures, and a lifelong love of learning.

### *Staff*

- We value a highly qualified, caring and diverse staff that reflects our student population and believe they are the key to meeting our goals for students.
- We believe in collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- We believe that it is essential for staff and Board members to hold high expectations of all students, that these expectations are critical to student success, and that we must hold ourselves and each other accountable for the achievement of all students.
- We believe that high quality instruction is integral to student success and best achieved by providing strong instructional leadership, targeted professional development, and system-wide accountability and support for student growth.

### *Community*

- We believe that the Board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, community and local, state and federal governments on social, political and economic challenges and inequities.
- We value public support for our schools and believe that the Board plays a critical role in generating and sustaining community partnerships and ongoing financial and other support.

### *Leadership*

- We believe it is critical for the Board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all—Board, staff and students—and believe that it is essential to student success in school.

# Planning for the Future

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## **Board Goals**

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

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

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

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

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

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

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

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

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

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

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

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



# Planning for the Future

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

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

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

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

## **IV. COMMUNITY ENGAGEMENT**

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

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

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

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

## **V. TRANSITION NEW LEADERSHIP**

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

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

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

*Adopted: January 20, 2016*

# Planning for the Future

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## Strategic Planning Process for Eugene School District 4J

### 4J Vision 20/20 Strategic Plan

#### Overview

Eugene School District 4J is looking to the future with 4J Vision 20/20. The district has engaged the community in a strategic visioning and planning process to develop a roadmap for the next few years, a 3- to 5-year guiding plan for the Eugene School District 4J.

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 was designed to reflect what our community wants our school system to look like and where the district's limited resources should be targeted to best support student success.

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



#### **Vision: Every Student Connected to Community and Empowered to Succeed.**

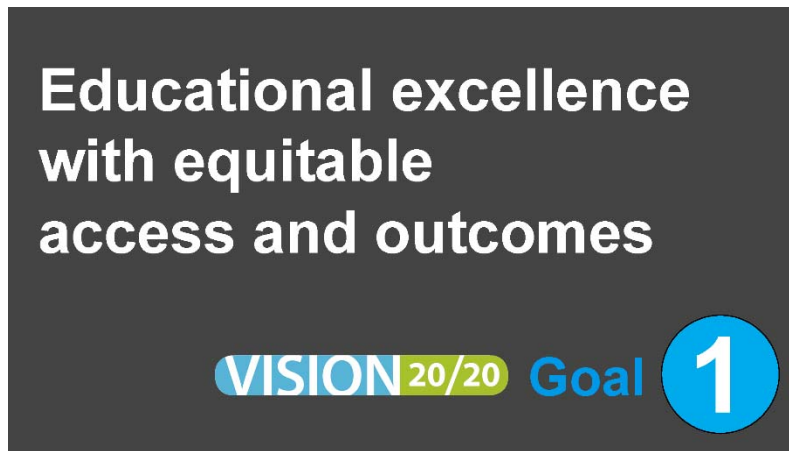
- **Goal I:** Educational Excellence with Equitable Access and Outcomes for Every Student
- **Goal II:** Multiple Pathways to Student Success
- **Goal III:** Communication and Connection with Community
- **Goal IV:** Diverse World-Class Workforce
- **Goal V:** Stable, Sustainable Stewardship

# Planning for the Future

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## Strategic Plan Framework

(Approved Jan. 11, 2017)



*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***

**We will...**

- 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.***

**We will...**

- 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.***

**We will...**

- 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.***

**We will...**

- Conduct an audit of currently used assessments and their purpose, parameters, frequency, cost and time impact.
- Develop and undertake an assessment adoption process.

# Planning for the Future

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- 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.

## ***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

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## 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.***

**We will...**

- 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.***

**We will...**

- *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.***

**We will...**

- 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.***

**We will...**

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

# Planning for the Future

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## Communication and connection with community

VISION 20/20 Goal 3

*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.***

**We will...**

- 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.***

**We will...**

- 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.***

**We will...**

- 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.***

**We will...**

- 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.

# Planning for the Future

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**Diverse,  
world-class  
workforce**

**VISION** 20/20 **Goal** **4**

*Ensure that every classroom has a high-quality, effective teacher, supported by high quality, effective administrators and support staff.*

***Objective 1: Attract, hire and retain high-quality, passionate and diverse staff.***

**We will...**

- Strengthen collaboration with colleges to develop hiring plans for pre-service candidates.
- Develop in-district programs to provide avenues to diversify the workforce (EAs, students, mentoring, leadership development).

***Objective 2: Elevate the professional capacity of our workforce to meet the needs of today's learners.***

**We will...**

- Develop and implement a mentoring program for new teachers and administrators.
- Develop and implement a coherent professional development plan for all staff.

***Goal III & IV Key Performance Indicators:***

- *Communication output and outcome met*
- *Community satisfaction with district communication, engagement and transparency (survey)*
- *Parent satisfaction with school communication, engagement and transparency (survey)*
- *Staff retention rates*
- *Staff diversity compared with student diversity*

# Planning for the Future

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## 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.***

**We will...**

- 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.***

**We will...**

- 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.***

**We will...**

- 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.***

**We will...**

- 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.



# Planning for the Future

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

**We will...**

- 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.

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

**We will...**

- 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.

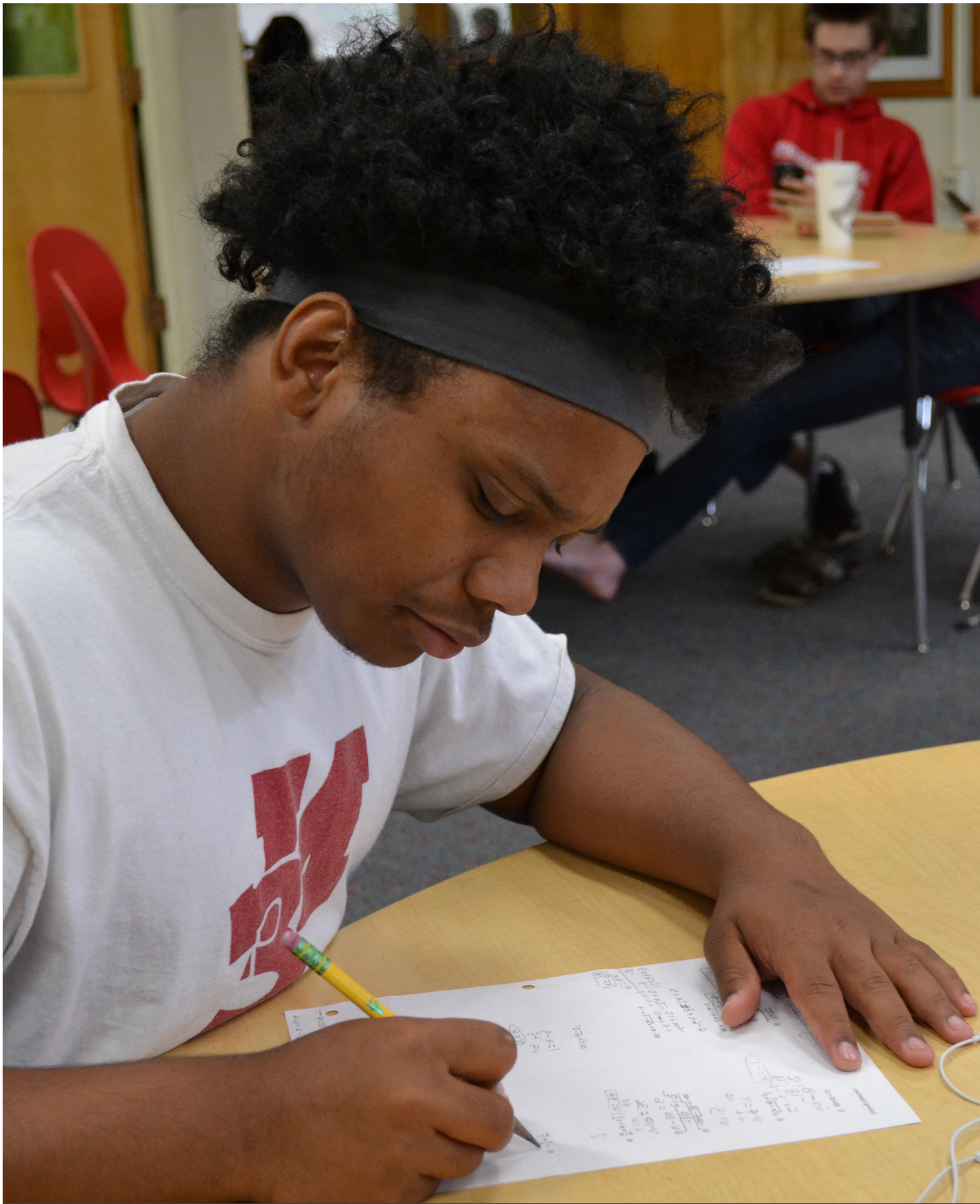
***Goal V Key Performance Indicators:***

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

# Planning for the Future

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# Building the Budget 4J

# Building the Budget

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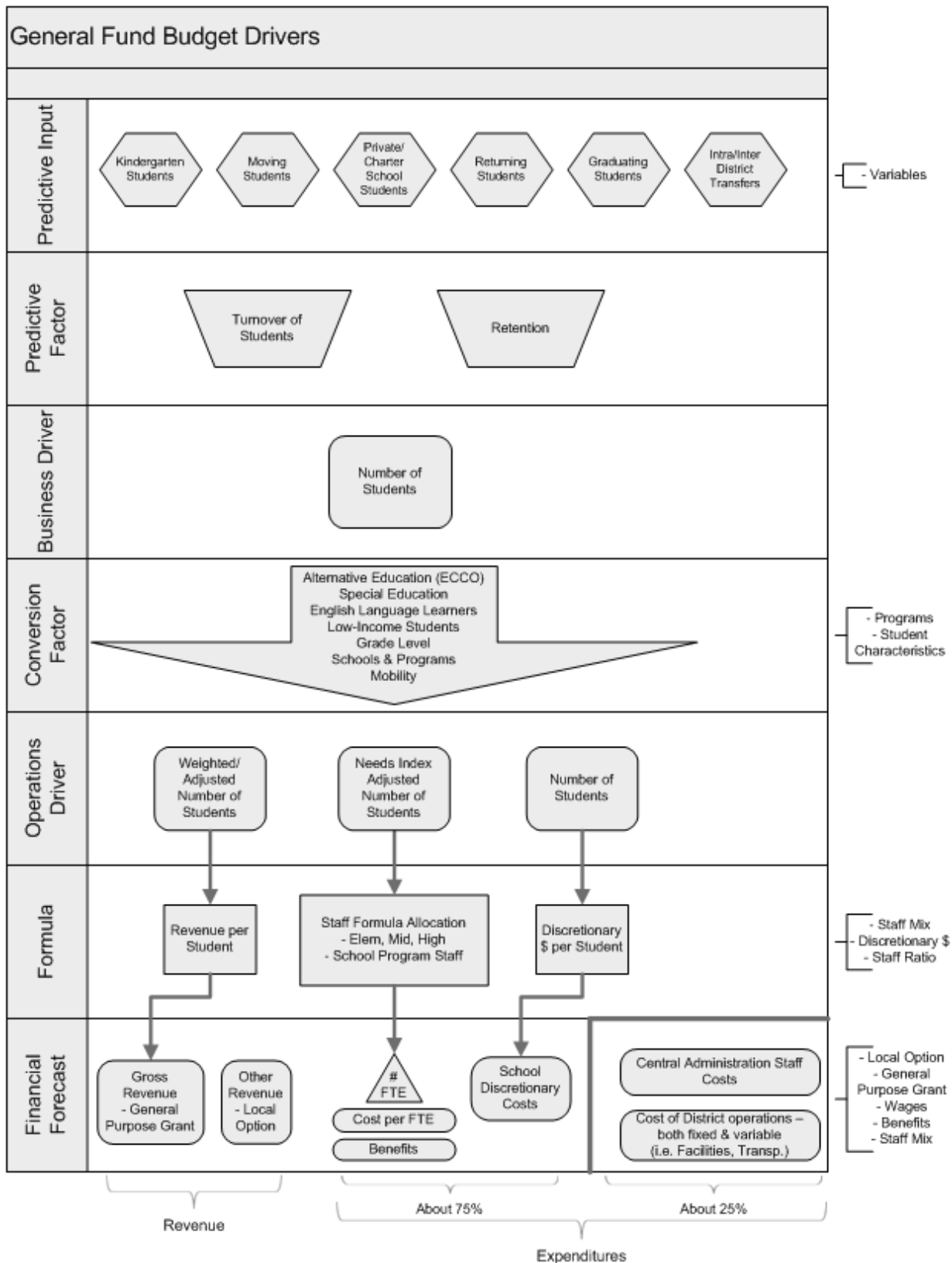
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# Building the Budget

## Budget Drivers

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



# Building the Budget

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## Requirements for Budget Development

### **Oregon Budget Law**

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

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

The budget was developed in accordance with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. Governmental fund revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. This is the same basis of accounting used in the District’s audited Governmental fund financial statements. Under this basis, revenues are recognized when they become both measurable and available. “Available” is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, interest revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

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

The accrual basis of accounting is used by proprietary and fiduciary fund types; the District uses three such funds – the Insurance Reserve Fund, the Postemployment Benefits Fund and the Private-Purpose Trust 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 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 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.

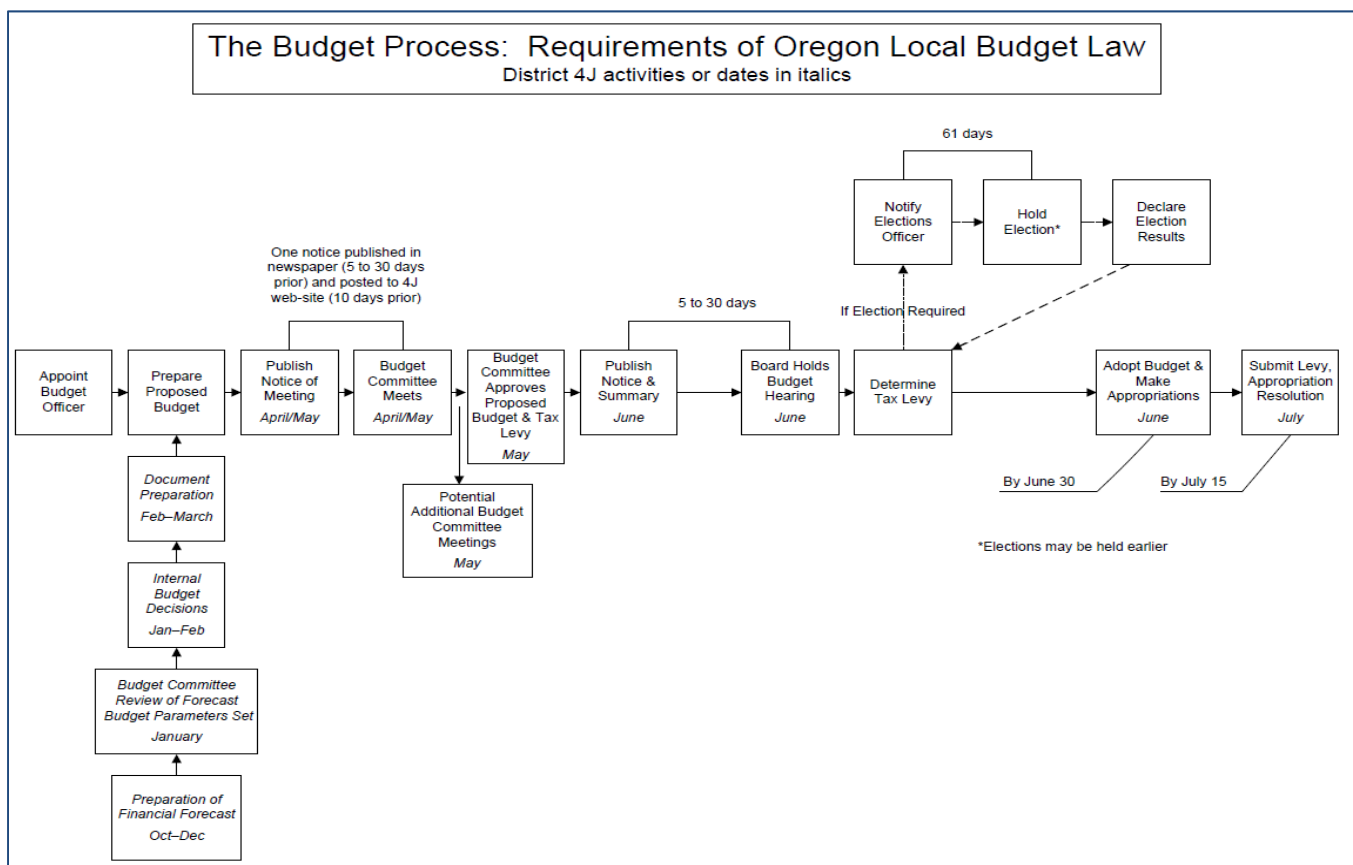
# Building the Budget

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](http://www.4j.lane.edu/finance/docs).

At the May Budget Committee meeting, the Superintendent presents the budget message, which explains the proposed budget and identifies significant changes in District programs or financial condition. At this meeting, or a subsequent meeting, the Budget Committee receives public comment, makes revisions, and approves the budget for submission to the School Board. The Budget Committee also declares tax rates for the next year and approves the Debt Service Levy. The Committee may meet as many times as needed to complete their work.

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

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



# Building the Budget

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## ***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.

## ***Budget Calendar***

Board meeting: Appoint new Budget Committee members	October 18, 2017
Budget Committee meeting: Presentation of five year financial forecast, introduce new members, elect officers and set meeting schedule	January 22, 2018
Budget Committee meeting: Hold discussion and receive public comment	March 19, 2018
Publish notice of Budget Committee meeting on district's website at least 10 days before the meeting	April 23, 2018
Publish notice of Budget Committee meeting in newspaper 5-30 days before the meeting	April 23, 2018
Budget Committee meeting: Receive Superintendent's 2018-19 budget message and proposed budget, hold discussion and receive public comment	May 7, 2018
Budget Committee meeting: Approve Superintendent's 2018-19 proposed budget and declare tax rates and debt service levy	May 21, 2018
Publish notice of budget hearing 5 to 30 days before the hearing	May 27, 2018
Board meeting: Hold budget hearing	June 6, 2018
Board meeting: Enact resolutions to adopt budget, make appropriations, and impose and categorize taxes	June 20, 2018
Submit tax certification documents to assessor	July 15, 2018
Submit copy of complete budget document to county clerks	September 15, 2018



# Building the Budget

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## District Policies and Practices

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

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

#### **DB. Budget**

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose, and the proposed means of financing the estimated expenditures. The district may provide that the budget and budget documents be prepared on an annual or biennial basis consistent with the district's strategic plan.

The district budget will be prepared in compliance with Local Budget Law, federal and state laws and regulations, and locally adopted procedures.

The fiscal year will extend from July 1 to June 30 inclusive.

The chief financial officer will be designated as budget officer and will prepare the budget document.

#### **DI. Financial Management Policies**

##### *Resource Planning and Allocation Policies*

1. On a semi-annual basis the district forecasts General Fund resources and operational requirements over a rolling five year period. Annually, as part of the budgeting process for the district, the Superintendent presents the most recent forecast to the Budget Committee and Board for review and consideration. This forecast highlights resource and requirement considerations that will inform the development of the Superintendent's Proposed Budget for the following year and for other financial planning activities.
2. The Superintendent's Proposed Budget will build off of the General Fund five-year forecast presented to the Budget Committee and Board, incorporate operating and capital budgets managed through other funds, and respond to current district goals and policies and other long-range plans and needs of the district.
3. Operating and capital budgets will be proposed by the Superintendent and approved by the Budget committee consistent with the following criteria:
  - i. The physical safety of students and employees;
  - ii. Instructional services that meet the needs of all students;
  - iii. Support services to efficiently manage the human, financial, capital, facility and information resources of the district;
  - iv. Development of new capital assets to meet enrollment changes or otherwise improve the safety, efficiency or quality of district instructional services.
4. 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.
5. The district's education program must be responsive to enrollment changes and the changing needs of the community and its students. To respond to these changes, a portion of the operating budget may

# Building the Budget

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be reserved each year for staffing adjustments, new programs under development, and research and development.

6. Depending on the needs and resource of the district, reserve funds may be established and continually funded to address the replacement of technology, capital assets and curriculum. The Superintendent will recommend funding levels and mechanisms for each established fund as part of the annual budget process.

## *Accounting and Financial Practices Policies*

1. The district will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) adopted by the Government Accounting Standards Board (GASB), the Program Budgeting and Accounting Manual issued by the Oregon Department of Education and Oregon local budget law. A Comprehensive Annual Financial Report (CAFR) will be issued by the district no later than December 31<sup>st</sup> of each year.
2. The Board will establish funds as needed to support effective and efficient service delivery. The Budget Committee and the Board will review each fund annually as the budget is prepared and reviewed. If certain funds are not found to enhance the district's services or financial goals, they will be restructured or eliminated.
3. Reserve Funds

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

4. Contingency Funds

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

A contingency appropriation is typically used to address unexpected one-time program costs, new program or legislative requirements not known at the time of budget adoption and emergency situations. Funding for programs or operations that require ongoing support will be addressed during the budget development process for the next year.

The Board must approve all actions to reduce, increase or reappropriate a contingency appropriation based on the needs of the district. The Board's authority is limited to the currently adopted budget and the budget for the following fiscal year.

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 minimum ending fund balance in the General Fund in order to provide stable services and employment and to offset

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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.

c. Budget

As a part of the budget process, the district will project general fund operating revenues and ending fund balances for the ensuing four fiscal years in its General Fund 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 General Fund 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 General Fund 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 General Fund ending fund balance unexpectedly 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 through resolution or a supplemental budget. The Board may decide to use a portion of the projected ending fund balance maintained within the General Fund Contingency 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 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 Financial Services to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Standards.

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

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

The Board established 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 Superintendent for the purpose of reporting these amounts in the annual financial statements.

6. Excess one-time funds may be available for capital, equipment, curriculum adoptions, automation or other one-time projects that improve the district's productivity and efficiency, but only if the ending fund balance is sufficient.
7. Each fund will maintain adequate cash reserves in order to meet operating cash flow needs or borrow internally from another fund with approval of the Board. As a last resort, the district will borrow externally to provide for cash requirements.
8. The district may recover the indirect costs associated with the operation of grant 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 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:
  - i. The cost of the use to the district;
  - ii. The ability of the user to pay for the service or activity;
  - iii. The degree to which the activity supports or detracts from the educational mission of the district;

# Building the Budget

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- iv. Whether the use is by a private organization or individual or by another public entity; and
  - v. 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 or 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 improvement 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 improvement plan. The plan document will include estimates of known major capital needs extending beyond five years.
6. The CIP will estimate the changes in operating costs resulting from the improvements in facilities.

## *Intergovernmental Revenue Policies*

The district may use bond resources or 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.

## *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 asset purchases, curriculum adoptions, and capital construction and improvements to support its instructional mission.
3. The district will periodically review debt capacity as part of long-range capital planning to ensure that debt levels are prudent and affordable. Retirement of bonded debt shall not exceed the useful life of the capital improvements that have been financed.
4. The district will comply with Oregon debt issuance laws, Internal Revenue Service (IRS) regulations established by the federal government, all bond covenants and with related Board policies.
5. The district will follow state law, local investment guidelines and the district's investment policy and related administrative rule when investing the proceeds of any bond issuance.

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## *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 budget and will be informed by the General Fund 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**

### *Inventory and Control of Capital Assets*

The district will maintain an inventory of all fixed assets in accordance with governmental accounting standards. 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. The district's inventory will be updated annually to include property newly purchased and disposed.

Capital assets include all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the Program Budget and Accounting Manual, published by the Oregon Department of Education. To be classified as a capital asset an item must also have an initial useful life extending beyond a single reporting period (essentially 1 year) and must satisfy the definition of a capital asset as defined within 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. Grant managers and others charged with responsibility for federally-funded assets will report lost, damaged or stolen capital assets to the district's risk management and grant oversight staff for corrective action when necessary.

Attractive assets are defined as non-capital assets that are subject to an increased risk of theft because they are valuable, small enough to be removed from district facilities without detection and readily sold or traded in secondary markets. Attractive assets include, but are not limited to, computers and computer equipment, ipads,

# Building the Budget

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tablets, cell phones, projectors, musical instruments, communication devices, and other items that are movable and valuable. The district will maintain an inventory of attractive assets on an ongoing basis. Lost, damaged or stolen items will be reported to the district's risk management staff.

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 during the annual update, and replacement assets will be recorded.

Attractive assets such as computer equipment may be removed from district premises when used in the performance of district duties and activities.

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 approved 2017-19 Biennial budget that provided an appropriation of \$8.2 billion. These funds are scheduled to be delivered with 50% of the approved budgeted funds available in each of the two years of the biennium. This is a departure from the previous budget that provided 49% of the funds in year one and 51% in year two.

Funding Source	State Budget	State Budget	\$ Per Pupil (ADMw) (Total Formula Revenue)		
	2015-17 Biennium	2017-19 Biennium	2016-17	2017-18	2018-19
State School Fund	\$7.258 billion (plus \$118 million for 16-17)	\$8.2 billion	\$7,450	\$8,019	\$8,033

The process of calculating the District’s state funding level begins with a projection of student enrollment for the coming school year. The District’s Director of Research and Planning projects enrollment by school and grade level based on various factors including current enrollment, birth rates, and historic trends. This projection is adjusted by expected student attendance levels to establish a resident average daily membership (ADM<sub>r</sub>) for the coming year.

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

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



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

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

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

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

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

With current and prior years' property taxes, the following revenues are defined as local revenues under the State School Fund formula and impact state funding levels:

## ***Common School Fund***

Oregon receives income from lands granted by the federal government to the state at statehood—rangelands, forests and waterways and their mineral and timber resources—in trust for the benefit of public schools. Lands are managed by the State Land Board and income is invested by the State Treasurer, one of three members of the Land Board, and the Oregon Investment Council. Other sources of income for the Common School Fund include investment earnings on unclaimed property balances held in trust by the state, and a portion of the proceeds from the sale of federal lands.

At the end of calendar year 2017 the Common School Fund was valued at \$1.68 billion. Investment earnings are distributed to schools each year using a sliding scale policy based on the annual change in the value of the fund. Amounts are allocated to districts on a per pupil basis. The Oregon Department of Education provides the District with a preliminary estimate of Common School Fund payments for the coming year for use in the budget development process, and updates this estimate throughout the year.

# Building the Budget

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## ***County School Fund***

Twenty-five percent of revenues received by counties from the sale of timber cut on federal forest land and other miscellaneous sources are provided to local school districts. Funds are distributed to school districts on a per student basis. The 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.

## ***Federal Forest Fees***

The Secure Rural Schools Act (SRS) was reauthorized for federal fiscal years 2017 and 2018 in the 2018 Omnibus Appropriations Bill. The 2018-19 Proposed Budget does not include a revenue estimate for federal forest fees, as this recent reauthorization has not yet been incorporated into the State School Fund formula calculation.

## ***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 2018-19, growth in assessed value is estimated at 3% over 2017-18 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 2018-19 the compression loss is estimated at 0.77% 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 2018-19.

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 purchases and construction. 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.

# Building the Budget

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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 2018-19, growth in assessed value is estimated at 2.0% over 2017-18 values. This amount is multiplied against the local option tax rate to determine the base level of tax revenue available to the District. The base tax level is then adjusted for “compression” – a situation in which the gap between real market value and assessed value is not sufficient to generate the full \$1.50 per \$1,000 tax rate and the taxes paid are only a part of the tax rate imposed. On the one hand, if assessed value and real market value are the same for a particular property, local option taxes are at their lowest amount (most compressed), . On the other hand, if the assessed value is well below the real market value, the full \$1.50 rate is due (no compression). Most taxpayers are paying less than the full rate. For 2018-19 the compression loss is estimated at 34.1% 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 30.0% of uncollected prior years’ property taxes will be received in 2018-19.

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 2018-19 budget assumes a collection rate of 94.5%. 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 (2.0% higher than 2017-18 assessed value) and multiplied by 1,000 to get the dollar tax rate. For 2018-19, the projected tax rate is \$1.600.

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

**Tax Levy Computation**

**FINANCIAL SUMMARY - TAX LEVY COMPUTATION**

	2017-18 Budget				2018-19 Budget			
	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>
	Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	(Outside M. 5 Limits)		Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	(Outside M. 5 Limits)	
Total Requirements	191,231,721		35,881,688	227,113,409	213,797,409		24,897,838	238,695,247
Total Resources	(126,849,721)		(13,367,724)	(140,217,445)	(145,815,409)		(1,474,219)	(147,289,628)
Revenue Required to Bal.	64,382,000	12,127,000	22,513,964	99,022,964	67,982,000	14,495,000	23,423,619	105,900,619
Loss Due to Constitutional Limit (Compression)	753,000	9,632,000		10,385,000	540,000	7,779,000		8,319,000
Uncollected Tax	3,747,101	705,804	1,310,337	5,763,242	3,956,624	843,624	1,363,279	6,163,527
Estimated Tax Imposed	68,882,101	22,464,804	23,824,301	115,171,206	72,478,624	23,117,624	24,786,898	120,383,146
Total Certified Levy	68,882,101	22,464,804	23,824,301	115,171,206	72,478,624	23,117,624	24,786,898	120,383,146
	<b>2017-18 Actual</b>				<b>2018-19 Projected</b>			
Tax Rate	\$4.7485	\$1.5000	\$1.5827 <sup>3</sup>	\$7.8312	\$4.7485	\$1.5000	\$1.6000 <sup>3</sup>	\$7.8485
Assessed Value (bonds approved after 2001)				\$15,040,475,226			\$1.6000	\$15,491,689,483

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

<sup>2</sup> The maximum debt service tax rate is \$1.60 per \$1,000 as publicized to voters during the 2013 bond measure.

# Building the Budget

## Tax Rate Comparison

	2014-15	2015-16	2016-17	2017-18	2018-19 Budget
<b>Permanent Tax Rate Operating Levy</b>	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
<b>Local Option Levy</b>	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
<b>Debt Service Levy</b>	\$1.5817 <sup>1</sup>	\$1.5605	\$1.6152 <sup>2</sup>	\$1.5827 <sup>3</sup>	\$1.6000

<sup>1</sup> Reflects the issuance of a portion of bonds approved in May 2013.  
<sup>2</sup> 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.  
<sup>3</sup> Reflects the 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 as outlined below.

### 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 2018-19, 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 2018-19, 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 2018-19, the District expects to receive approximately \$0.70 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 and student body card revenue, the percentage of fees expected to be remitted to the District by schools (currently set at 66% of fee collections). For 2018-19, the District expects to receive about \$0.38 million in school-related receipts.

# Building the Budget

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## **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 2018-19, the District expects to receive about \$1.28 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 2018-19, the District expects to receive about \$0.32 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 2017-18 approved indirect rate of 5.5% of direct charges. For 2018-19, the District expects to receive approximately \$0.51 million.

## ***Interfund Transfers***

These transactions distribute funds to finance activities in another fund. The 2018-19 budget includes \$0.76 million 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

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## General Fund Requirements

### Schools

#### *Position Budgeting*

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

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

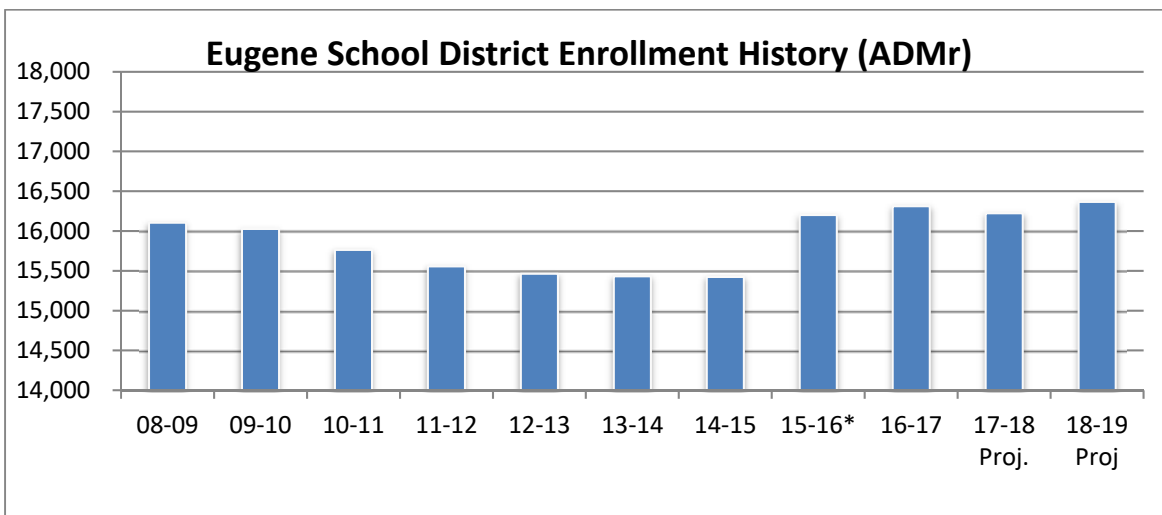
##### **Enrollment History**

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 beginning in 2012-13 has had a positive impact on enrollment levels, as has the economic recovery of recent years. Beginning in 2015-16, kindergarten students were transitioned to a full day program, which has also had an effect on the District's enrollment. The District

# Building the Budget

began experiencing enrollment growth in 2015-16 and expects to see moderate growth in future years with an increase of 147 students projected for 2018-19.



\*15-16 reflects change to full day kindergarten

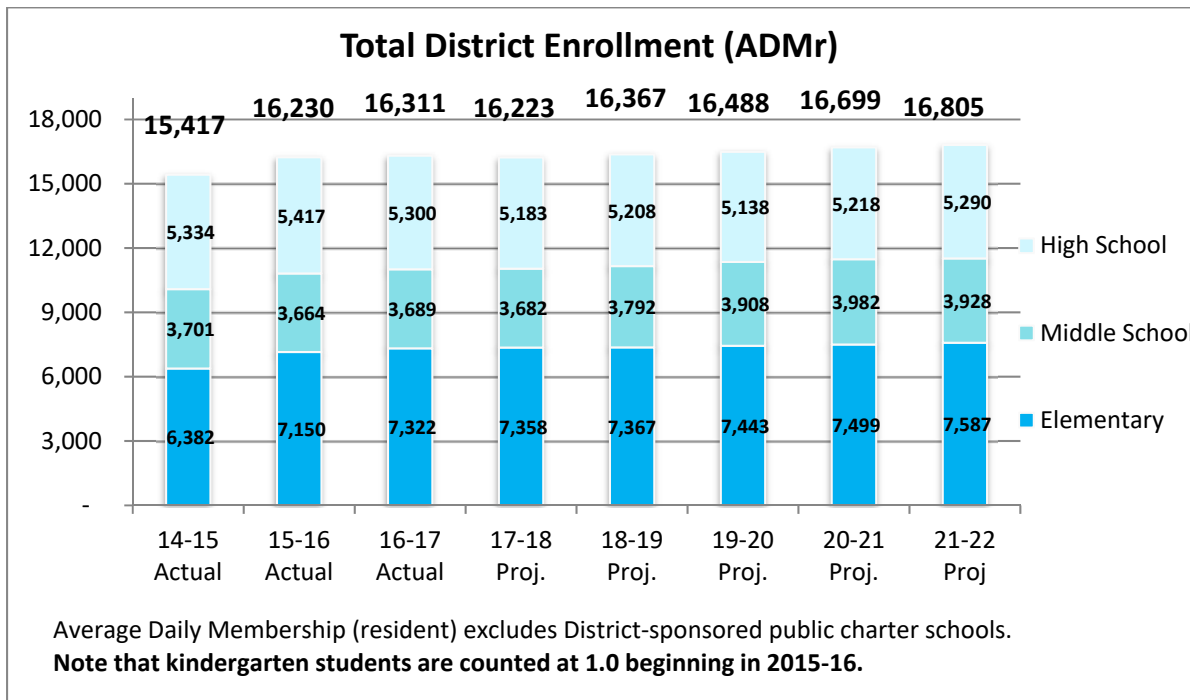
*Note: Student enrollment is expressed as resident average daily membership (ADMr). It represents the average annual enrollment as of June 30 and had counted kindergarten students at 0.5 ADM, or half time. Beginning in 2015-16, kindergarten students were counted at 1.0 ADM due to the beginning of full-day 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 2008-09 through 2010-11 excludes students enrolled in charter schools and alternative education programs. Beginning in 2011-12, the ADMr above includes alternative education programs.*



# Building the Budget

## ADMr based on 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 2018-19 is projected to be 16,367.



## 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.

# Building the Budget

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## **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 2018-19 on our past experience. The table on the next page reflects open enrollment projections and is used to determine staffing allocations.

# Building the Budget

## Eugene School District 2018-19 Enrollment Projection Summary by School and Region (headcount, K=1.0)

			Churchill Region								
10/1/2017	2018-19	Projected	10/1/2017	2018-19	Projected	10/1/2017	2018-19	Projected			
Enrollment	Projection	Change	Enrollment	Projection	Change	Enrollment	Projection	Change			
<u>Elementary Schools</u>			<u>Middle Schools</u>			<u>High School</u>					
César E. Chávez	439	438	(1)	Arts & Tech.	415	453	38	Churchill	1,110	1,114	4
Family School	137	165	28	Kennedy	343	348	5				
McCornack	350	340	(10)		758	801	43				
Twin Oaks	235	232	(3)								
	1,161	1,175	14								

			North Eugene Region								
10/1/2017	2018-19	Projected	10/1/2017	2018-19	Projected	10/1/2017	2018-19	Projected			
Enrollment	Projection	Change	Enrollment	Projection	Change	Enrollment	Projection	Change			
<u>Elementary Schools</u>			<u>Middle Schools</u>			<u>High School</u>					
Awbrey Park	424	443	19	Kelly	396	402	6	North Eugene	929	964	35
Corridor	216	199	(17)	Madison	430	462	32				
Howard	482	474	(8)		826	864	38				
River Road	357	388	31								
Spring Creek	302	297	(5)								
Yujin Gakuen	314	336	22								
	2,095	2,137	42								

			Sheldon Region								
10/1/2017	2018-19	Projected	10/1/2017	2018-19	Projected	10/1/2017	2018-19	Projected			
Enrollment	Projection	Change	Enrollment	Projection	Change	Enrollment	Projection	Change			
<u>Elementary Schools</u>			<u>Middle Schools</u>			<u>High School</u>					
Bertha Holt	585	579	(6)	Cal Young	532	535	3	Sheldon	1,509	1,472	(37)
Buena Vista	459	489	30	Monroe	545	563	18				
Gilham	561	531	(30)		1,077	1,098	21				
Willagillespie	523	506	(17)								
	2,128	2,105	(23)								

\*Includes 30 students enrolled in the TEN program

			South Eugene Region								
10/1/2017	2018-19	Projected	10/1/2017	2018-19	Projected	10/1/2017	2018-19	Projected			
Enrollment	Projection	Change	Enrollment	Projection	Change	Enrollment	Projection	Change			
<u>Elementary Schools</u>			<u>Middle Schools</u>			<u>High School</u>					
Adams	483	480	(3)	Roosevelt	575	580	5	South Eugene	1,471	1,452	(19)
Camas Ridge	380	357	(23)	Spencer Butte	440	431	(9)				
Charlemagne	348	352	4		1,015	1,011	(4)				
Edgewood	399	412	13								
Edison	379	358	(21)								
	1,989	1,959	(30)								

10/1/2017	2018-19	Projected	
Enrollment	Projection	Change	
<u>Elementary Schools</u>			
Chinese Imer.	42	68	26
	42	68	26

Note: District Enrollment for the 2018-19 projection is updated to reflect open enrollment assumptions and is the value used for staffing purposes.

# 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. Kindergarten was expanded to a full day program in FY 2015-16. 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 2017-18 to 2018-19.

	2014-15	2015-16*	2016-17	2017-18	2018-19	5-Year Change
<b>“Represents 1 Licensed FTE for Every ___ Students”</b>						
Kindergarten		22.88	23.07	22.72	22.72	0.00
Grades K-5	26.98	26.38	27.05	26.95	26.70	-0.28
Grades 6-8	28.06	27.80	27.91	27.86	27.92	-0.14
Grades 9-12	29.18	29.16	29.18	29.07	29.17	-0.01

**\* 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: Student/teacher 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 staffing to schools. Each school receives a needs index score, which is the weighted average of four key characteristics of the school’s student population:

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

# Building the Budget

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.

# Building the Budget

## Needs Index

Weights >>>	50%	15%	5%	30%	100%
SCHOOL	% FRL	% SPED	% LEP	% Mobility	Needs Index
Adams	38.9	15.0	2.1	16.0	26.6
Awbrey Park	51.2	14.8	1.0	25.7	35.6
Buena Vista	31.9	4.0	11.1	9.1	19.8
Camas Ridge	41.5	13.4	3.4	14.7	27.3
César E. Chávez	90.0	20.9	13.5	26.0	56.6
Charlemagne	14.3	5.9	0.0	5.5	9.7
Chinese Immersion	22.7	2.3	2.3	26.1	19.7
Corridor	45.8	14.9	0.5	8.2	27.6
Edgewood	31.3	14.4	0.5	15.3	22.4
Edison	36.9	11.1	5.7	28.4	28.9
Family School	50.0	18.9	0.8	26.1	35.7
Gilham	39.8	15.6	2.3	16.2	27.2
Holt	56.0	16.0	4.3	24.9	38.1
Howard	72.3	21.4	6.1	27.9	48.0
McCornack	68.8	12.8	11.0	21.7	43.3
River Road/El Camino del Río	64.3	10.4	27.0	20.2	41.1
Spring Creek	51.5	20.3	2.7	17.4	34.2
Twin Oaks	43.5	12.4	1.3	17.2	28.9
Willagillespie	43.4	16.1	4.9	25.6	32.0
Yujin Gakuen	29.6	3.8	6.7	5.1	17.2
Arts & Technology Academy	53.8	13.8	1.7	19.9	35.1
Cal Young	29.2	11.1	1.1	21.5	22.8
Kelly	61.5	10.4	2.6	24.9	39.9
Kennedy	47.6	17.8	1.7	17.9	31.9
Madison	45.9	15.0	0.2	15.3	29.8
Monroe	40.8	12.2	2.2	15.2	26.9
Roosevelt	24.2	5.9	1.2	16.3	17.9
Spencer Butte	26.1	15.8	0.5	19.8	21.4
Churchill	43.4	13.7	0.8	28.9	32.5
Early College & Career Options	60.0	22.0	0.0	345.6	137.0
North Eugene	47.7	14.7	2.0	37.4	37.4
Sheldon	25.9	10.7	0.6	17.0	19.7
South Eugene	21.6	7.5	0.3	15.3	16.5

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

# Building the Budget

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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 grade

# Building the Budget

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level and purpose. As a result, schools within each grade level may not receive the same level of program staffing. For 2018-19, licensed program staffing allocations include:

- Elementary – 17.0 FTE for counselors (an increase of 4.0 FTE)
- Middle School – 8.0 FTE for counselors and 1.4 FTE for language immersion programs
- 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, 16.00 FTE to support fully scheduling ninth and tenth grade students as well as 4.85 FTE for other support of international programs and 1.0 FTE to support language immersion programs.

## 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 2018-19, classified classroom and school allocations include:

- Elementary – 242.0 hours (30.25 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 2018-19, 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*

Beginning in 2017-18, 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. The staffing allocations from targeted funds available in 2018-19 include:



# Building the Budget

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- Elementary schools will receive 28.2% (28.2 additional classified hours)
- Middle schools will receive 29.9% (29.8 additional classified hours)
- High schools (including ECCO) will receive 41.9% (41.9 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 buildings, 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.

The 2018-19 student to teacher ratio is 43:1, down from 47:1 in 2017-18.

<b># of ELL Students</b>	<b>FTE</b>
1-9	0.05-0.2 licensed FTE
10-18	0.2-0.4 licensed FTE
19-27	0.4-0.6 licensed FTE
28-36	0.6-0.8 licensed FTE
37-45	0.8-1.0 licensed FTE
over 45	1.0 licensed FTE and possible classified instructional assistant

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 and dual enroll in another course.

# Building the Budget

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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 2017-18 schools benefited from millions of dollars in grant funds from the Elementary and Secondary Education Act (Title I, II, and III funding), the Individuals with Disabilities Act (IDEA), and the BEST Afterschool Program (21<sup>st</sup> Century Community Learning Center). Licensed and classified staffing under these programs is allocated to schools based on federal and state criteria, and District grant managers are responsible for ensuring that work completed complies with requirements. As many of these programs target resources to specific student populations, not all schools will be eligible for additional funding.

## Extra Duty Stipends and Staffing

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

- School Leadership – each 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.

# Building the Budget

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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 past several years District funding for student activities and athletics has been reduced, and in some cases eliminated, to resolve spending deficits. As a result, not all of the positions listed within the bargaining agreement are currently funded by the District.

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

Schools are allocated discretionary budgets to provide funds to cover various operating costs (e.g. supplies, textbooks, repairs and maintenance, field trips and equipment). These budgets are primarily allocated to schools 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 2018-19, per pupil allocations are \$85.64 for elementary schools, \$106.00 for middle schools, and \$134.33 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 2018-19, school discretionary budgets have been increased to reflect expected cost increases of 1.7% (based on the US Urban Consumer Price Index).

# Building the Budget

## BUDGETING GUIDELINES 2018-19 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	496	\$42,477	\$5,614	\$2,907		\$50,998
109	Awbrey Park	440	37,682	5,994	2,907		46,583
270	Bertha Holt	572	48,986	7,305	2,907		59,198
373	Buena Vista	465	39,823	5,275	2,907		48,005
282	Camas Ridge	363	31,087	4,539	2,907		38,533
320	Cesar Chavez	441	37,767	6,701	2,907		47,375
189	Charlemagne	344	29,460	4,468	2,907		36,835
376	Chinese Immersion**	66	5,652		1,127		6,779
372	Corridor	204	17,471	2,241	2,017		21,729
248	Edgewood Community	382	32,714	4,310	2,907		39,931
170	Edison	375	32,115	4,720	2,907		39,742
375	Family School	134	11,476	2,538	1,127	4,791	19,932
193	Gilham	541	46,331	7,931	2,907		57,169
213	Howard	484	41,450	7,999	2,907		52,356
265	McCornack	350	29,974	5,445	2,907		38,326
307	River Road	386	33,057	5,985	2,907		41,949
326	Spring Creek	300	25,692	4,285	2,907		32,884
343	Twin Oaks	232	19,868	3,452	2,907	743	26,970
364	Willagillespie	521	44,618	6,648	2,907		54,173
371	Yujin Gakuen	328	28,090	3,602	2,017		33,709
	Total	7,424	\$635,790	\$99,052	\$52,800	\$5,534	\$793,176

\* Enrollment projected as of December 15, 2017.

\*\*Shared facility with Family School

\$85.64 Per Pupil Amount - General Fund

\$41.30 Additional Per Pupil Amount - Small Schools

# Building the Budget

## BUDGETING GUIDELINES 2018-19 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	453	\$48,018	\$6,376	\$8,709		\$2,387	\$65,490
506	Cal Young	535	56,710	6,677	8,709		2,760	74,856
524	Kelly	402	42,612	6,940	8,709		2,163	60,424
545	Kennedy	348	36,888	5,589	8,709	2,524	1,835	55,545
554	Madison	462	48,972	6,121	8,709		2,417	66,219
557	Monroe	570	60,420	6,769	8,709		3,014	78,912
566	Roosevelt	580	61,480	7,161	8,709		3,059	80,409
578	Spencer Butte	438	46,428	5,810	8,709		2,268	63,215
Total		3,788	\$401,528	\$51,443	\$69,672	\$2,524	\$19,903	\$545,070

\* Enrollment projected as of December 15, 2017.

\*\* Based on projected sixth grade enrollment.

\$106.00 Per Pupil Amount - General Fund

\$48.54 Additional Per Pupil Amount - Small Schools

## BUDGETING GUIDELINES 2018-19 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	957	\$128,554	\$13,051	\$114,567	\$1,073	\$13,353		\$270,598
652	Sheldon (1)	1,184	182,892	16,517	114,567	1,073		5,003	320,052
660	South (2)	1,052	168,385	19,161	114,567	1,073		5,815	309,001
678	Churchill (3)	917	135,070	15,093	114,567	1,073		1,993	267,796
610	Early College & Career Options	245	32,911		10,734				43,645
661	International High School	935	62,804		2,521		11,848	(12,811)	64,362
Total		5,290	\$710,616	\$63,822	\$471,523	\$4,292	\$25,201	-	\$1,275,454

\* Enrollment projected as of December 15, 2017.

\*\* International Baccalaureate Membership at North includes Career-related Programme fee of \$1,480.

\*\*\* International High School is budgeted to pay \$16.91 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.

\$134.33 Per Pupil Amount - General Fund

\$67.17 IHS Per Pupil Amount - General Fund

# Building the Budget

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## 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 (2018-19 increase is 1.7% 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

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pertaining to public schools, are released from others, and must operate consistent with the charter agreement. The 2018-19 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<sub>r</sub>), including charter school students, to come up with a per student amount. Charter school payments are then determined by multiplying the total of charter school students within district boundaries by either 80% or 95% of the per student amount, depending on grade level.

For charter school students who live outside the boundaries of the District, the District is required to return to the resident school district one half of the SSF payment retained on behalf of those students.

## **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 2018-19.

## ***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 Equipment Reserve	Insurance Reserve Fund	Licensed Insurance Reserve	Classified Insurance Reserve	Admin. Insurance Reserve	Total
	General Fund	1,000	1,000	1,000	650,000	101,000	1,000	755,000
	Nutrition Svcs.	300,000				32,000		332,000
	Risk Mgmt.	339,500						339,500
To	Lcnd. Ins. Res.	135,000						135,000
	Clas. Ins. Res.	75,000						75,000
	Admin. Ins. Res.	40,000						40,000
	<b>Total</b>	<b>889,500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>650,000</b>	<b>133,000</b>	<b>1,676,500</b>

## ***Contingency***

This appropriation allows for unforeseen expenditures. Budget authority in this account can only be used with approval of the School Board. An appropriation is then transferred and costs charged to the fund which incurs the expenditure.

## ***Operations Reserve***

A total of \$17.7 million has been set aside in 2018-19 to address projected budget shortfalls in the next two biennium. As noted in the District’s December 2017 long term financial forecast, the Public Employee Retirement System (PERS) rate paid by the District is increasing by 6.38% for the 2019-21 biennium which is an estimated increase of over \$6.18 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 bienniums.



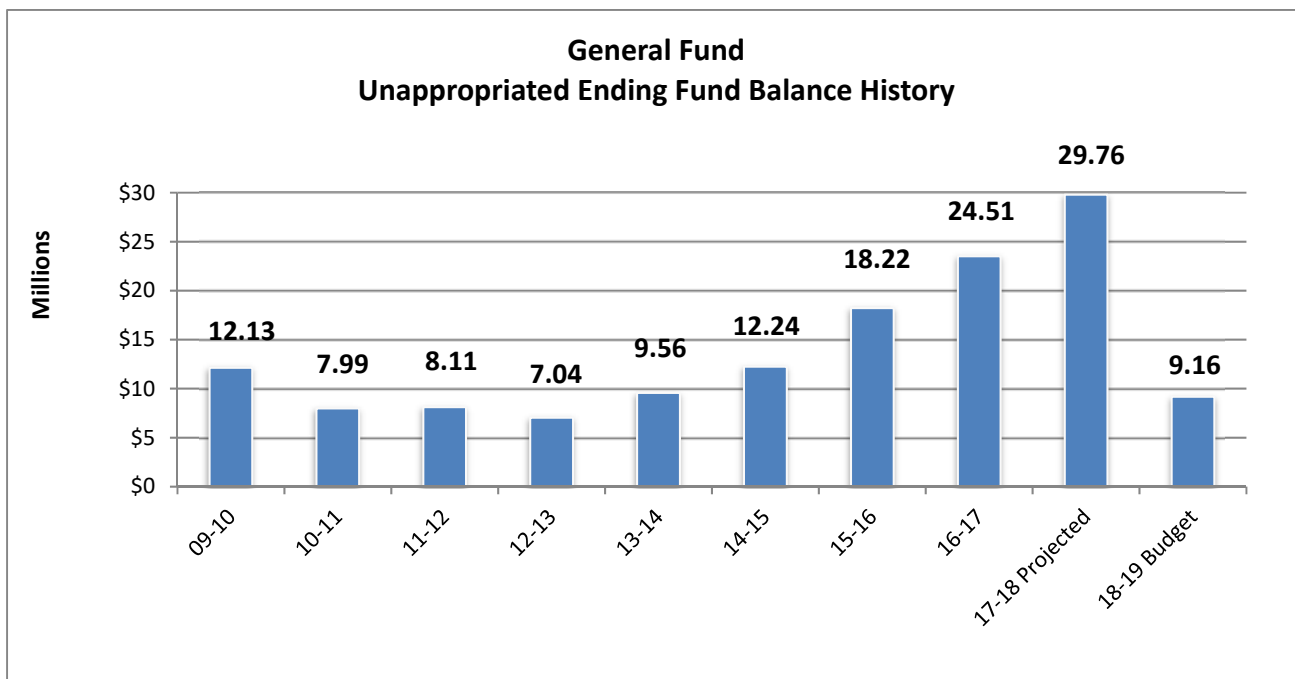
# Building the Budget

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 2018-19 proposed budget, the District has set the General Fund ending fund balance level at 5.0% as per Board policy.



# Building the Budget

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## Other Funds

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

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

For 2018-19 the District's estimate of available grant funding is \$19.3 million (6.9% increase from 2017-18.)

### **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 2018-19 the District estimates that \$8.0 million in current and prior year savings will be available to schools and departments, and for district-wide initiatives.

#### ***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 2018-19 the District estimates that \$6.8 million will be available to provide additional staffing within schools, support school based programs and initiatives, and provide 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 properties, interest earnings on investments, and charges to other funds. Budgeted debt service costs of \$29.3 million in 2018-19 reflect the District's repayment of general obligation and pension obligation bonds.

### **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 are identified, prioritized, and matched to anticipated funding sources and streams (primarily approved bond measures). Combined resources for the Capital Projects Fund for fiscal year 2018-19 are approximately \$55.5 million.

# Building the Budget

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## **Nutrition Services Fund**

The Nutrition Services Fund accounts for the revenue and expenditures of the District's meal programs which the District manages in collaboration with Sodexo, a contracted service company. 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 \$3.1 million while food and other expenses are estimated to be \$3.1 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 \$1.0 million), administration of the District's risk programs, and a contingency for insurance deductibles in the event of claims (\$0.5 million). The budgeted expenditures for this fund are primarily funded by payroll collections for workers compensation and unemployment insurance and transfers from the General Fund.

### ***Insurance Reserves***

The insurance reserve funds are jointly controlled by the Joint Benefits Committee (JBC), comprised of District representatives and representatives of each of the employee groups (licensed, classified, and administrative). Contributions are made to the insurance reserves by the District based on full-time FTE (2018-19 – \$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 2018-19 budget estimates OEBB rates and employee contributions to be at rates higher than in the current year (approximately 8%). Adjustments for actual rate increases may be made through supplemental budgets, if required.

### ***Wellness Clinic***

The 4J Wellness Clinic is a health care service available for most 4J employees that has operated since October 1988. Oversight for this service is provided by the JBC. The District has contracted with Cascade Health Solutions to provide a full range of healthcare services at the clinic since July 2012. The fund's primary resource is a \$20 monthly employee contribution, and expenditures consist mainly of services provided by the clinic.

# Building the Budget

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## **Postemployment Benefits Fund**

The Postemployment Benefits Fund provides monthly cash payments and/or insurance benefits for eligible employees who retire before age 65. Benefit levels and eligibility have been bargained and vary among the different employee groups. This program ended in July 1996 for administrators and July 1998 for teachers. The fund provides benefits for most administrators and teachers hired before those dates, as well as a limited contribution to health premiums for retired classified employees. At the time the plan was discontinued for administrators and teachers, employees were given the option to convert to a plan that offered increased District-paid tax sheltered annuities.

The annual cost of retirement benefits is estimated for the next year based on employees eligible to retire and those who have retired that are currently receiving benefits. To cover the annual cost of retirement benefits, the District budgets a percentage of salary costs in the General Fund to be contributed to the Postemployment Benefits Fund. For 2018-19, \$1.4 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/>.

## **Private-Purpose Trust Fund**

The Private-Purpose Trust Fund is used to administer privately funded scholarship programs that benefit individual students. The District established this fund in 2017-18 to report scholarship-related balances and activities for scholarships such as Gillilan-Torrey Memorial Scholarship. For 2018-19, \$200,000 is budgeted to cover the activities of currently known scholarships.

# 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	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
<b>Classroom Services and Support <sup>1</sup></b>							
<b>Elementary Schools</b>							
<i>Licensed</i>							
Classroom Teachers	251.000	289.800	302.550	315.020	319.750	68.750	20,687,825
Counselors	5.000	5.000	10.400	13.000	17.000	12.000	1,099,900
<i>Classified</i>							
Bilingual Educational Assist	5.360	5.560	6.351	5.382	12.730	7.370	349,145
Department Secretary	0.500	0.500	-	0.500	-	(0.500)	-
Educational Assistant	18.000	15.440	17.554	15.163	10.960	(7.040)	317,385
Elem School Secretary	18.500	19.000	19.000	19.000	19.370	0.870	687,322
Elementary Schl Asst	4.390	3.050	3.155	4.850	4.800	0.410	126,272
Kinder Educational Assistant	11.270	27.330	29.000	29.000	29.000	17.730	858,115
Library IMC Asst	-	0.130	-	-	-	-	-
Office Support Bicult/Biling	1.000	1.580	2.146	3.800	4.170	3.170	117,515
School Crossing Guard	1.180	1.210	1.188	1.188	1.200	0.020	23,068
School Plus Program Coord	0.500	0.190	-	0.270	-	(0.500)	-
Technology Integration Assistant	-	0.750	-	0.791	0.380	0.380	14,032
<i>Administrators</i>							
Elementary Asst Principal	-	-	-	1.000	1.000	1.000	89,776
Elementary Principal	17.500	17.500	17.500	18.000	18.000	0.500	1,885,757
<i>Licensed Staff</i>	256.000	294.800	312.950	328.020	336.750	80.750	21,787,725
<i>Classified Staff</i>	60.700	74.740	78.394	79.944	82.610	21.910	2,492,854
<i>Administrators</i>	17.500	17.500	17.500	19.000	19.000	1.500	1,975,533
<b>Subtotal Elementary School</b>	<b>334.200</b>	<b>387.040</b>	<b>408.844</b>	<b>426.964</b>	<b>438.360</b>	<b>104.160</b>	<b>26,256,112</b>
<b>Middle Schools</b>							
<i>Licensed</i>							
Classroom Teachers	131.800	130.000	131.000	133.400	136.600	4.800	8,838,020
Counselors	8.000	8.000	8.000	8.000	8.000	-	517,600
<i>Classified</i>							
Bilingual Educational Assist	0.700	0.228	-	2.228	0.460	(0.240)	12,772
Department Assistant	0.200	-	-	0.325	-	(0.200)	-
Department Secretary	-	0.250	-	0.318	-	-	-
Education Skills Trainer	0.740	0.250	0.230	-	0.500	(0.240)	15,118
Educational Assistant	2.060	0.730	1.452	2.994	3.510	1.450	105,823
Middle School Attendance Clerk	8.010	8.000	8.000	8.000	8.000	(0.010)	233,012
Middle School Secretary	7.500	8.000	8.000	8.000	8.000	0.500	315,371
Read Right Educational Assist	0.300	-	-	0.500	0.830	0.530	24,108
Records & Scheduling Asst	8.000	8.000	8.000	8.000	8.000	-	260,864
School Crossing Guard	0.380	0.380	0.375	0.380	0.380	-	9,656
School Volunteer Coordinator	-	-	-	0.090	-	-	-
Student Supervision Assistant	1.670	3.753	3.752	3.656	3.760	2.090	82,269
<i>Administrators</i>							
Secondary Asst Principal	8.000	8.000	8.000	8.000	8.000	-	748,170
Secondary Principal	7.500	7.500	8.000	8.000	8.000	0.500	890,674
<i>Licensed Staff</i>	139.800	138.000	139.000	141.400	144.600	4.800	9,355,620
<i>Classified Staff</i>	29.560	29.591	29.809	34.491	33.440	3.880	1,058,993
<i>Administrators</i>	15.500	15.500	16.000	16.000	16.000	0.500	1,638,844
<b>Subtotal: Middle Schools</b>	<b>184.860</b>	<b>183.091</b>	<b>184.809</b>	<b>191.891</b>	<b>194.040</b>	<b>9.180</b>	<b>12,053,457</b>

# 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	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
<b>High Schools</b>							
<i>Licensed</i>							
Classroom Teachers	196.570	199.070	201.120	205.070	207.020	10.450	13,382,194
Counselors	10.000	10.750	10.000	10.000	10.000	-	647,000
High School Extra-Curricular	6.200	6.200	6.200	6.200	6.200	-	400,200
<i>Classified</i>							
Bilingual Educational Assist	1.000	0.780	-	1.000	0.750	(0.250)	19,365
Career Center Assistant	2.500	1.250	0.458	1.875	1.000	(1.500)	29,091
Department Assistant	2.000	0.750	1.230	3.300	2.970	0.970	77,292
Department Secretary	4.850	4.650	3.000	5.000	4.620	(0.230)	162,980
Educational Assistant	0.420	0.880	3.400	1.291	1.320	0.900	38,776
Finance Clerk	4.000	4.000	4.000	4.000	4.000	-	173,398
General Services Assistant	1.000	0.850	-	0.715	0.430	(0.570)	13,702
High School Attendance Clerk	3.400	4.380	4.500	5.000	5.000	1.600	173,369
High School Secretary	2.700	4.750	5.000	5.000	5.000	2.300	212,904
Human Services Coordinator-Latino	-	-	-	-	1.000	1.000	35,280
Outreach Recovery Coordinator	-	-	-	-	0.500	0.500	26,330
Post Grad Planning Specialist	4.000	4.235	4.432	1.578	2.810	(1.190)	90,669
Program Coordinator	-	0.550	0.194	2.573	1.880	1.880	66,460
Program Coord Assistant	-	1.000	2.000	1.000	1.000	1.000	30,618
Read Right Educational Assist	1.750	0.500	-	-	0.750	(1.000)	23,121
Registrar	4.750	4.750	4.750	4.750	4.750	-	214,956
School Volunteer Coordinator	-	-	-	0.250	0.250	0.250	6,847
Student Supervision Assistant	4.800	5.881	5.874	5.911	4.880	0.080	115,521
Voc Training Assistant	1.000	1.000	-	-	-	(1.000)	-
Volunteer Program Coordinator	-	-	-	-	1.000	1.000	32,594
<i>Administrators</i>							
Secondary Asst Principal/Program Administra	9.000	9.000	8.000	8.000	8.000	(1.000)	816,301
Secondary Principal	4.000	4.000	4.000	4.000	4.000	-	497,509
<i>Licensed Staff</i>	212.770	216.020	217.320	221.270	223.220	10.450	14,429,394
<i>Classified Staff</i>	38.170	40.206	38.838	43.243	43.910	5.740	1,543,273
<i>Administrators</i>	13.000	13.000	12.000	12.000	12.000	(1.000)	1,313,810
<b>Subtotal: High Schools</b>	<b>263.940</b>	<b>269.226</b>	<b>268.158</b>	<b>276.513</b>	<b>279.130</b>	<b>15.190</b>	<b>17,286,477</b>
<b>Special Programs</b>							
<i>Licensed</i>							
Alternative Education Teachers	5.270	5.267	4.067	5.067	9.430	4.160	606,198
English-Language Teachers	12.550	12.550	12.550	12.550	12.550	-	840,402
Home Instruction Teachers	0.500	0.500	0.500	0.500	3.070	2.570	223,555
Interpreter Coordinator	-	-	0.500	0.500	0.500	0.500	37,622
Special Education Teachers	78.290	83.085	82.705	80.585	81.240	2.950	4,936,409
Speech Specialist	-	-	0.050	-	-	-	-
Talented And Gifted	0.250	0.250	0.250	0.500	0.500	0.250	34,984
<i>Classified</i>							
1:1 Educational Assistant	18.170	18.406	18.562	18.500	17.750	(0.420)	494,582
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	-	40,680
Autism 1:1 Educational Assist	25.240	26.609	29.641	31.953	33.450	8.210	937,915
Behavioral Educational Assist	10.660	12.037	7.586	7.586	18.090	7.430	493,334
Bilingual Educational Assist	1.750	1.750	1.750	-	1.000	(0.750)	30,828
Case Management Assist	-	-	4.000	4.000	4.000	4.000	144,392
Cognitive Educational Assist	25.380	31.549	31.750	31.125	43.520	18.140	1,224,061

# 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	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
Department Secretary	2.000	2.000	2.000	2.000	2.000	-	69,635
Educational Assistant	1.500	1.500	1.500	1.500	2.250	0.750	69,363
ESS Sped Records Clerk	1.000	-	-	-	-	(1.000)	-
Human Services Coordinator	-	-	-	0.500	-	-	44,096
Interpreters - Deaf/Hard of Hearing	-	-	5.564	7.820	7.800	7.800	265,880
Post Grad Planning Specialist	-	-	0.952	0.570	-	-	-
Program Coordinator	-	-	0.150	0.270	0.500	0.500	19,672
Program Coord Assistant	2.790	6.250	2.125	2.512	3.260	0.470	111,664
Research/Assess/Data Analyst	0.950	0.946	0.946	0.946	0.950	-	42,250
Social Skill Specialist-Autism	1.000	1.000	1.000	1.000	1.000	-	35,784
Sped Educational Assistant	35.440	41.441	42.628	41.128	42.630	7.190	1,194,600
Voc Training Assistant	3.000	3.000	3.000	3.000	3.000	-	105,840
<b>Professional</b>							
Financial Mgmt Analyst II	1.000	1.000	1.000	1.000	-	(1.000)	-
SSD Business Manager	-	-	-	-	1.000	1.000	92,433
<b>Administrators</b>							
Director Ed Support Services	0.650	1.000	1.000	1.000	1.000	0.350	130,398
Education Services Administrator	4.100	4.103	4.103	4.603	4.600	0.500	467,234
<i>Licensed Staff</i>	96.860	101.652	100.622	99.702	107.290	10.430	6,679,170
<i>Classified Staff</i>	129.880	147.488	154.154	155.410	182.200	52.320	5,324,576
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	92,433
<i>Administrators</i>	4.750	5.103	5.103	5.603	5.600	0.850	597,632
<b>Subtotal: Special Programs</b>	<b>232.490</b>	<b>255.243</b>	<b>260.879</b>	<b>261.715</b>	<b>296.090</b>	<b>63.600</b>	<b>12,693,811</b>
<b>All Classroom Services and Support</b>							
<i>Licensed Staff</i>	705.430	750.472	769.892	790.392	811.860	106.430	52,251,909
<i>Classified Staff</i>	258.310	292.025	301.195	313.088	342.160	83.850	10,419,696
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	-
<i>Administrators</i>	50.750	51.103	50.603	52.603	52.600	1.850	5,525,819
<b>Total FTE: Classroom Services and Support</b>	<b>1,015.490</b>	<b>1,094.600</b>	<b>1,122.690</b>	<b>1,157.083</b>	<b>1,207.620</b>	<b>192.130</b>	<b>68,197,424</b>
<b>Other Student Support Services</b>							
<b>Student Support</b>							
<b>Licensed</b>							
Nurses	11.000	11.115	11.415	11.315	11.440	0.440	686,091
Other Support of Educational Services	5.930	6.431	6.531	6.431	6.430	0.500	460,789
School Psychologists	9.100	9.100	10.800	9.100	10.100	1.000	727,378
Social Workers	4.250	4.250	4.250	4.250	4.250	-	301,668
Speech Specialist	15.760	16.260	15.890	15.946	15.946	0.186	1,084,919
<b>Classified</b>							
Department Secretary	1.000	1.000	1.000	1.000	1.000	-	36,585
Health Services Assistant	4.800	4.800	4.900	4.900	5.900	1.100	168,846
Occupational Therapy Assistant	-	1.000	1.000	1.000	1.000	1.000	29,662
<i>Licensed Staff</i>	46.040	47.156	48.886	47.042	48.166	2.126	3,260,845
<i>Classified Staff</i>	5.800	6.800	6.900	6.900	7.900	2.100	235,093
<b>Subtotal: Student Support</b>	<b>51.840</b>	<b>53.956</b>	<b>55.786</b>	<b>53.942</b>	<b>56.066</b>	<b>4.226</b>	<b>3,495,938</b>
<b>Libraries, Curriculum &amp; Staff Development</b>							
<b>Licensed</b>							
Counselor On Special Assignment	-	-	-	-	0.600	0.600	46,074
Essential Skills Coordinators	8.500	8.700	8.700	6.100	6.100	(2.400)	394,670
Instructional Staff Development	-	1.000	1.000	1.000	1.000	1.000	71,893

# 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	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
Media Specialist	2.800	3.450	3.800	3.800	3.000	0.200	194,100
Teacher On Special Assignment	3.100	2.200	3.350	3.600	2.900	(0.200)	198,590
Seminar Coordinator	-	-	-	-	0.200	0.200	12,940
World Language Coordinator	-	-	-	-	0.500	0.500	32,350
<b>Classified</b>							
Administrative Assistant	0.650	0.650	0.500	0.500	1.000	0.350	41,169
AV/Textbook Specialist	3.440	2.750	2.750	3.000	2.420	(1.020)	76,092
Department Assistant	-	-	0.500	0.500	0.500	0.500	18,252
Department Secretary	1.180	1.380	1.380	1.380	0.630	(0.550)	24,154
Federal Programs & Oper Coord	-	-	-	-	0.250	0.250	12,494
Human Services Coordinator	1.250	1.250	1.250	1.250	1.250	-	44,096
Library IMC Asst	1.100	1.409	1.070	2.436	2.020	0.920	70,545
Library Specialist	-	0.200	-	1.084	-	-	-
Management Assistant	-	-	0.500	1.000	1.000	1.000	47,565
Materials Mgmt Coordinator	-	-	-	-	0.500	0.500	20,582
Programmer Analyst II	-	0.930	0.930	0.930	0.950	0.950	57,476
<b>Professional</b>							
Data and Research Analyst	1.000	1.000	1.000	1.000	1.000	-	97,009
Equity & Diversity Manager	-	-	1.000	1.000	-	-	93,708
Exec Asst to Inst Director	1.000	2.000	2.000	1.000	1.000	-	64,985
Federal Programs & Oper Coord	0.200	0.200	-	-	-	(0.200)	-
Financial Mgmt Analyst III	1.000	1.000	1.000	1.000	1.000	-	83,286
Grant Writer Analyst	-	-	0.550	0.550	0.550	0.550	40,437
Minority Community Liaison	0.160	0.160	0.160	0.160	0.160	-	11,862
Operations Assistant	1.000	-	-	-	-	(1.000)	-
School Admn Manager	1.000	1.000	1.000	1.000	1.000	-	81,057
Schl Choice/Stmnt Assign Coord	1.000	1.000	1.000	1.000	1.000	-	69,557
<b>Administrators</b>							
Assistant Superintendent/CAO	-	-	1.000	1.000	1.000	1.000	152,975
Associate Director	0.100	-	-	-	-	(0.100)	-
College/Career Readiness Admin	1.000	-	-	1.000	-	(1.000)	-
Director - Research & Planning	1.000	1.000	1.000	1.000	1.000	-	130,398
Director Elementary Education	1.000	1.000	1.000	1.000	1.000	-	126,908
Director Secondary Education	1.000	1.000	1.000	1.000	1.000	-	130,398
Curriculum Administrator	1.000	2.000	2.000	2.000	3.000	2.000	301,556
Equity & Diversity Manager	-	-	-	-	1.000	1.000	93,708
Secondary Principal - Alt Education	1.000	1.000	1.000	1.000	1.000	-	120,791
STEM Education Administrator	-	1.000	1.000	-	-	-	-
<i>Licensed Staff</i>	14.400	15.350	16.850	14.500	14.300	(0.100)	950,617
<i>Classified Staff</i>	7.620	8.569	8.880	12.080	10.520	2.900	412,425
<i>Professional Staff</i>	6.360	6.360	7.710	6.710	5.710	(0.650)	541,901
<i>Administrators</i>	6.100	7.000	8.000	8.000	9.000	2.900	1,056,734
<b>Subtotal: Libraries, Curriculum &amp; Staff Dev</b>	<b>34.480</b>	<b>37.279</b>	<b>41.440</b>	<b>41.290</b>	<b>39.530</b>	<b>5.050</b>	<b>2,961,677</b>
<b>Community Services</b>							
<b>Classified</b>							
Child Dev Center Educ Asst	2.800	2.775	2.000	2.400	3.000	0.200	92,422
Facilities Coordinator	1.000	-	-	-	-	(1.000)	-
Outreach Recovery Coordinator	-	-	-	-	1.000	1.000	52,660
Program Coordinator	0.200	0.325	1.000	0.600	-	(0.200)	-
Program Coordinator Assistant	-	-	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	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
<b>Professional</b>							
Program Supv-Young Parent Prog	0.720	0.800	0.800	0.800	0.800	0.080	46,366
<i>Classified Staff</i>	4.000	3.100	4.000	4.000	4.000	-	145,082
<i>Professional Staff</i>	0.720	0.800	0.800	0.800	0.800	0.080	46,366
<b>Subtotal: Community Services</b>	<b>4.720</b>	<b>3.900</b>	<b>4.800</b>	<b>4.800</b>	<b>4.800</b>	<b>0.080</b>	<b>191,448</b>
<b>All Other Student Support Services</b>							
<i>Licensed Staff</i>	60.440	62.506	65.736	61.542	62.466	2.026	4,211,462
<i>Classified Staff</i>	17.420	18.469	19.780	22.980	22.420	5.000	792,600
<i>Professional Staff</i>	7.080	7.160	8.510	7.510	6.510	(0.570)	588,267
<i>Administrators</i>	6.100	7.000	8.000	8.000	9.000	2.900	1,056,734
<b>Total FTE: All Other Student Support Services</b>	<b>91.040</b>	<b>95.135</b>	<b>102.026</b>	<b>100.032</b>	<b>100.396</b>	<b>9.356</b>	<b>6,649,063</b>
<b>School Building Support Services</b>							
<b>Facilities Management</b>							
<b>Classified</b>							
Administrative Assistant	4.000	5.000	5.000	5.000	5.000	1.000	230,753
Carpenter	3.000	3.000	3.000	2.000	-	(3.000)	-
Custodial Maint Coord I	20.510	18.000	20.000	20.000	17.630	(2.880)	619,360
Custodial Maint Coord II	8.000	8.000	8.000	8.000	9.000	1.000	342,193
Custodial Staff Assistant	1.000	1.000	1.000	1.000	2.000	1.000	82,001
Custodial Technician	4.000	4.000	3.125	4.000	4.000	-	146,020
Custodian	45.490	48.410	48.750	48.063	49.890	4.400	1,463,795
Electrician	3.000	3.000	3.000	1.000	1.000	(2.000)	57,138
Electrician Specialist	1.500	1.000	1.000	2.000	2.000	0.500	136,448
Electronic Tech Fire/Security Specialist	1.000	1.000	2.000	2.000	2.000	1.000	111,384
Equipment Operator	1.000	1.000	1.000	1.000	1.000	-	38,896
Facilities Coordinator	-	1.000	1.000	1.000	1.000	1.000	45,975
Floor Covering Specialist	1.000	1.000	1.000	1.000	1.000	-	46,800
Grounds Specialist IPM	1.000	1.000	1.000	1.000	1.000	-	38,312
Heating Technician	2.000	2.000	2.000	2.000	2.000	-	96,520
HVAC II	1.000	1.000	1.000	1.000	1.000	-	51,480
HVAC Refrig Tech III	2.000	2.000	2.000	2.000	2.000	-	108,492
Irrigation Specialist	1.000	1.000	1.000	1.000	1.000	-	44,658
Lead Custodian	4.000	4.000	4.000	4.000	4.000	-	155,405
Locksmith	1.000	1.000	1.000	-	1.000	-	48,984
Locksmith Specialist	1.000	1.000	1.000	1.000	-	(1.000)	-
Maintenance Worker II	1.000	1.000	1.000	2.000	1.000	-	36,734
Maintenance Worker III	3.000	3.000	3.000	5.000	7.000	4.000	325,055
Management Assistant	1.000	1.000	1.000	1.000	1.000	-	46,414
Painter	1.000	1.000	1.000	1.000	1.000	-	40,252
Plumber	2.000	2.000	2.000	-	-	(2.000)	-
Plumber Specialist	1.000	1.000	1.000	3.000	3.000	2.000	160,509
Roofing Specialist	-	1.000	1.000	1.000	1.000	1.000	46,800
Safety Specialist	2.000	2.000	2.000	2.000	2.000	-	108,668
Senior Groundskeeper	6.000	6.000	6.000	6.000	6.000	-	205,578
Senior Roofer	1.000	-	-	-	-	(1.000)	-
<b>Professional</b>							
Capital Projects Analyst	-	-	-	-	0.500	0.500	30,701
Bond Planning Manager	-	-	-	-	0.430	0.430	39,284
Design & Planning Admin	1.000	1.000	1.000	1.000	1.000	-	92,434
Engineer	0.880	0.880	0.750	0.750	0.750	(0.130)	62,465

# Building the Budget

## District Staffing History

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Eugene School District 4J	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
Project Manager	5.000	5.000	5.000	5.000	5.000	-	463,769
<b>Administrators</b>							
Construction Program Manager	1.000	1.000	1.000	1.000	1.000	-	106,155
Director of Facilities Management	0.800	0.800	0.800	0.800	1.000	0.200	126,908
<b>Classified Supervisors</b>							
Building & Grounds Maint Super	1.000	1.000	1.000	1.000	1.000	-	85,510
Custodial Supervisor	1.000	1.000	1.000	1.000	1.000	-	87,861
Facilities and Maint Manager	1.000	1.000	1.000	1.000	1.000	-	106,155
Mechanical Div Supervisor	1.000	1.000	1.000	1.000	1.000	-	85,509
<i>Classified Staff</i>	124.500	126.410	128.875	129.063	129.520	5.020	4,834,624
<i>Professional Staff</i>	6.880	6.880	6.750	6.750	7.680	0.800	688,653
<i>Administrators</i>	1.800	1.800	1.800	1.800	2.000	0.200	233,063
<i>Classified Supervisors</i>	4.000	4.000	4.000	4.000	4.000	-	365,035
<b>Subtotal: Facilities Management</b>	<b>137.180</b>	<b>139.090</b>	<b>141.425</b>	<b>141.613</b>	<b>143.200</b>	<b>6.020</b>	<b>6,121,375</b>
<b>Student Transportation</b>							
<b>Classified</b>							
Accounting Clerk II	0.875	0.875	0.875	-	-	(0.875)	-
Administrative Assistant	-	-	-	0.875	0.875	0.875	39,981
Asst Dispatcher/Acct Clerk	2.000	2.000	2.000	2.000	2.000	-	82,032
Bus Aide Special Ed	8.750	8.750	8.750	8.750	8.750	-	187,915
Bus Driver	67.140	67.143	62.500	59.250	59.250	(7.890)	1,429,364
Bus Driver Specialist	3.750	3.750	1.500	3.750	3.750	-	93,623
Custodian	0.375	0.375	0.500	0.500	0.500	0.125	13,429
Dispatch Info Coordinator	0.500	0.500	1.000	1.000	1.000	0.500	34,200
Driver Trainer	1.250	1.250	2.250	2.000	2.250	1.000	100,469
Fleet Mechanic II	5.000	5.000	5.000	5.000	5.000	-	233,311
Fleet Shop Coordinator	1.000	1.000	1.000	1.000	1.000	-	57,138
Parts Specialist	1.000	1.000	1.000	1.000	1.000	-	51,480
Programmer Analyst II	1.000	1.000	-	-	-	(1.000)	-
Route Planning Coord	3.000	3.000	3.000	3.000	3.000	-	131,184
Trans Training Coord	1.000	1.000	1.000	1.000	1.000	-	41,169
Transportation Dispatcher	1.000	1.000	1.000	1.000	1.000	-	46,800
Van Driver	-	-	-	2.500	2.500	2.500	54,833
<b>Professional</b>							
Business Info Systems Analyst	-	-	1.000	1.000	1.000	1.000	73,521
<b>Administrators</b>							
Director Facilities Mgmt	0.200	0.200	0.200	0.200	-	(0.200)	-
Transportation Manager	1.000	1.000	1.000	1.000	1.000	-	106,155
<b>Classified Supervisors</b>							
Transportation Ops & Clas Supv	1.000	1.000	1.000	1.000	1.000	-	69,480
Transportation Supervisor	1.000	1.000	1.000	1.000	1.000	-	69,480
<i>Classified Staff</i>	97.640	97.643	91.375	92.625	92.875	(4.765)	2,596,928
<i>Professional Staff</i>	-	-	1.000	1.000	1.000	1.000	73,521
<i>Administrators</i>	1.200	1.200	1.200	1.200	1.000	(0.200)	106,155
<i>Classified Supervisors</i>	2.000	2.000	2.000	2.000	2.000	-	138,960
<b>Subtotal: Student Transportation</b>	<b>100.840</b>	<b>100.843</b>	<b>95.575</b>	<b>96.825</b>	<b>96.875</b>	<b>(3.965)</b>	<b>2,915,564</b>
<b>Technology</b>							
<b>Licensed</b>							
Teacher on Special Assignment	3.000	3.000	0.500	0.500	0.340	(2.660)	24,444

# 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	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
<b>Classified</b>							
Cataloging Specialist	1.500	1.500	1.500	1.500	1.500	-	70,902
Computer System Support Tech	1.000	-	-	-	-	(1.000)	-
Computer Technician	1.000	1.000	1.000	2.000	2.000	1.000	96,665
Network/Sr Electronics Spec	1.000	1.000	1.000	1.000	1.000	-	57,138
Program Coord Asst/Inst Tech	0.750	0.750	0.875	0.880	0.880	0.130	32,195
Programmer Analyst II	1.000	-	-	-	-	(1.000)	-
Prog-Student Info Sys Analyst II	0.930	-	-	-	-	(0.930)	-
Senior Programmer Analyst	0.980	0.980	0.980	-	-	(0.980)	-
Technology Help Desk Spec	1.600	1.000	1.000	1.000	1.000	(0.600)	44,748
Technology Support Spec I	2.000	2.000	1.000	-	-	(2.000)	-
Technology Support Spec III	9.000	10.600	11.600	12.600	12.600	3.600	586,704
User Serv Specialist II	0.990	2.000	2.000	2.000	2.000	1.010	97,896
User Serv Specialist II K-3	1.000	1.000	1.000	1.000	1.000	-	51,482
<b>Professional</b>							
Business Systems Support Specialist	1.000	1.000	1.000	-	-	(1.000)	-
Database Administrator	0.650	0.650	0.650	0.750	0.750	0.100	65,896
Exec Asst to Director of Tech	0.950	0.950	0.950	0.950	0.950	-	61,736
Financial/Info Sys Analyst II	-	-	-	0.980	0.980	0.980	72,051
Instructional Tech & Syst Spec	1.000	1.000	1.000	1.000	1.000	-	69,557
Network Infrastructure Spec	1.000	1.000	1.000	1.000	1.000	-	77,196
Senior Applications Developer	0.700	0.700	0.700	0.950	0.950	0.250	79,122
Senior Network Engineer	1.000	1.000	1.000	2.000	2.000	1.000	216,958
Senior Security Engineer	-	-	1.000	-	-	-	-
Senior Systems Administrator	0.550	0.550	0.550	0.950	0.950	0.400	77,004
Special Projects Mgr-Lawson	1.000	1.000	-	-	-	(1.000)	-
System Network Specialist	1.000	2.000	2.000	2.000	2.000	1.000	154,392
<b>Administrators</b>							
Associate Director of Technology	-	1.000	1.000	-	-	-	-
Director of Technology	0.860	1.000	1.000	0.996	1.000	0.140	130,398
Instruction Technology Admn	1.000	-	-	1.000	1.000	-	127,707
<b>Classified Supervisors</b>							
Information Systems Manager	0.930	0.930	0.930	0.930	0.930	-	98,724
Network Services Manager	0.990	0.990	0.990	0.990	0.990	-	105,093
Tech Support Spec Supervisor	1.000	1.000	1.000	1.000	1.000	-	94,161
<i>Licensed Staff</i>	3.000	3.000	0.500	0.500	0.340	(2.660)	24,444
<i>Classified Staff</i>	22.750	21.830	21.955	21.980	21.980	(0.770)	1,037,730
<i>Professional Staff</i>	8.850	9.850	9.850	10.580	10.580	1.730	873,912
<i>Administrators</i>	1.860	2.000	2.000	1.996	2.000	0.140	258,105
<i>Classified Supervisors</i>	2.920	2.920	2.920	2.920	2.920	-	297,978
<b>Subtotal: Technology</b>	<b>39.380</b>	<b>39.600</b>	<b>37.225</b>	<b>37.976</b>	<b>37.820</b>	<b>(1.560)</b>	<b>2,492,169</b>
<b>Purchasing, Warehouse, &amp; Mail Distribution</b>							
<b>Classified</b>							
Buyer	0.500	-	-	-	-	(0.500)	-
Warehouse Ops Asst	2.770	2.773	2.773	2.760	2.000	(0.770)	64,999
<b>Professional</b>							
Purchasing Analyst	1.000	1.500	1.500	1.500	1.500	0.500	105,787
<b>Classified Supervisors</b>							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	34,779

# 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	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
<i>Classified Staff</i>	3.270	2.773	2.773	2.760	2.000	(1.270)	64,999
<i>Professional Staff</i>	1.000	1.500	1.500	1.500	1.500	0.500	105,787
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	0.500	-	34,779
<b>Distribution</b>	<b>4.770</b>	<b>4.773</b>	<b>4.773</b>	<b>4.760</b>	<b>4.000</b>	<b>(0.770)</b>	<b>205,565</b>
<b>All School Building Support Services</b>							
<i>Licensed Staff</i>	3.000	3.000	0.500	0.500	0.340	(2.660)	24,444
<i>Classified Staff</i>	248.160	248.656	244.978	246.428	246.375	(1.785)	8,534,281
<i>Professional Staff</i>	16.730	18.230	19.100	19.830	20.760	4.030	1,741,873
<i>Administrators</i>	4.860	5.000	5.000	4.996	5.000	0.140	597,323
<i>Classified Supervisors</i>	9.420	9.420	9.420	9.420	9.420	-	836,752
<b>Total FTE: All School Building Support Services</b>	<b>282.170</b>	<b>284.306</b>	<b>278.998</b>	<b>281.174</b>	<b>281.895</b>	<b>(0.275)</b>	<b>11,734,673</b>
<b>Central Support Services</b>							
<b>Executive Administration</b>							
<b>Classified</b>							
Office Support Bicult/Biling	1.000	1.000	1.000	-	-	(1.000)	-
<b>Professional</b>							
Exec Asst To Superintendent	1.000	1.000	1.000	1.000	1.000	-	68,716
Parent, Comm, Diversity Coord	1.000	1.000	-	-	-	(1.000)	-
<b>Administrators</b>							
Superintendent	1.000	1.000	1.000	1.000	1.000	-	225,488
<i>Classified Staff</i>	1.000	1.000	1.000	-	-	(1.000)	-
<i>Professional Staff</i>	2.000	2.000	1.000	1.000	1.000	(1.000)	68,716
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	225,488
<b>Subtotal: Executive Administration</b>	<b>4.000</b>	<b>4.000</b>	<b>3.000</b>	<b>2.000</b>	<b>2.000</b>	<b>(2.000)</b>	<b>294,204</b>
<b>Human Resources</b>							
<b>Licensed</b>							
Benefits Coordinator	1.000	1.000	1.000	1.000	1.000	-	76,789
<b>Classified</b>							
Administrative Assistant	-	-	-	-	1.000	1.000	46,800
Classified Benefits Coord	1.000	1.000	1.000	1.000	1.000	-	53,810
HR Generalist I	0.500	1.750	2.000	1.000	2.000	1.500	86,358
HR Generalist II	5.000	4.500	5.750	6.750	4.750	(0.250)	196,503
HR Specialist	1.000	2.000	1.000	1.000	1.000	-	51,376
<b>Professional</b>							
Employee Benefits Manager	1.000	1.000	1.000	1.000	1.000	-	74,009
Executive Assistant	1.000	-	-	1.000	1.000	-	54,634
HRIS Analyst II	1.000	1.000	1.000	1.000	1.000	-	92,434
HR Operations Manager	-	1.000	1.000	1.000	1.000	1.000	80,432
<b>Administrators</b>							
Assist Superintendent for Admin Svc	-	-	-	-	1.000	1.000	145,689
Associate Director	1.000	1.000	1.000	1.000	1.000	-	115,311
Director Human Resources	1.000	1.000	1.000	1.000	1.000	-	130,398
HR Administrator	-	-	-	-	1.000	1.000	88,662
In-House Counsel	-	-	-	-	1.000	1.000	133,253
Recruit, Comp And Class Admin	1.000	1.000	1.000	1.000	-	(1.000)	-
Risk Manager	1.000	1.000	1.000	1.000	-	(1.000)	-
Safety Officer	-	-	-	-	1.000	1.000	110,734
Workforce Planning/Staffing Admin	1.000	1.000	1.000	-	-	(1.000)	-
Staff Growth Effectiveness Admin	1.000	1.000	1.000	1.000	1.000	-	110,734

# Building the Budget

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Eugene School District 4J	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	76,789
<i>Classified Staff</i>	7.500	9.250	9.750	9.750	9.750	2.250	434,847
<i>Professional Staff</i>	3.000	3.000	3.000	4.000	4.000	1.000	301,509
<i>Administrators</i>	6.000	6.000	6.000	5.000	7.000	1.000	834,781
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Human Resources</b>	<b>17.500</b>	<b>19.250</b>	<b>19.750</b>	<b>19.750</b>	<b>21.750</b>	<b>4.250</b>	<b>1,647,926</b>
<b>Communications &amp; Intergovernmental Relations</b>							
<b>Classified</b>							
Management Assistant	0.750	1.000	0.500	-	-	(0.750)	-
Office Support Bicult/Biling	-	-	-	1.000	1.000	1.000	41,746
Communications Specialist	-	-	-	1.000	1.000	1.000	54,246
<b>Professional</b>							
Communications Coordinator	1.000	1.000	-	-	-	(1.000)	-
Grant Writer Analyst	0.750	0.550	-	-	-	(0.750)	-
<b>Administrators</b>							
Associate Director of Communications	-	-	1.000	1.000	1.000	1.000	101,791
Chief of Staff	1.000	1.000	-	-	-	(1.000)	-
<i>Classified Staff</i>	0.750	1.000	0.500	2.000	2.000	1.250	95,992
<i>Professional Staff</i>	1.750	1.550	-	-	-	(1.750)	-
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	101,791
<b>Relations</b>	<b>3.500</b>	<b>3.550</b>	<b>1.500</b>	<b>3.000</b>	<b>3.000</b>	<b>(0.500)</b>	<b>197,783</b>
<b>Financial Services</b>							
<b>Classified</b>							
Accounting & Business Sys Spec	2.000	2.000	2.000	3.000	3.000	1.000	152,940
Accounting Clerk II	3.000	-	-	-	-	(3.000)	-
Accounting Clerk III	2.000	4.000	4.000	3.000	3.000	1.000	136,557
Accounting Specialist	-	-	-	2.000	2.000	2.000	90,037
Payroll Specialist	1.000	1.000	2.000	-	-	(1.000)	-
Staffing & School Accountant	-	1.000	-	-	-	-	-
<b>Professional</b>							
Executive Assistant	-	-	1.000	1.000	1.000	1.000	57,366
Business Info Systems Analyst	1.000	1.000	1.000	1.000	1.000	-	77,196
Capital Projects Analyst II	-	-	-	1.000	0.500	0.500	30,701
Financial Mgmt Analyst I	1.000	-	2.000	1.000	1.000	-	61,401
Financial Mgmt Analyst II	1.000	1.500	-	1.000	1.000	-	74,137
Financial Mgmt Analyst III	1.000	-	-	-	-	(1.000)	-
Grant Accountant	-	1.000	-	-	-	-	-
<b>Administrators</b>							
Associate Director	1.000	1.000	1.000	1.000	1.000	-	115,311
Chief Fin Ofc/Dir Support Svc	1.000	1.000	1.000	1.000	1.000	-	130,399
Financial Ops & Reporting Mgr	1.000	-	-	-	-	(1.000)	-
<b>Classified Supervisors</b>							
Support Services Manager	-	1.000	1.000	1.000	0.500	0.500	50,896
Budget & Reporting Supervisor	-	1.000	1.000	1.000	1.000	1.000	94,413
Payroll & Accounts Payable Supervisor	1.000	1.000	1.000	1.000	1.000	-	92,434
<i>Classified Staff</i>	8.000	8.000	8.000	8.000	8.000	-	379,534
<i>Professional Staff</i>	4.000	3.500	4.000	5.000	4.500	0.500	300,801
<i>Administrators</i>	3.000	2.000	2.000	2.000	2.000	(1.000)	245,710
<i>Classified Supervisors</i>	1.000	3.000	3.000	3.000	2.500	1.500	237,743

# 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	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Proposed Budget	5-Year Difference	2018-19 Salary
<b>Subtotal: Financial Services</b>	<b>16.000</b>	<b>16.500</b>	<b>17.000</b>	<b>18.000</b>	<b>17.000</b>	<b>1.000</b>	<b>1,163,788</b>
<b>Nutrition Services</b>							
<i>Classified</i>							
Accounting Clerk III	1.000	1.000	1.000	1.000	1.000	-	46,800
Catering Operations Assistant	1.000	1.000	-	-	-	(1.000)	-
Department Assistant	-	-	-	0.812	1.000	1.000	21,895
Food Service Asst I	15.030	14.282	15.315	15.127	16.940	1.910	277,189
Food Service Asst II	7.730	7.907	8.157	8.156	10.030	2.300	171,383
Food Service Coord I	9.300	8.873	9.846	10.686	11.120	1.820	240,181
Food Service Coord II	17.060	16.814	18.630	19.066	19.000	1.940	463,904
Food Service Technician	0.500	0.812	-	-	-	(0.500)	-
Food Services Production Coord	0.880	0.875	-	-	-	(0.880)	-
Food Services Program Assist	1.000	1.000	1.000	1.000	1.000	-	38,818
Warehouse Ops Asst	1.230	1.228	1.228	1.678	2.000	0.770	68,966
<i>Classified Supervisors</i>							
Support Services Manager	-	-	-	-	0.500	0.500	50,896
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	34,779
<i>Classified Staff</i>	54.730	53.791	55.176	57.525	62.090	7.360	1,329,136
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	1.000	0.500	85,675
<b>Subtotal: Nutrition Services</b>	<b>55.230</b>	<b>54.291</b>	<b>55.676</b>	<b>58.025</b>	<b>63.090</b>	<b>7.860</b>	<b>1,414,811</b>
<b>All Central Support Services</b>							
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	76,789
<i>Classified Staff</i>	71.980	73.041	74.426	77.275	81.840	9.860	2,239,509
<i>Professional Staff</i>	10.750	10.050	8.000	10.000	9.500	(1.250)	671,026
<i>Administrators</i>	11.000	10.000	10.000	9.000	11.000	-	1,407,770
<i>Classified Supervisors</i>	1.500	3.500	3.500	3.500	3.500	2.000	323,418
<b>Total FTE: All Central Support Services</b>	<b>96.230</b>	<b>97.591</b>	<b>96.926</b>	<b>100.775</b>	<b>106.840</b>	<b>10.610</b>	<b>4,718,512</b>
<b>All Funds (Excluding Grants <sup>2</sup>)</b>							
<i>Licensed Staff</i>	769.870	816.978	837.128	853.434	875.666	105.796	56,564,604
<i>Classified Staff</i>	595.870	632.191	640.379	659.771	692.795	96.925	21,986,086
<i>Professional Staff</i>	35.560	36.440	36.610	38.340	37.770	2.210	3,001,166
<i>Administrators</i>	72.710	73.103	73.603	74.599	77.600	4.890	8,587,646
<i>Classified Supervisors</i>	10.920	12.920	12.920	12.920	12.920	2.000	1,160,170
<b>Total FTE<sup>1</sup></b>	<b>1,484.930</b>	<b>1,571.632</b>	<b>1,600.640</b>	<b>1,639.064</b>	<b>1,696.751</b>	<b>211.821</b>	<b>91,299,672</b>

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

# Building the Budget

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## *Significant Trends and Adjustments*

### **Licensed Staffing**

The five-year period looks back to 2014-15 when the District was emerging from the Great Recession and as funding was restored for previously planned furlough days. Enrollment gains, additional elementary music and PE teachers, additional elementary counselors, fully scheduling ninth and tenth graders, supports for immersion programs, and the implementation of full-day kindergarten (32.0 licensed and 25.63 classified FTE) have played a large role in the 211.8 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 continued in 2018-19.

- Increase of 4.0 FTE in additional counselors at elementary schools for a total of 17.0 FTE.
- Continuing implementation of the Mandarin Chinese Language Immersion Program at the Crest Drive location with Family School. This program will add a second grade to the current kindergarten class and first grade class established in 2017-18 with the addition of 1.0 FTE licensed teacher for 2018-19.
- Increased program staffing for Spanish and Japanese immersion programs at Kelly Middle School and North Eugene High School with an additional 0.65 FTE licensed staff.
- Increase of 7.8 FTE in licensed teachers to provide additional physical education at elementary schools and to meet additional teacher preparation time (as per the 2017-2020 Collective Bargaining Agreement with the Eugene Education Association (EEA) requirements).
- Expand support for increased case-loads for school psychologists and speech specialists with additional 1.2 FTE licensed staff.

### **Classified Staffing**

Elementary schools have experienced growth in classified staffing primarily due to the implementation of full-day kindergarten and enrollment gains. Growth at the middle and high school level has been minimal. Other initiatives to be implemented in 2018-19 include the following.

- The Student Services Department is adding 18.94 FTE for a health services assistant and educational assistants to meet the growing needs for cognitive and behavior supports in the district's Comprehensive Learning Centers in elementary schools and 1:1 supports at middle and high schools.
- Nutrition Services added 7.4 FTE kitchen and warehouse staff to support the increased participation due in part to free breakfasts at all elementary schools.

### **Professional Staffing**

The addition of approximately 2.2 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 and the District added a part-time bond planning manager.
- Financial Services added a capital projects analyst which is shared with Facilities.
- Human Resources funded an executive assistant position by eliminating a 1.0 FTE administrator.
- Technology's addition of 1.7 FTE relates to network security staffing and the addition of support for instructional technology initiatives with the reduction of a Lawson special projects manager.

# Building the Budget

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- Libraries, Curriculum and Staff Development reclassified the equity & diversity manager from a professional position to an administrative position

## **Administrators**

Over the five-year period, administration has grown by approximately 4.9 FTE. This growth is primarily due to department reorganizations, the addition of an Assistant Superintendent for Administrative Services and additional administrative support for large elementary schools.

- Elementary schools receive additional administrative support with a 0.5 FTE principal added to support the Chinese Immersion Program and the increase of a 1.0 FTE assistant principal to support the District's three largest elementary schools.
- Over the five-year period, the Arts and Technology Academy received an additional 0.50 FTE administrative support to allow for a full-time principal position and North Eugene High School had a reduction of an assistant principal position to align with other high school administrative allocations.
- Special Programs administration has increased by 0.9 FTE to provide services for the Comprehensive Services Program, Home Instruction, and the Instructional Program.
- Human Resources made many changes that resulted in the reduction of the risk manager and the recruitment, compensation, & classification administrator positions and added a safety officer and in-house counsel.
- The District added an assistant superintendent for administrative services.
- Libraries, Curriculum and Staff Development made a variety of changes over this period, ultimately increasing administration by 1.9 FTE to support English language arts, elementary education and college and career readiness. In addition, the equity & diversity manager was reclassified from a professional position to an administrative position.
- Financial Services eliminated 1.0 FTE administrator position to fund other position reorganizations within Financial Services.

## **Classified Supervisors**

Classified supervisors increased by 2.0 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.





# Financial Plan

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# Financial Plan

## All Funds Summaries

### Statement of Resources - All Summary Level Funds For the Fiscal Year Beginning July 1, 2018

Resources	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Private Purpose Trust Fund	Postemployment Benefits Fund	Total - All Funds
Current Taxes	82,471,000	-	-	23,423,619	-	-	-	-	-	\$ 105,894,619
Interfund Payments	-	-	-	-	-	-	33,475,000	-	1,400,000	34,875,000
Other Local	5,278,286	4,845,297	3,776,000	5,336,328	380,000	1,220,000	99,500	200,000	-	21,135,411
County	2,860,691	304,582	-	-	-	-	-	-	-	3,165,273
State	92,674,432	6,242,352	-	-	700,000	95,000	200,000	-	-	99,911,784
Federal	-	7,941,872	-	656,355	-	4,343,602	-	-	-	12,941,829
Fund Transfers	755,000	-	-	-	-	300,000	560,000	-	-	1,615,000
Beginning Fund Balance	29,758,000	-	11,017,000	1,282,634	54,413,439	231,259	10,424,000	-	2,550,276	109,676,608
<b>Total</b>	<b>\$ 213,797,409</b>	<b>\$ 19,334,103</b>	<b>\$ 14,793,000</b>	<b>\$ 30,698,936</b>	<b>\$ 55,493,439</b>	<b>\$ 6,189,861</b>	<b>\$ 44,758,500</b>	<b>\$ 200,000</b>	<b>\$ 3,950,276</b>	<b>\$ 389,215,524</b>

### Statement of Requirements - All Summary Level Funds For the Fiscal Year Beginning July 1, 2018

Requirements - By Object	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Private Purpose Trust Fund	Postemployment Benefits Fund	Total - All Funds
Salaries	95,146,108	8,281,977	-	-	995,506	1,534,811	265,371	-	404,000	\$ 106,627,773
Employee Benefits	63,534,731	5,045,399	-	-	650,295	1,522,450	35,939,893	-	1,226,200	107,918,968
Services/Supplies	24,168,147	5,317,141	10,074,945	-	11,027,257	3,120,600	1,225,460	200,000	5,500	55,139,050
Equipment/Capital	54,754	214,591	1,978,250	-	42,530,259	-	-	-	-	44,777,854
Other	1,021,544	474,995	426,000	29,348,166	282,075	12,000	480,000	-	-	32,044,780
Transfers	889,500	-	1,000	-	1,000	-	785,000	-	-	1,676,500
Operations Reserve	17,646,587	-	-	-	-	-	-	-	-	17,646,587
Contingency	4,598,132	-	1,312,805	-	7,047	-	500,000	-	400,000	6,817,984
Unappropriated	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	6,737,906	-	1,000,000	1,350,770	-	-	5,562,776	-	1,914,576	16,566,028
<b>Total</b>	<b>\$ 213,797,409</b>	<b>\$ 19,334,103</b>	<b>\$ 14,793,000</b>	<b>\$ 30,698,936</b>	<b>\$ 55,493,439</b>	<b>\$ 6,189,861</b>	<b>\$ 44,758,500</b>	<b>\$ 200,000</b>	<b>\$ 3,950,276</b>	<b>\$ 389,215,524</b>

# Financial Plan

## Statement of Requirements - All Funds, by Program For the Fiscal Year Beginning July 1, 2018

Requirements - By Program Area 1	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Private Purpose Trust Fund	Postemploy- ment Benefits Fund	Total - All Funds
Direct Classroom Services	\$ 110,259,030	\$ 10,838,369	\$ 4,341,445	\$ -	\$ 2,774,878	\$ -	\$ 1,000	\$ -	\$ -	\$ 128,214,722
Classroom Support	37,349,144	5,065,506	6,438,250	-	100,000	-	-	200,000	-	49,152,900
Building Support	28,894,461	390,371	1,699,500	-	52,325,439	6,189,861	46,777	-	-	89,546,409
Central Support	7,422,648	3,039,857	-	-	3,000	-	37,862,947	-	1,635,700	49,964,152
Other Accounts	889,501	-	1,000	29,348,166	283,075	-	785,000	-	-	31,306,742
Operations Reserve	17,646,587	-	-	-	-	-	-	-	-	17,646,587
Contingency	4,598,132	-	1,312,805	-	7,047	-	500,000	-	400,000	6,817,984
Unappropriated Ending Fund Balance	6,737,906	-	1,000,000	1,350,770	-	-	5,562,776	-	1,914,576	16,566,028
<b>Total</b>	<b>\$ 213,797,409</b>	<b>\$ 19,334,103</b>	<b>\$ 14,793,000</b>	<b>\$ 30,698,936</b>	<b>\$ 55,493,439</b>	<b>\$ 6,189,861</b>	<b>\$ 44,758,500</b>	<b>\$ 200,000</b>	<b>\$ 3,950,276</b>	<b>\$ 389,215,524</b>

## Statement of Requirements - All Summary Level Funds For the Fiscal Year Beginning July 1, 2018

Requirements - By Object	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Private Purpose Trust Fund	Postemploy- ment Benefits Fund	Total - All Funds
Salaries	\$ 95,146,108	\$ 8,281,977	\$ -	\$ -	\$ 995,506	\$ 1,534,811	\$ 265,371	\$ -	\$ 404,000	\$ 106,627,773
Employee Benefits	63,534,731	5,045,399	-	-	650,295	1,522,450	35,939,893	-	1,226,200	107,918,968
Services/Supplies	24,168,147	5,317,141	10,074,945	-	11,027,257	3,120,600	1,225,460	200,000	5,500	55,139,050
Equipment/Capital	54,754	214,591	1,978,250	-	42,530,259	-	-	-	-	44,777,854
Other	1,021,544	474,995	426,000	29,348,166	282,075	12,000	480,000	-	-	32,044,780
Transfers	889,500	-	1,000	-	1,000	-	785,000	-	-	1,676,500
Operations Reserve	17,646,587	-	-	-	-	-	-	-	-	17,646,587
Contingency	4,598,132	-	1,312,805	-	7,047	-	500,000	-	400,000	6,817,984
Unappropriated Ending Fund Balance	6,737,906	-	1,000,000	1,350,770	-	-	5,562,776	-	1,914,576	16,566,028
<b>Total</b>	<b>\$ 213,797,409</b>	<b>\$ 19,334,103</b>	<b>\$ 14,793,000</b>	<b>\$ 30,698,936</b>	<b>\$ 55,493,439</b>	<b>\$ 6,189,861</b>	<b>\$ 44,758,500</b>	<b>\$ 200,000</b>	<b>\$ 3,950,276</b>	<b>\$ 389,215,524</b>

# Financial Plan

## *Four Fiscal Years – All Funds Totals*

<b>Resources</b>	<b>Actual 2015-2016</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Budget 2018-2019</b>
Current Taxes	\$93,394,067	\$97,523,506	\$101,262,138	\$105,894,619
Interfund Payments	29,989,726	32,797,285	35,156,952	34,875,000
Other Local	21,591,606	19,475,724	22,046,561	21,135,411
County	2,955,787	3,223,436	3,042,333	3,165,273
State	83,820,763	88,932,412	101,365,794	99,911,784
Federal	14,115,885	13,817,395	13,625,620	12,941,829
Bond Proceeds	42,082,751	51,118,383		
Fund Transfers	4,808,237	3,962,318	1,577,504	1,615,000
Beginning Fund Balance	137,042,023	130,903,538	124,225,249	109,676,608
<b>Total</b>	<b>\$429,800,845</b>	<b>\$441,753,997</b>	<b>\$402,302,151</b>	<b>\$389,215,524</b>

<b>Requirements</b>	<b>Actual 2015-2016</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Budget 2018-2019</b>
Instruction	\$108,211,951	\$113,734,625	\$127,799,977	\$136,030,979
Support Services	103,559,285	103,421,942	126,435,561	134,676,222
Enterprise & Community Services	6,039,668	6,210,948	6,763,776	7,328,040
Facilities Acquisition & Construction	49,938,478	52,840,344	33,538,945	38,842,942
Fund Transfers	4,808,237	3,962,318	1,577,504	1,676,500
Other Uses	26,339,688	27,646,296	40,753,364	29,630,242
Operations Reserve			14,648,493	17,646,587
Contingency			7,731,386	6,817,984
Unappropriated Ending Fund Balance	130,903,538	133,937,523	43,053,145	16,566,028
<b>Total</b>	<b>\$429,800,845</b>	<b>\$441,753,997</b>	<b>\$402,302,151</b>	<b>\$389,215,524</b>

# Financial Plan

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

<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Plus Revenues</b>	<b>Less Expenditures</b>	<b>Plus Underspending</b>	<b>Ending Fund Balance</b>
General <sup>1</sup>	\$29,758,000	\$184,039,409	\$207,060,905	\$2,427,500	\$9,164,406
Federal, State & Local Programs	-	19,334,103	19,334,103	-	-
School Resources <sup>2</sup>	11,017,000	3,776,000	13,793,000	1,695,036	2,717,461
Debt Service	1,282,634	29,131,302	29,348,166	-	1,350,770
Capital Projects <sup>3</sup>	54,413,439	1,080,000	55,493,439	2,760,166	2,760,166
Nutrition Services	231,259	5,958,602	6,189,861	-	-
Insurance Reserve <sup>4</sup>	10,424,000	34,334,500	39,195,724	1,435,268	6,998,044
Private Purpose Trust Fund	-	200,000	200,000	-	-
Postemployment Benefits <sup>5</sup>	2,550,276	1,400,000	2,035,700	400,268	2,314,844
<b>Total - All Funds</b>	<b>\$109,676,608</b>	<b>\$279,253,916</b>	<b>\$372,650,898</b>	<b>\$ 8,718,238</b>	<b>\$25,306,691</b>

Ending fund balance is defined in Financial Management Policy DI as the difference between a fund's resources and requirements at year-end. In the General Fund, balances are maintained to provide stable services and employment, and to offset cyclical variations in revenue and expenditures.

Fund balance projections indicate the estimated financial condition of the District at year end. School Board policy sets the targeted minimum fund balance for the General Fund at 5.0% of operating revenues. Operating revenues reflect total revenues less transfers from other funds of \$755,000.

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.

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

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

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

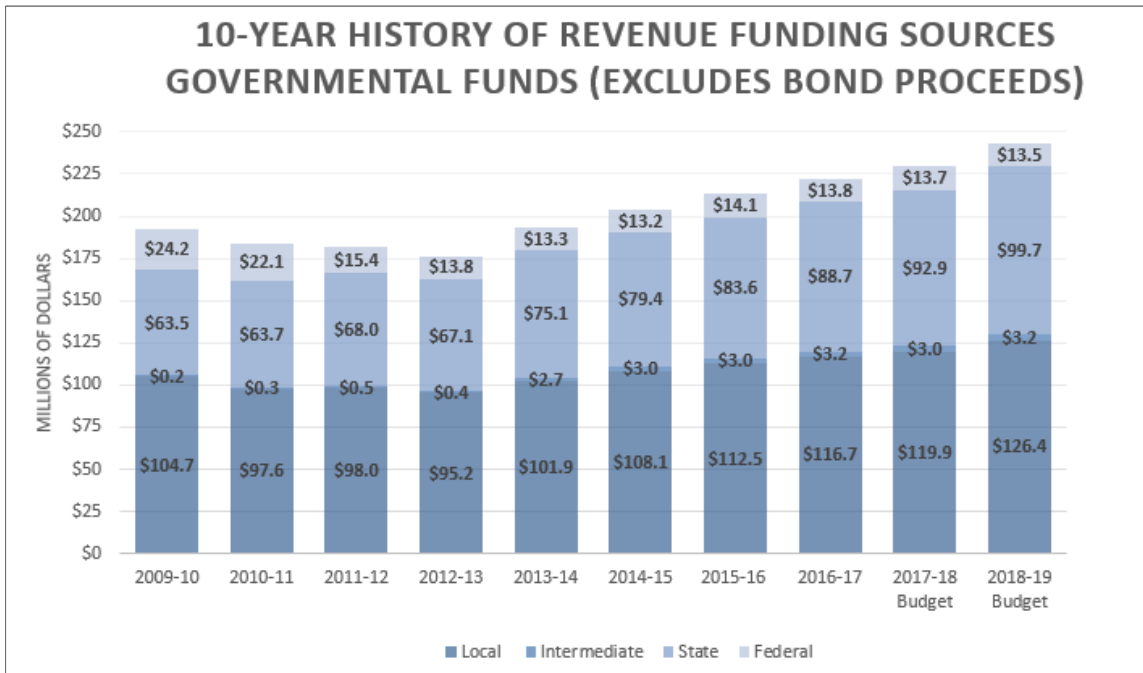
<sup>4</sup>Underspending is projected to be 66% of the budgeted contingency plus 3% of all other accounts. Transfers are excluded from underspending calculations.

<sup>5</sup>Underspending is projected to be 97% of the budgeted contingency and 0.75% of all other accounts.

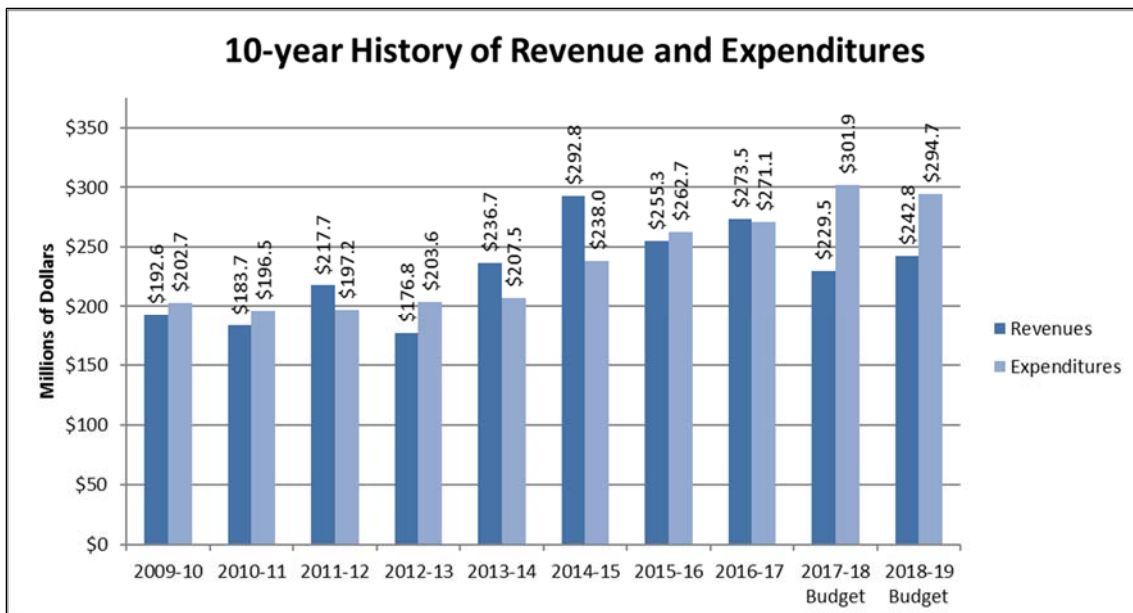
# Financial Plan

## Governmental Funds Revenues & Expenditures

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



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



# Financial Plan

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## General Fund

### *Description of Fund*

The General Fund is the District's major operating fund and accounts for most of the District's financial resources. Revenues come from two main sources: state funding and local property taxes. General Fund expenditures represent costs incurred to support regular, alternative and special education programs throughout the District. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts.

## 2018-19 Budget Assumptions

### *Revenue Assumptions*

#### **State School Fund – \$90.9 million**

The 2018-19 General Fund budget is based on the \$8.20 billion appropriation approved by the state legislature for K-12 education in the 2017-19 biennium. For the 2017-19 biennium, funding is assumed to be received at 50% of State School Funds in the first year and 50% in the second year. The District budget for 2018-19 General Fund revenue includes \$90.9 million from the state: \$89.8 million in SSF formula revenue and \$1.1 million in High Cost Disability grant revenue.

#### **Current Property Taxes - \$67.9 million**

Tax revenues budgeted for 2018-19 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 - \$1.5 million**

It is estimated that approximately 30% of uncollected prior years' property taxes will be received in 2018-19.

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

Revenues of \$1.7 million are budgeted for 2018-19 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 2018-19.

#### **Local Option Tax Levy - \$14.8 million**

For 2018-19, \$14.8 million in current and prior year receipts is budgeted. This compares to a prior year high of \$14.2 million in 2008-09 and a projected \$13.8 million in 2017-18.

#### **Other Sources of Revenue - \$6.2 million**

Revenues 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; \$0.5 million of revenue from grant indirect charges; \$0.6 million in school based income including rental fees and athletic participation fees; interest earnings of \$0.7 million; and \$0.7 million of miscellaneous revenue.

#### **Transfers in to the General Fund - \$0.8 million**

- \$0.7 million from the Licensed Employees Reserve in the Insurance Reserve Fund to support compensation costs.



# Financial Plan

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- \$0.1 million from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs.
- \$1,000 each from the Special Purpose Reserve Fund, Capital Equipment Reserve, and the Risk and Insurance Reserve Funds to create budget authority for a transfer should the need arise.

## **Beginning Fund Balance - \$29.7 million**

The District has projected the ending fund balance for 2017-18 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 - \$95.1 million**

Licensed salaries are budgeted using average salary cost. For 2018-19, the average cost of a licensed position is expected to be \$64,700 per 1.0 full time equivalent (FTE). Average salary has been calculated to reflect current contract terms. The district and the Eugene Education Association (EEA) reached an agreement on a three year contract in 2017-18. The negotiated cost of living adjustment for 2018-19 of 1.8% is factored for this year.

For classified staff members currently employed by the District, budgeted costs for 2018-19 have been calculated as status quo to reflect a normal step increase for all eligible employees and a full work year (i.e. no furlough days). District and OSEA representatives are currently negotiating a new contract. 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 assuming a 1.8% COLA for 2018-19.

Additional details concerning average staffing costs are contained within the 2018-19 Staff Conversion and Costing Table, which is located within the Appendices.

# Financial Plan

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## **Employee Benefits - \$63.5 million**

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

Additional details concerning payroll costs and benefits are contained within the 2018-19 Staff Conversion and Costing Table document, which is located within the Appendices.

## **Services/Supplies - \$24.2 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 (2018-19 increase is 1.7% based on the US Urban Consumer Price Index) to help schools and departments absorb increases in the cost of goods and services.

## **Equipment/Capital - \$0.05 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 - \$1.0 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 - \$0.89 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).
- \$0.30 million to support the Nutrition Services program.

## **Contingency and Operations Reserve - \$22.3 million**

### *Operations Reserve for 2018-19 - \$17.6 million*

A total of \$17.6 million has been set aside in 2018-19 to address future projected budget shortfall and the estimated increase in PERS costs of over \$6.0 million in 2019-20.

# Financial Plan

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## *Contingency Budget for 2018–19 - \$4.6 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 2018-19. 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 \$0.9 million to the operating contingency. This funding will be available to further support operations in the face of multiple uncertainties in the upcoming biennium.

## **Unappropriated Ending Fund Balance (UEFB) - \$6.7 million**

The UEFB for 2018-19 is budgeted at \$6.7 million, or 3.7% of operating revenues.

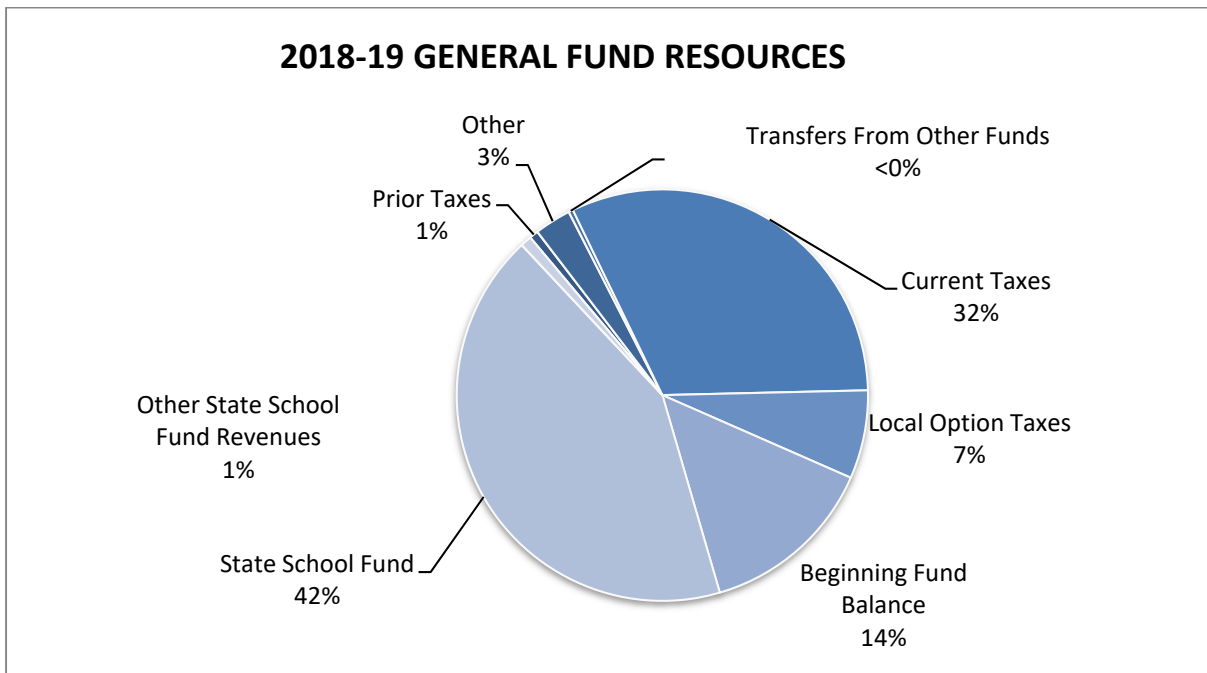
The District projects that the budgeted UEFB plus unspent contingency appropriations will result in an ending fund balance of \$9.2 million, approximately 5.0% of operating revenues, which is consistent with Board direction for balancing the 2018-19 budget.



# Financial Plan

## Resources

General Fund Budget Resources				
	15-16	16-17	17-18	18-19
	Actual	Actual	Budget	Budget
STATE SCHOOL FUNDING				
Current Property Tax	61,524,715	63,658,035	65,183,000	67,982,000
Prior Taxes	1,372,558	1,425,537	1,462,000	1,524,000
State School Fund (SSF)	79,356,753	84,610,829	93,361,175	90,905,432
Other SSF Revenues	3,182,565	2,744,102	2,244,551	1,863,000
LOCAL OPTION PROPERTY TAX				
	11,323,363	11,991,464	13,779,174	14,850,000
TRANSFERS FROM OTHER FUNDS				
	899,974	499,000	786,004	755,000
OTHER				
	5,706,349	5,872,335	5,657,991	6,159,977
<b>TOTAL REVENUES</b>	<b>163,366,277</b>	<b>170,801,302</b>	<b>182,473,895</b>	<b>184,039,409</b>
BEGINNING FUND BALANCE	12,237,881	18,216,358	20,395,000	29,758,000
<b>TOTAL BUDGET RESOURCES</b>	<b>175,604,158</b>	<b>189,017,660</b>	<b>202,868,895</b>	<b>213,797,409</b>



# Financial Plan

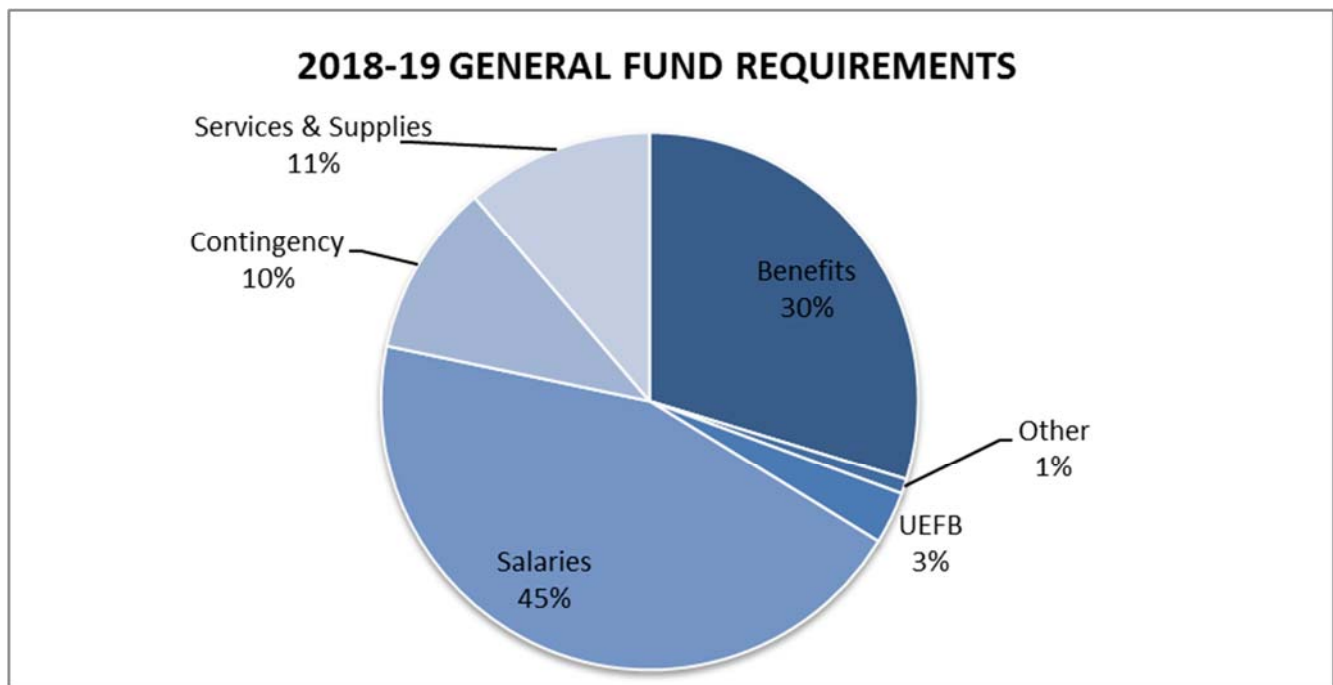
## Requirements

General Fund Budget Requirements				
	15-16	16-17	17-18	18-19
	Actual	Actual	Budget	Budget
Salaries	82,329,081	86,508,872	92,367,672	95,146,108
Benefits	50,833,320	53,365,600	61,502,371	63,534,731
Services	15,053,134	15,232,568	17,438,521	18,209,381
Supplies	4,228,076	4,634,614	5,827,665	5,958,766
Equipment	19,415	72,969	64,700	54,754
Other	4,924,774	4,689,170	1,718,212	1,911,044
Operations Reserve	0	0	11,040,493 <sup>3</sup>	17,646,587 <sup>3</sup>
Contingency	0	0	6,211,206 <sup>1</sup>	4,598,132 <sup>2</sup>
<b>Expenditures</b>	<b>157,387,800</b>	<b>164,503,794</b>	<b>196,170,839</b>	<b>207,059,503</b>
UEFB	18,216,358	24,513,866	6,698,056 <sup>3</sup>	6,737,906 <sup>3</sup>
<b>Total Requirements</b>	<b>175,604,158</b>	<b>189,017,660</b>	<b>202,868,895</b>	<b>213,797,409</b>

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

<sup>2</sup> Represents 2% operating expenditures (as in prior years), excluding transfers, plus an additional \$919,508.

<sup>3</sup> Board policy targets total reserves, including Unappropriated Ending Fund Balance (UEFB) and projected underspending of budgeted amounts, at 5% of operating revenues, excluding transfers. Budgeted 2018-19 reserves, UEFB and Contingency are increased to set aside funds to help offset future PERS costs and to minimize the need for budget cuts in the upcoming years.



# 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	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>Direct Classroom Services</b>	<b>91,600,104</b>	<b>97,201,762</b>	<b>106,658,117</b>	<b>110,259,030</b>
Regular Programs	66,430,506	70,130,010	77,640,889	79,789,146
Special Programs	25,169,599	27,071,752	29,017,228	30,469,884
<b>Classroom Support Services</b>	<b>31,642,476</b>	<b>32,744,196</b>	<b>35,460,333</b>	<b>37,349,144</b>
Extracurricular Activities	2,474,965	2,520,284	2,885,557	2,919,294
Student Support	10,283,062	11,003,310	12,534,603	13,082,467
Libraries, Curriculum, & Staff Development	5,944,071	5,738,281	5,758,216	6,877,685
School Administration	12,556,915	12,964,680	13,814,193	13,982,992
Community Services	383,464	517,641	467,764	486,706
<b>Building Support Services</b>	<b>24,039,788</b>	<b>24,924,344</b>	<b>28,511,268</b>	<b>28,894,461</b>
Facilities Operation & Maintenance	11,873,033	12,662,968	14,548,425	15,083,209
Student Transportation	6,963,644	7,187,486	7,985,686	7,733,883
Technology	4,753,849	4,763,246	5,477,723	5,566,823
Warehouse and Purchasing	449,262	310,644	499,434	510,546
<b>Central Support Services</b>	<b>6,225,594</b>	<b>6,197,974</b>	<b>7,529,921</b>	<b>7,422,648</b>
Executive Administration	843,779	705,416	786,471	756,933
Financial Services	1,701,945	2,037,306	2,153,220	2,000,073
Human Resources	3,170,996	3,224,263	4,185,647	4,239,452
Communications & Intergov. Relations	508,874	230,989	404,583	426,190
<b>Other Accounts</b>	<b>22,096,196</b>	<b>27,949,384</b>	<b>24,709,256</b>	<b>29,872,126</b>
Transfers	3,879,838	3,435,518	759,500	889,500
Short-Term Debt	0	0	1	1
Operations Reserve	0	0	11,040,493	17,646,587
Contingency	0	0	6,211,206	4,598,132
Unappropriated Ending Fund Balance	18,216,358	24,513,866	6,698,056	6,737,906
<b>Total Expenditures</b>	<b>175,604,158</b>	<b>189,017,660</b>	<b>202,868,895</b>	<b>213,797,409</b>

# Financial Plan

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## Department Descriptions and Key Performance Indicators

### ***Instructional Services***

The Instructional Services department’s mission—to help staff prepare students for the 21st century—is congruent with Eugene School District 4J’s vision, “Investing in Students, Creating the Future.” Toward these ends, Instructional Services initiates and identifies ideas to improve curriculum and instruction at all 4J schools.

#### **Functions:**

- To prepare students to graduate from high school, and 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
- 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

#### **Vision 20/20 Strategic Plan:**

The Instructional Services Department has invested in several key initiatives consistent with the 4J Vision 20/20 strategic plan. These strategic initiatives are addressing student outcomes by providing high-quality instructional materials and professional development across all grade levels, that is aligned with state standards to ensure equitable access and outcomes. Another key initiative is the implementation of the High School Success Grant (Measure 98), that provides multiple pathways to student success, including instructional and career pathways to engage all students for post-graduate readiness.

The High School Success Grant focuses on three key areas:

- ✓ expanding and updating career-technical education programs,
- ✓ supporting access to college level courses, and
- ✓ implementing dropout prevention strategies to improve graduation rates.

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

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

### ***Student Services***

The Student Services Department (previously called Education Support Services) facilitates the special education system that locates, identifies, evaluates and supports all children with disabilities, birth to age 21. Programs provide a variety of learning experiences designed to meet a wide range of physical, mental, social and emotional abilities. Home instruction, health services and the positive behavior interventions and supports program are also included in the Student Services Department.

# Financial Plan

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## **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.

## ***Facilities***

The Facilities Department works to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.

## ***Functions***

- Administration – construction management, work order management, building rental, capital financial management, and safety management
- 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

## **Vision 20/20 Strategic Plan**

The Facilities Department has invested in operational efficiencies consistent with the 4J Vision 20/20 strategic plan. New buildings along with automated building controls and LED lighting upgrades in existing structures are increased efficiencies while providing for improved learning environments. Facilities is also updating the long-range facilities plan in a continued effort to provide safe, secure and sustainable learning spaces through new building, targeted remodeling, and maintenance projects.

## ***Utility Costs per Building Area***

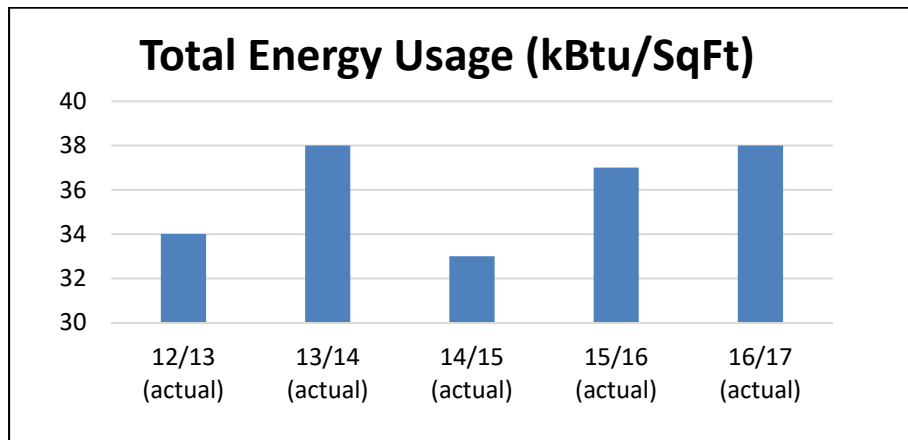
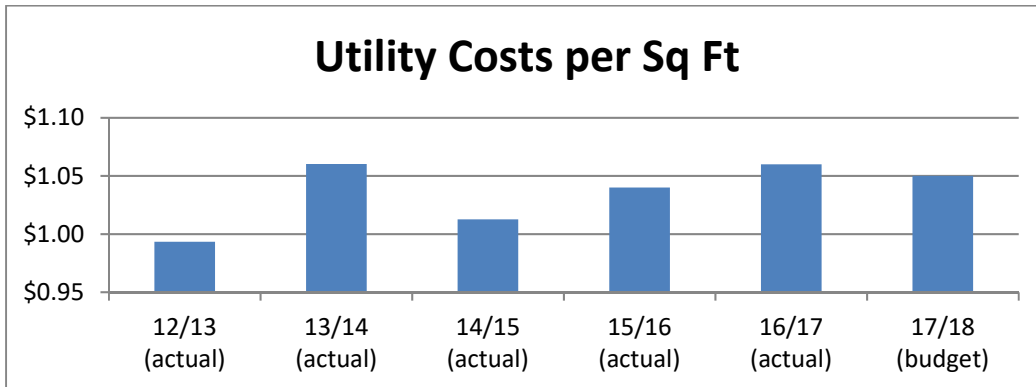
As a result of bond measures funding building replacements and capital upgrades of heating and lighting systems, the District has been able to hold utility costs relatively flat as rates increase. The chart below shows total annual utility costs on a building square-foot basis, including costs for electricity, fossil fuel (diesel heating/generator 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. 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



# Financial Plan

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removals in 2013-14 and 2014-15. The savings generated in 2013-14 was offset by rate increases and a colder winter (resulting in higher fuel consumption). The 2015/2016 uptick occurred due to multiple surplus properties reopening with additional programs as well as the construction and operations of two buildings (old and new) at both Howard and Roosevelt. 2016/2017 added the construction and operation of two buildings at ATA and River Road sites. The 4 new facilities increased overall district square footage by nearly 40,000 square feet. Facilities utilizes this information for targeting future energy conservation upgrades and other system improvements that will reduce operating costs.

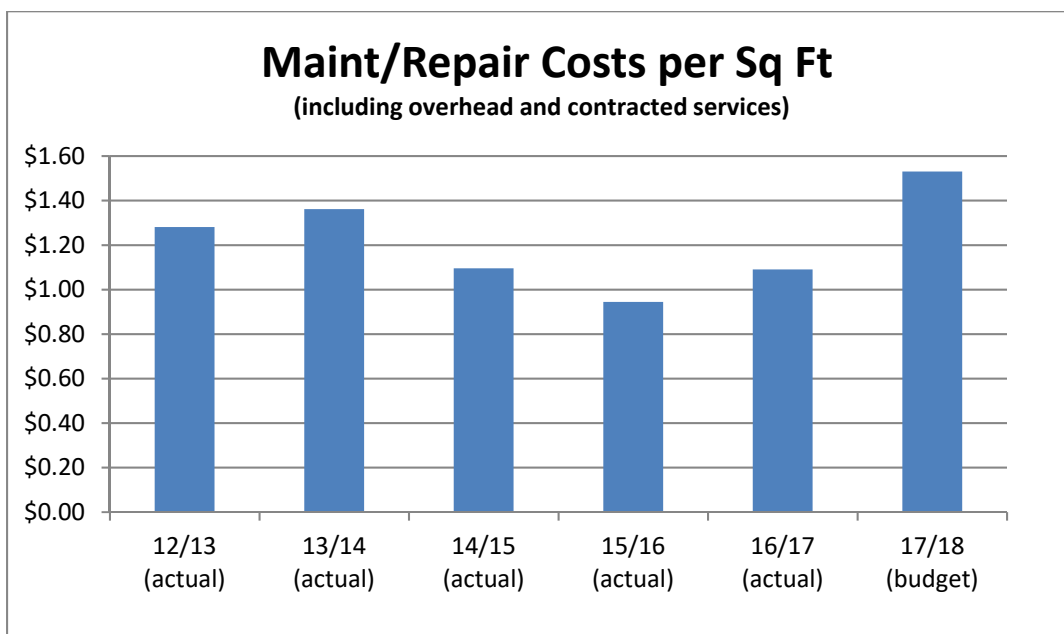


# Financial Plan

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## ***Total Building Maintenance and Repair Costs***

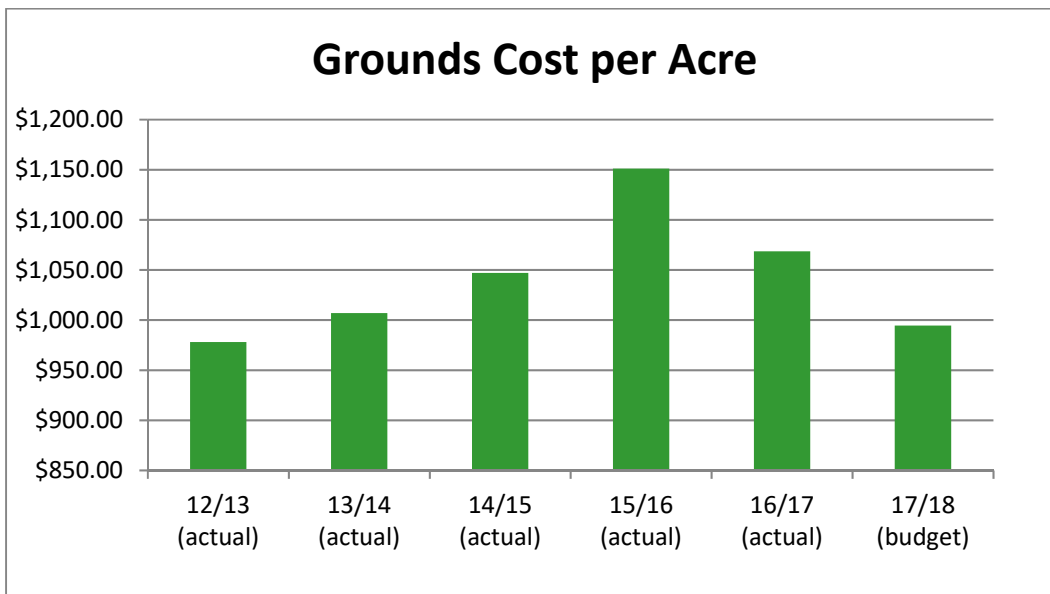
One industry measure for tracking building operating costs is to compare building maintenance costs (excluding grounds, custodial and utility costs) per square foot of building space over time. The facilities maintenance budget for 2017–18 includes about \$5.13 million to maintain nearly three million square feet of buildings. Other building and maintenance repairs include over \$1.5 million in qualifying capital repairs funded from general obligation bonds. Previous maintenance and repair costs had been reduced by shifting maintenance costs associated with surplus/closed schools to District-sponsored charter schools under lease agreements. Multiple surplus locations are back online increasing maintenance and repair needs. Some savings are also offset by requirements associated with the introduction of new systems and a broader range of technologies with new buildings and facilities upgrades. The chart below excludes 3.5 FTE salaries for the preventive maintenance program (funded from Real Property Capital Reserves, Fund 450)



# Financial Plan

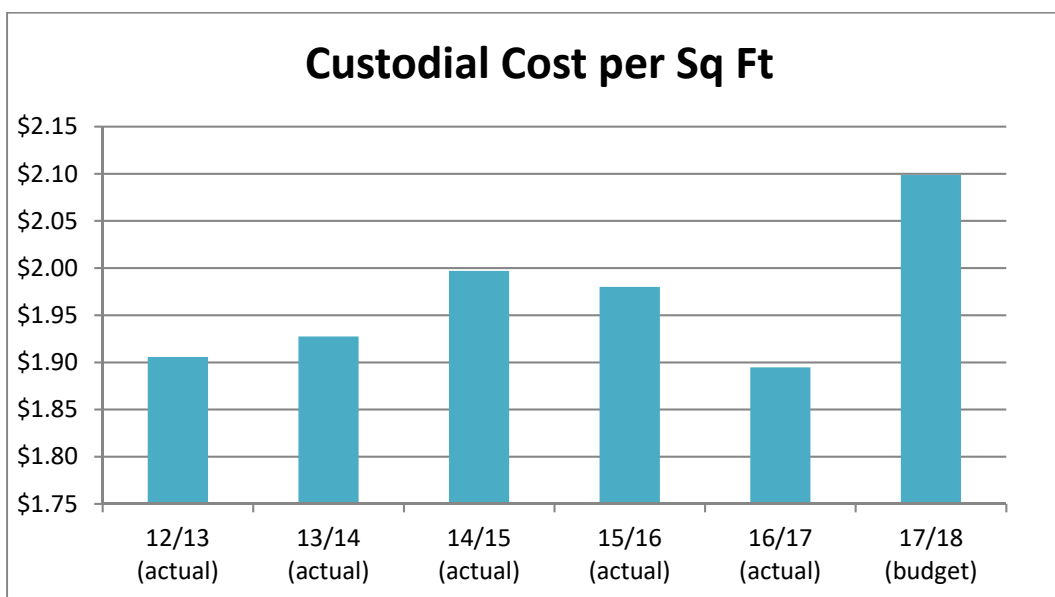
## ***Grounds Maintenance Costs per Acre***

The facilities maintenance budget for 2017–18 includes about \$634,000 to maintain approximately 608 acres of district property. These costs exclude the Coburg properties 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 (Fund 400), the cost of which is shared on a 50/50 basis with the City of Eugene.



## ***Total Custodial Costs***

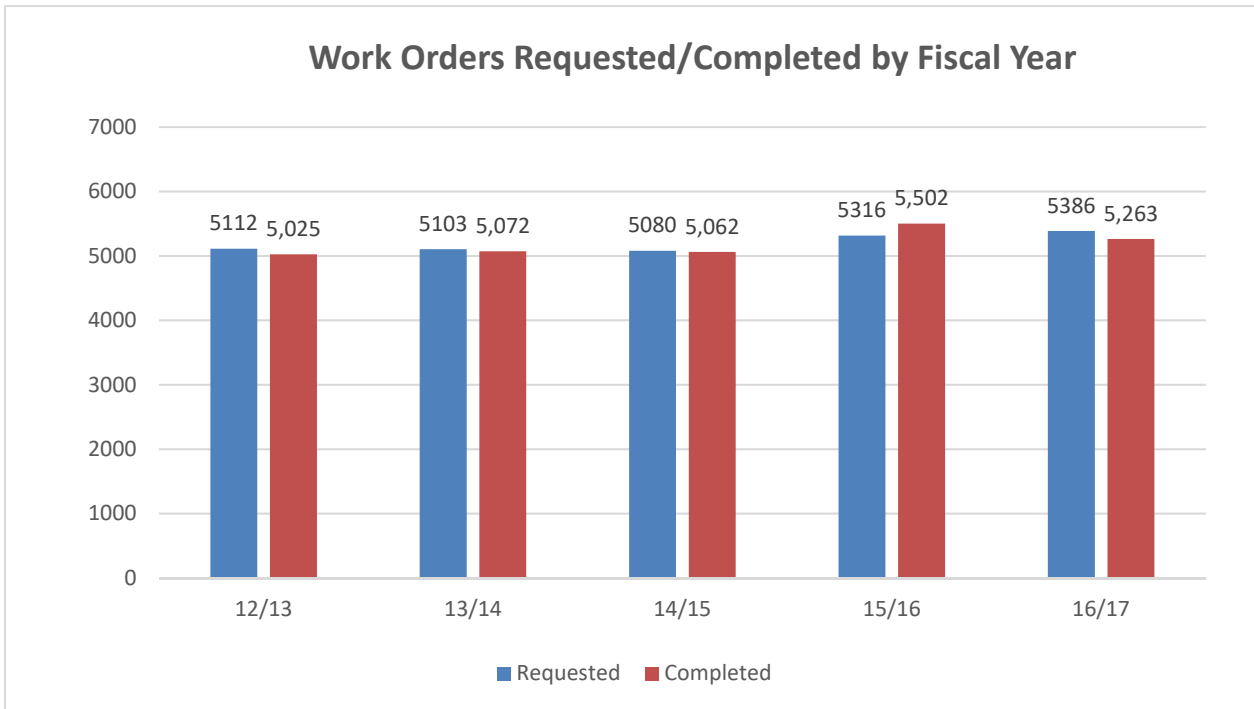
Total custodial costs (labor and supplies) are shown on the chart below on a building square footage basis. Note that while the budget includes full funding for assigned staff, the budget has historically been underspent. This continues due to filling permanent vacant position (from turnover and leaves of absence) with substitute staff who do not receive the same wages and benefit packages.



# Financial Plan

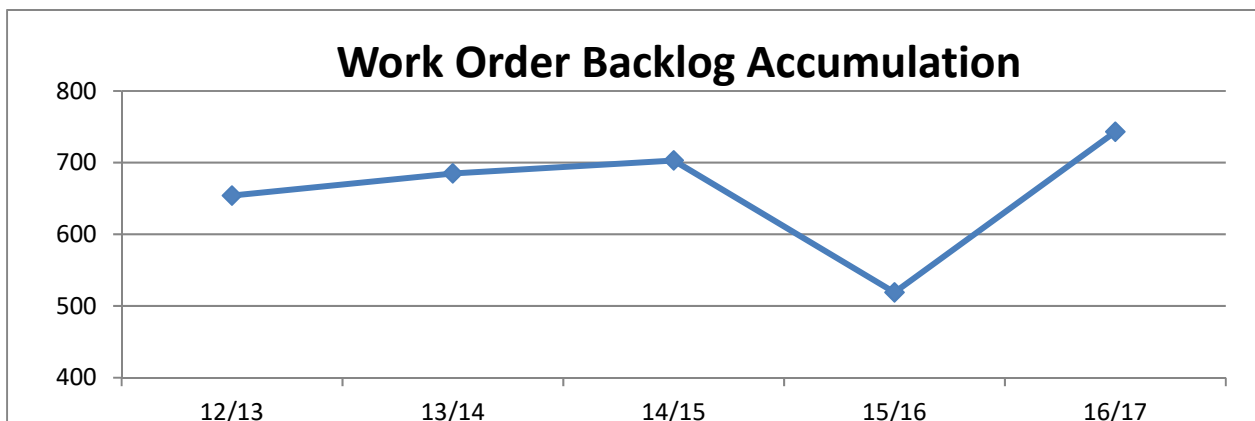
## Repair Work Order Volume

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 used to log costs for frequent routine and repetitive work such as mowing, field striping, filter replacement, and misc. equipment inspections. 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 2016-17 is due to surplus property now in use and some volume associated with working out the “bugs” in the new facilities. We believe the data point for 2015-2016 backlog to be an error due to a loss of process information. We believe that data point should be at 723 and will be corrected for future reporting.



# Financial Plan

## Transportation Services

Provides safe, reliable, and efficient transportation for District students to and from school and related school activities

### Functions:

- 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)

### Vision 20/20 Strategic Plan:

The Transportation Department has invested in the following key performance indicators (KPI/s) consistent with the 4J Vision 20/20 strategic plan. These KPI’s are addressing the efficiencies and effectiveness of the District’s Transportation Department compared to the national median of similar-size school transportation departments.

### Key Performance Indicators:

#### *Pupil Transportation Statistics*

	2013-14	2014-15	2015-16	2016-17
Number of Buses	107	107	107	108
Number of Vans	12	14	13	12
Total Miles Traveled	1,412,378	1,426,870	1,523,519	1,483,421
Students Transported Daily	4,830	4,860	5,040	5,589

#### *Cost per Mile Operated*

	2013-14	2014-15	2015-16	2016-17
Cost per Mile	\$4.48	\$4.31	\$4.12	\$4.30
National Median	\$5.35	\$4.40	\$4.71	N/A
<i>N/A = data not available</i>				

#### *Cost per Bus Operated*

	2013-14	2014-15	2015-16	2016-17
Cost per Bus	\$59,685	\$61,344	\$56,776	\$59,122
National Median	\$58,307	\$56,298	\$57,917	N/A
<i>N/A = data not available</i>				

#### *Cost per Student*

	2013-14	2014-15	2015-16	2016-17
Cost per Student	\$1,314	\$1,302	\$1,129	\$1,142
National Median	\$1,096	\$930	\$947	N/A
<i>N/A = data not available</i>				

# Financial Plan

## 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	2016-17
Average Age	8.9	6.6	6.7	5.5
National Median	9.0	8.1	8.0	N/A
N/A = data not available				

## Safe Routes to School

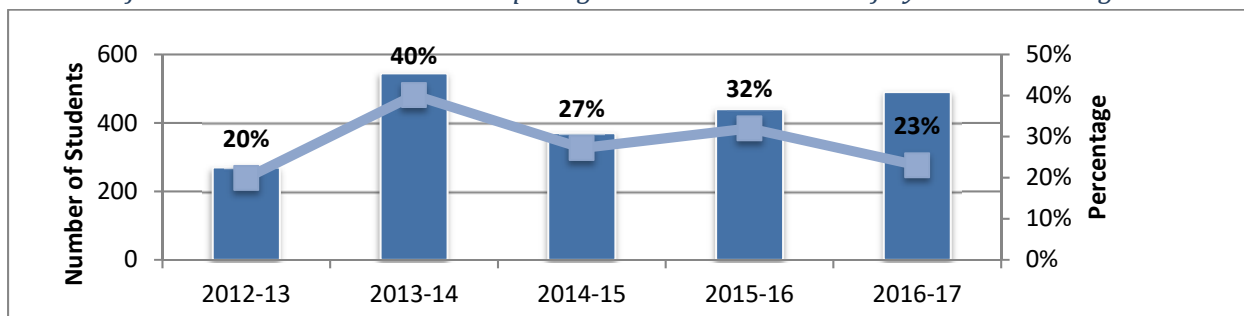
Safe Routes to School is all about creating safe, convenient, and fun opportunities for 4J students to walk and bike to and from schools. This is important for the health and safety of our kids and it helps to foster the creation of livable, vibrant communities. We work to increase physical activity and improve walking and bicycling safety conditions on routes to and from school and throughout the community.

The program elements (the “6 E’s”) of Safe Routes to School are below, along with some examples of related activities.

- *Equity* – We strive to distribute resources and educational programming equitably across the district and to incorporate equity into each of the “E’s” listed below.
- *Encouragement* – Bike + Walk to School Day and Month; School Pool database to connect families for biking, walking or driving together; Walking School Buses and Bike Trains.
- *Education* – Pedestrian and Bicycle Safety Education in 2nd and 6th grades, respectively.
- *Enforcement* – Crossing guards; police enforcement around school zones.
- *Engineering* – Improvements to the built environment to support safety for student pedestrians and bicyclists. This may include traffic signals, traffic calming, pedestrian crossings, sidewalks, off-street paths, bicycle parking, and signage.
- *Evaluation* – Assessment of infrastructure; classroom tallies and parent surveys to determine needs and program effectiveness.

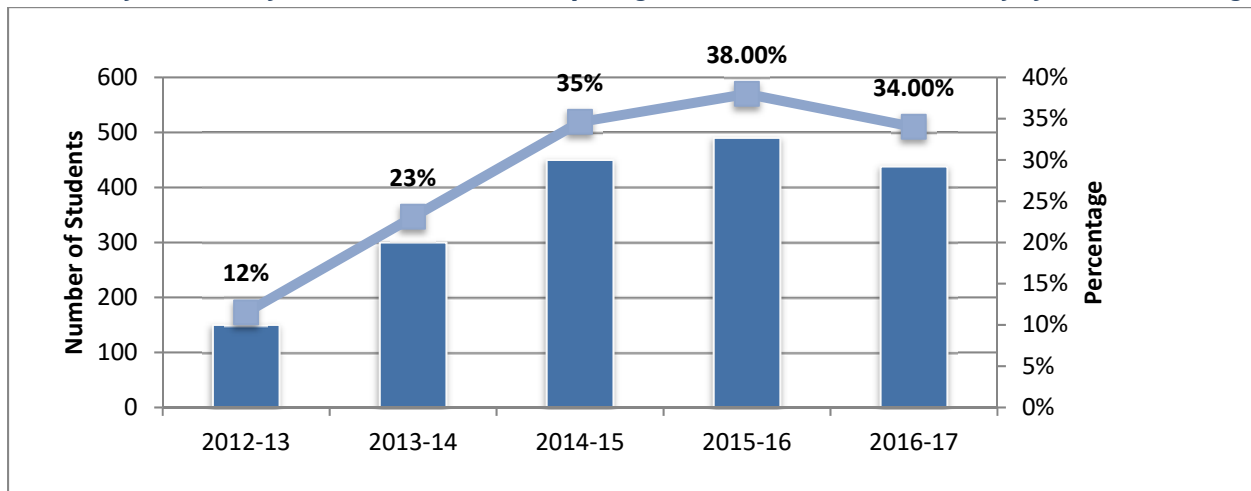
The Safe Routes to School program experienced a staff transition in the middle of the 2016-17 school year that likely depressed some of the program outputs. The KPI's for 2017-18 already surpass those reported here and there have been numerous other program accomplishments in the last year that do not appear in the KPI's.

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

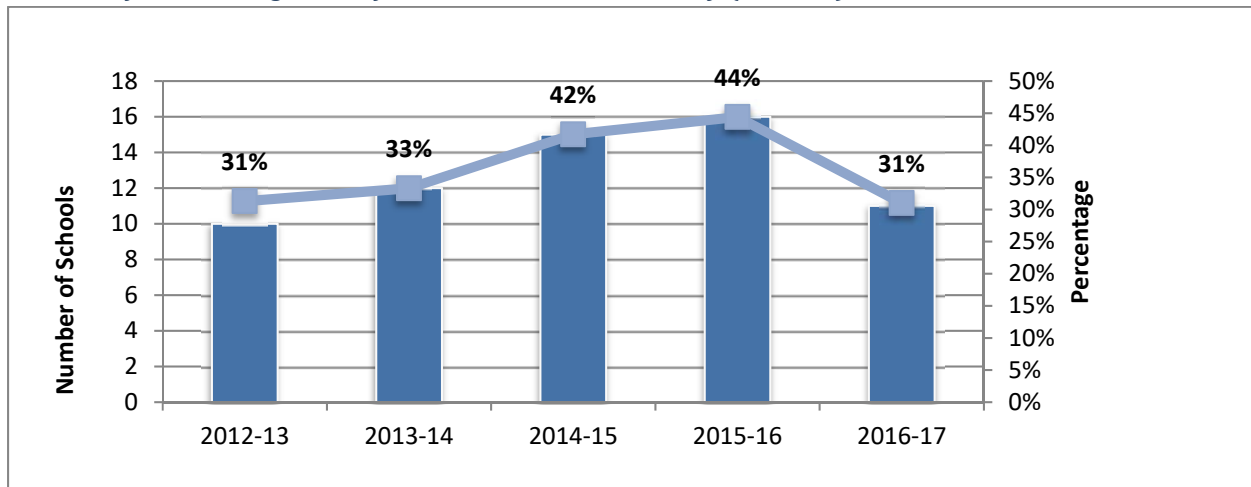


# Financial Plan

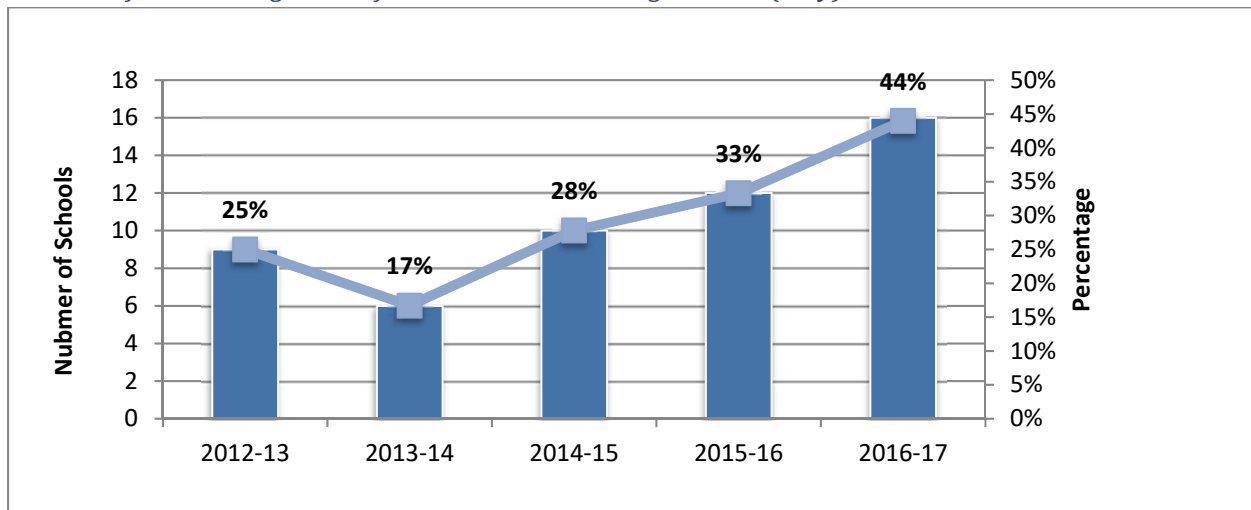
Number of Elementary School Students Participating in a Two Hour Pedestrian Safety Education Program



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



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



# Financial Plan

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## **4J Technology Department**

### **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. Host and manage the data warehouse for the consortium; importing data from external applications/sources such as Mealttime and assessment data from ODE, ACT, SAT, etc.; and data extractions for Mealttime, Naviance, Edulog, SmartChoice, SchoolConnects, SWIS, LDAP, VIA, etc.
- Network Services – provide overall system administration and the following services and support: hosting and support for school websites, application and file servers; host, support and manage email and calendaring; training; network infrastructure support; phone support; project management responsibility over phone platform, upgrade and patching, new construction, data center redundancy, security, logging, VMware, and inter-department consulting; and Windows Support for departments.
- Desktop Support – training, 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, digital instructional resource review and kit checkout; Collaborate with schools on strategic vision and long term ‘tech with technology’ plan; online learning and cloud instructional 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.

### **Vision 20/20 Strategic Plan:**

The Technology Department has invested in the following initiatives consistent with the 4J Vision 20/20 strategic plan:

1. Infrastructure analysis and assessment -- Identify where infrastructure may be susceptible to failure and where performance can be improved. Perform a security level gap analysis and penetration test assessment
2. Long range technology planning for sustainability and equipment refresh -- Collaborate with finance to identify options for sustaining our catalog of District equipment



# Financial Plan

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3. Improved data access with an improved opportunity to extract reports -- Fortify the data warehouse and deploy a user friendly interface for report generation
4. Equitable access -- Continue to expand and deploy technology to ensure all district sites have equitable access and opportunity to teach with technology

## 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.

Target: Device to student ratio= 1:1 (Current device to student ratio: 1.04 (38% of devices are >= 6 yrs. old)

- Device to Elementary School student ratio: 0.92 (flat)
- Device to Middle School student ratio: 1.52 (trending up)
- Device to High School student ratio: 0.82 (trending up)

Target: Establish metrics that identify operational trends: Group by product categories, filter by site

- Total number of helpdesk tickets year-to-date July 2017 - June 2018: 8967 (trending up)
- Average number of tickets by month, July 2017 - June 2018: 1042 (trending up)

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 on schedule >=70%
    - % Completed on schedule = 95%
    - # Scheduled = 2 per Month

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: 30%
    - Number of active ParentVUE users: 11.4%
    - Number of PVUE accounts used in last 120 days: 6%
  - Middle School
    - Number of accounts enabled: 89%
    - Number of active ParentVUE users: 39%
    - Number of PVUE accounts used in last 120 days: 24%
  - High School
    - Number of accounts enabled: 88%
    - Number of active ParentVUE users: 38%
    - Number of PVUE accounts used un last 120 days: 20%

# Financial Plan

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## ***Warehouse and Purchasing***

Warehouse and Purchasing are part of the Support Services work teams, providing central services to all district locations. With two employees and 1.5 FTE, Purchasing manages competitive procurement systems and support, including coordinating purchase order approval and issuing contracts for goods and services. Four warehouse assistants supervised by the warehouse manager provide delivery services to schools for paper and other supplies; central storage and delivery of food for child nutrition programs; operational management of surplus property inventory; and work order support for moving resources between sites.

### **Functions:**

- Purchasing – competitive procurement systems and support, including coordinating purchase order approval and issuing contracts for goods and services
- Warehouse – providing central purchasing and delivery to schools for paper and other supplies; central storage and delivery of food for child nutrition programs; coordinating surplus property inventory; and completing work orders for moving resources between sites

### **Vision 20/20 Strategic Plan:**

The purchasing team strives to support *4J Vision 20/20 Goal 3: Communication and Connection with Community* through ensuring competitive procurement and reducing barriers for local businesses to work with the district. This goal includes the objective to strengthen connections between our schools and our community through development and support partnerships with community organizations and businesses. Additionally, purchasing supports *Goal 5: Stable, Sustainable Stewardship* by ensuring compliance with public procurement requirements. The warehouse team also works towards sustainable stewardship of district resources by managing surplus property that can be shared between sites, or repurposed until items are no longer safe or are obsolete.

### **Key Performance Indicators:**

#### *Purchasing*

Completion of capital Improvement projects supported by bond funds accounted for nearly all of the \$52.4 million reduction in *Purchase Order Total Amount* between FY16 and FY17. Nearly 80% of purchase orders are for less than \$1,000, which allows for automated approval. Purchasing staff manually process the remaining purchase order approvals, averaging 5–10 per day. Fifty-five percent of purchase orders are Confirming, which are purchased orders for a specific amount. Twenty-two percent are Not-to-Exceed POs, which are set up for multiple purchases over time from one vendor, up to a maximum limit. District purchasing staff also manage multiple formal solicitations annually.

Year	Number of Purchase Orders	Total Order Amount (\$)	Average Order Amount (\$)
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
2016-17	8,233	38,597,057	4,688

# Financial Plan

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## *Warehouse*

The District's central warehouse provides a storage and shipping hub for orders too large or too small to ship directly to school locations. Food orders for child nutrition programs are shipped directly to schools when feasible. Minimum orders for direct delivery by food vendors are typically too much for small kitchens, so these orders are combined and submitted for delivery to the central warehouse. Larger quantity orders purchased through the USDA commodity programs are delivered to the central warehouse. Schools receive food and office supply shipments twice per week, and intra-district mail collection and distribution daily. Warehouse staff also complete work orders, which are used to transfer furniture and equipment between storage locations and schools or other district buildings. Several locations store inventory available to replace or expand school furniture and equipment. The increased work orders in FY17 is primarily related to capital improvement projects.

Year	2013-14	2014-15	2015-16	2016-17
Number of Inventory Orders	6,779	7,323	7,232	6,491
Number of Work Orders	428	419	495	692

## ***Financial Services***

Finance Services is responsible for the district's central fiscal operations including accounting and financial reporting, budget development and monitoring, and financial analysis and audit support. The Financial Services team provides analysis and support to schools, departments, district administration and the School Board in financial matters.

### **Functions:**

- Payroll – processing timesheets, leave, Public Employee Retirement System (PERS) payments, garnishments, taxes, Tax Sheltered Annuities (TSA) payments, other payroll liability payments, prepare W-2s and other state and federal reporting
- 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, 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

# Financial Plan

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## Vision 20/20 Strategic Plan:

Goal V of the Vision 20/20 Strategic Plan calls for “Stable, Sustainable Stewardship” of district resources. This goal addresses the need to provide effective, efficient and equitable stewardship of district resources to best support our instructional mission. Financial Services supports this goal in the following ways:

- Providing comprehensive financial and accountability information through the budget, forecasting and financial reporting processes
- Supporting the development of stable, sustainable budgets that prioritize limited resources to align with district goals, maintain appropriate reserve levels and include reasonable contingency balances to support critical district operations
- Providing financial reporting, data and analysis support for management’s review of district systems, processes and programs to determine the most efficient and effective path forward for the district
- Supporting internal and external audits of district systems, programs and processes and recommending improvements
- Identifying and implementing improvements to the financial systems and processes the district relies on to manage current fiscal operations and forecast the impact of changes on future periods
- Integrating and improving financial data reporting, automation and data quality across processes and systems

## Key Performance Indicators:

### *Audit Opinions*

The District has received unmodified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2017. 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.

- *Ratio of Payroll Checks Issued Per Payroll FTE*

2012-13	2013-14	2014-15	2015-16	2016-17
10,815	10,658	10,629	10,764	10,162

- *Payroll Cost per Check/ACH*

2012-13	2013-14	2014-15	2015-16	2016-17
\$8.09	\$8.33	\$8.67	\$8.46	\$8.60

- *Invoices Processed per FTE per Month*

2012-13	2013-14	2014-15	2015-16	2016-17
796	760	821	752	818

# Financial Plan

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

2012-13	2013-14	2014-15	2015-16	2016-17
9%	10%	9%	9%	9%

- *CAFR – Days to Publish*

2012-13	2013-14	2014-15	2015-16	2016-17
178	155	180	171	173

## **Human Resources**

The mission of the Human Resources Department is to support our students by providing the information and support needed to hire, develop, and retain qualified employees who model organizational values; contribute to the attainment of the District’s goals; maintain employee-employer relationships which are positive, productive, ethical, and legal; and protect the District’s employees, property, and finances from avoidable loss.

### **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
- Safety – constantly working to improve sites across the district for students and staff. This includes assessing, identifying and addressing potential risks/losses and areas of liability.

# Financial Plan

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## **Vision 20/20 Strategic Plan:**

The Human Resources Department has invested in initiatives consistent with the 4J Vision 20/20 strategic plan, specifically around attracting, hiring and retaining high-quality, passionate and diverse staff. HR continues to promote the District through a number of online and hard copy publications, as well as in person at job fairs. Beyond that, the department has invested various resources in attempts to hire multiple international candidates, primarily for bilingual positions, which can often be considered hard-to-fill. This process has included working with attorneys and multiple candidates on diligent and extensive efforts to obtain an H-1B visa, which allows employment for the candidate. The department has sought legal counsel in a number of instances, with the hope and intention of being able to hire (and ideally retaining) these international candidates who have so much to offer our students. Another option we are also exploring is that of the J-1 visa and what options that might provide for international candidates we are looking to hire. In addition, there are instances of hard-to-fill positions that the preferred candidate of a school might be an individual who does not currently have the correct license or endorsement. Our staff has been very attentive to these situations, exploring all possible options for alternative, short duration licenses that allow that person to be hired and be employed in that role while they work to fulfill the requirements of full licensure through the Teacher Standards and Practices Commission (TSPC).

## **Key Performance Indicators:**

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

Similar to recent years, HR continues 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 efforts made by HR to ease the burden on schools and increase the pool has been to continuously add new substitutes on an almost weekly basis by making some internal operational changes, allowing our staff to process additional applicants in a more timely manner. In addition, the message has once again gone out at the director and administrator level, requesting that professional development opportunities are not held on either Mondays or Fridays. These days historically have had an increased number of separate, personal absences.

During the current school year, HR has hired 103 classified substitutes and 133 licensed guest teachers, to help with vacancies in schools district-wide. Since the 2014/15 school year, through the collective efforts of our department, we have successfully continued to reduce the number of unfilled absences for licensed and the same for classified absences since the 2015/16 school year. For licensed absences, starting with 2014/15 there were 200 unfilled jobs, followed by 171 in 2015/16 and 149 in 2016/17. For the current year, the number of unfilled jobs sits at 110 as of 3/31/2018. On the classified absence side, in 2015/16 there were 1,218, with 1,101 in 2016/17 and currently there have only been 565 unfilled jobs as of 3/31/2018.

In regard to classified vacancies, specifically in the area of special education, for the second year in a row, HR teamed up with the Student Services Department (SSD) to provide a paid training opportunity to help

# Financial Plan

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educational assistant substitutes work in a special education setting. When we have reached out to substitutes for feedback around reasons for not accepting special education jobs, individuals still indicate they feel a level of uncertainty and apprehension in these areas. The feedback from the training held in February 2018 was positive from the 42 substitutes in attendance. Our goal is to continue to offer this training, to help provide subs with the resources and confidence to accept these vacancies and work to reduce the unfilled absences in this critical area.

## *Continued improvement of fully licensed and properly endorsed teachers*

Although the Highly Qualified (HQ) requirements under No Child Left Behind (NCLB) are no longer in place, HR has continued to learn about reporting changes under the replacement act (the Every Student Succeeds Act (ESSA)), along with continuing compliance of annual reporting requirements to the Oregon Department of Education (ODE).

HR has maintained consistency in screening applicants with the expectation that they are fully licensed and properly and completely endorsed to fulfill the positions in which they are pursuing. In 2016-17, the HQ requirements were dismissed by the federal government but the State expectations 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 tirelessly with TSPC to obtain the necessary additional licenses and/or endorsements to help those who do not initially meet the requirements and to do so before starting in a position. We have a staff member that is the primary contact for licensure issues, for not only potential or new candidates, but current employees who are in need of guidance and assistance with the licensure process. With a direct contact to TSPC, we attempt to solve issues that arise with specific license situations. 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 ongoing revision and/or developments to reporting under ESSA.

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

2012-13	2013-14 <sup>1</sup>	2014-15	2015-16	2016-17	2017-18
1:120	1:154	1:167	1:181	1:199	1:163
<sup>1</sup> Beginning in 2013-14, the ratio was modified to show the ratio of Human Resources/Risk Management FTE to all employees in paid status (headcount).					

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

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.

### **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

# Financial Plan

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- 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

## **Vision 20/20 Strategic Plan:**

The Superintendent is the guiding force behind the 4J Vision 20/20 Strategic Plan.

## **Key Performance Indicators:**

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

## ***Communications and Intergovernmental Relations***

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

## **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

## **Vision 20/20 Strategic Plan:**

Working with the Board and Superintendent, the Communications Department supports the implementation of district strategies to attain Goal III: Communication and Connection with Community, including:

- Design community engagement events and communications for major initiatives (e.g. capital bond)
- Support superintendent community outreach including public events and drop-in meetings
- Proactively solicit positive media coverage of education programs and events
- Provide communication resources to schools to enhance clear and timely school–family communication
- Maintain opportunities for two-way communication including through social media
- Ensure key district communications and engagement events are accessible in Spanish



# Financial Plan

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

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

The Federal, State & Local Programs Fund holds designated-purpose dollars for programs of a special nature. Fund use and limitations are specified by the grantor entity and generally cannot be diverted to other uses.

Programs accounted for in this fund are approved by the District Board of Directors. Budgeted amounts are based on anticipated funding; however, actual expenditures are dependent upon receipt of grants from the various sources. The 2018-19 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 Oregon 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. Twelve District elementary schools, two District middle schools, one K–8 charter school and two private schools are expected to receive Title I funding.
- Title II-A: The purpose is to increase student achievement through preparing, training, and recruiting highly qualified teachers and principals through professional development and new employee induction programs.
- Title III: The purpose is to provide supports to our English Language Learners so they can meet the same academic achievement standards as our English native students.
- Title IV-A: Student Support and Academic Enrichment: The purpose is to provide all students with access to well-rounded education and improve school conditions for student learning.
- Title IV-B: 21<sup>st</sup> Century Community Learning Centers: This supports our BEST afterschool program. We are on our final year and are applying for a new 5-year competitive grant for \$500,000 annually.

### **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 Foundation (EEF)**

The District receives quarterly distributions from the Eugene Education Foundation (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 each gift is retained

# Financial Plan

by EEF for equity grants, which are available to all schools and District programs through a grant proposal process, and five percent is retained to cover overhead costs.

## **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 a reduction in federal funding for Title I Education for the Disadvantaged due to a decline in the projected eligible student population, as determined by our Small Area Income and Poverty Estimates (SAIPE), and the decline in funding for the BEST Afterschool Program (21st Century Community Learning Center). The BEST grant is not included in the 2018-19 budget as the funding level and structure of the grant is unclear at this time. The District plans to submit an application for grant funding with awards announced in early June.

Included in the 2018-19 budget is \$3.3 million in projected funding for the High School Graduation and College and Career Readiness Act of 2016 (Measure 98). Voters approved Measure 98 in November 2016 with funding made available to districts beginning in the 2017-18 school year. The District is estimating \$2.5 million in 2018-19 state funding for the second year of the biennium plus approximately \$0.8 million in carryover funds from fiscal year 2017-18.

In addition, the District Facilities Department submitted applications to the Oregon Department of Education for the Facilities Grant and received awards in the amount of \$1.9 million in 2016-17 and \$.5 million in 2017-18. These funds are expected to be carried forward and available in 2018-19.

Other decreases in this fund reflect the complete consumption in 2017-18 of all Individuals with Disabilities Act (IDEA) carryover balances and the expenditure of all 2017-18 award dollars, leaving no funds available in 2018-19 other than that year's award.

Resources	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Local Sources	3,029,348	3,939,794	4,272,231	4,845,297	25.06%
Intermediate Sources	288,508	273,116	213,437	304,582	1.57%
State Sources	1,015,858	1,024,414	4,784,364	6,242,352	32.29%
Federal Sources	8,873,369	9,099,003	8,821,863	7,941,872	41.08%
<b>Total</b>	<b>13,207,083</b>	<b>14,336,328</b>	<b>18,091,895</b>	<b>19,334,103</b>	<b>100%</b>

Requirements	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Salaries	6,605,439	7,296,456	6,972,723	8,281,977	42.83%
Benefits	4,235,884	4,608,455	4,147,323	5,045,399	26.10%
Purchased Services	1,245,768	1,131,986	1,750,918	1,327,180	6.86%
Supplies	493,958	710,666	4,655,156	3,985,996	20.64%
Equipment	24,685	2,107	0	214,591	1.11%
Other	601,349	586,657	565,775	474,995	2.46%
<b>Total</b>	<b>13,207,083</b>	<b>14,336,328</b>	<b>18,091,895</b>	<b>19,334,103</b>	<b>100%</b>

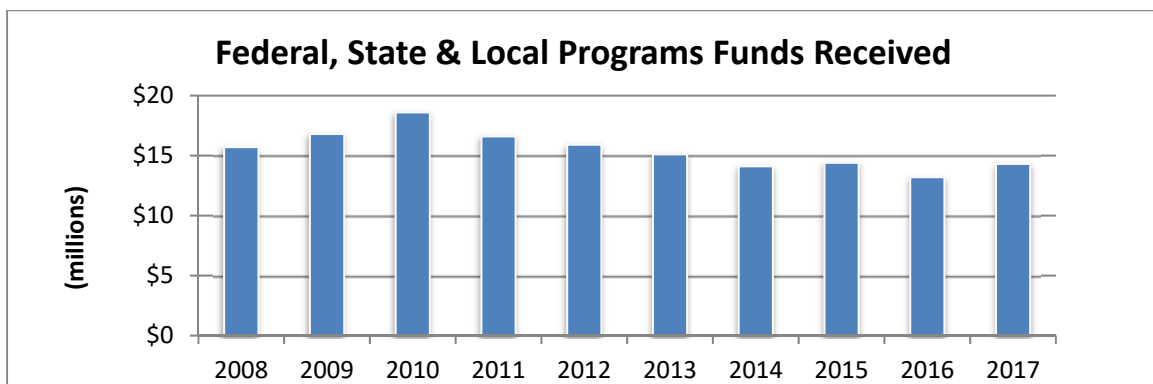
# Financial Plan

## ***Budget by Program***

Program	Amount	FTE
Measure 98 High School GRAD CTE College & Career Readiness	\$3,309,000	13.50
Title I: Education for the Disadvantaged	3,307,714	30.67
Individuals with Disabilities Act (IDEA)	3,279,038	40.86
Facilities Grant	2,411,952	
Student Services Dept. Contracted Services	1,803,073	21.54
Eugene Education Foundation	875,000	5.00
KRVM Radio	579,380	4.50
Title II-A: Teacher Quality	563,950	3.35
Reimbursable Services	421,148	4.90
EWEB Grants	305,000	1.50
K-21 Lifeskills Consortium	304,582	5.25
Youth Transition Program	284,375	4.00
Indian Education Grant	265,000	2.00
Long Term Care & Treatment (LTCT)	215,995	0.48
Preschool Promise	214,000	2.25
Miscellaneous (Grants less than \$40,000)	205,261	
Technology Consortium	202,601	0.55
Health Services	180,451	0.75
Vocational Education Programs	169,471	
Kids in Transition to School (KITS)	101,000	1.42
Title III: English Language Acquisition	98,033	0.50
Safe Routes to School	91,210	1.00
Fresh Fruit & Vegetable Program	76,869	0.18
SPLASH	70,000	
<b>Total</b>	<b>\$19,334,103</b>	<b>144.20</b>

## ***History of Grant Funds Received***

The District's 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.



# 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*

Fees and other school charges were reduced or eliminated following a comprehensive review by the District in the fall of 2017-18. The impact of this change is reflected in the Pupil Activity Income budget for 2018-19.

Resources	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Pupil Activity Income	4,041,063	3,491,321	4,500,000	3,766,000	25.46%
Miscellaneous Revenue	158,691	0	10,000	10,000	0.07%
Transfers from Other Funds	2,815,000	1,924,341	0	0	0.00%
Beg. Fund Bal.	8,000,455	9,577,095	10,364,000	11,017,000	74.47%
<b>TOTAL</b>	<b>15,015,210</b>	<b>14,992,758</b>	<b>14,874,000</b>	<b>14,793,000</b>	<b>100%</b>

Requirements	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Salaries	248,531	281,882	0	0	
Benefits	133,719	177,980	0	0	
Purchased Svcs	1,927,980	1,694,438	4,851,314	5,429,195	36.70%
Supplies	2,447,791	2,325,181	4,421,251	4,645,750	31.41%
Equipment	2,787	116,356	1,831,750	1,978,250	13.37%
Other	512,132	219,162	160,000	426,000	2.88%
Transfers of Funds	165,173	0	1	1,000	0.01%
Contingency	0	0	609,684	1,312,805	8.87%
UEFB	9,577,095	10,177,758	3,000,000	1,000,000	6.76%
<b>TOTAL</b>	<b>15,015,210</b>	<b>14,992,758</b>	<b>14,874,000</b>	<b>14,793,000</b>	<b>100%</b>

# Financial Plan

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## Debt Service Fund

### *Description of Fund*

The Debt Service Fund accounts for principal and interest payments on long-term general obligation and limited tax pension obligation debt. Expenditures budgeted in 2018-19 represent the portion of principal and interest on the outstanding debt that must be paid during the 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, 2018, outstanding principal balances will total \$253.0 million in general obligation (G.O.) bonds and \$41.3 million in pension bonds. Based on 2017-18 Measure 5 real market value, general obligation bonds represent 10.8% of the District's legal debt limit of \$1.9 billion. Remaining legal debt capacity is \$1.7 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 2017, 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 2018-19 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 May 2011, voters authorized the issuance of general obligation bonds totaling \$70 million. The District issued \$35 million in August 2011, \$15 million in August 2013, \$4 million in June 2016 and the remaining \$16 million 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 2003 and Series 2005 bonds. Savings to the taxpayers over the life of the refunded bonds

# Financial Plan

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. The District issued \$25 million in August 2013, \$80 million in September 2014, \$36 million in June 2016, and the remaining \$29 million 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, 2018 and annual payments to be made in 2018-19. Overall, debt service requirements are 27.4% lower in FY 2018-19. This reduction is due to the 2008 refunding final payment (\$12.0 million) being paid last year. The total estimated requirement of debt service principal and interest due in 2018-19 is shown in the expenditure table below.

Resources	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Current Taxes	20,760,422	22,164,880	22,513,964	23,423,619	76.30%
Prior Taxes	341,151	363,104	325,000	300,000	0.98%
Interest	156,435	231,649	184,000	226,000	0.74%
Changes to Other Funds	4,508,332	4,708,351	4,622,845	4,810,328	15.67%
Other Federal Revenue <sup>1</sup>	659,800	656,355	656,355	656,355	2.14%
Beginning Fund Balance	11,424,782	12,210,302	12,793,110	1,282,634	4.18%
<b>Total</b>	<b>37,850,922</b>	<b>40,334,641</b>	<b>41,095,274</b>	<b>30,698,936</b>	<b>100.00%</b>

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

Requirements	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Debt Service	25,640,619	27,241,181	40,419,533	29,348,166	95.60%
UEFB	12,210,303	13,093,461	675,741	1,350,770	4.40%
<b>Total</b>	<b>37,850,922</b>	<b>40,334,642</b>	<b>41,095,274</b>	<b>30,698,936</b>	<b>100.00%</b>

# Financial Plan

## 2018-19 Schedule of Bond Principal and Interest Payments

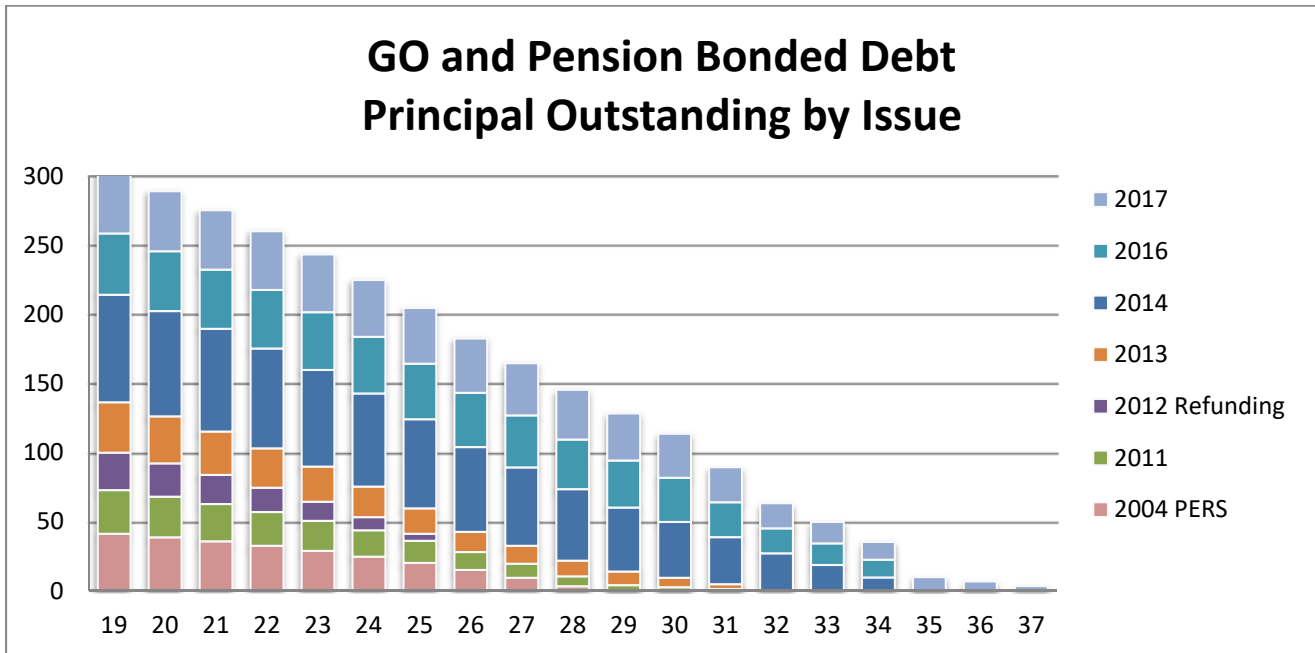
Date of Issue	Issue	Amount of Issue	Effective Interest Rate	Date Due	Principal Due	Interest Due	Total
02/19/04	2004 Pension Bonds	\$53,435,000	5.48%	12/30/2018		\$1,135,164	\$1,135,164
				6/30/2019	\$2,565,000	1,135,164	3,700,164
08/5/11	2011 General Obligation Bonds	34,997,258	1.88%	12/15/2018		567,100	567,100
				6/15/2019	2,180,000	567,100	2,747,100
10/17/12	2012 Refunding	37,405,000	1.95%	12/15/2018		578,375	578,375
				6/15/2019	3,010,000	578,375	3,588,375
08/28/13	2013 General Obligation Bonds	39,996,054	3.72%	12/15/2018		733,825	733,825
				6/15/2019	2,435,000	733,825	3,168,825
09/18/14	2014 General Obligation Bonds	80,000,000	3.20%	12/15/2018		1,659,550	1,659,550
				6/15/2019	1,580,000	1,659,550	3,239,550
06/16/16	2016 General Obligation Bonds	39,750,000	1.96%	12/15/2018		489,669	489,669
				6/15/2019	4,390,000	489,669	4,879,669
06/16/17	2017 General Obligation Bonds	45,255,000	2.92%	12/15/2018		927,900	927,900
				6/15/2019	1,005,000	927,900	1,932,900
<b>Total</b>		<b>\$353,460,402</b>			<b>\$17,165,000</b>	<b>\$12,183,166</b>	<b>\$29,348,166</b>

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

Fiscal Year	Principal	Interest	Total
2018-19	17,165,000	12,183,166	29,348,166
2019-20	15,635,000	11,561,230	27,196,230
2020-21	17,160,000	10,894,345	28,054,345
2021-22	18,825,000	10,122,892	28,947,892
2022-23	20,615,000 *	9,243,935	29,858,935
2023-24	22,460,000 *	8,350,684	30,810,684
2024-25	24,330,000 *	7,458,002	31,788,002
2025-26	19,666,288 *	7,628,215	27,294,503
2026-27	21,098,310 *	7,079,716	28,178,026
2027-28	19,028,545 *	6,508,090	25,536,635
2028-29	16,525,517	5,519,883	22,045,400
2029-30	17,620,140	5,086,360	22,706,500
2030-31	18,876,602	4,507,573	23,384,175
2031-32	10,965,000	1,682,500	12,647,500
2032-33	11,805,000	1,218,700	13,023,700
2033-34	12,645,000	773,900	13,418,900
2034-35	3,105,000	297,300	3,402,300
2035-36	3,330,000	204,150	3,504,150
2036-37	3,505,000	105,150	3,610,150
<b>Total</b>	<b>\$294,330,402</b>	<b>\$110,425,790</b>	<b>\$404,756,192</b>

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

# Financial Plan



### School District No. 4J Bonding Limit <sup>1</sup>

2017-18 Measure 5 Real Market Value <sup>2</sup> \$ 23,960,752,201

<u>Grades K-8</u> (55/100th of 1% per grade)	\$ x .0055 =	\$ 131,784,137
		x 9
Total, Grades K-8.....		\$ 1,186,057,234

<u>Grades 9-12</u> (75/100th of 1% per grade)	\$ x .0075 =	\$ 179,705,642
		x 4
Total, Grades 9-12.....		\$ 718,822,566

<u>Total Bonding Limit-Grades K-12</u>		
Grades K-8.....		\$ 1,186,057,234
Grades 9-12.....		718,822,566

Total, Grades K-12	\$ 1,904,879,800
General Obligation Bonds Outstanding, 06/30/17 <sup>3</sup>	(206,395,402)

Limitation on Additional Bonding	\$ 1,698,484,398
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<sup>1</sup> ORS 328.245 limits the general obligation debt which an Oregon school district may have outstanding at any time to an amount calculated by multiplying the number of grades, kindergarten through eighth, for which the district operates schools by a factor of .0055 of the real market value, and the number of grades, nine through twelve, for which the district operates schools by a factor of .0075. The District's aggregate percentage debt limitation is therefore 7.95% of the real market value of the District.

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

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



# Financial Plan

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## **Capital Projects Fund**

The Facilities Department is responsible for 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 and maintenance, gym floor refinishing; parking facilities maintenance and upgrades; and irrigation, lighting, and heating upgrades. Individual projects budgeted in 2018-19 are listed within the Non-Bond Funded portion of the Capital Projects Listing.

This program funds 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 spending is also supported 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 (Fund 450)***

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

The program funds several projects including: real estate consulting, program relocations, and building improvements. Individual projects budgeted in 2018-19 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 preventative 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.

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 has been included in budgets since 2013-14.

### ***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 (0.30 FTE), a Construction Program Manager (1.0 FTE), Project Managers (5.0 FTE), and administrative support (3.0 FTE).

# Financial Plan

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Resources for the Capital Improvement Program are from the sale of general obligation bonds, related interest income and bond premium (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.

The District is currently in the process of updating this plan in preparation for a potential bond measure in November 2018.

## **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.

# Financial Plan

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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. The remainder of the bond proceeds from the 2011 and 2013 bond measures were issued in June of 2017.



# 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 7/1/11-6/30/17	Projected Expenditures 2017-18	Budgeted Expenditures 2018-19
Capital Systems Replacements and Improvements	\$44,400,000	\$28,944,941	\$1,490,709	\$14,478,300
Additions and Remodels	6,000,000	2,723,838	26,955	0
Allowance for Future School Reconfiguration	4,000,000	5,706,932	0	0
Building Improvements and Repairs <sup>1</sup>	6,000,000	6,000,000	0	0
Instructional Technology, Technology Infrastructure, Student Information System, and Lawson <sup>2</sup>	6,800,000	7,616,797	104,923	175,000
Changes in Instructional Design	2,100,000	2,048,422	93,250	0
Potential Acquisition of Property	700,000	0	0	0
Multi-Site Emergency Contingency <sup>2</sup>	0	839,879	0	1,555,334
Bond Issuance Costs <sup>3</sup>	n/a	746,656	3,201	0
Bond Premiums <sup>4</sup>	3,702,557	3,702,557	n/a	n/a
Interest Earned <sup>4</sup>	449,178	449,178	n/a	n/a
<b>Total <sup>5</sup></b>	<b>\$74,151,735</b>	<b>\$58,779,200</b>	<b>\$1,719,038</b>	<b>\$16,208,634</b>

<sup>1</sup> Building Improvements and Repairs includes a redirection of approximately \$1 million in annual operating costs from the General Fund for six years to support the District's instructional program. This support ended fiscal year 2016-17.

<sup>2</sup>The dollar reduction from previous years of actual Emergency Contingency and high increase in Technology is due to moving the actual expense of the Lawson project actuals from Emergency Contingency to Technology

<sup>3</sup> Costs of bond issuance and oversight are funded from bond proceeds and are included in the above projected budget figures.

<sup>4</sup> Bond premiums and interest earned have been added to the total project's available budget, as this provides additional funding for projects.

# 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 7/1/13–6/30/17	Projected Expenditures 2017-18	Budgeted Expenditures 2018-19
Roosevelt Middle School, Replacement	\$42,000,000	\$37,873,708	\$51,574	\$136,103
Jefferson M.S., Partial Replacement & Renovation	35,000,000	29,589,651	6,533,252	0
Howard Elementary School, Replacement	32,000,000	28,283,845	469,890	250,000
River Road Elementary School, Replacement	24,000,000	18,674,741	7,670,028	250,000
Gilham Elementary School, Remodel and Addition	5,000,000	4,293,098	86,587	0
Kelly Middle School, Track and Multi-use Field	2,000,000	1,687,958	0	0
Technology Infrastructure and Classroom Technology	10,480,000	8,096,998	553,227	1,140,000
Buses and High School Activity Vans	6,000,000	5,757,911	242,089	0
Instructional Materials, Equipment, and Curriculum	5,220,000	3,409,823	467,528	1,145,000
Capital Repairs and Improvements	4,000,000	1,648,559	119,171	6,116,451
Safety and Security	3,000,000	20,039	106,250	2,787,000
Safe Routes to Schools	1,000,000	51,008	5,637	895,000
Special Education Equip. & Facility Improvements	300,000	432,016	242,353	288,358
Bond Issuance Costs <sup>1</sup>	n/a	1,044,340	0	0
Bond Premiums <sup>2</sup>	17,311,897	17,311,897	n/a	13,457,594
Interest Earned <sup>2</sup>	485,697	485,697	n/a	n/a
<b>Total<sup>3</sup></b>	<b>\$187,797,594</b>	<b>\$158,661,291</b>	<b>\$16,547,587</b>	<b>\$26,465,506</b>
<sup>1</sup> Costs of bond issuance and oversight were funded from bond proceeds and are included in the above project budget figures.				
<sup>2</sup> Bond premiums and interest earned have been added to the total project's available budget, as this provides additional funding for projects.				
<sup>3</sup> The Total dollar amounts do not include Facilities Department employee compensation.				

# Financial Plan

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## **4. Capital Equipment Reserve (Fund 490)**

The goal of the fund is to support ongoing capital purchases. These purchases are funded primarily from budget savings from the General Fund and state funding supporting fleet replacement. 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 2018-19 for bus depreciation are budgeted at \$700,000.

In the past, fleet replacement funds were supplemented by transfers from the General Fund (until 2009-10, \$150,000 per year); however, in recent years bond funds from the May 2013 measure were used to purchase buses so transfers were discontinued.

The District currently owns 107 regular and special education school buses that have an estimated useful life of 10 to 12 years.

Historic Value of Fleet and Equipment held at June 30, 2017 <sup>1</sup>	
Bus Fleet	\$10,807,000
Other District Fleet	2,894,000
Grounds Equipment	1,220,000
Other Equipment	<u>14,101,000</u>
Total Value	<b>\$29,022,000</b>
<sup>1</sup> 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 costs 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 2018-19 budget is estimated at \$26.6 million. This reflects costs that otherwise would have been paid by the General Fund. The table below shows this breakdown in more detail.

Description	Capital Project Fund	Spending	Total
Capital Improvements	Repairs & Maintenance Program	\$673,924	\$673,924
Technology infrastructure and instructional technology	Bond	1,469,358	1,469,358
Capital Projects	Bond	18,954,634	18,954,634
Instructional materials, equipment, and curriculum	Bond	1,145,000	1,145,000
Preventive Maintenance	Surplus Property Reserve	4,340,637	4,340,637
<b>Total</b>		<b>\$26,583,533</b>	<b>\$26,583,553</b>



# Financial Plan

Resources	15-16 Actual	16-17 Actual <sup>1</sup>	17-18 Budget <sup>1</sup>	18-19 Budget <sup>1</sup>	% of 18-19 Total
Bond Proceeds	42,082,751	51,118,382	0	0	0.00%
Sale/Lease of Assets	722,326	174,407	65,000	75,000	0.14%
Transfers From Other Funds	0	429,385	0	0	0.00%
Other State Sources <sup>1</sup>	849,337	624,820	615,000	700,000 <sup>2</sup>	1.26%
Other Local Reimbursements	73,985	112,656	56,390	55,000	0.10%
Interest Earnings	165,453	217,905	200,000	250,000	0.45%
Other Local Governmental Units	788,401	45,936	500,000	0	0.00%
Beg. Fund Balance <sup>2</sup>	93,087,974	77,526,144	68,036,740	54,413,439	98.05%
<b>Total</b>	<b>137,770,227</b>	<b>130,249,634</b>	<b>69,473,130</b>	<b>55,493,439</b>	<b>100%</b>

<sup>1</sup> Includes the Capital Equipment Reserve.

<sup>2</sup> State reimbursement of qualifying transportation depreciation costs.

Requirements	15-16 Actual	16-17 Actual <sup>1</sup>	17-18 Budget <sup>1</sup>	18-19 Budget <sup>1</sup>	% of 18-19 Total
Salaries	1,718,441	1,463,760	1,066,669	995,506	1.79%
Benefits	978,829	856,551	700,617	650,295	1.17%
Purchased Services	6,001,397	4,159,114	6,223,821	7,935,899	14.30%
Supplies	5,435,467	2,817,053	2,381,101	3,091,358	5.57%
Construction	44,822,725	48,319,603	38,438,942	42,530,259	76.64%
Other	1,080,423	910,732	333,830	282,075 <sup>2</sup>	0.51%
Transfers of Funds	206,801	0	1	1,000	0.00%
Contingency	0	0	10,496	7,047	0.01%
UEFB	77,526,144	71,722,820	20,317,653	0	0.00%
<b>Total</b>	<b>137,770,227</b>	<b>130,249,634</b>	<b>69,473,130</b>	<b>55,493,439</b>	<b>100%</b>

<sup>1</sup> Includes the Capital Equipment Reserve.

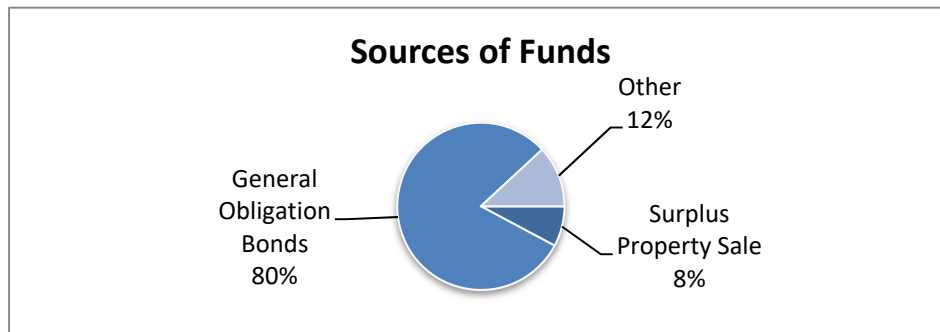
<sup>2</sup> Principal and interest payments on bus leases.



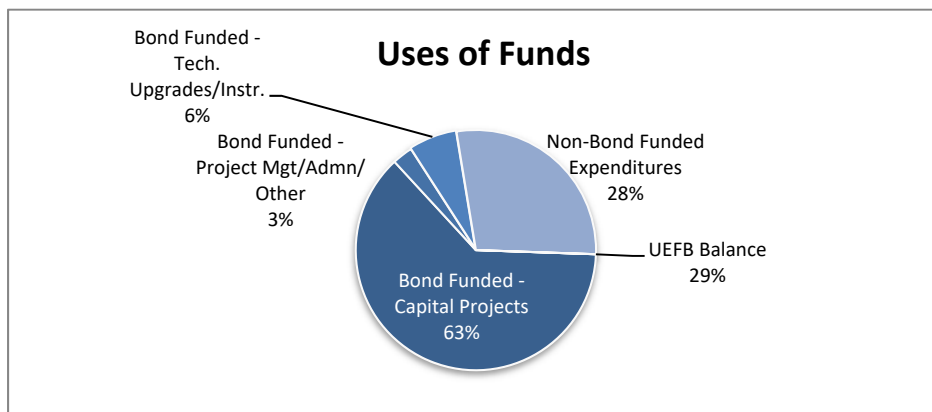
# Financial Plan

## +Sources and Uses of Capital Funding

Sources of Capital Funding	
Beginning Fund Balance:	\$54,423,439
Surplus Property	4,265,636
General Obligation Bonds	43,656,158
Other	6,501,645
Revenues	370,000
SSF Transportation Equipment Reimbursement	700,000
<b>Total Budget</b>	<b>\$55,493,439</b>



Uses of Capital Funding	
General Obligation Bond Funded Costs:	\$43,901,158
Capital Projects	26,468,187
Technology Upgrades/Instruction	2,748,358
Project Management/Administration	1,227,019
Bond Premiums	13,457,594
Non-Bond Funded Costs:	11,592,281
Capital Projects	9,893,443
Repairs/Preventive Maintenance	1,309,716
Bus Principal/Interest Payments	282,075
Other Expenditures/Contingency	107,047
Unappropriated Ending Fund Balance	0
<b>Total Budget</b>	<b>\$55,493,439</b>



# Financial Plan

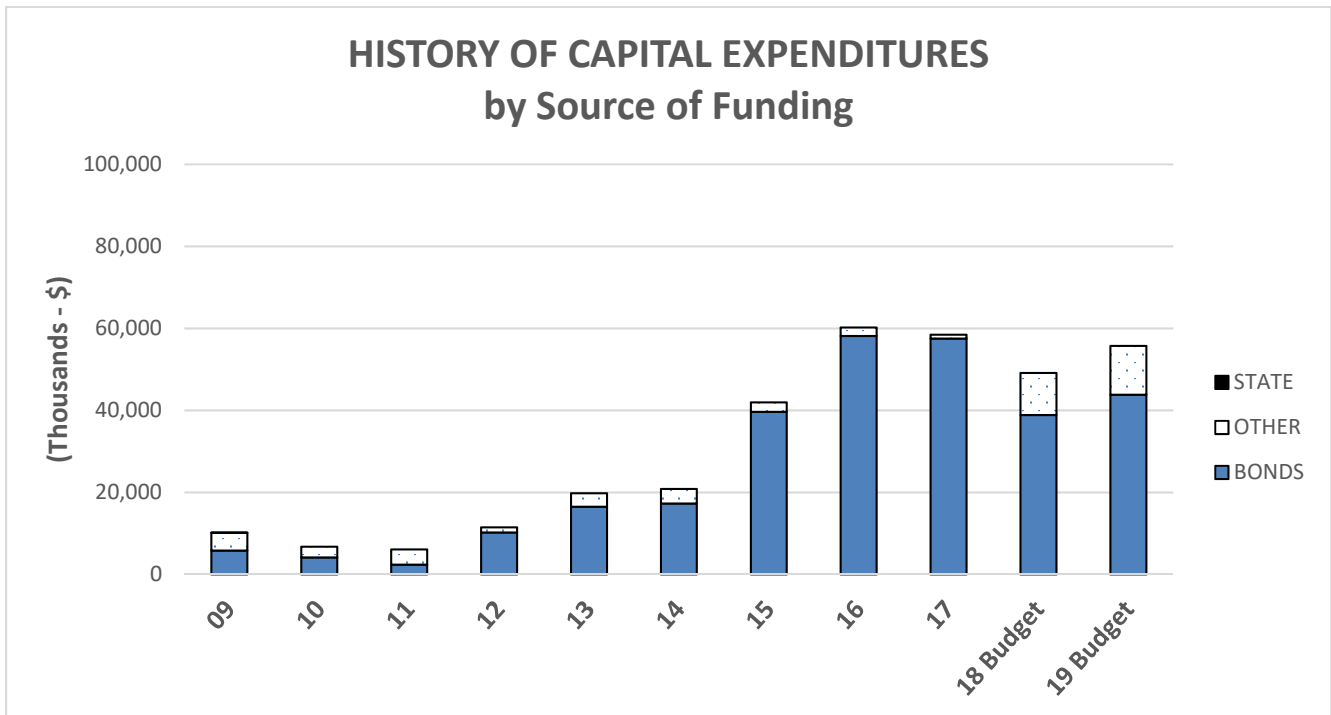
## History of Capital Improvement Program Expenditures

	2014-15	2015-16	2016-17	2017-18	2018-19
Capital Projects (rounded)	Actual	Actual	Actual	Budget	Budget
Bond Funded Projects	\$39,659,000	\$58,153,000	\$57,546,519	\$38,899,000	\$43,842,086
Non-Bond Funded Projects <i>(including bus lease payments)</i>	2,303,000	2,091,000	927,392	10,256,000	11,651,353
<b>Total*</b>	<u>\$41,962,000</u>	<u>\$60,244,000</u>	<u>\$58,473,912</u>	<u>\$49,155,000</u>	<u>\$55,493,439</u>

\*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 2018-19 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 \$26.5 million for capital projects, \$1.3 million for technology upgrades, \$1.4 million for Instruction-related improvements, and \$1.2 million in project management and program administration costs. Non-bond funded projects include almost \$9.9 million in capital improvements and \$1.6 million for repairs and preventive maintenance.



# Financial Plan

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## Capital Projects Listing

### 2018-19 Bond Funded Projects

<b>PROJECT NUMBER</b>	<b>DEPARTMENT/ BUILDING</b>	<b>PROJECT</b>	<b>TOTAL 2018-19</b>
1	Multiple Sites	Telephone System Replacements	130,000
2	Spencer Butte	Classroom Technology	45,000
3	Multiple Sites	Paving Upgrades	86,103
4	Multiple Sites	Carpet Replacement Allowance	40,000
5	Multiple Sites	Flooring Abatement/replacement	300,000
6	Multiple Site	Lighting Upgrade	38,000
7	Multiple Sites	HVAC Upgrades	500,000
8	SEHS	Window Replacements	150,000
9	Multiple Sites	Electrical Upgrades	500,000
10	CHS	Door Replacement/Upgrades	100,000
11	Multiple Sites	EC128 Replacements	200,000
12	Multiple Sites	Stage Lighting Upgrades	100,000
13	Multiple Sites	ADA Compliance Allowance	700,000
14	Multiple Sites	Project Contingency-Asbestos/lead Paint Allowance	923,197
15	Multiple Sites	Asphalt/Concrete Patching Allowance	250,000
16	Multiple Sites	Emergency Contingency	1,555,334
17	Multiple Sites	Irrigation Allowance	500,000
18	Multiple Sites	Storm Water/Sewer Allowance	500,000
19	Multiple Sites	Structural Repair Allowance	1,000,000
20	Multiple Sites	Boiler Replacements/Upgrades	100,000
21	Multiple Sites	Fire Alarm Upgrades	950,000
22	Multiple Sites	Window Covering Allowance	500,000
23	Multiple Sites	Fencing/Mow Strip Allowance	216,000
24	Multiple Sites	Locker Replacement Allowance	100,000
25	Multiple Sites	Repair/Replace Siding	1,000,000
26	Multiple Sites	Roofing Replacement	2,000,000
27	Multiple Sites	Playground Equipment	200,000
28	Multiple Sites	Security Fencing	1,000,000
29	Facilities	Paint Booth Remodel	25,000
30	Multiple Sites	Security System Upgrades	500,000
31	Multiple Sites	Replace Synthetic Turf (Madison/Cal Young MS's)	1,500,000
32	Multiple Sites	Fire/Life Safety Upgrades	300,000
33	Multiple Sites	Wired Glass Replacement/Upgrades	200,000
<b>Total Fund 420 Projects – 2011 Authorization <sup>(1)</sup></b>			<b>\$16,208,634</b>
34	Howard	Replacement	250,000
35	Roosevelt	Replacement	136,103
36	River Road	Replacement	250,000
37	Multiple Sites	ESS Instructional Materials/Technology	100,000
38	Multiple Sites	Special Ed. Facilities Upgrades	134,000

# Financial Plan

<b>PROJECT NUMBER</b>	<b>DEPARTMENT/ BUILDING</b>	<b>PROJECT</b>	<b>TOTAL 2018-19</b>
39	Multiple Sites	ESS Assistive Technology Upgrades	54,358
40	Multiple Sites	Technology Upgrades	1,140,000
41	Multiple Sites	Instructional Materials	1,145,000
42	Multiple Sites	Safer Routes To School	895,000
43	Multiple Sites	Capital Repairs & Improvements	6,116,451
44	Multiple Sites	Security Cameras	2,787,000
45		Bond Premium	13,457,594
<b>Total Fund 410 Projects - 2013 Authorization <sup>(1)</sup></b>			<b>\$26,466,506</b>
<b>Total Bond Funded Projects <sup>(1)</sup></b>			<b>\$42,675,140</b>

(1) The Total Project dollar amount does not include Facilities Department employee compensation for 2018-19 projects.



Arts & Technology Academy

# Financial Plan

## 2018-19 Non-Bond Funded Projects

<b>PROJECT NUMBER</b>	<b>DEPARTMENT/ BUILDING</b>	<b>PROJECT</b>	<b>TOTAL 2018-19</b>
1	Multiple Sites	Building Modifications/classroom-office	87,500
2	Multiple Sites	Replace Cafeteria Tables	50,000
3	Multiple Sites	Non-Bondable Moving Costs	100,000
4	Multiple Sites	Refinish Gym Floors	70,000
5	Multiple Sites	Paint Building Exteriors	318,843
6	Multiple Sites	Maintain Sports Fields	20,000
7	Multiple Sites	Real Estate Consulting	100,000
8	Multiple Sites	Building Improvements	1,500,000
9	Multiple Sites	Site Improvements	1,587,581
10	Multiple Sites	Contracted Services/Building-Site	100,000
11	Multiple Sites	ADA Accessibility Upgrades	200,000
12	Crest Drive ES	Decommission Portable	40,000
13	Multiple Sites	Preventative Maintenance Salaries	314,072
14	Multiple Sites	Preventative Maintenance Construction	100,000
15	Multiple Sites	Energy Conservation Upgrades	426,565
<b>Total Non-Bond Funded Projects</b>			<b>\$5,014,561</b>
<b>Total Projects</b>			<b>\$47,689,701</b>



River Road/El Camino del Rio Elementary School

# Financial Plan

## Nutrition Services Fund

### *Description of Fund*

The District maintains the food service fund to track participation 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, commodity food credits from the U.S. Department of Agriculture (USDA), and revenue generated from meal sales. School districts must serve meals that meet Child Nutrition Program nutrition requirements and must offer free and reduced priced meals to eligible students. The District also participates in the Farm to School program, which provides grant funds for purchasing 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 four additional programs.

### *Changes in Staffing (Full-Time Equivalent)*

	2014-15	2015-16	2016-17	2017-18	2018-19	Change from prior year
Licensed Staff	-	-	-	-	-	
Classified Staff	54.730	54.291	55.176	57.520	62.09	+4.570
Professional Staff	-	-	-	-	-	
Classified Supervisors	0.500	0.500	0.500	0.500	1.000	+0.500
Administrators	-	-	-	-	-	
<b>Total</b>	<b>55.23</b>	<b>54.791</b>	<b>55.676</b>	<b>58.02</b>	<b>63.09</b>	<b>+5.070</b>

### **Vision 20/20 Strategic Plan:**

Four elementary schools and one middle school provide both breakfast and lunch at no charge, and two additional middle schools provide lunch at no charge. As of Fall 2017, all elementary students may participate in school breakfast at no cost. These programs provide students with access to nutritious meals which improves learning and aligns to the district's Vision 20/20 Strategic Plan Goal 1: Educational Excellence with Equitable Access and Outcomes for Every Student.

### **General Observations**

Staffing and food costs are more than 90% of expenses in the food service fund. Sodexo, LLC provides operational management services under a per-meal fixed cost agreement with a break-even guarantee. The district hires and pays food service staff and Sodexo provides the management team and purchases food and supplies for student meals. The District supports provision of meals to all students, regardless of family income or the school a student attends. A transfer from the General Fund pays for uncollectable meal accounts, District staff to provide program oversight, and supports full breakfast and lunch services for several low-participation programs.

# Financial Plan

In compliance with Oregon House Bill 3454, which prohibits communication with students about negative meal balances, district staff and school administrators have improved communications with and assistance to families regarding Free and Reduced Meal Applications and eligibility requirements.

Implementation of free breakfast to all elementary school students increased participation by over 400 students each day and required modest increases in staffing at some sites. Corrections to schedules were also implemented to ensure staff could take required rest and meal breaks.

Resources	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Nutrition Svc Sales	1,149,921	1,072,890	1,156,000	1,220,000	19.71%
State Funding	99,473	90,130	90,200	95,000	1.53%
Federal Funding	3,752,531	4,062,037	4,222,402	4,343,602	70.17%
Transfers From Other Funds	87,192	50,136	202,000	300,000	4.85%
Beg. Fund Bal.	74,585	123,185	0	231,259	3.74%
<b>TOTAL</b>	<b>5,163,702</b>	<b>5,398,378</b>	<b>5,670,602</b>	<b>6,189,861</b>	<b>100%</b>

Requirements	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Salaries	1,304,343	1,290,976	1,423,574	1,534,811	24.80%
Benefits	1,142,940	1,130,562	1,333,717	1,522,450	24.60%
Purchased Svcs	72,606	25,895	60,811	70,600	1.14%
Supplies	2,515,251	2,618,053	2,839,500	3,050,000	49.27%
Other	5,376	11,424	13,000	12,000	0.19%
UEFB	123,185	321,468	0	0	0.00%
<b>TOTAL</b>	<b>5,163,702</b>	<b>5,398,378</b>	<b>5,670,602</b>	<b>6,189,861</b>	<b>100%</b>

## Meal Prices: 2017–18

	BREAKFAST	LUNCH
Elementary	\$0.00	\$2.90
Middle	\$1.65	\$3.15
High School	\$1.90	\$3.40
Free/Reduced Price*	\$0.00	\$0.00

*\*Breakfast and lunch are free for all students who qualify for free OR reduced-priced school meals*

# Financial Plan



## ***Nutrition Services Key Performance Indicators***

	2012-13	2013-14	2014-15	2015-16	2016-17
Overall Lunch Participation % ES	51.57%	52.30%	50.60%	53.19%	55.15%
Overall Lunch Participation % MS	45.78%	47.36%	40.13%	39.73%	42.05%
Overall Lunch Participation % HS	17.74%	18.51%	15.58%	15.27%	17.66%
Overall Lunch Participation % Overall	39.27%	40.30%	36.81%	37.67%	40.50%
Labor Hours scheduled PER DAY : HS	104	90.5	66.5	67	68.75
Labor Hours scheduled PER DAY : MS	147	129.6	116	107	102.75
Labor Hours scheduled PER DAY : ES	237	222.0	221	233.25	233.25
YTD Operating days (lunch) : HS	171	153.3	172	172	171
YTD Operating days (lunch) : MS	170	152.0	172	170	170
YTD Operating days (lunch) : ES	169	153.3	173	170	170
Meals Per Labor Hour HS	10.10	12.73	14.90	15.86	15.13
Meals Per Labor Hour MS	14.53	16.75	16.46	17.61	17.61
Meals Per Labor Hour ES	17.29	19.88	18.90	20.22	19.45
Food/Mgmt Cost per Meal	1.58	1.78	1.815	1.851	1.895
Food/Mgmt Cost per Meal w/Commodities	1.39	1.59	1.602	1.660	1.664
Meal Equivalency Rate	2.60	3.088	3.088	3.088	3.088
Total Cost % of Revenue	100.61%	104.96%	103.31%	100.77%	97.55%
Meal Count/Equivalency Total	1,284,149	1,228,264	1,261,630	1,327,109	1,364,520



# Financial Plan

## Insurance Reserve Fund

### Description of Fund

The District’s Insurance Reserve Fund is an internal service fund established to fund and record insurance, Wellness Clinic, and 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)

	2014-15	2015-16	2016-17	2017-18 <sup>1</sup>	2018-19	Change from prior year
Licensed Staff	1.000	1.000	1.000	0.500	0.500	-
Classified Staff	3.250	4.250	4.500	1.250	1.250	-
Professional Staff	1.330	1.330	1.330	-	-	-
Administrators	1.000	1.000	1.000	-	1.000 <sup>2</sup>	1.000
<b>Total</b>	<b>6.580</b>	<b>7.580</b>	<b>7.830</b>	<b>1.750</b>	<b>2.750</b>	-

<sup>1</sup>In 2017-18 staff was moved from the Insurance Reserve Fund to the General Fund. Remaining staff 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.

<sup>2</sup>1.0 FTE Safety Officer added in 2017-18 Supplemental Budget #2

### General Observations

During fiscal year 2017-18 the District added a Safety Officer to oversee safety and emergency preparedness through the District. This position, in partnership with local emergency responders, will develop and implement a comprehensive safety program to establish a safe and positive school climate for staff and students. This position will serve as a focal point to coordinate efforts, facilitate access to resources and provide professional development and support on a district-wide basis.

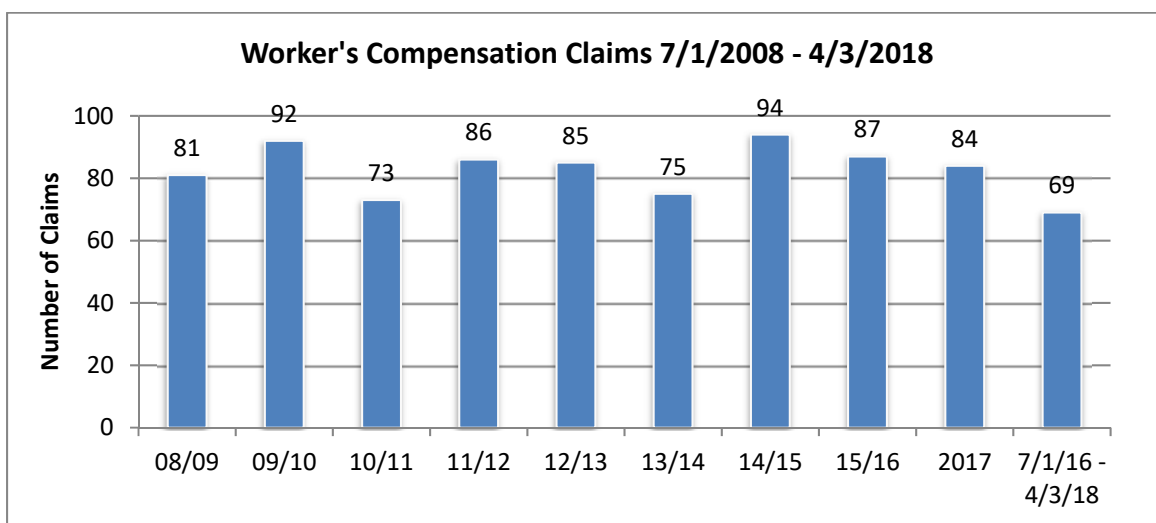
# Financial Plan

Resources	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Interest	36,510	68,319	32,000	69,500	0.16%
Contributions	30,028,823	31,192,182	35,180,952	33,505,000	74.86%
State Revenue	246,025	216,665	300,000	200,000	0.45%
Transfers From Other Funds	1,006,071	1,059,456	589,500	560,000	1.25%
Beg. Fund Bal.	8,929,830	10,135,506	9,910,114	10,424,000	23.29%
<b>TOTAL</b>	<b>40,247,259</b>	<b>42,672,128</b>	<b>46,012,566</b>	<b>44,758,500</b>	<b>100%</b>

Requirements	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Salaries	483,226	493,683	133,273	265,371	0.59%
Benefits	27,797,458	29,414,995	32,653,569	35,939,893	80.30%
Purchased Svcs	829,285	761,031	924,800	918,310	2.05%
Supplies	194,786	216,152	291,502	307,150	0.69%
Equipment	187,565	7,158	0	0	0.00%
Other	63,008	318,246	480,000	480,000	1.07%
Transfers of Funds	556,425	526,800	818,002	785,000	1.75%
Contingency	0	0	500,000	500,000	1.12%
UEFB	10,135,506	10,934,064	10,211,420	5,562,776	12.43%
<b>TOTAL</b>	<b>40,247,259</b>	<b>42,672,128</b>	<b>46,012,566</b>	<b>44,758,500</b>	<b>100%</b>

## Workers Compensation

This graph outlines the number of workers' compensation claims for all District employees between July 2007 and April 2018. 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.

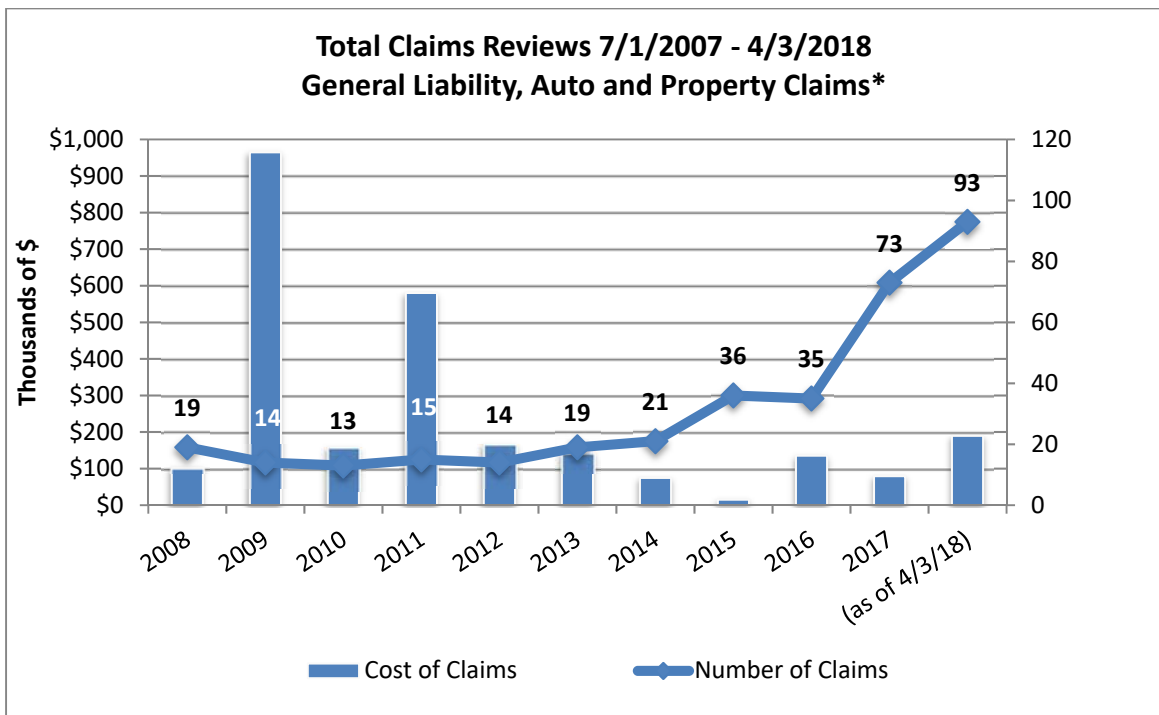


# Financial Plan

## 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 April 3, 2018. This graph illustrates 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 through 2018 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. Another part of the rise in claims for FY 2018 is due to unusually high property and liability claims for fire and vehicle incidents in the Summer and Fall.



\* 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 of funding for 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 1.6% of the total District budget for salaries. For 2018-19, \$1.4 million is budgeted in the General Fund to help cover these costs. This is a similar amount compared to the \$1.5 million budgeted in 2017-18 and uses available fund reserves to meet a portion of payment obligations.

Resources	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Contributions	1,655,769	1,637,522	1,500,000	1,400,000	35.44%
Beg. Fund Bal.	3,286,515	3,114,947	2,726,285	2,550,276	64.56%
<b>TOTAL</b>	<b>4,942,284</b>	<b>4,752,469</b>	<b>4,226,285</b>	<b>3,950,276</b>	<b>100%</b>

Requirements	15-16 Actual	16-17 Actual	17-18 Budget	18-19 Budget	% of 18-19 Total
Salaries	424,852	308,857	360,000	404,000	10.23%
Benefits	1,394,728	1,264,126	1,316,010	1,226,200	31.04%
Purchased Svcs	7,757	5,400	0	5,500	0.14%
Contingency	0	0	400,000	400,000	10.13%
UEFB	3,114,947	3,174,086	2,150,275	1,914,576	48.47%
<b>TOTAL</b>	<b>4,942,284</b>	<b>4,752,469</b>	<b>4,226,285</b>	<b>3,950,276</b>	<b>100%</b>

## Private-Purpose Trust Fund

### *Description of Fund*

The Private-Purpose Trust Fund is used to administer privately funded scholarship programs that benefit individual students. The District established this fund in 2017-18 to report scholarship-related balances and activities for scholarships such as the Gillilan-Torrey Memorial Scholarship. For 2018-19, \$200,000 is budgeted to cover the activities of currently known scholarships.



# 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 - Proposed  
July 1, 2018 to June 30, 2019

General Fund Resources	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21001 Current Year' S Taxes	61,473,534	63,602,794		65,132,000		67,927,000
21002 Prior Years' Taxes	1,068,562	1,087,019		1,146,000		1,186,000
21004 Current Year' S Local Option Taxes	11,108,931	11,700,591		13,565,174		14,489,000
21005 Prior Year' S Local Option Taxes	171,874	183,692		171,000		253,000
21006 Penalties & Interest/Loc Option Tx	39,602	101,542		40,000		102,000
21115 Taxes/Linn County	51,181	55,240		51,000		55,000
21116 Linn Co Local Option (Cur & Prior)	2,956	5,639		3,000		6,000
21118 Interest From Delinquent Taxes	245,857	268,148		246,000		268,000
21227 Rev Local Govt Other Than Esd	58,139	70,371		70,000		70,000
21311 Tuition From Pupils Or Parents	23,166					
21312 Tuition-Other S.D. Within The St.		4,264				
21516 Int.Earnings On Unsegregated Taxes	13,380	23,795		15,000		25,000
21517 Local Optn Int Earn On Unsegregated	2,344	3,480		3,000		3,000
21519 Interest Other Investments	207,482	451,476		290,000		700,000
21711 Gate Receipts Misc-Site Defined	104,285	129,326		108,000		108,000
21730 Student Body Cards Misc-Site Defined	55,124	60,885		60,000		60,000
21740 Athletic Participation Fees	209,301	226,007		245,000		210,000
21750 Student Activity Transp. Reimburs.	156,306	170,279		175,000		185,000
21790 Other Pupil Activity Income Best Program	670	927				
21820 Commun Svs Activ.-Child Care Reimb Misc-Site De	104,519	114,274		128,095		126,286
21911 Building Rental	236,910	278,125		203,000		275,000
21913 Closed Schools Rentals	89,133	35,850		41,000		41,000
21960 Recovery Of Prior Year Expenditures	43,315	-15,248				
21980 Indirect Charges	577,208	564,911		530,000		510,000
21992 Other Local Reimbursements	1,218,186	1,047,295		1,000,000		975,000
21997 Discounts Taken	5,134	86				
21999 Miscellaneous	91,669	204,831		125,000		175,000
22101 County School Funds	136,360	420,315		125,000		125,000
22102 Esd Reimbursements	2,524,150	2,524,150		2,697,896		2,729,691
22199 Other Intermediate Sources	907					
22990 Miscellaneous Intermediate Sources	5,863	5,855		6,000		6,000
23101 School Support Fund	78,320,906	83,399,624		92,096,175		89,805,432
23103 Common School Fund	2,216,070	2,323,787		2,119,551		1,738,000
23199 Other Unrestricted Grants-In-Aid	1,035,847	1,211,206		1,265,000		1,100,000
23910 Teacher Training	36,033	41,080		30,000		30,000
23990 Other Revenue From State Sources	1,214	686		1,000		1,000
24801 Federal Forest Fees	830,136					
24990 Other Revenue Fm Federal Sources	50					
25200 Transfers From Other Funds	899,974	499,000		786,004		755,000
25400 Net Working Capital	12,237,881	18,216,358		20,395,000		29,758,000
<b>Total Resources</b>	<b>175,604,159</b>	<b>189,017,660</b>		<b>202,868,895</b>		<b>213,797,409</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

1111 Regular Elementary School Prog

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
111 Licensed Salaries	17,002,402	18,371,958	319.210	20,437,245	319.750	20,687,825
112 Classified Salaries	1,410,001	1,524,982	53.760	1,546,023	56.310	1,619,314
121 Subs-Licensed Salaries	601,495	604,104		416,137		410,846
122 Subs-Classified Salaries	2,405	3,502		644		1,600
123 Temps-Licensed Salaries				143,600		147,200
124 Temp-Classified Salaries Misc-Site Defined	2,122	3,360		2,577		2,800
125 Vacant Lcnd Position	28,221	62,928				
126 Vacant Clas Position	35,404	48,950				
131 Licensed Salaries-Add'L	29,558	33,008		43,380		44,836
132 Nonlicensed Salaries O/T	2,392	2,676				
139 Cell Phone Stipend		649				
151 Department Head Increments				50,396		51,278
<b>1XX Salaries Total</b>	<b>19,114,000</b>	<b>20,656,117</b>	<b>372.970</b>	<b>22,640,002</b>	<b>376.060</b>	<b>22,965,699</b>
211 Pers Employer Contribution	3,903,452	4,100,917		7,035,742		7,091,033
213 Pers Tier 3 Opsrp	1					
214 Pers Debt Service	947,298	1,030,322				
220 Social Security Administration	1,416,212	1,525,371		1,730,513		1,756,386
231 Worker'S Compensation	99,104	98,730		180,986		183,675
232 State Unemployment Insurance	73,828	79,567		45,240		45,925
243 Tax Sheltered Annuities	309,755	348,126		389,550		387,441
244 Insurance Benefits	4,858,486	5,236,935		5,432,153		5,544,576
<b>2XX Employee Benefits Total</b>	<b>11,608,136</b>	<b>12,419,968</b>		<b>14,814,184</b>		<b>15,009,036</b>
311 Instruction Services		400				
319 Other Instruc. Prof. & Tech. Service	1,804	9,662		566,418		2,012,200
341 Travel - Local In-District	247	245		1,000		1,000
342 Travel & Exp. Out Of District Dual Lang Immer		127				
343 Travel & Fees, Student		408				260
345 Food/Meals/Snacks	340	546				550
346 In-District Expense Targeted Funding	364	625				
353 Postage	3,534	2,892		3,700		3,350
389 Other Non-Instruc. Prof. & Tech. Serv	275	6,391				
<b>3XX Purchased Services Total</b>	<b>6,564</b>	<b>21,296</b>		<b>571,118</b>		<b>2,017,360</b>
410 Supplies	250,045	304,781		436,619		289,246
421 Textbooks	86,960	9,602		3,300		13,200
431 Library Books	120	538		750		500
432 Reference Books	325	1,324		250		1,750
440 Periodicals	594	1,265		1,250		1,250
441 Instructional Kits Misc-Site Defined	329	77,781				5,000
460 Non-Consumable Supplies	9,770	12,198		12,150		14,200
470 Computer Software	20,726	20,162		21,350		16,333
480 Computer Hardware	34,551	26,329		29,800		37,799
<b>4XX Supplies and Materials Total</b>	<b>403,420</b>	<b>453,980</b>		<b>505,469</b>		<b>379,278</b>
640 Dues And Fees	119					
<b>6XX Other Objects Total</b>	<b>119</b>					
<b>1111 Regular Elementary School Prog Total</b>	<b>31,132,239</b>	<b>33,551,361</b>	<b>372.970</b>	<b>38,530,772</b>	<b>376.060</b>	<b>40,371,373</b>



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1113 Elementary Extra-Curricular						
152 Activity Increments	10,669	14,914		36,199		36,879
1XX Salaries Total	10,669	14,914		36,199		36,879
211 Pers Employer Contribution	1,773	2,805		10,899		10,990
214 Pers Debt Service	493	735				
220 Social Security Administration	791	1,080		2,769		2,821
231 Worker's Compensation	51	71		290		295
232 State Unemployment Insurance	41	56		72		74
2XX Employee Benefits Total	3,149	4,747		14,030		14,180
1113 Elementary Extra-Curricular Total	13,818	19,661		50,229		51,059
1121 Regular Middle School Program						
111 Licensed Salaries	7,968,459	8,218,940	135.800	8,702,968	136.600	8,838,020
112 Classified Salaries	108,405	124,972	2.600	75,016	3.925	117,768
121 Subs-Licensed Salaries	299,275	284,189		179,846		176,658
122 Subs-Classified Salaries	468					
123 Temps-Licensed Salaries				61,800		63,500
124 Temps-Classified Salaries		64				
125 Vacant Lcnd Position	27,304	49,214				
126 Vacant Clas Position	315	2,161				
131 Licensed Salaries-Add'L	50,766	46,147		22,612		34,426
132 Nonlicensed Salaries O/T	565	842				
151 Department Head Increments	222,368	235,127		177,915		181,112
154 Supervision-After Sch. Activities	111	64				
1XX Salaries Total	8,678,036	8,961,720	138.400	9,220,157	140.525	9,411,484
211 Pers Employer Contribution	1,725,809	1,822,363		2,741,548		2,782,687
214 Pers Debt Service	437,692	445,944				
220 Social Security Administration	640,832	660,071		704,715		719,961
231 Worker's Compensation	44,394	42,409		73,702		75,296
232 State Unemployment Insurance	33,502	34,553		18,423		18,819
243 Tax Sheltered Annuities	155,127	156,185		162,070		161,896
244 Insurance Benefits	1,974,086	1,973,974		2,033,143		2,076,679
2XX Employee Benefits Total	5,011,442	5,135,499		5,733,601		5,835,338
319 Other Instruc.Prof. & Tech. Service	2,923	1,075		5,520		3,200
321 Equip. Rep. (Not On Serv. Contract) Music	5,439	1,024		2,505		1,150
322 Repairs & Maint. Svcs. (On Contract) Music	9,433	10,519		1,860		4,310
341 Travel - Local In-District	648	1,969		1,000		1,000
342 Travel & Exp. Out Of District Music	962	390		100		180
343 Travel & Fees, Student Avid Program	2,177	629				
345 Food/Meals/Snacks	1,749	1,641				
346 In-District Expense	222	260				
353 Postage	2,072	14				
373 Tuition-Private Schools/Agencies	20					
389 Other Non-Instruc.Prof.&Tech. Serv		256				13,500
3XX Purchased Services Total	25,645	17,777		10,985		23,340

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
410 Supplies	137,909	186,540		178,670		238,988
421 Textbooks	13,328	7,422		2,450		3,150
431 Library Books		161				
432 Reference Books	1,223	716		150		
440 Periodicals	2,270	1,880		300		1,250
441 Instructional Kits Science						15,326
460 Non-Consumable Supplies	8,629	7,124		500		300
470 Computer Software	6,498	3,240		5,450		8,500
480 Computer Hardware	954	3,326		10,000		18,848
4XX Supplies and Materials Total	170,811	210,409		197,520		286,362
541 Initial & Addnl. Equip. Purchases		6,145				
5XX Capital Outlay Total		6,145				
640 Dues And Fees Misc-Site Defined	210					
6XX Other Objects Total	210					
864 Fuel	77	99				
8XX Maintenance Supplies Total	77	99				
1121 Regular Middle School Program Total	13,886,221	14,331,649	138.400	15,162,263	140.525	15,556,524
1122 Middle School Activities						
112 Classified Salaries		32				
121 Subs-Licensed Salaries	5,840	6,061				
132 Nonlicensed Salaries O/T	2,202	118				
152 Activity Increments	72,871	72,150		116,848		119,048
153 Athletic Increments	75,011	93,243		109,229		111,284
154 Supervision-After Sch. Activities	1,142	267		15,800		16,088
1XX Salaries Total	157,066	171,871		241,877		246,420
211 Pers Employer Contribution	27,512	28,331		77,140		73,432
214 Pers Debt Service	7,007	7,186				
220 Social Security Administration	11,620	12,825		19,595		18,854
231 Worker's Compensation	734	726		2,041		1,968
232 State Unemployment Insurance	607	667		519		498
243 Tax Sheltered Annuities	94	167				
244 Insurance Benefits	103	1,200				
2XX Employee Benefits Total	47,677	51,102		99,295		94,752
324 Rentals		2,000				
343 Travel & Fees, Student		60				
3XX Purchased Services Total		2,060				
410 Supplies	563			3,800		3,800
470 Computer Software		65				
4XX Supplies and Materials Total	563	65		3,800		3,800

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1122 Middle School Activities Total	205,306	225,098		344,972		344,972
1131 Regular High School Program						
111 Licensed Salaries	12,183,157	12,542,301	206.950	13,271,655	206.220	13,342,434
112 Classified Salaries	293,855	323,166	6.180	190,139	10.640	338,251
121 Subs-Licensed Salaries Music	467,381	528,234		308,661		294,156
122 Subs-Classified Salaries	12,445	1,464		1,381		
123 Temps-Licensed Salaries	26,401	27,270		98,400		97,200
124 Temps-Classified Salaries	42,126	43,390				
125 Vacant Lcnd Position	5,512	65,476				
126 Vacant Clas Position	17,522	1,248				
131 Licensed Salaries-Add'L	45,218	43,855		70,328		78,689
132 Nonlicensed Salaries O/T Misc-Site Defined	176	36		753		
139 Cell Phone Stipend	1,558	2,064				
151 Department Head Increments	365,617	357,054		352,128		358,468
1XX Salaries Total	13,460,968	13,935,558	213.130	14,293,445	216.860	14,509,198
211 Pers Employer Contribution	2,661,605	2,804,827		4,240,273		4,283,595
213 Pers Tier 3 Opsrp	-1					
214 Pers Debt Service	675,344	690,793				
220 Social Security Administration	994,436	1,030,339		1,091,461		1,109,019
231 Worker's Compensation	68,548	66,010		114,139		115,978
232 State Unemployment Insurance	51,864	53,675		28,536		28,991
243 Tax Sheltered Annuities	248,531	247,553		247,383		245,254
244 Insurance Benefits	2,917,189	3,082,822		3,131,593		3,204,889
2XX Employee Benefits Total	7,617,516	7,976,019		8,853,385		8,987,726
311 Instruction Services	500					
319 Other Instruc. Prof. & Tech. Service	4,595	2,960		4,850		5,700
321 Equip. Rep. (Not On Serv. Contract)	3,305	1,678		31,578		31,672
322 Repairs & Maint. Svcs. (On Contract) Music	10,128	5,618		1,500		2,000
324 Rentals		400				
341 Travel - Local In-District	2,543	1,187		1,000		1,000
342 Travel & Exp. Out Of District	5,108	4,617				
343 Travel & Fees, Student	2,307	1,441		500		500
345 Food/Meals/Snacks	1,380	951		750		
346 In-District Expense	493	714		1,545		1,045
353 Postage	4,218	2,470		2,189		2,139
354 Advertising	303	300		300		
389 Other Non-Instruc. Prof. & Tech. Serv	1,420	1,360		80,100		
3XX Purchased Services Total	36,300	23,696		124,312		44,056
410 Supplies	199,299	189,009		591,086		242,646
421 Textbooks	17,335	31,078		15,708		12,286
431 Library Books		1,079				
432 Reference Books	261	1,762				
440 Periodicals	1,246	1,186		4,041		2,619
460 Non-Consumable Supplies	29,305	35,386		19,308		16,878
470 Computer Software	11,021	7,615		6,934		11,284
480 Computer Hardware	6,367	14,836		13,100		5,600

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	264,834	281,951		650,177		291,313
542 Replacement Equipment Purchases Misc-Site Defin				1,000		1,000
5XX Capital Outlay Total				1,000		1,000
640 Dues And Fees	25,496	25,518		25,535		27,956
6XX Other Objects Total	25,496	25,518		25,535		27,956
864 Fuel	6,921	4,265				
8XX Maintenance Supplies Total	6,921	4,265				
1131 Regular High School Program Total	21,412,035	22,247,007	213.130	23,947,854	216.860	23,861,249
1132 Student Activities						
111 Licensed Salaries	421,881	455,814	6.200	393,740	6.000	388,200
112 Classified Salaries	65	35				
121 Subs-Licensed Salaries	29,046	28,769				
122 Subs-Classified Salaries	1,584	1,178				
124 Temps-Classified Salaries	7,198	2,079				
131 Licensed Salaries-Add'L	6,196	387		3,765		3,765
132 Nonlicensed Salaries O/T	23,972	30,181				
139 Cell Phone Stipend	2,613	2,613				
151 Department Head Increments	49,020	47,287		55,884		56,936
152 Activity Increments	133,074	134,627		193,060		212,216
153 Athletic Increments	775,208	740,867		789,640		787,872
154 Supervision-After Sch. Activities	22,261	25,658		51,552		64,980
1XX Salaries Total	1,472,118	1,469,495	6.200	1,487,641	6.000	1,513,969
211 Pers Employer Contribution	228,718	236,066		447,926		447,442
214 Pers Debt Service	55,815	56,700				
220 Social Security Administration	109,587	110,243		113,796		114,852
231 Worker'S Compensation	7,010	6,893		11,898		12,008
232 State Unemployment Insurance	5,734	5,761		2,980		3,000
243 Tax Sheltered Annuities	8,146	8,233		7,380		7,080
244 Insurance Benefits	88,854	95,368		90,460		88,320
2XX Employee Benefits Total	503,864	519,264		674,440		672,702
319 Other Instruc.Prof. & Tech. Service	10,302	24,542		30,000		30,000
321 Equip. Rep. (Not On Serv. Contract)	9,257	8,375		2,000		2,000
324 Rentals	24,142	22,666		25,600		26,160
325 Electricity	13,832	13,684		14,000		15,234
341 Travel - Local In-District	38					
342 Travel & Exp. Out Of District	4,321	3,571		3,000		3,000
343 Travel & Fees, Student	3,875	4,065		6,650		6,950
345 Food/Meals/Snacks	494					
353 Postage		340		400		400
389 Other Non-Instruc.Prof.&Tech. Serv	76,238	78,950		75,200		75,300
391 Football Services	10,000	10,000		10,000		10,000
392 Clean-Up, Parking & U Of O Super.	2,000			3,000		3,000
393 Security Personnel	5,853	15,212		18,000		18,000
397 Ambulance Service	4,000	4,000		5,000		5,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
3XX Purchased Services Total	164,898	187,405		192,850		195,044
410 Supplies	76,156	73,992		113,441		120,922
460 Non-Consumable Supplies	23,881	4,758		3,500		3,500
470 Computer Software	999	5,010		2,500		2,500
4XX Supplies and Materials Total	101,036	83,760		119,441		126,922
640 Dues And Fees	10,670	13,079		12,000		12,600
6XX Other Objects Total	10,670	13,079		12,000		12,600
861 Vehicle Supplies		50		3,984		2,026
864 Fuel	3,248	2,474				
8XX Maintenance Supplies Total	3,248	2,524		3,984		2,026
1132 Student Activities Total	2,255,834	2,275,527	6.200	2,490,356	6.000	2,523,263
1210 Programs For Gifted & Talented						
111 Licensed Salaries	16,856	34,585	.500	35,310	.500	34,984
121 Subs-Licensed Salaries	1,968	2,351				
123 Temps-Licensed Salaries	16,322	12,274				
131 Licensed Salaries-Add'L	1,240	801				
151 Department Head Increments	7,049	7,141		8,707		8,682
1XX Salaries Total	43,435	57,152	.500	44,017	.500	43,666
211 Pers Employer Contribution	5,640	9,588		13,255		13,012
214 Pers Debt Service	1,313	2,209				
220 Social Security Administration	3,187	4,254		3,369		3,340
231 Worker'S Compensation	177	270		351		349
232 State Unemployment Insurance	166	222		88		87
243 Tax Sheltered Annuities				596		590
244 Insurance Benefits	3,494	6,573		7,296		7,360
2XX Employee Benefits Total	13,977	23,116		24,955		24,738
311 Instruction Services		325		300		
319 Other Instruc. Prof. & Tech. Service				500		
331 Pupil Transp. To And From School	14	16				
341 Travel - Local In-District	81			250		100
345 Food/Meals/Snacks	148					150
382 Legal Services		1,333				
3XX Purchased Services Total	243	1,674		1,050		250
410 Supplies	2,447	3,282		5,000		5,000
432 Reference Books		30				
470 Computer Software		60				
4XX Supplies and Materials Total	2,447	3,372		5,000		5,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1210 Programs For Gifted & Talented Total	60,102	85,314	.500	75,022	.500	73,654
1220 Restrictive Programs						
111 Licensed Salaries Misc-Site Defined	105,382	88,383	6.970	381,893	7.470	447,227
112 Classified Salaries Misc-Site Defined	21,114	321,525	7.820	260,617	7.820	265,880
113 Administrators Misc-Site Defined			.500	47,503	.500	53,121
121 Subs-Licensed Salaries Misc-Site Defined	4,857					
122 Subs-Classified Salaries Misc-Site Defined	287,249	149				
123 Temps-Licensed Salaries	13,063	19,905		19,500		30,150
124 Temp-Classified Salaries Workstudy	89,001	74,122		80,568		84,107
131 Licensed Salaries-Add'l Misc-Site Defined	49,332	33,999		76,300		65,000
1XX Salaries Total	569,998	538,083	15.290	866,381	15.790	945,485
211 Pers Employer Contribution Misc-Site Defined	63,501	74,383		237,457		256,690
214 Pers Debt Service Misc-Site Defined	16,590	19,470				
220 Social Security Administration Misc-Site Define	42,536	39,975		66,280		72,332
231 Worker's Compensation Misc-Site Defined	3,680	2,755		6,931		7,563
232 State Unemployment Insurance Misc-Site Defined	2,223	2,086		1,732		1,890
241 Professional Dues						850
243 Tax Sheltered Annuities Misc-Site Defined	2,992	3,442		8,512		12,623
244 Insurance Benefits Misc-Site Defined	44,542	213,342		219,538		230,626
2XX Employee Benefits Total	176,064	355,453		540,450		582,574
319 Other Instruc. Prof. & Tech. Service	466,761	392,298		24,872		25,000
324 Rentals	25,982	23,890		25,088		22,035
341 Travel - Local In-District		14				
343 Travel & Fees, Student	939	1,917				
345 Food/Meal s/Snacks	50	275		300		325
351 Telephone	47			50		75
353 Postage	360	317		500		300
359 Other Communication Svc, Incl T-1		2,176		2,532		2,250
389 Other Non-Instruc. Prof. & Tech. Serv	3,968	3,550		3,500		3,685
3XX Purchased Services Total	498,107	424,437		56,842		53,670
410 Supplies	13,900	10,950		36,479		26,868
415 Pacific Office Automation Copies	684	755		750		985
421 Textbooks		156				
440 Periodicals	112	363				
460 Non-Consumable Supplies		114				
470 Computer Software	99					
4XX Supplies and Materials Total	14,909	12,224		37,229		27,853
864 Fuel	71	143				
8XX Maintenance Supplies Total	71	143				
1220 Restrictive Programs Total	1,259,149	1,330,340	15.290	1,500,902	15.790	1,609,582
1221 Elementary-Restricted						
111 Licensed Salaries Misc-Site Defined	192,420	185,872	4.000	210,869	4.000	216,820
112 Classified Salaries	954,554	1,147,071	40.750	1,120,565	40.750	1,133,194

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
121 Licensed Subs Salaries Misc-Site Defined		1,421				
131 Licensed Additional Salaries Misc-Site Defined	280					
1XX Salaries Total	1,147,254	1,334,364	44.750	1,331,434	44.750	1,350,014
211 Pers Employer Contribution	192,875	222,584		400,895		402,303
214 Pers Debt Service	52,574	60,107				
220 Social Security Administration	83,679	98,769		101,856		103,276
231 Worker's Compensation	6,387	6,940		10,652		10,800
232 State Unemployment Insurance	4,382	5,164		2,663		2,700
243 Tax Sheltered Annuities Misc-Site Defined	5,230	4,597		12,095		12,055
244 Insurance Benefits Misc-Site Defined	583,614	678,973		616,228		650,163
2XX Employee Benefits Total	928,741	1,077,134		1,144,389		1,181,297
410 Supplies	915	1,942				
460 Non-Consumable Supplies Misc-Site Defined	816	507				
4XX Supplies and Materials Total	1,731	2,449				
1221 Elementary-Restricted Total	2,077,726	2,413,947	44.750	2,475,823	44.750	2,531,311
1222 Middle School -Restricted						
111 Licensed Salaries Misc-Site Defined	63,744	67,318	1.000	52,717	1.000	75,243
112 Classified Salaries Misc-Site Defined	486,544	547,252	19.450	536,780	18.703	529,002
1XX Salaries Total	550,288	614,570	20.450	589,497	19.703	604,245
211 Pers Employer Contribution Misc-Site Defined	94,048	103,342		177,497		180,064
214 Pers Debt Service Misc-Site Defined	25,039	27,451				
220 Social Security Administration Misc-Site Defined	40,950	46,215		45,097		46,225
231 Worker's Compensation Misc-Site Defined	3,045	3,152		4,717		4,834
232 State Unemployment Insurance Misc-Site Defined	2,112	2,386		1,178		1,208
243 Tax Sheltered Annuities Misc-Site Defined	3,805	3,609		4,692		4,547
244 Insurance Benefits Misc-Site Defined	273,511	309,034		280,903		286,101
2XX Employee Benefits Total	442,510	495,189		514,084		522,979
410 Supplies Misc-Site Defined	165	64				
4XX Supplies and Materials Total	165	64				
1222 Middle School -Restricted Total	992,963	1,109,823	20.450	1,103,581	19.703	1,127,224
1223 High School -Restricted						
111 Licensed Salaries Misc-Site Defined	232,738	248,050	5.000	292,540	4.500	264,703
112 Classified Salaries Misc-Site Defined	604,459	660,017	21.750	615,479	22.500	656,314
1XX Salaries Total	837,197	908,067	26.750	908,019	27.000	921,017
211 Pers Employer Contribution Misc-Site Defined	166,056	162,542		273,404		274,463
214 Pers Debt Service Misc-Site Defined	43,073	42,135				
220 Social Security Administration Misc-Site Defined	61,128	67,927		69,465		70,459
231 Worker's Compensation Misc-Site Defined	4,557	4,610		7,265		7,370

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
232 State Unemployment Insurance Misc-Site Defined	3,174	3,529		1,815		1,841
243 Tax Sheltered Annuities Misc-Site Defined	7,343	7,641		9,865		9,360
244 Insurance Benefits Misc-Site Defined	364,548	409,646		370,708		392,716
2XX Employee Benefits Total	649,879	698,030		732,522		756,209
1223 High School -Restricted Total	1,487,076	1,606,097	26.750	1,640,541	27.000	1,677,226
1229 Other Restrictive Programs						
111 Licensed Salaries Misc-Site Defined	253,292	274,269	5.000	292,350	5.000	310,959
112 Classified Salaries Misc-Site Defined			1.000	35,784		
131 Licensed Salaries-Add'l Misc-Site Defined	4,658	1,149				
1XX Salaries Total	257,950	275,418	6.000	328,134	5.000	310,959
211 Pers Employer Contribution Misc-Site Defined	52,506	55,725		98,803		92,666
214 Pers Debt Service Misc-Site Defined	13,683	14,397				
220 Social Security Administration Misc-Site Defined	18,932	20,461		25,102		23,788
231 Worker's Compensation Misc-Site Defined	1,349	1,311		2,625		2,488
232 State Unemployment Insurance Misc-Site Defined	990	1,046		657		622
243 Tax Sheltered Annuities Misc-Site Defined	8,500	6,150		6,130		5,900
244 Insurance Benefits Misc-Site Defined	72,211	78,950		86,640		73,600
2XX Employee Benefits Total	168,171	178,040		219,957		199,064
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	56,470			18,817		19,000
3XX Purchased Services Total	56,470			18,817		19,000
410 Supplies	4	310		3,500		3,305
421 Textbooks		77				
4XX Supplies and Materials Total	4	387		3,500		3,305
1229 Other Restrictive Programs Total	482,595	453,845	6.000	570,408	5.000	532,328
1250 Less Restrictive Students W DI						
111 Licensed Salaries	1,451	72,517			1.000	33,657
112 Classified Salaries		14,014				197,500
121 Subs-Licensed Salaries	1,929	23,159		177,800		195,000
122 Subs-Classified Salaries	319,762	676,595		175,000		71,300
123 Temps-Licensed Salaries	10,359	13,317		65,400		
1XX Salaries Total	333,501	799,602		418,200	1.000	497,457
211 Pers Employer Contribution	20,549	60,228		41,401		65,603
214 Pers Debt Service	6,062	17,123				
220 Social Security Administration	25,330	59,540		31,993		38,057
231 Worker's Compensation	1,809	4,226		3,345		3,979
232 State Unemployment Insurance	1,324	3,116		837		995
243 Tax Sheltered Annuities	17	1,200				180
244 Insurance Benefits	5,765	28,986		16,002		24,543
2XX Employee Benefits Total	60,856	174,419		93,578		133,357
351 Telephone	88	424		250		435



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
3XX Purchased Services Total	88	424		250		435
410 Supplies	2,750	2,898		15,110		12,186
421 Textbooks	687	3,932				
432 Reference Books	151					
460 Non-Consumable Supplies	1,237	1,435				
470 Computer Software	15	788				3,000
480 Computer Hardware	96,015	555				
4XX Supplies and Materials Total	100,855	9,608		15,110		15,186
1250 Less Restrictive Students W Di Total	495,300	984,053		527,138	1.000	646,435
1251 Elem-Less Restricted						
111 Licensed Salaries Mi sc-Si te Defi ned	1,502,473	1,576,243	31.000	1,812,345	31.000	1,806,129
112 Cl assi fi ed Sal ari es	921,607	924,335	38.790	1,125,875	59.351	1,644,094
131 Li censed Addi ti onal Sal ari es Mi sc-Si te Defi ned	2,675					
1XX Sal ari es Total	2,426,755	2,500,578	69.790	2,938,220	90.351	3,450,223
211 Pers Employer Contri buti on	442,969	461,899		884,698		1,028,166
214 Pers Debt Servi ce Mi sc-Si te Defi ned	117,278	122,010				
220 Soci al Securi ty Admi ni strati on	180,592	185,083		224,771		263,943
231 Worker' S Compensati on	13,042	12,362		23,521		27,602
232 State Unempl oymen t Insuran ce	9,344	9,615		5,854		6,901
243 Tax Shel tered Annu i ti es	37,693	34,112		43,895		47,264
244 Insuran ce Benefi ts	876,532	913,769		987,494		1,317,506
2XX Empl oye e Benefi ts Total	1,677,450	1,738,850		2,170,233		2,691,382
1251 Elem-Less Restricted Total	4,104,205	4,239,428	69.790	5,108,453	90.351	6,141,605
1252 Ms-Less Restricted						
111 Li censed Sal ari es Mi sc-Si te Defi ned	730,953	746,440	14.240	827,317	14.235	909,053
112 Cl assi fi ed Sal ari es Mi sc-Si te Defi ned	361,257	358,767	12.130	349,238	13.003	375,859
131 Li censed Addi ti onal Sal ari es Mi sc-Si te Defi ned	216	259				
1XX Sal ari es Total	1,092,426	1,105,466	26.370	1,176,555	27.238	1,284,912
211 Pers Employer Contri buti on Mi sc-Si te Defi ned	203,723	207,199		354,260		382,904
214 Pers Debt Servi ce Mi sc-Si te Defi ned	53,525	55,876				
220 Soci al Securi ty Admi ni strati on Mi sc-Si te Defi ne	80,893	83,008		90,009		98,296
231 Worker' S Compensati on Mi sc-Si te Defi ned	5,847	5,500		9,412		10,280
232 State Unempl oymen t Insuran ce Mi sc-Si te Defi ned	4,197	4,313		2,354		2,568
243 Tax Shel tered Annu i ti es Mi sc-Si te Defi ned	16,223	17,977		19,124		19,138
244 Insuran ce Benefi ts Mi sc-Si te Defi ned	355,531	367,629		373,722		398,214
2XX Empl oye e Benefi ts Total	719,939	741,502		848,881		911,400
1252 Ms-Less Restricted Total	1,812,365	1,846,968	26.370	2,025,436	27.238	2,196,312
1253 Hs-Less Restricted						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
111 Licensed Salaries Misc-Site Defined	907,799	952,979	15.000	892,355	15.000	951,768
112 Classified Salaries Misc-Site Defined	209,495	188,407	6.130	182,490	2.625	72,477
131 Licensed Additonal Salaries Misc-Site Defined		1,763				
<b>1XX Salaries Total</b>	<b>1,117,294</b>	<b>1,143,149</b>	<b>21.130</b>	<b>1,074,845</b>	<b>17.625</b>	<b>1,024,245</b>
211 Pers Employer Contribution Misc-Site Defined	218,442	226,564		323,637		305,224
214 Pers Debt Service Misc-Site Defined	56,791	58,039				
220 Social Security Administration Misc-Site Defined	83,069	83,840		82,226		78,356
231 Worker's Compensation Misc-Site Defined	5,918	5,471		8,599		8,193
232 State Unemployment Insurance Misc-Site Defined	4,344	4,386		2,151		2,048
243 Tax Sheltered Annuities Misc-Site Defined	18,134	19,423		18,954		18,173
244 Insurance Benefits Misc-Site Defined	332,176	332,255		302,703		258,889
<b>2XX Employee Benefits Total</b>	<b>718,874</b>	<b>729,978</b>		<b>738,270</b>		<b>670,883</b>
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	93,085	93,085		96,188		97,823
351 Telephone Misc-Site Defined	1,796	1,727		2,090		2,100
<b>3XX Purchased Services Total</b>	<b>94,881</b>	<b>94,812</b>		<b>98,278</b>		<b>99,923</b>
864 Fuel Misc-Site Defined	243	176				
<b>8XX Maintenance Supplies Total</b>	<b>243</b>	<b>176</b>				
<b>1253 Hs-Less Restricted Total</b>	<b>1,931,292</b>	<b>1,968,115</b>	<b>21.130</b>	<b>1,911,393</b>	<b>17.625</b>	<b>1,795,051</b>
<b>1254 Other-Less Restricted Prgs</b>						
111 Licensed Salaries Misc-Site Defined	118,899	124,456	2.500	153,209	2.500	156,615
112 Classified Salaries Misc-Site Defined	32,631	35,408	1.500	42,660	1.500	39,392
<b>1XX Salaries Total</b>	<b>151,530</b>	<b>159,864</b>	<b>4.000</b>	<b>195,869</b>	<b>4.000</b>	<b>196,007</b>
211 Pers Employer Contribution Misc-Site Defined	29,768	31,621		58,976		58,410
214 Pers Debt Service Misc-Site Defined	7,533	7,771				
220 Social Security Administration Misc-Site Defined	11,363	11,798		14,985		14,994
231 Worker's Compensation Misc-Site Defined	813	777		1,566		1,568
232 State Unemployment Insurance Misc-Site Defined	594	617		391		392
243 Tax Sheltered Annuities Misc-Site Defined	2,243	2,586		3,245		3,220
244 Insurance Benefits Misc-Site Defined	53,091	53,406		57,010		58,565
<b>2XX Employee Benefits Total</b>	<b>105,405</b>	<b>108,576</b>		<b>136,173</b>		<b>137,149</b>
<b>1254 Other-Less Restricted Prgs Total</b>	<b>256,935</b>	<b>268,440</b>	<b>4.000</b>	<b>332,042</b>	<b>4.000</b>	<b>333,156</b>
<b>1260 Early Intervention</b>						
111 Licensed Salaries	78,165	55,914	1.200	78,697	1.200	87,995
123 Temps-Licensed Salaries		7,571				
139 Cell Phone Stipend	48	48				
<b>1XX Salaries Total</b>	<b>78,213</b>	<b>63,533</b>	<b>1.200</b>	<b>78,697</b>	<b>1.200</b>	<b>87,995</b>
211 Pers Employer Contribution	15,575	11,489		23,695		26,223
214 Pers Debt Service	4,343	3,150				
220 Social Security Administration	6,240	4,937		6,021		6,732
231 Worker's Compensation	419	321		630		704

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
232 State Unemployment Insurance	327	258		157		176
243 Tax Sheltered Annuities	1,943	1,429		1,428		1,416
244 Insurance Benefits	14,951	14,992		17,508		17,664
2XX Employee Benefits Total	43,798	36,576		49,439		52,915
319 Other Instruc. Prof. & Tech. Service	55,790	80,720				
353 Postage		49				
3XX Purchased Services Total	55,790	80,769				
410 Supplies	2,907	4,244		5,125		5,212
460 Non-Consumable Supplies		714				
4XX Supplies and Materials Total	2,907	4,958		5,125		5,212
1260 Early Intervention Total	180,708	185,836	1.200	133,261	1.200	146,122
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		
343 Travel & Fees, Student Best Program	335					
3XX Purchased Services Total	3,083			162,273		
410 Supplies Best Program	140					
421 Textbooks		57				
4XX Supplies and Materials Total	140	57				
1271 Remediation Total	16,729	57		162,273		
1280 Alternative Education						
111 Licensed Salaries Misc-Site Defined	317,214	355,381	7.270	462,280	7.927	536,392
112 Classified Salaries	60,563	72,086	2.100	67,004	2.260	77,206
121 Subs-Licensed Salaries	3,675	126,882				
122 Subs-Classified Salaries	307	3,946				
123 Temps-Licensed Salaries	72,022	73,034		102,362		104,173
131 Licensed Salaries-Add'L	14,582	5,207				
132 Nonlicensed Salaries O/T	102	113				
139 Cell Phone Stipend Misc-Site Defined	610	380				
151 Department Head Increments Misc-Site Defined	2,873					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1XX Salaries Total	471,948	637,029	9.370	631,646	10.187	717,771
211 Pers Employer Contribution	88,781	105,871		190,189		213,897
214 Pers Debt Service	21,864	26,275				
220 Social Security Administration	34,148	46,224		48,317		54,911
231 Worker's Compensation	2,413	3,053		5,055		5,743
232 State Unemployment Insurance	1,785	2,416		1,263		1,436
243 Tax Sheltered Annuities	5,596	5,880		9,027		9,761
244 Insurance Benefits	95,762	108,418		134,802		149,478
2XX Employee Benefits Total	250,349	298,137		388,653		435,226
311 Instruction Services	2,131,534	1,755,556		2,050,631		2,095,436
319 Other Instruc. Prof. & Tech. Service	188,043	263,130		353,200		264,250
324 Rentals	1,620	28,392				
341 Travel - Local In-District	1,903	3,019		1,500		
342 Travel & Exp. Out Of District	1,071	2,196		1,000		5,103
343 Travel & Fees, Student	206	114				
345 Food/Meals/Snacks	2,821	1,578		450		700
346 In-District Expense Miscellaneous Defined	140			2,000		2,000
351 Telephone		554				
353 Postage	3					
389 Other Non-Instruc. Prof. & Tech. Serv	56,066	5,065		54,364		59,300
3XX Purchased Services Total	2,383,407	2,059,604		2,463,145		2,426,789
410 Supplies	16,952	39,073		29,223		77,246
415 Pacific Office Auto Copies Miscellaneous Defined	334	675		300		1,370
421 Textbooks	22,667	646				
431 Library Books	531					
432 Reference Books	5,145	1,796				
440 Periodicals		220		200		
460 Non-Consumable Supplies	626	785		1,000		1,000
470 Computer Software	3,358	811		15,885		16,500
480 Computer Hardware	17,174			2,500		5,000
4XX Supplies and Materials Total	66,787	44,006		49,108		101,116
522 Bldg. Improv. (Done Maint. Dept.)	1,847					
5XX Capital Outlay Total	1,847					
640 Dues And Fees	750					
655 Judg. & Settlem. Against The District	54,619	222,947				
6XX Other Objects Total	55,369	222,947				
1280 Alternative Education Total	3,229,707	3,261,723	9.370	3,532,552	10.187	3,680,902
1288 Charter Flow-Through						
360 Charter School Payments	4,749,284	5,202,195		5,720,000		5,687,000
361 Charter School Local Option Pmts	365,620	397,818		517,600		510,400
3XX Purchased Services Total	5,114,904	5,600,013		6,237,600		6,197,400
720 Flow-Through	49,703					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
790 Other Transfers		66,836		65,000		70,000
7XX Transfers Total	49,703	66,836		65,000		70,000
1288 Charter Flow-Through Total	5,164,607	5,666,849		6,302,600		6,267,400
1291 English Language Learner						
111 Licensed Salaries	734,764	740,362	12.550	768,902	12.550	840,402
112 Classified Salaries	127,977	138,197	4.250	131,415	4.250	136,776
121 Subs-Licensed Salaries	8,185	9,346				
122 Subs-Classified Salaries	203	818				
131 Licensed Salaries-Add'L	2,697	1,755				
132 NonLicensed Salaries O/T	101	15				
139 Cell Phone Stipend	480	689				
151 Department Head Increments	7,861					
1XX Salaries Total	882,268	891,182	16.800	900,317	16.800	977,178
211 Pers Employer Contribution	174,538	168,160		271,088		291,199
214 Pers Debt Service	46,077	44,065				
220 Social Security Administration	64,879	65,241		68,873		74,754
231 Worker's Compensation	4,627	4,281		7,203		7,818
232 State Unemployment Insurance	3,390	3,411		17,732		1,955
243 Tax Sheltered Annuities	18,396	20,094		15,703		15,574
244 Insurance Benefits	239,916	246,148		241,292		246,404
2XX Employee Benefits Total	551,823	551,400		621,891		637,704
319 Other Instruc.Prof. & Tech. Service				2,000		2,000
322 Repairs & Maint. Svcs. (On Contract)				100		100
341 Travel - Local In-District	3,747	3,632		3,000		3,600
342 Travel & Exp. Out Of District	2,340	179		3,500		3,000
343 Travel & Fees, Student	871	965		979		1,000
345 Food/Meals/Snacks	1,254	320		2,000		1,500
346 In-District Expense	192	193		400		400
351 Telephone				100		100
353 Postage				50		50
389 Other Non-Instruc.Prof.&Tech. Serv	12,154	57		5,000		5,000
3XX Purchased Services Total	20,558	5,346		17,129		16,750
410 Supplies	6,263	3,955		4,000		5,000
415 Pacific Office Automation Copies				350		250
421 Textbooks				5,000		4,000
431 Library Books	247	381		1,000		1,000
432 Reference Books	527	922		1,000		1,000
440 Periodicals				100		100
460 Non-Consumable Supplies	396	115		1,500		1,000
470 Computer Software	577	2,432		1,000		2,500
480 Computer Hardware	4,945	6,381		1,000		2,000
4XX Supplies and Materials Total	12,955	14,186		14,950		16,850
640 Dues And Fees				2,000		1,058

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
6XX Other Objects Total				2,000		1,058
1291 English Language Learner Total	1,467,604	1,462,114	16.800	1,556,287	16.800	1,649,540
1294 Youth Corrections						
111 Licensed Salaries Misc-Site Defined	18,006	18,469	.500	37,205	.500	38,395
1XX Salaries Total	18,006	18,469	.500	37,205	.500	38,395
211 Pers Employer Contribution Misc-Site Defined	4,142	4,329		11,202		11,442
214 Pers Debt Service Misc-Site Defined	952	973				
220 Social Security Administration Misc-Site Defined	1,377	1,404		2,846		2,937
231 Worker's Compensation Misc-Site Defined	92	87		298		307
232 State Unemployment Insurance Misc-Site Defined	72	73		75		77
243 Tax Sheltered Annuities Misc-Site Defined	526	525		595		590
244 Insurance Benefits Misc-Site Defined	3,513	3,587		7,295		7,360
2XX Employee Benefits Total	10,674	10,978		22,311		22,713
1294 Youth Corrections Total	28,680	29,447	.500	59,516	.500	61,108
1460 Special Programs Summer School						
111 Licensed Salaries Credit Recovery		629				
112 Classified Salaries Misc-Site Defined	1,530	5,955				
123 Temps-Licensed Salaries Misc-Site Defined	952	1,952				
124 Temp-Classified Salaries Misc-Site Defined	5,141	25,056				
131 Licensed Salaries-Add'l Misc-Site Defined	56,534	43,551				
1XX Salaries Total	64,157	77,143				
211 Pers Employer Contribution	8,308	15,175				
213 Pers Tier 3 Opsrp Misc-Site Defined	138					
214 Pers Debt Service	2,244	3,987				
220 Social Security Administration Misc-Site Defined	4,584	5,869				
231 Worker's Compensation Misc-Site Defined	502	388				
232 State Unemployment Insurance Misc-Site Defined	239	311				
243 Tax Sheltered Annuities Misc-Site Defined	17	72				
244 Insurance Benefits Misc-Site Defined	409	1,692				
2XX Employee Benefits Total	16,441	27,494				
331 Pupil Transp. To And From School Misc-Site Defined	1,878	3,300				
341 Travel - Local In-District	198	50				
345 Food/Meals/Snacks	306	635				
346 In-District Expense Misc-Site Defined		339				
353 Postage	172	90				
374 Tuition Payments - Other	37,018	34,466				
3XX Purchased Services Total	39,572	38,880				
410 Supplies Misc-Site Defined	1,684	1,254				
432 Reference Books Misc-Site Defined		79				
470 Computer Software Misc-Site Defined		14,500				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	1,684	15,833				
1460 Special Programs Summer School Total	121,854	159,350				
1XXX Instruction Total	94,075,050	99,722,049	993.600	109,543,674	1021.089	113,177,396
1221 Improvement Of Instruction Ser						
231 Worker' S Compensation						122
2XX Employee Benefits Total						122
1221 Improvement Of Instruction Ser Total						122
1222 Improvement Of Instruction Ser						
232 State Unemployment Insurance						31
2XX Employee Benefits Total						31
1222 Improvement Of Instruction Ser Total						31
1223 Improvement Of Instruction Ser						
244 Insurance Benefits						775
2XX Employee Benefits Total						775
1223 Improvement Of Instruction Ser Total						775
2110 Attendance & Social Work Servi						
111 Licensed Salaries	215,124	297,245	4.250	300,634	4.250	301,668
112 Classified Salaries Targeted Funding	1,843					
123 Temps-Licensed Salaries	8,454	14,013				
131 Licensed Salaries-Add'L	1,492	8,992				
1XX Salaries Total	226,913	320,250	4.250	300,634	4.250	301,668
211 Pers Employer Contribution	42,628	59,612		90,522		89,898
214 Pers Debt Service	11,358	15,910				
220 Social Security Administration Targeted Funding	16,883	23,828		22,998		23,076
231 Worker' S Compensation Targeted Funding	1,159	1,518		2,404		2,413
232 State Unemployment Insurance Targeted Funding	883	1,246		601		604
243 Tax Sheltered Annuities	3,060	3,629		5,058		5,015
244 Insurance Benefits Targeted Funding	46,480	65,086		62,008		62,560
2XX Employee Benefits Total	122,451	170,829		183,591		183,566
2110 Attendance & Social Work Servi Total	349,364	491,079	4.250	484,225	4.250	485,234
2115 Student Safety						
112 Classified Salaries	119,364	135,632	11.250	260,410	10.220	230,514

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
122 Sub-Classified Salaries		8				
124 Temps-Classified Salaries Spec Resv Funded		7,823				
<b>1XX Salaries Total</b>	<b>119,364</b>	<b>143,463</b>	<b>11.250</b>	<b>260,410</b>	<b>10.220</b>	<b>230,514</b>
211 Pers Employer Contribution	15,190	22,071		78,408		68,693
214 Pers Debt Service	6,582	7,302				
220 Social Security Administration	8,978	10,846		19,919		17,635
231 Worker's Compensation	603	831		2,839		2,626
232 State Unemployment Insurance	508	605		521		462
241 Professional Dues	-104					
243 Tax Sheltered Annuities	654	657		2,020		1,840
244 Insurance Benefits	60,396	68,776		153,642		148,295
<b>2XX Employee Benefits Total</b>	<b>92,807</b>	<b>111,088</b>		<b>257,349</b>		<b>239,551</b>
389 Other Non-Instruc.Prof.&Tech. Serv	465,719	457,867		542,500		542,500
<b>3XX Purchased Services Total</b>	<b>465,719</b>	<b>457,867</b>		<b>542,500</b>		<b>542,500</b>
<b>2115 Student Safety Total</b>	<b>677,890</b>	<b>712,418</b>	<b>11.250</b>	<b>1,060,259</b>	<b>10.220</b>	<b>1,012,565</b>
<b>2122 Counseling Services</b>						
111 Licensed Salaries	1,714,673	1,973,959	34.250	2,180,398	35.000	2,264,500
112 Classified Salaries		5,974	.410	10,205		
121 Subs-Licensed Salaries				104,200		127,300
123 Temps-Licensed Salaries				38,300		46,000
131 Licensed Salaries-Add'L	13,259	15,584		20,864		30,510
<b>1XX Salaries Total</b>	<b>1,727,932</b>	<b>1,995,517</b>	<b>34.660</b>	<b>2,353,967</b>	<b>35.000</b>	<b>2,468,310</b>
211 Pers Employer Contribution	348,268	377,384		690,121		719,755
214 Pers Debt Service	90,798	96,833				
220 Social Security Administration	127,260	147,272		180,078		188,813
231 Worker's Compensation	8,871	9,473		18,832		19,756
232 State Unemployment Insurance	6,628	7,676		4,713		4,930
243 Tax Sheltered Annuities	41,204	43,323		40,831		41,300
244 Insurance Benefits	398,208	465,961		514,630		521,667
<b>2XX Employee Benefits Total</b>	<b>1,021,237</b>	<b>1,147,922</b>		<b>1,449,205</b>		<b>1,496,221</b>
319 Other Instruc.Prof. & Tech. Service	2,205	3,250		5,981		5,181
341 Travel - Local In-District	75					
342 Travel & Exp. Out Of District		1,131		209		209
345 Food/Meal s/Snacks	231	119				
346 In-District Expense	100	293		445		445
353 Postage	906	1,019		2,092		2,092
389 Other Non-Instruc.Prof.&Tech. Serv	1,725	1,725		1,674		1,674
<b>3XX Purchased Services Total</b>	<b>5,242</b>	<b>7,537</b>		<b>10,401</b>		<b>9,601</b>
410 Supplies	5,276	3,876		10,559		9,729
421 Textbooks	479	238		346		346
431 Library Books	211					
432 Reference Books	74	28				
460 Non-Consumable Supplies	712	1,138				
470 Computer Software	375					



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
480 Computer Hardware	598	118				
4XX Supplies and Materials Total	7,725	5,398		10,905		10,075
640 Dues And Fees	379					
6XX Other Objects Total	379					
2122 Counseling Services Total	2,762,515	3,156,374	34.660	3,824,478	35.000	3,984,207
2129 Other Guidance Services						
112 Classified Salaries	12,513	18,072	.570	21,987	.500	19,672
118 Professional Salaries	1,052					
1XX Salaries Total	13,565	18,072	.570	21,987	.500	19,672
211 Pers Employer Contribution	3,032	4,039		6,620		5,862
214 Pers Debt Service	697	925				
220 Social Security Administration	1,038	1,382		1,682		1,505
231 Worker's Compensation	80	92		176		157
232 State Unemployment Insurance	54	72		44		39
243 Tax Sheltered Annuities						90
244 Insurance Benefits	1,358	8,410		7,947		7,255
2XX Employee Benefits Total	6,259	14,920		16,469		14,908
2129 Other Guidance Services Total	19,824	32,992	.570	38,456	.500	34,580
2131 Health Services						
111 Licens ed Salaries	543,058	580,556	11.320	640,805	12.815	789,788
112 Classified Salaries	182,770	199,880	5.900	178,049	6.900	205,431
122 Subs-Classified Salaries	5,111	1,542				
123 Temps-Licens ed Salaries	7,220					
131 Licens ed Salaries-Add'L	2,804	2,417				
132 Non Licens ed Salaries O/T	66	31				
139 Cell Phone Stipend	3,192	2,772				
151 Department Head Increments	7,580	7,679				
1XX Salaries Total	751,801	794,877	17.220	818,854	19.715	995,219
211 Pers Employer Contribution	145,080	151,049		246,558		296,576
214 Pers Debt Service	37,166	38,463				
220 Social Security Administration	53,646	56,460		62,641		76,132
231 Worker's Compensation	3,907	3,822		6,551		7,963
232 State Unemployment Insurance	2,802	2,952		1,637		1,988
243 Tax Sheltered Annuities	9,765	10,583		14,527		16,364
244 Insurance Benefits	231,959	252,663		245,857		288,756
2XX Employee Benefits Total	484,325	515,992		577,771		687,779
321 Equip. Rep. (Not On Serv. Contract)	280	600		700		700
341 Travel - Local In-District	2,988	2,290		3,918		4,000
342 Travel & Exp. Out Of District	465					
345 Food/Meal s/Snacks	205	166		200		300

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
353 Postage	425	429		325		450
354 Advertising	434	118				
389 Other Non-Instruc. Prof. & Tech. Serv	4,239	13,000		5,840		6,000
<b>3XX Purchased Services Total</b>	<b>9,036</b>	<b>16,603</b>		<b>10,983</b>		<b>11,450</b>
410 Supplies	10,699	10,817		10,777		11,000
440 Periodicals				150		150
460 Non-Consumable Supplies	204					
<b>4XX Supplies and Materials Total</b>	<b>10,903</b>	<b>10,817</b>		<b>10,927</b>		<b>11,150</b>
640 Dues And Fees		1,000		1,200		1,200
651 Liability Insurance		1,934				
<b>6XX Other Objects Total</b>		<b>2,934</b>		<b>1,200</b>		<b>1,200</b>
864 Fuel	152	212				
<b>8XX Maintenance Supplies Total</b>	<b>152</b>	<b>212</b>				
<b>2131 Health Services Total</b>	<b>1,256,217</b>	<b>1,341,435</b>	<b>17.220</b>	<b>1,419,735</b>	<b>19.715</b>	<b>1,706,798</b>
<b>2132 Medical Services</b>						
111 Licensed Salaries Misc-Site Defined	35,440	36,940	.500	37,716		
139 Cell Phone Stipend Misc-Site Defined	480	480				
<b>1XX Salaries Total</b>	<b>35,920</b>	<b>37,420</b>	<b>.500</b>	<b>37,716</b>		
211 Pers Employer Contribution Misc-Site Defined	8,489	8,997		11,357		
214 Pers Debt Service Misc-Site Defined	1,952	2,023				
220 Social Security Administration Misc-Site Defined	2,258	2,148		2,885		
231 Worker's Compensation Misc-Site Defined	181	171		302		
232 State Unemployment Insurance Misc-Site Defined	118	112		76		
243 Tax Sheltered Annuities Misc-Site Defined	2,100	2,100		595		
244 Insurance Benefits Misc-Site Defined	10,530	10,762		7,295		
<b>2XX Employee Benefits Total</b>	<b>25,628</b>	<b>26,313</b>		<b>22,510</b>		
389 Other Non-Instruc. Prof. & Tech. Serv	2,100	2,300		2,665		2,686
<b>3XX Purchased Services Total</b>	<b>2,100</b>	<b>2,300</b>		<b>2,665</b>		<b>2,686</b>
<b>2132 Medical Services Total</b>	<b>63,648</b>	<b>66,033</b>	<b>.500</b>	<b>62,891</b>		<b>2,686</b>
<b>2139 Other Health Services</b>						
112 Classified Salaries 504 Plan Admin	2,504	5,784				
<b>1XX Salaries Total</b>	<b>2,504</b>	<b>5,784</b>				
211 Pers Employer Contribution Student Achieve	449	1,039				
214 Pers Debt Service Student Achieve	109	271				
220 Social Security Administration Student Achieve	183	440				
231 Worker's Compensation Student Achieve	16	33				
232 State Unemployment Insurance Student Achieve	9	23				
243 Tax Sheltered Annuities Student Achieve		8				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
244 Insurance Benefits Student Achieve	980	2,434				
2XX Employee Benefits Total	1,746	4,248				
389 Other Non-Instruc. Prof. & Tech. Serv Student Achi	15,685	14,532		30,750		31,000
3XX Purchased Services Total	15,685	14,532		30,750		31,000
2139 Other Health Services Total	19,935	24,564		30,750		31,000
2142 Psychological Testing Services						
410 Supplies	2,056	2,624		2,740		2,740
4XX Supplies and Materials Total	2,056	2,624		2,740		2,740
2142 Psychological Testing Services Total	2,056	2,624		2,740		2,740
2143 Psychological Counseling Servi						
111 Licensed Salaries	662,479	606,410	9.110	635,228	10.100	727,378
123 Temps-Licensed Salaries	4,658	38,296				
131 Licensed Salaries-Add'L	12,109	29,930		8,357		4,943
1XX Salaries Total	679,246	674,636	9.110	643,585	10.100	732,321
211 Pers Employer Contribution	123,247	127,555		193,783		218,232
214 Pers Debt Service	32,795	33,188				
220 Social Security Administration	49,927	50,394		48,973		56,023
231 Worker'S Compensation	3,456	3,177		5,108		5,858
232 State Unemployment Insurance	2,611	2,635		1,269		1,465
243 Tax Sheltered Annuities	10,402	10,428		10,829		11,919
244 Insurance Benefits	155,046	135,482		132,769		148,672
2XX Employee Benefits Total	377,484	362,859		392,731		442,169
410 Supplies	9,851	9,954		11,740		11,936
4XX Supplies and Materials Total	9,851	9,954		11,740		11,936
2143 Psychological Counseling Servi Total	1,066,581	1,047,449	9.110	1,048,056	10.100	1,186,426
2152 Speech Pathology						
111 Licensed Salaries	955,992	993,383	15.890	1,082,959	15.940	1,084,919
121 Subs-Licensed Salaries	834	2,215				
123 Temps-Licensed Salaries		1,140				
131 Licensed Salaries-Add'L	14,353	6,114				
1XX Salaries Total	971,179	1,002,852	15.890	1,082,959	15.940	1,084,919
211 Pers Employer Contribution	199,588	191,050		326,079		323,306
214 Pers Debt Service	50,961	48,643				
220 Social Security Administration	71,506	72,520		82,847		82,996
231 Worker'S Compensation	5,006	4,733		8,663		8,679
232 State Unemployment Insurance	3,739	3,792		2,166		2,169

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
243 Tax Sheltered Annuities	20,962	22,386		18,909		18,809
244 Insurance Benefits	214,081	211,486		231,835		234,637
<b>2XX Employee Benefits Total</b>	<b>565,843</b>	<b>554,610</b>		<b>670,499</b>		<b>670,596</b>
321 Equip. Rep. (Not On Serv. Contract)	1,130	830		1,250		1,747
346 In-District Expense	202	202				
<b>3XX Purchased Services Total</b>	<b>1,332</b>	<b>1,032</b>		<b>1,250</b>		<b>1,747</b>
410 Supplies	3,576	4,201		5,143		4,755
460 Non-Consumable Supplies		4,175				
470 Computer Software	200					
<b>4XX Supplies and Materials Total</b>	<b>3,776</b>	<b>8,376</b>		<b>5,143</b>		<b>4,755</b>
<b>2152 Speech Pathology Total</b>	<b>1,542,130</b>	<b>1,566,870</b>	<b>15.890</b>	<b>1,759,851</b>	<b>15.940</b>	<b>1,762,017</b>
<b>2169 Misc. Support Of Educational Se</b>						
111 Licensed Salaries	390,055	399,219	5.930	415,063	5.931	421,792
112 Classified Salaries	32,023	29,667	1.000	29,269	1.000	29,662
131 Licensed Salaries-Add'L	3,999	508				
<b>1XX Salaries Total</b>	<b>426,077</b>	<b>429,394</b>	<b>6.930</b>	<b>444,332</b>	<b>6.931</b>	<b>451,454</b>
211 Pers Employer Contribution	84,253	80,535		133,788		134,532
214 Pers Debt Service	21,104	19,899				
220 Social Security Administration	31,708	31,646		33,990		34,536
231 Worker's Compensation	2,186	2,033		3,553		3,610
232 State Unemployment Insurance	1,637	1,627		890		904
243 Tax Sheltered Annuities	6,158	6,677		7,239		7,179
244 Insurance Benefits	95,550	99,500		100,224		101,814
<b>2XX Employee Benefits Total</b>	<b>242,596</b>	<b>241,917</b>		<b>279,684</b>		<b>282,575</b>
321 Equip. Rep. (Not On Serv. Contract)	96					
<b>3XX Purchased Services Total</b>	<b>96</b>					
410 Supplies	4,083	4,111		5,125		5,212
460 Non-Consumable Supplies	360	358				
470 Computer Software		190				
<b>4XX Supplies and Materials Total</b>	<b>4,443</b>	<b>4,659</b>		<b>5,125</b>		<b>5,212</b>
<b>2169 Misc. Support Of Educational Se Total</b>	<b>673,212</b>	<b>675,970</b>	<b>6.930</b>	<b>729,141</b>	<b>6.931</b>	<b>739,241</b>
<b>2190 Director Of Ed Services</b>						
111 Licensed Salaries	22,848		.050	3,334		
112 Classified Salaries	237,572	247,813	7.950	298,993	7.946	296,957
113 Administrators	480,851	469,168	5.110	516,684	5.103	544,511
118 Professional Salaries	78,222	110,409	2.000	148,311	2.000	161,989
121 Licensed Subs Salaries Misc	66,721	67,587		105,194		154,617
122 Subs-Classified Salaries Misc-Site Defined	300					
123 Temps-Licensed Salaries	2,375	2,361				
124 Temps-Classified Salaries	225	100				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
131 Licensed Salaries-Add'L	87,251	103,423		116,681		74,600
132 Nonlicensed Salaries O/T		37				
139 Cell Phone Stipend	4,424	5,249				
151 Department Head Increments Misc-Site Defined	22,061	23,915		63,856		65,005
<b>1XX Salaries Total</b>	<b>1,002,850</b>	<b>1,030,062</b>	<b>15.110</b>	<b>1,253,053</b>	<b>15.049</b>	<b>1,297,679</b>
211 Pers Employer Contribution	213,846	220,944		362,755		367,505
214 Pers Debt Service	50,959	52,205				
220 Social Security Administration	73,740	76,221		95,351		99,273
231 Worker'S Compensation	5,397	4,923		10,019		10,381
232 State Unemployment Insurance	3,858	3,972		2,504		2,593
241 Professional Dues	11,513	9,383		11,076		11,076
243 Tax Sheltered Annuities	30,451	30,552		35,824		35,104
244 Insurance Benefits	178,515	176,777		218,389		225,433
248 Cosa Dues Misc-Site Defined		2,305				
<b>2XX Employee Benefits Total</b>	<b>568,279</b>	<b>577,282</b>		<b>735,918</b>		<b>751,365</b>
321 Equip. Rep. (Not On Serv. Contract)		996				
322 Repairs & Maint. Svcs. (On Contract)	95	413				
324 Rentals	1,830					
341 Travel - Local In-District	19,953	28,225		34,300		34,300
342 Travel & Exp. Out Of District	540	440				
345 Food/Meals/Snacks	2,998	2,516		2,000		2,000
346 In-District Expense	1,114	1,388				
351 Telephone	442	525		1,250		1,250
353 Postage	5,675	9,830		3,000		3,000
354 Advertising	285	250				
382 Legal Services Misc-Site Defined	104,189	125,190				
389 Other Non-Instruc. Prof. & Tech. Serv	69,731	33,557		10,500		10,500
<b>3XX Purchased Services Total</b>	<b>206,852</b>	<b>203,330</b>		<b>51,050</b>		<b>51,050</b>
410 Supplies	16,674	43,160		28,700		28,229
415 Pacific Office Automation Copies	3,217	5,575		3,650		5,000
421 Textbooks	49,482	20,946				
432 Reference Books		671				
440 Periodicals	95	100		150		150
460 Non-Consumable Supplies	495	3,254				
470 Computer Software	1,473	694		1,500		1,500
480 Computer Hardware	160	420				
<b>4XX Supplies and Materials Total</b>	<b>71,596</b>	<b>74,820</b>		<b>34,000</b>		<b>34,879</b>
670 Taxes And Licenses	100					
<b>6XX Other Objects Total</b>	<b>100</b>					
<b>2190 Director Of Ed Services Total</b>	<b>1,849,677</b>	<b>1,885,494</b>	<b>15.110</b>	<b>2,074,021</b>	<b>15.049</b>	<b>2,134,973</b>
<b>2210 Improvement Of Instruction Ser</b>						
112 Classified Salaries Rti	951	518				
113 Administrators Misc-Site Defined	5,921					
121 Subs-Licensed Salaries Kinder Assessment	10,183	14,009				15,253

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
123 Temps-Licensed Salaries Misc-Site Defined		1,547				
124 Temp-Classified Salaries Misc-Site Defined		673				
128 Temp-Admin Salaries	1,151	7,527				
131 Licensed Salaries-Add'L	64,026	23,678		11,674		96,523
132 Nonlicensed Salaries O/T Misc-Site Defined	23,381	15				
139 Cell Phone Stipend		75				
<b>1XX Salaries Total</b>	<b>105,888</b>	<b>48,042</b>		<b>11,674</b>		<b>111,776</b>
211 Pers Employer Contribution	11,401	6,672		3,515		31,413
214 Pers Debt Service	3,028	1,680				
220 Social Security Administration	7,529	3,601		892		8,549
231 Worker'S Compensation	467	235		94		772
232 State Unemployment Insurance	392	188		23		192
243 Tax Sheltered Annuities	1,008	14				
244 Insurance Benefits	443	515				
<b>2XX Employee Benefits Total</b>	<b>24,268</b>	<b>12,905</b>		<b>4,524</b>		<b>40,926</b>
319 Other Instruc. Prof. & Tech. Service Science	4,973	20,400				
324 Rentals Misc-Site Defined	1,300					
341 Travel - Local In-District Clge Career Ready	12					
342 Travel & Exp. Out Of District	1,881	154		9,100		
345 Food/Meals/Snacks	5,644	5,472				
346 In-District Expense Rti	264					
389 Other Non-Instruc. Prof. & Tech. Serv	288	6,769				1,500
<b>3XX Purchased Services Total</b>	<b>14,362</b>	<b>32,795</b>		<b>9,100</b>		<b>1,500</b>
410 Supplies	10,613	1,324		5,300		
432 Reference Books	38	460				
470 Computer Software Kinder Assessment	30,086	39,963				37,500
<b>4XX Supplies and Materials Total</b>	<b>40,737</b>	<b>41,747</b>		<b>5,300</b>		<b>37,500</b>
640 Dues And Fees Misc-Site Defined	1,700	1,700				
<b>6XX Other Objects Total</b>	<b>1,700</b>	<b>1,700</b>				
<b>2210 Improvement Of Instruction Ser Total</b>	<b>186,955</b>	<b>137,189</b>		<b>30,598</b>		<b>191,702</b>
<b>2211 Improvement Of Instruction Ser</b>						
111 Licensed Salaries	254,401	199,065	3.850	235,164	3.750	263,862
112 Classified Salaries	185,848	212,298	5.560	235,409	6.080	265,788
113 Administrators	776,199	851,794	8.000	903,375	9.000	1,056,734
118 Professional Salaries	412,817	397,976	5.710	431,915	4.710	378,636
121 Subs-Licensed Salaries	13,194	5,025		27,127		
122 Subs-Classified Salaries Misc-Site Defined	499					
123 Temps-Licensed Salaries	17,673	51,310				
124 Temps-Classified Salaries Inst Equity	13,313	13,478				
128 Temp-Admin Salaries Teacher Effectiveness	42,707	5,815				
131 Licensed Salaries-Add'L	7,582	5,133				7,224
132 Nonlicensed Salaries O/T	455	1,024				
139 Cell Phone Stipend	11,418	11,085				
<b>1XX Salaries Total</b>	<b>1,736,106</b>	<b>1,754,003</b>	<b>23.120</b>	<b>1,832,990</b>	<b>23.540</b>	<b>1,972,244</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
211 Pers Employer Contribution	334,218	325,581		71,297		587,728
214 Pers Debt Service		82,393		83,066		
220 Social Security Administration	127,262	125,358		138,248		149,104
231 Worker's Compensation	9,154	7,934		14,667		15,779
232 State Unemployment Insurance	6,693	6,624		3,662		3,944
241 Professional Dues	3,861	8,364		20,952		20,952
243 Tax Sheltered Annuities	69,073	56,260		73,271		72,128
244 Insurance Benefits	280,974	286,170		332,154		340,846
248 Cosa Dues Misc-Site Defined	1,190	595				
<b>2XX Employee Benefits Total</b>	<b>914,818</b>	<b>899,952</b>		<b>654,251</b>		<b>1,190,481</b>
316 Data Processing Serv. (Instr. Only)	63,360					
319 Other Instruc. Prof. & Tech. Service Common Sched		15,400		15,000		25,000
324 Rentals Misc-Site Defined	112	504				
341 Travel - Local In-District	3,943	3,430				
342 Travel & Exp. Out Of District	11,093	9,481				
345 Food/Meals/Snacks	4,881	3,829				
346 In-District Expense	720	574				
353 Postage	1,220	1,406				
373 Tuition-Private Schools/Agencies Misc-Site Defined						15,000
389 Other Non-Instruc. Prof. & Tech. Serv	26,438	36,626				21,000
<b>3XX Purchased Services Total</b>	<b>111,767</b>	<b>71,250</b>		<b>15,000</b>		<b>61,000</b>
410 Supplies	23,257	23,590		25,551		25,687
415 Pacific Office Automation Copies	3,896	3,669		4,000		
432 Reference Books Misc-Site Defined	1,099	3,106				
440 Periodicals Misc-Site Defined	225	317				
441 Instructional Kits Misc-Site Defined	2,425					
460 Non-Consumable Supplies	1,513	3,224				
470 Computer Software	1,731	70,579		127,288		42,885
480 Computer Hardware	8,497	6,712		10,000		14,943
<b>4XX Supplies and Materials Total</b>	<b>42,643</b>	<b>111,197</b>		<b>166,839</b>		<b>83,515</b>
640 Dues And Fees	1,236	505				40,000
<b>6XX Other Objects Total</b>	<b>1,236</b>	<b>505</b>				<b>40,000</b>
<b>2211 Improvement Of Instruction Ser Total</b>	<b>2,806,570</b>	<b>2,836,907</b>	<b>23.120</b>	<b>2,669,080</b>	<b>23.540</b>	<b>3,347,240</b>
<b>2212 Site-Based Improv Of Instr</b>						
111 Licensed Salaries	475,706	551,364	6.100	387,388	6.100	394,670
112 Classified Salaries		63				
121 Licensed Subs Salaries Site Council	2,553	1,512				
131 Licensed Salaries-Add'L	367	711				
139 Cell Phone Stipend	1,880	2,904				
151 Department Head Increments	58,820	56,418				
<b>1XX Salaries Total</b>	<b>539,326</b>	<b>612,972</b>	<b>6.100</b>	<b>387,388</b>	<b>6.100</b>	<b>394,670</b>
211 Pers Employer Contribution	105,306	124,731		116,642		117,612
214 Pers Debt Service		27,259		30,549		
220 Social Security Administration	39,886	45,509		29,636		30,193

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
231 Worker'S Compensation	2,763	2,882		3,099		3,157
232 State Unemployment Insurance	2,087	2,379		775		789
243 Tax Sheltered Annuities	7,668	8,961		7,259		7,198
244 Insurance Benefits	116,546	123,453		88,999		89,792
2XX Employee Benefits Total	301,515	338,464		246,410		248,741
2212 Site-Based Improv Of Instr Total	840,841	951,436	6.100	633,798	6.100	643,411
2213 Curriculum Development						
111 Licensed Salaries			.500	31,753	.500	32,350
112 Classified Salaries Science	820	1,012				
121 Subs-Licensed Salaries		4,491		4,500		47,140
124 Temps-Classified Salaries Science	9,262	15,963				
128 Temp-Admin Salaries Science		226				
131 Licensed Salaries-Add'L Misc-Site Defined		59,131		43,297		14,733
132 Nonlicensed Salaries O/T Misc-Site Defined		35				
1XX Salaries Total	10,082	80,858	.500	79,550	.500	94,223
211 Pers Employer Contribution	186	13,095		21,609		22,223
214 Pers Debt Service Science	43	3,489				
220 Social Security Administration	742	6,027		6,086		7,209
231 Worker'S Compensation	65	400		636		754
232 State Unemployment Insurance	37	314		159		188
243 Tax Sheltered Annuities	10	13		595		590
244 Insurance Benefits	178	88		7,700		9,755
2XX Employee Benefits Total	1,261	23,426		36,785		40,719
319 Other Instruc. Prof. & Tech. Service Tag News	8,836	266				
341 Travel - Local In-District Science	128	83				
342 Travel & Exp. Out Of District Science		234				
345 Food/Meals/Snacks Misc-Site Defined		649				
3XX Purchased Services Total	8,964	1,232				
410 Supplies	118,376	140,862		150,000		84,778
432 Reference Books Science	11,153	22,023				
440 Periodicals Misc-Site Defined		159				
441 Instructional Kits Math						210,665
470 Computer Software Misc-Site Defined				11,000		
4XX Supplies and Materials Total	129,529	163,044		161,000		295,443
640 Dues And Fees Ib Barg Ec	1,440					
6XX Other Objects Total	1,440					
2213 Curriculum Development Total	151,276	268,560	.500	277,335	.500	430,385
2214 Multicultural Ed						
124 Temp-Classified Salaries Misc-Site Defined	3,124					
1XX Salaries Total	3,124					



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
211 Pers Employer Contribution Misc-Site Defined	558					
214 Pers Debt Service Misc-Site Defined	163					
220 Social Security Administration Misc-Site Define	235					
231 Worker' S Compensation Misc-Site Defined	30					
232 State Unemployment Insurance Misc-Site Defined	12					
241 Professional Dues Misc-Site Defined	195					
243 Tax Sheltered Annuities Misc-Site Defined	39					
<b>2XX Employee Benefits Total</b>	<b>1,232</b>					
341 Travel - Local In-District Misc-Site Defined	206					
342 Travel & Exp. Out Of District Misc-Site Defined	2,558					
345 Food/Meals/Snacks	9,288					
346 In-District Expense Misc-Site Defined	326					
348 Community Liaison Misc-Site Defined	575					
389 Other Non-Instruc. Prof. &Tech. Serv Misc-Site De	1,912					
<b>3XX Purchased Services Total</b>	<b>14,865</b>					
410 Supplies	870	25		1,055		1,073
432 Reference Books Misc-Site Defined	185					
470 Computer Software	4					
<b>4XX Supplies and Materials Total</b>	<b>1,059</b>	<b>25</b>		<b>1,055</b>		<b>1,073</b>
640 Dues And Fees Misc-Site Defined	40					
<b>6XX Other Objects Total</b>	<b>40</b>					
<b>2214 Multicultural Ed Total</b>	<b>20,320</b>	<b>25</b>		<b>1,055</b>		<b>1,073</b>
<b>2215 Reimbursable Leave</b>						
111 Licensed Salaries	88,412	90,430		78,224		78,222
<b>1XX Salaries Total</b>	<b>88,412</b>	<b>90,430</b>		<b>78,224</b>		<b>78,222</b>
211 Pers Employer Contribution	20,222	21,089		23,553		23,310
214 Pers Debt Service	4,651	4,740				
220 Social Security Administration	6,359	6,652		5,984		5,984
231 Worker' S Compensation	442	420		626		626
232 State Unemployment Insurance	333	347		164		156
243 Tax Sheltered Annuities Eea Billable Union Wgs	2,100	2,100		1,160		1,180
244 Insurance Benefits Eea Billable Union Wgs	14,040	14,350		14,710		14,720
<b>2XX Employee Benefits Total</b>	<b>48,147</b>	<b>49,698</b>		<b>46,197</b>		<b>45,976</b>
<b>2215 Reimbursable Leave Total</b>	<b>136,559</b>	<b>140,128</b>		<b>124,421</b>		<b>124,198</b>
<b>2219 Other Improvement Of Inst Serv</b>						
124 Temp-Classified Salaries Workstudy	2,225	1,029		123,169		125,263
<b>1XX Salaries Total</b>	<b>2,225</b>	<b>1,029</b>		<b>123,169</b>		<b>125,263</b>
220 Social Security Administration Workstudy				9,422		9,582

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
231 Worker' S Compensation Workstudy	26	7		985		1,002
232 State Unemployment Insurance Workstudy				246		251
2XX Employee Benefits Total	26	7		10,653		10,835
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	1,300					
389 Other Non-Instruc. Prof. & Tech. Serv	1,566	1,018		2,010		1,000
3XX Purchased Services Total	2,866	1,018		2,010		1,000
410 Supplies	19,526	25,075		15,000		16,000
4XX Supplies and Materials Total	19,526	25,075		15,000		16,000
2219 Other Improvement Of Inst Serv Total	24,643	27,129		150,832		153,098
2222 School Library/Media Center						
111 Licensed Salaries	207,641	199,336	2.800	177,817	3.000	194,100
112 Classified Salaries	171,381	157,593	6.430	186,274	4.440	131,199
124 Temp-Classified Salaries Misc-Site Defined	1,434	6,534				86,784
131 Licensed Salaries-Add'L						97,670
151 Department Head Increments	32,056	32,055		95,936		
1XX Salaries Total	412,512	395,518	9.230	460,027	7.440	509,753
211 Pers Employer Contribution	83,398	77,430		138,514		151,908
214 Pers Debt Service	21,574	21,479				
220 Social Security Administration	29,561	28,475		35,190		38,998
231 Worker' S Compensation	2,171	1,890		3,682		4,077
232 State Unemployment Insurance	1,553	1,570		919		1,016
243 Tax Sheltered Annuities	6,742	6,631		4,489		4,338
244 Insurance Benefits	128,444	114,656		128,744		108,586
2XX Employee Benefits Total	273,443	252,131		311,538		308,923
319 Other Instruc. Prof. & Tech. Service	6,450			4,250		4,100
353 Postage	24			98		98
389 Other Non-Instruc. Prof. & Tech. Serv	600	600		600		600
3XX Purchased Services Total	7,074	600		4,948		4,798
410 Supplies	7,748	8,289		9,854		9,454
421 Textbooks	1,076	5,545		3,000		1,000
431 Library Books	34,078	40,509		38,477		41,362
432 Reference Books	4,361	13		4,092		3,592
440 Periodicals	3,921	4,047		6,949		5,257
460 Non-Consumable Supplies	50	770				
470 Computer Software	6,489	6,160		5,000		4,000
480 Computer Hardware	996	868				
4XX Supplies and Materials Total	58,719	66,201		67,372		64,665
640 Dues And Fees		125				
6XX Other Objects Total		125				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2222 School Library/Media Center Total	751,748	714,575	9.230	843,885	7.440	888,139
2223 Multimedia Services						
319 Other Instruc. Prof. & Tech. Service	299			300		300
321 Equip. Rep. (Not On Serv. Contract)		775		315		315
353 Postage	218	103		188		188
389 Other Non-Instruc. Prof. & Tech. Serv	660					
3XX Purchased Services Total	1,177	878		803		803
410 Supplies	13,195	12,878		15,457		12,407
422 Repair Of Textbooks				1,255		1,255
460 Non-Consumable Supplies	2,971	1,068		6,568		6,568
470 Computer Software	1,881	7,675		8,200		8,400
480 Computer Hardware	15,546	7,332		7,654		11,055
4XX Supplies and Materials Total	33,593	28,953		39,134		39,685
2223 Multimedia Services Total	34,770	29,831		39,937		40,488
2230 Assessment And Testing						
112 Classified Salaries Literacy Test	515	413				
121 Subs-Licensed Salaries Misc-Site Defined	2,233	41,782		28,242		27,075
122 Subs-Classified Salaries Misc-Site Defined	37,686	2,601				
123 Temps-Licensed Salaries Literacy Test	14,988	534				
131 Licensed Salaries-Add'L	13,619	9,055				46,949
1XX Salaries Total	69,041	54,385		28,242		74,024
211 Pers Employer Contribution	6,457	4,116		9,524		18,696
214 Pers Debt Service	1,745	1,177				
220 Social Security Administration	4,794	3,774		3,704		5,663
231 Worker'S Compensation	343	264		388		592
232 State Unemployment Insurance	246	199		97		148
243 Tax Sheltered Annuities Literacy Test	37	17				
244 Insurance Benefits Misc-Site Defined	2,444	1,217		2,542		1,376
2XX Employee Benefits Total	16,066	10,764		16,255		26,475
319 Other Instruc. Prof. & Tech. Service Literacy Test	14,823	13,014				
342 Travel & Exp. Out Of District Literacy Test		179				
353 Postage Imp		1,266				
3XX Purchased Services Total	14,823	14,459				
410 Supplies Literacy Test	7,788	25,671		19,000		18,000
470 Computer Software				22,000		214,000
4XX Supplies and Materials Total	7,788	25,671		41,000		232,000
2230 Assessment And Testing Total	107,718	105,279		85,497		332,499
2240 Instructional Staff Developmen						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
111 Licensed Salaries Tchr Mentor Prg	33,711	34,584	1.000	70,622	1.000	71,893
112 Classified Salaries	3,884	1,817		717		1,000
121 Subs-Licensed Salaries	315,280	191,207		118,465		236,291
122 Subs-Classified Salaries Inst Equity	2,830	2,829		1,565		1,597
123 Temps-Licensed Salaries	48			9,900		13,000
124 Temps-Classified Salaries Science	2,003	5,993				
128 Temp-Admin Salaries Inst Equity	1,996					
131 Licensed Salaries-Add'l	161,585	100,335		291,746		80,117
132 Nonlicensed Salaries O/T	108	1,798				
139 Cell Phone Stipend	848	742				
<b>1XX Salaries Total</b>	<b>522,293</b>	<b>339,305</b>	<b>1.000</b>	<b>493,015</b>	<b>1.000</b>	<b>403,898</b>
211 Pers Employer Contribution	64,709	46,022		93,696		79,247
214 Pers Debt Service	17,180	12,329				
220 Social Security Administration	38,343	24,443		36,174		26,108
231 Worker's Compensation	2,586	1,645		3,784		2,729
232 State Unemployment Insurance	1,980	1,291		945		682
241 Professional Dues	159					
243 Tax Sheltered Annuities	143	85		1,190		1,180
244 Insurance Benefits	12,429	13,218		25,251		23,901
248 Cosa Dues	315					
410 Supplies						10,000
<b>2XX Employee Benefits Total</b>	<b>137,844</b>	<b>99,033</b>		<b>161,040</b>		<b>143,847</b>
319 Other Instruc. Prof. & Tech. Service	57,230	3,461		61,534		12,100
341 Travel - Local In-District	260	366		600		500
342 Travel & Exp. Out Of District Prof Dev	242,094	159,026		193,901		185,815
345 Food/Meals/Snacks	24,080	8,630		6,925		4,025
346 In-District Expense	3,859	3,288		15,695		15,515
389 Other Non-Instruc. Prof. & Tech. Serv Clge Career	1,173			12,000		
<b>3XX Purchased Services Total</b>	<b>328,696</b>	<b>174,771</b>		<b>290,655</b>		<b>217,955</b>
410 Supplies	7,859	4,284		15,450		15,961
421 Textbooks Misc-Site Defined	357	183				
432 Reference Books	14,242	3,420		2,500		2,500
440 Periodicals Avid Prog	4,725	4,914		500		500
470 Computer Software Misc-Site Defined	30	501		63,039		64,989
480 Computer Hardware Science		3,940				
<b>4XX Supplies and Materials Total</b>	<b>27,213</b>	<b>17,242</b>		<b>81,489</b>		<b>83,950</b>
640 Dues And Fees	3,180	36,994				
<b>6XX Other Objects Total</b>	<b>3,180</b>	<b>36,994</b>				
<b>2240 Instructional Staff Development Total</b>	<b>1,019,226</b>	<b>667,345</b>	<b>1.000</b>	<b>1,026,199</b>	<b>1.000</b>	<b>849,650</b>
2311 Board Of Directors Expenses						
341 Travel - Local In-District				250		250
342 Travel & Exp. Out Of District				5,000		5,000
344 Conferences And Visitation	3,783	5,137		7,500		7,500
345 Food/Meals/Snacks	849	2,313		2,170		4,801
346 In-District Expense				2,750		2,750
381 Audit Services	68,700	46,330		55,850		55,850

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
382 Legal Services	93,448	59,809		93,581		93,581
388 Election Services		27,236		7,500		7,500
389 Other Non-Instruc. Prof. & Tech. Serv	9,195	17,404		5,000		5,000
<b>3XX Purchased Services Total</b>	<b>176,349</b>	<b>158,229</b>		<b>179,601</b>		<b>182,232</b>
410 Supplies	260	162		3,000		3,000
432 Reference Books		102				
470 Computer Software	1,095					
<b>4XX Supplies and Materials Total</b>	<b>1,355</b>	<b>264</b>		<b>3,000</b>		<b>3,000</b>
640 Dues And Fees	14,107	17,557		28,000		28,000
<b>6XX Other Objects Total</b>	<b>14,107</b>	<b>17,557</b>		<b>28,000</b>		<b>28,000</b>
<b>2311 Board Of Directors Expenses Total</b>	<b>191,811</b>	<b>176,050</b>		<b>210,601</b>		<b>213,232</b>
<b>2321 Office Of The Superintendent S</b>						
112 Classified Salaries	39,250	40,883				
113 Administrators	190,888	203,375	1.000	210,954	1.000	225,488
118 Professional Salaries	150,275	58,735	1.000	63,491	1.000	68,716
121 Subs-Licensed Salaries	282	373				
122 Subs-Classified Salaries	844	872				
123 Temps-Licensed Salaries	2,382	26				
124 Temps-Classified Salaries	142	161				
131 Licensed Salaries-Add'L	15,413	1,246				
132 Nonlicensed Salaries O/T		47				
139 Cell Phone Stipend	2,325	1,800				
<b>1XX Salaries Total</b>	<b>401,801</b>	<b>307,518</b>	<b>2.000</b>	<b>274,445</b>	<b>2.000</b>	<b>294,204</b>
211 Pers Employer Contribution	79,536	65,905		82,855		87,672
214 Pers Debt Service	20,333	16,236				
220 Social Security Administration	29,957	18,559		15,495		16,487
231 Worker'S Compensation	2,125	1,438		2,174		2,354
232 State Unemployment Insurance	1,565	1,211		544		588
241 Professional Dues	1,688	550		2,900		2,900
243 Tax Sheltered Annuities	14,100	16,411		8,700		8,700
244 Insurance Benefits	49,607	41,784		28,800		28,800
248 Cosa Dues	595	595				
<b>2XX Employee Benefits Total</b>	<b>199,506</b>	<b>162,689</b>		<b>141,468</b>		<b>147,501</b>
319 Other Instruc. Prof. & Tech. Service	10,000			70,000		9,389
324 Rentals	360					
341 Travel - Local In-District	115	76				100
342 Travel & Exp. Out Of District	3,473	7,869		6,500		8,000
345 Food/Meals/Snacks	10,409	5,437		4,188		6,500
346 In-District Expense	2,065	770		2,000		500
347 Recruitment Expenses	1,115			5,000		4,000
348 Community Liaison		3,115				3,500
351 Telephone		1,337				500
353 Postage	1,776	237		1,500		500
389 Other Non-Instruc. Prof. & Tech. Serv	941	26,401		37,500		37,500

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
3XX Purchased Services Total	30,254	45,242		126,688		70,489
410 Supplies	7,026	6,088		3,669		3,669
415 Pacific Office Automation Copies	1,547	1,546		2,600		2,600
432 Reference Books	411	899		1,500		1,400
440 Periodicals	85	68				100
460 Non-Consumable Supplies	770	391		500		
470 Computer Software	218	119				500
480 Computer Hardware	1,109	1,953		2,500		2,500
4XX Supplies and Materials Total	11,166	11,064		10,769		10,769
640 Dues And Fees	9,239	2,855		22,500		20,738
6XX Other Objects Total	9,239	2,855		22,500		20,738
2321 Office Of The Superintendent S Total	651,966	529,368	2.000	575,870	2.000	543,701
2411 Principals Services						
112 Classified Salaries	2,739,879	2,812,099	83.200	2,927,457	78.860	2,789,273
113 Administrators	4,439,088	4,517,816	47.000	4,730,431	47.000	4,928,187
121 Subs-Licensed Salaries	913	360				
122 Subs-Classified Salaries	128,853	152,539		77,465		101,051
123 Temps-Licensed Salaries	185					
124 Temp-Classified Salaries Workstudy	99,670	94,366		22,827		24,700
128 Temp-Admin Salaries	6,973	1,847		51,500		80,300
131 Licensed Salaries-Add'L	10,729	7,759				
132 Nonlicensed Salaries O/T	7,518	7,154				
139 Cell Phone Stipend	38,062	35,575				
151 Department Head Increments				15,752		16,036
1XX Salaries Total	7,471,870	7,629,515	130.200	7,825,432	125.860	7,939,547
211 Pers Employer Contribution	1,491,545	1,541,479		2,310,536		2,304,569
213 Pers Tier 3 Opsrp						
214 Pers Debt Service	371,997	384,900				
220 Social Security Administration	550,525	566,837		598,422		603,873
231 Worker's Compensation	41,119	37,111		62,606		63,157
232 State Unemployment Insurance	28,754	29,699		15,650		15,786
241 Professional Dues	44,996	43,270		79,900		79,900
243 Tax Sheltered Annuities	217,274	227,073		240,573		239,796
244 Insurance Benefits	1,703,050	1,778,400		1,815,439		1,821,060
248 Cosa Dues	1,260	1,855				
2XX Employee Benefits Total	4,450,520	4,610,624		5,123,126		5,128,141
319 Other Instruc. Prof. & Tech. Service Targeted Fund	2,385	1,480		40,000		40,000
321 Equip. Rep. (Not On Serv. Contract)	1,113	877		500		1,500
322 Repairs & Maint. Svcs. (On Contract)	22,121	25,828		12,370		15,902
324 Rentals	325	165				
331 Pupil Transp. To And From School	37	8				
341 Travel - Local In-District	2,439	1,715				
342 Travel & Exp. Out Of District	7,816	7,078		8,070		8,650
343 Travel & Fees, Student		401				
345 Food/Meals/Snacks	22,261	15,119		8,100		11,800
346 In-District Expense	3,715	4,452		6,887		7,207

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
347 Recruitment Expenses		50				
351 Telephone		588		300		
353 Postage	56,636	58,704		66,017		63,487
354 Advertising		408				
389 Other Non-Instruc. Prof. & Tech. Serv	3,947	5,928		100		100
<b>3XX Purchased Services Total</b>	<b>123,433</b>	<b>122,163</b>		<b>142,344</b>		<b>148,646</b>
410 Supplies	153,961	160,678		334,659		342,516
415 Pacific Office Automation Copies	303,075	373,079		343,052		358,976
416 Printer Contract Copies						3,500
421 Textbooks	2,293	1,127				
432 Reference Books	3,496	3,897		1,600		2,450
440 Periodicals	558	431		360		600
460 Non-Consumable Supplies	17,234	24,889		7,750		10,245
470 Computer Software	13,054	7,215		7,234		7,500
480 Computer Hardware	13,603	26,744		24,676		36,311
<b>4XX Supplies and Materials Total</b>	<b>507,274</b>	<b>598,060</b>		<b>719,331</b>		<b>762,098</b>
640 Dues And Fees	3,580	4,322		3,960		4,560
670 Taxes And Licenses		3				
<b>6XX Other Objects Total</b>	<b>3,580</b>	<b>4,325</b>		<b>3,960</b>		<b>4,560</b>
<b>2411 Principals Services Total</b>	<b>12,556,677</b>	<b>12,964,687</b>	<b>130.200</b>	<b>13,814,193</b>	<b>125.860</b>	<b>13,982,992</b>
<b>2490 Other Support Serv. -School Adm</b>						
112 Classified Salaries Targeted Funding	173					
<b>1XX Salaries Total</b>	<b>173</b>					
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					
<b>2XX Employee Benefits Total</b>	<b>54</b>					
<b>2490 Other Support Serv. -School Adm Total</b>	<b>227</b>					
<b>2521 Financial &amp; Support Services</b>						
112 Classified Salaries	332,538	367,858	8.000	371,596	8.000	379,534
113 Administrators	223,505	236,399	2.000	241,363	2.000	245,709
114 Classified Supervisors	237,745	248,699	3.000	262,963	2.000	186,847
118 Professional Salaries	207,380	286,052	5.000	328,984	4.500	300,801
124 Temps-Classified Salaries	12,408	12,756				
128 Temp-Admin Salaries	8,055					
132 Nonlicensed Salaries O/T	756					
139 Cell Phone Stipend	1,800	2,325				
<b>1XX Salaries Total</b>	<b>1,024,187</b>	<b>1,154,089</b>	<b>18.000</b>	<b>1,204,906</b>	<b>16.500</b>	<b>1,112,891</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
211 Pers Employer Contribution	196,705	221,888		362,798		331,641
214 Pers Debt Service	50,049	57,274				
220 Social Security Administration	75,859	85,963		91,744		85,014
231 Worker's Compensation	5,678	5,535		9,640		8,902
232 State Unemployment Insurance	3,966	4,504		2,411		2,226
241 Professional Dues	10,823	7,904		14,000		11,700
243 Tax Sheltered Annuities	42,677	47,502		46,080		37,290
244 Insurance Benefits	213,857	245,940		253,520		238,480
<b>2XX Employee Benefits Total</b>	<b>599,614</b>	<b>676,510</b>		<b>780,193</b>		<b>715,253</b>
322 Repairs & Maint. Svcs. (On Contract)	1,317	1,905		1,400		1,400
341 Travel - Local In-District	122	312		300		600
342 Travel & Exp. Out Of District	4,315	532		500		1,000
345 Food/Meals/Snacks	496	368		600		750
346 In-District Expense	15					
347 Recruitment Expenses		325		500		364
353 Postage	6,177	6,267		5,000		6,300
354 Advertising	1,180	1,431		1,200		1,200
382 Legal Services	195	322				250
389 Other Non-Instruc. Prof. & Tech. Serv	43,515	102,781		137,621		134,800
<b>3XX Purchased Services Total</b>	<b>57,657</b>	<b>113,918</b>		<b>147,121</b>		<b>146,664</b>
410 Supplies	5,786	4,830		6,000		6,000
415 Pacific Office Automation Copies	1,752	3,944		1,600		5,500
416 Printer Contract Copies						1,600
432 Reference Books		470		500		500
460 Non-Consumable Supplies	2,788	1,498		3,500		2,000
470 Computer Software	2,099	1,129		2,000		2,000
480 Computer Hardware	5,280	4,224		5,000		5,000
<b>4XX Supplies and Materials Total</b>	<b>17,705</b>	<b>16,095</b>		<b>18,600</b>		<b>22,600</b>
640 Dues And Fees	2,380	2,025		2,400		2,665
658 Bad Debt Write-Offs		74,571				
670 Taxes And Licenses	400	100				
<b>6XX Other Objects Total</b>	<b>2,780</b>	<b>76,696</b>		<b>2,400</b>		<b>2,665</b>
<b>2521 Financial &amp; Support Services Total</b>	<b>1,701,943</b>	<b>2,037,308</b>	<b>18.000</b>	<b>2,153,220</b>	<b>16.500</b>	<b>2,000,073</b>
<b>2540 Operation Of Plant Services</b>						
341 Travel - Local In-District		47				
389 Other Non-Instruc. Prof. & Tech. Serv		3,148				
<b>3XX Purchased Services Total</b>	<b>3,195</b>					
<b>2540 Operation Of Plant Services Total</b>	<b>3,195</b>					
<b>2541 Facilities Management</b>						
112 Classified Salaries	172,682	138,062	4.000	180,000	4.000	183,900
113 Administrators	132,552	55,371	.500	59,364	.700	88,836
114 Classified Supervisors	189,516	295,862	3.500	310,581	3.500	322,280
118 Professional Salaries	40,922	108,333	1.500	131,706	2.675	224,884



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requisitions

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
122 Sub-Classified Salaries		466		196,282		
124 Temps-Classified Salaries	8,249	1,561				
139 Cell Phone Stipend	3,971	4,878		6,400		6,400
<b>1XX Salaries Total</b>	<b>547,892</b>	<b>604,533</b>	<b>9.500</b>	<b>884,333</b>	<b>10.875</b>	<b>826,300</b>
211 Pers Employer Contribution	116,455	115,261		264,349		244,332
214 Pers Debt Service	28,573	29,529				
220 Social Security Administration	40,717	45,078		67,145		62,723
231 Worker's Compensation	7,217	5,574		7,023		6,559
232 State Unemployment Insurance	2,130	2,357		1,755		1,641
241 Professional Dues	190	4,493		7,350		8,600
243 Tax Sheltered Annuities	20,315	24,013		24,540		30,029
244 Insurance Benefits	111,527	114,390		133,960		157,040
245 Other Benefits	6,666	5,764		10,000		10,000
<b>2XX Employee Benefits Total</b>	<b>333,790</b>	<b>346,459</b>		<b>516,122</b>		<b>520,924</b>
321 Equip. Rep. (Not On Serv. Contract)				2,000		2,000
322 Repairs & Maint. Svcs. (On Contract)	5,994	6,277		9,500		9,500
324 Rentals	2,500	2,500		2,600		2,600
341 Travel - Local In-District	30	595				1,000
342 Travel & Exp. Out Of District	369	85		1,500		1,500
346 In-District Expense	1,360			1,500		1,500
353 Postage	442	121		1,500		1,500
354 Advertising	991	15				250
383 Architect/Engineer Services	600	7,658		10,000		10,000
389 Other Non-Instruc. Prof. & Tech. Serv	31,988	64,172		15,000		15,000
<b>3XX Purchased Services Total</b>	<b>44,274</b>	<b>81,423</b>		<b>43,600</b>		<b>44,850</b>
410 Supplies	5,814	4,123		80,200		80,200
415 Pacific Office Automation Copies	5,778	3,531		3,500		3,500
432 Reference Books				2,500		2,500
440 Periodicals				1,000		1,000
460 Non-Consumable Supplies				2,000		2,000
470 Computer Software	7,053	7,562		5,000		5,000
480 Computer Hardware	1,841	202		5,500		5,500
<b>4XX Supplies and Materials Total</b>	<b>20,486</b>	<b>15,418</b>		<b>99,700</b>		<b>99,700</b>
640 Dues And Fees	559	1,143		600		600
656 Taxes	371	389		200		200
670 Taxes And Licenses	284	130				
<b>6XX Other Objects Total</b>	<b>1,214</b>	<b>1,662</b>		<b>800</b>		<b>800</b>
845 Equipment Rental				6,000		6,000
851 Dispensing	5,534	6,069		5,180		5,180
873 Equipment And Machinery Repairs				4,000		4,000
<b>8XX Maintenance Supplies Total</b>	<b>5,534</b>	<b>6,069</b>		<b>15,180</b>		<b>15,180</b>
<b>2541 Facilities Management Total</b>	<b>953,190</b>	<b>1,055,564</b>	<b>9.500</b>	<b>1,559,735</b>	<b>10.875</b>	<b>1,507,754</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2542 Building Div Services						
112 Classified Salaries	490,334	531,759	23.000	1,172,768	21.000	1,074,716
124 Temps-Classified Salaries	31,008	66,259				69,030
132 Nonlicensed Salaries O/T	3,378	998				
139 Cell Phone Stipend	1,284	1,164				
<b>1XX Salaries Total</b>	<b>526,004</b>	<b>600,180</b>	<b>23.000</b>	<b>1,172,768</b>	<b>21.000</b>	<b>1,143,746</b>
211 Pers Employer Contribution	111,110	113,707		353,118		320,266
214 Pers Debt Service	28,166	28,918				
220 Social Security Administration	43,010	45,073		89,716		87,501
231 Worker's Compensation	21,530	21,556		49,256		45,691
232 State Unemployment Insurance	2,249	2,357		2,345		2,287
243 Tax Sheltered Annuities	4,437	4,488		4,140		3,780
244 Insurance Benefits	144,948	141,008		314,870		304,710
<b>2XX Employee Benefits Total</b>	<b>355,450</b>	<b>357,107</b>		<b>813,445</b>		<b>764,235</b>
324 Rentals	1,320	92				
342 Travel & Exp. Out Of District	667	1,155				
346 In-District Expense	800					
354 Advertising		60				
389 Other Non-Instruc. Prof. & Tech. Serv	190,154	153,797		84,800		84,800
<b>3XX Purchased Services Total</b>	<b>192,941</b>	<b>155,104</b>		<b>84,800</b>		<b>84,800</b>
410 Supplies	448					
460 Non-Consumable Supplies	8,268					
<b>4XX Supplies and Materials Total</b>	<b>8,716</b>					
541 Initial & Addnl. Equip. Purchases Misc-Site Def	1,566	2,150				
<b>5XX Capital Outlay Total</b>	<b>1,566</b>	<b>2,150</b>				
640 Dues And Fees	2,337	7,005				
<b>6XX Other Objects Total</b>	<b>2,337</b>	<b>7,005</b>				
813 General Grounds	216					
830 Fire Alarms				15,000		15,000
831 Plumbing	75,518	128,659		75,000		75,000
832 Heating	51,252	40,231		61,000		61,000
835 Electrical	90,926	76,737		92,000		92,000
836 Air Conditioning	5,399	4,312		30,000		30,000
837 Filters	13,898	1,200		15,000		15,000
838 Food Services Equipment Repair	20,016	33,102		10,000		14,196
841 Carpentry	87,524	57,909		78,000		
845 Equipment Rental		603				
852 Handicapped Access	53					
872 Building Repairs	25,125	21,027		45,000		140,000
873 Equipment And Machinery Repairs		782				
874 Roofing	17,690	11,250		45,000		65,000
875 Glazier	9,471	11,887		25,000		25,000
877 Preventative Maintenance				5,000		5,000
878 Floor Covering	8,695	28,850		7,300		15,000
881 Exterior Painting	44,167	57,479		36,000		40,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
8XX Maintenance Supplies Total	449,950	474,028		539,300		592,196
2542 Building Div Services Total	1,536,964	1,595,574	23.000	2,610,313	21.000	2,584,977
2543 Grounds Division Services						
112 Classified Salaries	254,362	256,517	8.000	278,911	10.000	374,244
124 Temps-Classified Salaries	103,412	66,488				111,625
132 Nonlicensed Salaries O/T	21	1,471				
1XX Salaries Total	357,795	324,476	8.000	278,911	10.000	485,869
211 Pers Employer Contribution	54,571	47,275		83,982		111,524
214 Pers Debt Service	14,514	12,994				
220 Social Security Administration	26,473	24,197		21,338		37,172
231 Worker's Compensation	13,671	11,906		11,715		16,612
232 State Unemployment Insurance	1,380	1,265		560		972
242 Physical Examinations	109					
243 Tax Sheltered Annuities	2,515	1,834		1,440		1,800
244 Insurance Benefits	98,762	99,657		109,520		145,100
2XX Employee Benefits Total	211,995	199,128		228,555		313,180
324 Rentals	899					
346 In-District Expense		177				
347 Recruitment Expenses	15					
351 Telephone	382	383				
354 Advertising		60				
389 Other Non-Instruc. Prof. & Tech. Serv	100,041	82,653		16,000		16,000
3XX Purchased Services Total	101,337	83,273		16,000		16,000
432 Reference Books	156					
460 Non-Consumable Supplies				4,000		4,000
4XX Supplies and Materials Total	156			4,000		4,000
542 Replacement Equipment Purchases		6,447				
5XX Capital Outlay Total		6,447				
640 Dues And Fees	58					
6XX Other Objects Total	58					
811 Asphalt Repair	3,608	3,154		10,000		10,000
813 General Grounds	46,598	47,339		41,000		55,000
821 Playground Maintenance	5,214	3,640		15,000		15,000
822 Athletic Fields Maintenance	10,510	15,339		30,000		30,000
839 Irrigation	6,197	7,706		15,000		25,000
871 Fencing	975	814		5,000		5,000
8XX Maintenance Supplies Total	73,102	77,992		116,000		140,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2543 Grounds Division Services Total	744,443	691,316	8.000	643,466	10.000	959,049
2544 Building Maint Improvements						
112 Classified Salaries		176				
1XX Salaries Total		176				
389 Other Non-Instruc. Prof. & Tech. Serv	512	3,079				
3XX Purchased Services Total	512	3,079				
410 Supplies	260	7,671				
460 Non-Consumable Supplies	1,505	2,359				
4XX Supplies and Materials Total	1,765	10,030				
522 Bldg. Improv. (Done Maint. Dept.)	1,295	4,641		33,699		23,753
5XX Capital Outlay Total	1,295	4,641		33,699		23,753
2544 Building Maint Improvements Total	3,572	17,926		33,699		23,753
2546 Security Services						
112 Classified Salaries	54,618	104,132	2.000	108,167	2.000	108,668
132 Nonlicensed Salaries O/T	1,703	1,320				
139 Cell Phone Stipend	636	1,272				
1XX Salaries Total	56,957	106,724	2.000	108,167	2.000	108,668
211 Pers Employer Contribution	12,862	24,167		32,569		32,383
214 Pers Debt Service	2,958	5,530				
220 Social Security Administration	4,217	7,871		8,274		8,313
231 Worker's Compensation	2,107	3,832		4,543		4,564
232 State Unemployment Insurance	220	412		216		217
243 Tax Sheltered Annuities	704	1,318		360		360
244 Insurance Benefits	12,873	25,716		27,380		29,020
2XX Employee Benefits Total	35,941	68,846		73,342		74,857
341 Travel - Local In-District		1,357				
342 Travel & Exp. Out Of District		3,553		1,000		1,000
346 In-District Expense	1,210	1,485				
351 Telephone	2,890	5,167				
385 Security Monitoring	4,455	3,393		15,000		25,000
387 Security Patrol		34,232		50,000		60,000
389 Other Non-Instruc. Prof. & Tech. Serv	34,673	260,128		30,000		30,000
3XX Purchased Services Total	108,247	309,315		96,000		116,000
410 Supplies	399	39				
470 Computer Software		349				
4XX Supplies and Materials Total	399	388				
640 Dues And Fees	2,828	3,945				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
6XX Other Objects Total	2,828	3,945				
829 Security Modifications/Repair	7,301	8,648				
846 Locks And Keys	40,513	29,011		41,000		41,000
892 Building Safety	27,166	26,907		35,000		35,000
898 Environmental Safety	3,265	790		17,000		17,000
8XX Maintenance Supplies Total	78,245	65,356		93,000		93,000
2546 Security Services Total	282,617	554,574	2.000	370,509	2.000	392,525
2548 Care Of Buildings Services						
112 Classified Salaries	2,402,459	2,456,167	83.610	2,746,653	84.010	2,739,808
122 Subs-Classified Salaries	81,794	107,632		23,825		21,929
124 Temps-Classified Salaries	31,014	28,066				
131 Licensed Salaries-Add'L		122				
132 Nonlicensed Salaries O/T	29,029	35,914		5,600		4,045
139 Cell Phone Stipend	636	755				
1XX Salaries Total	2,544,932	2,628,656	83.610	2,776,078	84.010	2,765,782
211 Pers Employer Contribution	501,040	511,697		827,022		817,672
214 Pers Debt Service	126,917	129,808				
220 Social Security Administration	192,525	199,777		212,377		211,580
231 Worker'S Compensation	95,967	96,031		115,597		115,282
232 State Unemployment Insurance	9,960	10,373		5,555		5,534
243 Tax Sheltered Annuities	20,370	20,203		15,046		15,125
244 Insurance Benefits	1,003,707	1,001,405		1,143,981		1,218,992
2XX Employee Benefits Total	1,950,486	1,969,294		2,319,578		2,384,185
321 Equip. Rep. (Not On Serv. Contract)	69					
323 Stormwater Services	364,085	382,492		332,500		332,500
324 Rentals	1,156	2,677				
325 Electricity	1,316,371	1,446,599		1,423,478		1,423,478
326 Heating Fuel	488,506	605,468		651,405		651,405
327 Water	347,616	323,538		343,300		343,300
328 Garbage	230,907	242,090		250,593		250,593
329 Sewage	123,374	119,890		110,850		110,850
341 Travel - Local In-District	1,719	2,454				
342 Travel & Exp. Out Of District	33	4				
343 Travel & Fees, Student		102				
346 In-District Expense	298					
351 Telephone				6,000		6,000
389 Other Non-Instruc. Prof. & Tech. Serv	67,310	83,219		49,100		43,000
3XX Purchased Services Total	2,941,444	3,208,533		3,167,226		3,161,126
410 Supplies	268,051	253,488		549,820		551,057
460 Non-Consumable Supplies	3,511	2,964				
4XX Supplies and Materials Total	271,562	256,452		549,820		551,057
640 Dues And Fees	215					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
651 Liability Insurance	243,505	279,773		95,000		315,000
653 Property Insurance	395,766	404,827		413,000		428,000
670 Taxes And Licenses		50				
6XX Other Objects Total	639,486	684,650		508,000		743,000
873 Equipment And Machinery Repairs				3,500		3,500
888 Pest Control	1,164	435		6,500		6,500
8XX Maintenance Supplies Total	1,164	435		10,000		10,000
2548 Care Of Buildings Services Total	8,349,074	8,748,020	83.610	9,330,702	84.010	9,615,150
2549 Transportation Services						
112 Classified Salaries	49,189	50,410	1.000	51,486	1.000	51,480
1XX Salaries Total	49,189	50,410	1.000	51,486	1.000	51,480
211 Pers Employer Contribution	10,994	11,265		15,502		15,341
214 Pers Debt Service	2,528	2,580				
220 Social Security Administration	3,651	3,698		3,939		3,938
231 Worker'S Compensation	1,860	1,841		2,162		2,162
232 State Unemployment Insurance	191	193		103		103
243 Tax Sheltered Annuities				180		180
244 Insurance Benefits	12,720	12,893		13,690		14,510
2XX Employee Benefits Total	31,944	32,470		35,576		36,234
321 Equip. Rep. (Not On Serv. Contract)	8,884	10,556		12,500		12,500
322 Repairs & Maint. Svcs. (On Contract)	4,398	4,782		4,250		4,250
3XX Purchased Services Total	13,282	15,338		16,750		16,750
460 Non-Consumable Supplies	4,950					
470 Computer Software		487				
4XX Supplies and Materials Total	4,950	487				
651 Liability Insurance	68,083	29,399		245,000		24,000
670 Taxes And Licenses	209	39		250		200
6XX Other Objects Total	68,292	29,438		245,250		24,200
861 Vehicle Supplies	45,853	45,144		45,000		45,000
863 Tires	18,671	15,124		17,500		17,500
864 Fuel	82,510	80,930		95,000		95,000
865 Oil	4,859	7,992		6,000		6,000
8XX Maintenance Supplies Total	151,893	149,190		163,500		163,500
2549 Transportation Services Total	319,550	277,333	1.000	512,562	1.000	292,164
2551 Transportation Services						
112 Classified Salaries	267	31				
113 Administrators	168,633	188,444	1.200	128,023	1.000	106,155
118 Professional Salaries	15,021		1.000	68,782	1.000	73,521

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
139 Cell Phone Stipend	1,080	1,080		1,080		1,080
1XX Salaries Total	185,001	189,555	2.200	197,885	2.000	180,756
211 Pers Employer Contribution	42,682	44,616		59,258		53,543
214 Pers Debt Service	9,819	10,216				
220 Social Security Administration	13,743	14,031		15,055		13,745
231 Worker'S Compensation	1,014	892		1,574		1,437
232 State Unemployment Insurance	719	734		394		359
241 Professional Dues		896		3,240		2,900
243 Tax Sheltered Annuities	9,953	10,068		10,068		8,700
244 Insurance Benefits	30,357	31,515		31,680		28,800
2XX Employee Benefits Total	108,287	112,968		121,269		109,484
321 Equip. Rep. (Not On Serv. Contract)		4,144		250		250
322 Repairs & Maint. Svcs. (On Contract)	15,940	4,416		15,000		12,500
323 Stormwater Services	20,141	20,287				
325 Electricity	25,809	24,682				
326 Heating Fuel	3,866	4,485				
327 Water	4,083	4,312				
328 Garbage	11,516	13,317				
329 Sewage	3,257	2,979				
342 Travel & Exp. Out Of District	8,889	6,160		5,000		5,000
345 Food/Meals/Snacks	829	774		884		1,250
346 In-District Expense	3,184	1,977		2,500		2,500
351 Telephone	198	135		150		150
353 Postage	674	226		200		250
354 Advertising	350			250		250
389 Other Non-Instruc. Prof. & Tech. Serv	9,264	4,772		5,500		5,500
3XX Purchased Services Total	108,000	92,666		29,734		27,650
410 Supplies	21,608	20,518		30,000		30,000
415 Pacific Office Automation Copies	4,947	5,079		5,500		5,500
432 Reference Books	322			500		500
440 Periodicals	217	322		350		500
460 Non-Consumable Supplies	5,386	3,439		3,500		3,500
470 Computer Software	17,602	16,914		22,500		22,500
480 Computer Hardware	1,988	3,458		10,000		10,000
4XX Supplies and Materials Total	52,070	49,730		72,350		72,500
541 Initial & Adnl. Equip. Purchases	4,159					
5XX Capital Outlay Total	4,159					
640 Dues And Fees	580	154		750		750
653 Property Insurance	2,633	2,666		2,666		2,666
6XX Other Objects Total	3,213	2,820		3,416		3,416
2551 Transportation Services Total	460,730	447,739	2.200	424,654	2.000	393,806
2552 Vehicle Operation Services						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
112 Classified Salaries	2,062,323	2,072,936	85.750	2,321,012	85.000	2,215,018
114 Classified Supervisors	113,781	125,791	2.000	136,666	2.000	138,960
122 Subs-Classified Salaries	103,800	175,682		101,242		101,243
124 Temps-Classified Salaries	980	1,217		2,301		1,840
132 Nonlicensed Salaries O/T	703	3,414		541		361
139 Cell Phone Stipend	1,200	1,725		1,800		1,800
<b>1XX Salaries Total</b>	<b>2,282,787</b>	<b>2,380,765</b>	<b>87.750</b>	<b>2,563,562</b>	<b>87.000</b>	<b>2,459,222</b>
211 Pers Employer Contribution	489,876	501,579		740,865		701,591
214 Pers Debt Service	131,092	134,196				
220 Social Security Administration	200,589	216,315		195,966		187,993
231 Worker's Compensation	104,587	105,993		109,198		103,892
232 State Unemployment Insurance	10,488	11,319		5,116		4,913
241 Professional Dues		1,063		2,400		2,400
242 Physical Examinations	18,957	28,409				
243 Tax Sheltered Annuities	24,515	27,991		23,262		23,100
244 Insurance Benefits	1,171,657	1,158,208		1,204,773		1,262,152
<b>2XX Employee Benefits Total</b>	<b>2,151,761</b>	<b>2,185,073</b>		<b>2,281,580</b>		<b>2,286,041</b>
331 Pupil Transp. To And From School	5,553	498		10,000		5,000
389 Other Non-Instruc.Prof.&Tech. Serv				5,000		5,000
<b>3XX Purchased Services Total</b>	<b>5,553</b>	<b>498</b>		<b>15,000</b>		<b>10,000</b>
640 Dues And Fees	36					
651 Liability Insurance	41,591	35,389		35,000		35,500
670 Taxes And Licenses	32	39		50		50
<b>6XX Other Objects Total</b>	<b>41,659</b>	<b>35,428</b>		<b>35,050</b>		<b>35,550</b>
864 Fuel	-1,044					
<b>8XX Maintenance Supplies Total</b>	<b>-1,044</b>					
<b>2552 Vehicle Operation Services Total</b>	<b>4,480,716</b>	<b>4,601,764</b>	<b>87.750</b>	<b>4,895,192</b>	<b>87.000</b>	<b>4,790,813</b>
<b>2554 Vehicle Purch. Serv. &amp; Maint. Se</b>						
112 Classified Salaries	250,917	279,213	5.880	294,969	6.880	330,430
139 Cell Phone Stipend	440	480		480		480
<b>1XX Salaries Total</b>	<b>251,357</b>	<b>279,693</b>	<b>5.880</b>	<b>295,449</b>	<b>6.880</b>	<b>330,910</b>
211 Pers Employer Contribution	38,623	47,373		88,815		98,468
214 Pers Debt Service	10,761	13,209				
220 Social Security Administration	18,337	20,335		22,566		25,279
231 Worker's Compensation	8,227	9,029		11,094		12,519
232 State Unemployment Insurance	958	1,064		589		659
243 Tax Sheltered Annuities	1,036	1,146		1,076		1,238
244 Insurance Benefits	74,827	79,889		81,798		99,829
<b>2XX Employee Benefits Total</b>	<b>152,769</b>	<b>172,045</b>		<b>205,938</b>		<b>237,992</b>
321 Equip. Rep.(Not On Serv. Contract)	42,011	49,612		45,500		48,000
322 Repairs & Maint. Svcs.(On Contract)	42,333	12,381		22,500		35,000
346 In-District Expense				500		500



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
354 Advertising	375					
383 Architect/Engineer Services	24,838	7,246				
389 Other Non-Instruc.Prof.&Tech. Serv	4,787	1,680		1,500		1,500
<b>3XX Purchased Services Total</b>	<b>114,344</b>	<b>70,919</b>		<b>70,000</b>		<b>85,000</b>
410 Supplies	2,812	860		1,500		1,500
432 Reference Books				250		250
460 Non-Consumable Supplies		3,750		11,000		11,000
470 Computer Software	1,624	24,278		5,000		5,000
480 Computer Hardware				7,000		7,203
<b>4XX Supplies and Materials Total</b>	<b>4,436</b>	<b>28,888</b>		<b>24,750</b>		<b>24,953</b>
541 Initial & Addnl. Equip. Purchases	10,548	45,783		30,000		30,000
542 Replacement Equipment Purchases		7,803				
<b>5XX Capital Outlay Total</b>	<b>10,548</b>	<b>53,586</b>		<b>30,000</b>		<b>30,000</b>
655 Judg. & Settlem.Against The Distric	67,835	10,809				
670 Taxes And Licenses	1,855	1,963		1,500		1,500
<b>6XX Other Objects Total</b>	<b>69,690</b>	<b>12,772</b>		<b>1,500</b>		<b>1,500</b>
861 Vehicle Supplies	215,319	290,414		220,500		230,000
863 Tires	32,711	40,230		60,000		60,000
864 Fuel	170,392	219,809		272,000		275,000
865 Oil	26,334	34,517		31,000		31,000
<b>8XX Maintenance Supplies Total</b>	<b>444,756</b>	<b>584,970</b>		<b>583,500</b>		<b>596,000</b>
<b>2554 Vehicle Purch. Serv. &amp; Maint. Se Total</b>	<b>1,047,900</b>	<b>1,202,873</b>	<b>5.880</b>	<b>1,211,137</b>	<b>6.880</b>	<b>1,306,355</b>
<b>2555 Student Transportation Dist. E</b>						
112 Classified Salaries	292,948	300,804		111,261		108,910
<b>1XX Salaries Total</b>	<b>292,948</b>	<b>300,804</b>		<b>111,261</b>		<b>108,910</b>
389 Other Non-Instruc.Prof.&Tech. Serv	1,011			37,000		39,000
<b>3XX Purchased Services Total</b>	<b>1,011</b>			<b>37,000</b>		<b>39,000</b>
864 Fuel	274	240				
868 Other Than Home To School	77,912	79,090		127,549		128,610
<b>8XX Maintenance Supplies Total</b>	<b>78,186</b>	<b>79,330</b>		<b>127,549</b>		<b>128,610</b>
<b>2555 Student Transportation Dist. E Total</b>	<b>372,145</b>	<b>380,134</b>		<b>275,810</b>		<b>276,520</b>
<b>2556 Student Transportation - Refund</b>						
112 Classified Salaries	123,080	136,436				
<b>1XX Salaries Total</b>	<b>123,080</b>	<b>136,436</b>				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
331 Pupil Transp. To And From School Misc-Site Defi		224				
389 Other Non-Instruc. Prof. &Tech. Serv				518,980		530,000
3XX Purchased Services Total		224		518,980		530,000
868 Other Than Home To School	33,229	33,839				1,500
8XX Maintenance Supplies Total	33,229	33,839				1,500
2556 Student Transportation - Refund Total	156,309	170,499		518,980		531,500
2559 Other Pupil Transportation Ser						
331 Pupil Transp. To And From School Misc-Site Defi	126,291	107,148		147,351		142,725
3XX Purchased Services Total	126,291	107,148		147,351		142,725
2559 Other Pupil Transportation Ser Total	126,291	107,148		147,351		142,725
2575 Purchasing And Warehouse Servi						
112 Classified Salaries	90,714	97,093	2.760	100,270	2.000	68,968
114 Classified Supervisors	32,665	33,462	.500	34,164	1.000	85,675
118 Professional Salaries	85,282	46,113	1.500	105,245	1.500	105,787
122 Subs-Classified Salaries		1,451				
124 Temps-Classified Salaries	5,795					
132 Nonlicensed Salaries O/T	3,888	2,583				3,612
139 Cell Phone Stipend	450	900				
1XX Salaries Total	218,794	181,602	4.760	239,679	4.500	264,042
211 Pers Employer Contribution	38,583	38,320		72,179		78,684
214 Pers Debt Service	9,692	9,511				
220 Social Security Administration	16,295	13,289		18,340		20,199
231 Worker'S Compensation	5,536	5,068		5,327		4,457
232 State Unemployment Insurance	852	5,963		479		526
241 Professional Dues				2,400		3,250
243 Tax Sheltered Annuities	9,377	6,376		8,296		10,560
244 Insurance Benefits	63,498	46,357		66,584		65,020
2XX Employee Benefits Total	143,833	124,884		173,605		182,696
321 Equip. Rep. (Not On Serv. Contract)	3,926	2,842		2,000		3,000
324 Rentals	1,801	1,166				
345 Food/Meals/Snacks	19					
346 In-District Expense		561		300		300
347 Recruitment Expenses	68					
353 Postage	27					
389 Other Non-Instruc. Prof. &Tech. Serv	325					
3XX Purchased Services Total	6,543	4,569		2,300		3,300
410 Supplies	1,820	2,016		2,500		5,000
415 Pacific Office Automation Copies	48,923	-26,436		50,000		25,000
457 Inventory Adjustment	434	298				
460 Non-Consumable Supplies	5,448			1,000		4,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	56,625	-24,122		53,500		34,000
864 Fuel	4,550	4,567		9,350		6,000
8XX Maintenance Supplies Total	4,550	4,567		9,350		6,000
2575 Purchasing And Warehouse Servi Total	430,345	291,500	4.760	478,434	4.500	490,038
2576 Mail Distribution Services						
353 Postage	-520	-287		1,000		1,000
389 Other Non-Instruc.Prof.&Tech. Serv	19,436	19,431		20,000		19,508
3XX Purchased Services Total	18,916	19,144		21,000		20,508
2576 Mail Distribution Services Total	18,916	19,144		21,000		20,508
2630 Public Information Services						
111 Licensed Salaries	1,906	749				
112 Classified Salaries	42,207	27,866	2.000	88,300	2.000	95,992
113 Administrators	146,964		1.000	95,230	1.000	101,791
118 Professional Salaries	62,395	88,829				
124 Temps-Classified Salaries	15,149	46		2,991		2,761
131 Licensed Salaries-Add'L	652					
139 Cell Phone Stipend	1,500	900		900		900
1XX Salaries Total	270,773	118,390	3.000	187,421	3.000	201,444
211 Pers Employer Contribution	53,802	25,039		56,162		58,939
214 Pers Debt Service	14,370	5,971				
220 Social Security Administration	20,182	8,721		14,269		15,341
231 Worker'S Compensation	1,444	560		1,492		1,604
232 State Unemployment Insurance	1,055	456		374		401
241 Professional Dues	1,248	1,479		1,700		1,700
243 Tax Sheltered Annuities	11,893	4,836		5,160		5,160
244 Insurance Benefits	43,213	22,935		41,780		43,420
2XX Employee Benefits Total	147,207	69,997		120,937		126,565
324 Rentals	45					
341 Travel - Local In-District	10			50		50
342 Travel & Exp. Out Of District	4,113	1,543		3,000		5,000
345 Food/Meals/Snacks	1,244	836		600		600
346 In-District Expense	418			500		500
353 Postage	4,957	4,227		6,000		6,000
354 Advertising	3,969	2,066		5,000		10,000
382 Legal Services				2,500		2,500
389 Other Non-Instruc.Prof.&Tech. Serv	71,890	25,922		70,400		65,281
3XX Purchased Services Total	86,646	34,594		88,050		89,931
410 Supplies	2,428	3,095		6,000		6,000
432 Reference Books	175	248		150		200
440 Periodicals	384	317		275		300

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
470 Computer Software	329	125		1,000		500
480 Computer Hardware		3,632				500
4XX Supplies and Materials Total	3,316	7,417		7,425		7,500
640 Dues And Fees	930	590		750		750
6XX Other Objects Total	930	590		750		750
2630 Public Information Services Total	508,872	230,988	3.000	404,583	3.000	426,190
2641 Hr Service Area Direction						
111 Licensed Salaries			.500	37,716	.500	38,395
112 Classified Salaries	255,879	235,971	8.750	430,321	8.750	407,537
113 Administrators	430,655	449,475	6.000	603,567	6.000	724,046
118 Professional Salaries	120,046	164,251	4.000	278,386	4.000	301,509
121 Subs-Licensed Salaries	178	991				763
122 Subs-Classified Salaries	2,180	580		690		460
123 Temps-Licensed Salaries		7,128				5,417
124 Temps-Classified Salaries	8,195	2,471		2,301		2,301
128 Temp-Admin Salaries		12,678				9,204
131 Licensed Salaries-Add'L	18,150	14,789		17,301		17,889
139 Cell Phone Stipend	4,500	5,138		85,400		85,000
1XX Salaries Total	839,783	893,472	19.250	1,455,682	19.250	1,592,521
211 Pers Employer Contribution	175,102	196,437		412,451		445,580
214 Pers Debt Service	44,792	46,553				
220 Social Security Administration	63,057	66,616		104,414		113,828
231 Worker's Compensation	5,346	4,730		10,948		12,058
232 State Unemployment Insurance	3,575	3,660		2,738		3,018
241 Professional Dues	2,662	4,888		14,008		15,000
243 Tax Sheltered Annuities	30,189	33,301		45,986		48,125
244 Insurance Benefits	166,103	171,276		277,293		292,872
245 Other Benefits	9,689	11,647		15,000		15,000
248 Cosa Dues	9,345	9,860				10,000
2XX Employee Benefits Total	509,860	548,968		882,838		955,481
321 Equip. Rep. (Not On Serv. Contract)				100		
322 Repairs & Maint. Svcs. (On Contract)				100		
341 Travel - Local In-District	250	499		500		600
342 Travel & Exp. Out Of District	8,502	4,018		5,000		4,750
345 Food/Meals/Snacks	1,987	1,559		1,000		2,000
346 In-District Expense	758	832		500		1,000
347 Recruitment Expenses	8,935	31,444		10,000		32,500
353 Postage	1,627	2,715		1,500		3,000
354 Advertising		65		100		50
382 Legal Services	2,960	1,625		1,000		1,750
384 Negotiation Services		500		10,000		10,000
389 Other Non-Instruc. Prof. & Tech. Serv	88,533	17,863		61,042		25,000
3XX Purchased Services Total	113,552	61,120		90,842		80,650
410 Supplies	6,398	5,677		31,500		10,852
415 Pacific Office Automation Copies	2,839	3,156		4,250		3,750
432 Reference Books	1,711	739		850		1,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
440 Periodicals				100		
460 Non-Consumable Supplies	667	2,846		1,000		3,000
470 Computer Software	19,432	55,195		60,000		60,000
480 Computer Hardware	5,080	10,156		2,500		5,000
4XX Supplies and Materials Total	36,127	77,769		100,200		83,602
640 Dues And Fees	35,115	2,573		1,000		3,000
670 Taxes And Licenses		232				
6XX Other Objects Total	35,115	2,805		1,000		3,000
2641 Hr Service Area Direction Total	1,534,437	1,584,134	19.250	2,530,562	19.250	2,715,254
2660 Technology						
111 Licensed Salaries	83,768	34,585	.500	35,311	.340	24,444
112 Classified Salaries	387,747	342,248	7.380	340,526	7.380	356,155
113 Administrators	189,252	225,666	1.870	230,403	2.000	258,105
114 Classified Supervisors	160,192	165,458	1.620	168,931	1.920	203,817
118 Professional Salaries	757,451	664,595	10.080	797,090	10.580	873,912
121 Subs-Licensed Salaries	1,073	544				
122 Subs-Classified Salaries	348					
123 Temps-Licensed Salaries	23,215	11,307				
124 Temps-Classified Salaries	24,470	14,317				
131 Licensed Salaries-Add'L	914	1,945				
132 Nonlicensed Salaries O/T	60	755				
139 Cell Phone Stipend	10,345	9,235				
1XX Salaries Total	1,638,835	1,470,655	21.450	1,572,261	22.220	1,716,433
211 Pers Employer Contribution	310,078	302,522		473,409		511,496
214 Pers Debt Service	79,805	76,567				
220 Social Security Administration	121,771	110,497		120,277		131,186
231 Worker's Compensation	11,785	10,133		15,954		17,259
232 State Unemployment Insurance	6,326	5,747		3,143		3,430
241 Professional Dues	1,534	3,645		19,022		19,360
243 Tax Sheltered Annuities	57,464	66,783		61,534		64,987
244 Insurance Benefits	311,786	282,359		303,677		320,889
2XX Employee Benefits Total	900,549	858,253		997,016		1,068,607
316 Data Processing Serv. (Instr. Only)	4,304	4,134		4,200		4,200
321 Equip. Rep. (Not On Serv. Contract)	5,269	5,882		6,000		3,000
322 Repairs & Maint. Svcs. (On Contract)	354,463	342,206		489,200		431,737
324 Rentals	75	265				
341 Travel - Local In-District	1,472	1,443		2,500		1,000
342 Travel & Exp. Out Of District	6,898	18,793		8,000		13,000
345 Food/Meals/Snacks	1,300	1,119		2,500		2,500
346 In-District Expense	928	737		1,000		1,000
351 Telephone	237,937	207,936		240,600		209,000
353 Postage	272	126		200		
354 Advertising	467	30				
386 Data Processing Ser. (Non-Instruct.)	177,996			188,680		
389 Other Non-Instruc. Prof. & Tech. Serv	138,295	367,398		508,280		471,431

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
3XX Purchased Services Total	929,676	950,069		1,451,160		1,136,868
410 Supplies	59,647	41,843		62,200		89,000
415 Pacific Office Automation Copies	836	849		1,000		
432 Reference Books	3,903	9		3,500		3,500
440 Periodicals	397	433				
460 Non-Consumable Supplies	28,894	40,698		25,000		25,000
470 Computer Software	123,271	240,111		132,200		186,900
480 Computer Hardware	61,950	38,166		10,759		20,000
4XX Supplies and Materials Total	278,898	362,109		234,659		324,400
640 Dues And Fees	600	300		350		550
6XX Other Objects Total	600	300		350		550
2660 Technology Total	3,748,558	3,641,386	21.450	4,255,446	22.220	4,246,858
2665 Site-Based Technology						
112 Classified Salaries	520,390	611,708	14.600	634,796	14.600	681,575
114 Classified Supervisors	73,523	78,505	1.000	80,154	1.000	94,161
122 Subs-Classified Salaries	851	249				
124 Temp-Classified Salaries Misc-Site Defined	39,115	2,140				
132 Nonlicensed Salaries O/T Misc-Site Defined	354	922				
139 Cell Phone Stipend	750	900				
1XX Salaries Total	634,983	694,424	15.600	714,950	15.600	775,736
211 Pers Employer Contribution	99,705	116,979		215,268		231,171
214 Pers Debt Service	28,693	33,533				
220 Social Security Administration	47,943	52,487		54,693		59,342
231 Worker's Compensation	3,699	4,052		5,723		7,908
232 State Unemployment Insurance	2,488	2,744		1,431		1,549
241 Professional Dues				1,200		1,700
243 Tax Sheltered Annuities	3,290	8,980		6,528		7,428
244 Insurance Benefits	173,838	198,405		214,274		226,246
2XX Employee Benefits Total	359,656	417,180		499,117		535,344
341 Travel - Local In-District	4,360	4,674		3,800		4,500
345 Food/Meals/Snacks Misc-Site Defined	493	127				
354 Advertising Misc-Site Defined		248				
389 Other Non-Instruc. Prof. &Tech. Serv						
3XX Purchased Services Total	4,853	5,049		3,800		4,500
410 Supplies Misc-Site Defined	3,518	2,879		3,000		3,800
432 Reference Books Misc-Site Defined	504	305				
440 Periodicals Misc-Site Defined		51				
460 Non-Consumable Supplies Misc-Site Defined		289				
470 Computer Software Misc-Site Defined	369	516				
480 Computer Hardware Misc-Site Defined		1,150				
4XX Supplies and Materials Total	4,391	5,190		3,000		3,800

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2665 Site-Based Technology Total	1,003,883	1,121,843	15.600	1,220,867	15.600	1,319,380
2669 Other Technology Services						
351 Telephone	1,008	20		1,410		585
389 Other Non-Instruc. Prof. & Tech. Serv	400					
3XX Purchased Services Total	1,408	20		1,410		585
2669 Other Technology Services Total	1,408	20		1,410		585
2700 District Retirement						
249 District Retirement Fund	1,500,000	1,500,000		1,530,664		1,400,000
2XX Employee Benefits Total	1,500,000	1,500,000		1,530,664		1,400,000
2700 District Retirement Total	1,500,000	1,500,000		1,530,664		1,400,000
2XXX Support Services Total	59,049,414	60,828,598	592.640	68,148,200	589.980	70,261,180
3100 Food Services						
112 Classified Salaries		11,471				
122 Subs-Classified Salaries		1,538				
132 Nonlicensed Salaries O/T		92				
1XX Salaries Total		13,101				
220 Social Security Administration		880				
231 Worker's Compensation		440				
232 State Unemployment Insurance		46				
243 Tax Sheltered Annuities		145				
244 Insurance Benefits		7,770				
2XX Employee Benefits Total		9,281				
341 Travel - Local In-District		807				
342 Travel & Exp. Out Of District		69				
3XX Purchased Services Total		876				
414 Soap And Paper		3,077				
4XX Supplies and Materials Total		3,077				
3100 Food Services Total		26,335				
3320 Community Recreation Services						
331 Pupil Transp. To And From School Misc-Site Defi	32,244	31,647		15,000		20,000
3XX Purchased Services Total	32,244	31,647		15,000		20,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
3320 Community Recreation Services Total	32,244	31,647		15,000		20,000
3510 Custody And Care Of Children S						
112 Classified Salaries	147,721	193,928	4.000	129,221	4.000	145,082
118 Professional Salaries	37,825	44,610	.800	45,547	.800	46,366
122 Sub-Classified Salaries	1,162	352		128,095		117,152
124 Temp-Classified Salaries Workstudy	28,865	41,692				
139 Cell Phone Stipend	869	900				
1XX Salaries Total	216,442	281,482	4.800	302,863	4.800	308,600
211 Pers Employer Contribution	29,334	43,441		52,622		57,052
214 Pers Debt Service	8,199	12,054				
220 Social Security Administration	13,839	17,739		23,171		23,608
231 Worker'S Compensation	1,480	1,740		2,422		2,469
232 State Unemployment Insurance	717	928		605		617
241 Professional Dues	1,025	960		960		960
243 Tax Sheltered Annuities	4,321	5,608		3,840		3,840
244 Insurance Benefits	75,694	95,541		66,281		69,560
2XX Employee Benefits Total	134,609	178,011		149,901		158,106
670 Taxes And Licenses	168	168				
6XX Other Objects Total	168	168				
3510 Custody And Care Of Children S Total	351,219	459,661	4.800	452,764	4.800	466,706
4150 Capital Building Improvement						
522 Bldg. Improv. (Done Maint. Dept.)				1		1
5XX Capital Outlay Total				1		1
4150 Capital Building Improvement Total				1		1
5120 Short Term Debt						
620 Interest				1		1
6XX Other Objects Total				1		1
5120 Short Term Debt Total				1		1
5200 Transfers Of Funds						
710 Fund Modifications	3,879,838	3,435,518		759,500		889,500
7XX Transfers Total	3,879,838	3,435,518		759,500		889,500
5200 Transfers Of Funds Total	3,879,838	3,435,518		759,500		889,500
6110 Contingency Fund						
810 Planned Reserve				6,211,206		4,598,132



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

General Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
810 Planned Reserve Total				6,211,206		4,598,132
6110 Contingency Fund Total				6,211,206		4,598,132
6115 Operations Reserve						
810 Planned Reserve				11,040,493		17,646,587
810 Planned Reserve Total				11,040,493		17,646,587
6115 Operations Reserve Total				11,040,493		17,646,587
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	18,216,358	24,513,866		6,698,056		6,737,906
820 Unapp. Ending Fund Bal. Total	18,216,358	24,513,866		6,698,056		6,737,906
7000 Reserves And Fund Balances Total	18,216,358	24,513,866		6,698,056		6,737,906
Total Requirements	175,604,123	189,017,674	1591.040	202,868,895	1615.869	213,797,409

# Program Budget Detail

## Federal/State/Local Programs

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs  
Resources

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21311 Tuition From Pupils Or Parents	-43,140					
21312 Tuition-Other S.D. Within The St. Misc-Site Def	82,070	24,364				
21830 Commun Svs Activ. -Health Clinics		703		21,392		17,000
21911 Building Rental	44,517	46,290		44,000		43,000
21920 Private Grants	546,684	829,024		774,245		1,004,569
21960 Recovery Of Pri or Year Expenditures		-68				
21990 Miscellaneous Local Revenue	1,929,272	705,572		1,168,297		1,245,700
21992 Misc-Site Defined	5,099	4,783		3,500		3,200
21995 Membershi p Pl edges	216,476	201,190		205,000		185,000
21998 Underwri ting-Krvm	241,309	225,758		200,000		201,627
21999 Miscellaneous	7,059	1,902,177		1,855,797		2,145,201
22102 Esd Reimbursements	193,516	263,750		213,437		304,582
22199 Other Intermediate Sources	83,196	8,531				
22990 Miscellaneous Intermediate Sources	11,797	835				
23101 School Support Fund Misc-Site Defined	118,863	126,160		123,100		
23199 Other Unrestricted Grants-In-Aid				4,190,000		
23204 Drivers' Education	139,190	3,475				62,660
23299 Other Restricted Grants-In-Aid Misc-Site Define	84,530	202,596				5,765,952
23990 Other Revenue From State Sources	673,278	692,179		468,264		413,740
24311 84.060A Indian Education	255,629	266,426		253,629		265,000
24500 Restricted Revenue From Federal Gov-Thru State	5,425,053	68				
24501 84.01 Title I Grants To Leas		3,610,392		3,749,059		3,356,434
24502 84.366-7 Title Ii Grants		709,269		579,380		579,380
24503 84.365 Title Iii Grants		58,633		66,699		98,033
24504 84.287 Title Iv Grants		462,885		268,970		
24505 16.548 Title V Delinq Prev Prg		37,726				
24506 84.048 Career And Tech Ed	76,716	74,546				77,571
24508 84.027 Sped Grants To States	3,090,444	3,652,212		3,625,860		3,262,910
24509 84.173 Sped Preschool Grants		22,514				29,856
24510 84.126 Rehabilitation Services						149,202
24513 10.558 Child Adlt Care Food Pr Misc-Site Define		3,164				
24515 10.582 Fresh Fruit And Veg Prg		33,462		30,000		31,869
24516 81.196 Educ Homeless Youth		14,026		11,482		
24520 93.575 Child Care Dev Blk Grnt		53,697		79,600		
24521 93.556 Title Iv-B2 Family Support		4,718				
24540 20.205 Student Traffic Sfty		78,101		82,184		86,897
24700 Grants-In-Aid Fed Govt Inter.Agenc	15,854	12,017				4,720
24990 Other Revenue Fm Federal Sources	9,674	5,145				
<b>Total Resources</b>	<b>13,207,086</b>	<b>14,336,320</b>		<b>18,013,895</b>		<b>19,334,103</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1111 Regular Elementary School Prog						
111 Licensed Salaries	20,002	1,965		240,000	2.300	240,000
112 Classified Salaries	61,726	79,659				
121 Subs-Licensed Salaries	2,093	4,649				
124 Temps-Classified Salaries	1,631					
131 Licensed Salaries-Add'L	946	250				
1XX Salaries Total	86,398	86,523		240,000	2.300	240,000
211 Pers Employer Contribution	20,655	19,997		75,000		75,000
214 Pers Debt Service	1,111	435				
220 Social Security Administration	6,606	6,524				
231 Worker's Compensation	701	648				
232 State Unemployment Insurance	278	199				
243 Tax Sheltered Annuities	984	435				
244 Insurance Benefits	34,392	36,880				
2XX Employee Benefits Total	64,727	65,118		75,000		75,000
311 Instruction Services Misc-Site Defined	3,379	9,996				
319 Other Instruc. Prof. & Tech. Service	1,225	789				
341 Travel - Local In-District	143	58				
343 Travel & Fees, Student	1,202	4,979				
345 Food/Meals/Snacks	467					
389 Other Non-Instruc. Prof. & Tech. Serv				50,000		60,000
3XX Purchased Services Total	6,416	15,822		50,000		60,000
410 Supplies	31,693	30,738		120,000		179,600
431 Library Books		566				
440 Periodicals	866					
460 Non-Consumable Supplies	3,614	1,149				5,000
470 Computer Software	2,476					
480 Computer Hardware Misc-Site Defined	12,430	1,156				
4XX Supplies and Materials Total	51,079	33,609		120,000		184,600
1111 Regular Elementary School Prog Total	208,620	201,072		485,000	2.300	559,600
1112 Intermediate 4-5						
431 Library Books		1,995				
470 Computer Software		2,025				
4XX Supplies and Materials Total		4,020				
1112 Intermediate 4-5 Total		4,020				
1113 Elementary Extra-Curricular						
121 Subs-Licensed Salaries		1,157				
122 Subs-Classified Salaries		298				
1XX Salaries Total		1,455				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
211 Pers Employer Contribution		43				
214 Pers Debt Service		10				
220 Social Security Administration		143				
231 Worker's Compensation		12				
232 State Unemployment Insurance		7				
<b>2XX Employee Benefits Total</b>		<b>215</b>				
311 Instruction Services		520				
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	2,931	10,000				
341 Travel - Local In-District		6				
343 Travel & Fees, Student	3,809	5,876				
345 Food/Meals/Snacks		918				
371 Tuition-Public Local Ed Agencies		940				
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	2,140					
<b>3XX Purchased Services Total</b>	<b>9,804</b>	<b>17,336</b>				
410 Supplies	14,240	6,916				
432 Reference Books		225				
440 Periodicals	1,976					
460 Non-Consumable Supplies		2,000				
470 Computer Software		2,000				
480 Computer Hardware		3,000				
<b>4XX Supplies and Materials Total</b>	<b>16,216</b>	<b>14,141</b>				
640 Dues And Fees	450					
<b>6XX Other Objects Total</b>	<b>450</b>					
<b>1113 Elementary Extra-Curricular Total</b>	<b>26,470</b>	<b>33,147</b>				
<b>1121 Regular Middle School Program</b>						
111 Licensed Salaries	15,175	184				
112 Classified Salaries		3,066				
118 Professional Salaries	1,472					
121 Subs-Licensed Salaries	1,199	482				
131 Licensed Salaries-Add'L Misc-Site Defined	1,405	2,375				30,239
139 Cell Phone Stipend	31					
<b>1XX Salaries Total</b>	<b>19,282</b>	<b>6,107</b>				<b>30,239</b>
211 Pers Employer Contribution	4,605	1,231		490		5,970
214 Pers Debt Service	187	318		120		1,245
220 Social Security Administration	1,457	473		185		2,282
231 Worker's Compensation	157	30		20		144
232 State Unemployment Insurance	61	25		5		120
243 Tax Sheltered Annuities	405					
244 Insurance Benefits	3,994	2,336		1,175		
<b>2XX Employee Benefits Total</b>	<b>10,866</b>	<b>4,413</b>		<b>1,995</b>		<b>9,761</b>
319 Other Instruc. Prof. & Tech. Service	1,000					
342 Travel & Exp. Out Of District	2,278					
343 Travel & Fees, Student	5,500	6,419				
345 Food/Meals/Snacks Misc-Site Defined	962	487				500

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
353 Postage		360				
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	125					
3XX Purchased Services Total	9,865	7,266				500
410 Supplies	8,538	24,585		15,245		22,121
421 Textbooks		2,490				
431 Library Books		461				
432 Reference Books		526				
440 Periodicals		440				
460 Non-Consumable Supplies	475	6,107				
480 Computer Hardware		2,500				
4XX Supplies and Materials Total	9,013	37,109		15,245		22,121
1121 Regular Middle School Program Total	49,026	54,895		17,240		62,621
1122 Middle School Activities						
319 Other Instruc. Prof. & Tech. Service	988					
343 Travel & Fees, Student		1,773				
345 Food/Meals/Snacks Misc-Site Defined		869				
389 Other Non-Instruc. Prof. & Tech. Serv		310				
3XX Purchased Services Total	2,631	1,773				
410 Supplies	2,781	4,369				
460 Non-Consumable Supplies		2,890				
470 Computer Software		2,000				
480 Computer Hardware		465				
4XX Supplies and Materials Total	6,051	6,834				
1122 Middle School Activities Total	8,682	8,607				
1131 Regular High School Program						
111 Licensed Salaries	16,571	7,134			8,000	517,600
112 Classified Salaries Misc-Site Defined	24,415	9,807			1,500	65,240
118 Professional Salaries	3,372					
121 Subs-Licensed Salaries Misc-Site Defined		268				29,124
131 Licensed Salaries-Add'L	660	100				
1XX Salaries Total	45,018	17,309			9,500	611,964
211 Pers Employer Contribution	11,316	2,988				36,804
214 Pers Debt Service		222				8,496
220 Social Security Administration	3,419	1,279				46,440
231 Worker'S Compensation	392	112				3,132
232 State Unemployment Insurance		49				2,432
243 Tax Sheltered Annuities		750				1,638
244 Insurance Benefits	16,917	7,805				331,213
2XX Employee Benefits Total	33,154	12,447				430,155
319 Other Instruc. Prof. & Tech. Service	96,854	4,470		510,000		73,790

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
342 Travel & Exp. Out Of District	6,772	3,747				
343 Travel & Fees, Student Misc-Site Defined	2,433	12,837				2,001
345 Food/Meal s/Snacks	1,445	2,086				
346 In-District Expense	120					
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		3,000				
<b>3XX Purchased Services Total</b>	<b>107,624</b>	<b>26,140</b>		<b>510,000</b>		<b>75,791</b>
410 Supplies	30,332	40,031		6,000		15,683
421 Textbooks		2,000				
432 Reference Books Misc-Site Defined		1,333				
441 Instructional Kits Avid Prog		4,915				
460 Non-Consumable Supplies Misc-Site Defined	37,131	73,707				234,469
470 Computer Software Misc-Site Defined	3,176	5,272				8,523
480 Computer Hardware	16,494	29,878				176,775
<b>4XX Supplies and Materials Total</b>	<b>87,133</b>	<b>157,136</b>		<b>6,000</b>		<b>435,450</b>
541 Initial & Addnl. Equip. Purchases Misc-Site Def	18,668					214,591
<b>5XX Capital Outlay Total</b>	<b>18,668</b>					<b>214,591</b>
640 Dues And Fees Misc-Site Defined						1,000
<b>6XX Other Objects Total</b>						<b>1,000</b>
864 Fuel Misc-Site Defined		9				
868 Other Than Home To School Misc-Site Defined		54				
<b>8XX Maintenance Supplies Total</b>		<b>63</b>				
<b>1131 Regular High School Program Total</b>	<b>291,597</b>	<b>213,095</b>		<b>516,000</b>	<b>9.500</b>	<b>1,768,951</b>
<b>1132 Student Activities</b>						
112 Classified Salaries	132					
<b>1XX Salaries Total</b>	<b>132</b>					
211 Pers Employer Contribution		29				
214 Pers Debt Service		7				
220 Social Security Administration		10				
231 Worker's Compensation		5				
232 State Unemployment Insurance		1				
243 Tax Sheltered Annuities		1				
<b>2XX Employee Benefits Total</b>		<b>53</b>				
324 Rentals	2,852					
343 Travel & Fees, Student	4,846	9,600				
345 Food/Meal s/Snacks	525					
<b>3XX Purchased Services Total</b>	<b>8,223</b>	<b>9,600</b>				
410 Supplies	6,855	6,205		2,000		
421 Textbooks	2,000					
460 Non-Consumable Supplies		2,895				
480 Computer Hardware Music	108					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	8,963	9,100		2,000		
641 Extra-Curricular Scholarships	3,138	6,633		25,000		
6XX Other Objects Total	3,138	6,633		25,000		
1132 Student Activities Total	20,509	25,333		27,000		
1140 Preschool						
111 Licensed Salaries		47,851	.900	55,295	.750	55,257
112 Classified Salaries	1,547	48,231	1.400	105,563	2.700	90,208
113 Administrators		775		7,264		
121 Subs-Licensed Salaries		775		2,740		2,738
124 Temps-Classified Salaries	3,752	8,432				
131 Licensed Salaries-Add'l	4,143	10,076		3,850		
1XX Salaries Total	9,442	115,365	2.300	174,712	3.450	148,203
211 Pers Employer Contribution	1,764	13,836		38,314		21,825
214 Pers Debt Service	436	3,567		468		2,187
220 Social Security Administration	657	8,826		8,053		10,781
231 Worker's Compensation	44	590		557		743
232 State Unemployment Insurance	34	462		417		560
243 Tax Sheltered Annuities	26	619		1,520		1,619
244 Insurance Benefits		36,361		31,020		32,303
2XX Employee Benefits Total	2,961	64,261		80,349		70,018
319 Other Instruc. Prof. & Tech. Service		39,264				
324 Rentals		5,000		3,000		3,000
341 Travel - Local In-District				3,208		400
342 Travel & Exp. Out Of District				500		700
345 Food/Meals/Snacks Misc-Site Defined		565				
353 Postage Misc-Site Defined	14	6				
3XX Purchased Services Total	14	44,835		6,708		4,100
410 Supplies	121	19,318		13,520		12,194
460 Non-Consumable Supplies Misc-Site Defined		158				
480 Computer Hardware		2,407		2,000		
4XX Supplies and Materials Total	121	21,883		15,520		12,194
670 Taxes And Licenses		367		1,449		1,448
6XX Other Objects Total		367		1,449		1,448
1140 Preschool Total	12,538	246,711	2.300	278,738	3.450	235,963
1210 Programs For Gifted & Talented						
410 Supplies	4,614	2,253				
432 Reference Books		29				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	4,643	2,253				
1210 Programs For Gifted & Talented Total	4,643	2,253				
1220 Restrictive Programs						
111 Licensed Salaries	351,972	382,116	5.880	416,668	5.220	381,832
112 Classified Salaries	493,100	650,563	12.500	375,221	21.150	775,849
113 Administrators Misc-Site Defined					.400	43,559
122 Subs-Classified Salaries	14,950	7,924				
123 Temps-Licensed Salaries Misc-Site Defined		8,861				
124 Temps-Classified Salaries	5,669	6,322				33,771
131 Licensed Salaries-Add'L	6,597	7,572				
132 Nonlicensed Salaries O/T	14,673	8,132				
139 Cell Phone Stipend Misc-Site Defined		12,250				
1XX Salaries Total	886,961	1,083,740	18.380	791,889	26.770	1,235,011
211 Pers Employer Contribution	158,124	192,651		220,965		353,835
214 Pers Debt Service	41,535	49,691				
220 Social Security Administration	65,818	80,244		60,579		90,578
231 Worker's Compensation	4,709	5,243		6,336		9,474
232 State Unemployment Insurance	3,435	4,175		1,618		2,368
243 Tax Sheltered Annuities	8,878	9,375		9,635		8,759
244 Insurance Benefits	309,619	366,920		250,725		424,485
2XX Employee Benefits Total	592,118	708,299		549,858		889,499
311 Instruction Services Misc-Site Defined	2,688					
319 Other Instruc. Prof. & Tech. Service						50,448
321 Equip. Rep. (Not On Serv. Contract)	1,238	871				
324 Rentals	3,118	6,435				12,500
341 Travel - Local In-District	40,134	33,682		27,000		44,113
342 Travel & Exp. Out Of District	4,827	328				
345 Food/Meals/Snacks Misc-Site Defined		34				
351 Telephone Misc-Site Defined		5,250				
353 Postage	28	75				
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	1,271					10,374
3XX Purchased Services Total	53,304	46,675		27,000		117,435
410 Supplies	6,805	10,461		26,600		46,480
421 Textbooks Misc-Site Defined		481				
432 Reference Books Misc-Site Defined	86					
460 Non-Consumable Supplies	9,657	7,601				20,000
470 Computer Software	2,486	1,929				
480 Computer Hardware	5,102	4,738				
4XX Supplies and Materials Total	24,136	25,210		26,600		66,480
1220 Restrictive Programs Total	1,556,519	1,863,924	18.380	1,395,347	26.770	2,308,425
1221 Elementary-Restricted						
111 Licensed Salaries Misc-Site Defined	39,867	56,135	1.000	56,135		
112 Classified Salaries	104,163	140,767	4.630	111,094	5.250	156,843



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requisitions	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
121 Licensed Subs Salaries Misc-Site Defined	995	1,316				
1XX Salaries Total	145,025	198,218	5.630	167,229	5.250	156,843
211 Pers Employer Contribution Misc-Site Defined	25,194	36,865		47,624		46,739
214 Pers Debt Service Misc-Site Defined	7,086	10,153				
220 Social Security Administration Misc-Site Define	10,337	14,392		12,793		11,999
231 Worker's Compensation Misc-Site Defined	825	992		1,338		1,255
232 State Unemployment Insurance Misc-Site Defined	540	753		340		313
243 Tax Sheltered Annuities Misc-Site Defined	579	1,097		804		
244 Insurance Benefits Misc-Site Defined	66,664	89,957		72,046		86,335
2XX Employee Benefits Total	111,225	154,209		134,945		146,641
1221 Elementary-Restricted Total	256,250	352,427	5.630	302,174	5.250	303,484
1223 High School -Restricted						
112 Classified Salaries Misc-Site Defined	32,104	27,440	1.000	32,912		
1XX Salaries Total	32,104	27,440	1.000	32,912		
211 Pers Employer Contribution Misc-Site Defined	7,258	6,355		8,310		
214 Pers Debt Service Misc-Site Defined	1,668	1,424				
220 Social Security Administration Misc-Site Define	2,190	1,905		2,518		
231 Worker's Compensation Misc-Site Defined	174	138		264		
232 State Unemployment Insurance Misc-Site Defined	114	100		70		
243 Tax Sheltered Annuities Misc-Site Defined	402	344		412		
244 Insurance Benefits Misc-Site Defined	12,720	10,760		12,960		
2XX Employee Benefits Total	24,526	21,026		24,534		
1223 High School -Restricted Total	56,630	48,466	1.000	57,446		
1229 Other Restrictive Programs						
111 Licensed Salaries Misc-Site Defined	99,914	119,048	2.000	119,048	1.000	69,968
1XX Salaries Total	99,914	119,048	2.000	119,048	1.000	69,968
211 Pers Employer Contribution Misc-Site Defined	18,104	22,120		30,059		20,851
214 Pers Debt Service Misc-Site Defined	5,269	6,280				
220 Social Security Administration Misc-Site Define	7,520	8,934		9,107		5,353
231 Worker's Compensation Misc-Site Defined	523	564		952		560
232 State Unemployment Insurance Misc-Site Defined	393	467		250		140
243 Tax Sheltered Annuities Misc-Site Defined	2,700	3,600		3,600		
244 Insurance Benefits Misc-Site Defined	24,555	28,700		19,200		14,720
2XX Employee Benefits Total	59,064	70,665		63,168		41,624
410 Supplies Misc-Site Defined	721	55				
421 Textbooks Misc-Site Defined		53				
4XX Supplies and Materials Total	721	108				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1229 Other Restrictive Programs Total	159,699	189,821	2.000	182,216	1.000	111,592
1250 Less Restrictive Students W Di						
112 Classified Salaries Misc-Site Defined		10,290				
1XX Salaries Total		10,290				
211 Pers Employer Contribution Misc-Site Defined		2,329				
214 Pers Debt Service Misc-Site Defined		532				
220 Social Security Administration Misc-Site Define		787				
231 Worker'S Compensation Misc-Site Defined		51				
232 State Unemployment Insurance Misc-Site Defined		41				
243 Tax Sheltered Annuities Misc-Site Defined		129				
244 Insurance Benefits Misc-Site Defined		4,625				
2XX Employee Benefits Total		8,494				
319 Other Instruc. Prof. & Tech. Service				136,238		
3XX Purchased Services Total				136,238		
410 Supplies	4,047	400		40,000		
421 Textbooks	374					
440 Periodicals	419					
470 Computer Software	943					
4XX Supplies and Materials Total	5,783	400		40,000		
1250 Less Restrictive Students W Di Total	5,783	19,184		176,238		
1251 Elem-Less Restricted						
111 Licensed Salaries Misc-Site Defined		41,978				
112 Classified Salaries Misc-Site Defined	129,432	243,391	5.250	148,496	5.750	167,586
121 Licensed Subs Salaries Misc-Site Defined		1,895				
1XX Salaries Total	129,432	287,264	5.250	148,496	5.750	167,586
211 Pers Employer Contribution Misc-Site Defined	23,576	50,119		37,495		49,940
214 Pers Debt Service Misc-Site Defined	6,456	13,852				
220 Social Security Administration Misc-Site Define	9,591	21,438		11,360		12,821
231 Worker'S Compensation Misc-Site Defined	796	1,501		1,189		1,341
232 State Unemployment Insurance Misc-Site Defined	501	1,120		312		335
243 Tax Sheltered Annuities Misc-Site Defined	1,169	1,164		1,394		
244 Insurance Benefits Misc-Site Defined	70,043	135,984		68,040		84,640
2XX Employee Benefits Total	112,132	225,178		119,790		149,077
1251 Elem-Less Restricted Total	241,564	512,442	5.250	268,286	5.750	316,663
1252 Ms-Less Restricted						
111 Licensed Salaries	181,277	183,164	3.000	190,951	3.500	238,186
112 Classified Salaries	112,233	171,096	6.060	169,222	4.563	136,034
121 Subs-Licensed Salaries	4,596	5,478				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1XX Salaries Total	298,106	359,738	9.060	360,173	8.063	374,220
211 Pers Employer Contribution	61,683	62,849		90,944		111,517
214 Pers Debt Service	15,811	16,508				
220 Social Security Administration	23,109	26,689		27,555		28,628
231 Worker's Compensation	1,635	1,771		2,881		2,994
232 State Unemployment Insurance	1,208	1,396		756		749
243 Tax Sheltered Annuities Misc-Site Defined	3,000	2,446		3,600		
244 Insurance Benefits Misc-Site Defined	98,810	146,598		126,666		118,680
2XX Employee Benefits Total	205,256	258,257		252,402		262,568
1252 Ms-Less Restricted Total	503,362	617,995	9.060	612,575	8.063	636,788
1253 Hs-Less Restricted						
111 Licensed Salaries Misc-Site Defined	286,138	306,879	4.500	297,763	6.000	413,909
112 Classified Salaries Misc-Site Defined	393,938	403,492	13.690	399,329	17.563	476,327
121 Licensed Subs Salaries Misc-Site Defined	9,157	1,499				
124 Temps-Classified Salaries	18,293	14,805				13,555
131 Licensed Salaries-Add'l	451					
1XX Salaries Total	707,977	726,675	18.190	697,092	23.563	903,791
211 Pers Employer Contribution	139,727	149,558		176,014		270,701
214 Pers Debt Service	35,679	36,783				
220 Social Security Administration	52,335	53,670		53,327		69,370
231 Worker's Compensation	3,848	3,575		5,579		7,254
232 State Unemployment Insurance	2,701	2,770		1,463		1,813
243 Tax Sheltered Annuities Misc-Site Defined	11,050	8,670		11,534		720
244 Insurance Benefits Misc-Site Defined	252,793	253,404		247,760		310,361
2XX Employee Benefits Total	498,133	508,430		495,677		660,219
324 Rentals Misc-Site Defined	60					
341 Travel - Local In-District	1,476	1,819				1,500
342 Travel & Exp. Out Of District	2,982	6,673				1,500
343 Travel & Fees, Student	69	753				
345 Food/Meals/Snacks	820	424				1,800
351 Telephone	2,687	2,543				2,600
3XX Purchased Services Total	8,094	12,212				7,400
410 Supplies	2,018	7,469		49,131		4,381
460 Non-Consumable Supplies		29,844				
470 Computer Software	15					
4XX Supplies and Materials Total	2,033	37,313		49,131		4,381
1253 Hs-Less Restricted Total	1,216,237	1,284,630	18.190	1,241,900	23.563	1,575,791
1260 Early Intervention						
111 Licensed Salaries	71,378	71,471	1.250	89,372	1.090	76,880
121 Subs-Licensed Salaries	235	68				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
131 Licensed Salaries-Add' L	6,460	6,831				
1XX Salaries Total	78,073	78,370	1.250	89,372	1.090	76,880
211 Pers Employer Contribution	15,622	16,130		22,566		19,924
214 Pers Debt Service	3,983	4,149				
220 Social Security Administration	5,714	5,927		6,838		5,115
231 Worker' S Compensation	404	376		714		535
232 State Unemployment Insurance	300	311		187		134
243 Tax Sheltered Annuities	894	1,265		990		189
244 Insurance Benefits	15,750	15,806		18,000		16,045
2XX Employee Benefits Total	42,667	43,964		49,295		41,942
345 Food/Meals/Snacks Misc-Site Defined		124				
3XX Purchased Services Total		124				
1260 Early Intervention Total	120,740	122,458	1.250	138,667	1.090	118,822
1271 Remediation						
112 Classified Salaries Misc-Site Defined	195,969	150,159	2.300	88,302		
122 Subs-Classified Salaries	1,246	1,101				
123 Temps-Licensed Salaries	7,086			6,803		
124 Temps-Classified Salaries	9,604	13,485		2,063		
131 Licensed Salaries-Add' L	13,537	4,928		744		
139 Cell Phone Stipend	584	34				
1XX Salaries Total	228,026	169,707	2.300	97,912		
211 Pers Employer Contribution Misc-Site Defined	36,079	23,785		20,990		
214 Pers Debt Service Misc-Site Defined	9,639	6,422				
220 Social Security Administration Misc-Site Define	17,215	12,872				
231 Worker' S Compensation Misc-Site Defined	1,225	887				
232 State Unemployment Insurance Misc-Site Defined	887	670				
243 Tax Sheltered Annuities	781	232				
244 Insurance Benefits	80,713	60,530		41,984		
2XX Employee Benefits Total	146,539	105,398		62,974		
311 Instruction Services	25,470	23,756				
319 Other Instruc. Prof. & Tech. Service	99,305	58,491		3,870		
341 Travel - Local In-District	4					
342 Travel & Exp. Out Of District	2,964	74				
345 Food/Meals/Snacks	209	325				
351 Telephone	780	1,771				
353 Postage	48	8		800		
3XX Purchased Services Total	128,780	84,425		4,670		
410 Supplies	2,965	1,357		500		
421 Textbooks				1,000		
432 Reference Books		537				
4XX Supplies and Materials Total	2,965	1,894		1,500		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requisitions	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1271 Remediation Total	506,310	361,424	2.300	167,056		
1272 Title 1						
111 Licensed Salaries	902,431	689,093	14.100	877,381	11.370	735,917
112 Classified Salaries	522,241	593,508	17.400	663,442	14.500	556,472
121 Subs-Licensed Salaries	46,890	30,972		13,221		23,631
122 Subs-Classified Salaries	3,343	7,588				
123 Temps-Licensed Salaries Misc-Site Defined		10,834				
131 Licensed Salaries-Add'L	10,585	21,932		10,410		
139 Cell Phone Stipend		228				
1XX Salaries Total	1,485,490	1,354,155	31.500	1,564,454	25.870	1,316,020
211 Pers Employer Contribution	277,372	258,884		302,472		264,836
214 Pers Debt Service	71,707	65,941		67,627		67,627
220 Social Security Administration	107,387	99,504		99,145		99,145
231 Worker's Compensation	7,826	6,758		10,368		10,368
232 State Unemployment Insurance	5,602	5,198		2,721		2,721
243 Tax Sheltered Annuities	24,958	18,433		16,873		16,873
244 Insurance Benefits	480,905	463,934		496,184		434,446
2XX Employee Benefits Total	975,757	918,652		995,390		896,016
319 Other Instruc. Prof. & Tech. Service	140,147	111,970		114,064		144,512
342 Travel & Exp. Out Of District		3,633				
345 Food/Meals/Snacks Misc-Site Defined	11,407	7,155		13,618		
353 Postage Misc-Site Defined	43	29				
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		40				
3XX Purchased Services Total	151,597	122,827		127,682		144,512
410 Supplies	9,453	12,209		9,496		13,461
421 Textbooks	22,173	12,860		9,592		14,215
432 Reference Books Misc-Site Defined		414				
440 Periodicals Misc-Site Defined	338					
470 Computer Software	1,377	17,368		4,623		
480 Computer Hardware		710				
4XX Supplies and Materials Total	33,341	43,561		23,711		27,676
1272 Title 1 Total	2,646,185	2,439,195	31.500	2,711,237	25.870	2,384,224
1280 Alternative Education						
111 Licensed Salaries Misc-Site Defined	22,404	112,579			.300	21,767
112 Classified Salaries Misc-Site Defined	22,049	23,568	.750	22,602	.750	20,711
121 Subs-Licensed Salaries		2,119				
122 Subs-Classified Salaries		247				
124 Temps-Classified Salaries		7,767				
139 Cell Phone Stipend Misc-Site Defined	90	60				
1XX Salaries Total	44,543	146,340	.750	22,602	1.050	42,478
211 Pers Employer Contribution Misc-Site Defined	8,921	20,211		5,707		12,659
214 Pers Debt Service Misc-Site Defined	2,289	5,591				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
220 Social Security Administration Misc-Site Defined	3,228	9,916		1,729		3,249
231 Worker's Compensation Misc-Site Defined	237	668		181		340
232 State Unemployment Insurance Misc-Site Defined	168	517		47		85
243 Tax Sheltered Annuities		1,334				
244 Insurance Benefits Misc-Site Defined	15,162	37,291		9,720		15,456
<b>2XX Employee Benefits Total</b>	<b>30,005</b>	<b>75,528</b>		<b>17,384</b>		<b>31,789</b>
319 Other Instruc. Prof. & Tech. Service	187,464	118,327		140,822		139,105
374 Tuition Payments - Other Misc-Site Defined						5,000
<b>3XX Purchased Services Total</b>	<b>187,464</b>	<b>118,327</b>		<b>140,822</b>		<b>144,105</b>
410 Supplies		23,175				
470 Computer Software Misc-Site Defined		2,490				168,000
<b>4XX Supplies and Materials Total</b>		<b>25,665</b>				<b>168,000</b>
<b>1280 Alternative Education Total</b>	<b>262,012</b>	<b>365,860</b>	<b>.750</b>	<b>180,808</b>	<b>1.050</b>	<b>386,372</b>
<b>1283 High School -Alt Ed</b>						
111 Licensed Salaries	70,605	73,880				
112 Classified Salaries	22,969	22,626				
121 Subs-Licensed Salaries	521	2,022				
131 Licensed Salaries-Add'L	186					
<b>1XX Salaries Total</b>	<b>94,281</b>	<b>98,528</b>				
211 Pers Employer Contribution	16,801	18,131				
214 Pers Debt Service	4,890	5,143				
220 Social Security Administration	7,194	7,494				
231 Worker's Compensation	490	468				
232 State Unemployment Insurance	376	391				
243 Tax Sheltered Annuities	1,487	2,082				
244 Insurance Benefits	23,976	24,060				
<b>2XX Employee Benefits Total</b>	<b>55,214</b>	<b>57,769</b>				
<b>1283 High School -Alt Ed Total</b>	<b>149,495</b>	<b>156,297</b>				
<b>1291 English Language Learner</b>						
112 Classified Salaries	18,444	9,507	.500	17,675	.500	25,978
121 Subs-Licensed Salaries		6,571				
122 Subs-Classified Salaries		137				
139 Cell Phone Stipend	240	140				
<b>1XX Salaries Total</b>	<b>18,684</b>	<b>16,355</b>	<b>.500</b>	<b>17,675</b>	<b>.500</b>	<b>25,978</b>
211 Pers Employer Contribution	3,337	2,621		4,537		6,668
214 Pers Debt Service	971	603				
220 Social Security Administration	1,351	1,195		1,352		1,987
231 Worker's Compensation	101	81		160		235
232 State Unemployment Insurance	71	61		54		79
243 Tax Sheltered Annuities	230	121		95		140
244 Insurance Benefits	7,162	3,857		7,602		11,173

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	13,223	8,539		13,800		20,282
410 Supplies		110				
470 Computer Software	24,500	25,100		25,830		37,964
4XX Supplies and Materials Total	24,500	25,210		25,830		37,964
1291 English Language Learner Total	56,407	50,104	.500	57,305	.500	84,224
1460 Special Programs Summer School						
113 Administrators		911				
121 Licensed Subs-Salaries Misc-Site Defined		382				
124 Temps-Classified Salaries	44,408	49,284		47,559		47,559
128 Temp-Admin Salaries Misc-Site Defined		3,735				
131 Licensed Salaries-Add'L Misc-Site Defined	42,017	31,592		49,882		130,882
1XX Salaries Total	86,425	85,904		97,441		178,441
211 Pers Employer Contribution	15,240	15,548		19,332		19,332
214 Pers Debt Service	3,973	4,233		662		662
220 Social Security Administration	6,451	6,454		12,544		12,544
231 Worker'S Compensation	828	438		2,005		2,005
232 State Unemployment Insurance	338	337		651		651
243 Tax Sheltered Annuities Misc-Site Defined	324	355				
244 Insurance Benefits Misc-Site Defined	229	1,821				
2XX Employee Benefits Total	27,383	29,186		35,194		35,194
324 Rentals Misc-Site Defined	3,458	4,326		4,677		4,677
345 Food/Meals/Snacks	308	376				
353 Postage	127					
3XX Purchased Services Total	3,893	4,702		4,677		4,677
410 Supplies	4,498	4,500		1,000		1,000
421 Textbooks				1,500		1,500
4XX Supplies and Materials Total	4,498	4,500		2,500		2,500
1460 Special Programs Summer School Total	122,199	124,292		139,812		220,812
1XXX Instruction Total	8,481,477	9,297,652	98.110	8,955,045	114.155	11,074,332
2110 Attendance & Social Work Servi						
111 Licensed Salaries	13,871	18,470	.100	8,608		
112 Classified Salaries	90,241	61,727	2.400	74,956	1.000	39,124
122 Subs-Classified Salaries	756	1,511				
1XX Salaries Total	104,868	81,708	2.500	83,564	1.000	39,124
211 Pers Employer Contribution	16,760	14,641		16,460		8,397
213 Pers Tier 3 Opsrp				114		
214 Pers Debt Service	4,195	4,497		4,782		1,482

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
220 Social Security Administration	8,296	6,771		6,211		2,994
231 Worker's Compensation	568	372		690		313
232 State Unemployment Insurance	401	347		194		82
243 Tax Sheltered Annuities	354	432		756		534
244 Insurance Benefits	42,572	36,008		49,252		27,414
<b>2XX Employee Benefits Total</b>	<b>73,146</b>	<b>63,068</b>		<b>78,459</b>		<b>41,216</b>
311 Instruction Services		402				
319 Other Instruc. Prof. & Tech. Service	25,870	15,970		7,000		7,000
324 Rentals		7,260				
331 Pupil Transp. To And From School	490	2,125		8,002		4,000
332 Pupil Transp. Other Than To & From Misc-Site Def	9,118	6,804		5,605		5,605
341 Travel - Local In-District	1,938	2,231		2,000		2,000
342 Travel & Exp. Out Of District	3,009	4,021		2,561		1,000
343 Travel & Fees, Student		16				
345 Food/Meals/Snacks	11,352	11,076				
346 In-District Expense	975	100				
351 Telephone	599	734				
353 Postage	6	22				
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	3,530					
<b>3XX Purchased Services Total</b>	<b>56,887</b>	<b>50,761</b>		<b>25,168</b>		<b>19,605</b>
410 Supplies	18,790	12,832		2,483		2,483
431 Library Books		34				
460 Non-Consumable Supplies Misc-Site Defined	658					
480 Computer Hardware	858					
<b>4XX Supplies and Materials Total</b>	<b>20,306</b>	<b>12,866</b>		<b>2,483</b>		<b>2,483</b>
640 Dues And Fees	64	65				
670 Taxes And Licenses	6	340				
<b>6XX Other Objects Total</b>	<b>70</b>	<b>405</b>				
<b>2110 Attendance &amp; Social Work Servi Total</b>	<b>255,277</b>	<b>208,808</b>	<b>2.500</b>	<b>189,674</b>	<b>1.000</b>	<b>102,428</b>
<b>2112 Attendance</b>						
123 Temps-Licensed Salaries Misc-Site Defined						324,590
<b>1XX Salaries Total</b>						<b>324,590</b>
211 Pers Employer Contribution Misc-Site Defined						58,867
214 Pers Debt Service Misc-Site Defined						11,817
220 Social Security Administration Misc-Site Defined						23,247
231 Worker's Compensation Misc-Site Defined						1,483
232 State Unemployment Insurance Misc-Site Defined						1,216
243 Tax Sheltered Annuities Misc-Site Defined						2,551
244 Insurance Benefits Misc-Site Defined						71,230
<b>2XX Employee Benefits Total</b>						<b>170,411</b>
<b>2112 Attendance Total</b>						<b>495,001</b>
<b>2115 Student Safety</b>						



# Program Budget Detail

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July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
112 Classified Salaries	37,566	69,462	1.000	40,250	1.000	72,202
128 Temp-Admin Salaries Miscellaneous Defined						36,815
<b>1XX Salaries Total</b>	<b>37,566</b>	<b>69,462</b>	<b>1.000</b>	<b>40,250</b>	<b>1.000</b>	<b>109,017</b>
211 Pers Employer Contribution	6,594	12,133		6,750		
214 Pers Debt Service	1,919	1,244		1,950		
220 Social Security Administration	2,810	5,770		2,900		2,816
231 Worker's Compensation	226	455		200		295
232 State Unemployment Insurance	147	227		150		74
243 Tax Sheltered Annuities		311		5		
244 Insurance Benefits	12,670	29,155		12,750		
<b>2XX Employee Benefits Total</b>	<b>24,366</b>	<b>49,295</b>		<b>24,705</b>		<b>3,185</b>
311 Instruction Services		5,500				2,500
321 Equip. Rep. (Not On Serv. Contract)	346					100
324 Rentals	167					200
341 Travel - Local In-District						200
342 Travel & Exp. Out Of District	1,764	326		1,500		2,500
345 Food/Meals/Snacks	423	304		250		500
346 In-District Expense	1,780					
353 Postage	41	12		100		100
354 Advertising	25	93				100
389 Other Non-Instruc. Prof. & Tech. Serv	325	495		86,250		20,250
<b>3XX Purchased Services Total</b>	<b>4,871</b>	<b>6,730</b>		<b>88,100</b>		<b>26,450</b>
410 Supplies	5,058	1,823		4,675		2,413
460 Non-Consumable Supplies	49	2,323		1,000		5,500
470 Computer Software	70	237				100
<b>4XX Supplies and Materials Total</b>	<b>5,177</b>	<b>4,383</b>		<b>5,675</b>		<b>8,013</b>
541 Initial & Addnl. Equip. Purchases	6,017					
<b>5XX Capital Outlay Total</b>	<b>6,017</b>					
670 Taxes And Licenses	278					
<b>6XX Other Objects Total</b>	<b>278</b>					
<b>2115 Student Safety Total</b>	<b>78,275</b>	<b>129,870</b>	<b>1.000</b>	<b>158,730</b>	<b>1.000</b>	<b>146,665</b>
2122 Counseling Services						
343 Travel & Fees, Student	-80					
<b>3XX Purchased Services Total</b>	<b>-80</b>					
410 Supplies	680	76				
<b>4XX Supplies and Materials Total</b>	<b>680</b>	<b>76</b>				
<b>2122 Counseling Services Total</b>	<b>600</b>	<b>76</b>				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

## Federal/State/Local Programs Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
<b>2126 Placement Services</b>						
112 Classified Salaries	26,824	28,401	.130	6,040	.125	4,489
124 Temps-Classified Salaries	4,057	1,343				
<b>1XX Salaries Total</b>	<b>30,881</b>	<b>29,744</b>	<b>.130</b>	<b>6,040</b>	<b>.125</b>	<b>4,489</b>
211 Pers Employer Contribution	5,453	5,368		1,377		1,338
214 Pers Debt Service	1,588	1,523				
220 Social Security Administration	2,224	2,139		435		343
231 Worker's Compensation	188	150		31		36
232 State Unemployment Insurance	116	112		23		9
244 Insurance Benefits	10,228	10,658		2,261		1,814
<b>2XX Employee Benefits Total</b>	<b>19,797</b>	<b>19,950</b>		<b>4,127</b>		<b>3,540</b>
342 Travel & Exp. Out Of District	954					
351 Telephone	28					
<b>3XX Purchased Services Total</b>	<b>982</b>					
410 Supplies	12					
<b>4XX Supplies and Materials Total</b>	<b>12</b>					
<b>2126 Placement Services Total</b>	<b>51,672</b>	<b>49,694</b>	<b>.130</b>	<b>10,167</b>	<b>.125</b>	<b>8,029</b>
<b>2131 Health Services</b>						
111 Licensed Salaries		11,617				
112 Classified Salaries		2,395	.550	21,625	.425	20,965
122 Subs-Classified Salaries	3,213	2,324				
123 Temps-Licensed Salaries		686				
131 Licensed Salaries-Add'l	2,185	1,409		10,000		330
139 Cell Phone Stipend		76				
<b>1XX Salaries Total</b>	<b>5,398</b>	<b>18,507</b>	<b>.550</b>	<b>31,625</b>	<b>.425</b>	<b>21,295</b>
211 Pers Employer Contribution	375	3,322				3,915
214 Pers Debt Service	89	808				
220 Social Security Administration	332	1,313				995
231 Worker's Compensation	25	87				104
232 State Unemployment Insurance	17	67				26
243 Tax Sheltered Annuities		148				
244 Insurance Benefits		3,585				6,167
<b>2XX Employee Benefits Total</b>	<b>838</b>	<b>9,330</b>				<b>11,207</b>
343 Travel & Fees, Student		55				3,500
345 Food/Meal s/Snacks	636					
389 Other Non-Instruc.Prof.&Tech. Serv	14,772	17,732		96,084		24,838
<b>3XX Purchased Services Total</b>	<b>15,408</b>	<b>17,787</b>		<b>96,084</b>		<b>28,338</b>
410 Supplies	2,599	2,845				55,500
<b>4XX Supplies and Materials Total</b>	<b>2,599</b>	<b>2,845</b>				<b>55,500</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2131 Health Services Total	24,243	48,469	.550	127,709	.425	116,340
2132 Medical Services						
111 Licensed Salaries	65,233	76,170	1.000	69,807		
112 Classified Salaries	18,923	5,277	.060	4,197	.330	19,752
123 Temps-Licensed Salaries		157				
131 Licensed Salaries-Add'l Misc-Site Defined	192	10,111				
132 Nonlicensed Salaries O/T Misc-Site Defined		465				
139 Cell Phone Stipend		29				
1XX Salaries Total	84,348	92,209	1.060	74,004	.330	19,752
211 Pers Employer Contribution	15,420	17,214		16,172		5,947
214 Pers Debt Service	4,389	4,687				
220 Social Security Administration	6,355	6,864		5,299		1,511
231 Worker's Compensation	443	440		330		158
232 State Unemployment Insurance	332	359		277		39
243 Tax Sheltered Annuities	1,048	1,336		1,200		
244 Insurance Benefits	22,560	19,219		14,400		4,694
2XX Employee Benefits Total	50,547	50,119		37,678		12,349
342 Travel & Exp. Out Of District Misc-Site Defined	500	3,150		3,005		
345 Food/Meals/Snacks Misc-Site Defined	98	345				
353 Postage Misc-Site Defined		49				
389 Other Non-Instruc. Prof. & Tech. Serv	8,000	4,021		48,895		
3XX Purchased Services Total	8,598	7,565		51,900		
410 Supplies	49	6,193		22,398		28,900
460 Non-Consumable Supplies	784					
480 Computer Hardware	758					
4XX Supplies and Materials Total	1,591	6,193		22,398		28,900
2132 Medical Services Total	145,084	156,086	1.060	185,980	.330	61,001
2143 Psychological Counseling Servi						
111 Licensed Salaries	95,167	99,043	1.400	98,109	.400	26,366
131 Licensed Salaries-Add'l Misc-Site Defined	2,730	1,977				
1XX Salaries Total	97,897	101,020	1.400	98,109	.400	26,366
211 Pers Employer Contribution	21,367	22,385		24,483		6,455
214 Pers Debt Service	5,182	5,315				
220 Social Security Administration	7,492	8,038		7,428		2,017
231 Worker's Compensation	512	476		732		211
232 State Unemployment Insurance	365	391		234		53
243 Tax Sheltered Annuities	2,820	2,881		2,820		180
244 Insurance Benefits	19,659	20,342		20,145		5,888
2XX Employee Benefits Total	57,397	59,828		55,842		14,804

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2143 Psychological Counseling Servi Total	155,294	160,848	1.400	153,951	.400	41,710
2152 Speech Pathology						
111 Licensed Salaries	112,484	115,486	1.600	114,664	1.600	121,457
121 Subs-Licensed Salaries	956	573				
1XX Salaries Total	113,440	116,059	1.600	114,664	1.600	121,457
211 Pers Employer Contribution	21,834	22,868		28,953		36,194
214 Pers Debt Service	5,852	5,988				
220 Social Security Administration	8,329	8,507		8,772		9,291
231 Worker's Compensation	578	544		918		972
232 State Unemployment Insurance	435	446		241		243
243 Tax Sheltered Annuities	1,394	1,425		2,280		
244 Insurance Benefits	22,997	23,141		23,040		23,552
2XX Employee Benefits Total	61,419	62,919		64,204		70,252
410 Supplies		1,391				
4XX Supplies and Materials Total		1,391				
2152 Speech Pathology Total	174,859	180,369	1.600	178,868	1.600	191,709
2169 Misc.Support Of Educational Se						
111 Licensed Salaries	32,449	35,056	.310	19,228	.310	20,725
131 Licensed Salaries-Add' L Misc-Site Defined	623	2,230				
1XX Salaries Total	33,072	37,286	.310	19,228	.310	20,725
211 Pers Employer Contribution	6,613	7,651		4,855		6,176
214 Pers Debt Service	1,729	1,943				
220 Social Security Administration	2,497	2,795		1,471		1,585
231 Worker's Compensation	170	175		154		166
232 State Unemployment Insurance	131	146		40		41
243 Tax Sheltered Annuities	574	665		558		
244 Insurance Benefits	7,513	7,876		4,464		4,563
2XX Employee Benefits Total	19,227	21,251		11,542		12,531
342 Travel & Exp. Out Of District Misc-Site Defined	121	233				
3XX Purchased Services Total	121	233				
2169 Misc.Support Of Educational Se Total	52,420	58,770	.310	30,770	.310	33,256
2190 Director Of Ed Services						
112 Classified Salaries	78,365	81,841	2.050	84,685	2.050	85,181
118 Professional Salaries		42,147				
123 Temps-Licensed Salaries	6,306	6,284		6,000		4,567
124 Temps-Classified Salaries	415	768				
131 Licensed Salaries-Add' L	3,999	1,200				
139 Cell Phone Stipend		713				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requisitions	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1XX Salaries Total	89,085	132,953	2.050	90,685	2.050	89,748
211 Pers Employer Contribution	15,059	23,297		21,829		26,134
214 Pers Debt Service	4,279	6,649				
220 Social Security Administration	6,426	9,958		6,929		6,846
231 Worker's Compensation	499	653		707		716
232 State Unemployment Insurance	337	522		201		180
243 Tax Sheltered Annuities	980	4,025		1,058		
244 Insurance Benefits	27,358	37,850		28,323		30,166
2XX Employee Benefits Total	54,938	82,954		59,047		64,042
319 Other Instruc. Prof. & Tech. Service Misc-Site Def						1,400
3XX Purchased Services Total						1,400
2190 Director Of Ed Services Total	144,023	215,907	2.050	149,732	2.050	155,190
2210 Improvement Of Instruction Ser						
111 Licensed Salaries Avid Program	174,968	157,470	2.000	129,153	1.000	68,852
112 Classified Salaries	52,835	35,810	.900	36,436	1.500	67,239
113 Administrators	104,002	107,838	.750	76,420	1.000	108,784
118 Professional Salaries	53,368	41,832	.750	34,284		
121 Subs-Licensed Salaries Misc-Site Defined	20,902	33,156		34,843		120,354
122 Subs-Classified Salaries	6,303	2,605				
123 Temps-Licensed Salaries	11,347	9,017		2,349		
124 Temps-Classified Salaries				5,265		
128 Temp-Admin Salaries Iipm		46,881				
131 Licensed Salaries-Add'L Misc-Site Defined	8,353	4,061		3,940		110,695
132 Nonlicensed Salaries O/T	2,142					
139 Cell Phone Stipend	1,303	1,143		100		
1XX Salaries Total	435,523	439,813	4.400	322,790	3.500	475,924
211 Pers Employer Contribution	88,918	72,769		66,374		74,582
213 Pers Tier 3 Opsrp				450		
214 Pers Debt Service	21,528	17,099		9,657		13,142
220 Social Security Administration	31,976	31,982		22,320		34,712
231 Worker's Compensation	2,313	2,084		2,048		3,151
232 State Unemployment Insurance	1,668	1,673		874		1,314
241 Professional Dues	1,700	445		2,900		2,900
243 Tax Sheltered Annuities	7,822	8,944		10,350		10,350
244 Insurance Benefits Avid Program	84,867	66,131		84,154		65,559
2XX Employee Benefits Total	240,792	201,127		199,127		205,710
311 Instruction Services		1,760		35,820		35,854
319 Other Instruc. Prof. & Tech. Service	23,716	11,897		29,005		10,000
324 Rentals	1,235	1,804		150		
341 Travel - Local In-District	1,204	1,382		1,015		865
342 Travel & Exp. Out Of District	2,777	4,387		625		
343 Travel & Fees, Student	126	858				
345 Food/Meals/Snacks	2,582	2,414		2,500		
346 In-District Expense	119	360		10,100		10,009

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
347 Recruitment Expenses		30				
353 Postage		218				
389 Other Non-Instruc. Prof. & Tech. Serv	3,595	8,977		2,000		
<b>3XX Purchased Services Total</b>	<b>35,354</b>	<b>34,087</b>		<b>81,215</b>		<b>56,728</b>
410 Supplies	21,944	20,860		61,196		52,570
432 Reference Books		140		326		479
460 Non-Consumable Supplies	900	2,629				
470 Computer Software	74	6,650		2,500		
480 Computer Hardware		2,949				
<b>4XX Supplies and Materials Total</b>	<b>22,918</b>	<b>33,228</b>		<b>64,022</b>		<b>53,049</b>
640 Dues And Fees Misc-Site Defined	2,796			900		900
670 Taxes And Licenses		59				
<b>6XX Other Objects Total</b>	<b>2,796</b>	<b>59</b>		<b>900</b>		<b>900</b>
<b>2210 Improvement Of Instruction Ser Total</b>	<b>737,383</b>	<b>708,314</b>	<b>4.400</b>	<b>668,054</b>	<b>3.500</b>	<b>792,311</b>
<b>2211 Improvement Of Instruction Ser</b>						
111 Licensed Salaries Instruct Tech		9,235	.150	12,143	1.000	70,503
112 Classified Salaries	1,065			4,557	3.020	113,712
113 Administrators		12,464	.050	17,143	.150	17,841
114 Classified Supervisors Misc-Site Defined		990				
118 Professional Salaries	165	3,435		3,116	.050	3,000
131 Licensed Salaries-Add'L		864				
132 Nonlicensed Salaries O/T	761					
<b>1XX Salaries Total</b>	<b>1,991</b>	<b>26,988</b>	<b>.200</b>	<b>36,959</b>	<b>4.220</b>	<b>205,056</b>
211 Pers Employer Contribution	557	6,465		21,039		21,587
214 Pers Debt Service	93	497				4,003
220 Social Security Administration	195	2,027				6,736
231 Worker'S Compensation	24	182				495
232 State Unemployment Insurance	9	74				319
243 Tax Sheltered Annuities Online Learning	5	1				1,797
244 Insurance Benefits Online Learning	145	5,055				19,066
<b>2XX Employee Benefits Total</b>	<b>1,028</b>	<b>14,301</b>		<b>21,039</b>		<b>54,003</b>
353 Postage Misc-Site Defined		24				
389 Other Non-Instruc. Prof. & Tech. Serv Music	200					
<b>3XX Purchased Services Total</b>	<b>200</b>	<b>24</b>				
410 Supplies Online Learning	501	4,780				50,000
441 Instructional Kits		11,648				
470 Computer Software Music	140					
<b>4XX Supplies and Materials Total</b>	<b>641</b>	<b>16,428</b>				<b>50,000</b>
<b>2211 Improvement Of Instruction Ser Total</b>	<b>3,860</b>	<b>57,741</b>	<b>.200</b>	<b>57,998</b>	<b>4.220</b>	<b>309,059</b>
2213 Curriculum Development						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requisitions	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
112 Classified Salaries	4,280	4,680				
121 Subs-Licensed Salaries	2,090	96				900
124 Temps-Classified Salaries	2,947					
131 Licensed Salaries-Add'L	12,959	27,435				132,542
<b>1XX Salaries Total</b>	<b>22,276</b>	<b>32,211</b>				<b>133,442</b>
211 Pers Employer Contribution	3,667	6,542				10,816
214 Pers Debt Service	893	1,657				2,164
220 Social Security Administration	1,558	2,368				4,157
231 Worker'S Compensation	99	155				280
232 State Unemployment Insurance	84	124				212
243 Tax Sheltered Annuities	54	56				
244 Insurance Benefits	1,586	2,040				81
<b>2XX Employee Benefits Total</b>	<b>7,941</b>	<b>12,942</b>				<b>17,710</b>
341 Travel - Local In-District	161					
343 Travel & Fees, Student	118					
345 Food/Meal s/Snacks	96	446				465
<b>3XX Purchased Services Total</b>	<b>375</b>	<b>446</b>				<b>465</b>
410 Supplies	5,010	2,798				6,642
421 Textbooks Misc-Site Defined						5,000
470 Computer Software		396				
480 Computer Hardware		280				
<b>4XX Supplies and Materials Total</b>	<b>5,010</b>	<b>3,474</b>				<b>11,642</b>
<b>2213 Curriculum Development Total</b>	<b>35,602</b>	<b>49,073</b>				<b>163,259</b>
<b>2214 Multicultural Ed</b>						
111 Licensed Salaries	74,847	76,615	1,000	74,682	1,000	78,030
112 Classified Salaries	44,714	45,781	1,000	44,714	1,000	53,380
124 Temps-Classified Salaries	1,040					
131 Licensed Salaries-Add'L	5,111	6,795		4,551		4,755
132 Nonlicensed Salaries O/T	10,105	10,213		9,225		9,639
139 Cell Phone Stipend	1,380	1,380		1,380		1,442
<b>1XX Salaries Total</b>	<b>137,197</b>	<b>140,784</b>	<b>2,000</b>	<b>134,552</b>	<b>2,000</b>	<b>147,246</b>
211 Pers Employer Contribution	30,198	31,935		30,089		31,438
214 Pers Debt Service	6,945	7,138		6,920		7,230
220 Social Security Administration	10,189	10,611		10,570		11,044
231 Worker'S Compensation	709	662		685		716
232 State Unemployment Insurance	533	552		546		570
244 Insurance Benefits	27,069	27,058		26,820		29,150
<b>2XX Employee Benefits Total</b>	<b>75,643</b>	<b>77,956</b>		<b>75,630</b>		<b>80,148</b>
324 Rentals Misc-Site Defined	3,391			5,300		5,538
341 Travel - Local In-District	4,459	5,296		3,000		3,134
342 Travel & Exp. Out Of District	2,736	4,931		1,000		1,045
345 Food/Meal s/Snacks Misc-Site Defined	11,850	6,444				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
346 In-District Expense	144					
351 Telephone	720	674		780		815
353 Postage	1,346	1,266		1,200		1,254
<b>3XX Purchased Services Total</b>	<b>24,646</b>	<b>18,611</b>		<b>11,280</b>		<b>11,786</b>
410 Supplies	9,112	11,434		7,000		7,314
415 Pacific Office Automation Copies	258	362		300		313
460 Non-Consumable Supplies	709					
480 Computer Hardware		869				
<b>4XX Supplies and Materials Total</b>	<b>10,079</b>	<b>12,665</b>		<b>7,300</b>		<b>7,627</b>
640 Dues And Fees	27					
<b>6XX Other Objects Total</b>	<b>27</b>					
<b>2214 Multicultural Ed Total</b>	<b>247,592</b>	<b>250,016</b>	<b>2.000</b>	<b>228,762</b>	<b>2.000</b>	<b>246,807</b>
2219 Other Improvement Of Inst Serv						
410 Supplies Music	134					
<b>4XX Supplies and Materials Total</b>	<b>134</b>					
<b>2219 Other Improvement Of Inst Serv Total</b>	<b>134</b>					
2222 School Library/Media Center						
112 Classified Salaries	6,879					
<b>1XX Salaries Total</b>	<b>6,879</b>					
211 Pers Employer Contribution	1,765					
220 Social Security Administration	526					
231 Worker'S Compensation	62					
232 State Unemployment Insurance	21					
243 Tax Sheltered Annuities	43					
244 Insurance Benefits	3,410					
<b>2XX Employee Benefits Total</b>	<b>5,827</b>					
410 Supplies	134	201				
431 Library Books Misc-Site Defined	2,327	1,253				
480 Computer Hardware		1,334				
<b>4XX Supplies and Materials Total</b>	<b>2,461</b>	<b>2,788</b>				
<b>2222 School Library/Media Center Total</b>	<b>15,167</b>	<b>2,788</b>				
2230 Assessment And Testing						
123 Temps-Licensed Salaries Literacy Test	3,353					
131 Licensed Salaries-Add'L		838				
<b>1XX Salaries Total</b>	<b>3,353</b>	<b>838</b>				



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requisitions	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
211 Pers Employer Contribution	482	212				
214 Pers Debt Service Literacy Test	137					
220 Social Security Administration	226	64				
231 Worker's Compensation	17	7				
232 State Unemployment Insurance	11	2				
243 Tax Sheltered Annuities Literacy Test	2					
244 Insurance Benefits Literacy Test	414					
2XX Employee Benefits Total	1,289	285				
2230 Assessment And Testing Total	4,642	1,123				
2240 Instructional Staff Development						
111 Licensed Salaries Misc-Site Defined	260,280	278,663	3.500	216,503	4.200	269,893
112 Classified Salaries Misc-Site Defined	33,631	47,029	1.100	46,723	.500	24,836
113 Administrators Misc-Site Defined	3,134					
121 Subs-Licensed Salaries Math	118,052	154,192		132,191		133,811
122 Subs-Classified Salaries Inst Equity	4,110	2,810				
123 Temps-Licensed Salaries	7,628	20,375				
124 Temps-Classified Salaries	298					
128 Temp-Admin Salaries Misc-Site Defined	3,801	6,575				
131 Licensed Salaries-Add'L Math	122,324	86,058		46,220		28,095
132 Nonlicensed Salaries O/T Misc-Site Defined	494					
139 Cell Phone Stipend	1,536	1,695				
1XX Salaries Total	555,288	597,397	4.600	441,637	4.700	456,635
211 Pers Employer Contribution Math	95,906	96,821		68,215		80,908
213 Pers Tier 3 Opsrp				18,667		
214 Pers Debt Service Math	24,260	24,431		5,334		5,009
220 Social Security Administration Math	40,766	43,559		21,352		20,585
231 Worker's Compensation Math	2,766	2,875		2,915		2,802
232 State Unemployment Insurance Math	2,104	2,253		940		897
243 Tax Sheltered Annuities Misc-Site Defined	6,269	6,025		3,402		3,402
244 Insurance Benefits Math	72,336	79,258		56,309		56,045
2XX Employee Benefits Total	244,407	255,222		177,134		169,648
312 Instructional Prgms. Improv. Servs. Misc-Site De		2,892				
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	22,919	43,813		30,000		30,000
324 Rentals		3,658				
341 Travel - Local In-District	1,544	2,488		10,600		10,600
342 Travel & Exp. Out Of District Avid Prog	127,408	206,788		68,467		213,173
343 Travel & Fees, Student		374				
345 Food/Meals/Snacks Avid Prog	5,788	1,384		400		
346 In-District Expense Math	2,793	99				
353 Postage	84					
389 Other Non-Instruc. Prof. & Tech. Serv	50,529	2,811		12,048		8,415
3XX Purchased Services Total	211,439	263,933		121,515		262,188
410 Supplies Avid Prog	15,673	5,130		1,949		7,395
421 Textbooks		750		5,696		250
432 Reference Books Math	10,560	16,381		481		481
440 Periodicals Math	1,128	970				1,940

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
441 Instructional Kits Avid Prog		1,700				
460 Non-Consumable Supplies	4,370					
470 Computer Software Misc-Site Defined		29,619		931		931
480 Computer Hardware Misc-Site Defined	592					
4XX Supplies and Materials Total	32,323	54,550		9,057		10,997
640 Dues And Fees Avid Prog	12,170	13,490				10,400
6XX Other Objects Total	12,170	13,490				10,400
2240 Instructional Staff Developmen Total	1,055,627	1,184,592	4.600	749,343	4.700	909,868
2321 Office Of The Superintendent S						
389 Other Non-Instruc.Prof.&Tech. Serv						25,000
3XX Purchased Services Total						25,000
470 Computer Software Misc-Site Defined						2,411,952
4XX Supplies and Materials Total						2,411,952
2321 Office Of The Superintendent S Total						2,436,952
2411 Principals Services						
112 Classified Salaries	1,397	3,655		150,000	2.700	150,000
122 Subs-Classified Salaries	1,327	99				
1XX Salaries Total	2,724	3,754		150,000	2.700	150,000
211 Pers Employer Contribution	359	920		45,200		45,200
220 Social Security Administration	209	287				
231 Worker'S Compensation	18	31				
232 State Unemployment Insurance	9	8				
243 Tax Sheltered Annuities	9	13				
244 Insurance Benefits	693	1,016				
2XX Employee Benefits Total	1,297	2,275		45,200		45,200
345 Food/Meals/Snacks Misc-Site Defined	242	156				
353 Postage		43				
389 Other Non-Instruc.Prof.&Tech. Serv				40,000		40,000
3XX Purchased Services Total	242	199		40,000		40,000
410 Supplies		460		159,992		150,000
460 Non-Consumable Supplies		1,046				
480 Computer Hardware	500					
4XX Supplies and Materials Total	500	1,506		159,992		150,000
2411 Principals Services Total	4,763	7,734		395,192	2.700	385,200
2521 Financial & Support Services						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
690 Grant Indirect Charges	581,552	564,911		537,126		460,347
6XX Other Objects Total	581,552	564,911		537,126		460,347
2521 Financial & Support Services Total	581,552	564,911		537,126		460,347
2544 Building Maint Improvements						
460 Non-Consumable Supplies		999				
4XX Supplies and Materials Total		999				
522 Bldg. Improv. (Done Maint. Dept.)		2,107				
5XX Capital Outlay Total		2,107				
2544 Building Maint Improvements Total		3,106				
2548 Care Of Buildings Services						
132 Nonlicensed Salaries O/T		217				
1XX Salaries Total		217				
211 Pers Employer Contribution		38				
214 Pers Debt Service		11				
220 Social Security Administration		16				
231 Worker's Compensation		8				
232 State Unemployment Insurance		1				
2XX Employee Benefits Total		74				
2548 Care Of Buildings Services Total		291				
2555 Student Transportation Dist. E						
112 Classified Salaries	42,416	91,863				51,920
1XX Salaries Total	42,416	91,863				51,920
868 Other Than Home To School	9,195	14,785		99,428		59,865
8XX Maintenance Supplies Total	9,195	14,785		99,428		59,865
2555 Student Transportation Dist. E Total	51,611	106,648		99,428		111,785
2620 Planning & Evaluation						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De						100,000
3XX Purchased Services Total						100,000
2620 Planning & Evaluation Total						100,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

## Federal/State/Local Programs Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
<b>2641 Hr Service Area Direction</b>						
112 Classified Salaries	9,188	9,489	.200	7,302	.450	19,470
1XX Salaries Total	9,188	9,489	.200	7,302	.450	19,470
211 Pers Employer Contribution	543	1,676		1,062		2,124
213 Pers Tier 3 Opsrp				1,062		
214 Pers Debt Service	159	485				
220 Social Security Administration	693	696		559		559
231 Worker's Compensation	56	48		66		66
232 State Unemployment Insurance	36	37		27		27
243 Tax Sheltered Annuities	85			43		43
244 Insurance Benefits	3,467	3,226		3,344		3,344
2XX Employee Benefits Total	5,039	6,168		6,163		6,163
342 Travel & Exp. Out Of District	1,066	43				
3XX Purchased Services Total	1,066	43				
432 Reference Books	358	271				
4XX Supplies and Materials Total	358	271				
<b>2641 Hr Service Area Direction Total</b>	<b>15,651</b>	<b>15,971</b>	<b>.200</b>	<b>13,465</b>	<b>.450</b>	<b>25,633</b>
<b>2660 Technology</b>						
112 Classified Salaries	3,897	2,806	.070	2,806	.050	3,025
114 Classified Supervisors	7,960	8,167	.080	8,170	.080	8,491
118 Professional Salaries	30,702	32,313	.420	33,001	.420	34,901
139 Cell Phone Stipend	166	162		162		162
1XX Salaries Total	42,725	43,448	.570	44,139	.550	46,579
211 Pers Employer Contribution	8,694	9,142		13,242		11,442
214 Pers Debt Service	2,288	2,348		3,364		2,388
220 Social Security Administration	3,205	3,289		3,364		3,152
231 Worker's Compensation	236	205		352		371
232 State Unemployment Insurance	167	170		88		93
243 Tax Sheltered Annuities	1,993	2,731		2,185		2,148
244 Insurance Benefits	7,619	7,720		7,848		7,926
2XX Employee Benefits Total	24,202	25,605		30,443		27,520
322 Repairs & Maint. Svcs. (On Contract)	25,220	47,999		52,000		35,000
389 Other Non-Instruc. Prof. & Tech. Serv	43,916	22,321		20,000		8,000
3XX Purchased Services Total	69,136	70,320		72,000		43,000
470 Computer Software Misc-Site Defined		1,125				
480 Computer Hardware				220,989		85,264
4XX Supplies and Materials Total		1,125		220,989		85,264
<b>2660 Technology Total</b>	<b>136,063</b>	<b>140,498</b>	<b>.570</b>	<b>367,571</b>	<b>.550</b>	<b>202,363</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2700 District Retirement						
249 District Retirement Fund	124,857	120,565		102,404		116,925
2XX Employee Benefits Total	124,857	120,565		102,404		116,925
2700 District Retirement Total	124,857	120,565		102,404		116,925
2XXX Support Services Total	4,096,251	4,422,268	22.570	4,404,924	25.360	7,611,298
3100 Food Services						
112 Classified Salaries	2,621	3,782		3,000	.180	5,120
122 Subs-Classified Salaries		15				
124 Temps-Classified Salaries	912					
1XX Salaries Total	3,533	3,797		3,000	.180	5,120
211 Pers Employer Contribution	772	747		770		
214 Pers Debt Service	184	181				
220 Social Security Administration	248	270		230		
231 Worker's Compensation	122	129		25		
232 State Unemployment Insurance	13	14		25		
243 Tax Sheltered Annuities	16	33				
244 Insurance Benefits	2,274	1,015		1,700		
2XX Employee Benefits Total	3,629	2,389		2,750		
410 Supplies				900		
451 Food	72,272	73,679		23,000		71,103
460 Non-Consumable Supplies	1,575					
4XX Supplies and Materials Total	73,847	73,679		23,900		71,103
3100 Food Services Total	81,009	79,865		29,650	.180	76,223
3320 Community Recreation Services						
112 Classified Salaries Mi sc-Si te Defi ned	98	159				
121 Subs-Licensed Salaries Mi sc-Si te Defi ned		377				
122 Subs-Classified Salaries Mi sc-Si te Defi ned		63				
131 Licensed Salaries-Add'L Mi sc-Si te Defi ned	128					
132 Nonlicensed Salaries O/T Mi sc-Si te Defi ned	636	662				
1XX Salaries Total	862	1,261				
211 Pers Employer Contribution Mi sc-Si te Defi ned	186	264				
214 Pers Debt Service Mi sc-Si te Defi ned	45	60				
220 Social Security Administration Mi sc-Si te Defi ne	64	93				
231 Worker's Compensation Mi sc-Si te Defi ned	4	8				
232 State Unemployment Insurance Mi sc-Si te Defi ned	3	5				
243 Tax Sheltered Annuities Mi sc-Si te Defi ned	9	8				
2XX Employee Benefits Total	311	438				
324 Rentals	610	3,680				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
343 Travel & Fees, Student Misc-Site Defined	225					
345 Food/Meal s/Snacks	5,007	3,583				
353 Postage Misc-Site Defined	84					
389 Other Non-Instruc.Prof.&Tech. Serv	370	1,440		3,000		3,000
<b>3XX Purchased Services Total</b>	<b>6,296</b>	<b>8,703</b>		<b>3,000</b>		<b>3,000</b>
410 Supplies	3,230	1,863		9,800		6,800
<b>4XX Supplies and Materials Total</b>	<b>3,230</b>	<b>1,863</b>		<b>9,800</b>		<b>6,800</b>
<b>3320 Community Recreation Services Total</b>	<b>10,699</b>	<b>12,265</b>		<b>12,800</b>		<b>9,800</b>
<b>3390 Krvn</b>						
112 Classified Salaries	155,710	142,073	3.570	142,884	3.500	150,000
114 Classified Supervisors	68,263	71,328			1.000	72,000
118 Professional Salaries				71,328		
124 Temps-Classified Salaries	23,569	22,457		23,833		13,500
132 Nonlicensed Salaries O/T		357				
139 Cell Phone Stipend	2,066	900		900		900
<b>1XX Salaries Total</b>	<b>249,608</b>	<b>237,115</b>	<b>3.570</b>	<b>238,945</b>	<b>4.500</b>	<b>236,400</b>
211 Pers Employer Contribution	33,838	33,775		64,770		55,000
214 Pers Debt Service	9,574	9,673				12,000
220 Social Security Administration	18,832	18,429		18,279		18,500
231 Worker's Compensation	1,360	1,111		1,912		1,250
232 State Unemployment Insurance	985	937		478		925
241 Professional Dues				1,515		1,200
243 Tax Sheltered Annuities	5,687	4,763		6,251		5,175
244 Insurance Benefits	62,663	61,646		83,097		65,000
<b>2XX Employee Benefits Total</b>	<b>132,939</b>	<b>130,334</b>		<b>176,302</b>		<b>159,050</b>
319 Other Instruc.Prof. & Tech.Service						600
321 Equip. Rep. (Not On Serv. Contract)	1,418	857		2,500		1,500
324 Rentals	57,847	59,580		70,934		65,000
325 Electricity	20,991	21,684		22,000		25,000
341 Travel - Local In-District	1,295	934		1,500		900
342 Travel & Exp. Out Of District	660	270		700		400
346 In-District Expense	14					500
351 Telephone	8,480	9,146		8,800		8,500
353 Postage	5,417	5,077		3,450		3,200
354 Advertising	817	637		800		600
381 Audit Services	10,350	10,500		10,500		11,500
382 Legal Services	370	8		1,500		1,000
389 Other Non-Instruc.Prof.&Tech. Serv	24,819	31,633		27,200		32,000
<b>3XX Purchased Services Total</b>	<b>132,478</b>	<b>140,326</b>		<b>149,884</b>		<b>150,700</b>
410 Supplies	14,060	9,332		9,000		9,700
432 Reference Books	50	79		100		
460 Non-Consumable Supplies	1,003	1,327		2,000		2,000
470 Computer Software	2,359	3,757		2,000		2,200
480 Computer Hardware	4,236	1,047		1,500		1,500

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Federal/State/Local Programs Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	21,708	15,542		14,600		15,400
640 Dues And Fees	869	795		1,300		900
6XX Other Objects Total	869	795		1,300		900
3390 Krvm Total	537,602	524,112	3.570	581,031	4.500	562,450
3399 Other Community Services						
112 Classified Salaries				973		
1XX Salaries Total				973		
211 Pers Employer Contribution				176		
244 Insurance Benefits				352		
2XX Employee Benefits Total				528		
345 Food/Meals/Snacks	35	160		300		
3XX Purchased Services Total	35	160		300		
410 Supplies				125		
4XX Supplies and Materials Total				125		
3399 Other Community Services Total	35	160		1,926		
6115 Operations Reserve						
810 Planned Reserve				3,608,000		
810 Planned Reserve Total				3,608,000		
6115 Operations Reserve Total				3,608,000		
Total Requirements	13,207,073	14,336,322	124.250	17,593,376	144.195	19,334,103

# Program Budget Detail

## School Resources Fund

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund  
Resources

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21790 Other Pupil Activity Income	4,041,063	3,491,323		4,500,000		3,766,000
21960 Recovery Of Prior Year Expenditures	158,691					
21999 Miscellaneous				10,000		10,000
25200 Transfers From Other Funds	2,815,000	1,924,341				
25400 Net Working Capital	8,000,456	9,577,095		10,364,000		11,017,000
<b>Total Resources</b>	<b>15,015,210</b>	<b>14,992,759</b>		<b>14,874,000</b>		<b>14,793,000</b>



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1111 Regular Elementary School Prog						
111 Licensed Salaries	92					
112 Classified Salaries	21,802	16,833				
132 Nonlicensed Salaries O/T		147				
<b>1XX Salaries Total</b>	<b>21,894</b>	<b>16,980</b>				
211 Pers Employer Contribution	5,618	6,092				
214 Pers Debt Service		424				
220 Social Security Administration	1,674	1,978				
231 Worker's Compensation	199	185				
232 State Unemployment Insurance	67	70				
243 Tax Sheltered Annuities	137	111				
244 Insurance Benefits	10,809	11,488				
<b>2XX Employee Benefits Total</b>	<b>18,504</b>	<b>20,348</b>				
319 Other Instruc. Prof. & Tech. Service				1,537,577		3,502,195
389 Other Non-Instruc. Prof. & Tech. Serv	26,081					
<b>3XX Purchased Services Total</b>	<b>26,081</b>			<b>1,537,577</b>		<b>3,502,195</b>
410 Supplies	138,489	284,225				
421 Textbooks	56,088	4,697				
432 Reference Books Misc-Site Defined		346				
441 Instructional Kits Misc-Site Defined		2,197				
460 Non-Consumable Supplies	115,132	5,548				
470 Computer Software	2,295	2,636				
480 Computer Hardware Misc-Site Defined	4,756					
<b>4XX Supplies and Materials Total</b>	<b>319,303</b>	<b>297,106</b>				
<b>1111 Regular Elementary School Prog Total</b>	<b>385,782</b>	<b>334,434</b>		<b>1,537,577</b>		<b>3,502,195</b>
1113 Elementary Extra-Curricular						
313 4J Staffing Reimbursement	103,022	119,168				135,000
319 Other Instruc. Prof. & Tech. Service	120,547	52,622		300,000		101,000
321 Equip. Rep. (Not On Serv. Contract)	3,656	1,212				1,000
322 Repairs & Maint. Svcs. (On Contract)	486	1,548				1,000
324 Rentals	7,222	17,592				14,000
342 Travel & Exp. Out Of District	32,804	3,216				20,000
343 Travel & Fees, Student	90,504	131,208		200,000		134,000
345 Food/Meals/Snacks	37,771	27,169				37,000
346 In-District Expense	8,963	774				5,000
353 Postage	553	315				
389 Other Non-Instruc. Prof. & Tech. Serv	13,357	19,032		300,000		18,000
<b>3XX Purchased Services Total</b>	<b>418,885</b>	<b>373,856</b>		<b>800,000</b>		<b>466,000</b>
410 Supplies	243,618	267,581		300,000		305,000
421 Textbooks	494	469		10,000		
431 Library Books	18,623	15,887		20,000		19,000
432 Reference Books	1,344	1,688				1,000
440 Periodicals	3,787	3,554				2,000
460 Non-Consumable Supplies	61,330	45,613		75,000		60,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

## School Resources Fund Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
470 Computer Software	4,234	10,330		10,000		6,000
480 Computer Hardware	13,250	19,656				19,000
4XX Supplies and Materials Total	346,680	364,778		415,000		412,000
541 Initial & Addnl. Equip. Purchases				10,000		
550 Technology	559			10,000		
5XX Capital Outlay Total	559			20,000		
640 Dues And Fees	3,166	4,699		100,000		3,000
6XX Other Objects Total	3,166	4,699		100,000		3,000
868 Other Than Home To School	4,182	1,492		30,000		2,000
8XX Maintenance Supplies Total	4,182	1,492		30,000		2,000
1113 Elementary Extra-Curricular Total	773,472	744,825		1,365,000		883,000
1121 Regular Middle School Program						
111 Licensed Salaries	18,731	35,254				
112 Classified Salaries	15,690	5,767				
131 Licensed Salaries-Add'l		281				
1XX Salaries Total	34,421	41,302				
211 Pers Employer Contribution	7,344	9,944				
214 Pers Debt Service	966	578				
220 Social Security Administration	2,622	3,226				
231 Worker's Compensation	243	302				
232 State Unemployment Insurance	122	109				
243 Tax Sheltered Annuities	398	794				
244 Insurance Benefits	11,059	13,561				
2XX Employee Benefits Total	22,754	28,514				
319 Other Instruc. Prof. & Tech. Service				1,313,736		
342 Travel & Exp. Out Of District	1,022					
3XX Purchased Services Total	1,022			1,313,736		
410 Supplies	13,297	446				
421 Textbooks	3,271	2,639				
460 Non-Consumable Supplies	4,134	5,197				
480 Computer Hardware		32,579				
4XX Supplies and Materials Total	20,702	40,861				
1121 Regular Middle School Program Total	78,899	110,677		1,313,736		
1122 Middle School Activities						
313 4J Staffing Reimbursement	138,270	36,872				104,000
319 Other Instruc. Prof. & Tech. Service	19,497	7,581		100,000		15,000
321 Equip. Rep. (Not On Serv. Contract)	1,956	1,113				1,000
322 Repairs & Maint. Svcs. (On Contract)	1,384	3,305				3,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

## School Resources Fund Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
324 Rentals	7,578	9,412				8,000
342 Travel & Exp. Out Of District	3,859	9,318				8,000
343 Travel & Fees, Student	44,620	46,058		100,000		53,000
345 Food/Meals/Snacks	28,497	25,403				32,000
346 In-District Expense	131	1,100				
353 Postage	172	69				
389 Other Non-Instruc.Prof.&Tech. Serv	70,243	44,721		200,000		67,000
<b>3XX Purchased Services Total</b>	<b>316,207</b>	<b>184,952</b>		<b>400,000</b>		<b>291,000</b>
410 Supplies	205,949	215,174		250,000		251,000
421 Textbooks	569	4,098		10,000		2,000
431 Library Books	7,690	8,739		10,000		9,000
432 Reference Books	317	110				
440 Periodicals	293	716				
460 Non-Consumable Supplies	21,809	23,789		50,000		28,000
470 Computer Software	1,488	160		30,000		
480 Computer Hardware	99	50,702				29,000
<b>4XX Supplies and Materials Total</b>	<b>238,214</b>	<b>303,488</b>		<b>350,000</b>		<b>319,000</b>
541 Initial & Addnl. Equip. Purchases				20,000		
542 Replacement Equipment Purchases		1,200				1,000
550 Technology				20,000		
<b>5XX Capital Outlay Total</b>		<b>1,200</b>		<b>40,000</b>		<b>1,000</b>
640 Dues And Fees	39,606	21,435		30,000		34,000
<b>6XX Other Objects Total</b>	<b>39,606</b>	<b>21,435</b>		<b>30,000</b>		<b>34,000</b>
868 Other Than Home To School	22,524	12,756		25,000		21,000
<b>8XX Maintenance Supplies Total</b>	<b>22,524</b>	<b>12,756</b>		<b>25,000</b>		<b>21,000</b>
<b>1122 Middle School Activities Total</b>	<b>616,551</b>	<b>523,831</b>		<b>845,000</b>		<b>666,000</b>
<b>1131 Regular High School Program</b>						
111 Licensed Salaries	10,319	10,896				
121 Licensed Subs Salaries Txtbk Adoption		3,136				
122 Subs-Classified Salaries Txtbk Adoption		78				
131 Licensed Additional Salaries Txtbk Adoption		6,000				
<b>1XX Salaries Total</b>	<b>10,319</b>	<b>20,110</b>				
211 Pers Employer Contribution	2,649	3,492				
214 Pers Debt Service		950				
220 Social Security Administration	789	1,491				
231 Worker's Compensation	93	97				
232 State Unemployment Insurance	31	78				
243 Tax Sheltered Annuities	184					
244 Insurance Benefits	2,424	3,279				
<b>2XX Employee Benefits Total</b>	<b>6,170</b>	<b>9,387</b>				
319 Other Instruc.Prof. & Tech. Service Text Adptn		2,000				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
342 Travel & Exp. Out Of District		688				
345 Food/Meals/Snacks Txtbk Adoption		265				
3XX Purchased Services Total		2,953				
410 Supplies		3,732		839,250		839,250
421 Textbooks	17,981	4,168				
431 Library Books		1,250				
460 Non-Consumable Supplies	1,000	1,878				
4XX Supplies and Materials Total	18,981	11,028		839,250		839,250
1131 Regular High School Program Total	35,470	43,478		839,250		839,250
1132 Student Activities						
313 4J Staffing Reimbursement	203,209	216,749				251,000
319 Other Instruc. Prof. & Tech. Service	33,170	13,606		100,000		27,000
321 Equip. Rep. (Not On Serv. Contract)	5,262	3,427				4,000
322 Repairs & Maint. Svcs. (On Contract)	1,825	873				1,000
324 Rentals	99,035	124,183				134,000
328 Garbage	375					
342 Travel & Exp. Out Of District	27,139	27,508				33,000
343 Travel & Fees, Student	255,549	214,171		300,000		281,000
345 Food/Meals/Snacks	43,426	55,160				58,000
346 In-District Expense	42,694	108,401				89,000
351 Telephone	179					
353 Postage	986	896				
354 Advertising	1,090					1,000
371 Tuition-Public Local Ed Agencies	2,750	3,250				3,000
374 Tuition Payments - Other	20,015	2,750				15,000
389 Other Non-Instruc. Prof. & Tech. Serv	276,452	176,128		400,000		272,000
393 Security Personnel		11,471				
3XX Purchased Services Total	1,013,156	958,573		800,000		1,169,000
410 Supplies	1,035,252	872,011		1,000,000		1,144,000
421 Textbooks	3,918	464		10,000		2,000
431 Library Books	1,516	3,601		20,000		3,000
432 Reference Books	1,211	56				1,000
440 Periodicals	181	296				
460 Non-Consumable Supplies	129,842	123,284		200,000		151,000
470 Computer Software	13,409	2,293		50,000		10,000
480 Computer Hardware	17,346	90				9,000
4XX Supplies and Materials Total	1,202,675	1,002,095		1,280,000		1,320,000
541 Initial & Addnl. Equip. Purchases				10,000		
550 Technology				10,000		
5XX Capital Outlay Total				20,000		
640 Dues And Fees	456,161	192,783		30,000		389,000
6XX Other Objects Total	456,161	192,783		30,000		389,000
868 Other Than Home To School	23,847	32,375		10,000		34,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
8XX Maintenance Supplies Total	23,847	32,375		10,000		34,000
1132 Student Activities Total	2,695,839	2,185,826		2,140,000		2,912,000
1460 Special Programs Summer School						
470 Computer Software Misc-Site Defined		4,580				
4XX Supplies and Materials Total		4,580				
1460 Special Programs Summer School Total		4,580				
1XXX Instruction Total	4,586,013	3,947,651		8,040,563		8,802,445
2110 Attendance & Social Work Servi						
324 Rentals	1,505					
3XX Purchased Services Total	1,505					
2110 Attendance & Social Work Servi Total	1,505					
2115 Student Safety						
112 Classified Salaries	47,088	8,314				
124 Temps-Classified Salaries	33,617					
128 Temp-Admin Salaries		38,481				
1XX Salaries Total	80,705	46,795				
211 Pers Employer Contribution	12,084	2,100				
220 Social Security Administration	6,065	3,407				
231 Worker's Compensation	572	220				
232 State Unemployment Insurance	261	178				
241 Professional Dues	104					
243 Tax Sheltered Annuities	193	51				
244 Insurance Benefits	23,344	4,332				
2XX Employee Benefits Total	42,623	10,288				
389 Other Non-Instruc. Prof. &Tech. Serv		4,136				
3XX Purchased Services Total		4,136				
2115 Student Safety Total	123,328	61,219				
2143 Psychological Counseling Servi						
111 Licensed Salaries		18,471				
1XX Salaries Total		18,471				
211 Pers Employer Contribution		4,324				
214 Pers Debt Service		968				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
220 Social Security Administration		1,342				
231 Worker's Compensation		86				
232 State Unemployment Insurance		70				
243 Tax Sheltered Annuities		458				
244 Insurance Benefits		3,661				
<b>2XX Employee Benefits Total</b>		<b>10,909</b>				
2143 Psychological Counseling Servi Total		29,380				
2190 Director Of Ed Services						
389 Other Non-Instruc. Prof. & Tech. Serv		91,439				
<b>3XX Purchased Services Total</b>		<b>91,439</b>				
410 Supplies	454	3,881				
421 Textbooks	1,449					
460 Non-Consumable Supplies	1,291	29,091				
470 Computer Software		38,331				
480 Computer Hardware	1,820	1,709				
<b>4XX Supplies and Materials Total</b>	<b>5,014</b>	<b>73,012</b>				
2190 Director Of Ed Services Total	5,014	164,451				
2210 Improvement Of Instruction Ser						
121 Subs-Licensed Salaries Dual Lang Immer		2,899				
124 Temps-Classified Salaries Science	64					
131 Licensed Additional Salaries Science	34,071	14,205				
<b>1XX Salaries Total</b>	<b>34,135</b>	<b>17,104</b>				
211 Pers Employer Contribution Science	6,338	3,548				
214 Pers Debt Service Science	1,665	210				
220 Social Security Administration Science	2,726	1,265				
231 Worker's Compensation Science	187	116				
232 State Unemployment Insurance Science	142	45				
<b>2XX Employee Benefits Total</b>	<b>11,058</b>	<b>5,184</b>				
342 Travel & Exp. Out Of District Science		4,885				
345 Food/Meals/Snacks Dual Lang Immer	340	136				
<b>3XX Purchased Services Total</b>	<b>340</b>	<b>5,021</b>				
410 Supplies Best Program	182					
<b>4XX Supplies and Materials Total</b>	<b>182</b>					
2210 Improvement Of Instruction Ser Total	45,715	27,309				
2211 Improvement Of Instruction Ser						
121 Licensed Subs Salaries Site Council		175				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1XX Salaries Total		175				
211 Pers Employer Contribution Site Council		15				
214 Pers Debt Service Site Council		4				
220 Social Security Administration Site Council		13				
231 Worker' S Compensation Site Council		1				
232 State Unemployment Insurance Site Council		1				
241 Professional Dues		3,702				
2XX Employee Benefits Total		3,736				
342 Travel & Exp. Out Of District		833				
389 Other Non-Instruc. Prof.&Tech. Serv Misc-Site De		871				
3XX Purchased Services Total		1,704				
410 Supplies		2,280				
432 Reference Books Txtbk Adoption		255				
460 Non-Consumable Supplies		5,505				
470 Computer Software		988				
480 Computer Hardware		5,736				
4XX Supplies and Materials Total		14,764				
2211 Improvement Of Instruction Ser Total	16,468	5,000				
2213 Curriculum Development						
345 Food/Meals/Snacks Science		103				
3XX Purchased Services Total		103				
2213 Curriculum Development Total		103				
2222 School Library/Media Center						
112 Classified Salaries		26,732				
1XX Salaries Total		26,732				
211 Pers Employer Contribution		6,752				
220 Social Security Administration		2,047				
231 Worker' S Compensation		215				
232 State Unemployment Insurance		57				
243 Tax Sheltered Annuities		164				
244 Insurance Benefits		13,061				
2XX Employee Benefits Total		22,296				
2222 School Library/Media Center Total		49,028				
2240 Instructional Staff Developmen						
112 Classified Salaries	11,714					
121 Subs-Licensed Salaries Science		1,069				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
131 Licensed Salaries-Add' L	14,478					
1XX Salaries Total	27,261					
211 Pers Employer Contribution	2,993					
214 Pers Debt Service	759					
220 Social Security Administration	1,155					
231 Worker'S Compensation	74					
232 State Unemployment Insurance	61					
243 Tax Sheltered Annuities	2					
2XX Employee Benefits Total	5,044					
319 Other Instruc. Prof. & Tech. Service Science	16,184					
342 Travel & Exp. Out Of District	75	19,121				
345 Food/Meals/Snacks Science	1,089					
3XX Purchased Services Total	17,348	19,121				
410 Supplies	727	214				
432 Reference Books		51				
4XX Supplies and Materials Total	727	265				
2240 Instructional Staff Development Total	50,380	19,386				
2321 Office Of The Superintendent S						
248 Cosa Dues	595					
2XX Employee Benefits Total	595					
389 Other Non-Instruc. Prof. & Tech. Serv	42,383	29,093				
3XX Purchased Services Total	42,383	29,093				
410 Supplies	9,331	12				
470 Computer Software	23,500					
480 Computer Hardware	1,669					
4XX Supplies and Materials Total	34,500	12				
640 Dues And Fees	13,200					
6XX Other Objects Total	13,200					
2321 Office Of The Superintendent S Total	90,678	29,105				
2411 Principals Services						
112 Classified Salaries	29,858	22,467				
131 Licensed Salaries-Add' L	9,914	4,694				
1XX Salaries Total	39,772	27,161				
211 Pers Employer Contribution	9,096	5,435				
214 Pers Debt Service	500	104				
220 Social Security Administration	3,008	1,870				



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
231 Worker' S Compensation	308	182				
232 State Unemployment Insurance	129	61				
241 Professional Dues		10,000				
243 Tax Sheltered Annuities	175	122				
244 Insurance Benefits	13,689	9,719				
<b>2XX Employee Benefits Total</b>	<b>26,905</b>	<b>27,493</b>				
319 Other Instruc. Prof. & Tech. Service	11,617	1,355				
324 Rentals		2,309				
342 Travel & Exp. Out Of District	7,290	3,611				
345 Food/Meals/Snacks		1,143				
353 Postage		47				
389 Other Non-Instruc. Prof. & Tech. Serv	4,533	940				
<b>3XX Purchased Services Total</b>	<b>23,440</b>	<b>9,405</b>				
410 Supplies	7,065	7,074				
415 Pacific Office Automation Copies	4,537					
432 Reference Books		37				
460 Non-Consumable Supplies	15,314	21,682				
470 Computer Software	43	96				
480 Computer Hardware	93,448	75,491				
<b>4XX Supplies and Materials Total</b>	<b>120,407</b>	<b>104,380</b>				
522 Bldg. Improv. (Done Maint. Dept.)		23,429				
542 Replacement Equipment Purchases				1,751,750		1,977,250
<b>5XX Capital Outlay Total</b>		<b>23,429</b>		<b>1,751,750</b>		<b>1,977,250</b>
640 Dues And Fees		60				
<b>6XX Other Objects Total</b>		<b>60</b>				
<b>2411 Principals Services Total</b>	<b>210,524</b>	<b>191,928</b>		<b>1,751,750</b>		<b>1,977,250</b>
<b>2521 Financial &amp; Support Services</b>						
118 Professional Salaries		13,396				
<b>1XX Salaries Total</b>		<b>13,396</b>				
220 Social Security Administration		1,005				
231 Worker' S Compensation		66				
232 State Unemployment Insurance		53				
241 Professional Dues		1,563				
243 Tax Sheltered Annuities		650				
244 Insurance Benefits		3,600				
<b>2XX Employee Benefits Total</b>		<b>6,937</b>				
342 Travel & Exp. Out Of District		439				
<b>3XX Purchased Services Total</b>		<b>439</b>				
410 Supplies		755				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
460 Non-Consumable Supplies 480 Computer Hardware	4,533	43,043 3,066				
4XX Supplies and Materials Total	4,533	46,864				
2521 Financial & Support Services Total	4,533	67,636				
2541 Facilities Management						
383 Architect/Engineer Services		15,345				
3XX Purchased Services Total		15,345				
460 Non-Consumable Supplies 480 Computer Hardware	1,805	512				
4XX Supplies and Materials Total	1,805	512				
2541 Facilities Management Total	1,805	15,857				
2542 Building Div Services						
460 Non-Consumable Supplies 480 Computer Hardware	852	9,178				
4XX Supplies and Materials Total	852	9,178				
2542 Building Div Services Total	852	9,178				
2543 Grounds Division Services						
460 Non-Consumable Supplies 480 Computer Hardware		7,055		1,472,000		1,697,500
4XX Supplies and Materials Total		7,055		1,472,000		1,697,500
542 Replacement Equipment Purchases		13,018				
5XX Capital Outlay Total		13,018				
2543 Grounds Division Services Total		20,073		1,472,000		1,697,500
2544 Building Maint Improvements						
522 Bldg. Improv. (Done Maint. Dept.)	2,229	4,682				
5XX Capital Outlay Total	2,229	4,682				
670 Taxes And Licenses Misc-Site Defined		186				
6XX Other Objects Total		186				
2544 Building Maint Improvements Total	2,229	4,868				
2575 Purchasing And Warehouse Servi						
542 Replacement Equipment Purchases		74,026				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund Requi rements	Actual Expendi tures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
5XX Capital Outlay Total		74,026				
2575 Purchasing And Warehouse Servi Total		74,026				
2630 Public Information Servi ces						
353 Postage	1,281					
389 Other Non-Instruc. Prof. &Tech. Serv	2,600					
3XX Purchased Services Total	3,881					
410 Supplies	525					
460 Non-Consumable Supplies		820				
4XX Supplies and Materials Total	525	820				
2630 Public Information Servi ces Total	4,406	820				
2641 Hr Service Area Di rection						
112 Classified Salaries	26					
1XX Salaries Total	26					
211 Pers Employer Contribution	36					
214 Pers Debt Service	11					
220 Social Security Administration	15					
231 Worker's Compensation	2					
232 State Unemployment Insurance	1					
2XX Employee Benefits Total	65					
2641 Hr Service Area Di rection Total	91					
2660 Technology						
118 Professional Salaries		53,325				
139 Cell Phone Stipend		330				
1XX Salaries Total		53,655				
211 Pers Employer Contribution		11,396				
214 Pers Debt Service		2,716				
220 Social Security Administration		3,886				
231 Worker's Compensation		244				
232 State Unemployment Insurance		203				
241 Professional Dues		2,522				
243 Tax Sheltered Annuities		2,546				
244 Insurance Benefits		9,371				
2XX Employee Benefits Total		32,884				
389 Other Non-Instruc. Prof. &Tech. Serv	62,031					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

School Resources Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
3XX Purchased Services Total	62,031					
460 Non-Consumable Supplies	7,453					
470 Computer Software	57,252	11,443				
480 Computer Hardware	2,666					
4XX Supplies and Materials Total	67,371	11,443				
2660 Technology Total	129,402	97,982				
2XXX Support Services Total	686,930	867,349		3,223,750		3,674,750
3100 Food Services						
480 Computer Hardware				1		1,000
4XX Supplies and Materials Total				1		1,000
3100 Food Services Total				1		1,000
4150 Capital Building Improvement						
389 Other Non-Instruc. Prof. & Tech. Serv				1		1,000
3XX Purchased Services Total				1		1,000
4150 Capital Building Improvement Total				1		1,000
5200 Transfers Of Funds						
710 Fund Modifications	165,173			1		1,000
7XX Transfers Total	165,173			1		1,000
5200 Transfers Of Funds Total	165,173			1		1,000
6110 Contingency Fund						
810 Planned Reserve				609,684		1,312,805
810 Planned Reserve Total				609,684		1,312,805
6110 Contingency Fund Total				609,684		1,312,805
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	9,577,095	10,177,758		3,000,000		1,000,000
820 Unapp. Ending Fund Bal. Total	9,577,095	10,177,758		3,000,000		1,000,000
7000 Reserves And Fund Balances Total	9,577,095	10,177,758		3,000,000		1,000,000
Total Requirements	14,015,211	14,992,758		14,874,000		14,793,000

# Program Budget Detail

## Debt Service Fund

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Debt Service Fund  
Resources

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21001 Current Year' S Taxes	20,743,222	22,146,323		22,496,964		23,405,619
21002 Prior Years' Taxes	341,151	363,104		325,000		300,000
21115 Taxes/Linn County	17,199	18,557		17,000		18,000
21118 Interest From Delinquent Taxes	73,215	87,209		65,000		75,000
21516 Int. Earnings On Unsegregated Taxes	4,428	6,630		4,000		6,000
21519 Interest Other Investments	78,792	137,810		115,000		145,000
21993 Charges To Other Funds	4,508,332	4,708,351		4,622,845		4,810,328
24990 Other Revenue Fm Federal Sources	659,800	656,355		656,355		656,355
25400 Net Working Capital	11,424,782	12,210,303		12,793,110		1,282,634
<b>Total Resources</b>	<b>37,850,921</b>	<b>40,334,642</b>		<b>41,095,274</b>		<b>30,698,936</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Debt Service Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
5110 Long-Term Debt Service						
610 Principal	14,120,000	15,295,000		26,990,000		17,165,000
621 Interest	11,520,619	11,946,181		13,429,533		12,183,166
6XX Other Objects Total	25,640,619	27,241,181		40,419,533		29,348,166
5110 Long-Term Debt Service Total	25,640,619	27,241,181		40,419,533		29,348,166
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	12,210,303	13,093,460		675,741		1,350,770
820 Unapp. Ending Fund Bal. Total	12,210,303	13,093,460		675,741		1,350,770
7000 Reserves And Fund Balances Total	12,210,303	13,093,460		675,741		1,350,770
Total Requirements	37,850,922	40,334,641		41,095,274		30,698,936

# Program Budget Detail

## Capital Projects Fund

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Capital Projects Fund  
Resources

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21200 Revenue From Local Government	788,401	45,936		500,000		
21519 Interest Other Investments	165,453	217,905		200,000		250,000
21990 Miscellaneous Local Revenue	29,144	64,762		11,390		
21992 Other Local Reimbursements	36,385	36,662		35,000		45,000
21999 Miscellaneous	8,455	11,232		10,000		10,000
23222 Bus Depreciation Replacement	849,337	624,820		615,000		700,000
25111 Bond Principal	39,750,000	45,255,000				
25113 Premium On Bonds Payable	2,332,751	5,863,382				
25200 Transfers From Other Funds		429,385				
25300 Sale/Compensat. Loss Fixed Assets	722,327	174,407		65,000		75,000
25400 Net Working Capital	93,087,974	77,526,144		68,036,740		54,413,439
<b>Total Resources</b>	<b>137,770,227</b>	<b>130,249,635</b>		<b>69,473,130</b>		<b>55,493,439</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Capital Projects Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1111 Regular Elementary School Prog						
319 Other Instruc. Prof. & Tech. Service				772,671		1,629,878
3XX Purchased Services Total				772,671		1,629,878
410 Supplies						1,145,000
421 Textbooks Txtbk Adoption		13,069				
441 Instructional Kits Txtbk Adoption	426,518	346,242				
460 Non-Consumable Supplies Txtbk Adoption	1,719					
4XX Supplies and Materials Total	428,237	359,311				1,145,000
1111 Regular Elementary School Prog Total	428,237	359,311		772,671		2,774,878
1121 Regular Middle School Program						
421 Textbooks Txtbk Adoption	1,309					
432 Reference Books Txtbk Adoption		921				
441 Instructional Kits Txtbk Adoption	404,788					
460 Non-Consumable Supplies Txtbk Adoption	5,341					
470 Computer Software Txtbk Adoption	194,795	1,017				
480 Computer Hardware Txtbk Adoption		5,200				
4XX Supplies and Materials Total	606,233	7,138				
1121 Regular Middle School Program Total	606,233	7,138				
1131 Regular High School Program						
410 Supplies Txtbk Adoption	1,081					
421 Textbooks Txtbk Adoption	26,951	400,818				
460 Non-Consumable Supplies Txtbk Adoption	6,882					
4XX Supplies and Materials Total	34,914	400,818				
1131 Regular High School Program Total	34,914	400,818				
1XXX Instruction Total	1,069,384	767,267		772,671		2,774,878
2190 Director Of Ed Services						
421 Textbooks	15,782			650,000		
460 Non-Consumable Supplies	6,556	8,355				100,000
480 Computer Hardware	1,058	996				
4XX Supplies and Materials Total	23,396	9,351		650,000		100,000
541 Initial & Addnl. Equip. Purchases Ada Allowance	8,792					
5XX Capital Outlay Total	8,792					
2190 Director Of Ed Services Total	32,188	9,351		650,000		100,000
2210 Improvement Of Instruction Ser						
421 Textbooks Txtbk Adoption				1,422,100		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Capital Projects Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
480 Computer Hardware Txtbk Adoption	929					
4XX Supplies and Materials Total	929			1,422,100		
2210 Improvement Of Instruction Ser Total	929			1,422,100		
2520 Go Bond-Fiscal Services						
389 Other Non-Instruc. Prof. & Tech. Serv	234,985	375,415		1,000		
3XX Purchased Services Total	234,985	375,415		1,000		
2520 Go Bond-Fiscal Services Total	234,985	375,415		1,000		
2521 Financial & Support Services						
389 Other Non-Instruc. Prof. & Tech. Serv						3,000
3XX Purchased Services Total						3,000
2521 Financial & Support Services Total						3,000
2540 Operation Of Plant Services						
112 Classified Salaries	583					
131 Licensed Salaries-Add'L	5,723					
1XX Salaries Total	6,306					
211 Pers Employer Contribution	1,224					
214 Pers Debt Service	306					
220 Social Security Administration	498					
231 Worker'S Compensation	40					
232 State Unemployment Insurance	26					
243 Tax Sheltered Annuities	4					
2XX Employee Benefits Total	2,098					
341 Travel - Local In-District	40					
353 Postage	2					
382 Legal Services	16,113					
383 Architect/Engineer Services	384					
389 Other Non-Instruc. Prof. & Tech. Serv	112,530	42,591		3,420,149		3,910,197
3XX Purchased Services Total	129,069	42,591		3,420,149		3,910,197
410 Supplies	12,334	1,802				
432 Reference Books	111					
460 Non-Consumable Supplies Multi site Ada Compliance	45,529	4,766				
480 Computer Hardware	2,716					
4XX Supplies and Materials Total	60,690	6,568				
522 Bldg. Improv. (Done Maint. Dept.)	85,291	23,473		1,160,000		1,827,500
531 Improvement Of Sites Multi site Ada Compliance A		8,000				
541 Initial & Addnl. Equip. Purchases				190,000		150,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

## Capital Projects Fund Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
550 Technology	5,605					
5XX Capital Outlay Total	90,896	31,473		1,350,000		1,977,500
640 Dues And Fees Ada Allowance		712				
670 Taxes And Licenses Ada Allowance		558				
6XX Other Objects Total		1,270				
2540 Operation Of Plant Services Total	289,059	81,902		4,770,149		5,887,697
2541 Facilities Management						
112 Classified Salaries	122,072	72,075	3.000	130,756	3.000	139,242
113 Administrators	150,292	135,358	1.300	137,019	1.300	144,227
114 Classified Supervisors	34,943	37,311	.500	39,176	.500	42,755
118 Professional Salaries	439,430	356,818	5.250	475,760	5.000	463,769
124 Temps-Classified Salaries		3,712				
139 Cell Phone Stipend	6,199	5,367				
1XX Salaries Total	752,936	610,641	10.050	782,711	9.800	789,993
211 Pers Employer Contribution	137,959	131,697		235,674		235,418
214 Pers Debt Service	34,372	32,558				
220 Social Security Administration	55,734	45,685		59,876		60,437
231 Worker'S Compensation	4,035	2,964		6,262		6,320
232 State Unemployment Insurance	2,914	2,389		1,566		1,581
241 Professional Dues	625	885		11,610		8,810
243 Tax Sheltered Annuities	34,983	27,946		34,317		33,144
244 Insurance Benefits	132,370	105,079		142,590		141,450
2XX Employee Benefits Total	402,992	349,203		491,895		487,160
389 Other Non-Instruc.Prof.&Tech. Serv	400					
3XX Purchased Services Total	400					
460 Non-Consumable Supplies	2,599					
470 Computer Software	262					
4XX Supplies and Materials Total	2,861					
541 Initial & Addnl. Equip. Purchases	18,016					
5XX Capital Outlay Total	18,016					
640 Dues And Fees	50					
6XX Other Objects Total	50					
2541 Facilities Management Total	1,177,255	959,844	10.050	1,274,606	9.800	1,277,153
2542 Building Div Services						
112 Classified Salaries	673,900	667,395	3.000	145,408	3.000	145,080
124 Temps-Classified Salaries	2,800					
132 Nonlicensed Salaries O/T	3,750	7,193				
139 Cell Phone Stipend	53	75				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

## Capital Projects Fund Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1XX Salaries Total	680,503	674,663	3.000	145,408	3.000	145,080
211 Pers Employer Contribution	116,076	121,497		43,782		43,233
214 Pers Debt Service	31,271	33,850				
220 Social Security Administration	49,828	50,717		11,124		11,100
231 Worker's Compensation	24,818	24,487		6,107		6,094
232 State Unemployment Insurance	2,605	2,652		291		291
243 Tax Sheltered Annuities	6,104	6,096		540		540
244 Insurance Benefits	181,610	175,964		41,070		43,530
2XX Employee Benefits Total	412,312	415,263		102,914		104,788
460 Non-Consumable Supplies	27	11,833				
4XX Supplies and Materials Total	27	11,833				
541 Initial & Addnl. Equip. Purchases	14,600					
5XX Capital Outlay Total	14,600					
877 Preventative Maintenance	36,082	36,668		100,000		100,000
878 Floor Covering		44				
8XX Maintenance Supplies Total	36,082	36,712		100,000		100,000
2542 Building Div Services Total	1,143,524	1,138,471	3.000	348,322	3.000	349,868
2543 Grounds Division Services						
460 Non-Consumable Supplies	7,681	2,200				
4XX Supplies and Materials Total	7,681	2,200				
541 Initial & Addnl. Equip. Purchases	26,075					
542 Replacement Equipment Purchases						860,000
5XX Capital Outlay Total	26,075					860,000
2543 Grounds Division Services Total	33,756	2,200				860,000
2546 Security Services						
112 Classified Salaries	46,229					
132 Nonlicensed Salaries O/T	232					
139 Cell Phone Stipend	636					
1XX Salaries Total	47,097					
211 Pers Employer Contribution	10,635					
214 Pers Debt Service	2,446					
220 Social Security Administration	3,524					
231 Worker's Compensation	1,752					
232 State Unemployment Insurance	184					
243 Tax Sheltered Annuities	581					
244 Insurance Benefits	12,720					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Capital Projects Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	31,842					
2546 Security Services Total	78,939					
2548 Care Of Buildings Services						
112 Classified Salaries	39,195	24,321	2.250	55,998	2.250	60,433
122 Sub-Classified Salaries	7,875	7,333				
132 Nonlicensed Salaries O/T Renovations/Remodels		1,787				
1XX Salaries Total	47,070	33,441	2.250	55,998	2.250	60,433
211 Pers Employer Contribution	6,276	4,324		16,857		18,008
214 Pers Debt Service	1,827	1,235				
220 Social Security Administration	3,482	2,526		4,284		4,623
231 Worker's Compensation	1,776	1,154		2,349		2,539
232 State Unemployment Insurance	183	128		108		120
243 Tax Sheltered Annuities	139	75		405		405
244 Insurance Benefits	22,244	13,846		30,807		32,652
2XX Employee Benefits Total	35,927	23,288		54,810		58,347
460 Non-Consumable Supplies	54,083					
480 Computer Hardware		877				
4XX Supplies and Materials Total	54,083	877				
541 Initial & Addnl. Equip. Purchases	78,981	63,471				
5XX Capital Outlay Total	78,981	63,471				
2548 Care Of Buildings Services Total	216,061	121,077	2.250	110,808	2.250	118,780
2554 Vehicle Purch. Serv. & Maint. Se						
541 Initial & Addnl. Equip. Purchases	118,857					
564 Buses And Capital Bus Improvements	1,657,507	1,079,664		3,834,000		2,028,000
5XX Capital Outlay Total	1,776,364	1,079,664		3,834,000		2,028,000
2554 Vehicle Purch. Serv. & Maint. Se Total	1,776,364	1,079,664		3,834,000		2,028,000
2660 Technology						
112 Classified Salaries Crossroads	23,229	3,559				
113 Administrators	10,824	16,809	.130	16,309		
114 Classified Supervisors	29,323	30,640	.300	30,640		
118 Professional Salaries	45,259	16,620	.500	35,603		
139 Cell Phone Stipend	935	578				
1XX Salaries Total	109,570	68,206	.930	82,552		
211 Pers Employer Contribution	19,241	9,589		24,857		
214 Pers Debt Service	5,603	2,777				
220 Social Security Administration	8,204	5,093		6,314		
231 Worker's Compensation	627	322		660		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Capital Projects Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
232 State Unemployment Insurance	428	267		165		
241 Professional Dues				1,331		
243 Tax Sheltered Annuities	4,138	3,355		4,279		
244 Insurance Benefits	21,637	9,223		13,392		
<b>2XX Employee Benefits Total</b>	<b>59,878</b>	<b>30,626</b>		<b>50,998</b>		
351 Telephone	2,750					
389 Other Non-Instruc. Prof. & Tech. Serv Technology U	414,702	242,328				
<b>3XX Purchased Services Total</b>	<b>417,452</b>	<b>242,328</b>				
410 Supplies Technology Upgrades	28,568	8,100				
460 Non-Consumable Supplies Ups Power Upgrades	188,098	56,667				
470 Computer Software Ntwrk Infrstr Upgrd	27,661					
480 Computer Hardware Ntwrk Infrstr Upgrd	660,365	163,574		209,000		1,691,000
<b>4XX Supplies and Materials Total</b>	<b>904,692</b>	<b>228,341</b>		<b>209,000</b>		<b>1,691,000</b>
541 Initial & Adnl. Equip. Purchases Server Upgrad	36,225			246,000		130,000
550 Technology		152,430		1,500,000		1,140,000
<b>5XX Capital Outlay Total</b>	<b>36,225</b>	<b>152,430</b>		<b>1,746,000</b>		<b>1,270,000</b>
<b>2660 Technology Total</b>	<b>1,527,817</b>	<b>721,931</b>	<b>.930</b>	<b>2,088,550</b>		<b>2,961,000</b>
<b>2665 Site-Based Technology</b>						
410 Supplies Crossroads	1,413					
460 Non-Consumable Supplies Crossroads	100,775	11,468				
480 Computer Hardware Crossroads	1,702,707	1,399				
<b>4XX Supplies and Materials Total</b>	<b>1,804,895</b>	<b>12,867</b>				
<b>2665 Site-Based Technology Total</b>	<b>1,804,895</b>	<b>12,867</b>				
<b>2700 District Retirement</b>						
249 District Retirement Fund	14,578	11,365				
<b>2XX Employee Benefits Total</b>	<b>14,578</b>	<b>11,365</b>				
<b>2700 District Retirement Total</b>	<b>14,578</b>	<b>11,365</b>				
<b>2XXX Support Services Total</b>	<b>8,330,350</b>	<b>4,514,087</b>	<b>16.230</b>	<b>14,499,535</b>	<b>15.050</b>	<b>13,585,498</b>
<b>3100 Food Services</b>						
480 Computer Hardware				1		1,000
<b>4XX Supplies and Materials Total</b>				<b>1</b>		<b>1,000</b>
<b>3100 Food Services Total</b>				<b>1</b>		<b>1,000</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

## Capital Projects Fund Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
4111 Service Area Direction						
122 Subs-Classified Salaries		931				
124 Temps-Classified Salaries		128				
1XX Salaries Total		1,059				
211 Pers Employer Contribution		192				
214 Pers Debt Service		56				
220 Social Security Administration		80				
231 Worker's Compensation		6				
232 State Unemployment Insurance		4				
241 Professional Dues		80				
244 Insurance Benefits		558				
2XX Employee Benefits Total		976				
353 Postage	163	76				
3XX Purchased Services Total	163	76				
410 Supplies	2,543	783				
440 Periodicals	230	230				
460 Non-Consumable Supplies	527					
470 Computer Software	2,652	1,279				
480 Computer Hardware	1,218					
4XX Supplies and Materials Total	7,170	2,292				
4111 Service Area Direction Total	7,333	4,403				
4120 Site Improvements						
354 Advertising	1,848	886				
383 Architect/Engineer Services	65,376	3,107				
389 Other Non-Instruc. Prof. & Tech. Serv	274,550	85,809				20,000
3XX Purchased Services Total	341,774	89,802				20,000
410 Supplies Fuel Tank Monitor/Cathodic Protect	426	135				
460 Non-Consumable Supplies	18,672	14,792				
4XX Supplies and Materials Total	19,098	14,927				
510 Land Real Property Acquisition	225,000	11,764		20,000		
531 Improvement Of Sites	1,145,495	427,581		3,519,116		12,232,278
541 Initial & Addnl. Equip. Purchases New School Bldg	23,672	196,534				
542 Replacement Equipment Purchases Playground Equip		5,861				
5XX Capital Outlay Total	1,394,167	641,740		3,539,116		12,232,278
656 Taxes New School Bldgs	1,773					
670 Taxes And Licenses	2,654	1,871				
6XX Other Objects Total	4,427	1,871				
4120 Site Improvements Total	1,759,466	748,340		3,539,116		12,252,278

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Capital Projects Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
4150 Capital Building Improvement						
112 Classified Salaries	9,897	11,886				
121 Subs-Licensed Salaries	695	193				
128 Temp-Admin Salaries Remodel	14,617	8,046				
131 Licensed Salaries-Add'L	45,364	53,900				
132 Nonlicensed Salaries O/T	4,387	1,724				
1XX Salaries Total	74,960	75,749				
211 Pers Employer Contribution	9,951	15,018				
214 Pers Debt Service	2,528	3,826				
220 Social Security Administration Renovations/Remo	4,834	6,139				
231 Worker'S Compensation Renovations/Remodels	398	418				
232 State Unemployment Insurance Renovations/Remode	253	321				
243 Tax Sheltered Annuities	59	90				
244 Insurance Benefits	1,175	18				
2XX Employee Benefits Total	19,198	25,830				
322 Repairs & Maint. Svcs. (On Contract) New School B	12,236					
324 Rentals New School Bldgs	75	4,957				
341 Travel - Local In-District	2					
351 Telephone New School Bldgs	15,528	3,600				
353 Postage New School Bldgs	2	115				
354 Advertising Renovations/Remodels	5,836	2,904				
382 Legal Services Roofing 2002	30,664	3,010				
383 Architect/Engineer Services	3,065,335	1,124,722		100,000		
389 Other Non-Instruc. Prof. & Tech. Serv	1,747,872	2,269,594		1,930,001		2,372,824
3XX Purchased Services Total	4,877,550	3,408,902		2,030,001		2,372,824
410 Supplies	58,381	32,433				
460 Non-Consumable Supplies Site/Bldg Upgr	1,368,444	1,584,001				
470 Computer Software New School Bldgs	17,658	9,622				
480 Computer Hardware Remodel		97,761				54,358
4XX Supplies and Materials Total	1,444,483	1,723,817				54,358
521 New Buildings New School Bldgs	37,792,952	20,526,067		18,626,617		636,103
522 Bldg. Improv. (Done Maint. Dept.)	3,418,537	25,370,960		9,043,209		23,526,378
541 Initial & Addnl. Equip. Purchases New School BI	2,309	418,043		300,000		
542 Replacement Equipment Purchases Emergency Allow	11,992					
550 Technology New School Bldgs	152,822	35,753				
5XX Capital Outlay Total	41,378,612	46,350,823		27,969,826		24,162,481
651 Liability Insurance New School Bldgs	1,728					
670 Taxes And Licenses	375,148	502,476				
6XX Other Objects Total	376,876	502,476				
4150 Capital Building Improvement Total	48,171,679	52,087,597		29,999,827		26,589,663
5110 Long-Term Debt Service						
610 Principal	642,075	365,559		305,175		261,855

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Capital Projects Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
622 Interest/Buses	56,994	39,556		28,655		20,220
6XX Other Objects Total	699,069	405,115		333,830		282,075
5110 Long-Term Debt Service Total	699,069	405,115		333,830		282,075
5200 Transfers Of Funds						
710 Fund Modifications	206,801			1		1,000
7XX Transfers Total	206,801			1		1,000
5200 Transfers Of Funds Total	206,801			1		1,000
6110 Contingency Fund						
810 Planned Reserve				10,496		7,047
810 Planned Reserve Total				10,496		7,047
6110 Contingency Fund Total				10,496		7,047
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	77,526,144	71,722,820		20,317,653		
820 Unapp. Ending Fund Bal. Total	77,526,144	71,722,820		20,317,653		
7000 Reserves And Fund Balances Total	77,526,144	71,722,820		20,317,653		
Total Requirements	137,770,226	130,249,629	16.230	69,473,130	15.050	55,493,439



# Program Budget Detail

## Nutrition Services Fund

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Nutrition Services Fund  
Resources

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21612 Type A Lunches	749,772	773,275		855,000		880,000
21622 Ala Carte Lunches	149,252	109,558		130,000		145,000
21630 Special Functions	198,374	180,056		171,000		195,000
21631 Banquet & Dinner Revenue	41,863	289				
21699 Miscellaneous Income	2,780					
21960 Recovery Of Prior Year Expenditures		47				
21990 Miscellaneous Local Revenue	7,881					
21992 Other Local Reimbursements		9,665				
23102 Matching Funds	41,059	42,163		43,200		45,000
23299 Other Restricted Grants-In-Aid	58,158	47,968		47,000		50,000
23990 Other Revenue From State Sources		256				
24511 10.555 Natl Schl Lunch Prg	2,394,342	2,592,304		2,779,402		2,458,602
24512 10.553 Schl Breakfast Prg	896,000	1,012,081		1,008,000		1,400,000
24513 10.558 Child Adlt Care Food Pr	113,252	114,246		115,000		160,000
24517 10.560 State Admn Exp Nutr Srv		7,760				
24911 Value Of Commodities Received	348,936	335,646		320,000		325,000
25200 Transfers From Other Funds	87,192	50,136		202,000		300,000
25400 Net Working Capital	74,585	123,185				231,259
<b>Total Resources</b>	<b>5,163,702</b>	<b>5,398,379</b>		<b>5,670,602</b>		<b>6,189,861</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Nutrition Services Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2521 Financial & Support Services						
389 Other Non-Instruc. Prof. & Tech. Serv	3,142					
3XX Purchased Services Total	3,142					
2521 Financial & Support Services Total	3,142					
2700 District Retirement						
249 District Retirement Fund	10,513					
2XX Employee Benefits Total	10,513					
2700 District Retirement Total	10,513					
2XXX Support Services Total	13,655					
3100 Food Services						
112 Classified Salaries	1,133,943	1,145,252	57.560	1,238,209	62.090	1,329,136
114 Classified Supervisors	32,664	33,460	.500	34,465	1.000	85,675
122 Subs-Classified Salaries	92,724	79,016		106,700		105,000
124 Temps-Classified Salaries	34,773	25,019		44,200		15,000
132 Nonlicensed Salaries O/T	9,311	7,690				
139 Cell Phone Stipend	930	400				
1XX Salaries Total	1,304,345	1,290,837	58.060	1,423,574	63.090	1,534,811
211 Pers Employer Contribution	222,442	216,522		383,206		421,613
214 Pers Debt Service	58,175	56,998				
220 Social Security Administration	94,279	95,219		97,359		117,415
231 Worker's Compensation	41,595	40,391		42,964		48,050
232 State Unemployment Insurance	4,933	4,956		2,547		3,071
241 Professional Dues				600		1,450
242 Physical Examinations	2,520	2,565				
243 Tax Sheltered Annuities	8,301	7,661		12,318		15,526
244 Insurance Benefits	700,182	699,846		794,723		915,325
245 Other Benefits		6,350				
2XX Employee Benefits Total	1,132,427	1,130,508		1,333,717		1,522,450
321 Equip. Rep. (Not On Serv. Contract)	141					
322 Repairs & Maint. Svcs. (On Contract)	50,000	1,792		50,000		50,000
324 Rentals	1,523	110				
341 Travel - Local In-District	5,024	3,979		2,711		2,500
342 Travel & Exp. Out Of District	290			100		
351 Telephone	28	22				100
353 Postage	6,431	8,510		8,000		8,000
389 Other Non-Instruc. Prof. & Tech. Serv	6,027	11,480				10,000
3XX Purchased Services Total	69,464	25,893		60,811		70,600
410 Supplies	13,216	12,831		12,000		10,000
414 Soap And Paper	-375	-3,630				
415 Pacific Office Automation Copies	5,887	3,695		7,500		5,000
451 Food	2,145,332	2,269,522		2,500,000		2,700,000
453 Usda Commodities	349,020	335,649		320,000		325,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Nutrition Services Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
460 Non-Consumable Supplies		-13				5,000
480 Computer Hardware	2,163					5,000
4XX Supplies and Materials Total	2,515,243	2,618,054		2,839,500		3,050,000
670 Taxes And Licenses	5,376	11,424		13,000		12,000
6XX Other Objects Total	5,376	11,424		13,000		12,000
3100 Food Services Total	5,026,855	5,076,716	58.060	5,670,602	63.090	6,189,861
3190 Food Srv Summer						
124 Temps-Classified Salaries		137				
1XX Salaries Total		137				
211 Pers Employer Contribution		30				
214 Pers Debt Service		7				
220 Social Security Administration		10				
231 Worker'S Compensation		5				
232 State Unemployment Insurance		1				
2XX Employee Benefits Total		53				
3190 Food Srv Summer Total		190				
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	123,185	321,468				
820 Unapp. Ending Fund Bal. Total	123,185	321,468				
7000 Reserves And Fund Balances Total	123,185	321,468				
Total Requirements	5,163,695	5,398,374	58.060	5,670,602	63.090	6,189,861

# Program Budget Detail

## Insurance Reserve Fund

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Insurance Reserve Fund  
Resources

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21510 Interest On Investments	36,510	68,319		32,000		69,500
21992 Other Local Reimbursements				9,000		
21994 Insurance Reimbursements	39,097	32,419		15,000		30,000
21999 Miscellaneous	29,989,727	31,159,762		35,156,952		33,475,000
23990 Other Revenue From State Sources	246,025	216,665		300,000		200,000
25200 Transfers From Other Funds	1,006,070	1,059,456		589,500		560,000
25400 Net Working Capital	8,929,829	10,135,506		9,910,114		10,424,000
<b>Total Resources</b>	<b>40,247,258</b>	<b>42,672,127</b>		<b>46,012,566</b>		<b>44,758,500</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Insurance Reserve Fund Requi rements	Actual Expendi tures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1121 Regular Middle School Program						
410 Supplies				1		1,000
4XX Supplies and Materials Total				1		1,000
1121 Regular Middle School Program Total				1		1,000
1XXX Instruction Total				1		1,000
2311 Board Of Directors Expenses						
394 Unemployment Consul tant	6,997	4,500		6,000		6,000
3XX Purchased Services Total	6,997	4,500		6,000		6,000
2311 Board Of Directors Expenses Total	6,997	4,500		6,000		6,000
2529 Other Fiscal Services						
122 Subs-Classified Salaries		39				
1XX Salaries Total		39				
220 Social Security Administration		3				
231 Worker'S Compensation	787,077	697,762		800,000		800,000
232 State Unemployment Insurance	533	165,047		200,000		200,000
242 Physical Examinations				2,000		2,000
244 Insurance Benefits	26,319,236	27,838,488		31,101,790		34,292,000
246 Long Term Disability Ins	260,960	282,997		265,000		285,000
247 Term Life	158,687	148,202		200,000		205,000
2XX Employee Benefits Total	27,526,493	29,132,499		32,568,790		35,784,000
342 Travel & Exp. Out Of District	430	122				500
345 Food/Meals/Snacks				1,500		1,500
346 In-District Expense	355	391		500		500
351 Telephone	2,683	2,856		3,000		3,000
353 Postage	448	870		2,000		1,500
389 Other Non-Instruc.Prof.&Tech. Serv	761,608	700,156		851,500		852,500
3XX Purchased Services Total	765,524	704,395		858,500		859,500
410 Supplies	151,263	127,284		176,000		176,000
440 Periodicals		80				
460 Non-Consumable Supplies	78	2,944				
470 Computer Software		90				
4XX Supplies and Materials Total	151,341	130,398		176,000		176,000
2529 Other Fiscal Services Total	28,443,358	29,967,331		33,603,290		36,819,500
2548 Care Of Buildings Services						
112 Classified Salaries	8,148	8,346	.250	8,530	.250	8,533

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

## Insurance Reserve Fund Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1XX Salaries Total	8,148	8,346	.250	8,530	.250	8,533
211 Pers Employer Contribution	1,821	1,865		2,568		2,543
214 Pers Debt Service	419	427				
220 Social Security Administration	623	638		653		653
231 Worker's Compensation	309	307		358		358
232 State Unemployment Insurance	33	33		17		17
243 Tax Sheltered Annuities				45		45
244 Insurance Benefits	3,180	3,225		3,423		3,628
2XX Employee Benefits Total	6,385	6,495		7,064		7,244
2548 Care Of Buildings Services Total	14,533	14,841	.250	15,594	.250	15,777
2554 Vehicle Purch. Serv. & Maint. Se						
655 Judg. & Settlem. Against The District	30,106	30,206		30,000		30,000
6XX Other Objects Total	30,106	30,206		30,000		30,000
2554 Vehicle Purch. Serv. & Maint. Se Total	30,106	30,206		30,000		30,000
2641 Hr Service Area Direction						
111 Licensed Salaries	72,017	73,880	.500	37,940	.500	39,394
112 Classified Salaries	172,506	191,319	1.000	65,803	1.000	54,810
113 Administrators	91,621	98,749			1.000	110,734
118 Professional Salaries	97,003	85,673				
121 Subs-Licensed Salaries	2,863	3,496				3,000
122 Subs-Classified Salaries	4,498	6,830		1,000		6,000
124 Temps-Classified Salaries	30,115	21,814		20,000		40,000
131 Licensed Salaries-Add'L Misc-Site Defined	3,397	2,467				2,000
132 Nonlicensed Salaries O/T	158	169				
139 Cell Phone Stipend	900	900				900
1XX Salaries Total	475,078	485,297	1.500	124,743	2.500	256,838
211 Pers Employer Contribution	84,690	88,738		36,958		76,375
214 Pers Debt Service	22,792	23,877				
220 Social Security Administration	34,926	35,601		9,390		19,585
231 Worker's Compensation	2,958	2,365		982		2,053
232 State Unemployment Insurance	1,827	1,862		246		516
241 Professional Dues	2,391	760		75		1,700
243 Tax Sheltered Annuities	11,807	11,770		775		5,570
244 Insurance Benefits	97,371	105,565		27,985		41,270
2XX Employee Benefits Total	258,762	270,538		76,411		147,069
322 Repairs & Maint. Svcs. (On Contract)	9,159	9,617		11,000		11,000
341 Travel - Local In-District	655	86				
342 Travel & Exp. Out Of District	5,242	304				10
345 Food/Meal s/Snacks	368	29				
346 In-District Expense	457			1,000		1,000
353 Postage	1,341	290		3,300		800
389 Other Non-Instruc. Prof. & Tech. Serv	36,679	25,223		45,000		40,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Insurance Reserve Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
3XX Purchased Services Total	53,901	35,549		60,300		52,810
410 Supplies	12,097	11,763		30,500		22,500
421 Textbooks		2,507				
432 Reference Books	202					
440 Periodicals Misc-Site Defined	165	140				150
460 Non-Consumable Supplies	12,397	3,444				
470 Computer Software	15,964	7,241				
480 Computer Hardware	2,503					
4XX Supplies and Materials Total	43,328	25,095		30,500		22,650
640 Dues And Fees	131	690				
670 Taxes And Licenses	42	27				
6XX Other Objects Total	173	717				
892 Building Safety		625		65,000		65,000
8XX Maintenance Supplies Total		625		65,000		65,000
2641 Hr Service Area Direction Total	831,242	817,821	1.500	356,954	2.500	544,367
2690 Claims						
321 Equip. Rep. (Not On Serv. Contract)	2,683					
382 Legal Services	180					
383 Architect/Engineer Services Portable Locate		1,185				
389 Other Non-Instruc. Prof. & Tech. Serv		15,401				
3XX Purchased Services Total	2,863	16,586				
410 Supplies Portable Locate		1,436				1,500
411 Food		6,203				
460 Non-Consumable Supplies	117	39,464		20,000		40,000
480 Computer Hardware		12,930				
4XX Supplies and Materials Total	117	60,033		20,000		41,500
542 Replacement Equipment Purchases		7,158				
564 Buses And Capital Bus Improvements	187,565					
5XX Capital Outlay Total	187,565	7,158				
651 Liability Insurance	78					
655 Judg. & Settlem. Against The District	32,651	287,323		450,000		450,000
6XX Other Objects Total	32,729	287,323		450,000		450,000
2690 Claims Total	223,274	371,100		470,000		491,500
2700 District Retirement						
249 District Retirement Fund	5,816	5,462		1,304		1,580

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Insurance Reserve Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	5,816	5,462		1,304		1,580
2700 District Retirement Total	5,816	5,462		1,304		1,580
2XXX Support Services Total	29,555,326	31,211,261	1.750	34,483,142	2.750	37,908,724
3100 Food Services						
410 Supplies				1		1,000
4XX Supplies and Materials Total				1		1,000
3100 Food Services Total				1		1,000
5200 Transfers Of Funds						
710 Fund Modifications	556,425	526,800		818,002		785,000
7XX Transfers Total	556,425	526,800		818,002		785,000
5200 Transfers Of Funds Total	556,425	526,800		818,002		785,000
6110 Contingency Fund						
810 Planned Reserve				500,000		500,000
810 Planned Reserve Total				500,000		500,000
6110 Contingency Fund Total				500,000		500,000
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	10,135,506	10,934,065		10,211,420		5,562,776
820 Unapp. Ending Fund Bal. Total	10,135,506	10,934,065		10,211,420		5,562,776
7000 Reserves And Fund Balances Total	10,135,506	10,934,065		10,211,420		5,562,776
<b>Total Requirements</b>	<b>40,247,257</b>	<b>42,672,126</b>	<b>1.750</b>	<b>46,012,566</b>	<b>2.750</b>	<b>44,758,500</b>



# Program Budget Detail

## Private-Purpose Trust Fund

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Private-Purpose Trust Fund  
Resources

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21920 Private Grants						200,000
Total Resources						200,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Private-Purpose Trust Fund  
Requirements

	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
1132 Student Activities						
371 Tuition-Public Local Ed Agencies						200,000
3XX Purchased Services Total						200,000
1132 Student Activities Total						200,000
1XXX Instruction Total						200,000
Total Requirements						200,000

# Program Budget Detail

## Postemployment Benefits Fund

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Postemployment Benefits Fund Resources	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
21999 Miscellaneous	1,655,769	1,637,522		1,500,000		1,400,000
25400 Net Working Capital	3,286,515	3,114,947		5,452,570		5,100,552
Total Resources	4,942,284	4,752,469		6,952,570		6,500,552

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Postemployment Benefits Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
2710 Retirement - Certified						
116 Early Retirement Pay	383,237	264,043		310,000		350,000
1XX Salaries Total	383,237	264,043		310,000		350,000
220 Social Security Administration	14,617	10,481		23,715		27,000
244 Insurance Benefits	1,214,222	1,042,154		1,100,000		1,000,000
2XX Employee Benefits Total	1,228,839	1,052,635		1,123,715		1,027,000
389 Other Non-Instruc.Prof.&Tech. Serv	7,757	5,400				5,500
3XX Purchased Services Total	7,757	5,400				5,500
2710 Retirement - Certified Total	1,619,833	1,322,078		1,433,715		1,382,500
2720 Retirement - Administrators						
116 Early Retirement Pay	13,688	12,814		30,000		20,000
1XX Salaries Total	13,688	12,814		30,000		20,000
220 Social Security Administration	553	357		2,295		1,600
244 Insurance Benefits	49,902	41,977		30,000		30,000
2XX Employee Benefits Total	50,455	42,334		32,295		31,600
2720 Retirement - Administrators Total	64,143	55,148		62,295		51,600
2730 Retirement - Classified						
116 Early Retirement Pay	27,926	32,000		20,000		34,000
1XX Salaries Total	27,926	32,000		20,000		34,000
220 Social Security Administration	2,096	2,421				2,600
244 Insurance Benefits	113,337	166,736		160,000		165,000
2XX Employee Benefits Total	115,433	169,157		160,000		167,600
2730 Retirement - Classified Total	143,359	201,157		180,000		201,600
2XXX Support Services Total	1,827,335	1,578,383		1,676,010		1,635,700
6110 Contingency Fund						
810 Planned Reserve				400,000		400,000
810 Planned Reserve Total				400,000		400,000
6110 Contingency Fund Total				400,000		400,000
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	3,114,947	3,174,086		2,150,275		1,914,576

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2018 to June 30, 2019

Postemployment Benefits Fund Requirements	Actual Expenditures		2017 - 2018		2018 - 2019 Budget	
	2015 - 2016	2016 - 2017	FTE	Budget	FTE	Proposed
820 Unapp. Ending Fund Bal. Total	3,114,947	3,174,086		2,150,275		1,914,576
7000 Reserves And Fund Balances Total	3,114,947	3,174,086		2,150,275		1,914,576
Total Requirements	4,942,282	4,752,469		4,226,285		3,950,276

# Program Budget Detail

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# Financial Forecast

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# Financial Forecast

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## Forecast Framework

This General Fund 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 that 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.

Board Policy DI provides direction for the planning and allocation of resources as follows:

1. “On a semi-annual basis the district forecasts General Fund resources and operational requirements over a rolling five year period. Annually, as part of the budgeting process for the district, the Superintendent presents the most recent forecast to the Budget Committee and Board for review and consideration. This forecast highlights resource and requirement considerations that will inform the development of the Superintendent’s Proposed Budget for the following year and for other financial planning activities.
2. The Superintendent’s Proposed Budget will build off of the General Fund five-year forecast presented to the Budget Committee and Board, incorporate operating and capital budgets managed through other funds, and respond to current district goals and policies and other long-range plans and needs of the district.
3. 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.
4. 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.
5. The district’s education program must be responsive to enrollment changes and 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 staffing adjustments, new programs under development, and research and development.
6. Depending on the needs and resource of the district, reserve funds may be established and continually funded to address the replacement of technology, capital assets and curriculum. The Superintendent will recommend funding levels and mechanisms for each established fund as part of the annual budget process.”

# Financial Forecast

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## Future Budget Issues

### ***Structural Balance of Budget: Medium Term Projected General Fund Position***

The General Fund is projecting a small operating surplus in 2017-18 (about \$2 million), but operating deficits in future years are predicted to fully utilize the fund's \$20.6 million surplus 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 and spending one-time resources. The fund balance at the end of FY 2017-18 does allow the District to maintain current service standards in the near term. However, 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 three 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 is expected to exceed 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.

It is important to note that this forecast assumes that the District's local option levy will be renewed by the voters for a new 5-year term (2020-21 through 2024-25). Without the local option levy the District would be faced with a revenue decline of over \$15 million beginning in 2020-21.

### ***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

# Financial Forecast

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that were used, and began to provide some of the services that were previously purchased in-house. The District could decide to change the relationship with Lane ESD in the future, which would change the revenues and expenses in the forecast.

## ***Special Education Services and Funding***

The State School Fund provides additional payments for students with disabilities up to 11% of the District population (ADM). 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 2018-19, with an estimated 2,400 students qualifying for special education services, the District's percentage of students with disabilities is 13.8% (including charter school students).

The State also provides separate funding for high cost students through the High Cost Disability Grant. 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 2018-19 the District expects to receive grant revenue of approximately \$1.1 million, an amount equal to \$0.47 of every dollar spent over the initial \$30,000 per high cost student.

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	180
2017-18 est.	197

The District is experiencing growth in the number of students with an IEP and in the number of high cost students requiring services. With significant State School Fund support for IEP populations limited to 11% and the growth in the population of high cost students the District will be challenged to meet the needs of these groups with current resources. The District is currently focused on finding funding and program delivery solutions for these challenges, which may impact the forecast in future years.

## ***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.

PERS rates for the 2015-17 biennium reflected 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

# Financial Forecast

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Oregon Supreme Court decision striking down many of the PERS reforms enacted by the Oregon Legislature, District PERS rates for the 2017-19 biennium increase by 4.86% beginning in 2017-18. The District expects to receive 2019-21 biennium PERS rates in the fall of 2018, but based PERS advisory rates the District may see a PERS rate increase of 6.38% for 2019-21 and an additional 6.30% for the following biennium. These increases have been factored into the current forecast. 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) continue through 2018 and are reflected in forecast projections for 2017-18. This contract will expire on June 30, 2018, and the District is currently in negotiations with OSEA. For 2018-19 and beyond, the forecast assumes a full work year for all classified employees (no furlough days) and a step increase for all eligible staff members. Once economic terms and benefits are finalized in a new contract the forecast will be updated.

The contract between the District and the Eugene Education Association (EEA) will expire in 2020. For 2020-21 and beyond, the forecast assumes a full work year for all licensed employees (no furlough days) and a step increase for all eligible staff members. Once economic terms and benefits are finalized in a new contract the forecast will be updated.

Managers, Administrators, Professionals and Supervisors (MAPS) are forecast to receive the same Cost of Living Increases (COLAs) as licensed staff. For 2020-21 and beyond, the forecast assumes a full work year for all unrepresented employees (no furlough days) and a step increase for all eligible staff members. Once economic terms and benefits are finalized the forecast will be updated.

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 Public Employee Retirement System (PERS) 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 (the Oregon Educators Benefit Board (OEBB)). The District's benefit contributions are subject to agreements with each bargaining unit and employee group. The benefits plans and rates are selected by the Joint Benefits Committee (JBC), and each employee group has its own insurance reserve fund. Employee contributions reflect the difference between the plan cost and district contribution based on plan selected. Actual reserve levels will vary depending on final rates and member plan selection.

Currently, the forecast does not include an increase in the District's benefit contribution. As this contribution is a subject of bargaining this may change as a result of current or future negotiations.

# Financial Forecast

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## ***Instructional Hours and Scheduling High School Students***

The State has recently reinforced rules specifying the number of instructional hours and graduation requirements. At all education levels, the District is seeking to standardize school calendars and schedules to ensure that all schools meet instructional hour requirements in 2018-19. The District has also resourced full scheduling for 9<sup>th</sup> and 10<sup>th</sup> grade high school students, as students who achieve enough credits early in their high school career to be “on track” for graduation are more likely to remain in school and receive a high school diploma.

## ***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 potential bond measure in November of 2018 and a review of the District’s open enrollment policy and its impact on individual schools.

# Financial Forecast

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## Five Year General Fund Forecast, as of December 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

The 2017-18 Current Budget presented in the first column of the 5-year forecast represents the District’s 2017-18 Adopted Budget, approved by the School Board on June 21, 2017 and revised to reflect new estimates of property tax and State School Fund revenues.

**Annual Operating Surplus: \$2.02 million** (assuming no reserve spending in 2017-18)

#### 2018-19

##### *Revenue*

- **State School Fund (SSF) Grants** – The forecast assumes 11.17% growth in state funding available to K-12 education for the 2017-19 biennium, based on the legislatively adopted budget. As a result, statewide SSF revenues are estimated to be \$8.2 billion (an increase of \$0.82 billion over current 2015-17 funding of \$7.38 billion). As directed by the state legislature, 50% of this funding will be available for allocation to schools and Education Service Districts in 2018-19.

##### *Spending*

- **Employee Compensation** – Salaries and related costs and benefits for EEA represented staff have been calculated based on the 2017-2020 Collective Bargaining Agreement between EEA and 4J. Salaries for managers, administrators, professionals, supervisors and directors have been increased by 1.8% (2018-19 COLA) with Board approval. Salaries and benefits for staff members represented by OSEA have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1, as the current agreement between the District and OSEA ends on June 30, 2018. OSEA and the District will begin negotiations for a new collective bargaining agreement in the spring of 2018.
- **Elementary Teacher Preparation Time** – Per article 10.1.5.c of the 2017-2020 Collective Bargaining Agreement between EEA and 4J, elementary teacher preparation time will increase by 30 minutes per week beginning in the 2018-19 school year. This addition will increase licensed staffing by 7.8 FTE at an estimated cost of \$0.84 million for the first year of implementation.

**Annual Operating Deficit: \$1.62 million**

#### 2019-20

##### *Revenue*

- **State School Fund (SSF) Grants** – This forecast assumes a 5.75% growth in state funding available to K-12 education for the 2019-21 biennium. As a result, statewide SSF revenues are estimated to be \$8.67 billion

# Financial Forecast

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(an increase of \$0.47 billion over current 2017-19 funding of \$8.20 billion). As this is the first year of the biennium, we have assumed 49% (\$4.25 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

## *Spending*

- **Employee Compensation** – Salaries and related costs and benefits for EEA represented staff have been calculated based on the 2017-2020 Collective Bargaining Agreement between EEA and 4J. Salaries for managers, administrators, professionals, supervisors and directors have been increased by 2.0% (2019-20 COLA) with Board approval. Salaries and benefits for staff members represented by OSEA have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1, as the current agreement between the District and OSEA ends on June 30, 2018. OSEA and the District will begin negotiations for a new collective bargaining agreement in the spring of 2018.
- **Public Employee Retirement System (PERS) Rate** - PERS contribution rates are set once every biennium. Advisory rates for the 2019-21 biennium have been issued by PERS based on portfolio valuations as of December 2016. Final rates for the 2019-21 biennium will be set during the state's 2019-21 biennial budget process and based on the December 2017 actuarial valuation completed by Milliman. As expected, rates are projected to increase significantly over 2017-19 values based on a combination of factors including:
  1. A projected drop in the School District Pool funding status to 68%, which will impact the rate collar limits and allow for a larger increase in rates between biennia,
  2. Investment portfolio returns and funding levels, and
  3. The impact of changes made by the PERS Board to the actuarial assumptions used by Milliman in their calculations to better match current plan experience.

PERS rates were previously forecast to increase by another 4.86% in the 2019-21 biennium, but are now predicted to increase by 6.38% beginning in 2019-20. This will increase PERS costs for the District by an estimated \$6.18 million in the first year of the biennium.

**Annual Operating Deficit: \$7.34 million**

## **2020-21**

### *Revenue*

1. **State School Fund (SSF) Grants** – This forecast assumes a 5.75% growth in state funding available to K-12 education for the 2019-21 biennium. As a result, statewide SSF revenues are estimated to be \$8.67 billion (an increase of \$0.47 billion over current 2017-19 funding of \$8.20 billion). As this is the second year of the biennium, we have assumed 51% (\$4.42 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

### *Spending*

2. **Employee Compensation** – Salary costs for all employee groups have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1<sup>st</sup>.

**Annual Deficit: \$3.30 million**

# Financial Forecast

## 2020-21


### 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 grow by 5.75% to \$9.17 billion (an increase of \$0.50 billion over 2019-21 biennium funding of \$8.67 billion). This is the first year of the biennium and we have assumed 49% of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

### 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<sup>st</sup>.
- **Public Employee Retirement System (PERS) Rate** - PERS contribution rates are expected to rise again in the 2021-23 biennium. Based on the advisory rates provided by PERS for the 2019-21 biennium and other payroll-related factors, PERS rates had been forecast to increase by another 6.30% in the 2021-23 biennium. This will increase PERS costs for the District by an estimated \$6.39 million in the first year of the biennium.

**Annual Deficit: \$9.22 million**



## 5-year General Fund Forecast – 2017-18 to 2021-22

(in Millions \$)	Proj. 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Revenues	182.32	184.71	191.05	199.59	204.05
Expenditures (including contingency)	(180.30)	(186.33)	(198.39)	(202.89)	(213.27)
<b>Net Operating Surplus / (Deficit)</b>	<b>2.02</b>	<b>(1.62)</b>	<b>(7.34)</b>	<b>(3.30)</b>	<b>(9.22)</b>
Transfers and Reserves	0.18	0.64	0.42	(0.34)	(0.16)
General Fund Reserve available to reduce deficit	18.43	20.63	19.65	12.73	9.09
<b>Net Surplus / (Deficit)</b>	<b>20.63</b>	<b>19.65</b>	<b>12.73</b>	<b>9.09</b>	<b>(0.29)</b>
Closing Fund Balance % (budgeted)	5.0%	5.0%	5.0%	5.0%	5.0%



# Financial Forecast

## Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2017-18 Current Estimate	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
<b>Total District Revenues</b>	(1)	<b>\$182,318</b>	<b>\$184,712</b>	<b>\$191,050</b>	<b>\$199,594</b>	<b>\$204,049</b>
<b>Expenditures</b>						
Operating Expenditures	(2)	<b>\$176,576</b>	<b>\$182,505</b>	<b>\$194,362</b>	<b>\$198,790</b>	<b>\$208,999</b>
Transfers	(3)	760	760	760	760	760
Contingency	(4)	5,298	5,475	5,831	5,964	6,270
Board Priorities Reserve	(4)	-	-	-	-	-
Operations Reserve	(4)	-	-	-	-	-
Subtotal		182,634	188,740	200,953	205,514	216,029
Projected Underspending	(5)	(2,331)	(2,409)	(2,565)	(2,624)	(2,759)
<b>Total Expenditures</b>		<b>\$180,303</b>	<b>\$186,331</b>	<b>\$198,388</b>	<b>\$202,890</b>	<b>\$213,270</b>
<b>ANNUAL OPERATING SURPLUS / (DEFICIT)</b>		<b>\$2,015</b>	<b>(\$1,619)</b>	<b>(\$7,338)</b>	<b>(\$3,296)</b>	<b>(\$9,221)</b>
<b>Use of Transfers from Reserves to Balance</b>	(6)					
Transfer (to) / from General Fund Reserves		\$17,833	\$20,514	\$19,329	\$12,304	\$8,866
Transfer (to) / from Capital Equipment Fund						
Transfer (to) / from PERS Reserve						
Transfer (to) / from Insurance Reserve		786	751	740	80	63
Transfer (to) / from Capital Projects Fund Reserve						
Total Transfers (to) / from Reserves		\$18,619	\$21,265	\$20,069	\$12,384	\$8,929
Annual Surplus / (Deficit) Assuming Use of Reserves	(7)	\$20,634	\$19,646	\$12,731	\$9,088	(\$292)
<b>Corrective Action Required</b>	(8)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVES</b>						
<b>Beginning Fund Balance - General Fund</b>	(9)	\$8,515	\$9,116	\$9,236	\$9,553	\$9,980
Transfer to / (from) Reserves		601	120	317	427	222
<b>Ending Fund Balance - General Fund</b>		\$9,116	\$9,236	\$9,553	\$9,980	\$10,202
5% of Total District Revenues		9,116	9,236	9,553	9,980	10,202
% of Total District Revenues		5.00%	5.00%	5.00%	5.00%	5.00%
% Change in Total District Revenues		7.1%	1.3%	3.4%	4.5%	2.2%
% Change in Total Expenditures		7.5%	3.3%	6.5%	2.3%	5.1%

Note: Totals may differ due to rounding.

# Financial Forecast

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## Summary Assumptions

### 1. Total revenues

See revenue detail and assumptions for a detailed explanation of the calculations used to develop District total revenues.

### 2. Operating expenditures

See expenditures detail and assumptions for a detailed explanation of the calculations used to develop District operating expenditures.

### 3. Transfers

- Ongoing transfers to accumulate funds for capital projects, curriculum, technology and fleet purchases are not included in the forecast. Purchases in recent years have been funded by the May 2013 bond measure, and the District is currently evaluating funding options for future requirements once bond funds have been fully expended.
- 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, and to offset remaining costs, the annual transfer to Risk and Benefits 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.

### 4. Contingency and Reserves

- The General Fund Contingency is equal to 3.0% of operating expenditures, which is 1% greater than the minimum set by 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 forecast assumes a 5.0% General Fund ending fund balance (\$9.1 million in 2017-18 to \$10.2 million by 2021-22) throughout the forecast period. This complies with Board Policy DI, Accounting and Financial Practices Policies item 5 which states *“The district will maintain a minimum General Fund ending fund balance of five percent of current year annual operating revenues excluding transfers between funds.”*

General Fund Reserves are predicted to grow to \$20.6 million by the end of 2017-18. The forecast assumes that these reserves will be available to address future operating deficits and cost increases. For example, based on the current forecast the PERS rate increase of 4.86% in 2017-19 will cost the District an additional \$8.88 million (\$4.35 million in 2017-18 and \$4.53 in 2018-19). Assuming the PERS rates rise again in 2019-21 by 6.38%, the District will be paying \$22.05 million more (\$10.89 million in 2019-20 and \$11.16 million in 2020-21). A third increase in 2021-23 of 6.30% will cost an additional \$17.8 million for a total cost of \$48.72 million over the forecast period.

# Financial Forecast

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## 5. Projected Underspending

- Assumes a portion of budgeted expenditures will not be spent in any given year; calculated as 66% of 2% General Fund Contingency required under Board Policy DI.

## 6. Use of Transfers from Reserves to Balance

- General Fund reserves are used in each year of the forecast to adjust the ending fund balance to 5.0% of operating revenues, as required by Board Policy DI.
- Insurance Reserve transfers reflect 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 needed in the subsequent years to balance the budget. Based on available reserves over the five years of this forecast, there is no corrective action identified although the operating deficits in the last four years would use up all available reserves.

## 9. General Fund Reserves or Ending Fund Balance

- General Fund reserves, as a percentage of operating revenues, are expected to be 5% 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% of operating revenues after several years below this point after 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 Current Estimate	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Property Tax Collections - Current Year	(1)	\$65,948	\$67,927	\$69,964	\$72,063	\$74,225
Property Tax Collections - Prior Year	(2)	1,474	1,509	1,545	1,581	1,619
State School Fund Grants	(3)	92,064	92,148	96,040	102,059	103,963
SSF Local Revenues - County and Common Funds	(4)	2,236	2,236	2,236	2,236	2,236
<b>Total SSF Formula Revenue</b>		<b>\$161,722</b>	<b>\$163,820</b>	<b>\$169,785</b>	<b>\$177,939</b>	<b>\$182,043</b>
Local Option Levy - Current Year	(5)	14,205	14,489	14,780	15,075	15,377
Local Option Levy - Prior Year		356	361	366	371	376
Other Revenues	(6)	6,035	6,042	6,119	6,209	6,253
<b>TOTAL DISTRICT REVENUES</b>		<b>\$182,318</b>	<b>\$184,712</b>	<b>\$191,050</b>	<b>\$199,594</b>	<b>\$204,049</b>
<b>STATE SCHOOL FUND (SSF) ALLOCATIONS</b>						
<b>Enrollment</b>	(7)					
Enrollment (ADM) - Regular Ed.		16,359.8	16,504.8	16,625.1	16,837.7	16,945.5
Enrollment (ADM) - Charter Schools		854.4	859.0	863.9	881.5	881.5
Total Enrollment (ADM)		17,214.2	17,363.8	17,489.0	17,719.2	17,827.0
<b>Weighted ADM (ADMw) - Extended</b>		<b>20,234.7</b>	<b>20,360.5</b>	<b>20,446.0</b>	<b>20,707.6</b>	<b>20,807.1</b>
<b>State School Fund Grants</b>	(3)					
SSF Formula Revenue per student (ADMw)		\$7,980	\$8,033	\$8,292	\$8,582	\$8,739
% Change in SSF Formula Revenue per student (ADMw)		7.1%	0.7%	3.2%	3.5%	1.8%
SSF Formula Revenue (in thousands)		160,622	162,720	168,685	176,839	180,943
High Cost Disability Grant		1,100	1,100	1,100	1,100	1,100
<b>Net SSF Grants (in thousands)</b>		<b>161,722</b>	<b>\$163,820</b>	<b>\$169,785</b>	<b>\$177,939</b>	<b>\$182,043</b>
<b>PROPERTY TAX COLLECTION</b>	(1)					
Assessed Value (Operating Levy AV) (in thousands)		\$14,810,197	\$15,254,503	\$15,712,138	\$16,183,502	\$16,669,007
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	\$70,326	\$72,436	\$74,609	\$76,847	\$79,153
Compression Loss		(540)	(556)	(573)	(590)	(608)
Taxes Imposed		69,786	71,880	74,036	76,257	78,545
Collection Rate - operating levy		94.50%	94.50%	94.50%	94.50%	94.50%
<b>Net Operating Levy</b>		<b>\$65,948</b>	<b>\$67,927</b>	<b>\$69,964</b>	<b>\$72,063</b>	<b>\$74,225</b>
Annual growth		3.7%	3.0%	3.0%	3.0%	3.0%
Local Option Levy (outside Measure 5 limit)						
Assessed Value (Local Option AV) (in thousands)		\$15,207,503	\$15,511,653	\$15,821,886	\$16,138,324	\$16,461,091
Local Option Tax Rate per \$1,000 of Local Option AV	\$1.5000	\$22,811	\$23,267	\$23,733	\$24,207	\$24,692
Compression Loss		(7,779)	(7,934)	(8,093)	(8,255)	(8,420)
Tax Gap		15,032.27	15,333	15,640	15,952	16,272
Measure 5 Limit - Proceeds Net of Uncollected Taxes		14,205	14,489	14,780	15,075	15,377
Limit of \$1,000 (increased by 3% per year) per Extended ADMw		27,194	28,184	29,151	30,410	31,473
Limit of 20% of State Resources		32,344	32,764	33,957	35,588	36,409
Collection Rate - local option levy		94.50%	94.50%	94.50%	94.50%	94.50%
<b>Net Local Option Levy</b>		<b>\$14,205</b>	<b>\$14,489</b>	<b>\$14,780</b>	<b>\$15,075</b>	<b>\$15,377</b>
Annual growth		21.4%	2.0%	2.0%	2.0%	2.0%

Note: Totals may differ due to rounding.

Note 1: State School Fund Grants (row 8) is calculated by subtracting rows 6, 7 and 9 from row 28

# Financial Forecast

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## Revenue Assumptions

### 1. Property Tax Collections – Current Year

- Average, annual tax growth of 2.9% 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 0.77% 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 \$8.2 billion in state funding for K-12 schools in the 2017-19 biennium: with 50% available in each year of the biennium. For the 2019-21 and 2021-23 biennia, state funding is forecast to grow by approximately 5.75% over the previous biennium's appropriation. For these two biennia, the forecast reflects a 49%-51% funding split between the first and second year
- Per pupil amounts have been adjusted to reflect projected enrollment during the forecast period.
- Beginning in 2015-16 both the statewide and district-level ADMw increased to reflect kindergarten students at full-day attendance.
- Total SSF Formula Revenue, which includes property taxes and local revenues, is approximately 89% of District General Fund revenues.

#### High Cost Disability Grant

- Provided to partially offset the cost of educating students for whom costs exceed \$30,000 per year.
- Revenue for 2017-18 and future years assumes the availability of \$35 million a year, 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.
- Forecast projections are based on current assessed values adjusted for steady growth throughout the forecast period (annual assessed property value growth at 2.0%)
- Expected to remain substantially below statutory limits of \$1,000 per ADMw and 20% of state resources over the forecast period.

# Financial Forecast

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- 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.

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 16,679 students. Enrollment will grow by 147 student to 16,826 in 2018-19 and increase through the forecast with an additional 120 students in 2019-20 (16,946), 217 students in 2020-21 (17,163), and 111 students in 2021-22 (17,274).

# Financial Forecast

## Expenditure Detail

OPERATING EXPENDITURES (in thousands)	2017-18 Current Estimate		2018-19 Forecast		2019-20 Forecast		2020-21 Forecast		2021-22 Forecast	
<b>Employee Compensation Expenditures (1)</b>										
Licensed Employees	1.4%	\$56,440	5.3%	\$59,450	4.5%	\$62,149	2.9%	\$63,953	2.4%	\$65,514
Classified Employees	8.9%	19,812	1.5%	20,102	1.5%	20,396	1.5%	20,692	1.5%	20,993
Admin/Supervisors/Professional	4.3%	11,165	3.9%	11,598	4.1%	12,071	2.1%	12,322	2.1%	12,578
Substitute/Temporary	-0.2%	3,056	5.3%	3,219	4.6%	3,368	3.0%	3,469	2.6%	3,558
HR Staffing Pool		160		160		160		160		160
<b>Total Salaries</b>	<b>3.2%</b>	<b>\$90,633</b>	<b>4.3%</b>	<b>\$94,528</b>	<b>3.8%</b>	<b>\$98,144</b>	<b>2.5%</b>	<b>\$100,596</b>	<b>2.2%</b>	<b>\$102,803</b>
Payroll Costs:										
Licensed		\$21,879		\$22,861		\$27,864		\$28,673		\$33,500
Classified		7,680		7,730		9,144		9,277		10,735
Admin/Supervisors/Professional		4,328		4,460		5,412		5,524		6,432
Substitute/Temporary		680		723		899		926		1,099
Insurance Benefits	-0.1%	22,559	3.2%	23,278	0.4%	23,366	0.6%	23,505	0.3%	23,583
District Retirement Benefits	0.0%	1,500	-6.7%	1,400	0.0%	1,400	-3.6%	1,350	-3.7%	1,300
Other Benefits	2.9%	1,981	-0.1%	1,979	0.4%	1,988	0.7%	2,002	0.5%	2,011
<b>Total Payroll Costs &amp; Benefits</b>	<b>9.2%</b>	<b>\$60,607</b>	<b>3.0%</b>	<b>\$62,431</b>	<b>12.2%</b>	<b>\$70,073</b>	<b>1.7%</b>	<b>\$71,257</b>	<b>10.4%</b>	<b>\$78,660</b>
<b>Total Employee Compensation</b>	<b>5.6%</b>	<b>\$151,240</b>	<b>3.8%</b>	<b>\$156,959</b>	<b>7.2%</b>	<b>\$168,217</b>	<b>2.2%</b>	<b>\$171,853</b>	<b>5.6%</b>	<b>\$181,463</b>
<b>Non-Compensation Expenditures (2)</b>										
Purchased Services	12.6%	\$12,333	0.1%	\$12,345	1.9%	\$12,585	2.0%	\$12,835	2.4%	\$13,147
Charter School Payments	10.3%	6,249	1.0%	6,309	3.3%	6,519	5.4%	6,870	1.6%	6,983
Supplies	5.6%	5,795	2.1%	5,917	2.2%	6,046	2.7%	6,209	2.4%	6,358
Equipment	-6.0%	65	2.0%	66	1.5%	67	3.0%	69	2.9%	71
Other	0.6%	894	1.7%	909	2.2%	929	2.7%	954	2.4%	977
<b>Total Non-Compensation Expenditures</b>	<b>9.9%</b>	<b>\$25,336</b>	<b>0.8%</b>	<b>\$25,546</b>	<b>2.3%</b>	<b>\$26,146</b>	<b>3.0%</b>	<b>\$26,937</b>	<b>2.2%</b>	<b>\$27,536</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>6.2%</b>	<b>\$176,576</b>	<b>3.4%</b>	<b>\$182,505</b>	<b>6.5%</b>	<b>\$194,362</b>	<b>2.3%</b>	<b>\$198,790</b>	<b>5.1%</b>	<b>\$208,999</b>
<b>Transfers (3)</b>										
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
<b>Total Transfers</b>		<b>\$760</b>		<b>\$760</b>		<b>\$760</b>		<b>\$760</b>		<b>\$760</b>
<b>Contingency (4)</b>		<b>\$5,298</b>		<b>\$5,475</b>		<b>\$5,831</b>		<b>\$5,964</b>		<b>\$6,270</b>
Board Priorities Reserve		\$0		\$0		\$0		\$0		\$0
Operations Reserve		\$0		\$0		\$0		\$0		\$0
<b>TOTAL EXPENDITURES</b>	<b>5.2%</b>	<b>\$182,634</b>	<b>3.3%</b>	<b>\$188,740</b>	<b>6.5%</b>	<b>\$200,953</b>	<b>2.3%</b>	<b>\$205,513</b>	<b>5.1%</b>	<b>\$216,028</b>
Note: Totals may differ due to rounding.										
CPI (U.S. Urban Consumers), December 2017		2.1%		1.7%		2.2%		2.7%		2.4%

# Financial Forecast

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## Expenditure Assumptions

### 1. Employee Compensation

- Salaries and related costs and benefits for licensed staff have been calculated based on the 2017-2020 Collective Bargaining Agreement between the EEA and 4J. Starting in 2020-21, the forecast projection is limited to costs for a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1st.
- Licensed employee changes (i) track enrollment changes, (ii) represent terms agreed to in the 2017-20 contract between the EEA and the District, and (iii) reflect staffing changes approved by the Superintendent.
  - 2017-18 23.40 FTE increase (enrollment increase, 5.4 FTE for elementary counselors, and additions per EEA contract and Superintendent)
  - 2018-19 11.60 FTE increase (enrollment and added grade to Chinese Immersion, increase in Elementary teachers preparation time)
  - 2019-20 5.70 FTE increase (enrollment and added grade to Chinese Immersion)
  - 2020-21 9.25 FTE increase (enrollment and added grade to Chinese Immersion)
  - 2021-22 5.15 FTE increase (enrollment and added grade to Chinese Immersion)
- Projected salaries for classified staff members for 2017-18 reflect terms agreed to in the contract between 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<sup>st</sup>.
- Classified employee staffing within the General Fund is expected to increase significantly in 2017-18 with the following additions:
  - 12.00 FTE facilities positions previously funded through the 2011 Bond returned to the General Fund in 2017-18
  - 6.30 FTE assigned to Risk and Benefits moved from the Risk Fund to the Human Resources Department as part of an internal reorganization
  - 0.75 FTE kindergarten EA added for the Chinese Immersion Program
  - 1.50 FTE added to increase van drivers for special needs students
  - 3.20 FTE added to our comprehensive learning center at two schools
  - 3.00 FTE added for EA's at four schools
  - 0.25 FTE increase in custodial staffing added for one school following construction project completion.
- COLAs for 2017-20 have been approved by the Board for managers, administrators, professionals, supervisors and directors, and reflect the same percentage increases as those approved for the same period for licensed staff. Starting in 2020-21, the forecast projection is limited to costs for a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1st.

2017-18: administrative staffing has increased by 2.0 FTE reflecting 1.5 FTE for principal support at our three largest elementary schools and 0.5 FTE for the new Fox Hollow SSD Program. Professional staffing in the General Fund has increased by 3.0 FTE reflecting a 2.3 FTE shift of Risk and Benefits staff to the Human Resources Department, and an additional 0.7 FTE for technology staff.



# Financial Forecast

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## **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. This forecast does not include any change to the contributions currently made by the District.
- The District's PERS rates for the 2017-19 biennium are estimated at to increase by 4.86% (percentage points) over 2015-17 biennium levels, and grow throughout the forecast period. It is estimated that rates will increase by 6.38% in the 2019-21 biennium and 6.3% in the 2021-23 biennium.
- Annual required support for district early retirement benefits is estimated at \$1.5 million for 2017-18. Beginning in 2018-19 support costs will decrease to \$1.4 million with further decreases in 2020-21 (to \$1.35 million) and 2021-22 (to \$1.3 million).

## **2. Other Operating Expenditures**

- Purchased Services costs increase at the rate of CPI throughout the forecast period (2.1% to 2.7%).
- 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.

## **3. Transfers**

- Ongoing transfers to accumulate funds for capital projects, curriculum, technology and bus fleet purchases are not included in the forecast. Purchases in recent years have been funded by the May 2013 bond measure, and the District is currently evaluating funding options for future requirements once bond funds have been fully expended.
- Insurance and risk reserve transfers:
  - Beginning in 2017-18 staff associated with Risk and Benefits are now funded through the General Fund. As a result and to offset remaining costs, the annual transfer to Risk and Benefits 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 in all years of the forecast.

## **4. Contingency**

- The General Fund contingency is equal to 3% of operating expenditures (excluding transfers), which is 1% greater than the minimum set by Board policy.

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

- The forecast assumes a 5.0% General Fund ending fund balance (\$9.1 million in 2017-18 to \$10.2 million by 2021-22) throughout the forecast period. This complies with Board Policy DI, Accounting and Financial Practices Policies item 5 which states, *"The district will maintain a minimum General Fund ending fund balance of five percent of current year annual operating revenues excluding transfers between funds."*

# Financial Forecast

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# Appendices

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# Appendices

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## 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 2018-19 budget.

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 =	\$10,548
	Salary Account	111	\$6,470		
	Fixed Costs	200s	\$2,488		
	Fringe Benefits	240s	\$1,590		

Extended Contract				1 day =	\$469
	Salary Account	131	\$339		
	Fixed / Fringe Costs	200s	\$130		

Substitute Teacher				1 day =	\$240
	Salary Account	121	\$183		
	Fixed / Fringe Costs	200s	\$57		

<b><u>Classified - Grade 10 and lower (average of 208 days)</u></b>				1 Hour =	\$6,921
	Salary Account	112	\$3,673		
	Fixed Costs	200s	\$1,412		
	Fringe Benefits	240s	\$1,836		

<b><u>Classified - Grade 11 and higher (average of 226 days)</u></b>				1 Hour =	\$8,479
	Salary Account	112	\$4,798		
	Fixed Costs	200s	\$1,845		
	Fringe Benefits	240s	\$1,836		

\* 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

## 2018-19 STAFF CONVERSION AND COSTING TABLE Payroll and Employee Benefit Costs December 2017

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

Description	Account	Licensed (111, 123)	Classified (112)	Administrative (113)	Supervisory (114)	Professional (118)
PERS, OPSRP, IAP (Pick-Up)	** 211	29.80%	29.80%	29.80%	29.80%	29.80%
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%
<b>Payroll Costs</b>		<b>38.45%</b>	<b>38.45%</b>	<b>38.45%</b>	<b>38.45%</b>	<b>38.45%</b>
Insurance	** 244	\$14,720	\$14,510	\$14,400	\$14,400	\$14,400
Professional Development	241			\$1,700	\$1,200	\$1,200
TSA Contrib.	243	\$1,180	\$180	\$4,680	\$4,220	\$4,290
<b>Benefits</b>		<b>\$15,900</b>	<b>\$14,690</b>	<b>\$20,780</b>	<b>\$19,820</b>	<b>\$19,890</b>
District Retirement***		2.50%	0.70%	0.50%	0.50%	0.50%

\*\*\*Add district retirement costs into calculations when estimating costs for funds other than General Fund.

Description	Account	Lcnd. Subs (121)	Class. Temp. (122, 124, 128)	Extra Duty (15X)	Ext'd Contract / Overtime (131, 132)
PERS, OPSRP, IAP (Pick-Up)	** 211	17.38%	0.00%	29.80%	29.80%
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	5.08%			
<b>Payroll Costs</b>		<b>31.12%</b>	<b>8.65%</b>	<b>38.45%</b>	<b>38.45%</b>

\* Workers Comp 231

Bus drivers / mechanics	5.10%
Maintenance / warehouse	4.20%
Cooks	3.70%

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

# Appendices

## Salary Plans

### Licensed Professional Salary Plan

Effective July 1, 2018 and ending June 30, 2019								
Step	Bachelors	Bachelors +23	Bachelors +45	Bachelors +60 Masters	Bachelors +83 B+68 w/ Masters Masters +23	Bachelors +105 B+90 w/ Masters Masters +45	Doctorate Masters +90	
1	37,715	39,110	40,557	42,058	43,614	45,228	46,901	48,636
2	39,110	40,557	42,058	43,614	45,228	46,901	48,636	50,436
3	40,557	42,058	43,614	45,228	46,901	48,636	50,436	52,302
4	42,058	43,614	45,228	46,901	48,636	50,436	52,302	54,237
5	43,614	45,228	46,901	48,636	50,436	52,302	54,237	56,244
6	45,228	46,901	48,636	50,436	52,302	54,237	56,244	58,325
7	46,901	48,636	50,436	52,302	54,237	56,244	58,325	60,483
8	48,636	50,436	52,302	54,237	56,244	58,325	60,483	62,742
9	49,536	51,369	53,270	55,241	57,285	59,405	61,603	63,852
10	50,452	52,319	54,255	56,262	58,344	60,503	62,742	65,063
11	52,319	54,255	56,262	58,344	60,503	62,742	65,063	67,470
12	54,255	56,262	58,344	60,503	62,742	65,063	67,470	69,966
13	56,262	58,344	60,503	62,742	65,063	67,470	69,966	72,555
14	58,344	60,503	62,742	65,063	67,470	69,966	72,555	75,240
15	60,503	62,742	65,063	67,470	69,966	72,555	75,240	77,977
16 <sup>A</sup>	62,167	64,467	66,852	69,325	71,890	74,732	77,497	80,284
17						76,787	79,628	82,628

Effective July 1, 2019 and ending June 30, 2020								
Step	Bachelors	Bachelors +23	Bachelors +45	Bachelors +60 Masters	Bachelors +83 B+68 w/ Masters Masters +23	Bachelors +105 B+90 w/ Masters Masters +45	Doctorate Masters +90	
1	38,469	39,892	41,368	42,899	44,486	46,132	47,839	49,609
2	39,892	41,368	42,899	44,486	46,132	47,839	49,609	51,445
3	41,368	42,899	44,486	46,132	47,839	49,609	51,445	53,348
4	42,899	44,486	46,132	47,839	49,609	51,445	53,348	55,322
5	44,486	46,132	47,839	49,609	51,445	53,348	55,322	57,369
6	46,132	47,839	49,609	51,445	53,348	55,322	57,369	59,492
7	47,839	49,609	51,445	53,348	55,322	57,369	59,492	61,693
8	49,609	51,445	53,348	55,322	57,369	59,492	61,693	63,976
9	51,445	53,348	55,322	57,369	59,492	61,693	63,976	66,365
10	52,397	54,336	56,346	58,431	60,593	62,835	65,160	67,555
11	53,366	55,341	57,389	59,512	61,714	63,997	66,365	68,821
12	55,341	57,389	59,512	61,714	63,997	66,365	68,821	71,367
13	57,389	59,512	61,714	63,997	66,365	68,821	71,367	74,008
14	59,512	61,714	63,997	66,365	68,821	71,367	74,008	76,746
15	61,714	63,997	66,365	68,821	71,367	74,008	76,746	79,048
16	63,411	65,757	68,190	70,714	73,330	76,228	79,048	81,922
17 <sup>A</sup>						78,324	81,222	84,122

\*2017-2018 Salary Plan reflects a 2.1% cost of living increase

\*2018-2019 Salary Plan reflects a 1.8% cost of living increase

\*2019-2020 Salary Plan reflects a 2.0% cost of living increase

<sup>A</sup>Highest entry level

\*The District pays the 6% employee contribution to PERS in addition to the reflected salary.

\*The salary plan is based on a 191 day contract year.

# 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.

The 2018-19 proposed budget reflects classified staffing budgets based on the 2017-18 salary schedule. These budgets will be updated when an agreement is reached between the Oregon School Employees Association (OSEA) and the District and ratified by the members of the OSEA.



# Appendices

## Managers, Administrators, Professionals, Supervisors, and Senior Staff Salary Schedules

### 12 Month (260 Day) Schedule

Effective July 1, 2018 and ending June 30, 2019

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	46,066	48,369	50,787	53,326	55,992	58,792	60,409
2	49,554	52,032	54,634	57,366	60,234	63,246	64,985
3	53,042	55,694	58,479	61,403	64,473	67,697	69,559
4	56,533	59,360	62,328	65,444	68,716	72,152	74,136
5	60,020	63,021	66,172	69,481	72,955	76,603	78,710
6	63,510	66,686	70,020	73,521	77,197	81,057	83,286
7	66,999	70,349	73,866	77,559	81,437	85,509	87,860
8	70,485	74,009	77,709	81,594	85,674	89,958	92,432
9	73,975	77,674	81,558	85,636	89,918	94,414	97,010
10	77,466	81,339	85,406	89,676	94,160	98,868	101,587
11	80,949	84,996	89,246	93,708	98,393	103,313	106,154
12	84,440	88,662	93,095	97,750	102,638	107,770	110,734
13	87,931	92,328	96,944	101,791	106,881	112,225	115,311
14	91,887	96,481	101,305	106,370	111,689	117,273	120,498
with 3% stipend	94,643	99,375	104,344	109,561	115,039	120,791	124,113

### 11 Month (225 Day) Schedule

Effective July 1, 2018 and ending June 30, 2019

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	44,196	46,406	48,726	51,162	53,720	56,406	57,957
2	47,546	49,923	52,419	55,040	57,792	60,682	62,351
3	50,891	53,436	56,108	58,913	61,859	64,952	66,738
4	54,238	56,950	59,798	62,788	65,927	69,223	71,127
5	57,582	60,461	63,484	66,658	69,991	73,491	75,512
6	60,931	63,978	67,177	70,536	74,063	77,766	79,905
7	64,280	67,494	70,869	74,412	78,133	82,040	84,296
8	67,626	71,007	74,557	78,285	82,199	86,309	88,682
9	70,972	74,521	78,247	82,159	86,267	90,580	93,071
10	74,320	78,036	81,938	86,035	90,337	94,854	97,462
11	77,668	81,551	85,629	89,910	94,406	99,126	101,852
12	81,015	85,066	89,319	93,785	98,474	103,398	106,241
13	85,470	89,744	94,231	98,943	103,890	109,085	112,085

### Elementary Principals (223 Day) Schedule

Effective July 1, 2018 and ending June 30, 2019

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
12	81,619	85,701	89,985	94,485	99,210	104,170	107,034

### Directors (260 Day) Schedule

Effective July 1, 2018 and ending June 30, 2019

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Directors	99,436	104,408	109,628	115,109	120,865	126,908	130,398

Assoc. Directors are included as Grade 13 on the Administrator/Supervisor/Professional 12 Month Salary Schedule.

# Appendices

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## Functions in Major Program Areas

The major program areas and functions associated with these major program areas in the General Fund are presented below. Specific costs associated with each function can be found in the Program Budget Detail Section.

### *Direct Classroom Services*

Direct classroom services is dedicated to school district activities that are involved in direct instructional services to students. The fundamental purpose of the District is to provide the very best education we can for every student, from kindergarten through high school graduation, in a safe environment that is demanding but nurturing and rigorous but compassionate, fosters independence and collaboration, and respectfully demands accountability as well as excellence from students and staff.

### Regular Programs

Kindergarten through grade twelve instruction programs are designed to prepare students to graduate from high school, prepared to be successful in college, careers, and as citizens. These programs provide learning experiences to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. They also include special learning experiences designed to meet physical, mental, social and emotional disabilities or gifts.

- 1111 Elementary School Programs
- 1121 Middle School Programs
- 1131 High School Programs

### Special Programs

Special programs provide a wide range of instructional and related services for traditional and non-traditional students including programs for those with disabilities, alternative education, Talented and Gifted, and English Language Learners, as well as learners attending summer school, charter schools, and other programs.

- 1210 Programs for the Talented and Gifted
- 1220 Restrictive Programs for Students with Disabilities
- 1229 Other Restrictive Programs
- 1250 Less Restrictive Programs for Students with Disabilities
- 1260 Treatment and Habilitation
- 1271 Remediation
- 1280 Alternative Education
- 1288 Charter School Flow-Through
- 1291 English Language Learner Program
- 1292 Teen Parent Programs
- 1293 Migrant Education
- 1294 Youth Corrections Education
- 1410 Special Programs – Elementary Summer School

# Appendices

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## ***Classroom Support Services***

Classroom Support Services include direct services to the staff that provide student instruction; activities designed to support instruction include providing materials, services, and professional growth opportunities; extra-curricular activities for students; functions that directly support the non-instructional needs of students; and the administration of the schools that our students attend.

## **Extracurricular Activities**

Extracurricular activities are designed to support and enrich successful student participation in regular and special instructional programs. Support is provided by various specialists through direct service to students and consultation services with school personnel, parents, students and other agencies.

- 1113 Elementary School Student Activities
- 1122 Middle School Student Activities
- 1132 High School Student Activities

## **Student Support**

These activities are designed to support successful student participation in regular and special instructional programs. Support is provided by various specialists through direct service to students and consultation services with school personnel, parents, students and other agencies. *Some of these functions are funded by Federal, State and Local grants.*

- 2110 Attendance and Social Work Services
- 2115 Student Safety
- 2122 Counseling Services
- 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.

- 2210 Improvement of Instructional Services
- 2211 Service Area Direction
- 2212 Site-Based Improvement of Instruction
- 2213 Curriculum Development
- 2214 Multicultural Education

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- 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
- 2551 Transportation Services Area Direction
- 2552 Vehicle Operation Services
- 2554 Vehicle Purchasing, Servicing and Maintenance Services
- 2555 Student Transportation – District
- 2556 Student Transportation – Refundable

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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

## **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.

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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

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## Function Descriptions

### 1111 *Elementary School Programs*

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

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

### 1113 *Elementary Student Activities*

Expenditures for elementary school extra-curricular activities.

### 1121 *Middle School Programs*

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

### 1122 *Middle School Student Activities*

Expenditures for middle school extra-curricular activities.

### 1131 *High School Programs*

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

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

### 1132 *High School Student Activities*

This portion of the budget includes expenditures for student activities and athletics. These co-curricular programs supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.

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## *1210 Programs for the Talented and Gifted (TAG)*

Instruction provided for intellectually gifted and academically talented students addressing their assessed levels and rate of learning.

## *1220-1224 Restrictive Programs for Students with Disabilities*

Special learning experiences for students with disabilities who spend one-half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Comprehensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

## *1229 Other Restrictive Programs*

Services and activities designed to support students with Autism or behavior needs.

## *1250-1254 Less Restrictive Programs for Students with Disabilities*

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Learning Centers where students with disabilities go during certain periods of the school day to receive targeted instruction in specific subject or skill areas. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

## *1260 Treatment and Habilitation*

Services designed to evaluate children with developmental deficits in sensory, motor, communication, self-help, and socialization areas. It includes transition services to school-age programs.

## *1271 Remediation*

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School.

## *1280 Alternative Education*

Learning experiences for students who are not succeeding in a regular classroom setting; who are at-risk of dropping out of school; who may be more successful in a nontraditional environment; or who need a special education placement outside of District programs.

## *1288 Charter School Flow-Through*

Expenditures related to District sponsored charter schools.

## *1291 English Language Learner (ELL) Program*

Instructional activities designed to improve English skills of students who do not speak English as their native language.

## *1294 Youth Corrections Education*

Instructional programs delivered to youth in detention.



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*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.

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- 2169 *Miscellaneous Support of Educational Services*  
Activities supporting District special educational programs.
- 2190 *Service Direction, Student Support Services*  
Activities associated with directing and managing student support services.
- 2210 *Improvement of 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.

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- 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.

*3190 Food Services - Summer: Activities concerned with the preparation and serving of Nutrition Services summer meal program.*

*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.

#### *ADM*

Average daily membership is a student count used for state funding purposes. It is calculated as the total days' membership during a specific reporting period, divided by the number of days school was in session during that reporting period.

#### *ADM<sub>r</sub>*

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

#### *ADM<sub>w</sub>*

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

#### *ADOPTED BUDGET*

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

#### *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.

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## *ASSESSED VALUE (AV)*

The portion of value of real or personal property that is taxable; the lesser of the property's real market value or the constitutional value limit. The value limit may increase 3% annually unless qualifying improvements or changes are made to the property. See "Measure 50."

## *ASSESSMENT*

A method to measure what students are learning (i.e., testing).

## *ASSETS*

Resources owned or held by a government, which have monetary value.

## *ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID)*

A college readiness system for elementary through higher education that is designed to increase school-wide learning and performance.

## **B**

## *BALANCED BUDGET*

Projected resources equal projected requirements within each fund.

## *BEGINNING FUND BALANCE*

Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

## *BOND or BOND ISSUE*

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

## *BUDGET*

A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the School Board.

## *BUDGET COMMITTEE*

Fiscal planning board of a local government or district, consisting of the governing body (school board) plus an equal number of legal voters from the district, who are appointed by the governing body (*Oregon Revised Statutes, 294.336*).

## *BUDGET DOCUMENT*

The instrument used by the budget-making authority to present a comprehensive financial plan to the School Board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.



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## *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.

### *CLASSIFIED EMPLOYEES*

Support staff, including instructional assistants, clerical staff, bus drivers, custodians, maintenance and food service staff.

### *CONTINGENCY*

An amount budgeted each year for unforeseen expenditures. Board policy recommends a General Fund operating contingency of 2% of expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires Board approval.

### *CURRENT RESOURCES*

Resources available to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

## **D**

### *DEBT SERVICE*

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

### *DEFICIT*

The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

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## 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 is currently authorized under the Every Student Succeeds Act (ESSA). The Every Student Succeeds 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.

### *EVERY STUDENT SUCCEEDS ACT (ESSA)*

The Every Student Succeeds Act (ESSA) replaces No Child Left Behind (NCLB) and is 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) are grouped together under this program name.

### *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.

### *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.

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## *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**

## *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.

## *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

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- 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.

### *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.

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## 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.

### *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.

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## *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 former authorization of the Elementary and Secondary Education Act (ESEA), the principal federal law affecting K–12 education.

## **O**

### *OREGON ASSESSMENT OF KNOWLEDGE AND SKILLS (OAKS)*

State assessment testing of student achievement in the areas of reading, math, writing and science for students in grades 3 through 12.

### *OBJECT*

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

### *OPERATING BUDGET*

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

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## *OREGON EDUCATIONAL ACT FOR THE 21<sup>ST</sup> CENTURY*

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

## *OREGON PUBLIC EMPLOYEES RETIREMENT FUND (OPERF)*

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

## *OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP)*

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

## *OREGON SCHOOL EMPLOYEES ASSOCIATION (OSEA)*

The employee group representing classified staff.

## **P**

### *PAYROLL COSTS*

Amounts paid by the District on behalf of employees, in addition to gross salary. Examples are group health insurance; contributions to public employees retirement system (PERS); social security (FICA); workers' compensation; and unemployment insurance.

### *PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)*

System that administers public employee benefits in Oregon. The District contributes to two pension plans administered by PERS: the Oregon Public Employees Retirement Fund (OPERF) and the Oregon Public Service Retirement Plan (OPSRP).

## **Q**

### *QUALITY EDUCATION MODEL (QEM)*

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

## **R**

### *RAINY DAY FUND*

Established by the 2007 legislature and built by moving funds from the state ending fund balance at the end of each biennium. Withdrawals require one of three conditions to be met plus three fifths vote of legislature.

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Conditions are decline in employment, projected budgetary shortfall, and declaration of state of emergency. Withdrawals are limited to two thirds of balance at beginning of biennium.

## *REAL MARKET VALUE (RMV)*

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

## *REQUIREMENT*

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

## *RESERVE FUND*

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

## *RESOURCES*

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

## *REVENUES*

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

## **S**

## *SCHOOL YEAR SUBACCOUNT*

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

## *SEQUESTER / SEQUESTRATION*

Across-the-board budget reductions in specific categories of federal spending resulting from a policy of fiscal austerity. Funding cuts negatively impacted District grants and subsidies beginning in the 2013-14 fiscal year.

## *STAFFING RATIO*

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

## *STATE 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.



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## *SUPPLEMENTAL BUDGET*

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

## **T**

### *TAG*

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

### *TITLE I*

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

### *TOSA*

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

### *TRANSFERS*

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

### *TRANSITION EDUCATION NETWORK (TEN)*

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

### *TSPC*

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

## **U**

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

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

## **W**

### *WORKING CAPITAL*

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

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## List of Acronyms

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

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