



Artist: Grace Jensen, 5th grade, Lincoln Elementary School, 2013-14

2014-15 ADOPTED BUDGET

CORVALLIS SCHOOL DISTRICT 509J • 1555 SW 35TH STREET, CORVALLIS, OREGON 97333 • WWW.CSD509J.NET

ABOUT THE ART IN THIS DOCUMENT

Art featured in this document was produced by students at Lincoln Elementary School during the 2013-14 academic year.

Lincoln Elementary School is a proud recipient of the 2014 Oregon School Wellness Award as recognized by the Oregon Department of Education and the award's Title Sponsor, the Oregon Dairy Council.

Crescent Valley High School is also a 2014 Oregon School Wellness Award recipient!

What makes Lincoln a Wellness Winner?

Lincoln Elementary School strives to communicate three messages to students: 1) Eat a nutritious breakfast every day, 2) Eat a variety of fruits and vegetables every day, 3) Be physically active every day as a part of a healthy lifestyle. Students at Lincoln Elementary are welcomed to school each morning with Breakfast in the Classroom. The breakfast meal is offered to all students that would like breakfast at no charge. The School Nutrition Program food service staff and classroom teachers worked together to implement the breakfast program, which has reduced attention and behavior issues students previously experienced, reduced the number of students tardy to school, and has improved academic performance. Community partnerships are a featured part of the wellness promotion activities that occur at Lincoln Elementary School – partners include: Supplemental Nutrition Assistance Program Education, Healthy Youth Program, Farm to School & Oregon Harvest for Schools, Escuelita de Futbol, Girls on the Run, Boys and Girls Club of Corvallis After School Program (Lincoln Lions Club). Due to multiple partnerships and education received, students are more aware of healthy food options. The students learn the nutritional values of food, portion control, and the importance of physical activity in their daily lives. Additionally, the Lincoln Garden provides a place for students to learn where food comes from and participate in hands-on gardening activities at their local community school. Physical activity is important at Lincoln Elementary School; students receive 60 minutes of Physical Education weekly, morning, lunch, and afternoon recesses, in-class energizer breaks, and featured activities such as the fall Jog-a-Thon, Jump Rope 4Heart, and Family Fun Run. Additionally, the community is also able to become involved in wellness activities with an annual school event that is organized, the Loving Lincoln 5k Run.

2014-15 ADOPTED BUDGET

CORVALLIS SCHOOL DISTRICT 509J • 1555 SW 35TH STREET, CORVALLIS, OREGON 97333 • WWW.CSD509J.NET

2013-14 BUDGET COMMITTEE

BOARD MEMBERS

TERM EXPIRES

Vince Adams	June 30, 2017
Judy Ball	June 30, 2015
Lisa Corrigan	June 30, 2015
Bill Kemper	June 30, 2017
Chris Rochester	June 30, 2015
Tom Sauret	June 30, 2017
Anne Schuster	June 30, 2015

CITIZEN MEMBERS

TERM EXPIRES

Rich Arnold	June 30, 2015
LeeAnn Baker.....	June 30, 2014
Katherine Bremser	June 30, 2016
David Coulombe	June 30, 2016
Beth Heaney	June 30, 2015
Jim McCullough	June 30, 2016
Rick Osborn.....	June 30, 2014

2013-14 DISTRICT STAFF

Erin Prince, Superintendent
Steve Nielsen, Finance and Operations Director
Linda Martin, Budget Analyst



Artist: Nathan Zarate, 4th grade, Lincoln Elementary School, 2013-14

COPIES OF THIS DOCUMENT ARE AVAILABLE

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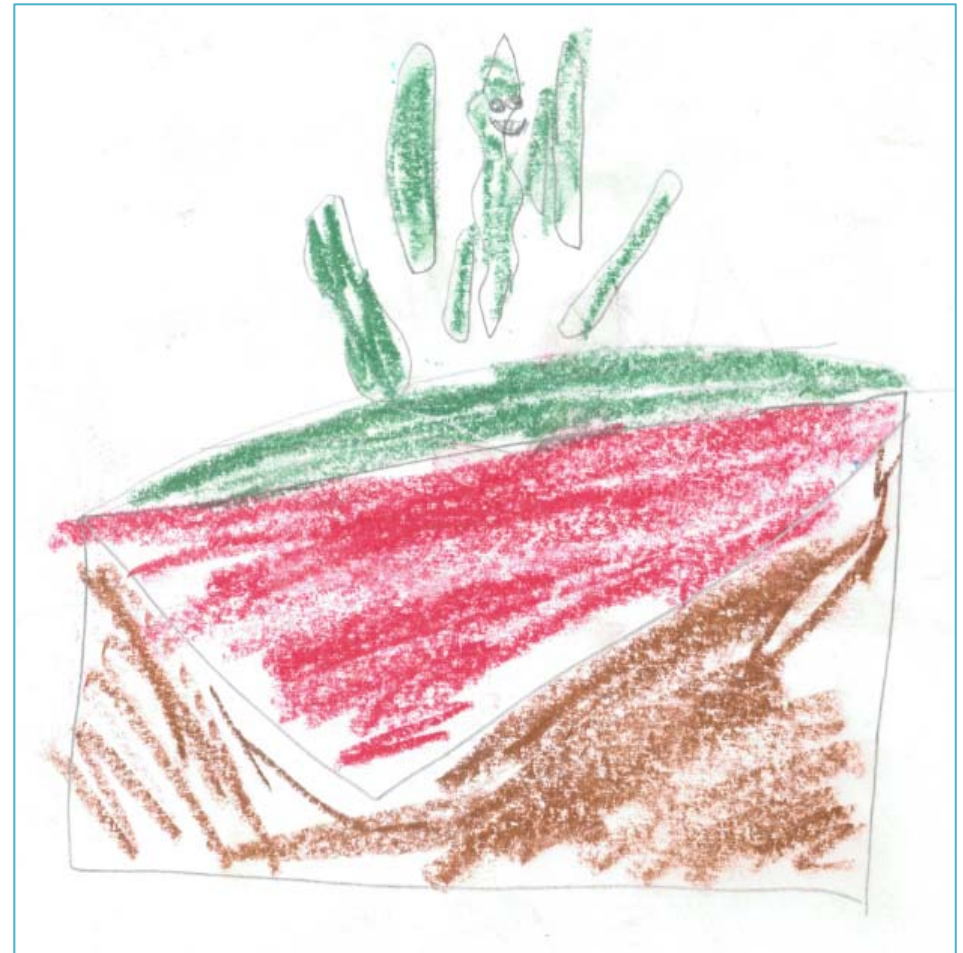
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Artist: Aiden Newman, 5th grade, Lincoln Elementary School, 2013-14



While no content appears on this page by design,
we'd like to take this opportunity to remind you to eat your veggies.

SUPERINTENDENT’S BUDGET MESSAGE

It is my pleasure to present the proposed budget for the Corvallis School District for the fiscal year beginning July 1, 2014 and ending June 30, 2015. The budget strives to continue providing our students with the best education possible within resources available. Our primary objective is to provide all of our students with a safe and productive learning environment, and to give an equitable opportunity for each student to succeed as we move toward the state 40/40/20 goal. The 40/40/20 goal has become known as the “north star” for Oregon. The goal is that by 2025 all adult Oregonians will hold a high school diploma or equivalent, 40 percent will have an associate’s degree or a meaningful postsecondary certificate, and 40 percent will hold a bachelor’s or advanced degree. We cannot conduct business as usual and expect the opportunity gap to close and reach our 40/40/20 target. To achieve this lofty goal, we will need to think about and conduct educational business in a different and more creative way. Through a collaborative process in developing the budget for 2014-15, our intent is to provide the most effective delivery of services and resources to ensure that our vision for Corvallis School District students remains our compass:

*Students grow to be world-class learners, engaged citizens,
and leaders of the future.*

The state requires school districts to adopt an annual budget (ORS 294.338) and the process for preparing, presenting and administering the budget is outlined in the Local Budget Law section of Chapter 294 of the Oregon Revised Statutes (ORS). Local Budget Law requires a budget message be prepared to explain the budget document, the proposed financial policies, how the important features of the budget document are connected with the financial policies, and reasons for significant changes in resources and requirements from the previous year.

The annual proposed budget is, at its most fundamental level, the district’s financial plan for a single fiscal year. In a larger context, the proposed budget is part of a continuum of fiscal stewardship that embodies responsible planning and management of resources. In this regard, the proposed 2014-15 budget represents the next step in a multi-year process that began in 2011-12 to align

current inflows and outflows of resources. While the district has been reducing costs for the better part of the last decade in response to declining enrollment and national economic struggles, 2011-12 marked the deployment of a new strategic approach to meet the stated goal of a sustainable budget; one that does not rely on unsustainable reserves.

While there are no recommended program reductions in the proposed 2014-15 budget and no use of rainy day reserves, there is still work to be done in order to reach our goal of a sustainable budget. There are factors that remain in our control and those that do not, such as the economy, state funding levels, unfunded mandates, and the state Public Employee Retirement System (PERS), to name a few. These are “moving targets” and substantial challenges as we are forced to make decisions for future years without currently knowing all the answers.

BUDGET CHALLENGES

Expenditure reductions the past several years have been driven by three primary causes: declining local enrollment, dwindling funding from the state and federal government and increased costs. While enrollment has stabilized and state school funding has increased the past two years, the negative impact of sequestration on Federal grant programs for schools, tax compression on local option levy revenue, and increased costs still exist. It’s also important to remember that recent favorable trends in enrollment and state school funding are not guaranteed moving forward and are subject to change at a moment’s notice.

Student Enrollment

Student enrollment in the Corvallis School District declined by 11.2 percent, or 796 students between September 2002 and 2011. The 2011-12 decline was the second largest in this ten-year period and was directly related to the economic recession and the shortage of affordable housing in Corvallis. While our slow economic recovery continues and we receive increased funding from the state, the problem of scarce affordable housing within our district boundary remains an issue. Oregon State University enrollment continues to grow, and our

neighbors in Albany have one of the most affordable housing markets in the state. We will continue to work collaboratively with the City of Corvallis to explore urban growth boundary expansion in the future, and ways to offer more affordable housing options to families.

Despite the negative decade-long trends, district enrollment has stabilized the past two years. In fact, enrollment increased in 2013-14, from 6,225 in June 2013 to 6,348 in September 2013. The two major reasons for the increase were the addition of full-day kindergarten at Wilson and Mountain View and an influx of private school students to the district for economic reasons. For 2014-15, we anticipate stable enrollment and project 6,348 students district-wide.

Resources: State School Fund, Local Option Levy Resources & Federal Grant Programs

The proposed 2014-15 budget includes General Fund current resources of \$56.1 million, an increase of \$3.2 million or 6 percent from 2013-14. This includes \$51.7 million from the State School Fund (92.2 percent), \$3.8 million from the local option levy (6.8 percent), and \$600,000 from other sources (1.0 percent).

The Oregon State Legislature's adopted 2013-15 biennial budget allocated \$6.55 billion in funding for K-12 education, with 49 percent of the allocation for 2013-14 and 51 percent for 2014-15. In September 2013, the Legislature allocated an additional \$100 million to the State School Fund, specifically the 2014-15 year. As a result the total of \$6.65 billion is split 48.3 percent to 2013-14 and 51.7 percent to 2014-15. The ongoing struggle with declining Local Option Levy revenue due to compression, federal sequestration, a 31 percent increase in PERS expenses and other rising costs have eroded much of the State School Fund increase.

As mentioned previously, an ongoing negative impact of the "Great Recession" is the effect of compression on the district's Local Option Levy tax resources. The plummet of real estate values resulted in a 35.7 percent decrease in local option levy resources over a four-year period; from a peak of \$5.6 million in 2009-10 to a projected \$3.5 million projected actual in 2013-14. This is due to a state issue known as compression, which was brought about by the passage of Measure 5 in 1990 and Measure 50 in 1997. Local Option revenue was impacted

even further in 2013-14 due to the refund associated with the successful Hewlett-Packard property tax appeal.

Increased Costs

The 2013-15 biennial state school fund increase was a big step in the right direction, but was eroded due to a 31 percent increase in PERS costs. The market crash of 2008 resulted in a 30 percent drop in PERS' overall value, and much of the rate increases in 2013-15 and future biennia are related to this drop in value. The state Legislature passed reforms during the 2013 session to lessen the impact of 2013-15 rate increases and to ensure long-term fiscal sustainability of the system. This resulted in a reduction of originally published 2013-15 PERS rates by 63 percent, which decreased the Corvallis School District's potential increase of \$1.8 million (+75 percent) per year to \$700,000. Many of these reforms are currently being challenged in court and may be overturned, which will result in even higher rate increases in the future.

As a result of these court challenges, the Corvallis School District is utilizing just 43 percent of the \$1.1 million/year reform savings and reserving the remainder until litigation is settled. The district two-year set-aside total is estimated to be \$1.25 million by the end of 2014-15.

Other major expenditure areas such as property and liability insurance, utilities and transportation costs are on the rise. We remain committed to finding new ways to save money as well as becoming more efficient in our operations and processes.

2014-15 PROPOSED BUDGET SPECIFICS

The 2014-15 proposed budget continues to move the district in the direction of fiscal stability, where inflows of resources align with overall spending. It is balanced based on the Oregon Department of Education's (ODE) February 28, 2014 State School Fund Estimate for 2014-15, which is calculated from the state \$6.65 billion adopted biennial K-12 budget.

Budget details and assumptions include: (1) a full school year for the second consecutive year, (2) stable enrollment with 6,348 students district-wide, (3) addition of full-day kindergarten to our four non-Title IA elementary schools one year ahead of schedule, (4) addition of two FTE elementary level counselors, and

(5) reduction of district-wide class-size average by one. The budget also continues with the use of the new STAR assessment tool, response to Intervention (RTI), Dual-Language Immersion (DLI), Running Start, AVID and 1:World programs.

The district is currently in negotiations with the Corvallis Education Association (CEA), but has already settled with the Oregon School Employees Association (OSEA). The ratified one-year agreement for classified staff under the OSEA agreement calls for step movement, a 2.5 percent cost of living adjustment and a \$15 per month increase in district health insurance contributions. This package represents \$375,000 in additional district cost. Certified, as well as Non-Represented and Administrative staff, are budgeted for step movement in the 2014-15 proposed budget. Agreements with these groups are pending.

The proposed 2014-15 budget is balanced without cuts or the use of reserves and maintains the Rainy Day Fund balance at its current balance of \$1 million. While this is a positive step, a plan to replenish the Rainy Day Fund to the Board policy level of five percent of current resources, or \$2,806,200, is critical to help protect the district against future economic downturns and other risk factors.

The proposed 2014-15 budget continues to maintain the Contingency reserve of \$1,403,100 (2.5 percent of current resources) and the Unappropriated Ending Fund Balance of \$2,806,200 (5 percent of current resources) per Board policy.

Board policy, DA: Fiscal Policies, provides guidance regarding the financial objectives for managing fund balances. Those objectives include establishing a sustainable level of programs, protecting the district from unnecessary borrowing to meet cash flow needs, providing prudent reserves to meet unexpected emergencies, protecting against catastrophic events, and meeting the uncertainties of state and federal funding.

General Fund (100)

The 2014-15 proposed General Fund current requirements are increased by \$2.47 million, or 4.6 percent over 2013-14. Personnel requirements increase by \$2.44 million, and other operating requirements increase by \$30,000. The proposed budget continues an 85/15 percent split between personnel and other operating requirements. Maintaining this balance is important to protect the

investment in district infrastructure and to sustain the operations supporting direct instruction.

Table 1: General Fund Current Requirements by Personnel and Other, Actual 2011-12 to Proposed 2014-15

	2011-12	2012-13	2013-14	
			Adopted	2014-15
<u>Current Requirements</u>	<u>Actual</u>	<u>Actual</u>	<u>(as revised)</u>	<u>Proposed</u>
Personnel Requirements	\$ 45,444,400	\$ 43,276,700	\$ 45,798,700	\$ 48,243,200
Other Operating Requirements	8,327,000	7,857,000	8,463,000	8,492,000
Total	\$ 53,771,400	\$ 51,133,700	\$ 54,261,700	\$ 56,735,200
<i>Personnel</i>	<i>84.5%</i>	<i>84.6%</i>	<i>84.4%</i>	<i>85.0%</i>
<i>Other Operating Requirements</i>	<i>15.5%</i>	<i>15.4%</i>	<i>15.6%</i>	<i>15.0%</i>

Examining the major functions of Instruction, Support Services, and Community Services, 2014-15's cost of Instruction is increased by \$1.8 million, while Support Services increased by \$700,000. Community Services remains essentially the same. Full time equivalent (FTE) staffing changes are discussed in the Budget Assumptions.

Table 2: General Fund Current Requirements by Major Functions, Actual 2011-12 to Proposed 2014-15

	2011-12	2012-13	2013-14 Adopted	2014-15
			(as revised)	
<u>Current Requirements</u>	<u>Actual</u>	<u>Actual</u>	<u>(as revised)</u>	<u>Proposed</u>
Instruction	\$ 32,540,000	\$ 30,638,800	\$ 32,646,200	\$ 34,433,500
Support Services	21,151,200	20,371,100	21,488,000	22,174,800
Community Services	80,700	123,800	127,400	127,200
Total	\$ 53,771,900	\$ 51,133,700	\$ 54,261,600	\$ 56,735,500
<i>Instruction</i>	<i>60.5%</i>	<i>59.9%</i>	<i>60.2%</i>	<i>60.7%</i>
<i>Support Services</i>	<i>39.3%</i>	<i>39.8%</i>	<i>39.6%</i>	<i>39.1%</i>
<i>Community Services</i>	<i>0.2%</i>	<i>0.3%</i>	<i>0.2%</i>	<i>0.2%</i>

Other Funds

The district uses a number of special revenue funds where revenues are dedicated for specific purposes and the financial transactions are segregated from the General Fund. Special revenue funds provide an extra level of

accountability and transparency. The district uses special revenue funds to account for food services, donations, resources collected for facility maintenance and capital outlay, grants, student body funds, and other contractual agreements.

Food Service Fund (203)

The Food Service Fund is a self-funded operation. It is in a unique position of being able to increase resources by increasing participation in the free and reduced program. Current estimates indicate that only about 65 percent of the students eligible for the free and reduced price program are participating. Food Service continues to host tasting nights for parents and remains committed to communicating in an effort to raise participation. The Breakfast in the Classroom program also started at Garfield and Lincoln Elementary schools full-time in 2013-14 after spring pilots last year. Under this new program, meals are offered at no charge to all students. Increased participation will increase food costs, but not overhead, because the school kitchens have the capacity to increase the amount of meals served without adding staff time. We are excited about the potential this program has to increase students' readiness to learn.

District Donation Fund (204)

Resources budgeted in the District Donation Fund remain at \$600,000, with little change projected for 2014-15.

Grants Fund (296)

Resources in the Grants Fund were increased by \$620,000 due to new grant programs such as the 21st Century Community Learning Center grant, the OEA Choice Trust Wellness grant and the Collaboration grant. While we are unsure of year two funding of the Collaboration grant, we have planned for it in the proposed budget. As with all grants in this fund, we only expend what we actually receive.

The district continues to be adversely effected by reductions to federal grant programs such as Title and IDEA due to across-the-board cuts known as "sequestration".

Student Body Fund (297)

Resources budgeted in the Student Body Fund continue at \$1.3 million, with no substantial changes anticipated.

Debt Service Funds (300, 301)

The district has two debt service funds for tracking the resources and requirements related to long-term debt. Principal and interest payments on voter approved general obligation bonds due in 2014-15 are \$9.47 million.

The other debt service fund is used to account for the district's long-term pension bond obligation. Principal and interest payments of \$2 million are essentially the same in 2014-15 compared with 2013-14. The district made a \$6 million lump sum payment to PERS at the end of 2010-11 and retired about \$1.6 of pension bonds, which lowered interest payments for the remaining years.

LOOKING FORWARD

Despite budget reductions over the past few years that aligned with declining enrollment and decreased state funding, decisions were also made to try to reduce as far away from the classroom and programs as possible. There is a difference between equal funding and equitable funding; and, we are moving toward an equitable funding model in Corvallis. This does not mean that all students and schools receive the same amount of resources. Allocation of staff based on lowering class sizes at early grades in elementary and core classes at secondary continues; weighted discretionary funds due to poverty continues; basic staffing levels that include intervention support at elementary and certified interventionists at the secondary levels continues and we have established an equity reserve of certified FTE that will be targeted again next year to respond to student support and enrollment shifts where we recognize the greatest need.

Despite the budget reductions over the past few years, it did force the district to look more creatively at service delivery and structure models for efficiency and effectiveness. This year, we expanded our full day kindergarten classrooms to all four title schools and offered extended day and interventions to half day kindergarten classrooms at our other four elementary schools. Next year, we will offer full day at every elementary school. We also expanded RTI (Response to Intervention) to include secondary schools and increased alignment and capacity with RTI and PBS (Positive Behavior Systems) across our K-12 school system.

Another key initiative for Corvallis this year is the commitment to move to a one to one technology model for our students. Technology was deployed in three schools and other areas across the district. With continual access to technology, learning can shift to a more engaged, student-centered model that can help deepen inquiry-based learning, provide meaningful enrichment, and raise the bar for all students.

With these shifts, we have also dedicated administrative focus on creating alternative pathways for some of our students to successfully complete high school in a non-traditional way. We recognize that our current structure does not work for all students, so we are exploring ways to provide alternative, engaging, and exciting pathways to receive a high school diploma and extend learning through partnerships with LBCC, Oregon State University, and local businesses. These opportunities will provide expanded diploma options, early college experiences, STEM (Science, Technology, Engineering, and Mathematics) partnerships with engineering programs, and apprenticeships and certificates for trades. Running Start, a five year expanded diploma option and AVID are two new programs that are successfully engaging students toward reaching their goal of attending college.

I would encourage budget committee members to ask questions off-line, checking with the Superintendent or Director of Finance and Operations between meetings. Your questions will help us to better understand your specific concerns and may be of interest to the entire budget committee. Asking questions between meetings also provides staff time to research answers. Your questions, along with the answers, will be provided to all the committee members as part of our continued commitment to making the budget process transparent.

I would like to express my sincere appreciation for the input of many into the structure of the budget document. Specifically, I commend the work of Director of Finance and Operations, Steve Nielsen, and our Business Services Team, Debbie Bell, Angela Cook, Linda Martin, Dan Nelson, and Jennifer Schroeder. These professionals remain committed to providing the highest quality of services today, preparing the organization for tomorrow and investing in the community's future.

There is no question that what has typically worked for 72 percent of our students throughout the history of education is still in place and we continue to reap the same results. Our moral imperative is to ensure the success of ALL students and we need to rethink how we deliver education to fully engage the other 28 percent, while continuing to enhance the learning experience for all students. This does not mean to just try harder with the same system; it means looking for alternative pathways and system shifts to better prepare our students for success in a highly competitive world.

As we turn this proposed budget to you for your review and approval, we ask for your guidance, trust, and confidence.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Erin Prince". The signature is fluid and cursive, with a large initial "E" and "P".

Erin Prince, Ph.D.



While no content appears on this page by design,
we'd like to say that broccoli is both a vegetable and a flower.

GUIDE TO USING THE BUDGET DOCUMENT

WHAT IS A BUDGET?

A budget is a planning tool that matches the financial, material, and human resources available with requirements to complete the school board's priorities and the educational program for students. It also includes information about the organization, and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

WHY PREPARE A BUDGET?

All school districts in Oregon are required to adopt a budget annually or biannually. State law sets common procedures for all Oregon local governments and sets minimum standards to promote citizen participation. It defines the fiscal year that begins on July 1 and ends on June 30. State law also requires that local jurisdictions establish a budget committee.

Even if there were no legal requirement to budget, the district would complete a budget. The budget process allows our staff to forecast resources and develop a plan to provide a quality education within those available resources.

THE BUDGET PROCESS

The budget process is an ongoing annual system requiring the input of all administrators, many staff members, and the public.

Resource Estimates

Business staff develop projections for each type of revenue the district receives. These projections are based on specific knowledge of some factors and assumptions about others. Most of the district's General Fund falls within the State School Fund Formula. This formula is based on Average Daily Membership (ADMw) weighted for specific factors including special education, poverty, and English Language Learners (ELL) programs. Enrollment forecasts are critical for projecting General Fund revenues. Estimates of formula dollars per ADMw are also critical. 2014-15 State School Fund Estimates are shown in Appendix A.

Revenue estimates are made cautiously since estimating too high may result in setting an expenditure budget that cannot be supported by current revenues.

Estimating Operational Needs

Operational reviews of the budget system begin in the fall of each year. District staff begin estimating budget allocations, considering a number of factors, including:

- Known cost factors for insurance, social security costs, contribution rates to employee pension and retirement funds, and other similar costs;
- Required elements of the budget such as insurance, utilities, and transportation costs; and,
- The projected cost of employee salaries and benefits, which is the largest expenditure in the district budget. Careful attention is given to step increases, bargaining agreements, and any changes in employee salary schedules. (Salary schedules are shown in Appendix B.) The budget estimates for salaries are translated into an average position cost that represents the average cost for a full-time teacher's salary and benefits.

As with revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. The schools' budgets are allocated on the basis of each school's projected enrollment, weighted by a factor for poverty. In the spring, principals develop recommended school budgets with input from parents and staff. After staffing for specifically-funded positions, principals have the discretion to staff their schools in the manner they deem best to meet the school board's goals and the nature of their unique circumstances.

Each school and department is responsible for developing their budget for staff, supplies, and equipment within their allocations. The school and department budgets are then collapsed into the district's recommended budget.

After months of preparation, the superintendent presents a proposed, balanced, budget to the budget committee. The budget committee reviews the proposed budget and receives testimony from patrons. Based on public

testimony and other input, the budget committee can make revisions to the budget.

The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30. The district will then operate within the adopted budget for the next year.

Accounting Basis

The district uses the modified accrual basis of accounting for its governmental funds. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are considered available if they are collected within sixty (60) days after year-end. Expenditures are recorded when a liability is incurred.

Internal service funds and non-expendable trust funds use the accrual basis of accounting, like most businesses. Revenues are recognized when earned and expenses are recognized when incurred.

Special Circumstances

If the school district receives unanticipated revenues, it is possible to use a supplemental budget to authorize expenditure of these revenues in a current fiscal year. However, a supplemental budget cannot be used to authorize a tax levy.

The school board may adopt a supplemental budget at a regular public meeting if the expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more, the school board must first publish the supplemental budget and hold a special hearing.

THE BUDGET FORMAT

This budget document is divided into five sections: Introduction, All Fund and Appropriation Level Summaries, Function Level Summaries, Fund Details, and Appendices.

This format allows the reader to examine the district's financial plan from a high level summary down to details. Each section has additional explanatory information.

The budget document itself estimates how much it will cost the district to operate its schools and programs for the next fiscal year. For comparison, the document also reviews the district's actual and budgeted expenditures for the past three years.

PUBLIC PARTICIPATION IS ALWAYS WELCOME!

Public comment is encouraged at budget committee meetings and school board meetings. Patrons may speak in favor or opposition to the proposed budget or request revisions.

Notice of the first budget committee meeting is published twice in the local newspaper between five and 30 days before the first meeting. At the first meeting, the superintendent gives a budget message that calls attention to significant changes in the district's programs or financial condition and explains the recommended budget.

Before adopting the budget, the school board publishes a summary of the approved budget in the newspaper and allows one final round of citizen comment at a public hearing. The public hearing is advertised between five to 30 days before it is held.

The school board may change the budget before it is adopted. However, the taxes needed to balance the budget may not be increased above the legal limits or bond principal and interest requirements. The board cannot increase the expenditures in any one fund by more than 10 percent without publishing a revised summary of the budget and holding another budget hearing on the revisions.

2014-15 BUDGET CALENDAR

Fall 2013

Review of building allocations based on actual enrollment

Develop enrollment and revenue forecasts for 2014-15

Winter 2014

School and Department Listening Sessions

Spring 2014

Principals develop school discretionary budgets, taking input from staff and parents¹

April 28, 2014

Superintendent's budget message and recommended budget presented and budget review committee begins¹

May 12, 2014

Budget review committee second meeting^{1, 2}

May 27, 2014

Budget review committee third meeting (if needed); budget and tax levy is approved^{1, 2}

June 23, 2014

Final school board budget hearing and adoption of budget for 2014-15^{1, 2}

¹ Denotes opportunities for board and community input

² Meeting date may be changed with advance notice

QUICK LINKS FOR FURTHER INFORMATION

To encourage participation by all patrons and employees of the district, various informational pieces are posted on the district's website, www.csd509j.net, for review. Items of possible interest to those reviewing this budget document are highlighted here.

[Enrollment Reports](#)

District wide enrollment reports are published weekly during the school year. These are archived monthly.

- From the homepage, www.csd509j.net, navigate to District Information, Departments and Services, Business Services, Enrollment Updates

[509J By the Numbers](#)

A new annual publication launched in fall, 2011, "509J By the Numbers" provides a variety of statistical and comparative data.

- From the homepage, www.csd509j.net, navigate to District Information, Departments and Services, Business Services, Financial Information

[Historical Budget Documents and Comprehensive Annual Financial Reports](#)

Adopted budget documents from prior years as well as previously published Comprehensive Annual Financial Report (CAFR) documents may be viewed or downloaded. Further history is available from the Business Services Department Office by calling 541-757-3859.

- From the homepage, www.csd509j.net, navigate to District Information, Departments and Services, Business Services, Financial Information

ABOUT THE CORVALLIS SCHOOL DISTRICT 509J

The Corvallis School District serves the city and surrounding area of Corvallis, Oregon. Corvallis is the county seat of Benton County and is located in the middle of Oregon's Willamette Valley. Population for the City of Corvallis is estimated at 54,998, and at 86,430 for Benton County.

Under Oregon state law, school districts are empowered to provide educational services for the children residing within its boundaries. The district performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and, transporting and feeding students in accordance with district, state, and federal programs.

The district provides a full range of educational services to more than 6,300 students in grades kindergarten through twelve. Overall enrollment has been declining for the past ten years, with total enrollment dropping by over 8 percent since 2003-04.

Students within the Corvallis School District are diverse, with just under 29 percent of the district wide student body identified as Hispanic, Asian, American Indian, African American, Hawaiian/Pacific Islander, or multi-racial. 16.2 percent of the overall student population has been identified as Talented and Gifted (TAG), 7.4 percent as English Language Learners (ELL), and 11.3 percent are on an Individualized Education Plan (IEP). Over 39 percent of district students qualify for the Free and Reduced-Price Meal Program.

District facilities include seven elementary schools, two middle schools, two high schools, one kindergarten through eighth grade school, an alternative education center, plus an administrative and support services building.

A seven-member Board of Directors, elected to four-year overlapping terms by the voters residing within district boundaries, governs the Corvallis School District 509J. The duties of the school board include setting policy, reviewing expenditures, appointing the superintendent, and hiring, terminating and approving resignations of all certified and administrative staff members. The

school board is accountable for all fiscal matters that significantly influence delivery of services and also constitutes one-half of, and appoints the seven citizen members of, the budget committee.

The district annually prepares a budget in accordance with requirements prescribed in the Oregon Revised Statutes (ORS). The objective of the district's budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the district's Board of Directors. Activities of the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Early Retirement Fund, and Insurance Fund, are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by major function level within an individual fund. Transfers of appropriations between budget categories must be authorized by resolution of the Board of Directors.

The district has one component unit, Muddy Creek Charter School. The district is the body which has the authority to approve or revoke the Muddy Creek charter. Although legally separate, the charter school is considered a component unit for the basic financial statement reporting purposes of the district.

In 1996, with the support of the school board, community and business leaders established the Corvallis Public Schools Foundation (CPSF) to support the students and teachers of our district by matching educational needs with the resources of dedicated contributors. The CPSF is a separate 501(c) 3 organization accounted for as an agency fund of the district.

The Corvallis School District 509J has a long history of strong voter and community support. In November 2010, voters approved a renewal of the Local Option Tax of \$1.50 per \$1,000 of assessed valuation for another five years beginning with the 2012-13 school year.

GUIDING PRINCIPLES AND PRIORITIES

ADOPTED BY THE BOARD OF DIRECTORS MARCH 12, 2012

OUR VISION

Students grow to be world-class learners, engaged citizens, and leaders of the future.

OUR MISSION

Provide all students with a relevant and challenging education that prepares them for future success as engaged citizens and contributing members of our world community.

OUR BUDGETARY GOAL

To protect and preserve structures and supports necessary for sustainable district-wide educational programs with specific programmatic focus in the areas of technology/information literacy, hands-on/project learning, service learning/civic engagement, career preparation, personal finance, arts and music, world languages, and global perspectives.

OUR GUIDING PRINCIPLES AND PRIORITIES

All Schools are Safe and Welcoming

- Diversity as an asset.
- Eliminate bullying.

All Students are Challenged with a Broad Range of Learning Opportunities

- Continue with elective opportunities (e.g. art, music, theater).
- Career/technical education (e.g. vocational, industrial arts).
- Offer challenging academic courses.

Students are Prepared to be Informed, Engaged Citizens in their Community and the World

- Integrated global education opportunities.
- Environmental literacy/sustainability.
- Civics/political literacy.

The District Will Increase Achievement for All Students While Closing the Achievement Gap

- Meeting benchmark; ready to move to next grade/level.
- Individual academic growth each year.

Available Resources are Managed to Preserve the Long-Term Sustainability of the District

- Engage in long-range financial planning.
- Negotiate sustainable contracts

FINANCIAL POLICIES

BOARD POLICY DA: FISCAL POLICIES

ADOPTED: 07-12-99; REVISED/READOPTED: 12-10-07, 02-07-11, 06-17-13

1. General Fund Ending Fund Balance

The Corvallis School District 509J School Board works to ensure that the district delivers the best educational program available within the constraint of well-managed resources. To offer such a program the Board recognizes the importance of a budget that delivers sustainable levels of instruction, staffing, number of instructional days and maintenance of facilities.

The State of Oregon has a volatile tax structure which results in unstable levels of school funding. This instability can cause a significant variance in the level of programs school districts are able to financially support. Until such time that the state creates a stable tax system or a funding mechanism such as a Rainy Day Fund that will see Oregon schools through recessionary periods, the Board directs the superintendent to propose a budget that will allow for sustainability over a two-year period.

The proposed budget will create fund balances in an amount sufficient to:

- a. Allow the district to deliver a sustainable level of programs through anticipated recessionary periods;
- b. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
- c. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
- d. Meet the uncertainties of state and federal funding; and
- e. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

The Board believes these guidelines support prudent fiscal planning. Reserves and ending fund balance designations include:

- a. Appropriated Contingency Reserve of 2.5 percent of the General Fund total resources net of the beginning fund balance. The Contingency may be used for unanticipated expenditures or for emergencies as approved by formal Board resolution;
- b. Appropriated Rainy Day Reserve of five percent of the General Fund total resources net of beginning fund balance. These funds may be released for use in any year by an affirmative vote of a majority of the School Board members. Access to the fund will be triggered when the State School Fund Formula, based on per ADMw estimates from the state for k-12 education fail to increase above prior school years or when the Board declares a financial emergency;
- c. Unappropriated Ending Fund Balance of five percent of the General Fund total resources net of the beginning fund balance (unavailable for expenditures as not appropriated); and
- d. Targeted Reserves Ending Fund Balance as may be allocated and designated for special purposes.

The superintendent shall develop a budget plan to establish the reserves and ending fund balance designations; or as directed by the Board.

2. One-time Nonrecurring Revenues

The budget should match ongoing expenditures to ongoing revenues. One-time resources should be used for one-time expenditures that will not create a continuing obligation for the district or an unsustainable level of expenditures, and should not be expended before revenues are received.

3. Budget Accountability

Accountability to the public to demonstrate the effective use of public funds is a district goal. The district provides information to the public in a variety of methods to accomplish this goal. Budget accountability is a key component of this goal.

The district will incorporate budget accountability as part of performance management for administrators and holds individual managers accountable for ensuring program expenditures stay within budgeted limitations. Budget performance will be a criteria for evaluating management effectiveness. The superintendent will require managers to report discrepancies in their plans versus what was budgeted. Managers will report on the status of their budgets and actions that they have taken to stay within limits at regular intervals to the business manager and superintendent. The business manager is accountable to the superintendent whom is ultimately responsible for the budget.

4. Financial Reports

The Board will receive regular financial reports that include estimates of expenditures for the district's various funds in comparison to budget appropriations, actual receipts in comparison to budget estimates and provide an update on the district's overall financial condition. Reports will keep the Board informed of significant changes impacting the district's overall financial condition due to changes such as state funding, demographics or other key factors. Supplementary reports will be furnished as needed or upon request by the Board or superintendent.

5. Revenue Estimation Policy

All revenue forecasts shall be conservative, though reflective of the latest, best information available. Revenue estimates shall be made through an objective, analytical process. The district will not include revenue in budget preparation that cannot be verified with documentation of its source and amount. Key assumptions will be presented in the budget document.

6. Equipment Estimation Policy

The district recognizes the need for ongoing equipment replacement to effectively deliver educational services. Equipment includes technology,

maintenance, major software or other equipment like items deemed critical to operations.

This district may establish a separate fund to manage these funds. Replacement funding cycles and designated funds will be identified by major equipment type and noted in the annual budget document.

7. Capital Improvements

Major facility and ground improvements will be funded through the most viable and economical method appropriate for the improvements. To assist in funding projects that are more significant in nature but not eligible for bond funding due to the scope or timing, the district may elect to budget an amount each year designated for this purpose. A reserve may be built to carry over from year to year to assist in funding stability.

Capital Improvements are defined within the following guidelines:

- a. Cost \$20,000 or more; and
- b. Be a permanent addition to the fixed assets of the district; and
- c. Purchase land; and
- d. Construct a new facility; or
- e. Remodel or add to an existing facility; or
- f. Construct/install public infrastructure; or
- g. Replace existing infrastructure including facility HVAC systems.

Any debt instruments proposed for capital improvements will be approved by the board.

8. Early Retirement Benefits

Early retirement benefits will be funded on a pay-as-you-go basis. The program will be valued by an actuary at least every other year for planning purposes.

9. Cash Carryover

To encourage responsible expenditure of budgets, 50 percent of unused budget appropriations for the General Fund will be made available to managers in the following year, or an alternative rate as recommended by the superintendent in the proposed budget document and as adopted by the Board. The Board believes that the current budget allocations should benefit primarily current year students.

END OF POLICY; Legal Reference(s): ORS 332.107



While no content appears on this page by design,
we'd like to advertise the fact that the avocado has more protein than any other fruit.

2014-15 BUDGET ASSUMPTIONS

During the preparation of a budget, many details are based on information known at the time. However, where information is not known or available, a reasonable projection is made based on the best information available. These budget assumptions for 2014-15 provide the reader with an outline of the major assumptions that have been used in the 2014-15 budget preparation.

The assumptions are organized into four sections: Section 1 – Projections of Resources, Section 2 – Projections of Requirements, Section 3 – Other Funds, and Section 4 – Financial Obligations.

SECTION 1 – PROJECTIONS OF RESOURCES

A. State School Fund

Oregon K-12 public schools receive their primary support through the State School Fund (SSF), and in March of every year the Oregon Department of Education (ODE) distributes an estimate of the SSF for the upcoming school year. ODE's February 28, 2014 estimate for Corvallis School District's 2014-15 State School Fund is \$51,680,206. This represents 92 percent of current resources in the General Fund. ODE's State School Fund is itself an estimate based on the Legislative Co-Chair's proposed budget, which includes a \$6.65 billion State School Fund for the 2013-15 biennium. (See Appendix A for this estimate.)

The district's 2014-15 SSF Total Formula Revenue is an increase of \$2.67 million (5.5 percent) compared to 2013-14 (April 7, 2014 estimate). The increase is due to an increase of \$100 million in the state-wide SSF, a higher distribution proportion of the biennial SSF (from 49 to 51 percent), and better economic forecasts for local revenue.

The SSF Total Formula Revenue is composed of revenue directly received by the district from local property taxes, the Common School Fund, County School Fund, and the Game Refuge. (Local Option Levy revenue is not included in the Total Formula Revenue.) The portion directly from ODE makes up the difference to arrive at the calculated Total Formula Revenue. The SSF estimate that is

issued in March of the year before a school year is adjusted as factors become known, and is finalized in May of the following school year.

Table 3: State School Fund (SSF) Revenues from Final 2011-12 to Proposed 2014-15

		2012-13	2013-14	2014-15	Change	
	2011-12 Final*	Actual	Estimate (as of 4/7/14)	Estimate (as of 2/28/14)	2013-14 to 2014-15	Percent Change
Property Taxes	\$ 22,704,584	\$ 22,459,159	\$ 21,486,890	\$ 23,137,980	\$ 1,651,090	7.7%
Common School Fund	823,044	906,786	860,529	546,642	(313,887)	-36.5%
County School Fund	115,144	125,668	100,000	100,000	-	0.0%
In-Lieu of Taxes (Game Refuge)	9,622	-	9,000	9,000	-	0.0%
Federal Forest Fees	35,088	11,450	10,877	-	(10,877)	-100.0%
State School Fund Grant	21,117,894	18,789,871	26,540,978	27,886,584	1,345,606	5.1%
Total - State School Fund	\$ 44,805,376	\$ 42,292,934	\$ 49,008,274	\$ 51,680,206	\$ 2,671,932	5.5%

*Does not include federal SFSF, Ed Jobs, or School Year Subaccount resources.

A major component of a district's SSF Grant calculation is its "Extended Average Daily Membership Weighted" (Extended ADMw). The Grant is calculated on the larger of the current or next year's projected ADMw. (ADMw is the average of all students' membership days as a proportion of the school year (with kindergarteners at half), and other weighting factors such as the number of ELL and Special Education students being served.) The district is projecting the same number of students in 2014-15 as were enrolled on October 1, 2014. The Extended ADMw for 2014-15 is based on the estimated 2014-15 ADMw.

B. Local Option Taxes

2014-15 will be the third year of the renewed 5-year Local Option Levy approved by voters in November 2010. 2014-15 Local Option Taxes are estimated to be \$3,756,650. This estimate is based on the property-by-property 2013 file obtained from the Benton County Assessor's Office, and takes into account continued tax deferrals on properties that are in litigation in the Tax Court. On their advice, an assumed increase of 2 percent of assessed values and 1.75 percent increase in the real market values were used to estimate the local option taxes for 2014-15. The 2014-15 proposed budget maintains the current rate of \$1.50/\$1,000.

The stability of Local Option Tax collections is largely dependent on the real market value of each assessed property in the district increasing by at least the same rate as the assessed value (limited to a 3 percent increase per year up to the real market value). In times of an economic slowdown, real market values may increase at a slower rate than assessed values, or real market values may fall. This condition is evident in the decline shown below:

Table 4: Local Option Levy Taxes Assessed 2007-08 Actual to 2014-15

	Rate	Local Option	Percent Change
1st 5-Year Local Option Levy			
2007-08 Actual	\$1.10/ 1,000	\$ 3,934,400	
2008-09 Actual	\$1.20/ 1,000	4,529,700	15.1%
2009-10 Actual	\$1.50/ 1,000	5,574,900	23.1%
2010-11 Actual	\$1.50/ 1,000	4,980,700	-10.7%
2011-12 Actual	\$1.50/ 1,000	4,519,800	-9.3%
2nd 5-Year Local Option Levy			
2012-13 Actual	\$1.50/ 1,000	\$ 4,043,700	-10.5%
2013-14 Year-End Estimate	\$1.50/ 1,000	3,592,900	-11.1%
2014-15 Projected	\$1.50/ 1,000	3,756,700	4.6%

* rounded to nearest \$100

When the gap between real market value and assessed value is not sufficient to generate the full \$1.50/1,000 tax rate, a property is said to be “in compression” and the taxes paid are only a part of the tax rate imposed. If the assessed value and real market value is the same for a particular property, no taxes are due. On the other hand, if the assessed value is below the real market value, up to the full \$1.50/1,000 rate is due. Because the local option amount is calculated for each property separately, it is difficult to predict the effect of compression on actual tax collections.

In 2013, the district learned that a 2009 tax appeal by Hewlett-Packard was ruled upon by the Tax Court in favor of Hewlett-Packard, and that an appeal by Comcast was also in the Tax Court. The Hewlett-Packard ruling is being appealed, but in the meantime, in order to stop the amount due to be paid to Hewlett-Packard from accruing interest, the district was required to repay \$265,500 that accumulated over a five-year period of tax revenue. Until the tax appeals are finally ruled upon, the district’s revenue will continue to be affected by tax deferrals on the appealed properties.

Changes in property taxes tend to lag changes in real market value. We are hopeful that as the economy and housing market recovers, we will see an improvement in the Local Option Levy revenue in future years.

C. Other Operating Resources

Other operating resources are 1.2 percent of total operating resources and include items such as interest earnings and fees charged to grants.

SECTION 2 – PROJECTIONS OF REQUIREMENTS

A. All Day Kindergarten

In 2015-16, the state will begin funding kindergarten for full days; until then, the state funds kindergarten for half-days. In 2013-14, the district offers full-day kindergarten at the four Title 1 schools, with Title 1 funds paying for 70 percent of the second half of the cost. In recognition of the importance of early education, the School Board decided to offer full-day kindergarten at all eight elementary schools beginning with 2014-15. The net additional cost of this change to the General Fund is an estimated \$650,000. This includes a second half day at all of the elementary schools, as Title 1 funds can no longer be used to fund part of kindergarten at the Title 1 schools, due to the prohibition known as “supplanting” General Fund costs. This will allow Title 1 funds to be used for other purposes.

B. Employee Salaries and Benefits (81 percent of General Fund Current Requirements)

At the time this budget is being prepared, the district is in negotiations with the Corvallis Education Association (CEA), and has a ratified agreement with the Oregon School Employees Association (OSEA) Chapter 2. The OSEA agreement includes a step advancement, 2.5 percent cost of living increase, and no furlough days for 2014-15. Therefore, the proposed budget has been compiled with those contract changes for OSEA, and the assumption that 2014-15 will have a step increase and no furlough days for the CEA and administrative/non-represented group. Where retirements are known, certified vacant positions are generally budgeted at a Master Step 7 level, and classified vacant positions are generally budgeted at Step 1.

The proposed 2014-15 budget includes 2.2 FTE Certified positions as a contingency for enrollment changes in the district to match staffing with actual enrollment and to meet other needs as necessary. Targeted classroom teacher/student ratios are the same as the 2013-14 levels. The projection is presented in Appendix C by school and grade.

Overall, the 2014-15 proposed General Fund FTE is approximately 33 FTE more than the adopted 2013-14 budget. Classroom FTE is increased by 16.33 FTE due to all-day kindergarten classes district-wide (and as a result all are fully-funded by General Fund), and higher projected enrollment than budgeted in 2013-14. 5.0 FTE of the 2000 – Support Services is due to the addition of 2.0 FTE counselors at the elementary schools, 2.0 FTE school nurses, and 1.0 FTE TOSA for 1:World. The remaining increase is due to additional Student Services and Special Education FTE. Classified increases are due largely to additions to the Basic School Support positions (4.41 FTE) and to Special Education staff (3.63 FTE).

The district contributes to a pension plan administered by the Public Employees Retirement System (PERS) for each qualifying employee. For qualifying employees who were hired before August 29, 2003, the district contributes to the Oregon Public Employees Retirement Fund (OPERF), and for qualifying employees who were hired after August 29, 2003, the district contributes to the Oregon Public Service Retirement Plan (OPSRP). OPERF and OPSRP rates are set by PERS and, due to significant investment losses at the onset of the 2008 recession, the rates increased in 2013-14 after Legislative relief from 9.48 percent to 12.41 percent for OPERF employees, and from 7.97 percent to 10.41 percent for OPSRP employees. Because these Legislative decreases are in litigation, the district is using 14.94 percent for OPERF employees and 12.94 percent for OPSRP employees, and reserving the difference until the litigation has been settled, in the event that the decreases are overturned by the courts.

The district also pays 6 percent for the employee portion of the pension plan, and 7 percent for debt service on PERS Unfunded Liability Bonds that were sold in 2002 and 2005 to lower the rates assessed by PERS. These two rates have not changed from 2013-14.

Table 5: Changes in FTE from 2013-14 Adopted to 2014-15 Proposed Budgets

	Projected Enrollment 10-1-13	2013-14 Adopted FTE	Projected Enrollment 10-1-13	2013-14 Actual FTE (est'd)	Projected Enrollment 10-1-14	2014-15 Proposed FTE	Change from Adopted to Proposed
General Fund FTE							
Licensed FTE							
1000 - Allocated Classroom FTE - Kg.	383	8.50	432	11.95	429	19.00	10.50
1000 - Allocated Classroom FTE - Ele	2,241	85.00	2,272	85.93	2,308	89.00	4.00
1000 - Allocated Classroom FTE - MS	1,408	44.00	1,407	43.83	1,421	44.46	0.46
1000 - Allocated Classroom FTE - HS	2,148	67.17	2,237	68.06	2,190	68.50	1.33
Subtotal	6,180	204.67	6,348	209.77	6,348	220.96	16.29
1000 - Reserve Classroom FTE		3.20		-		2.20	(1.00)
1000 - Discretionary Classroom FTE		5.42		5.46		5.41	(0.01)
1000 - Other Instruction		60.73		58.38		63.34	2.61
2000 - Allocated Classroom FTE - MS		-		0.09		0.04	0.04
2000 - Support Services		20.53		24.93		26.82	6.29
Total Licensed FTE		294.55		298.63		318.77	24.22
Classified FTE							
1000 - Instruction		91.94		96.73		100.70	8.76
1000 - Instruction - Reserve		3.00		-		-	(3.00)
2000 - Support Services		121.48		119.46		123.19	1.71
Total Classified FTE		216.42		216.19		223.89	7.47
Administrator FTE							
2000 - Support Services		23.43		23.43		24.83	1.40
Total Administrator FTE		23.43		23.43		24.83	1.40
Manager/Confidential FTE							
1000 - Instruction		2.35		2.35		2.35	-
2000 - Support Services		12.20		12.03		12.20	-
Total Manager/Confidential FTE		14.55		14.38		14.55	-
Total FTE		548.95		552.63		582.04	33.09

C. Substitutes and Personal Leave Contractual Payments (1.5 percent of General Fund Current Requirements)

Substitutes for employees who are funded by the General Fund for reasons of illness and other contractual leaves are budgeted centrally, as well as payments for unused personal leave. The district experienced growth in these costs, and increased the budgets in 2013-14 from \$565,000 to \$690,000 for district-paid substitutes, and from \$65,000 to \$85,500 for personal leave payments. There is no overall increase budgeted for 2014-15, however the portion budgeted to benefits increased by the amount decreased for salary. The district has also budgeted \$15,000 for extra time devoted to Professional Learning Community

(PLC) staff development activities. This will pay for extra time for part-time staff whose regular schedules do not coincide with PLC time.

Table 6: District-Paid Substitutes and Personal Leave 2012-13 Actual to 2014-15 Proposed

	2012-13 Actual	2013-14 Adopted	2014-15 Proposed Budget	Change	Percent Change
District-Paid Substitutes	\$ 622,800	\$ 587,800	\$ 514,000	\$ (73,800)	-12.6%
Benefits	104,100	102,200	176,000	73,800	72.2%
District-Paid Personal Leave	55,000	62,400	63,700	1,300	2.1%
Benefits (estimated)	16,600	23,100	21,800	(1,300)	-5.6%
Total	\$ 798,500	\$ 775,500	\$ 775,500	\$ -	0.0%

rounded to nearest \$100

D. Student Transportation (4.7 percent of General Fund Current Requirements)

The district contracts for student transportation services with First Student. The contract term began on July 1, 2010 and expires on June 30, 2015, and provides for a 2.5 percent fee increase for each year of the contract to keep pace with the cost of living. The district also uses taxi services and reimburses qualifying parents to supplement the service from First Student. The State School Fund Grant reimburses the district for 70 percent of its home-to-school transportation expenditures.

Student home-to-school transportation costs are expected to increase by \$160,000 to \$2,610,300, about 6.5 percent. The increase is based on higher First Student costs and \$32,000 budget for Muddy Creek students. Muddy Creek reimburses the district for the 30 percent of the home-to-school expenses that are not reimbursed by the state.

E. Utilities (2.7 percent of General Fund Current Requirements)

Utilities include electricity, natural gas, water, sewage, garbage, long distance charges, telephone lines for the security system, and the connection to the fiber optic communications system.

Utilities in total are budgeted at \$4,150 less than 2013-14. A new contract with Comcast is projected to save the district \$63,180 in 2014-15. However, electricity, fuel, water and sewage, garbage, and telephone budget amounts were increased by \$59,030. The district continues to use a utility tracking software to aid in monitoring utility charges.

F. Professional Services (1.4 percent of General Fund Current Requirements)

Professional services include legal, accounting, election, negotiations, and engineering. It also includes non-instructional services such as nursing services, tax compliance, the E-Rate filing contract with Intermountain Educational Services District (ESD), and other professional consultants, as well as instructional services such as on-line class providers, YES House, Corvallis Youth Symphony Association, and an AmeriCorps worker contracted through the American Red Cross. Overall, there is little change in the budget from 2013-14.

Running Start and GED costs for LBCC classes and textbooks are budgeted at \$149,234. This is an increase of \$100,000 from the 2013-14 adopted budget. The current (second quarter, 2013-14) enrollment is 43 students, attempting 427 credits.

G. Property and Liability Insurance (1.0 percent of General Fund Current Requirements)

The proposed appropriation amount for property and liability insurance was increased by \$78,000 to \$598,000 to accommodate anticipated rate increases. The district carries general liability coverage, wrongful acts and educators' legal liability coverage, faithful performance bonds, and comprehensive business insurance policies covering auto, property, boiler and machinery, earthquake, and flood risks.

H. Charter School (1.1 percent of General Fund Current Requirements)

Muddy Creek Charter School began operating in 2008 and will be in the first year of a new five-year agreement. Muddy Creek projects an enrollment of 102 students for 2014-15 (95 ADMr with kindergarteners at 0.5). Estimated payments to Muddy Creek in the 2014-15 proposed budget have been increased to \$596,500 (from an adopted budget of \$575,000 in 2013-14), \$16,500 for required payments to resident districts, and \$2,500 for reimbursement to the charter school for audit services.

I. Instructional Materials (0.2 percent of General Fund Current Requirements)

The district is centrally-allocating \$100,000 for instructional materials in the 2014-15 General Fund budget, and \$150,000 from the Facilities Grant, \$50,000 more than allocated in 2013-14. Proposed appropriations for library books and periodicals are \$15,026, about \$3,300 less than budgeted by schools and departments in 2013-14.

J. Travel, Conference, Dues (0.3 percent of General Fund Current Requirements)

Travel, conferences, and dues are budgeted at \$210,824 for 2014-15, \$45,184 more than for the 2013-14 revised budget. This category includes travel, costs associated with traveling for conferences, high school playoffs, and professional dues. The AVID program, alone, is budgeted at \$40,000. With the exception of high school playoffs and the AVID program, the expenditures are generally budgeted to be paid out of school discretionary and department budgets.

K. Contribution to Foundation (0.2 percent of General Fund Current Requirements)

The 2014-15 proposed budget continues a contribution to the Corvallis Public Schools Foundation. At the time the budget is being prepared, there is no increase from the Revised 2013-14 budget of \$88,070.

L. Equipment (0.04 percent of General Fund Current Requirements)

The 2014-15 proposed appropriation amount for non-technology equipment is budgeted at \$21,740, approximately the same as for 2013-14. This budget reflects budgeting choices made by departments.

M. Contingency, Rainy Day Fund and Unappropriated Ending Fund Balance

Board policy requires the district to have three types of reserves in the General Fund: a Contingency Reserve in the amount of 2.5 percent of current resources (not including Beginning Fund Balance), a Rainy Day Reserve in the amount of 5 percent of current resources, and an Unappropriated Ending Fund Balance (UEFB) in the amount of 5 percent of current resources. The 2014-15

General Fund budgeted current resources is \$56,123,856, which is up from the 2013-14 current resources of \$52,899,900. The budgeted contingency for 2014-15 is \$1,550,770 (which represents an increase of \$83,102 to bring the Contingency amount to 2.5 percent of current resources, plus \$143,624 to balance the General Fund budget), and \$2,806,190 for the budgeted UEFB (an increase of \$166,195).

The Rainy Day Reserve is \$1,002,450, which is the same revised budget amount for 2013-14. The School Board approved using half of the Rainy Day Reserve in 2013-14, and set a budget parameter to not reduce the Rainy Day Reserve further for the 2014-15 budget. A fully-funded Rainy Day Reserve would require an additional \$1,803,743 to equal the 5 percent amount of \$2,806,193.

SECTION 3 – OTHER FUNDS

A. Food Service Fund (203)

Food Service is self-supporting and does not receive any direct financial assistance from the General Fund. The 2014-15 proposed budget projects operating requirements of \$2.35 million. This is approximately the same amount as budgeted for 2013-14.

The Food Service operation is projecting an increase in meal sales of approximately \$115,400.

B. Designated Facilities Fund (208)

The 2014-15 proposed budget includes proceeds of \$450,000 from the sale of Fairplay Elementary School and \$460,000 from the sale of the Pleasant View Fruit Farm in the beginning fund balance. These proceeds will be held for future land purchases.

The Designated Facilities Fund also includes resources from the SB1149 program and the Construction Excise Tax program. Resources from SB1149 are restricted to energy conservation projects such as boiler replacement at Chedelin Middle School completed in summer 2012.

Resources from the Construction Excise Tax project are restricted to facilities maintenance projects. Projects planned for the Construction Excise Tax in 2014-15 include \$100,000 for 1:World infrastructure, a boiler re-tubing at

Garfield, remodel of the Linus Pauling Counseling Center, and an asphalt overlay project at Wilson.

C. Grants Fund (296)

The Grants Fund budget for 2014-15 is \$5,420,000, comprised of the two major federal grants of Title 1A (which supports efforts to increase achievement in reading and math among economically disadvantaged students), and IDEA (a program that provides funding for education of disabled students), as well as numerous smaller local, state, and federal grants. The total budgeted for these grants is \$4,560,000. Because grant awards are frequently not received until after the new year begins, the appropriations are set to include the possibility of additional grants or awards.

The Grant Fund also includes the Facilities Grant, which was an award from the state in 2006 after the construction of Corvallis High School and Linus Pauling Middle School. This fund has been used to support technology PC replacement costs, instructional materials, and beginning in 2013-14, a portion of the 1:World iPad expenditures. The 2014-15 budget for this portion of the Grants Fund is \$860,000.

SECTION 4 – FINANCIAL OBLIGATIONS

As of July 1, 2014 the district will have outstanding general obligation bonds of \$41.395 million. In 2014-15 the scheduled principal payment is \$7 million and the interest payments are \$2.07 million for a total debt service payment of \$9.07 million. This is an increase of \$232,750 compared with 2013-14.

As of July 1, 2014 the district had outstanding pension bonds of \$19.658 million. In 2014-15 the scheduled principal payment is \$617,190 and the interest payments are \$1.388 million, for a total debt service of approximately \$2 million.



While no content appears on this page by design,
we'd like you to know that peppers hold three times as much vitamin C as an orange.

LOCAL OPTION LEVY AND TAX RAMIFICATIONS OF COMPRESSION

LOCAL OPTION LEVY IN CORVALLIS

In November, 2010, Corvallis voters renewed a Local Option Levy originally approved in 2006 to support academic achievement, K-5 music skills and appreciation, and the health and physical fitness of all students.

Over the life of the levy, additional revenue has been targeted to enhance reading and math instruction for kindergarten through fifth grade, to strengthen middle and high school academic instruction in literature, math, science, and social studies, to improve vocational and technical education, to promote wellness and physical fitness for all students, to enhance music instruction for elementary students, and to sustain current classroom academic programs.

The 2010 renewal authorized the district to levy up to \$1.50 per \$1,000 assessed value each year beginning July 1, 2012 for five consecutive years. A proposed levy rate of \$1.50 is projected to provide \$3,756,650 in resources, estimated to provide the 2014-15 services shown in the expenditure plan in this section.

In 2013, the district learned that a 2009 tax appeal by Hewlett-Packard was ruled upon by the Tax Court in favor of Hewlett-Packard, and that an appeal by Comcast was also in the Tax Court. The Hewlett-Packard ruling is being appealed, but in the meantime, in order to stop the amount due to be paid to Hewlett-Packard from accruing interest, the district was required to repay \$265,500 that accumulated over a five-year period of tax revenue. Until the tax appeals are finally ruled upon, the district's revenue will continue to be affected by tax deferrals on the appealed properties.

TAX RAMIFICATIONS OF COMPRESSION¹

In 1990, Measure 5 was approved by Oregon voters. This measure split taxes into "Education" and "Non-Education" groups, and limited the amount of taxes to be paid for education to \$5.00 per \$1,000 of Real Market Value (RMV).

Measure 5 put into place the concept of "compression." When property taxes levied on a parcel of property exceeded the \$5 education RMV limit, the rates were "compressed" to not exceed the maximum. Most school districts, including Corvallis, were immediately in

compression and lost significant revenue. State funding went to a "per student" basis to equalize funding across districts.

Compression losses are first taken against Local Option Levies (LOL), and are calculated on a parcel-by-parcel basis. Once LOLs have been eliminated, compression is taken proportionately against permanent levies. One of the effects of this is that voters may approve an LOL but not have to pay it. Also, it is difficult for the district to determine how much will be raised by the LOL. If multiple education units were to pass LOLs, the education units would end up sharing the limited available revenue.

In 1997, Measure 50 was approved by Oregon voters. This legislation was designed to both provide an immediate reduction in property taxes and to limit the future growth of property taxes. It also established a permanent tax rate for each government unit, eliminated Local Option Levies, and forbade government units to increase the rates. It implemented the concept of Assessed Value (AV), limited the growth in assessed value, and continued the process of treating individual parcels of property individually. School districts are required to assess the full permanent rate, which for Corvallis is \$4.4614/\$1,000 AV.

Local Option Levies were again allowed by law in 1999, and the Corvallis School District was one of the first to pass a Local Option Levy under this new law.

Assessed Values are limited in growth to 3 percent per year, but property taxes do not necessarily increase by 3 percent annually. In Corvallis, half of the past 15 years have seen less than 3 percent growth in total AV. If RMV drops below the AV level, AV will also drop. After determining a parcel's RMV and Measure 5 tax limit, the tax rate for each education taxing unit is multiplied by the AV of the parcel. If all of the education tax amounts exceed the Measure 5 limit, the excess is first reduced from the Local Option Levy.

Under Measure 50, assessed values do not reset at sale. Generally, increases in revenue are related to increases in RMV or more development.

¹ This section is an excerpt of a presentation given to Leadership Corvallis by Nancy Brewer, City of Corvallis Finance Director, in January, 2013.

2014-15 PROPOSED LOCAL OPTION LEVY EXPENDITURE PLAN

Table 7: Local Option Levy Expenditures and FTE, Actual 2012-13 to Proposed 2014-15

	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Local Option Levy Expenditure	Actual	Adopted	Proposed	Actual FTE	Adopted FTE	Proposed FTE
Continues lower class sizes in core subjects						
Additional teachers at the middle schools: 2 FTE in each of science, math, humanities and 0.33 FTE for math at Franklin (Function 1121)	\$ 507,260	\$ 527,670	\$ 526,051	6.33	6.33	6.33
Additional teachers at the high schools: 2 FTE for each of language arts, humanities, math and science, prorated by student population (Function 1131)	641,087	666,870	664,835	8.00	8.00	8.00
Continues lower class sizes						
Additional teachers for elementary grades (Function 1111)	641,087	666,870	664,835	8.00	8.00	8.00
Continues focus on literacy						
Literacy instruction, grades K-5: 2 FTE Literacy Coaches at elementary schools, plus supplies and staff development (Functions 2210, 2240)	184,416	166,720	193,244	1.75	2.00	2.00
Continues additional elementary PE & Music						
Music & Physical Education, grades K-6 (Functions 1111 and 1121)	451,966	463,480	491,978	5.64	5.56	5.92
Continues focus on Vocational Education						
Vocational Education/Service Learning teachers at high school level (\$125,000 per high school; Function 1132)	241,978	250,000	250,000	-	-	-
Continues additional support						
Activities and athletics at the high schools (\$157,500 at each; Function 1132)	307,695	315,000	315,000	-	-	-
Lower class sizes district wide						
Lower class sizes with additional revenue (Various 1000-level Functions)	1,068,211	833,590	650,707	13.33	10.00	7.83
Total	\$ 4,043,700	\$ 3,890,200	\$ 3,756,650	43.05	39.89	38.08



While no content appears on this page by design,
we'd like to note that lettuce is only sold fresh – never frozen, canned, or cooked.

SECTION B

ALL FUNDS AND APPROPRIATIONS

All FundsB-01

Appropriations.....B-06



Artist: Daniela Vargas-Magana, 5th grade, Lincoln Elementary School, 2013-14



While no content appears on this page by design,
we'd like to share that Thomas Jefferson was one of the first Americans to grow tomatoes, then called "love apples."

ALL FUNDS

The Oregon Legislature specifies a process and format school districts must follow when preparing and presenting an annual budget. In related administrative rules, the Oregon Department of Education adopted a chart of accounts used by districts to clarify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

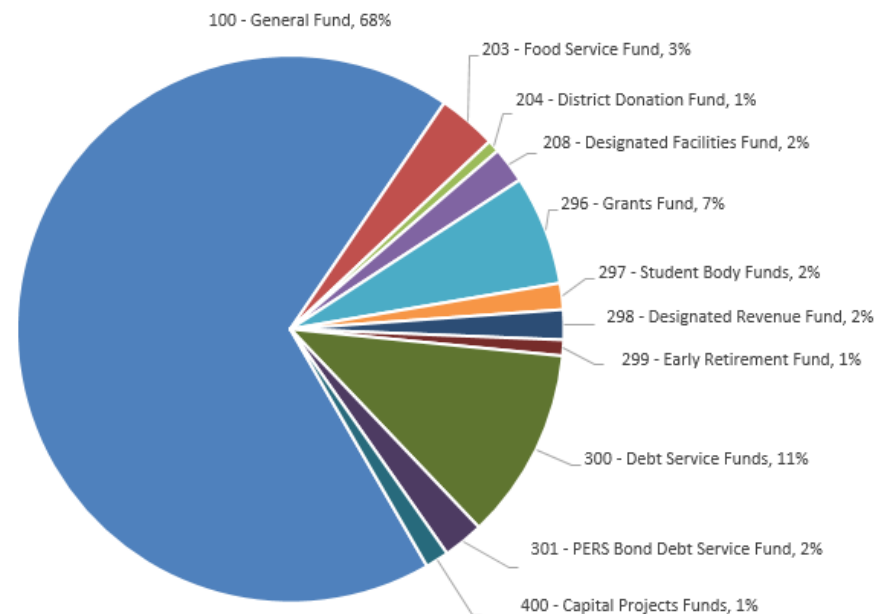
In governmental accounting systems, the entity is viewed as a group of smaller entities called funds. Each fund is a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and any residual equities or balances, segregated for the purpose of conducting specific activities. These main types of funds are: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds are those through which most district functions are typically financed. These include General Fund (100), Special Revenue Funds (200), Debt Service Funds (300), and Capital Project Funds (400).

Proprietary Funds include funds related to district activities that are similar to business operations in the private sector. These include Enterprise Funds (500) and Internal Service Funds (600).

Fiduciary Funds account for assets held by a district as a trustee or agent and are purely custodial (assets equal liabilities) and do not involve measurements of operations. Trust and Agency Funds (700) are in this category.

Figure 1: 2014-15 Proposed Budget Requirements - Governmental Funds



GOVERNMENTAL FUNDS: GENERAL FUND

100 – General Fund

The General Fund is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses. The Local Option Levy revenue and expenditures are reported in the General Fund. A look at expenditures by functional level is shown in Section C of this document.

Revenues for the General Fund come from two main sources: 1) local property taxes, which are collected from homes, businesses, and other property within the school district's boundaries (included in this is the Local Option Levy), and 2) the State School Fund, primarily from Oregon's state income tax. All public schools in Oregon receive funding from the state each year.

GOVERNMENTAL FUNDS: SPECIAL REVENUE FUNDS

203 – Food Service Fund

All 509J schools serve hot and nutritious breakfasts and lunches to students that meet requirements established by the U.S. Department of Agriculture, recognizing the direct link between good nutrition and an increased likelihood of student success. This fund gets its revenue from cash sales and from state and federal subsidies based on the number of meals served. The district also contracts with local school districts and several local day care centers to operate their programs as well.

204 – District Donation Fund

The Corvallis Public Schools Foundation receives donations into the Foundation Agency Fund (see Fund 702, below). As it determines what grants and gifts are appropriate, it makes a monthly payment into this District Donation Fund. All payments for the gifts and grants are then made through the district's accounts payable process and paid out of the District Donation Fund.

208 – Designated Facilities Fund

The school board authorized district staff to enter into agreements with Benton County and the City of Corvallis to collect a construction excise tax, effective September 1, 2009. Revenue from the tax is used to pay for projects such as

improvements needed to maintain the safety and comfort of existing facilities and acquisition of land. The fund's name was updated from Construction Excise Tax Fund and the small remaining balance in the Land Fund was added to this fund at the end of 2009-10.

296 – Grants Fund

The Grants Fund accounts for local, state, and federal grants received by the district for specific programs. The major source of revenue is from two federal grants: Title IA, which supports efforts to increase achievement in reading and math among economically disadvantaged students, and IDEA, a program that provides funding for education of disabled students. The Facilities Grant (215) also resides here.

297 – Student Body Funds

Money the schools receive from students and parent groups for purposes such as athletics, special school projects, field trips, and various student organizations and activities is accounted for within Student Body Funds.

298 – Designated Revenue Fund

This fund is used to separately account for revenue designated for specific purposes such as contractual agreements, donations, intergovernmental agreements and designated programs.

299 – Early Retirement Fund

The Corvallis School District is entering the final years of an early retirement incentive program to licensed employees. This program began in the early 1980s in lieu of salary increases for all three employee groups. Participation in the program for the non-represented and classified employee groups ended June 2008. In February 2005, the licensed employee group agreed to a phased-in reduction of benefits with a complete program termination date of June 30, 2017. This fund is fully-funded and no additional General Fund contributions are anticipated.

The Corvallis School District's Early Retirement Fund (299) is reported to the State as a Trust Fund and therefore operates more like a fiduciary fund.

GOVERNMENTAL FUNDS: DEBT SERVICE FUNDS

300 – Debt Service Fund

Debt Service Funds are used to account for the servicing of general obligation long-term debt. This fund is used for the collection of property taxes for voter-approved construction bond levies to pay the associated scheduled debt service. Bonds issued in 2003 provided for the completion of the new high school, middle school, and numerous renovations and upgrades across various district facilities. The Osborn Aquatic Center bond was completed in 2007-08.

301 – PERS Bond Debt Service Fund

This fund is used to repay the debt service resulting from the issuance of bonds in 2002 and 2005 to reduce the district's PERS unfunded liability to aid in reducing long term costs. Revenue is provided by assessing a percentage against employee salaries from all district funds.

GOVERNMENTAL FUNDS: CAPITAL PROJECTS FUND

402 – Capital Improvement Fund

This fund is being established in 2014-15 to account for large capital improvements undertaken by the district. It is initially being funded by a transfer of \$1.1 million from the Insurance Fund (601, below).

PROPRIETARY FUNDS: INTERNAL SERVICE FUNDS

601 – Insurance Fund

This fund combines the risk management and employee benefits programs in the district. Property and liability premiums are funded by the General Fund. Health benefit premiums are charged as a benefit expenditure on a per-covered-employee basis to other funds. The offset is revenue to the Insurance Fund, out of which the insurance premiums are paid to the insurance carriers. The remaining fund balance is available to cover deductibles on district plans.

FIDUCIARY FUNDS

702 – Corvallis Public School Foundation Fund

The Corvallis Public Schools Foundation is an agency fund held on behalf of the Corvallis Public Schools Foundation. It is funded through donations and operates as a separately governed 501(C)(3) non-profit corporation. While the Corvallis School District's budget does not provide budgetary information regarding the Foundation Fund, actuals associated with this fund are shown in the All Funds table on the next page. Those interested in learning more about these funds may reference the Comprehensive Annual Financial Report (CAFR).

All Funds

amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
100 - General Fund	62,021,786	57,763,721	59,224,000	62,094,829	62,094,829	-	-
203 - Food Service Fund	3,717,753	3,497,935	3,437,923	3,344,783	3,344,783	-	-
204 - District Donation Fund	464,788	461,658	600,000	600,000	600,000	-	-
208 - Designated Facilities Fund	1,438,638	1,308,509	1,519,500	1,778,000	1,778,000	-	-
296 - Grants Fund	4,955,954	4,547,953	4,799,998	5,420,000	5,420,000	-	-
297 - Student Body Funds	1,451,380	1,649,354	1,300,000	1,300,000	1,300,000	-	-
298 - Designated Revenue Fund	2,160,001	1,802,792	1,475,000	1,475,000	1,475,000	-	-
299 - Early Retirement Fund	2,436,029	1,989,047	1,565,000	960,320	960,320	-	-
300 - Debt Service Funds	9,054,842	8,998,118	8,837,000	9,469,750	9,572,450	-	-
301 - PERS Bond Debt Service Fund	4,352,721	4,331,162	4,325,000	4,513,000	4,513,000	-	-
400 - Capital Projects Funds	-	-	-	1,150,000	1,150,000	-	-
601 - Insurance Fund	17,944,105	17,992,233	15,160,835	15,865,350	15,865,350	-	-
700 - Trust and Agency Funds	968,578	962,337	-	-	-	-	-
Resources Total	110,966,577	105,304,819	102,244,256	107,971,032	108,073,732	-	-
Requirements Before Reserves and Unappropriated Ending Fund Balance							
100 - General Fund	53,771,874	51,133,831	54,261,560	56,735,419	56,735,419	552.63	582.03
203 - Food Service Fund	2,851,085	2,817,935	2,892,923	2,899,783	2,899,783	37.32	38.16
204 - District Donation Fund	464,788	461,657	600,000	600,000	600,000	2.98	1.86
208 - Designated Facilities Fund	665,168	749,403	1,519,500	1,778,000	1,778,000	-	-
296 - Grants Fund	3,004,551	2,955,718	4,800,000	5,420,000	5,420,000	46.20	39.63
297 - Student Body Funds	955,199	1,073,693	1,300,000	1,300,000	1,300,000	0.21	0.23
298 - Designated Revenue Fund	1,407,057	1,025,297	1,475,000	1,475,000	1,475,000	6.40	4.07
299 - Early Retirement Fund	938,326	520,840	1,007,850	784,744	784,744	-	-
300 - Debt Service Funds	8,452,413	8,653,213	8,837,000	9,469,750	9,572,450	-	-
301 - PERS Bond Debt Service Fund	2,005,580	2,004,237	2,005,727	2,005,560	2,005,560	-	-
400 - Capital Projects Funds	-	-	-	1,150,000	1,150,000	-	-
601 - Insurance Fund	11,035,502	13,577,819	15,160,835	15,865,350	15,865,350	1.16	1.15
700 - Trust and Agency Funds	523,703	827,353	-	-	-	-	-
Requirements Before Reserves and Unappropriated Ending Fund Balance Total	86,075,246	85,800,996	93,860,395	99,483,606	99,586,306	646.90	667.12

All Funds

amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Contingencies and Reserves							
100 - General Fund	-	-	2,322,445	2,553,220	2,553,220	-	-
203 - Food Service Fund	-	-	545,000	445,000	445,000	-	-
299 - Early Retirement Fund	-	-	557,150	175,576	175,576	-	-
301 - PERS Bond Debt Service Fund	-	-	2,319,273	2,507,440	2,507,440	-	-
Contingencies and Reserves Total	-	-	5,743,868	5,681,236	5,681,236	-	-
Unappropriated Ending Fund Balance							
100 - General Fund	-	-	2,639,995	2,806,190	2,806,190	-	-
Unappropriated Ending Fund Balance Total	-	-	2,639,995	2,806,190	2,806,190	-	-
Requirements Total	86,075,246	85,800,996	102,244,258	107,971,032	108,073,732	646.90	667.12
Fund Ending Balance	24,891,331	19,503,823	(2)	-	-		

APPROPRIATIONS

Through the budget process, the board approves appropriations at the fund and function level as shown in the following table. These appropriation levels provide a framework for the financial activities of the district for the fiscal year.

Funds are separate financial entities through which the district conducts business. Functions provide further classification of monies within each fund, describing the major activity for which a service or material object is acquired.

1000 – INSTRUCTION

This functional area collects expenditures related to activities dealing directly with the teaching of students, or the interaction between teacher and students. Examples include classroom instruction at all levels, RTI (Response to Intervention) activities, extra-curricular activities, specialized programs for specific student groups, and alternative education.

2000 – SUPPORT SERVICES

Support services are those services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction. Expenditures in this functional area exist to sustain and enhance instruction and would not exist if not for the instructional programs of the district. Examples include attendance and social work services, guidance services, and health services to students; expenses related to assessment and testing, and improvement of instruction, and general operational expenses like centralized fiscal services and the operation of physical building locations.

3000 – ENTERPRISE AND COMMUNITY SERVICES

Operations financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs. The bulk of the district's allocations in this function are within the Food Service Fund (203). Additional monies are also allocated to fund various community services, including administrative support of the Corvallis Public Schools Foundation.

4000 – FACILITIES ACQUISITION AND CONSTRUCTION

Major capital expenditures – capital expenditures eligible for general obligation bonding – are recorded here; this functional area collects expenditures concerned with the acquisition of land and buildings, major remodeling and constructions of building and major additions to buildings, initial installation or extension of service systems and other built-in equipment, and major improvements to sites. Expenditures related to routine maintenance and upkeep of buildings, however, are captured under Support Services (Function 2000).

5000 – OTHER USES (TRANSFERS AND DEBT SERVICE)

Activities included in this category are servicing the debt of a district or conduit-type transfers from one fund to another fund.

6000 – CONTINGENCY

This functional area, appropriate for budgeting purposes only, is used to capture expenditures which cannot be foreseen and planned in the budget process because of an occurrence of unusual or extraordinary event. Board Policy DA requires a contingency of 2.5 percent of the General Fund total resources net of the beginning fund balance.

7000 – UNAPPROPRIATED ENDING FUND BALANCE

This functional area is used to capture an estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Board Policy DA requires this to be 5 percent of the General Fund total resources net of the beginning fund balance. By transferring appropriations (allocating money from one fund in the budget to another fund), the district usually has enough flexibility to carry out the programs prescribed in an adopted budget.

Appropriations

by major fund and function; amounts in dollars

	2013-14 As Revised	2014-15 Adopted
100 - General Fund		
1000 - Instruction	32,646,155	34,433,453
2000 - Support Services	21,488,032	22,174,779
3000 - Enterprise and Community Services	127,370	127,184
4000 - Facilities Acquisition and Construction	1	1
5200 - Transfers to Other Funds	2	2
6000 - Contingencies & Reserves	2,322,445	2,553,220
100 - General Fund Total	56,584,005	59,288,639
203 - Food Service Fund		
3000 - Enterprise and Community Services	2,892,923	2,899,783
6000 - Contingencies & Reserves	545,000	445,000
203 - Food Service Fund Total	3,437,923	3,344,783
204 - District Donation Fund		
1000 - Instruction	407,999	411,313
2000 - Support Services	75,000	49,890
3000 - Enterprise and Community Services	117,000	138,796
4000 - Facilities Acquisition and Construction	1	1
204 - District Donation Fund Total	600,000	600,000
208 - Designated Facilities Fund		
2000 - Support Services	846,000	642,000
4000 - Facilities Acquisition and Construction	673,500	1,136,000
208 - Designated Facilities Fund Total	1,519,500	1,778,000
296 - Grants Fund		
1000 - Instruction	3,026,910	3,161,913
2000 - Support Services	1,538,925	2,010,086
3000 - Enterprise and Community Services	234,164	248,000
4000 - Facilities Acquisition and Construction	1	1
296 - Grants Fund Total	4,800,000	5,420,000
297 - Student Body Funds		
1000 - Instruction	1,220,000	1,220,000
2000 - Support Services	80,000	80,000
297 - Student Body Funds Total	1,300,000	1,300,000

	2013-14 As Revised	2014-15 Adopted
298 - Designated Revenue Fund		
1000 - Instruction	1,001,633	990,939
2000 - Support Services	381,650	390,695
3000 - Enterprise and Community Services	91,716	93,365
4000 - Facilities Acquisition and Construction	1	1
298 - Designated Revenue Fund Total	1,475,000	1,475,000
299 - Early Retirement Fund		
2000 - Support Services	1,007,850	784,744
6000 - Contingencies & Reserves	557,150	175,576
299 - Early Retirement Fund Total	1,565,000	960,320
300 - Debt Service Funds		
5100 - Debt Service	8,837,000	9,572,450
300 - Debt Service Funds Total	8,837,000	9,572,450
301 - PERS Bond Debt Service Fund		
5100 - Debt Service	2,005,727	2,005,560
6000 - Contingencies & Reserves	2,319,273	2,507,440
301 - PERS Bond Debt Service Fund Total	4,325,000	4,513,000
402 - Capital Improvement Fund		
2000 - Support Services	-	365,000
4000 - Facilities Acquisition and Construction	-	785,000
402 - Capital Improvement Fund Total	-	1,150,000
600 - Insurance Fund		
2000 - Support Services	14,660,835	14,765,350
4000 - Facilities Acquisition and Construction	500,000	-
5200 - Transfers to Other Funds	-	1,100,000
600 - Insurance Fund	15,160,835	15,865,350
Total Appropriations - All Funds	99,604,263	105,267,542
Unappropriated Amounts - General Fund	2,639,995	2,806,190
Total Budget - All Funds	102,244,258	108,073,732



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we'd like to take this opportunity to remind you to eat your veggies.

SECTION C

OPERATIONAL FUND REQUIREMENTS BY FUNCTION

Operational Fund Requirements by Function

Operational Fund Requirements by Function Overview	C-01
<i>1000 – Instruction</i>	
Elementary School (K-5) Programs	C-06
Middle School (6-8) Programs.....	C-08
High School (9-12) Programs	C-12
Special Education Programs.....	C-16
Other Special Programs for Students.....	C-19
Alternative Education.....	C-22
Muddy Creek Charter School	C-24
English Language Learners (ELL) Programs.....	C-26
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Support Services – Students	C-28
Support Services – Improvement of Instruction.....	C-34
Support Services – General Administration.....	C-38
School Administration	C-42
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Operation and Maintenance of Plant Services	C-46
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Food Services.....	C-56
Community Services.....	C-58
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Capital Infrastructure Additions.....	C-60



Artist: David Zarate, 2nd grade, Lincoln Elementary School, 2013-14



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we'd like to say that broccoli is both a vegetable and a flower.

OPERATIONAL FUND REQUIREMENTS BY FUNCTION OVERVIEW

Functional classifications assist the district in describing the major activity for which a service or material object is acquired. Within the major functions described earlier are subfunctions, utilized to provide further detail. This section of the document strives to review the major operational fund expenditures of the district as grouped by the subfunctions described below. Additional information is shown for each function in the form of the major object. Objects are utilized to further categorize expenditures and explain the specific service or commodity obtained. The major objects highlighted in this section include:

- 100 – Salaries
- 200 – Employee Benefits
- 300 – Purchased Services
- 400 – Supplies and Materials
- 500 – Capital Outlay
- 600 – Other Objects
- 700 – Transfers

It is important to note that this section does not include requirements associated with the non-operational governmental (299 – Early Retirement, 300 – Debt Service, 301 – PERS Bond Debt Service, and 402 – Capital Improvements Fund) , proprietary (601 – Insurance), and fiduciary (700 – Trust and Agency) funds. Contingency (Function 6000) and Unappropriated Ending Fund Balance (Function 7000) are likewise not highlighted here.

Figure 2: 2014-15 Proposed Budget Operational Fund Requirements by Function

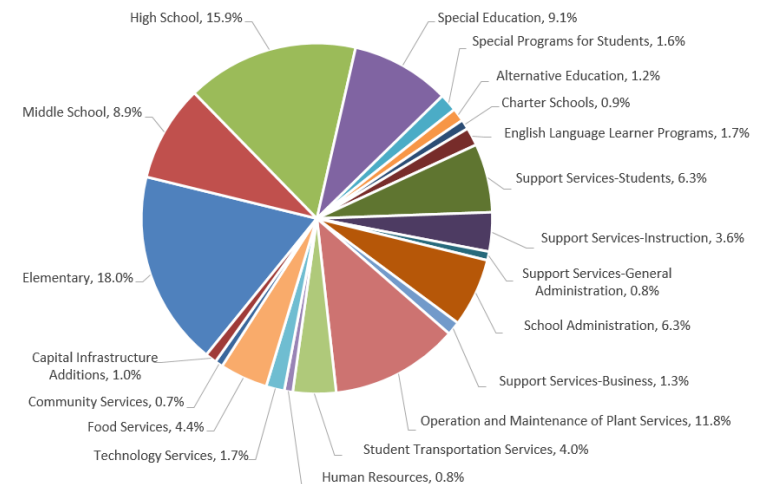
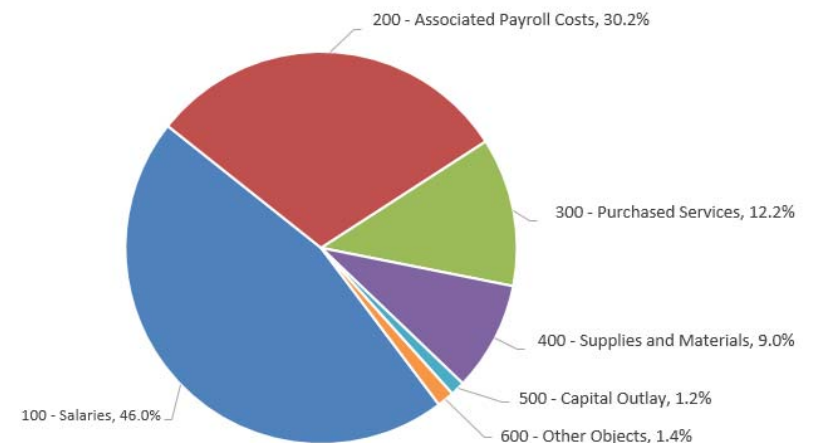


Figure 3: 2014-15 Proposed Budget Operational Fund Requirements by Major Object



1000 – INSTRUCTION

Elementary School (K-5) Programs

Function: 1111 – Elementary, K-5

This functional group contains activities dealing directly with the teaching of students, or the interaction between teacher and students in grades K-5 district-wide.

Middle School (6-8) Programs

Functions: 1121 – Middle/Junior High Programs, and 1122 – Middle/Junior High Extracurricular

This functional group contains activities dealing directly with the teaching of students, or the interaction between teacher and students in grades 6-8 district-wide.

High School (9-12) Programs

Functions: 1131 – High School Programs, and 1132 – High School Extracurricular

This functional group contains activities dealing directly with the teaching of students, or the interaction between teacher and students in grades 9-12 district-wide.

Special Education Programs

Functions: 1220 – Restrictive Programs for Students with Disabilities, and 1250 – Less Restrictive Programs for Students with Disabilities

Instruction activities designed primarily to deal with students having special needs, including restrictive programs (such as the Life Skills program), and less-restrictive programs (Learning Resource Centers) in all schools and at all grade levels.

Other Special Programs for Students

Functions: 1210 – Programs for the Talented and Gifted, 1272 – Title I, 1299 – Other Programs, and 1400 – Summer School Programs

Instructional activities specific to students who are Talented and Gifted, Educationally Disadvantaged due to socioeconomic status or other circumstances, or who may participate in Other Programs such as Teen Parent, Migrant Education or Youth Corrections Education.

Alternative Education

Function: 1280 – Alternative Education

This functional group describes learning experiences for students who are at risk of dropping out of school, who are not succeeding in a regular classroom setting, or who may be more successful in a non-traditional setting. This includes activities of College Hill High School, located in the Harding Center, as well as on-line classes.

Charter Schools

Function: 1288 – Alternative Education

Operational expenditures related to Muddy Creek Charter School are captured in this functional group.

English Language Learners (ELL) Programs

Function: 1291 – English Language Learners Programs

Instructional activities designed to improve English skills of students who do not speak English as their native language. This includes ELL programs and supports operating district-wide, not just at Garfield and Lincoln Elementary Schools, Linus Pauling Middle School, and Corvallis High School, the district's designated Spanish Dual Language Immersion facilities.

2000 – SUPPORT SERVICES

Support Services – Students

Functions: 2110 – Attendance and Social Work Services, 2120 – Guidance Services, 2130 – Health Services, 2140 – Psychological Services, 2150 – Speech Pathology and Audiology Services, 2160 – Other Student Treatment Services, and 2190 – Service Direction, Student Support Services

This functional group describes services that provide administrative, technical, personal and logistical support to students. Expenditures here are designated to assess and improve the well-being of students and/or supplement the teaching process.

Support Services – Instruction

Functions: 2210 Improvement of Instruction Services, 2220 – Educational Media Services, 2230 – Assessment and Testing, and 2240 – Instructional Staff Development

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students are captured here.

Support Services – General Administration

Functions: 2310 – Board of Education Services, 2320 – Executive Administration Services, and 2630 – Information Services

The establishment and administration of policy in connection with operating the district is expensed within this functional group. Included here are expenditures related to the activities of the School Board and the Superintendent's Office.

School Administration

Function: 2410 – Office of the Principal Services

Activities concerned with area-wide supervisory responsibility are captured here, including building administrators and office support staff.

Support Services – Business

Functions: 2510 – Direction of Business Support Services, 2520 – Fiscal Services, and 2690 – Other Support Services-Central

District-wide fiscal services are captured here, including purchasing, payroll, budgeting, auditing, and risk management services. The majority of risk management functions, however, are assigned to the 601-Insurance Fund and are therefore not shown in this operational overview.

Operation and Maintenance of Plant Services

Functions: 2540 – Operation and Maintenance of Plant Services, and 2570 – Internal Services

Activities concerned with keeping the physical buildings open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair are described in this functional group. Also shown here are property and casualty insurance expenses as well as internal service expenditures related to district courier services.

Student Transportation Services

Function: 2550 – Student Transportation Services

Transportation of students between home and school, as provided by state law and trips to school activities are shown here. This includes athletics transportation, special education transportation, and services to homeless students. The district is reimbursed by the state for 70 percent of all qualified home-to-school transportation services.

Human Resources

Function: 2640 – Staff Services

Activities concerned with maintaining an efficient staff for the district, including recruiting and placement, staff transfers, health services, and staff accounting. Costs associated with fingerprinting and criminal history verifications for staff and volunteers are recorded here.

Technology Services

Function: 2660 – Technology Services

All aspects of technology, including networking and telecommunications are shown in this functional group. Major administrative technology expenditures as well as repair of administrative technology and central networking are captured here.

3000 – ENTERPRISE AND COMMUNITY SERVICES

Food Services

Function: 3100 Food Services

Activities concerned with providing food to students and staff. This group includes the preparation and serving of regular and incidental meals, lunches, and/or snacks in connection with school activities as well as the delivery of food.

Community Services

Function: 3300 – Community Services

Not directly related to the provision of education for pupils in a district, this functional group includes community welfare activities. Services to homeless students within the district are captured here as well as administrative oversight for the Corvallis Public Schools Foundation.

4000 – FACILITIES ACQUISITION AND CONSTRUCTION

Capital Infrastructure Additions

Functions: 4120 – Site Acquisition and Development Services, and 4150 – Building Acquisition, Construction, and Improvements

Capital expenditures eligible for general obligation bonding are shown here.



While no content appears on this page by design,
we'd like to advertise the fact that the avocado has more protein than any other fruit.

ELEMENTARY SCHOOL (K-5) PROGRAMS

Operational Fund Requirements by Function Overview – Instruction (1000): Elementary, K-5 (1111)

This function collects expenses related to instruction at the elementary school level (grades K-5) district-wide. Included are expenses related to activities conducted at Adams, Garfield, Hoover, Jefferson, Lincoln, Mt. View, and Wilson Elementary Schools as well as those related to grades K-5 at Franklin K-8 School.

Activities dealing directly with the teaching of students, or the interaction between a student and teacher, are specifically defined by the Oregon Department of Education (ODE) as:

- Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years, and
- School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

RTI (Response to Intervention) activities at the elementary level are generally included in this function. Each elementary school has a 0.5 FTE Intervention Specialist. 2.0 FTE are paid out of the Elementary Instruction (Function 1111), and 2.0 FTE are paid out of the Student Services budget, charged to Function 2210 (see p. C-34). Title 1 schools are collectively budgeting an additional 2.0 FTE to further supplement intervention time (see p. C-19). RTI activities, however, are not limited to just the Intervention Specialists, and therefore are not captured in position descriptions or account codes.

As of October, 2013, there were 2,705 students enrolled in grades K-5, representing 42.6 percent of the district's overall enrollment.

Table 1: Elementary School (K-5) Programs FTE

		2013-14	2014-15
	2012-13	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Certified			
Classroom Teacher	73.50	72.69	81.00
Classroom Teacher - DLI	22.25	25.15	28.00
Elementary School Specialist - Art	0.74	0.81	0.81
Elementary School Specialist - Music	5.53	5.46	5.50
Elementary School Specialist - PE	5.53	5.20	5.30
Intervention Specialist	2.00	2.31	2.00
Certified Total	109.55	111.62	122.61
Classified			
Administrative Assistant 1	0.25	0.25	0.25
Educational Assistant 2	16.17	16.53	17.90
Educational Assistant 3	0.50	0.50	0.50
Technology/Computer Lab Assistant 1	0.97	1.19	1.28
Technology/Computer Lab Assistant 2	1.13	1.38	1.88
Classified Total	19.02	19.85	21.81
Total FTE	128.57	131.47	144.42

Elementary School (K-5) Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1111 - Elementary, K-5							
100 - General Fund							
100 - Salaries	7,068,709	6,634,951	6,773,437	7,446,400	7,446,400	129.11	143.08
200 - Associated Payroll Costs	3,941,979	3,720,327	4,215,163	4,693,475	4,693,475	-	-
300 - Purchased Services	122,630	76,322	79,398	98,199	98,199	-	-
400 - Supplies and Materials	359,754	257,207	172,646	267,025	267,025	-	-
600 - Other Objects	-	135	-	-	-	-	-
100 - General Fund Total	11,493,072	10,688,942	11,240,644	12,505,099	12,505,099	129.11	143.08
204 - District Donation Fund							
100 - Salaries	70,132	50,418	56,849	35,068	35,068	1.24	0.76
200 - Associated Payroll Costs	40,253	20,425	37,130	22,865	22,865	-	-
300 - Purchased Services	11,756	13,852	12,000	12,000	12,000	-	-
400 - Supplies and Materials	49,331	49,258	137,908	140,808	140,808	-	-
600 - Other Objects	135	-	-	-	-	-	-
204 - District Donation Fund Total	171,608	133,953	243,887	210,741	210,741	1.24	0.76
296 - Grants Fund							
100 - Salaries	-	28,055	38,544	8,300	8,300	-	-
200 - Associated Payroll Costs	-	6,867	11,522	2,841	2,841	-	-
300 - Purchased Services	-	198	3,447	2,000	2,000	-	-
400 - Supplies and Materials	131,323	1,002	264,601	252,158	252,158	-	-
296 - Grants Fund Total	131,323	36,122	318,114	265,299	265,299	-	-
298 - Designated Revenue Fund							
100 - Salaries	26,198	38,112	16,595	14,964	14,964	1.12	0.58
200 - Associated Payroll Costs	9,535	21,202	15,139	12,010	12,010	-	-
300 - Purchased Services	50,982	41,754	100,000	100,000	100,000	-	-
400 - Supplies and Materials	57,155	28,365	112,730	112,681	112,681	-	-
298 - Designated Revenue Fund Total	143,870	129,433	244,464	239,655	239,655	1.12	0.58
1111 - Elementary, K-5 Total	11,939,872	10,988,450	12,047,109	13,220,794	13,220,794	131.47	144.42

MIDDLE SCHOOL (6-8) PROGRAMS

Operational Fund Requirements by Function Overview – Instruction (1000): Middle/Junior High Programs (1121), Middle/Junior High School Extracurricular (1122)

This function collects expenses related to instruction at the middle school level (grades 6-8) district-wide. Included are expenses related to activities conducted at Linus Pauling and Cheldelin Middle Schools as well as those related to grades 6-8 at Franklin K-8 School.

This includes expenses related to activities dealing directly with the teaching of students, or the interaction between a student and teacher, specifically defined by the Oregon Department of Education (ODE) as:

- Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years, and
- School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

As of October, 2013, there were 1,408 students enrolled in grades 6-8, representing 22.2 percent of the district's overall enrollment.

RTI (Response to Intervention) activities at the middle school level are generally included in this function. Each middle school has a 0.33 FTE Intervention Specialist. RTI activities, however, are not limited to just the Intervention Specialists, and therefore are not captured in position descriptions or account codes.

Table 2: Middle School (6-8) Programs FTE

	2012-13	2013-14	2014-15
FTE - All Funds	Actual FTE	Actual FTE (Estimated)	Proposed FTE
Certified			
Classroom Teacher	47.43	46.64	49.00
Classroom Teacher - DLI	0.50	0.67	1.00
Intervention Specialist	0.83	0.81	0.66
Teacher	1.00	1.50	1.38
Certified Total	49.76	49.62	52.04
Classified			
Educational Assistant 2	7.04	7.88	7.63
Technology/Computer Lab Assistant 2	1.98	2.00	2.00
Classified Total	9.02	9.88	9.63
Total FTE	58.78	59.50	61.67

Middle School (6-8) Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1121 - Middle/Junior High Programs							
100 - General Fund							
100 - Salaries	3,294,316	3,091,839	3,155,844	3,177,264	3,177,264	58.51	61.07
200 - Associated Payroll Costs	1,809,485	1,726,294	1,934,905	1,999,554	1,999,554	-	-
300 - Purchased Services	53,671	55,268	23,559	22,633	22,633	-	-
400 - Supplies and Materials	435,554	169,428	517,190	240,984	240,984	-	-
600 - Other Objects	1,146	-	-	-	-	-	-
100 - General Fund Total	5,594,171	5,042,829	5,631,498	5,440,435	5,440,435	58.51	61.07
 204 - District Donation Fund							
100 - Salaries	2,203	19,657	14,981	6,386	6,386	0.49	0.10
200 - Associated Payroll Costs	223	5,424	10,131	2,186	2,186	-	-
300 - Purchased Services	6,132	4,043	5,000	5,000	5,000	-	-
400 - Supplies and Materials	14,873	24,625	12,000	50,000	50,000	-	-
204 - District Donation Fund Total	23,431	53,749	42,112	63,572	63,572	0.49	0.10
 296 - Grants Fund							
100 - Salaries	-	3,873	-	-	-	-	-
200 - Associated Payroll Costs	-	1,018	-	-	-	-	-
300 - Purchased Services	-	-	2,262	-	-	-	-
400 - Supplies and Materials	28,038	-	337,870	174,200	174,200	-	-
296 - Grants Fund Total	28,038	4,891	340,132	174,200	174,200	-	-
 297 - Student Body Funds							
300 - Purchased Services	4,591	4,697	-	-	-	-	-
400 - Supplies and Materials	8,822	1,744	10,000	10,000	10,000	-	-
297 - Student Body Funds Total	13,413	6,441	10,000	10,000	10,000	-	-

Middle School (6-8) Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
298 - Designated Revenue Fund							
100 - Salaries	3,867	7,587	34,602	34,353	34,353	0.50	0.50
200 - Associated Payroll Costs	355	1,931	19,682	19,592	19,592	-	-
300 - Purchased Services	26,610	4,291	30,000	30,000	30,000	-	-
400 - Supplies and Materials	8,978	10,081	44,653	44,653	44,653	-	-
298 - Designated Revenue Fund Total	39,809	23,890	128,937	128,598	128,598	0.50	0.50
1121 - Middle/Junior High Programs Total	5,698,862	5,131,800	6,152,679	5,816,805	5,816,805	59.50	61.67
1122 - Middle/Junior High School Extracurricular							
100 - General Fund							
100 - Salaries	6,315	5,624	6,512	5,463	5,463	-	-
200 - Associated Payroll Costs	1,874	1,683	820	1,869	1,869	-	-
300 - Purchased Services	-	6,960	-	-	-	-	-
400 - Supplies and Materials	-	3,887	-	-	-	-	-
100 - General Fund Total	8,189	18,154	7,332	7,332	7,332	-	-
204 - District Donation Fund							
100 - Salaries	692	-	-	-	-	-	-
200 - Associated Payroll Costs	57	-	-	-	-	-	-
400 - Supplies and Materials	535	1,675	2,000	2,000	2,000	-	-
204 - District Donation Fund Total	1,284	1,675	2,000	2,000	2,000	-	-
297 - Student Body Funds							
100 - Salaries	8,378	9,842	7,000	7,000	7,000	-	-
200 - Associated Payroll Costs	1,652	1,869	1,500	2,396	2,396	-	-
300 - Purchased Services	12,322	12,809	56,705	56,705	56,705	-	-
400 - Supplies and Materials	30,382	22,240	29,795	28,899	28,899	-	-
600 - Other Objects	446	1,255	-	-	-	-	-
297 - Student Body Funds Total	53,180	48,015	95,000	95,000	95,000	-	-

Middle School (6-8) Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
298 - Designated Revenue Fund							
100 - Salaries	-	1,131	-	-	-	-	-
200 - Associated Payroll Costs	-	94	-	-	-	-	-
300 - Purchased Services	70,026	82,495	70,000	70,000	70,000	-	-
400 - Supplies and Materials	13,907	11,680	15,000	15,000	15,000	-	-
298 - Designated Revenue Fund Total	83,933	95,400	85,000	85,000	85,000	-	-
1122 - Middle/Junior High School Extracurricular Total	146,587	163,244	189,332	189,332	189,332	-	-
Middle School (1121, 1122) Total	5,845,449	5,295,044	6,342,011	6,006,137	6,006,137	59.50	61.67

HIGH SCHOOL (9-12) PROGRAMS

Operational Fund Requirements by Function Overview – Instruction (1000): High School Programs (1131), High School Extracurricular (1132)

This function collects expenses related to instruction at the high school level (grades 9-12) district-wide, representing expenditures at Corvallis High School and Crescent Valley High School. College Hill High School programs are captured under the Alternative Education function group highlighted elsewhere in this section.

This overview includes expenses related to activities dealing directly with the teaching of students, or the interaction between a student and teacher, specifically defined by the Oregon Department of Education (ODE) as:

- Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements, and
- School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

As of October, 2013, there were 2,233 students enrolled in grades 9-12, representing 35.2 percent of the district's overall enrollment. This figure includes students enrolled in College Hill High School.

RTI (Response to Intervention) activities at the high school level are generally included in this function. Each high school has a 0.33 FTE Intervention Specialist, and Corvallis High School augments the Intervention Specialist time by an additional 0.5 FTE in lieu of counselor FTE. RTI activities, however, are not limited to just the Intervention Specialists, and therefore are not captured in position descriptions or account codes.

Table 3: High School (9-12) Programs FTE

	2012-13	2013-14	2014-15
FTE - All Funds	Actual FTE	Actual FTE (Estimated)	Proposed FTE
Certified			
Classroom Teacher	75.11	73.36	77.21
Intervention Specialist	0.78	0.84	1.16
Teacher	2.63	2.44	2.18
Certified Total	78.52	76.64	80.55
Classified			
Administrative Assistant 1		0.19	0.19
Administrative Assistant 2	2.00	2.00	2.00
Child Care Provider	0.22	0.44	0.45
Educational Assistant 2	2.58	4.34	5.06
Library Media Assistant 1		0.12	
School to Career Transition Specialist	0.58	0.69	0.69
Technology/Computer Lab Assistant 2	1.31	1.31	1.56
Classified Total	6.69	9.09	9.95
Managerial			
Athletic Training Supervisor	1.35	1.35	1.35
Manager/District Theaters	0.40	1.00	1.00
Managerial Total	1.75	2.35	2.35
Total FTE	86.96	88.08	92.85

High School (9-12) Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1131 - High School Programs							
100 - General Fund							
100 - Salaries	4,824,574	4,472,772	4,644,391	4,915,014	4,915,014	83.00	87.88
200 - Associated Payroll Costs	2,610,881	2,433,330	2,769,504	2,994,897	2,994,897	-	-
300 - Purchased Services	53,727	90,138	78,016	80,726	80,726	-	-
400 - Supplies and Materials	336,969	364,494	168,033	209,678	209,678	-	-
500 - Capital Outlay	8,000	-	-	-	-	-	-
600 - Other Objects	95	-	-	-	-	-	-
100 - General Fund Total	7,834,246	7,360,734	7,659,944	8,200,315	8,200,315	83.00	87.88
204 - District Donation Fund							
100 - Salaries	820	4,138	-	-	-	-	-
200 - Associated Payroll Costs	239	1,217	-	-	-	-	-
300 - Purchased Services	7,328	4,612	9,000	9,000	9,000	-	-
400 - Supplies and Materials	37,473	32,648	30,000	45,000	45,000	-	-
500 - Capital Outlay	-	-	15,000	15,000	15,000	-	-
600 - Other Objects	2,214	140	-	-	-	-	-
204 - District Donation Fund Total	48,074	42,755	54,000	69,000	69,000	-	-
296 - Grants Fund							
100 - Salaries	14,374	2,510	-	-	-	-	-
200 - Associated Payroll Costs	4,226	555	-	-	-	-	-
300 - Purchased Services	968	440	-	-	-	-	-
400 - Supplies and Materials	72,228	475	241,700	249,600	249,600	-	-
600 - Other Objects	10,000	5,000	-	-	-	-	-
296 - Grants Fund Total	101,796	8,980	241,700	249,600	249,600	-	-
297 - Student Body Funds							
300 - Purchased Services	-	220	1,000	1,000	1,000	-	-
400 - Supplies and Materials	659	321	-	-	-	-	-
600 - Other Objects	1,410	-	-	-	-	-	-
297 - Student Body Funds Total	2,069	541	1,000	1,000	1,000	-	-

High School (9-12) Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
298 - Designated Revenue Fund							
100 - Salaries	90,913	78,923	47,826	47,979	47,979	0.23	0.23
200 - Associated Payroll Costs	31,383	27,418	13,848	16,422	16,422	-	-
300 - Purchased Services	95,098	54,397	71,700	71,700	71,700	-	-
400 - Supplies and Materials	122,097	115,535	146,394	146,394	146,394	-	-
500 - Capital Outlay	14,000	9,195	10,000	10,000	10,000	-	-
600 - Other Objects	-	3,775	-	-	-	-	-
298 - Designated Revenue Fund Total	353,491	289,243	289,768	292,495	292,495	0.23	0.23
1131 - High School Programs Total	8,339,676	7,702,253	8,246,412	8,812,410	8,812,410	83.23	88.11
1132 - High School Extracurricular							
100 - General Fund							
100 - Salaries	544,112	522,948	550,390	480,416	480,416	4.64	4.52
200 - Associated Payroll Costs	191,509	175,009	194,028	233,391	233,391	-	-
300 - Purchased Services	17,652	23,610	12,500	12,500	12,500	-	-
400 - Supplies and Materials	5,121	4,210	-	-	-	-	-
100 - General Fund Total	758,395	725,777	756,918	726,307	726,307	4.64	4.52
204 - District Donation Fund							
100 - Salaries	431	2,520	-	-	-	-	-
200 - Associated Payroll Costs	36	471	-	-	-	-	-
300 - Purchased Services	32,289	50,632	5,000	5,000	5,000	-	-
400 - Supplies and Materials	82,993	52,641	55,000	55,000	55,000	-	-
600 - Other Objects	-	2,114	-	-	-	-	-
204 - District Donation Fund Total	115,750	108,378	60,000	60,000	60,000	-	-

High School (9-12) Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
296 - Grants Fund							
300 - Purchased Services	2,582	-	5,740	-	-	-	-
400 - Supplies and Materials	2,582	3,967	5,558	11,000	11,000	-	-
296 - Grants Fund Total	5,165	3,967	11,298	11,000	11,000	-	-
297 - Student Body Funds							
100 - Salaries	117,854	122,951	167,823	168,197	168,197	0.21	0.23
200 - Associated Payroll Costs	22,351	22,432	51,966	57,575	57,575	-	-
300 - Purchased Services	266,951	290,547	331,211	331,211	331,211	-	-
400 - Supplies and Materials	329,716	390,269	499,000	493,017	493,017	-	-
500 - Capital Outlay	8,589	-	-	-	-	-	-
600 - Other Objects	78,628	116,703	64,000	64,000	64,000	-	-
297 - Student Body Funds Total	824,089	942,902	1,114,000	1,114,000	1,114,000	0.21	0.23
298 - Designated Revenue Fund							
100 - Salaries	-	133	-	-	-	-	-
200 - Associated Payroll Costs	-	46	-	-	-	-	-
300 - Purchased Services	66	9	-	-	-	-	-
298 - Designated Revenue Fund Total	66	188	-	-	-	-	-
1132 - High School Extracurricular Total	1,703,464	1,781,212	1,942,216	1,911,307	1,911,307	4.85	4.75
High School (1131, 1132) Total	10,043,140	9,483,465	10,188,628	10,723,717	10,723,717	88.08	92.85

SPECIAL EDUCATION PROGRAMS

Operational Fund Requirements by Function Overview – Instruction (1000): Restrictive Programs for Students with Disabilities (1220), Less Restrictive Programs for Students with Disabilities (1250)

Instruction activities designed primarily to deal with students having special needs, including restrictive programs (such as the Life Skills program), and less-restrictive programs (Learning Resource Centers) in all schools and at all grade levels.

This overview includes expenses related to activities specifically defined by the Oregon Department of Education (ODE) as:

- Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting. These learning experiences include, but are not limited to, such areas as Structured and Intensive 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.
- Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

As of October, 2013, 11.3 percent of the district's students were on an Individualized Education Plan (IEP).

Table 4: Special Education Programs FTE

	2012-13	2013-14	2014-15
	Actual FTE	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Certified			
Autism Specialist	1.00	1.00	1.00
Intervention Specialist	-	1.32	-
Teacher	26.66	26.07	27.23
Certified Total	27.66	28.39	28.23
Classified			
Administrative Assistant 1	2.00	1.95	1.81
Educational Assistant 2	65.76	67.53	67.22
School to Career Transition Specialist	0.38	0.38	0.38
Special Education Autism Assistant	1.00	3.00	1.00
Special Education Behavior Assistant	-	-	0.25
Classified Total	69.14	72.86	70.66
Total FTE	96.80	101.25	98.89

Special Education Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1220 - Restrictive Programs for Students with Disabilities							
100 - General Fund							
100 - Salaries	967,841	997,382	970,414	1,017,797	1,017,797	32.10	32.94
200 - Associated Payroll Costs	696,144	711,344	805,325	852,110	852,110	-	-
300 - Purchased Services	782	1,985	1,100	1,100	1,100	-	-
400 - Supplies and Materials	29	1,669	400	400	400	-	-
100 - General Fund Total	1,664,796	1,712,380	1,777,239	1,871,407	1,871,407	32.10	32.94
204 - District Donation Fund							
300 - Purchased Services	182	(65)	-	-	-	-	-
400 - Supplies and Materials	2,942	7,931	3,000	3,000	3,000	-	-
204 - District Donation Fund Total	3,124	7,866	3,000	3,000	3,000	-	-
296 - Grants Fund							
100 - Salaries	2,225	6,010	-	-	-	-	-
200 - Associated Payroll Costs	646	1,499	-	-	-	-	-
300 - Purchased Services	37	-	-	-	-	-	-
400 - Supplies and Materials	359	-	(7,472)	-	-	-	-
296 - Grants Fund Total	3,266	7,509	(7,472)	-	-	-	-
298 - Designated Revenue Fund							
100 - Salaries	1,948	1,696	400	400	400	-	-
200 - Associated Payroll Costs	379	338	80	138	138	-	-
300 - Purchased Services	-	10	-	-	-	-	-
400 - Supplies and Materials	-	725	520	520	520	-	-
298 - Designated Revenue Fund Total	2,327	2,769	1,000	1,058	1,058	-	-
1220 - Restrictive Programs for Students with Disabilities Total	1,673,513	1,730,524	1,773,767	1,875,465	1,875,465	32.10	32.94

Special Education Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1250 - Less Restrictive Programs for Students with Disabilities							
100 - General Fund							
100 - Salaries	1,722,269	1,772,321	1,810,023	1,836,106	1,836,106	44.56	44.45
200 - Associated Payroll Costs	1,064,753	1,124,135	1,212,298	1,298,161	1,298,161	-	-
300 - Purchased Services	7,282	10,149	105,560	104,611	104,611	-	-
400 - Supplies and Materials	6,169	12,079	4,660	4,660	4,660	-	-
100 - General Fund Total	2,800,472	2,918,684	3,132,541	3,243,538	3,243,538	44.56	44.45
296 - Grants Fund							
100 - Salaries	482,593	372,616	242,859	487,002	487,002	21.59	19.69
200 - Associated Payroll Costs	433,898	329,695	196,390	460,456	460,456	-	-
300 - Purchased Services	2,158	75	1,000	-	-	-	-
400 - Supplies and Materials	52,117	109	2,587	58,542	58,542	-	-
296 - Grants Fund Total	970,765	702,495	442,836	1,006,000	1,006,000	21.59	19.69
298 - Designated Revenue Fund							
100 - Salaries	96,879	102,269	126,351	120,833	120,833	3.00	1.81
200 - Associated Payroll Costs	49,741	59,819	72,965	69,117	69,117	-	-
300 - Purchased Services	2,443	16,345	-	-	-	-	-
400 - Supplies and Materials	212	23,903	14,048	14,048	14,048	-	-
298 - Designated Revenue Fund Total	149,275	202,336	213,364	203,998	203,998	3.00	1.81
1250 - Less Restrictive Programs for Students with Disabilities Total	3,920,513	3,823,515	3,788,741	4,453,536	4,453,536	69.15	65.95
Special Education (1220,1250) Total	5,594,026	5,554,039	5,562,508	6,329,001	6,329,001	101.25	98.89

OTHER SPECIAL PROGRAMS FOR STUDENTS

Operational Fund Requirements by Function Overview – Instruction (1000): Programs for the Talented and Gifted (1210), Title IA/D (1272), Other Programs (1299), Summer School Programs (1400)

Instructional activities specific to students who are Talented and Gifted, Educationally Disadvantaged due to socioeconomic status or other circumstances, or who may participate in Other Programs such as Teen Parent, Migrant Education or Youth Corrections Education are expensed to this functional group.

This overview includes expenses related to activities specifically defined by the Oregon Department of Education (ODE) as:

- Special learning experiences for students identified as gifted or talented.
- Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn, including federal Title IA/D instructional activities.
- Summer school programs with activities as defined under regular instruction carried on during the period between the end of the regular school term and the beginning of the next regular school term.
- Instructional programs designed to accommodate the needs of teen parents, migrant students, and youth in detention.

As of October, 2013, 16.2 percent of the district's students were designated as Talented and Gifted (TAG). 39.7 percent were participating in the federal Free and Reduced-Priced Meal Program.

Table 5: Other Special Programs for Students FTE

		2013-14	2014-15
	2012-13	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Certified			
Classroom Teacher	0.49	2.43	-
Classroom Teacher - DLI	3.49	2.10	-
Intervention Specialist	2.29	1.69	2.00
Teacher	2.44	2.07	1.60
Certified Total	8.71	8.29	3.60
Classified			
Administrative Assistant 1	0.50	0.33	0.38
Educational Assistant 2	5.99	7.46	7.76
Library Media Assistant 2	0.22	-	-
Student Behavior Support 2	0.25	0.25	0.25
Classified Total	6.96	8.04	8.38
Total FTE	15.67	16.33	11.98

Other Special Programs for Students Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1210 - Programs for the Talented and Gifted							
100 - General Fund							
100 - Salaries	1,220	-	-	-	- ¹	-	-
200 - Associated Payroll Costs	138	-	-	-	-	-	-
300 - Purchased Services	289	208	-	-	-	-	-
400 - Supplies and Materials	2,005	-	-	-	-	-	-
100 - General Fund Total	3,652	208	-	-	-	-	-
298 - Designated Revenue Fund							
300 - Purchased Services	263	-	-	-	-	-	-
400 - Supplies and Materials	1,120	-	-	-	-	-	-
298 - Designated Revenue Fund Total	1,383	-	-	-	-	-	-
1210 - Programs for the Talented and Gifted Total	5,035	208	-	-	-	-	-
1272 - Title IA/D							
296 - Grants Fund							
100 - Salaries	515,067	618,898	599,241	572,625	572,625	16.33	11.98
200 - Associated Payroll Costs	284,930	369,931	660,163	362,373	362,373	-	-
300 - Purchased Services	33,894	4,133	24,958	-	-	-	-
400 - Supplies and Materials	87,216	52,380	28,357	123,916	123,916	-	-
600 - Other Objects	30	-	-	-	-	-	-
296 - Grants Fund Total	921,137	1,045,342	1,312,719	1,058,914	1,058,914	16.33	11.98
1272 - Title IA/D Total	921,137	1,045,342	1,312,719	1,058,914	1,058,914	16.33	11.98

Other Special Programs for Students Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1299 - Other Programs							
298 - Designated Revenue Fund							
100 - Salaries	12,501	11,895	15,000	15,000	15,000	-	-
200 - Associated Payroll Costs	3,779	3,491	4,100	5,135	5,135	-	-
298 - Designated Revenue Fund Total	16,280	15,386	19,100	20,135	20,135	-	-
1299 - Other Programs Total	16,280	15,386	19,100	20,135	20,135	-	-
1400 - Summer School Programs							
296 - Grants Fund							
100 - Salaries	12,224	8,630	-	-	-	-	-
200 - Associated Payroll Costs	2,895	2,152	-	-	-	-	-
400 - Supplies and Materials	47	657	16,800	16,800	16,800	-	-
296 - Grants Fund Total	15,165	11,439	16,800	16,800	16,800	-	-
1400 - Summer School Programs Total	15,165	11,439	16,800	16,800	16,800	-	-
Special Programs for Students (1210,1272,1299, 1400) Total	957,617	1,072,375	1,348,619	1,095,849	1,095,849	16.33	11.98

Notes:

¹ Assessment Assistants previously charged to Programs for the Talented and Gifted (Function 1210) are charged to Assessment and Testing (Function 2230) beginning 2011-12.

ALTERNATIVE EDUCATION

Operational Fund Requirements by Function Overview – Instruction (1000): Alternative Education (1280)

This functional group describes learning experiences for students who are at risk of dropping out of school, who are not succeeding in a regular classroom setting, or who may be more successful in a non-traditional setting. This includes activities of College Hill High School, located in the Harding Center, as well as on-line classes.

This overview includes expenses related to activities specifically defined by the Oregon Department of Education (ODE) as:

- Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.

Table 6: Alternative Education FTE

	2012-13	2013-14	2014-15
	Actual FTE	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Certified			
Classroom Teacher	0.33		
Teacher	3.05	3.61	3.44
Certified Total	3.38	3.61	3.44
Classified			
Administrative Assistant 1	0.37	0.19	-
Administrative Assistant 2	0.19	0.40	0.50
Educational Assistant 2	3.19	3.46	4.13
Classified Total	3.75	4.05	4.63
Total FTE	7.13	7.66	8.07

Alternative Education Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1280 - Alternative Education							
100 - General Fund							
100 - Salaries	413,629	312,349	345,324	342,806	342,806	7.66	8.07
200 - Associated Payroll Costs	251,314	189,728	231,202	241,585	241,585	-	-
300 - Purchased Services	110,235	99,992	229,080	238,134	238,134	-	-
400 - Supplies and Materials	12,417	10,754	18,956	12,609	12,609	-	-
600 - Other Objects	-	-	46	46	46	-	-
100 - General Fund Total	787,595	612,823	824,608	835,180	835,180	7.66	8.07
204 - District Donation Fund							
300 - Purchased Services	1,000	-	-	-	-	-	-
400 - Supplies and Materials	2,409	157	3,000	3,000	3,000	-	-
204 - District Donation Fund Total	3,409	157	3,000	3,000	3,000	-	-
296 - Grants Fund							
100 - Salaries	2,592	-	-	-	-	-	-
200 - Associated Payroll Costs	683	-	-	-	-	-	-
300 - Purchased Services	101	-	-	-	-	-	-
400 - Supplies and Materials	1,055	-	1,100	1,100	1,100	-	-
296 - Grants Fund Total	4,431	-	1,100	1,100	1,100	-	-
298 - Designated Revenue Fund							
300 - Purchased Services	510	408	18,000	18,000	18,000	-	-
400 - Supplies and Materials	1,475	429	2,000	2,000	2,000	-	-
298 - Designated Revenue Fund Total	1,985	837	20,000	20,000	20,000	-	-
1280 - Alternative Education Total	797,420	613,817	848,708	859,280	859,280	7.66	8.07

MUDDY CREEK CHARTER SCHOOL

Operational Fund Requirements by Function Overview – Instruction (1000): Charter Schools (1288)

Operational expenditures related to Muddy Creek Charter School are captured in this functional group.

Muddy Creek Charter School began operating in 2008-09. A new three-year agreement was approved by the board in March 2011. In January 2014, the board voted to extend the agreement through June 30, 2019. The charter school operates from the district owned property previously home to Inavale Elementary School under an independent property rental agreement.

Although legally separate, the charter school is considered a component unit for the basic financial statement reporting purposes of the district. Funds are passed through to Muddy Creek Charter School based on the number of children enrolled.

As of April 15, 2014, Muddy Creek has 98 students and projects an enrollment of 102 students for 2014-15 (95 ADMr with kindergarteners at 0.5). Estimated payments to Muddy Creek in the 2014-15 proposed budget have been increased to \$596,500 (from an adopted budget of \$575,000 in 2013-14), \$16,500 for required payments to resident districts, and \$2,500 for reimbursement to the charter school for audit services.

Muddy Creek Charter School Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1280 - Alternative Education							
100 - General Fund							
300 - Purchased Services	434,431	495,636	588,500	615,500	615,500 ¹	-	-
100 - General Fund Total	434,431	495,636	588,500	615,500	615,500	-	-
1280 - Alternative Education Total	434,431	495,636	588,500	615,500	615,500	-	-

Notes:

¹ 2014-15 estimated payments to Muddy Creek have been increased due to an increase in per ADMw from the State School Fund.

ENGLISH LANGUAGE LEARNERS (ELL) PROGRAMS

Operational Fund Requirements by Function Overview – Instruction (1000): English Language Learner Programs (1291)

Instructional activities designed to improve English skills of students who do not speak English as their native language. This includes ELL programs and supports operating district-wide, not just at Garfield and Lincoln Elementary Schools, Linus Pauling Middle School, and Corvallis High School, the district's designated Spanish Dual Language Immersion facilities.

As of October, 2013, 7.4 percent of students district-wide were deemed eligible for services under ELL programs. Over 970 students indicated that their primary language is one other than English, representing 15 percent of the total student body. Forty-nine unique languages other than English are spoken in the homes of our students.

Table 7: English Language Learners Programs FTE

		2013-14	2014-15
	2012-13	Actual FTE	Proposed
<u>FTE - All Funds</u>	<u>Actual FTE</u>	<u>(Estimated)</u>	<u>FTE</u>
Certified			
Classroom Teacher	1.17	-	-
<u>Teacher</u>	<u>7.16</u>	<u>7.27</u>	<u>7.39</u>
<u>Certified Total</u>	<u>8.33</u>	<u>7.27</u>	<u>7.39</u>
Classified			
Administrative Assistant 2	0.25	0.25	0.25
Educational Assistant 2	3.33	2.77	2.56
<u>Educational Assistant 3</u>	<u>2.69</u>	<u>2.82</u>	<u>2.75</u>
<u>Classified Total</u>	<u>6.27</u>	<u>5.84</u>	<u>5.56</u>
<u>Total FTE</u>	<u>14.60</u>	<u>13.11</u>	<u>12.95</u>

English Language Learners Program Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1291 - English Language Learner Programs							
100 - General Fund							
100 - Salaries	693,179	596,748	592,995	579,723	579,723	13.11	12.95
200 - Associated Payroll Costs	437,937	390,521	404,859	395,227	395,227	-	-
300 - Purchased Services	4,041	1,670	2,100	2,100	2,100	-	-
400 - Supplies and Materials	25,787	73,740	26,977	11,290	11,290	-	-
100 - General Fund Total	1,160,943	1,062,679	1,026,931	988,340	988,340	13.11	12.95
296 - Grants Fund							
100 - Salaries	-	9,013	-	-	-	-	-
200 - Associated Payroll Costs	-	5,033	-	-	-	-	-
400 - Supplies and Materials	-	216	81	2,000	2,000	-	-
296 - Grants Fund Total	-	14,262	81	2,000	2,000	-	-
298 - Designated Revenue Fund							
100 - Salaries	812	-	-	-	-	-	-
200 - Associated Payroll Costs	67	-	-	-	-	-	-
298 - Designated Revenue Fund Total	879	-	-	-	-	-	-
1291 - English Language Learner Programs Total	1,161,822	1,076,941	1,027,012	990,340	990,340	13.11	12.95

SUPPORT SERVICES – STUDENT SERVICES

Operational Fund Requirements by Function Overview – Support Services (2000): Attendance and Social Work Services (2110), Guidance Services (2120), Health Services (2130), Psychological Services (2140), Speech Pathology and Audiology Services (2150), Other Student Treatment Services (2160), Service Direction, Student Support Services (2190)

Support Services functions provide district-wide services to students at all grade levels – administrative, technical, and personnel – as well as logistical support to facilitate and enhance instruction. These functions exist to sustain and enhance instruction and would not exist if not for the basic instructional programs highlighted previously.

Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process include:

- Attendance and Social Work Services
- Guidance Services
- Health Services
- Psychological Services
- Speech Pathology and Audiology Services
- Other Student Treatment Services
- Service Direction, Student Support Services

Table 8: Support Services FTE

	2012-13	2013-14	2014-15
FTE - All Funds	Actual FTE	Actual FTE (Estimated)	Proposed FTE
Administrator			
Alternative Pathways Coordinator	-	1.00	1.00
Assistant Superintendent	0.50	0.50	0.50
Administrator Total	0.50	1.50	1.50
Managerial			
Physical Therapist	1.00	1.00	1.00
Managerial Total	1.00	1.00	1.00

Table 8: Support Services FTE, continued

	2012-13	2013-14	2014-15
FTE - All Funds	Actual FTE	Actual FTE (Estimated)	Proposed FTE
Certified			
Counselor	9.66	9.50	11.50
District Nurse	-	1.93	2.00
Special Education School Support Specialist	3.00	2.00	-
Speech/Language Pathologist	5.74	5.80	6.80
Teacher	0.56	1.84	2.72
Certified Total	18.96	21.07	23.02
Classified			
Administrative Assistant 1	3.77	3.46	3.44
Administrative Assistant 2	5.71	6.00	4.88
Administrative Assistant 3	1.00	0.46	-
Administrative Assistant 3/OA	1.00	-	-
Career Center Specialist	1.26	1.75	1.75
Educational Assistant 2	0.94	1.12	0.63
Health Service Assistant	1.00	1.12	1.13
Registrar 1	2.00	2.00	2.00
Registrar 2	2.00	2.00	2.00
Special Education Behavior Assistant	-	0.35	-
Speech/Language Pathologist Assistant	1.00	1.00	1.00
Student Behavior Assistant	0.55	-	-
Student Behavior Support 1	1.59	1.94	1.59
Student Behavior Support 2	7.91	6.89	7.69
Student Behavior Support 3	1.94	1.94	1.88
Classified Total	31.67	30.03	27.97
Total FTE	52.13	53.60	53.49

Support Services - Student Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2110 - Attendance and Social Work Services							
100 - General Fund							
100 - Salaries	407,795	368,175	367,254	355,768	355,768	11.92	12.06
200 - Associated Payroll Costs	334,595	301,614	305,801	309,812	309,812	-	-
300 - Purchased Services	1,449	927	150	150	150	-	-
400 - Supplies and Materials	885	580	375	375	375	-	-
100 - General Fund Total	744,725	671,296	673,580	666,105	666,105	11.92	12.06
204 - District Donation Fund							
100 - Salaries	7,662	-	-	-	-	-	-
200 - Associated Payroll Costs	5,107	-	-	-	-	-	-
300 - Purchased Services	10,543	8,540	26,890	26,890	26,890	-	-
400 - Supplies and Materials	454	3,017	8,000	8,000	8,000	-	-
600 - Other Objects	660	-	-	-	-	-	-
204 - District Donation Fund Total	24,426	11,557	34,890	34,890	34,890	-	-
296 - Grants Fund							
100 - Salaries	34,852	-	-	-	-	-	-
200 - Associated Payroll Costs	24,704	-	(108)	-	-	-	-
400 - Supplies and Materials	132	200	300	300	300	-	-
296 - Grants Fund Total	59,688	200	192	300	300	-	-
298 - Designated Revenue Fund							
300 - Purchased Services	3,027	4,248	6,000	6,000	6,000	-	-
400 - Supplies and Materials	76	-	-	-	-	-	-
298 - Designated Revenue Fund Total	3,103	4,248	6,000	6,000	6,000	-	-
2110 - Attendance and Social Work Services Total	831,942	687,301	714,662	707,295	707,295	11.92	12.06

Support Services - Student Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2120 - Guidance Services							
100 - General Fund							
100 - Salaries	950,908	849,430	875,354	934,429	934,429	22.96	22.98
200 - Associated Payroll Costs	645,830	572,831	646,924	667,730	667,730	-	-
300 - Purchased Services	4,965	3,922	2,265	2,528	2,528	-	-
400 - Supplies and Materials	8,687	6,030	7,225	6,624	6,624	-	-
600 - Other Objects	175	119	-	-	-	-	-
100 - General Fund Total	1,610,565	1,432,332	1,531,768	1,611,311	1,611,311	22.96	22.98
296 - Grants Fund							
300 - Purchased Services	35,940	115,730	-	-	-	-	-
400 - Supplies and Materials	-	-	(5,207)	32,000	32,000	-	-
296 - Grants Fund Total	35,940	115,730	(5,207)	32,000	32,000	-	-
298 - Designated Revenue Fund							
100 - Salaries	-	3,685	10,263	10,643	10,643	0.55	0.20
200 - Associated Payroll Costs	-	305	6,371	6,501	6,501	-	-
300 - Purchased Services	-	52,549	-	-	-	-	-
298 - Designated Revenue Fund Total	-	56,539	16,634	17,144	17,144	0.55	0.20
2120 - Guidance Services Total	1,646,505	1,604,601	1,543,195	1,660,455	1,660,455	23.51	23.18
2130 - Health Services							
100 - General Fund							
100 - Salaries	37,992	32,809	143,486	155,718	155,718	3.49	3.69
200 - Associated Payroll Costs	32,764	27,316	84,951	107,315	107,315	-	-
300 - Purchased Services	153,259	184,614	151,859	151,859	151,859	-	-
400 - Supplies and Materials	1,640	2,508	2,120	2,120	2,120	-	-
100 - General Fund Total	225,654	247,247	382,416	417,012	417,012	3.49	3.69

Support Services - Student Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
296 - Grants Fund							
300 - Purchased Services	6,077	-	-	-	-	-	-
296 - Grants Fund Total	6,077	-	-	-	-	-	-
2130 - Health Services Total	231,732	247,247	382,416	417,012	417,012	3.49	3.69
2140 - Psychological Services							
100 - General Fund							
300 - Purchased Services	60,970	-	-	-	-	-	-
100 - General Fund Total	60,970	-	-	-	-	-	-
298 - Designated Revenue Fund							
100 - Salaries	11,068	-	-	-	-	-	-
200 - Associated Payroll Costs	3,475	-	-	-	-	-	-
300 - Purchased Services	-	29	21,794	21,794	21,794	-	-
400 - Supplies and Materials	-	-	55,918	55,918	55,918	-	-
298 - Designated Revenue Fund Total	14,543	29	77,712	77,712	77,712	-	-
2140 - Psychological Services Total	75,513	29	77,712	77,712	77,712	-	-
2150 - Speech Pathology and Audiology Services							
100 - General Fund							
100 - Salaries	383,510	427,070	396,299	427,304	427,304	5.80	6.80
200 - Associated Payroll Costs	208,699	213,940	221,703	249,387	249,387	-	-
300 - Purchased Services	47,074	1,057	1,200	1,200	1,200	-	-
400 - Supplies and Materials	3,194	7,765	3,500	3,500	3,500	-	-
100 - General Fund Total	642,477	649,832	622,702	681,391	681,391	5.80	6.80
296 - Grants Fund							
100 - Salaries	1,161	-	25,587	-	-	1.00	-
200 - Associated Payroll Costs	356	-	5,323	-	-	-	-

Support Services - Student Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
300 - Purchased Services	290	-	-	-	-	-	-
400 - Supplies and Materials	2,595	-	-	80,000	80,000	-	-
296 - Grants Fund Total	4,402	-	30,910	80,000	80,000	1.00	-
298 - Designated Revenue Fund							
400 - Supplies and Materials	-	-	5,000	5,000	5,000	-	-
298 - Designated Revenue Fund Total	-	-	5,000	5,000	5,000	-	-
2150 - Speech Pathology and Audiology Services Total	646,879	649,832	658,612	766,391	766,391	6.80	6.80
2160 - Other Student Treatment Services							
100 - General Fund							
100 - Salaries	80,683	85,963	96,410	102,823	102,823	1.56	1.66
200 - Associated Payroll Costs	46,374	47,880	57,822	61,570	61,570	-	-
300 - Purchased Services	1,067	98	1,000	1,000	1,000	-	-
400 - Supplies and Materials	-	14,521	500	500	500	-	-
600 - Other Objects	-	465	-	-	-	-	-
100 - General Fund Total	128,124	148,927	155,732	165,893	165,893	1.56	1.66
296 - Grants Fund							
400 - Supplies and Materials	3,839	-	-	-	-	-	-
296 - Grants Fund Total	3,839	-	-	-	-	-	-
2160 - Other Student Treatment Services Total	131,963	148,927	155,732	165,893	165,893	1.56	1.66
2190 - Service Direction, Student Support Services							
100 - General Fund							
100 - Salaries	348,218	348,008	390,015	356,699	356,699	5.32	5.10
200 - Associated Payroll Costs	178,977	189,287	205,602	204,643	204,643	-	-
300 - Purchased Services	17,209	12,166	23,600	20,000	20,000	-	-
400 - Supplies and Materials	117	1,931	-	-	-	-	-
600 - Other Objects	850	225	-	-	-	-	-
100 - General Fund Total	545,371	551,617	619,217	581,342	581,342	5.32	5.10

Support Services - Student Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
296 - Grants Fund							
100 - Salaries	18,897	13,939	10,100	26,571	26,571	1.00	1.00
200 - Associated Payroll Costs	22,962	13,850	30,748	24,507	24,507	-	-
300 - Purchased Services	75	-	-	-	-	-	-
400 - Supplies and Materials	120	-	8	2,922	2,922	-	-
296 - Grants Fund Total	42,053	27,789	40,856	54,000	54,000	1.00	1.00
298 - Designated Revenue Fund							
300 - Purchased Services	-	-	2,000	2,000	2,000	-	-
298 - Designated Revenue Fund Total	-	-	2,000	2,000	2,000	-	-
2190 - Service Direction, Student Support Services Total	587,424	579,406	662,073	637,342	637,342	6.32	6.10
Support Services-Students (2110, 2120, 2130, 2140, 2150, 2160, 2190) Total	4,151,958	3,917,343	4,194,402	4,432,100	4,432,100	53.60	53.49

SUPPORT SERVICES – IMPROVEMENT OF INSTRUCTION SERVICES

Operational Fund Requirements by Function Overview – Support Services (2000): Improvement of Instruction Services (2210), Educational Media Services (2220), Assessment and Testing (2230), Instructional Staff Development (2240)

Support Services functions provide district-wide services to instructional staff intent upon assisting with the content and process of providing learning experiences for students. These functions exist to sustain and enhance instruction and would not exist if not for the basic instructional programs highlighted previously.

Examples of activities include:

- Improvement of Instruction Services
- Educational Media Services
- Assessment and Testing
- Instructional Staff Development

Table 9: Support Services – Instruction FTE

	2012-13	2013-14	2014-15
	Actual FTE	Actual FTE	Proposed
FTE - All Funds		(Estimated)	FTE
Managerial			
Family Outreach Advocate	0.20	0.20	0.20
Instructional Services Support	1.00	1.00	1.00
Manager/Technology Services	0.50	0.50	0.50
Managerial Total	1.70	1.70	1.70

Table 9: Support Services – Instruction FTE, continued

	2012-13	2013-14	2014-15
	Actual FTE	Actual FTE	Proposed
FTE - All Funds		(Estimated)	FTE
Certified			
Classroom Teacher	-	0.14	-
Intervention Specialist	-	2.53	2.69
Literacy Coach	1.75	-	-
Teacher	0.75	3.83	4.89
Certified Total	2.50	6.50	7.58
Classified			
Administrative Assistant 1	2.42	2.43	2.31
Administrative Assistant 2	0.87	0.87	2.25
Administrative Assistant 3/OA	-	1.00	1.00
District Assessment & Data Specialist	1.00	1.00	1.00
Educational Assistant 2	0.53	0.53	0.38
Information Services Technology Support 1	-	0.37	0.50
Information Services Training and Support	0.71	0.38	0.25
Instructional Media Center Assistant 2	1.88	1.82	1.81
Library Media Assistant 1	0.67	0.69	0.81
Library Media Assistant 2	7.77	8.21	7.69
Special Education Behavior Assistant	-	-	0.63
Technology/Computer Lab Assistant 1	0.09	0.09	0.13
Classified Total	15.94	17.39	18.75
Administrator			
Assistant Superintendent	0.50	0.50	0.50
Coordinator/Elementary	1.00	1.00	1.00
Coordinator/Secondary	1.00	1.00	1.00
Administrator Total	2.50	2.50	2.50
Total FTE	22.64	28.09	30.53

Support Services - Improvement of Instruction Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2210 - Improvement of Instruction Services							
100 - General Fund							
100 - Salaries	578,220	490,902	723,928	740,027	740,027	9.35	10.05
200 - Associated Payroll Costs	291,273	236,399	347,319	409,750	409,750	-	-
300 - Purchased Services	10,591	35,966	17,150	13,150	13,150	-	-
400 - Supplies and Materials	62,156	33,153	25,768	11,111	11,111	-	-
600 - Other Objects	2,471	7,028	500	500	500	-	-
100 - General Fund Total	944,712	803,448	1,114,665	1,174,538	1,174,538	9.35	10.05
204 - District Donation Fund							
400 - Supplies and Materials	-	-	2,000	-	-	-	-
204 - District Donation Fund Total	-	-	2,000	-	-	-	-
296 - Grants Fund							
100 - Salaries	123,858	104,480	157,665	319,374	319,374	3.79	4.61
200 - Associated Payroll Costs	63,056	43,257	112,595	178,424	178,424	-	-
300 - Purchased Services	14,673	688	38,014	-	-	-	-
400 - Supplies and Materials	7,368	4,466	25,872	650,988	650,988	-	-
296 - Grants Fund Total	208,955	152,891	334,146	1,148,786	1,148,786	3.79	4.61
298 - Designated Revenue Fund							
100 - Salaries	-	-	20,000	20,000	20,000	-	-
200 - Associated Payroll Costs	-	-	3,600	6,846	6,846	-	-
400 - Supplies and Materials	-	-	1,900	1,900	1,900	-	-
298 - Designated Revenue Fund Total	-	-	25,500	28,746	28,746	-	-
2210 - Improvement of Instruction Services Total	1,153,667	956,339	1,476,311	2,352,070	2,352,070	13.14	14.66

Support Services - Improvement of Instruction Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2220 - Educational Media Services							
100 - General Fund							
100 - Salaries	338,599	264,773	278,119	283,790	283,790	10.38	10.31
200 - Associated Payroll Costs	254,830	212,085	234,126	246,707	246,707	-	-
300 - Purchased Services	3,309	1,272	23,375	23,375	23,375	-	-
400 - Supplies and Materials	50,064	43,334	55,946	50,798	50,798	-	-
100 - General Fund Total	646,802	521,464	591,566	604,670	604,670	10.38	10.31
 204 - District Donation Fund							
100 - Salaries	-	-	4,761	-	-	0.25	-
200 - Associated Payroll Costs	-	-	5,349	-	-	-	-
400 - Supplies and Materials	1,073	1,538	3,000	3,000	3,000	-	-
204 - District Donation Fund Total	1,073	1,538	13,110	3,000	3,000	0.25	-
 298 - Designated Revenue Fund							
100 - Salaries	-	-	-	-	-	0.25	-
400 - Supplies and Materials	7,190	2,348	5,000	5,000	5,000	-	-
298 - Designated Revenue Fund Total	7,190	2,348	5,000	5,000	5,000	0.25	-
 2220 - Educational Media Services Total	655,065	525,350	609,676	612,670	612,670	10.88	10.31
 2230 - Assessment and Testing							
100 - General Fund							
100 - Salaries	89,818	93,311	56,079	95,919	95,919	2.82	4.31
200 - Associated Payroll Costs	66,575	73,059	61,797	97,594	97,594	-	-
300 - Purchased Services	2,861	1,950	4,000	3,292	3,292	-	-
400 - Supplies and Materials	9,342	907	179,906	139,999	139,999	-	-
600 - Other Objects	1,091	-	-	-	-	-	-
100 - General Fund Total	169,687	169,227	301,782	336,804	336,804	2.82	4.31
 2230 - Assessment and Testing Total	169,687	169,227	301,782	336,804	336,804	2.82	4.31

Support Services - Improvement of Instruction Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2240 - Instructional Staff Development							
100 - General Fund							
100 - Salaries	91,747	65,856	184,973	130,833	130,833	1.25	1.25
200 - Associated Payroll Costs	36,834	36,801	81,822	63,452	63,452	-	-
300 - Purchased Services	42,194	40,889	36,453	64,799	64,799	-	-
400 - Supplies and Materials	6,765	5,460	8,400	6,634	6,634	-	-
600 - Other Objects	6,278	619	8,500	8,500	8,500	-	-
100 - General Fund Total	183,818	149,625	320,148	274,218	274,218	1.25	1.25
204 - District Donation Fund							
300 - Purchased Services	788	225	5,000	5,000	5,000	-	-
204 - District Donation Fund Total	788	225	5,000	5,000	5,000	-	-
296 - Grants Fund							
100 - Salaries	80,677	111,997	(1,046)	227,000	227,000	-	-
200 - Associated Payroll Costs	18,948	21,486	12,932	77,703	77,703	-	-
300 - Purchased Services	71,682	106,445	72,553	-	-	-	-
400 - Supplies and Materials	2,119	9,684	(35,139)	297	297	-	-
296 - Grants Fund Total	173,427	249,612	49,300	305,000	305,000	-	-
298 - Designated Revenue Fund							
100 - Salaries	-	1,240	36,000	36,000	36,000	-	-
200 - Associated Payroll Costs	-	174	9,000	12,322	12,322	-	-
300 - Purchased Services	3,835	144	1,000	1,000	1,000	-	-
298 - Designated Revenue Fund Total	3,835	1,558	46,000	49,322	49,322	-	-
2240 - Instructional Staff Development Total	361,868	401,020	420,448	633,540	633,540	1.25	1.25
Support Services-Instruction (2210, 2220, 2230, 2240) Total	2,340,286	2,051,936	2,808,217	3,935,084	3,935,084	28.09	30.53

SUPPORT SERVICES – GENERAL ADMINISTRATION

Operational Fund Requirements by Function Overview – Support Services (2000): Board of Education Services (2310), Executive Administration Services (2320), Information Services (2630)

Activities concerned with establishing and administering policy in connection with operating the district are captured here, specifically for:

- Board of Education Services
- Office of the Superintendent Services
- Information Services (Communication)

This function also captures expenditures related to district-wide legal and audit services, as well as elections related expenses.

Table 10: Support Services - General Administration FTE

		2013-14	2014-15
	2012-13	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Classified			
Administrative Assistant 1	-	0.40	-
Administrative Assistant 2/OA	0.56	0.73	1.00
Administrative Assistant 3/OA	0.52	-	-
Classified Total	1.08	1.13	1.00
Administrator			
Elementary Principal	-	-	0.40
Superintendent	1.00	1.00	1.00
Administrator Total	1.00	1.00	1.40
Managerial			
Executive Assistant to Superintendent	1.00	0.83	1.00
Managerial Total	1.00	0.83	1.00
Total FTE	3.08	2.96	3.40

Support Services - General Administration Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2310 - Board of Education Services							
100 - General Fund							
100 - Salaries	81	-	800	596	596	-	-
200 - Associated Payroll Costs	7	-	-	205	205	-	-
300 - Purchased Services	64,635	74,364	125,990	113,589	113,589	-	-
400 - Supplies and Materials	5,757	5,445	6,600	6,000	6,000	-	-
600 - Other Objects	49,377	38,953	37,700	50,700	50,700	-	-
100 - General Fund Total	119,857	118,762	171,090	171,090	171,090	-	-
298 - Designated Revenue Fund							
400 - Supplies and Materials	65	-	-	-	-	-	-
298 - Designated Revenue Fund Total	65	-	-	-	-	-	-
2310 - Board of Education Services Total	119,922	118,762	171,090	171,090	171,090	-	-
2320 - Executive Administration Services							
100 - General Fund							
100 - Salaries	212,863	202,941	215,097	216,993	216,993	1.83	2.00
200 - Associated Payroll Costs	98,963	96,440	105,108	108,475	108,475	-	-
300 - Purchased Services	18,682	15,850	16,910	16,910	16,910	-	-
400 - Supplies and Materials	7,222	3,802	17,891	7,387	7,387	-	-
600 - Other Objects	1,662	6,140	12,000	12,000	12,000	-	-
100 - General Fund Total	339,392	325,173	367,006	361,765	361,765	1.83	2.00
204 - District Donation Fund							
400 - Supplies and Materials	-	461	-	-	-	-	-
204 - District Donation Fund Total	-	461	-	-	-	-	-
2320 - Executive Administration Services Total	339,392	325,634	367,006	361,765	361,765	1.83	2.00

Support Services - General Administration Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2630 - Information Services							
100 - General Fund							
100 - Salaries	85,608	46,138	35,608	83,599	83,599	1.13	1.40
200 - Associated Payroll Costs	41,260	31,255	19,408	56,406	56,406	-	-
300 - Purchased Services	605	-	2,000	2,000	2,000	-	-
400 - Supplies and Materials	306	145	-	-	-	-	-
600 - Other Objects	380	400	-	-	-	-	-
100 - General Fund Total	128,159	77,938	57,016	142,005	142,005	1.13	1.40
2630 - Information Services Total	128,159	77,938	57,016	142,005	142,005	1.13	1.40
Support Services-General Administration (2310, 2320, 2630) Total	587,474	522,334	595,112	674,860	674,860	2.96	3.40



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we'd like you to know that peppers hold three times as much vitamin C as an orange.

SCHOOL ADMINISTRATION

Operational Fund Requirements by Function Overview – Support Services (2000): Office of the Principal Services (2410)

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in 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 the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

Table 11: School Administration FTE

	2012-13	2013-14	2014-15
	Actual FTE	Actual FTE	Proposed
FTE - All Funds		(Estimated)	FTE
Certified			
Teacher*	-	0.50	-
Certified Total	-	0.50	-
Classified			
Administrative Assistant 1	8.45	9.41	10.31
Administrative Assistant 2/OA	8.91	8.80	9.00
Administrative Assistant 3/OA	4.00	3.80	4.00
Fiscal Clerk 2	2.00	1.94	2.00
Classified Total	23.36	23.95	25.31
Administrator			
Elementary Principal	8.52	8.00	8.00
Middle School Principal	2.00	2.00	2.00
High School Principal	2.00	2.00	2.00
Assistant Principal/Middle School	2.00	2.00	2.00
Assistant Principal/High School*	4.00	3.00	4.00
Administrator Total	18.52	17.00	18.00
Total FTE	41.88	41.45	43.31

*Crescent Valley High School had a 0.5 FTE Administrative Practicum Intern in 2013-14, with a reduction of 1.0 FTE Assistant Principal.

School Administration Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2410 - Office of the Principal Services							
100 - General Fund							
100 - Salaries	2,480,012	2,539,550	2,506,213	2,586,943	2,586,943	41.45	43.31
200 - Associated Payroll Costs	1,362,683	1,377,782	1,524,397	1,584,271	1,584,271	-	-
300 - Purchased Services	62,208	78,738	77,215	74,926	74,926	-	-
400 - Supplies and Materials	55,095	35,106	51,865	47,013	47,013	-	-
600 - Other Objects	17,022	3,732	25,515	25,479	25,479	-	-
100 - General Fund Total	3,977,020	4,034,908	4,185,205	4,318,632	4,318,632	41.45	43.31
204 - District Donation Fund							
400 - Supplies and Materials	373	2,564	4,000	2,000	2,000	-	-
204 - District Donation Fund Total	373	2,564	4,000	2,000	2,000	-	-
298 - Designated Revenue Fund							
300 - Purchased Services	1,008	896	-	-	-	-	-
400 - Supplies and Materials	(20,781)	2,609	5,000	5,000	5,000 ¹	-	-
298 - Designated Revenue Fund Total	(19,773)	3,505	5,000	5,000	5,000	-	-
2410 - Office of the Principal Services Total	3,957,620	4,040,977	4,194,205	4,325,632	4,325,632	41.45	43.31
School Administration (2410, 2490) Total	3,957,620	4,040,977	4,194,205	4,325,632	4,325,632	41.45	43.31

Notes:

¹ Negative supplies and materials in 2011-12 is the Food Service journal entry to reimburse the schools for staff to handle the lunch computer system. Schools are able to spend the funds as needed to support their programs.

SUPPORT SERVICES - BUSINESS

Operational Fund Requirements by Function Overview – Support Services (2000): Direction of Business Support Services (2510), Fiscal Services (2520), Other Support Services – Central (2690)

Business Services manages the District's finances through budgeting, accounting, treasury, payroll, benefits, purchasing and risk management activities. Services are captured in the following functions:

- Direction of Business Support Services
- Fiscal Services
- Payroll Services
- Risk Management Services

Note that the bulk of the district's risk management services are captured in the Insurance Fund (601), an internal service fund not highlighted in this section. Additional details about risk management and insurance fund expenditures can be reviewed in the fund details section of this document.

Table 12: Support Services - Business FTE

		2013-14	2014-15
	2012-13	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Classified			
Administrative Assistant 3/OA	0.60	0.60	0.60
Fiscal Clerk 2	0.85	0.78	0.81
Payroll Specialist	0.50	0.50	0.50
Staff Accountant	1.00	1.00	1.00
Classified Total	2.95	2.88	2.91
Administrator			
Director/Business Services	0.69	0.75	0.75
Administrator Total	0.69	0.75	0.75
Managerial			
Budget Analyst	1.00	1.00	1.00
Controller	1.00	1.00	1.00
Payroll Specialist 2	1.12	1.00	1.00
Managerial Total	3.12	3.00	3.00
Total FTE	6.76	6.63	6.66

Support Services - Business Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2510 - Direction of Business Support Services							
100 - General Fund							
100 - Salaries	104,060	96,421	107,146	109,488	109,488	1.35	1.35
200 - Associated Payroll Costs	51,869	53,805	59,006	59,855	59,855	-	-
300 - Purchased Services	1,382	3,518	2,500	4,230	4,230	-	-
400 - Supplies and Materials	737	4,948	800	905	905	-	-
600 - Other Objects	453	1,292	1,200	1,500	1,500	-	-
100 - General Fund Total	158,501	159,984	170,652	175,978	175,978	1.35	1.35
2510 - Direction of Business Support Services Total	158,501	159,984	170,652	175,978	175,978	1.35	1.35
2520 - Fiscal Services							
100 - General Fund							
100 - Salaries	295,707	278,864	283,575	289,670	289,670	5.28	5.31
200 - Associated Payroll Costs	157,609	156,509	179,009	183,461	183,461	-	-
300 - Purchased Services	58,271	34,069	58,983	49,500	49,500	-	-
400 - Supplies and Materials	10,762	10,664	26,965	13,834	13,834	-	-
600 - Other Objects	21,022	21,147	16,000	15,500	15,500	-	-
100 - General Fund Total	543,371	501,253	564,532	551,965	551,965	5.28	5.31
2520 - Fiscal Services Total	543,371	501,253	564,532	551,965	551,965	5.28	5.31
2690 - Other Support Services-Central							
296 - Grants Fund							
600 - Other Objects	108,525	134,619	88,279	100,000	100,000 ¹	-	-
296 - Grants Fund Total	108,525	134,619	88,279	100,000	100,000	-	-
2690 - Other Support Services-Central Total	108,525	134,619	88,279	100,000	100,000	-	-
Support Services-Business (2510, 2520, 2690) Total	810,397	795,856	823,463	827,943	827,943	6.63	6.66

Notes:

¹ Grant indirect charges (object 690) are charges made to a grant to recover costs associated with grant administration. District wide charges of this type are captured here.

OPERATION AND MAINTENANCE OF PLANT SERVICES

Operational Fund Requirements by Function Overview – Support Services (2000): Operation and Maintenance of Plant Services (2540), Internal Services (2570)

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

This functional does not include capital improvement expenditures (captured in function 4000).

Examples of activities include:

- Care and Upkeep of Buildings Services
- Care and Upkeep of Grounds Services
- Maintenance Expenditures
- Security Services
- Internal Services

The Corvallis School District operates 13 school locations: seven elementary schools, one K-8 school, two middle schools, two high schools, and one alternative school. Administrative, facilities, and food service functions are housed at two additional locations: the District Office and Western View Center. These 15 locations comprise nearly 1.2 million square feet.

Original construction dates for district buildings range from 1923 (Harding Center) to 2005 (Corvallis High School). As of 2013, the average age of elementary school buildings district wide is nearly 56 years. A comprehensive audit of facilities was conducted in 2013 to assist in upcoming revisions to the district's Long Range Facilities Master Plan.

Table 13: Operation and Maintenance of Plant Services FTE

		2013-14	2014-15
	2012-13	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Classified			
Administrative Assistant 3	0.70	-	-
Administrative Assistant 3/OA	-	0.65	0.70
Campus Steward 1	8.92	8.74	9.00
Campus Steward 2	2.00	2.00	2.00
Campus Steward 3	2.00	2.00	2.00
Electrician	0.71	1.00	1.00
Fiscal Clerk 2	0.75	0.75	0.75
Maintenance 1	10.86	10.27	11.00
Maintenance 2	1.00	0.68	-
Maintenance 3	7.00	7.32	8.00
Maintenance Foreman	2.00	2.00	2.00
Maintenance Lead	3.91	4.00	4.00
Courier/Warehouse Delivery	0.94	0.86	1.00
Classified Total	40.79	40.27	41.45
Managerial			
Supervisor/Custodial	1.00	1.00	1.00
Supervisor/Maintenance	0.75	0.75	0.75
Managerial Total	1.75	1.75	1.75
Total FTE	42.54	42.02	43.20

Operation and Maintenance of Plant Services

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2540 - Operation and Maintenance of Plant Services							
100 - General Fund							
100 - Salaries	1,728,832	1,657,978	1,736,875	1,788,781	1,788,781	41.16	42.20
200 - Associated Payroll Costs	1,186,819	1,142,275	1,309,821	1,334,808	1,334,808	-	-
300 - Purchased Services	1,789,510	1,708,838	1,763,959	1,801,120	1,801,120	-	-
400 - Supplies and Materials	316,564	274,920	199,374	215,000	215,000	-	-
500 - Capital Outlay	13,289	2,640	-	-	-	-	-
600 - Other Objects	448,989	477,953	497,500	575,500	575,500 ¹	-	-
100 - General Fund Total	5,484,004	5,264,604	5,507,529	5,715,209	5,715,209	41.16	42.20
204 - District Donation Fund							
100 - Salaries	27	-	-	-	-	-	-
200 - Associated Payroll Costs	3	-	-	-	-	-	-
300 - Purchased Services	-	-	4,000	-	-	-	-
400 - Supplies and Materials	4,837	-	-	-	-	-	-
204 - District Donation Fund Total	4,868	-	4,000	-	-	-	-
208 - Designated Facilities Fund							
300 - Purchased Services	1,499	98,927	846,000	642,000	642,000	-	-
400 - Supplies and Materials	-	316,698	-	-	-	-	-
208 - Designated Facilities Fund Total	1,499	415,625	846,000	642,000	642,000	-	-
296 - Grants Fund							
300 - Purchased Services	14,873	14,000	-	-	-	-	-
400 - Supplies and Materials	43,360	136,808	948,730	190,000	190,000	-	-
500 - Capital Outlay	-	5,246	-	-	-	-	-
296 - Grants Fund Total	58,233	156,054	948,730	190,000	190,000	-	-

Operation and Maintenance of Plant Services

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
298 - Designated Revenue Fund							
100 - Salaries	339	57	-	-	-	-	-
200 - Associated Payroll Costs	51	4	-	-	-	-	-
300 - Purchased Services	21,941	13,776	40,000	40,000	40,000	-	-
400 - Supplies and Materials	7,549	27,696	15,000	15,000	15,000	-	-
500 - Capital Outlay	-	26,169	10,000	10,000	10,000	-	-
298 - Designated Revenue Fund Total	29,880	67,702	65,000	65,000	65,000	-	-
2540 - Operation and Maintenance of Plant Services Total	5,578,483	5,903,985	7,371,259	6,612,209	6,612,209	41.16	42.20
2570 - Internal Services							
100 - General Fund							
100 - Salaries	25,743	25,267	26,791	25,744	25,744	0.86	1.00
200 - Associated Payroll Costs	23,757	23,082	24,618	24,616	24,616	-	-
300 - Purchased Services	6,810	3,712	5,250	5,250	5,250	-	-
400 - Supplies and Materials	22	-	-	-	-	-	-
600 - Other Objects	20	-	-	-	-	-	-
100 - General Fund Total	56,351	52,061	56,659	55,610	55,610	0.86	1.00
2570 - Internal Services Total	56,351	52,061	56,659	55,610	55,610	0.86	1.00
Operation and Maintenance of Plant Services (2540, 2570) Total	5,634,834	5,956,046	7,427,918	6,667,819	6,667,819	42.02	43.20

Notes:

¹ Object 600 includes costs for Property & Casualty Insurance, for which the 2014-15 budget was increased due to projected increased rates.



While no content appears on this page by design,
we'd like to note that lettuce is only sold fresh – never frozen, canned, or cooked.

STUDENT TRANSPORTATION SERVICES

Operational Fund Requirements by Function Overview – Support Services (2000): Student Transportation Services (2550)

Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities. Specialized transportation provided to students with special needs, homeless students, and students attending magnet programs are included in these expenditures.

Home to school transportation is required by the State of Oregon. Qualified expenditures within this functional group are reimbursed by the state at a rate of 70 percent.

The Corvallis School District contracts student transportation services from First Student. Additionally, the district has contracted with the City of Corvallis to provide City transit services to Crescent Valley High School.

Table14: Student Transportation Services FTE

		2013-14	2014-15
	2012-13	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Classified			
Administrative Assistant 3	0.30	-	-
Administrative Assistant 3/OA	-	0.28	0.30
Fiscal Clerk 2	0.25	0.25	0.25
<u>Classified Total</u>	<u>0.55</u>	<u>0.53</u>	<u>0.55</u>
Managerial			
<u>Supervisor/Maintenance</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<u>Managerial Total</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<u>Total FTE</u>	<u>0.80</u>	<u>0.78</u>	<u>0.80</u>

Student Transportation Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2550 - Student Transportation Services							
100 - General Fund							
100 - Salaries	38,718	38,296	40,975	41,850	41,850	0.78	0.80
200 - Associated Payroll Costs	23,637	22,620	26,785	27,100	27,100	-	-
300 - Purchased Services	2,307,649	2,331,590	2,417,950	2,575,740	2,575,740 ¹	-	-
400 - Supplies and Materials	1,700	-	-	500	500	-	-
100 - General Fund Total	2,371,704	2,392,506	2,485,710	2,645,190	2,645,190	0.78	0.80
204 - District Donation Fund							
300 - Purchased Services	5,310	2,886	12,000	5,000	5,000	-	-
204 - District Donation Fund Total	5,310	2,886	12,000	5,000	5,000	-	-
296 - Grants Fund							
300 - Purchased Services	6,551	346	26,518	50,000	50,000	-	-
296 - Grants Fund Total	6,551	346	26,518	50,000	50,000	-	-
297 - Student Body Funds							
300 - Purchased Services	62,448	75,794	80,000	80,000	80,000	-	-
297 - Student Body Funds Total	62,448	75,794	80,000	80,000	80,000	-	-
298 - Designated Revenue Fund							
300 - Purchased Services	12,748	11,384	25,000	25,000	25,000	-	-
298 - Designated Revenue Fund Total	12,748	11,384	25,000	25,000	25,000	-	-
2550 - Student Transportation Services Total	2,458,761	2,482,916	2,629,228	2,805,190	2,805,190	0.78	0.80
Student Transportation Services (2550) Total	2,458,761	2,482,916	2,629,228	2,805,190	2,805,190	0.78	0.80

Notes:

¹ Object 300 includes contractual increases due to First Student, the districts bus transportation provider.

HUMAN RESOURCES

Operational Fund Requirements by Function Overview – Support Services (2000): Staff Services (2640)

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, training and support for a new evaluation system, health services, and staff accounting. Costs associated with criminal history verification and fingerprinting of employees and volunteers are captured here.

Table 15: Human Resources FTE

	2012-13	2013-14	2014-15
	Actual FTE	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Administrator			
Director/Human Resources	1.00	1.00	1.00
Administrator Total	1.00	1.00	1.00
Managerial			
Human Resources Assistant	0.09	-	-
Human Resources Specialist	2.46	2.00	3.00
Human Resources Technology Specialist	0.17	1.00	-
Managerial Total	2.72	3.00	3.00
Total FTE	3.72	4.00	4.00

Human Resources Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2640 - Staff Services (Human Resources)							
100 - General Fund							
100 - Salaries	239,135	247,253	282,136	281,766	281,766	4.00	4.00
200 - Associated Payroll Costs	130,379	135,307	154,908	165,222	165,222	-	-
300 - Purchased Services	24,934	30,144	46,600	43,170	43,170	-	-
400 - Supplies and Materials	48,605	19,246	28,832	26,000	26,000	-	-
600 - Other Objects	3,431	1,913	3,500	3,000	3,000	-	-
100 - General Fund Total	446,484	433,863	515,976	519,158	519,158	4.00	4.00
296 - Grants Fund							
100 - Salaries	-	2,490	-	-	-	-	-
200 - Associated Payroll Costs	-	615	-	-	-	-	-
300 - Purchased Services	-	1,284	-	-	-	-	-
400 - Supplies and Materials	9,500	3,535	20,201	45,000	45,000	-	-
296 - Grants Fund Total	9,500	7,924	20,201	45,000	45,000	-	-
298 - Designated Revenue Fund							
300 - Purchased Services	21	762	-	-	-	-	-
400 - Supplies and Materials	729	821	2,000	2,000	2,000	-	-
298 - Designated Revenue Fund Total	750	1,583	2,000	2,000	2,000	-	-
2640 - Staff Services (Human Resources) Total	456,734	443,370	538,177	566,158	566,158	4.00	4.00
Human Resources (2640) Total	456,734	443,370	538,177	566,158	566,158	4.00	4.00

TECHNOLOGY SERVICES

Operational Fund Requirements by Function Overview – Support Services (2000): Technology Services (2660)

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

Table 16: Technology Services FTE

	2012-13	2013-14	2014-15
	Actual FTE	Actual FTE	Proposed
FTE - All Funds	(Estimated)		FTE
Classified			
Administrative Assistant 2	0.71	0.75	1.00
Information Services Technology Support 2	3.85	4.00	4.00
Information Services Technology Support 3	2.00	2.00	2.00
Public Access Support	0.75	0.75	0.75
Classified Total	7.31	7.50	7.75
Managerial			
Manager/Technology Services	0.50	0.50	0.50
Managerial Total	0.50	0.50	0.50
Total FTE	7.81	8.00	8.25

Technology Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2660 - Technology Services							
100 - General Fund							
100 - Salaries	417,470	400,120	427,668	447,733	447,733	7.25	7.50
200 - Associated Payroll Costs	232,486	218,874	264,607	274,001	274,001	-	-
300 - Purchased Services	236,171	227,540	250,110	185,617	185,617	-	-
400 - Supplies and Materials	158,858	142,771	77,826	76,292	76,292	-	-
500 - Capital Outlay	37,718	47,118	21,000	21,000	21,000	-	-
600 - Other Objects	99	300	250	250	250	-	-
100 - General Fund Total	1,082,802	1,036,723	1,041,461	1,004,893	1,004,893	7.25	7.50
204 - District Donation Fund							
400 - Supplies and Materials	-	180	-	-	-	-	-
204 - District Donation Fund Total	-	180	-	-	-	-	-
296 - Grants Fund							
400 - Supplies and Materials	22,693	200,724	5,000	5,000	5,000	-	-
296 - Grants Fund Total	22,693	200,724	5,000	5,000	5,000	-	-
298 - Designated Revenue Fund							
100 - Salaries	27,331	26,963	28,564	30,029	30,029	0.75	0.75
200 - Associated Payroll Costs	16,184	20,367	20,937	21,439	21,439	-	-
300 - Purchased Services	3,719	4,363	-	-	-	-	-
400 - Supplies and Materials	-	-	51,303	51,303	51,303	-	-
298 - Designated Revenue Fund Total	47,234	51,693	100,804	102,771	102,771	0.75	0.75
2660 - Technology Services Total	1,152,730	1,289,320	1,147,265	1,112,664	1,112,664	8.00	8.25
Technology Services (2660) Total	1,152,730	1,289,320	1,147,265	1,112,664	1,112,664	8.00	8.25

FOOD SERVICES

Operational Fund Requirements by Function Overview – Enterprise and Community Services (3000): Food Services (3100)

The Food Service Fund (203) is a self-supporting fund. Shown in the Food Services Function (3100) are 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.

Revenues to support this program are generated from student participation in breakfast and lunch meal programs, federal and state reimbursement, and a catering operation. The number of meals served has decreased due to decreases in program participation and declining enrollment.

Food Service Manager, Sharon Gibson, evaluates all programs to maintain quality nutritious meals while adhering to USDA meal pattern requirements. As a result of achieving State certification for developing and meeting new USDA requirements, an additional six cents per lunch meal has been realized. Federal reimbursement income has also increased due to higher reimbursement rates.

The district provides food service programs to other agencies and districts such as the Philomath School District, the Alsea School District, and several day care organizations. These relationships are expected to continue.

Food costs are expected to increase around 2 percent each year.

Table 17: Food Services FTE

	2012-13	2013-14	2014-15
	Actual FTE	Actual FTE	Proposed
FTE - All Funds	Actual FTE	(Estimated)	FTE
Classified			
Administrative Assistant 2/OA	1.00	1.00	1.00
Catering Manager	0.63	0.63	0.63
Central Kitchen Manager	0.80	1.00	1.00
Educational Assistant 2	-	0.03	0.03
Food Service Assistant	14.39	14.78	16.25
Food Service Specialist	6.79	7.06	7.28
Kitchen Manager	6.48	7.50	6.66
Lead Baker	2.10	1.00	1.00
Courier/Warehouse Delivery	2.32	2.57	2.56
Classified Total	34.51	35.57	36.41
Managerial			
Manager/Food & Nutrition Services	1.00	1.00	1.00
Supervisor/Food Services	1.00	1.00	1.00
Managerial Total	2.00	2.00	2.00
Total FTE	36.51	37.57	38.41

Food Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
3100 - Food Services							
203 - Food Service Fund							
100 - Salaries	901,565	880,501	930,705	936,973	936,973	37.32	38.16
200 - Associated Payroll Costs	766,009	769,550	810,237	877,966	877,966	-	-
300 - Purchased Services	44,353	34,771	38,801	45,455	45,455	-	-
400 - Supplies and Materials	1,041,600	1,071,590	998,180	948,716	948,716	-	-
500 - Capital Outlay	36,031	-	55,000	30,673	30,673	-	-
600 - Other Objects	61,527	61,523	60,000	60,000	60,000	-	-
203 - Food Service Fund Total	2,851,085	2,817,935	2,892,923	2,899,783	2,899,783	37.32	38.16
296 - Grants Fund							
100 - Salaries	-	-	4,970	5,171	5,171	0.25	0.25
200 - Associated Payroll Costs	-	-	5,609	5,765	5,765	-	-
300 - Purchased Services	-	-	2,000	-	-	-	-
400 - Supplies and Materials	-	-	60,893	64,064	64,064	-	-
296 - Grants Fund Total	-	-	73,472	75,000	75,000	0.25	0.25
3100 - Food Services Total	2,851,085	2,817,935	2,966,395	2,974,783	2,974,783	37.57	38.41
Food Services (3100) Total	2,851,085	2,817,935	2,966,395	2,974,783	2,974,783	37.57	38.41

COMMUNITY SERVICES

Operational Fund Requirements by Function Overview – Enterprise and Community Services (3000): Community Services (3300)

Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments.

Table 18: Community Services FTE

	2012-13	2013-14	2014-15
FTE - All Funds	Actual FTE	Actual FTE (Estimated)	Proposed FTE
Certified			
Intervention Specialist	-	0.18	0.14
Teacher	0.30	0.50	0.50
Certified Total	0.30	0.68	0.64
Administrator			
Executive Director/Foundation	1.00	1.00	1.00
Administrator Total	1.00	1.00	1.00
Managerial			
Family Outreach Advocate	0.80	0.80	0.80
Manager/District Theaters*	0.60	-	-
Managerial Total	1.40	0.80	0.80
Total FTE	2.70	2.48	2.44

*The General Fund portion of the Manager/District Theaters position is charged to Function 1131 - High School Instruction.

Community Services Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
3300 - Community Services							
100 - General Fund							
100 - Salaries	15,994	25,404	35,639	29,159	29,159	-	-
200 - Associated Payroll Costs	3,686	15,383	3,661	9,955	9,955	-	-
600 - Other Objects	61,030	83,053	88,070	88,070	88,070	-	-
100 - General Fund Total	80,710	123,840	127,370	127,184	127,184	-	-
204 - District Donation Fund							
100 - Salaries	43,332	52,697	59,705	59,698	59,698	1.00	1.00
200 - Associated Payroll Costs	17,698	30,356	33,643	35,446	35,446	-	-
300 - Purchased Services	240	8,759	18,652	18,652	18,652	-	-
400 - Supplies and Materials	-	1,901	5,000	25,000	25,000	-	-
204 - District Donation Fund Total	61,270	93,713	117,000	138,796	138,796	1.00	1.00
296 - Grants Fund							
100 - Salaries	26,915	49,245	82,044	111,202	111,202	1.48	1.44
200 - Associated Payroll Costs	5,775	23,133	77,029	60,747	60,747	-	-
300 - Purchased Services	5,652	67	104	-	-	-	-
400 - Supplies and Materials	4,211	2,377	1,515	1,051	1,051	-	-
296 - Grants Fund Total	42,553	74,822	160,692	173,000	173,000	1.48	1.44
298 - Designated Revenue Fund							
100 - Salaries	56,241	36,810	4,817	4,817	4,817	-	-
200 - Associated Payroll Costs	20,439	9,370	-	1,649	1,649	-	-
300 - Purchased Services	17,213	6,376	70,000	70,000	70,000	-	-
400 - Supplies and Materials	12,506	12,321	16,899	16,899	16,899	-	-
600 - Other Objects	2,030	349	-	-	-	-	-
298 - Designated Revenue Fund Total	108,430	65,226	91,716	93,365	93,365	-	-
3300 - Community Services Total	292,963	357,601	496,778	532,345	532,345	2.48	2.44
Community Services (3300) Total	292,963	357,601	496,778	532,345	532,345	2.48	2.44

CAPITAL INFRASTRUCTURE ADDITIONS

Operational Fund Requirements by Function Overview – Facilities Acquisition and Construction (4000): Site Acquisition and Development Services (4120), Building Acquisition, Construction, and Improvements (4150), Other Facilities Construction Services (4190)

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

Major capital expenditures, defined as capital expenditures eligible for general obligation bonding, are recorded here. Maintenance and upkeep of buildings are charged to Function 2540.

Anticipated Capital Improvement Repair Projects include:

- Roof replacement at Cheldelin Middle School (remainder)
- Roof replacement at CHS (AT North & South buildings)

Detailed information regarding Capital Improvement Repair Projects is listed in Appendix D.

Capital Infrastructure Additions Requirements

by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
4120 - Site Acquisition and Development Services							
208 - Designated Facilities Fund							
500 - Capital Outlay	-	-	463,500	926,000	926,000	-	-
208 - Designated Facilities Fund Total	-	-	463,500	926,000	926,000	-	-
4120 - Site Acquisition and Development Services Total	-	-	463,500	926,000	926,000	-	-
4150 - Building Acquisition, Construction, and Improvements							
204 - District Donation Fund							
500 - Capital Outlay	-	-	1	1	1	-	-
204 - District Donation Fund Total	-	-	1	1	1	-	-
208 - Designated Facilities Fund							
500 - Capital Outlay	663,669	333,778	210,000	210,000	210,000	-	-
208 - Designated Facilities Fund Total	663,669	333,778	210,000	210,000	210,000	-	-
296 - Grants Fund							
500 - Capital Outlay	41,027	-	1	1	1	-	-
296 - Grants Fund Total	41,027	-	1	1	1	-	-
298 - Designated Revenue Fund							
500 - Capital Outlay	-	-	1	1	1	-	-
298 - Designated Revenue Fund Total	-	-	1	1	1	-	-
400 - Capital Projects Funds							
500 - Capital Outlay	-	-	-	785,000	785,000	-	-
400 - Capital Projects Funds Total	-	-	-	785,000	785,000	-	-
4150 - Building Acquisition, Construction, and Improvements Total	704,697	333,778	210,003	995,003	995,003	-	-

Capital Infrastructure Additions Requirements

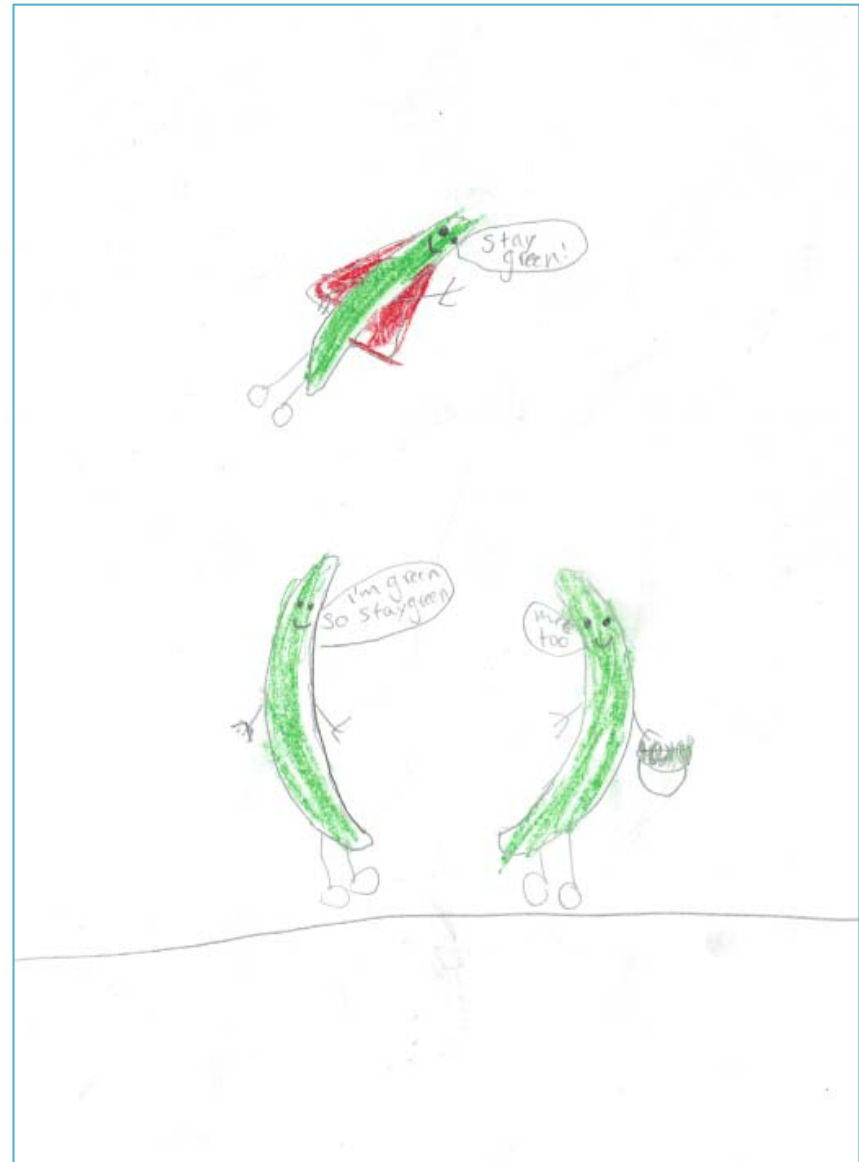
by major function, fund, and object; amounts in dollars and FTE

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
4190 - Other Facilities Construction Services							
100 - General Fund							
300 - Purchased Services	-	-	1	1	1	-	-
100 - General Fund Total	-	-	1	1	1	-	-
4190 - Other Facilities Construction Services Total	-	-	1	1	1	-	-
Capital Infrastructure Additions (4110, 4120, 4150, 4190) Total	704,697	333,778	673,504	1,921,004	1,921,004	-	-

SECTION D

REPORTING DETAILS BY FUND, FUNCTION, AND OBJECT

100 – General Fund Detail	D-01
203 – Food Service Fund Detail.....	D-22
204 – District Donation Fund Detail.....	D-24
208 – Designated Facilities Fund Detail	D-30
296 – Grants Fund Detail	D-31
297 – Student Body Fund Detail	D-40
298 – Designated Revenue Fund Detail	D-43
299 – Early Retirement Fund Detail	D-53
300 – Debt Services Fund Detail	D-54
301 – PERS Bond Debt Service Fund Detail	D-55
402 – Capital Improvement Fund	D-57
601 – Insurance Fund Detail	D-58



Artist: Piper Love, 5th grade, Lincoln Elementary School, 2013-14



While no content appears on this page by design,
we'd like to share that Thomas Jefferson was one of the first Americans to grow tomatoes, then called "love apples."

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Current Resources							
1110 - Ad Valorem Taxes Levied by District	22,704,584	22,459,160	22,950,000	23,137,983	23,137,983	-	-
1120 - Local Option Ad Valorem Taxes Levied by District	4,519,835	4,043,700	3,890,200	3,756,650	3,756,650	-	-
1500 - Earnings on Investments	131,346	132,398	100,000	100,000	100,000	-	-
1910 - Rentals	103,575	77,313	60,000	60,000	60,000	-	-
1940 - Services Provided Other Local Education Agencies	19,619	-	-	-	-	-	-
1960 - Recovery of Prior Years' Expenditure	128,598	165,390	110,000	110,000	110,000	-	-
1970 - Services Provided Other Funds	50,000	50,000	50,000	50,000	50,000	-	-
1980 - Fees Charged to Grants	108,525	134,619	100,000	100,000	100,000	-	-
1990 - Miscellaneous	38,281	83,711	74,000	74,000	74,000	-	-
2101 - County School Funds	115,144	125,668	100,000	100,000	100,000	-	-
2200 - Restricted Revenue	166,431	177,309	160,000	160,000	160,000	-	-
3101 - State School Fund-General Support	21,392,277	20,961,214	24,702,368	27,855,168	27,855,168	-	-
3103 - Common School Fund	823,044	906,786	494,332	561,055	561,055	-	-
3199 - Other Unrestricted Grants-In-Aid	92,346	185,092	100,000	50,000	50,000	-	-
3299 - Other Restricted Grants-In-Aid	1,392,731	-	-	-	-	-	-
4500 - Restricted Revenue From the Federal Government Through the State	18,984	-	-	-	-	-	-
4801 - Federal Forest Fees	35,088	11,450	-	-	-	-	-
4899 - Other Revenue in Lieu of Taxes	9,622	-	9,000	9,000	9,000	-	-
Current Resources Total	51,850,028	49,513,810	52,899,900	56,123,856	56,123,856	-	-
5400 - Resources - Beginning Fund Balance	10,171,758	8,249,911	6,324,100	5,970,973	5,970,973	-	-
Resources Total	62,021,786	57,763,721	59,224,000	62,094,829	62,094,829	-	-
Requirements							
1000 - Instruction							
1111 - Elementary, K-5							
111 - Licensed Salaries	6,273,157	5,929,086	6,043,599	6,708,619	6,708,619	110.07	121.85
112 - Classified Salaries	434,950	369,679	393,087	455,248	455,248	19.04	21.23
121 - Substitutes-Licensed	274,755	255,877	263,700	226,400	226,400	-	-
122 - Substitutes-Classified	31,484	30,817	28,035	26,611	26,611	-	-
130 - Additional Salary	54,363	49,492	45,016	29,522	29,522	-	-
210 - Public Employees Retirement System	1,460,097	1,383,167	1,762,922	1,996,802	1,996,802	-	-
220 - Social Security Administration	525,804	496,782	520,765	569,652	569,652	-	-
230 - Other Required Payroll Costs	45,663	51,724	75,751	79,714	79,714	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
240 - Contractual Employee Benefits	1,910,416	1,788,654	1,855,725	2,047,307	2,047,307	-	-
310 - Instructional, Professional and Technical Services	9,110	8,500	8,500	8,500	8,500	-	-
320 - Property Services	3,336	1,002	915	800	800	-	-
340 - Travel	6,409	3,192	200	500	500	-	-
350 - Communication	66,077	63,628	69,783	78,283	78,283	-	-
371 - Tuition Payments to Other Districts Within State	36,820	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	878	-	-	10,116	10,116	-	-
410 - Consumable Supplies and Materials	203,369	176,722	126,274	184,225	184,225	-	-
420 - Textbooks	8,169	2,146	5,750	36,200	36,200	-	-
430 - Library Books	814	96	-	-	-	-	-
440 - Periodicals	349	884	-	-	-	-	-
470 - Computer Software	40,617	35,317	40,622	41,600	41,600	-	-
480 - Computer Hardware	106,435	42,042	-	5,000	5,000	-	-
640 - Dues and Fees	-	135	-	-	-	-	-
1111 - Elementary, K-5 Total	11,493,072	10,688,942	11,240,644	12,505,099	12,505,099	129.11	143.08
1121 - Middle/Junior High Programs							
111 - Licensed Salaries	2,880,365	2,773,421	2,791,193	2,831,348	2,831,348	48.63	51.44
112 - Classified Salaries	211,811	193,690	212,829	220,824	220,824	9.88	9.63
121 - Substitutes-Licensed	154,864	91,616	109,700	91,631	91,631	-	-
122 - Substitutes-Classified	15,188	10,600	17,900	16,319	16,319	-	-
130 - Additional Salary	32,088	22,512	24,222	17,142	17,142	-	-
210 - Public Employees Retirement System	688,836	653,562	830,610	854,702	854,702	-	-
220 - Social Security Administration	244,794	231,490	240,684	243,060	243,060	-	-
230 - Other Required Payroll Costs	18,478	19,425	35,383	34,657	34,657	-	-
240 - Contractual Employee Benefits	857,377	821,817	828,228	867,135	867,135	-	-
310 - Instructional, Professional and Technical Services	398	150	250	-	-	-	-
320 - Property Services	7,548	3,664	5,127	8,533	8,533	-	-
340 - Travel	1,274	885	179	-	-	-	-
350 - Communication	43,851	32,023	18,003	14,100	14,100	-	-
371 - Tuition Payments to Other Districts Within State	-	18,486	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	600	60	-	-	-	-	-
410 - Consumable Supplies and Materials	320,746	86,270	465,139	185,901	185,901	-	-
420 - Textbooks	42,656	36,649	1,500	2,250	2,250	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
460 - Non-consumable Items	7,651	-	2,200	2,200	2,200	-	-
470 - Computer Software	34,050	17,265	46,651	48,933	48,933	-	-
480 - Computer Hardware	30,450	29,244	1,700	1,700	1,700	-	-
640 - Dues and Fees	1,146	-	-	-	-	-	-
1121 - Middle/Junior High Programs Total	5,594,171	5,042,829	5,631,498	5,440,435	5,440,435	58.51	61.07
1122 - Middle/Junior High School Extracurricular							
130 - Additional Salary	6,315	5,624	6,512	5,463	5,463	-	-
210 - Public Employees Retirement System	1,367	1,223	589	1,416	1,416	-	-
220 - Social Security Administration	471	426	215	418	418	-	-
230 - Other Required Payroll Costs	36	34	16	35	35	-	-
350 - Communication	-	6,960	-	-	-	-	-
410 - Consumable Supplies and Materials	-	3,887	-	-	-	-	-
1122 - Middle/Junior High School Extracurricular Total	8,189	18,154	7,332	7,332	7,332	-	-
1131 - High School Programs							
111 - Licensed Salaries	4,443,860	4,151,612	4,206,023	4,491,727	4,491,727	75.47	79.38
112 - Classified Salaries	110,738	90,703	136,466	163,075	163,075	6.53	7.50
114 - Manager-Confidential	24,640	24,544	63,315	63,320	63,320 ¹	1.00	1.00
121 - Substitutes-Licensed	166,329	127,896	152,300	128,628	128,628	-	-
122 - Substitutes-Classified	15,542	11,309	14,550	12,627	12,627	-	-
130 - Additional Salary	63,464	66,708	71,737	55,637	55,637	-	-
210 - Public Employees Retirement System	1,001,389	924,546	1,204,653	1,321,817	1,321,817	-	-
220 - Social Security Administration	355,157	334,985	352,168	375,998	375,998	-	-
230 - Other Required Payroll Costs	28,736	39,035	52,633	52,728	52,728	-	-
240 - Contractual Employee Benefits	1,225,599	1,134,764	1,160,050	1,244,354	1,244,354	-	-
310 - Instructional, Professional and Technical Services	-	29,170	30,480	30,480	30,480	-	-
320 - Property Services	7,178	17,668	4,252	7,446	7,446	-	-
340 - Travel	1,771	2,918	-	-	-	-	-
350 - Communication	44,577	39,382	40,784	40,300	40,300	-	-
374 - Other Tuition	-	-	2,500	2,500	2,500	-	-
380 - Non-instructional Professional and Technical Services	201	1,000	-	-	-	-	-
410 - Consumable Supplies and Materials	226,300	114,921	135,914	145,576	145,576	-	-
420 - Textbooks	22,588	150,727	4,150	37,500	37,500	-	-
440 - Periodicals	10	-	104	104	104	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
460 - Non-consumable Items	1,175	1,466	-	-	-	-	-
470 - Computer Software	46,749	34,775	27,865	26,498	26,498	-	-
480 - Computer Hardware	40,146	62,605	-	-	-	-	-
540 - Depreciable Equipment	8,000	-	-	-	-	-	-
640 - Dues and Fees	95	-	-	-	-	-	-
1131 - High School Programs Total	7,834,246	7,360,734	7,659,944	8,200,315	8,200,315	83.00	87.88
1132 - High School Extracurricular							
111 - Licensed Salaries	107,567	79,115	80,384	80,386	80,386	1.17	1.17
112 - Classified Salaries	69,572	67,565	72,202	45,806	45,806	2.12	2.00
114 - Manager-Confidential	47,006	54,929	56,829	56,839	56,839	1.35	1.35
130 - Additional Salary	319,967	321,339	340,975	297,385	297,385	-	-
210 - Public Employees Retirement System	83,511	74,637	94,792	126,816	126,816	-	-
220 - Social Security Administration	40,862	39,237	27,158	36,753	36,753	-	-
230 - Other Required Payroll Costs	3,816	4,337	3,396	3,074	3,074	-	-
240 - Contractual Employee Benefits	63,319	56,798	68,682	66,748	66,748	-	-
340 - Travel	17,648	23,610	12,500	12,500	12,500	-	-
350 - Communication	4	-	-	-	-	-	-
410 - Consumable Supplies and Materials	121	4,210	-	-	-	-	-
460 - Non-consumable Items	5,000	-	-	-	-	-	-
1132 - High School Extracurricular Total	758,395	725,777	756,918	726,307	726,307	4.64	4.52
1210 - Programs for the Talented and Gifted							
122 - Substitutes-Classified	1,073	-	-	-	-	-	-
130 - Additional Salary	147	-	-	-	-	-	-
210 - Public Employees Retirement System	36	-	-	-	-	-	-
220 - Social Security Administration	93	-	-	-	-	-	-
230 - Other Required Payroll Costs	8	-	-	-	-	-	-
310 - Instructional, Professional and Technical Services	289	-	-	-	-	-	-
350 - Communication	-	208	-	-	-	-	-
410 - Consumable Supplies and Materials	2,005	-	-	-	-	-	-
1210 - Programs for the Talented and Gifted Total	3,652	208	-	-	-	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1220 - Restrictive Programs for Students with Disabilities							
111 - Licensed Salaries	367,310	366,501	306,766	339,447	339,447	5.29	6.00
112 - Classified Salaries	549,860	570,440	616,148	641,350	641,350	26.81	26.94
121 - Substitutes-Licensed	10,087	11,198	-	-	-	-	-
122 - Substitutes-Classified	17,174	15,521	-	-	-	-	-
130 - Additional Salary	23,410	33,722	47,500	37,000	37,000	-	-
210 - Public Employees Retirement System	203,655	198,559	250,651	273,011	273,011	-	-
220 - Social Security Administration	70,191	73,476	70,720	77,862	77,862	-	-
230 - Other Required Payroll Costs	6,305	8,746	13,125	13,723	13,723	-	-
240 - Contractual Employee Benefits	415,993	430,563	470,829	487,514	487,514	-	-
310 - Instructional, Professional and Technical Services	-	735	-	-	-	-	-
340 - Travel	-	44	100	100	100	-	-
350 - Communication	782	1,206	1,000	1,000	1,000	-	-
410 - Consumable Supplies and Materials	29	1,669	400	400	400	-	-
1220 - Restrictive Programs for Students with Disabilities Total	1,664,796	1,712,380	1,777,239	1,871,407	1,871,407	32.10	32.94
1250 - Less Restrictive Programs for Students with Disabilities							
111 - Licensed Salaries	1,186,467	1,144,295	1,280,297	1,234,338	1,234,338	22.10	21.23
112 - Classified Salaries	468,893	540,082	427,664	512,336	512,336	22.46	23.22
121 - Substitutes-Licensed	23,941	43,363	21,350	25,447	25,447	-	-
122 - Substitutes-Classified	35,162	31,913	400	186	186	-	-
130 - Additional Salary	7,806	12,668	80,312	63,799	63,799	-	-
210 - Public Employees Retirement System	353,717	351,451	457,100	488,688	488,688	-	-
220 - Social Security Administration	124,686	130,546	131,207	140,461	140,461	-	-
230 - Other Required Payroll Costs	13,331	16,331	25,693	26,464	26,464	-	-
240 - Contractual Employee Benefits	573,019	625,807	598,298	642,548	642,548	-	-
310 - Instructional, Professional and Technical Services	-	1,973	100,000	100,000	100,000	-	-
340 - Travel	1,260	373	-	-	-	-	-
350 - Communication	5,041	7,803	5,560	4,611	4,611	-	-
380 - Non-instructional Professional and Technical Services	980	-	-	-	-	-	-
410 - Consumable Supplies and Materials	5,545	11,600	4,560	4,560	4,560	-	-
420 - Textbooks	416	139	100	100	100	-	-
470 - Computer Software	208	340	-	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	2,800,472	2,918,684	3,132,541	3,243,538	3,243,538	44.56	44.45

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1280 - Alternative Education							
111 - Licensed Salaries	263,993	177,339	190,758	184,462	184,462	3.61	3.44
112 - Classified Salaries	109,354	84,355	93,701	108,465	108,465	4.05	4.63
121 - Substitutes-Licensed	3,957	11,892	15,200	13,290	13,290	-	-
122 - Substitutes-Classified	1,985	1,431	4,000	4,576	4,576	-	-
130 - Additional Salary	34,341	37,332	41,665	32,013	32,013	-	-
210 - Public Employees Retirement System	83,883	62,854	88,621	92,057	92,057	-	-
220 - Social Security Administration	31,504	23,827	27,517	26,224	26,224	-	-
230 - Other Required Payroll Costs	2,410	1,913	3,845	3,894	3,894	-	-
240 - Contractual Employee Benefits	133,517	101,134	111,219	119,410	119,410	-	-
310 - Instructional, Professional and Technical Services	110,337	104,857	226,220	240,954	240,954	-	-
340 - Travel	630	25	300	300	300	-	-
350 - Communication	4,312	2,734	4,460	4,180	4,180	-	-
360 - Charter School Payments	421,888	476,412	575,000	596,500	596,500	-	-
380 - Non-instructional Professional and Technical Services	7,500	11,600	11,600	11,700	11,700	-	-
410 - Consumable Supplies and Materials	8,456	7,812	13,456	7,109	7,109	-	-
420 - Textbooks	638	67	1,000	1,000	1,000	-	-
470 - Computer Software	2,750	2,875	4,500	4,500	4,500	-	-
480 - Computer Hardware	573	-	-	-	-	-	-
640 - Dues and Fees	-	-	46	46	46	-	-
1280 - Alternative Education Total	1,222,026	1,108,459	1,413,108	1,450,680	1,450,680	7.66	8.07
1291 - English Language Learner Programs							
111 - Licensed Salaries	537,810	431,787	414,600	412,390	412,390	7.27	7.39
112 - Classified Salaries	143,552	139,347	147,145	140,200	140,200	5.84	5.56
121 - Substitutes-Licensed	3,246	13,086	18,000	15,272	15,272	-	-
122 - Substitutes-Classified	3,485	3,424	4,000	4,597	4,597	-	-
130 - Additional Salary	5,086	9,104	9,250	7,264	7,264	-	-
210 - Public Employees Retirement System	151,140	122,378	153,992	155,570	155,570	-	-
220 - Social Security Administration	50,945	44,260	45,681	44,349	44,349	-	-
230 - Other Required Payroll Costs	4,146	17,471	6,916	6,917	6,917	-	-
240 - Contractual Employee Benefits	231,705	206,412	198,270	188,391	188,391	-	-
310 - Instructional, Professional and Technical Services	520	-	-	-	-	-	-
340 - Travel	1,453	1,265	600	600	600	-	-
350 - Communication	2,068	405	1,500	1,500	1,500	-	-
410 - Consumable Supplies and Materials	14,890	69,129	25,577	11,290	11,290	-	-

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	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
420 - Textbooks	4,357	4,273	-	-	-	-	-
430 - Library Books	-	-	1,400	-	-	-	-
440 - Periodicals	-	338	-	-	-	-	-
470 - Computer Software	6,540	-	-	-	-	-	-
1291 - English Language Learner Programs Total	1,160,943	1,062,679	1,026,931	988,340	988,340	13.11	12.95
1000 - Instruction Total	32,539,963	30,638,846	32,646,155	34,433,453	34,433,453	372.69	394.95
2000 - Support Services							
2110 - Attendance and Social Work Services							
112 - Classified Salaries	404,471	365,171	366,304	354,796	354,796	11.92	12.06
122 - Substitutes-Classified	437	1,053	-	-	-	-	-
130 - Additional Salary	2,887	1,951	950	972	972	-	-
210 - Public Employees Retirement System	87,863	81,280	101,112	96,676	96,676	-	-
220 - Social Security Administration	30,515	27,383	28,098	27,215	27,215	-	-
230 - Other Required Payroll Costs	2,462	2,318	2,348	2,277	2,277	-	-
240 - Contractual Employee Benefits	213,754	190,633	174,243	183,644	183,644	-	-
340 - Travel	-	844	-	-	-	-	-
350 - Communication	1,449	83	150	150	150	-	-
410 - Consumable Supplies and Materials	585	280	375	375	375	-	-
470 - Computer Software	300	300	-	-	-	-	-
2110 - Attendance and Social Work Services Total	744,725	671,296	673,580	666,105	666,105	11.92	12.06
2120 - Guidance Services							
111 - Licensed Salaries	587,250	504,149	504,900	620,081	620,081	9.58	11.76
112 - Classified Salaries	354,254	338,372	361,254	309,467	309,467	13.38	11.22
121 - Substitutes-Licensed	-	81	-	-	-	-	-
122 - Substitutes-Classified	1,215	727	3,405	98	98	-	-
130 - Additional Salary	8,189	6,101	5,795	4,783	4,783	-	-
210 - Public Employees Retirement System	207,667	182,423	235,342	251,329	251,329	-	-
220 - Social Security Administration	70,375	63,331	66,667	71,484	71,484	-	-
230 - Other Required Payroll Costs	5,560	5,202	16,344	14,091	14,091	-	-
240 - Contractual Employee Benefits	362,229	321,875	328,571	330,826	330,826	-	-
340 - Travel	1,466	919	-	-	-	-	-
350 - Communication	3,498	2,720	2,265	2,528	2,528	-	-

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by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
380 - Non-instructional Professional and Technical Services	-	283	-	-	-	-	-
410 - Consumable Supplies and Materials	6,698	3,995	6,425	5,524	5,524	-	-
430 - Library Books	8	103	-	-	-	-	-
470 - Computer Software	1,981	1,932	800	1,100	1,100	-	-
640 - Dues and Fees	175	119	-	-	-	-	-
2120 - Guidance Services Total	1,610,565	1,432,332	1,531,768	1,611,311	1,611,311	22.96	22.98
2130 - Health Services							
111 - Licensed Salaries	-	-	101,707	109,375	109,375	1.93	2.00
112 - Classified Salaries	34,660	32,481	41,779	44,843	44,843	1.56	1.69
130 - Additional Salary	3,332	328	-	1,500	1,500	-	-
210 - Public Employees Retirement System	8,184	7,152	21,816	40,663	40,663	-	-
220 - Social Security Administration	2,667	1,874	10,976	11,913	11,913	-	-
230 - Other Required Payroll Costs	232	217	918	997	997	-	-
240 - Contractual Employee Benefits	21,681	18,073	51,241	53,742	53,742	-	-
350 - Communication	101	440	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	153,158	184,174	151,859	151,859	151,859	-	-
410 - Consumable Supplies and Materials	1,640	2,508	2,120	2,120	2,120	-	-
2130 - Health Services Total	225,654	247,247	382,416	417,012	417,012	3.49	3.69
2140 - Psychological Services							
340 - Travel	970	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	60,000	-	-	-	-	-	-
2140 - Psychological Services Total	60,970	-	-	-	-	-	-
2150 - Speech Pathology and Audiology Services							
111 - Licensed Salaries	339,105	377,977	382,204	372,251	372,251	5.80	5.80
112 - Classified Salaries	42,924	42,224	-	44,872	44,872	-	1.00
121 - Substitutes-Licensed	-	242	8,500	6,675	6,675	-	-
122 - Substitutes-Classified	-	-	1,700	1,669	1,669	-	-
130 - Additional Salary	1,482	6,627	3,895	1,837	1,837	-	-
210 - Public Employees Retirement System	89,125	85,326	105,801	116,190	116,190	-	-
220 - Social Security Administration	27,427	31,175	30,440	32,689	32,689	-	-
230 - Other Required Payroll Costs	2,166	2,511	2,569	2,735	2,735	-	-
240 - Contractual Employee Benefits	89,981	94,928	82,893	97,773	97,773	-	-

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	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
320 - Property Services	296	345	-	-	-	-	-
340 - Travel	1,418	712	1,200	1,200	1,200	-	-
380 - Non-instructional Professional and Technical Services	45,360	-	-	-	-	-	-
410 - Consumable Supplies and Materials	3,194	7,765	3,500	3,500	3,500	-	-
2150 - Speech Pathology and Audiology Services Total	642,477	649,832	622,702	681,391	681,391	5.80	6.80
2160 - Other Student Treatment Services							
111 - Licensed Salaries	21,007	25,251	33,828	40,440	40,440	0.56	0.66
114 - Manager-Confidential	59,497	59,181	61,332	61,333	61,333	1.00	1.00
130 - Additional Salary	180	1,531	1,250	1,050	1,050	-	-
210 - Public Employees Retirement System	17,819	18,216	26,815	28,601	28,601	-	-
220 - Social Security Administration	6,037	6,474	7,375	7,866	7,866	-	-
230 - Other Required Payroll Costs	458	510	616	658	658	-	-
240 - Contractual Employee Benefits	22,060	22,680	23,016	24,445	24,445	-	-
340 - Travel	1,067	98	1,000	1,000	1,000	-	-
410 - Consumable Supplies and Materials	-	11,996	500	500	500	-	-
460 - Non-consumable Items	-	2,525	-	-	-	-	-
640 - Dues and Fees	-	465	-	-	-	-	-
2160 - Other Student Treatment Services Total	128,124	148,927	155,732	165,893	165,893	1.56	1.66
2190 - Service Direction, Student Support Services							
111 - Licensed Salaries	68,477	192,066	185,729	163,984	163,984	3.00	2.60
112 - Classified Salaries	85,455	91,239	40,976	26,304	26,304	0.82	1.00
113 - Administrators	193,033	57,153	159,317	162,211	162,211 ²	1.50	1.50
130 - Additional Salary	1,254	7,550	3,993	4,200	4,200	-	-
210 - Public Employees Retirement System	78,279	76,532	89,794	97,020	97,020	-	-
220 - Social Security Administration	25,767	25,627	29,543	27,288	27,288	-	-
230 - Other Required Payroll Costs	1,891	2,065	5,991	5,777	5,777	-	-
240 - Contractual Employee Benefits	73,039	85,063	80,274	74,558	74,558	-	-
320 - Property Services	100	-	-	-	-	-	-

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	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
340 - Travel	1,237	313	-	-	-	-	-
350 - Communication	2,940	316	3,600	-	-	-	-
380 - Non-instructional Professional and Technical Services	12,932	11,537	20,000	20,000	20,000	-	-
410 - Consumable Supplies and Materials	117	1,931	-	-	-	-	-
640 - Dues and Fees	850	225	-	-	-	-	-
2190 - Service Direction, Student Support Services Total	545,371	551,617	619,217	581,342	581,342	5.32	5.10
2210 - Improvement of Instruction Services							
111 - Licensed Salaries	210,410	104,813	217,086	221,906	221,906	3.65	4.04
112 - Classified Salaries	55,466	48,813	96,956	109,020	109,020	2.32	2.63
113 - Administrators	224,599	218,451	225,900	228,801	228,801	2.18	2.18
114 - Manager-Confidential	61,600	68,922	71,152	71,156	71,156	1.20	1.20
121 - Substitutes-Licensed	4,111	8,414	4,000	4,000	4,000	-	-
122 - Substitutes-Classified	126	593	4,000	4,000	4,000	-	-
130 - Additional Salary	21,908	40,896	104,834	101,144	101,144	-	-
210 - Public Employees Retirement System	127,879	106,387	168,684	200,860	200,860	-	-
220 - Social Security Administration	43,018	36,601	44,636	56,613	56,613	-	-
230 - Other Required Payroll Costs	3,271	2,917	3,759	4,737	4,737	-	-
240 - Contractual Employee Benefits	117,105	90,494	130,240	147,540	147,540	-	-
310 - Instructional, Professional and Technical Services	-	417	-	-	-	-	-
320 - Property Services	373	11	-	-	-	-	-
340 - Travel	2,517	15,835	3,000	3,000	3,000	-	-
350 - Communication	6,618	5,798	14,150	10,150	10,150	-	-
380 - Non-instructional Professional and Technical Services	1,083	13,905	-	-	-	-	-
410 - Consumable Supplies and Materials	53,337	15,292	25,268	10,611	10,611	-	-
430 - Library Books	-	10,813	-	-	-	-	-
440 - Periodicals	5,070	5,339	-	-	-	-	-
470 - Computer Software	1,891	1,709	500	500	500	-	-
480 - Computer Hardware	1,858	-	-	-	-	-	-
640 - Dues and Fees	2,471	7,028	500	500	500	-	-
2210 - Improvement of Instruction Services Total	944,712	803,448	1,114,665	1,174,538	1,174,538	9.35	10.05

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	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2220 - Educational Media Services							
111 - Licensed Salaries	34,238	-	-	-	-	-	-
112 - Classified Salaries	290,909	254,400	260,230	267,219	267,219	10.38	10.31
121 - Substitutes-Licensed	-	-	3,600	1,548	1,548	-	-
122 - Substitutes-Classified	5,652	3,105	2,500	3,518	3,518	-	-
130 - Additional Salary	7,800	7,268	11,789	11,505	11,505	-	-
210 - Public Employees Retirement System	69,810	52,895	69,247	74,563	74,563	-	-
220 - Social Security Administration	23,686	19,068	20,723	21,710	21,710	-	-
230 - Other Required Payroll Costs	2,051	1,690	7,113	7,117	7,117	-	-
240 - Contractual Employee Benefits	159,283	138,432	137,043	143,317	143,317	-	-
320 - Property Services	2,718	688	-	-	-	-	-
340 - Travel	50	100	-	-	-	-	-
350 - Communication	541	484	375	375	375	-	-
380 - Non-instructional Professional and Technical Services	-	-	23,000	23,000	23,000	-	-
410 - Consumable Supplies and Materials	20,710	13,435	30,454	26,025	26,025	-	-
430 - Library Books	17,400	17,155	12,792	11,923	11,923	-	-
440 - Periodicals	1,753	611	1,700	1,549	1,549	-	-
460 - Non-consumable Items	-	-	500	500	500	-	-
470 - Computer Software	10,200	12,133	8,000	8,301	8,301	-	-
480 - Computer Hardware	-	-	2,500	2,500	2,500	-	-
2220 - Educational Media Services Total	646,802	521,464	591,566	604,670	604,670	10.38	10.31
2230 - Assessment and Testing							
111 - Licensed Salaries	39,865	33,810	-	-	-	-	-
112 - Classified Salaries	48,082	54,564	55,126	94,884	94,884	2.82	4.31
121 - Substitutes-Licensed	243	242	-	-	-	-	-
122 - Substitutes-Classified	232	671	-	-	-	-	-
130 - Additional Salary	1,396	4,024	953	1,035	1,035	-	-
210 - Public Employees Retirement System	18,064	20,024	14,777	25,245	25,245	-	-
220 - Social Security Administration	6,412	6,759	4,257	7,340	7,340	-	-
230 - Other Required Payroll Costs	535	585	355	617	617	-	-
240 - Contractual Employee Benefits	41,563	45,691	42,408	64,392	64,392	-	-
320 - Property Services	100	-	-	-	-	-	-

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	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
350 - Communication	2,761	1,950	4,000	3,292	3,292	-	-
410 - Consumable Supplies and Materials	484	647	-	-	-	-	-
470 - Computer Software	8,858	260	179,906	139,999	139,999	-	-
640 - Dues and Fees	1,091	-	-	-	-	-	-
2230 - Assessment and Testing Total	169,687	169,227	301,782	336,804	336,804	2.82	4.31
2240 - Instructional Staff Development							
112 - Classified Salaries	13,892	19,388	21,779	24,037	24,037	0.75	0.75
114 - Manager-Confidential	33,730	33,579	41,465	42,500	42,500	0.50	0.50
121 - Substitutes-Licensed	5,046	3,569	10,831	9,400	9,400	-	-
122 - Substitutes-Classified	1,259	330	-	-	-	-	-
130 - Additional Salary	37,820	8,990	110,898	54,896	54,896	-	-
210 - Public Employees Retirement System	15,571	13,118	52,663	33,938	33,938	-	-
220 - Social Security Administration	6,757	4,993	9,689	10,010	10,010	-	-
230 - Other Required Payroll Costs	544	404	804	838	838	-	-
240 - Contractual Employee Benefits	13,962	18,286	18,666	18,666	18,666	-	-
310 - Instructional, Professional and Technical Services	5,385	4,144	8,003	7,500	7,500	-	-
320 - Property Services	70	1,170	2,000	2,000	2,000	-	-
340 - Travel	36,618	35,575	26,450	55,299	55,299	-	-
380 - Non-instructional Professional and Technical Services	121	-	-	-	-	-	-
410 - Consumable Supplies and Materials	6,701	5,460	7,000	5,234	5,234	-	-
470 - Computer Software	64	-	1,400	1,400	1,400	-	-
640 - Dues and Fees	6,278	619	8,500	8,500	8,500	-	-
2240 - Instructional Staff Development Total	183,818	149,625	320,148	274,218	274,218	1.25	1.25
2310 - Board of Education Services							
121 - Substitutes-Licensed	81	-	400	298	298	-	-
122 - Substitutes-Classified	-	-	400	298	298	-	-
210 - Public Employees Retirement System	-	-	-	155	155	-	-
220 - Social Security Administration	6	-	-	46	46	-	-
230 - Other Required Payroll Costs	1	-	-	4	4	-	-
310 - Instructional, Professional and Technical Services	516	-	-	-	-	-	-
320 - Property Services	320	-	800	500	500	-	-
340 - Travel	4,745	7,127	6,500	5,000	5,000	-	-
350 - Communication	2,018	511	1,200	1,075	1,075	-	-

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	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
380 - Non-instructional Professional and Technical Services	57,037	66,726	117,490	107,014	107,014	-	-
410 - Consumable Supplies and Materials	5,757	4,533	5,000	5,000	5,000	-	-
440 - Periodicals	-	912	1,600	1,000	1,000	-	-
640 - Dues and Fees	24,377	13,953	12,700	25,700	25,700	-	-
650 - Insurance and Judgments	25,000	25,000	25,000	25,000	25,000	-	-
2310 - Board of Education Services Total	119,857	118,762	171,090	171,090	171,090	-	-
2320 - Executive Administration Services							
113 - Administrators	133,962	132,927	137,694	137,700	137,700	1.00	1.00
114 - Manager-Confidential	62,800	54,546	56,285	56,286	56,286	0.83	1.00
121 - Substitutes-Licensed	2,029	108	1,000	745	745	-	-
122 - Substitutes-Classified	830	-	-	-	-	-	-
130 - Additional Salary	13,242	15,360	20,118	22,262	22,262	-	-
210 - Public Employees Retirement System	45,437	45,419	59,651	60,462	60,462	-	-
220 - Social Security Administration	16,152	13,314	14,058	16,600	16,600	-	-
230 - Other Required Payroll Costs	1,198	1,183	1,375	1,389	1,389	-	-
240 - Contractual Employee Benefits	36,176	36,524	30,024	30,024	30,024	-	-
320 - Property Services	1,039	-	110	110	110	-	-
340 - Travel	3,448	11,101	8,000	8,000	8,000	-	-
350 - Communication	918	1,188	2,300	2,300	2,300	-	-
380 - Non-instructional Professional and Technical Services	13,277	3,561	6,500	6,500	6,500	-	-
410 - Consumable Supplies and Materials	7,222	3,767	17,381	6,877	6,877	-	-
440 - Periodicals	-	35	200	200	200	-	-
470 - Computer Software	-	-	300	300	300	-	-
480 - Computer Hardware	-	-	10	10	10	-	-
640 - Dues and Fees	1,662	6,140	12,000	12,000	12,000	-	-
2320 - Executive Administration Services Total	339,392	325,173	367,006	361,765	361,765	1.83	2.00
2410 - Office of the Principal Services							
111 - Licensed Salaries	-	-	21,402	-	- ³	0.50	-
112 - Classified Salaries	712,851	690,177	748,878	752,714	752,714	23.95	25.31
113 - Administrators	1,735,466	1,775,947	1,678,216	1,787,547	1,787,547 ³	17.00	18.00
122 - Substitutes-Classified	5,358	5,531	16,100	14,575	14,575	-	-
130 - Additional Salary	26,337	67,895	41,617	32,107	32,107	-	-
210 - Public Employees Retirement System	553,565	554,726	683,228	711,544	711,544	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
220 - Social Security Administration	186,104	191,067	190,032	197,902	197,902	-	-
230 - Other Required Payroll Costs	14,199	15,098	27,205	27,758	27,758	-	-
240 - Contractual Employee Benefits	608,815	616,891	623,932	647,067	647,067	-	-
320 - Property Services	1,467	3,424	1,460	1,460	1,460	-	-
340 - Travel	4,040	4,299	1,179	800	800	-	-
350 - Communication	55,536	70,865	70,576	68,666	68,666	-	-
380 - Non-instructional Professional and Technical Services	1,165	150	4,000	4,000	4,000	-	-
410 - Consumable Supplies and Materials	49,646	34,737	50,541	45,689	45,689	-	-
440 - Periodicals	78	69	150	150	150	-	-
460 - Non-consumable Items	-	-	1,040	1,040	1,040	-	-
470 - Computer Software	4,443	300	134	134	134	-	-
480 - Computer Hardware	929	-	-	-	-	-	-
640 - Dues and Fees	17,022	3,732	25,515	25,479	25,479	-	-
2410 - Office of the Principal Services Total	3,977,020	4,034,908	4,185,205	4,318,632	4,318,632	41.45	43.31
2510 - Direction of Business Support Services							
112 - Classified Salaries	24,086	23,808	25,210	26,467	26,467	0.60	0.60
113 - Administrators	79,454	72,063	81,666	81,671	81,671	0.75	0.75
130 - Additional Salary	519	550	270	1,350	1,350	-	-
210 - Public Employees Retirement System	23,393	21,676	29,937	30,591	30,591	-	-
220 - Social Security Administration	7,960	7,313	8,197	8,376	8,376	-	-
230 - Other Required Payroll Costs	587	5,810	685	701	701	-	-
240 - Contractual Employee Benefits	19,930	19,006	20,187	20,187	20,187	-	-
340 - Travel	1,382	2,440	2,000	3,750	3,750	-	-
350 - Communication	-	1,078	500	480	480	-	-
410 - Consumable Supplies and Materials	737	4,948	800	905	905	-	-
640 - Dues and Fees	453	1,292	1,200	1,500	1,500	-	-
2510 - Direction of Business Support Services Total	158,501	159,984	170,652	175,978	175,978	1.35	1.35

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2520 - Fiscal Services							
112 - Classified Salaries	89,846	85,381	86,117	90,490	90,490	2.28	2.31
114 - Manager-Confidential	184,590	189,325	184,932	186,103	186,103	3.00	3.00
130 - Additional Salary	21,271	4,158	12,526	13,077	13,077	-	-
210 - Public Employees Retirement System	58,445	55,577	75,097	78,420	78,420	-	-
220 - Social Security Administration	22,095	20,434	21,153	22,160	22,160	-	-
230 - Other Required Payroll Costs	1,728	1,092	3,350	3,435	3,435	-	-
240 - Contractual Employee Benefits	75,341	79,406	79,409	79,446	79,446	-	-
320 - Property Services	539	34	500	500	500	-	-
340 - Travel	5,575	1,817	4,500	4,500	4,500	-	-
350 - Communication	29,253	20,026	33,500	28,500	28,500	-	-
380 - Non-instructional Professional and Technical Services	22,905	12,192	20,483	16,000	16,000	-	-
410 - Consumable Supplies and Materials	9,613	10,284	23,965	10,834	10,834	-	-
460 - Non-consumable Items	-	-	1,000	1,000	1,000	-	-
470 - Computer Software	-	380	-	-	-	-	-
480 - Computer Hardware	1,149	-	2,000	2,000	2,000	-	-
640 - Dues and Fees	21,022	21,147	16,000	15,500	15,500	-	-
2520 - Fiscal Services Total	543,371	501,253	564,532	551,965	551,965	5.28	5.31
2540 - Operation and Maintenance of Plant Services							
112 - Classified Salaries	1,547,018	1,480,695	1,566,608	1,612,974	1,612,974	39.41	40.45
114 - Manager-Confidential	114,244	113,801	124,961	124,950	124,950	1.75	1.75
122 - Substitutes-Classified	33,357	31,041	21,449	21,449	21,449	-	-
130 - Additional Salary	34,214	32,441	23,857	29,408	29,408	-	-
210 - Public Employees Retirement System	372,713	353,987	468,336	485,636	485,636	-	-
220 - Social Security Administration	131,083	125,251	131,213	136,842	136,842	-	-
230 - Other Required Payroll Costs	70,060	71,205	82,105	84,163	84,163	-	-
240 - Contractual Employee Benefits	612,964	591,832	628,167	628,167	628,167	-	-
320 - Property Services	1,760,223	1,680,825	1,731,909	1,767,120	1,767,120 ⁴	-	-
340 - Travel	3,988	7,879	1,500	3,500	3,500	-	-
350 - Communication	11,921	10,351	14,550	14,500	14,500	-	-
380 - Non-instructional Professional and Technical Services	13,378	9,783	16,000	16,000	16,000	-	-
410 - Consumable Supplies and Materials	287,885	267,235	184,374	198,000	198,000	-	-
460 - Non-consumable Items	18,384	7,685	15,000	17,000	17,000	-	-
470 - Computer Software	10,296	-	-	-	-	-	-
540 - Depreciable Equipment	13,289	2,640	-	-	-	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
640 - Dues and Fees	4,047	1,847	2,500	2,500	2,500	-	-
650 - Insurance and Judgments	440,000	475,000	495,000	573,000	573,000 ⁵	-	-
670 - Taxes and Licenses	4,943	1,106	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	5,484,004	5,264,604	5,507,529	5,715,209	5,715,209	41.16	42.20
2550 - Student Transportation Services							
112 - Classified Salaries	22,398	22,039	23,033	23,910	23,910	0.53	0.55
114 - Manager-Confidential	16,321	16,257	17,852	17,850	17,850	0.25	0.25
130 - Additional Salary	-	-	90	90	90	-	-
210 - Public Employees Retirement System	8,704	7,756	11,450	11,693	11,693	-	-
220 - Social Security Administration	2,877	2,844	3,135	3,202	3,202	-	-
230 - Other Required Payroll Costs	227	234	263	268	268	-	-
240 - Contractual Employee Benefits	11,830	11,786	11,937	11,937	11,937	-	-
330 - Student Transportation Services	2,306,711	2,328,423	2,417,950	2,573,240	2,573,240 ⁶	-	-
340 - Travel	-	376	-	-	-	-	-
350 - Communication	937	2,791	-	2,500	2,500	-	-
410 - Consumable Supplies and Materials	-	-	-	500	500	-	-
470 - Computer Software	1,700	-	-	-	-	-	-
2550 - Student Transportation Services Total	2,371,704	2,392,506	2,485,710	2,645,190	2,645,190	0.78	0.80
2570 - Internal Services							
112 - Classified Salaries	25,641	25,153	26,791	25,744	25,744	0.86	1.00
130 - Additional Salary	102	114	-	-	-	-	-
210 - Public Employees Retirement System	5,787	5,680	7,485	6,678	6,678	-	-
220 - Social Security Administration	1,969	1,933	2,050	1,969	1,969	-	-
230 - Other Required Payroll Costs	1,188	1,149	1,096	1,089	1,089	-	-
240 - Contractual Employee Benefits	14,812	14,320	13,987	14,880	14,880	-	-
320 - Property Services	6,810	3,712	5,250	5,250	5,250	-	-
410 - Consumable Supplies and Materials	22	-	-	-	-	-	-
640 - Dues and Fees	20	-	-	-	-	-	-
2570 - Internal Services Total	56,351	52,061	56,659	55,610	55,610	0.86	1.00

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2630 - Information Services							
112 - Classified Salaries	44,546	44,286	29,408	41,156	41,156	1.13	1.00
113 - Administrators	-	-	-	41,160	41,160	-	0.40
114 - Manager-Confidential	24,832	-	-	-	-	-	-
122 - Substitutes-Classified	1,756	1,665	1,200	1,043	1,043	-	-
130 - Additional Salary	14,474	187	5,000	240	240	-	-
210 - Public Employees Retirement System	18,405	10,189	9,150	23,337	23,337	-	-
220 - Social Security Administration	6,357	3,430	2,610	6,395	6,395	-	-
230 - Other Required Payroll Costs	501	282	208	535	535	-	-
240 - Contractual Employee Benefits	15,998	17,354	7,440	26,139	26,139	-	-
350 - Communication	605	-	2,000	2,000	2,000	-	-
410 - Consumable Supplies and Materials	176	-	-	-	-	-	-
440 - Periodicals	130	145	-	-	-	-	-
640 - Dues and Fees	380	400	-	-	-	-	-
2630 - Information Services Total	128,159	77,938	57,016	142,005	142,005	1.13	1.40
2640 - Staff Services (Human Resources)							
113 - Administrators	103,765	103,046	106,747	107,817	107,817	1.00	1.00
114 - Manager-Confidential	120,092	130,082	142,210	148,989	148,989	3.00	3.00
121 - Substitutes-Licensed	1,299	2,665	7,000	5,000	5,000	-	-
122 - Substitutes-Classified	2,530	2,049	500	1,250	1,250	-	-
130 - Additional Salary	11,450	9,411	25,679	18,710	18,710	-	-
210 - Public Employees Retirement System	51,159	52,952	68,494	76,315	76,315	-	-
220 - Social Security Administration	18,209	18,802	19,256	21,556	21,556	-	-
230 - Other Required Payroll Costs	1,371	1,487	1,610	1,803	1,803	-	-
240 - Contractual Employee Benefits	59,640	62,066	65,548	65,548	65,548	-	-
320 - Property Services	100	-	200	200	200	-	-
340 - Travel	7,618	9,341	12,600	14,600	14,600	-	-
350 - Communication	992	1,706	4,300	4,050	4,050	-	-
380 - Non-instructional Professional and Technical Services	16,224	19,097	29,500	24,320	24,320	-	-
410 - Consumable Supplies and Materials	2,585	4,287	9,582	9,000	9,000	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
440 - Periodicals	155	-	250	-	-	-	-
470 - Computer Software	45,866	14,959	19,000	17,000	17,000	-	-
640 - Dues and Fees	3,431	1,913	3,500	3,000	3,000	-	-
2640 - Staff Services (Human Resources) Total	446,484	433,863	515,976	519,158	519,158	4.00	4.00
2660 - Technology Services							
112 - Classified Salaries	376,483	357,449	372,189	393,962	393,962	6.75	7.00
114 - Manager-Confidential	33,730	33,579	41,465	42,500	42,500	0.50	0.50
122 - Substitutes-Classified	-	41	6,600	894	894	-	-
130 - Additional Salary	7,256	9,051	7,414	10,377	10,377	-	-
210 - Public Employees Retirement System	92,455	86,570	117,458	123,143	123,143	-	-
220 - Social Security Administration	30,896	29,577	33,595	34,251	34,251	-	-
230 - Other Required Payroll Costs	2,405	2,483	5,608	4,941	4,941	-	-
240 - Contractual Employee Benefits	106,730	100,244	107,946	111,666	111,666	-	-
320 - Property Services	1,211	6,847	8,260	6,417	6,417	-	-
340 - Travel	3,216	3,039	1,500	1,500	1,500	-	-
350 - Communication	200,987	202,538	225,350	162,700	162,700	-	-
380 - Non-instructional Professional and Technical Services	30,758	15,116	15,000	15,000	15,000	-	-
410 - Consumable Supplies and Materials	92,848	54,184	22,807	31,692	31,692	-	-
440 - Periodicals	-	-	100	100	100	-	-
470 - Computer Software	28,581	49,269	38,520	35,000	35,000	-	-
480 - Computer Hardware	37,429	39,318	16,399	9,500	9,500	-	-
540 - Depreciable Equipment	37,718	20,918	-	-	-	-	-
550 - Depreciable Technology	-	26,200	21,000	21,000	21,000	-	-
640 - Dues and Fees	99	300	250	250	250	-	-
2660 - Technology Services Total	1,082,802	1,036,723	1,041,461	1,004,893	1,004,893	7.25	7.50

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2700 - Supplemental Retirement Program							
116 - Supplemental Retirement Stipends	370,650	605,610	49,000	-	- ⁷	-	-
220 - Social Security Administration	50,000	22,740	2,620	-	-	-	-
230 - Other Required Payroll Costs	-	5	-	-	-	-	-
240 - Contractual Employee Benefits	120,000	-	-	-	-	-	-
2700 - Supplemental Retirement Program Total	540,650	628,355	51,620	-	-	-	-
2000 - Support Services Total	21,151,201	20,371,145	21,488,032	22,174,779	22,174,779	179.94	187.08
3000 - Enterprise and Community Services							
3300 - Community Services							
114 - Manager-Confidential	-	23,406	-	-	-	-	-
122 - Substitutes-Classified	126	38	-	-	-	-	-
130 - Additional Salary	15,868	1,960	35,639	29,159	29,159	-	-
210 - Public Employees Retirement System	1,297	4,740	2,637	7,563	7,563	-	-
220 - Social Security Administration	929	1,942	864	2,230	2,230	-	-
230 - Other Required Payroll Costs	1,460	3,786	160	162	162	-	-
240 - Contractual Employee Benefits	-	4,915	-	-	-	-	-
640 - Dues and Fees	61,030	83,053	88,070	88,070	88,070	-	-
3300 - Community Services Total	80,710	123,840	127,370	127,184	127,184	-	-
3000 - Enterprise and Community Services Total	80,710	123,840	127,370	127,184	127,184	-	-
4000 - Facilities Acquisition and Construction							
4190 - Other Facilities Construction Services							
380 - Non-instructional Professional and Technical Services	-	-	1	1	1	-	-
4190 - Other Facilities Construction Services Total	-	-	1	1	1	-	-
4000 - Facilities Acquisition and Construction Total	-	-	1	1	1	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
5000 - Debt Service & Transfers to Other Funds							
5200 - Transfers of Funds							
790 - Other Transfers	-	-	2	2	2	-	-
5200 - Transfers of Funds Total	-	-	2	2	2	-	-
5000 - Debt Service & Transfers to Other Funds Total	-	-	2	2	2	-	-
Current Requirements Total	53,771,874	51,133,831	54,261,560	56,735,419	56,735,419	552.63	582.03
6000 - Contingencies & Reserves							
6000 - Contingencies							
810 - Planned Reserve: Contingencies	-	-	1,319,998	1,550,770	1,550,770	-	-
810 - Planned Reserve: Rainy Day Fund	-	-	1,002,447	1,002,450	1,002,450	-	-
6000 - Contingencies Total	-	-	2,322,445	2,553,220	2,553,220	-	-
6000 - Contingencies & Reserves Total	-	-	2,322,445	2,553,220	2,553,220	-	-
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year	-	-	2,639,995	2,806,190	2,806,190	-	-
7000 - Unappropriated Ending Fund Balance Total	-	-	2,639,995	2,806,190	2,806,190	-	-
7000 - Unappropriated Ending Fund Balance Total	-	-	2,639,995	2,806,190	2,806,190	-	-
Requirements Total	53,771,874	51,133,831	59,224,000	62,094,829	62,094,829	552.63	582.03
Ending Fund Balance	8,249,911	6,629,890	-	-	-		

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

2011-12	2012-13	2013-14	2014-15		2013-14	2014-15
Actual	Actual	Adopted	Proposed and	2014-15	Actual FTE	Adopted
		(as revised)	Approved	Adopted	(estimated)	FTE

Notes:

¹ Beginning in 2013-14, 0.6 FTE for the Theater Manager was moved to General Fund from the Designated Revenue Fund. 1.0 FTE for this position is now fully paid by the General Fund.

² Beginning 2013-14, a 1.0 FTE Alternative Pathways Corordinator was assigned to College Hill High School.

³ Crescent Valley High School had a 0.5 FTE Administrative Practicum Intern in 2013-14, with a reduction of 1.0 FTE Assistant Principal. The Assistant Principal position was reinstated in 2014-15.

⁴ Object 320, "Property Services," includes contractual labor and utilities.

⁵ The 2014-15 budget for Property Insurance was increased by 15% due to a projected rate increase.

⁶ The 2014-15 budget for contracted Student Transportation was increased \$160,000 to cover a contractual rate increase.

⁷ The 2013-14 budget includes Early Exit Stipends for 3.5 FTE. For 2014-15, no contribution is budgeted as the early retirement fund is fully funded.

Reporting Details - Food Service Fund (203)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1500 - Earnings on Investments	7,738	4,231	9,999	4,999	4,999	-	-
1600 - Food Service	1,251,579	1,248,851	1,070,200	1,185,596	1,185,596	-	-
1990 - Miscellaneous	7,218	4,388	5,000	5,000	5,000	-	-
3102 - State School Fund-School Lunch Match	16,892	17,159	18,000	25,000	25,000	-	-
3299 - Other Restricted Grants-In-Aid	7,477	4,416	-	-	-	-	-
4200 - Unrestricted Revenue From the Federal Government Through the State	1,244,497	1,258,364	1,581,223	1,470,687	1,470,687	-	-
4900 - Revenue for/on Behalf of the District	117,631	93,858	108,500	108,500	108,500	-	-
5200 - Interfund Transfers	-	-	1	1	1	-	-
5400 - Resources - Beginning Fund Balance	1,064,721	866,668	645,000	545,000	545,000	-	-
Resources Total	3,717,753	3,497,935	3,437,923	3,344,783	3,344,783	-	-
Requirements							
3000 - Enterprise and Community Services							
3100 - Food Services							
112 - Classified Salaries	677,304	655,509	714,735	720,999	720,999	35.32	36.16
114 - Manager-Confidential	113,746	113,258	118,594	118,598	118,598	2.00	2.00
122 - Substitutes-Classified	13,659	8,900	-	-	-	-	-
130 - Additional Salary	96,856	102,834	97,376	97,376	97,376	-	-
210 - Public Employees Retirement System	188,344	182,677	250,661	252,819	252,819	-	-
220 - Social Security Administration	63,964	62,411	71,992	71,679	71,679	-	-
230 - Other Required Payroll Costs	27,469	28,673	22,772	23,151	23,151	-	-
240 - Contractual Employee Benefits	486,231	495,789	464,812	530,317	530,317	-	-
320 - Property Services	40,028	29,403	30,280	30,280	30,280	-	-
340 - Travel	1,756	2,692	3,500	3,500	3,500	-	-
350 - Communication	1,640	2,676	4,021	10,675	10,675	-	-
380 - Non-instructional Professional and Technical Services	930	-	1,000	1,000	1,000	-	-
410 - Consumable Supplies and Materials	102,613	73,215	144,000	73,000	73,000	-	-
450 - Food	917,217	985,832	840,680	862,216	862,216	-	-
460 - Non-consumable Items	8,421	-	1,000	1,000	1,000	-	-

Reporting Details - Food Service Fund (203)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
470 - Computer Software	13,350	12,543	11,500	11,500	11,500	-	-
480 - Computer Hardware	-	-	1,000	1,000	1,000	-	-
540 - Depreciable Equipment	36,031	-	55,000	30,673	30,673	-	-
640 - Dues and Fees	61,527	61,523	60,000	60,000	60,000	-	-
3100 - Food Services Total	2,851,085	2,817,935	2,892,923	2,899,783	2,899,783	37.32	38.16
3000 - Enterprise and Community Services Total	2,851,085	2,817,935	2,892,923	2,899,783	2,899,783	37.32	38.16
6000 - Contingencies & Reserves							
6000 - Contingencies							
810 - Planned Reserve	-	-	545,000	445,000	445,000	-	-
6000 - Contingencies Total	-	-	545,000	445,000	445,000	-	-
6000 - Contingencies & Reserves Total	-	-	545,000	445,000	445,000	-	-
Requirements Total	2,851,085	2,817,935	3,437,923	3,344,783	3,344,783	37.32	38.16
Ending Fund Balance	866,668	680,000	-	-	-		

Reporting Details - District Donation Fund (204)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1920 - Contributions and Donations From Private Sources	464,788	461,658	600,000	600,000	600,000	-	-
Resources Total	464,788	461,658	600,000	600,000	600,000	-	-
Requirements							
1000 - Instruction							
1111 - Elementary, K-5							
111 - Licensed Salaries	64,279	42,649	56,849	35,068	35,068	1.24	0.76
112 - Classified Salaries	4,934	4,372	-	-	-	-	-
121 - Substitutes-Licensed	649	808	-	-	-	-	-
122 - Substitutes-Classified	-	24	-	-	-	-	-
130 - Additional Salary	269	2,565	-	-	-	-	-
210 - Public Employees Retirement System	11,325	5,714	15,132	9,097	9,097	-	-
220 - Social Security Administration	5,011	3,720	4,340	2,682	2,682	-	-
230 - Other Required Payroll Costs	406	309	364	224	224	-	-
240 - Contractual Employee Benefits	23,512	10,682	17,294	10,862	10,862	-	-
310 - Instructional, Professional and Technical Services	1,543	1,945	4,000	4,000	4,000	-	-
320 - Property Services	923	154	-	-	-	-	-
340 - Travel	3,691	8,218	8,000	8,000	8,000	-	-
350 - Communication	4,719	2,295	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	880	1,240	-	-	-	-	-
410 - Consumable Supplies and Materials	45,848	45,671	137,908	140,808	140,808	-	-
430 - Library Books	2,165	1,038	-	-	-	-	-
440 - Periodicals	354	519	-	-	-	-	-
470 - Computer Software	965	2,030	-	-	-	-	-
640 - Dues and Fees	135	-	-	-	-	-	-
1111 - Elementary, K-5 Total	171,608	133,953	243,887	210,741	210,741	1.24	0.76
1121 - Middle/Junior High Programs							
111 - Licensed Salaries	-	14,223	14,981	6,386	6,386	0.49	0.10
121 - Substitutes-Licensed	243	1,319	-	-	-	-	-
130 - Additional Salary	1,959	4,115	-	-	-	-	-
210 - Public Employees Retirement System	55	3,812	3,887	1,656	1,656	-	-
220 - Social Security Administration	156	1,492	1,146	489	489	-	-
230 - Other Required Payroll Costs	13	120	96	41	41	-	-
240 - Contractual Employee Benefits	-	-	5,002	-	-	-	-

Reporting Details - District Donation Fund (204)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
310 - Instructional, Professional and Technical Services	800	1,138	5,000	5,000	5,000	-	-
320 - Property Services	-	500	-	-	-	-	-
340 - Travel	4,332	2,405	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,000	-	-	-	-	-	-
410 - Consumable Supplies and Materials	13,556	16,005	12,000	50,000	50,000	-	-
420 - Textbooks	-	1,324	-	-	-	-	-
430 - Library Books	697	300	-	-	-	-	-
440 - Periodicals	20	-	-	-	-	-	-
460 - Non-consumable Items	-	6,186	-	-	-	-	-
470 - Computer Software	600	810	-	-	-	-	-
1121 - Middle/Junior High Programs Total	23,431	53,749	42,112	63,572	63,572	0.49	0.10
1122 - Middle/Junior High School Extracurricular							
130 - Additional Salary	692	-	-	-	-	-	-
220 - Social Security Administration	53	-	-	-	-	-	-
230 - Other Required Payroll Costs	4	-	-	-	-	-	-
410 - Consumable Supplies and Materials	535	1,675	2,000	2,000	2,000	-	-
1122 - Middle/Junior High School Extracurricular Total	1,284	1,675	2,000	2,000	2,000	-	-
1131 - High School Programs							
121 - Substitutes-Licensed	820	-	-	-	-	-	-
122 - Substitutes-Classified	-	293	-	-	-	-	-
130 - Additional Salary	-	3,845	-	-	-	-	-
210 - Public Employees Retirement System	172	888	-	-	-	-	-
220 - Social Security Administration	63	304	-	-	-	-	-
230 - Other Required Payroll Costs	5	25	-	-	-	-	-
320 - Property Services	3,031	273	-	-	-	-	-
340 - Travel	2,918	4,339	9,000	9,000	9,000	-	-
350 - Communication	379	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,000	-	-	-	-	-	-
410 - Consumable Supplies and Materials	25,553	31,585	30,000	45,000	45,000	-	-
430 - Library Books	847	-	-	-	-	-	-

Reporting Details - District Donation Fund (204)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
440 - Periodicals	-	438	-	-	-	-	-
460 - Non-consumable Items	8,074	-	-	-	-	-	-
470 - Computer Software	-	625	-	-	-	-	-
480 - Computer Hardware	3,000	-	-	-	-	-	-
540 - Depreciable Equipment	-	-	15,000	15,000	15,000	-	-
640 - Dues and Fees	2,214	140	-	-	-	-	-
1131 - High School Programs Total	48,074	42,755	54,000	69,000	69,000	-	-
1132 - High School Extracurricular							
121 - Substitutes-Licensed	81	949	-	-	-	-	-
130 - Additional Salary	350	1,571	-	-	-	-	-
210 - Public Employees Retirement System	-	266	-	-	-	-	-
220 - Social Security Administration	33	190	-	-	-	-	-
230 - Other Required Payroll Costs	3	15	-	-	-	-	-
320 - Property Services	11,164	4,013	-	-	-	-	-
340 - Travel	18,310	32,191	5,000	5,000	5,000	-	-
350 - Communication	495	24	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	2,320	14,404	-	-	-	-	-
410 - Consumable Supplies and Materials	77,668	51,982	55,000	55,000	55,000	-	-
460 - Non-consumable Items	4,631	659	-	-	-	-	-
470 - Computer Software	695	-	-	-	-	-	-
640 - Dues and Fees	-	2,114	-	-	-	-	-
1132 - High School Extracurricular Total	115,750	108,378	60,000	60,000	60,000	-	-
1220 - Restrictive Programs for Students with Disabilities							
340 - Travel	182	(65)	-	-	-	-	-
410 - Consumable Supplies and Materials	2,942	3,718	3,000	3,000	3,000	-	-
460 - Non-consumable Items	-	3,195	-	-	-	-	-
470 - Computer Software	-	538	-	-	-	-	-
480 - Computer Hardware	-	480	-	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities Total	3,124	7,866	3,000	3,000	3,000	-	-

Reporting Details - District Donation Fund (204)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1280 - Alternative Education							
380 - Non-instructional Professional and Technical Services	1,000	-	-	-	-	-	-
410 - Consumable Supplies and Materials	2,409	138	3,000	3,000	3,000	-	-
430 - Library Books	-	19	-	-	-	-	-
1280 - Alternative Education Total	3,409	157	3,000	3,000	3,000	-	-
1000 - Instruction Total	366,681	348,533	407,999	411,313	411,313	1.73	0.86
2000 - Support Services							
2110 - Attendance and Social Work Services							
114 - Manager-Confidential	7,601	-	-	-	-	-	-
130 - Additional Salary	61	-	-	-	-	-	-
210 - Public Employees Retirement System	1,709	-	-	-	-	-	-
220 - Social Security Administration	586	-	-	-	-	-	-
230 - Other Required Payroll Costs	45	-	-	-	-	-	-
240 - Contractual Employee Benefits	2,768	-	-	-	-	-	-
320 - Property Services	1,523	1,965	9,890	9,890	9,890	-	-
340 - Travel	2,479	3,082	10,000	10,000	10,000	-	-
350 - Communication	-	6	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	6,541	3,487	7,000	7,000	7,000	-	-
410 - Consumable Supplies and Materials	454	3,017	8,000	8,000	8,000	-	-
640 - Dues and Fees	660	-	-	-	-	-	-
2110 - Attendance and Social Work Services Total	24,426	11,557	34,890	34,890	34,890	-	-
2210 - Improvement of Instruction Services							
410 - Consumable Supplies and Materials	-	-	2,000	-	-	-	-
2210 - Improvement of Instruction Services Total	-	-	2,000	-	-	-	-

Reporting Details - District Donation Fund (204)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2220 - Educational Media Services							
112 - Classified Salaries	-	-	4,761	-	-	0.25	-
210 - Public Employees Retirement System	-	-	1,235	-	-	-	-
220 - Social Security Administration	-	-	364	-	-	-	-
230 - Other Required Payroll Costs	-	-	30	-	-	-	-
240 - Contractual Employee Benefits	-	-	3,720	-	-	-	-
410 - Consumable Supplies and Materials	-	34	-	-	-	-	-
430 - Library Books	1,073	1,339	3,000	3,000	3,000	-	-
440 - Periodicals	-	165	-	-	-	-	-
2220 - Educational Media Services Total	1,073	1,538	13,110	3,000	3,000	0.25	-
2240 - Instructional Staff Development							
340 - Travel	788	225	5,000	5,000	5,000	-	-
2240 - Instructional Staff Development Total	788	225	5,000	5,000	5,000	-	-
2320 - Executive Administration Services							
410 - Consumable Supplies and Materials	-	461	-	-	-	-	-
2320 - Executive Administration Services Total	-	461	-	-	-	-	-
2410 - Office of the Principal Services							
410 - Consumable Supplies and Materials	373	2,564	4,000	2,000	2,000	-	-
2410 - Office of the Principal Services Total	373	2,564	4,000	2,000	2,000	-	-
2540 - Operation and Maintenance of Plant Services							
122 - Substitutes-Classified	27	-	-	-	-	-	-
220 - Social Security Administration	2	-	-	-	-	-	-
230 - Other Required Payroll Costs	1	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	4,000	-	-	-	-
410 - Consumable Supplies and Materials	4,837	-	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	4,868	-	4,000	-	-	-	-

Reporting Details - District Donation Fund (204)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2550 - Student Transportation Services							
330 - Student Transportation Services	5,310	2,886	12,000	5,000	5,000	-	-
2550 - Student Transportation Services Total	5,310	2,886	12,000	5,000	5,000	-	-
2660 - Technology Services							
410 - Consumable Supplies and Materials	-	180	-	-	-	-	-
2660 - Technology Services Total	-	180	-	-	-	-	-
2000 - Support Services Total	36,837	19,411	75,000	49,890	49,890	0.25	-
3000 - Enterprise and Community Services							
3300 - Community Services							
113 - Administrators	43,062	52,337	54,067	54,060	54,060	1.00	1.00
130 - Additional Salary	270	360	5,638	5,638	5,638	-	-
210 - Public Employees Retirement System	2,874	11,051	14,119	15,485	15,485	-	-
220 - Social Security Administration	3,314	3,974	4,164	4,567	4,567	-	-
230 - Other Required Payroll Costs	251	319	348	382	382	-	-
240 - Contractual Employee Benefits	11,259	15,012	15,012	15,012	15,012	-	-
340 - Travel	240	8,759	18,652	18,652	18,652	-	-
410 - Consumable Supplies and Materials	-	1,901	5,000	25,000	25,000	-	-
3300 - Community Services Total	61,270	93,713	117,000	138,796	138,796	1.00	1.00
3000 - Enterprise and Community Services Total	61,270	93,713	117,000	138,796	138,796	1.00	1.00
4000 - Facilities Acquisition and Construction							
4150 - Building Acquisition, Construction, and Improvements	-	-	1	1	1	-	-
530 - Improvements Other Than Buildings	-	-	-	-	-	-	-
4150 - Building Acquisition, Construction, and Improvements Total	-	-	1	1	1	-	-
4000 - Facilities Acquisition and Construction Total	-	-	1	1	1	-	-
Requirements Total	464,788	461,657	600,000	600,000	600,000	2.98	1.86
Ending Fund Balance	-	-	-	-	-		

Reporting Details - Designated Facilities Fund (208)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1130 - Construction Excise Tax	501,910	426,120	225,000	175,000	175,000	-	-
1500 - Earnings on Investments	3,643	4,276	13,000	4,000	4,000	-	-
1990 - Miscellaneous	148,503	104,643	108,000	125,000	125,000	-	-
5200 - Interfund Transfers	405,755	-	-	-	-	-	-
5300 - Sale of or Compensation for Loss of Fixed Assets	-	-	400,000	-	-	-	-
5400 - Resources - Beginning Fund Balance	378,827	773,470	773,500	1,474,000	1,474,000	-	-
Resources Total	1,438,638	1,308,509	1,519,500	1,778,000	1,778,000	-	-
Requirements							
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	1,499	79,997	671,000	437,000	437,000	-	-
380 - Non-instructional Professional and Technical Services	-	18,930	175,000	205,000	205,000	-	-
410 - Consumable Supplies and Materials	-	316,698	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	1,499	415,625	846,000	642,000	642,000	-	-
2000 - Support Services Total	1,499	415,625	846,000	642,000	642,000	-	-
4000 - Facilities Acquisition and Construction							
4120 - Site Acquisition and Development Services							
510 - Land Acquisition	-	-	463,500	926,000	926,000	-	-
4120 - Site Acquisition and Development Services Total	-	-	463,500	926,000	926,000	-	-
4150 - Building Acquisition, Construction, and Improvements							
520 - Buildings Acquisition	663,669	333,778	210,000	210,000	210,000	-	-
4150 - Building Acquisition, Construction, and Improvements Total	663,669	333,778	210,000	210,000	210,000	-	-
4000 - Facilities Acquisition and Construction Total	663,669	333,778	673,500	1,136,000	1,136,000	-	-
Requirements Total	665,168	749,403	1,519,500	1,778,000	1,778,000	-	-
Ending Fund Balance	773,470	559,106	-	-	-		

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1990 - Miscellaneous	36,112	31,333	52,000	50,000	50,000	-	-
2200 - Restricted Revenue	-	96,891	100,000	100,000	100,000	-	-
3299 - Other Restricted Grants-In-Aid	14,900	7,093	163,778	400,000	400,000	-	-
4500 - Restricted Revenue From the Federal Government Through the State	2,540,854	2,461,232	2,684,220	4,010,000	4,010,000	-	-
5400 - Resources - Beginning Fund Balance	2,364,088	1,951,404	1,800,000	860,000	860,000	-	-
Resources Total	4,955,954	4,547,953	4,799,998	5,420,000	5,420,000	-	-
Requirements							
1000 - Instruction							
1111 - Elementary, K-5							
121 - Substitutes-Licensed	-	3,715	-	-	-	-	-
130 - Additional Salary	-	24,340	38,544	8,300	8,300	-	-
210 - Public Employees Retirement System	-	4,567	7,500	2,153	2,153	-	-
220 - Social Security Administration	-	2,130	3,736	635	635	-	-
230 - Other Required Payroll Costs	-	170	286	53	53	-	-
340 - Travel	-	60	-	-	-	-	-
350 - Communication	-	138	2,447	1,000	1,000	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,000	1,000	1,000	-	-
410 - Consumable Supplies and Materials	39,493	1,002	97,901	152,158	152,158	-	-
420 - Textbooks	85,495	-	50,000	50,000	50,000	-	-
480 - Computer Hardware	6,335	-	116,700	50,000	50,000	-	-
1111 - Elementary, K-5 Total	131,323	36,122	318,114	265,299	265,299	-	-
1121 - Middle/Junior High Programs							
121 - Substitutes-Licensed	-	1,373	-	-	-	-	-
130 - Additional Salary	-	2,500	-	-	-	-	-
210 - Public Employees Retirement System	-	702	-	-	-	-	-
220 - Social Security Administration	-	293	-	-	-	-	-
230 - Other Required Payroll Costs	-	23	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	2,262	-	-	-	-
410 - Consumable Supplies and Materials	6,667	-	191,270	74,200	74,200	-	-

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
420 - Textbooks	-	-	-	-	-	-	-
470 - Computer Software	11,625	-	30,000	50,000	50,000	-	-
480 - Computer Hardware	9,746	-	116,600	50,000	50,000	-	-
1121 - Middle/Junior High Programs Total	28,038	4,891	340,132	174,200	174,200	-	-
1131 - High School Programs							
121 - Substitutes-Licensed	364	1,454	-	-	-	-	-
130 - Additional Salary	14,010	1,056	-	-	-	-	-
210 - Public Employees Retirement System	3,154	356	-	-	-	-	-
220 - Social Security Administration	992	183	-	-	-	-	-
230 - Other Required Payroll Costs	80	16	-	-	-	-	-
340 - Travel	968	340	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	100	-	-	-	-	-
410 - Consumable Supplies and Materials	18,813	475	171,700	195,000	195,000	-	-
420 - Textbooks	-	-	70,000	54,600	54,600	-	-
470 - Computer Software	995	-	-	-	-	-	-
480 - Computer Hardware	52,419	-	-	-	-	-	-
640 - Dues and Fees	10,000	5,000	-	-	-	-	-
1131 - High School Programs Total	101,796	8,980	241,700	249,600	249,600	-	-
1132 - High School Extracurricular							
340 - Travel	2,582	-	5,740	-	-	-	-
410 - Consumable Supplies and Materials	2,582	3,428	5,558	11,000	11,000	-	-
480 - Computer Hardware	-	539	-	-	-	-	-
1132 - High School Extracurricular Total	5,165	3,967	11,298	11,000	11,000	-	-
1220 - Restrictive Programs for Students with Disabilities							
122 - Substitutes-Classified	126	6,010	-	-	-	-	-
130 - Additional Salary	2,099	-	-	-	-	-	-
210 - Public Employees Retirement System	463	991	-	-	-	-	-
220 - Social Security Administration	170	460	-	-	-	-	-
230 - Other Required Payroll Costs	13	48	-	-	-	-	-

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
350 - Communication	37	-	-	-	-	-	-
410 - Consumable Supplies and Materials	359	-	(7,472)	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities Total	3,266	7,509	(7,472)	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities							
112 - Classified Salaries	469,954	360,291	239,504	466,162	466,162	21.59	19.69
121 - Substitutes-Licensed	6,203	3,283	74	8,000	8,000	-	-
122 - Substitutes-Classified	605	2,633	1,393	8,000	8,000	-	-
130 - Additional Salary	5,830	6,409	1,888	4,840	4,840	-	-
210 - Public Employees Retirement System	104,693	77,472	54,742	129,919	129,919	-	-
220 - Social Security Administration	34,660	26,688	20,581	37,255	37,255	-	-
230 - Other Required Payroll Costs	2,941	2,378	1,861	3,118	3,118	-	-
240 - Contractual Employee Benefits	291,604	223,157	119,206	290,164	290,164	-	-
340 - Travel	2,158	75	1,000	-	-	-	-
410 - Consumable Supplies and Materials	48,244	109	2,587	58,542	58,542	-	-
470 - Computer Software	3,873	-	-	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	970,765	702,495	442,836	1,006,000	1,006,000	21.59	19.69
1271 - Remediation							
112 - Classified Salaries	-	-	15,676	12,828	12,828	0.76	0.66
130 - Additional Salary	-	-	198	-	-	-	-
210 - Public Employees Retirement System	-	-	3,118	3,328	3,328	-	-
220 - Social Security Administration	-	-	1,212	981	981	-	-
230 - Other Required Payroll Costs	-	-	104	82	82	-	-
240 - Contractual Employee Benefits	-	-	8,818	9,768	9,768	-	-
380 - Non-instructional Professional and Technical Services	-	-	319,529	350,000	350,000	-	-
410 - Consumable Supplies and Materials	-	-	947	13	13	-	-
1271 - Remediation Total	-	-	349,602	377,000	377,000	0.76	0.66
1272 - Title IA/D							
111 - Licensed Salaries	403,748	449,186	445,021	195,845	195,845	8.29	3.60
112 - Classified Salaries	77,223	134,185	146,709	169,802	169,802	8.04	8.38
121 - Substitutes-Licensed	21,752	24,006	4,332	198,104	198,104	-	-
122 - Substitutes-Classified	3,895	2,961	320	-	-	-	-
130 - Additional Salary	8,449	8,560	2,859	8,874	8,874	-	-

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
210 - Public Employees Retirement System	98,350	119,957	213,093	151,289	151,289	-	-
220 - Social Security Administration	37,796	45,379	91,082	43,807	43,807	-	-
230 - Other Required Payroll Costs	2,996	3,790	7,396	3,666	3,666	-	-
240 - Contractual Employee Benefits	145,788	200,805	348,592	163,611	163,611	-	-
310 - Instructional, Professional and Technical Services	3,000	744	-	-	-	-	-
320 - Property Services	800	-	-	-	-	-	-
340 - Travel	28,220	2,539	24,958	-	-	-	-
350 - Communication	1,875	850	-	-	-	-	-
410 - Consumable Supplies and Materials	87,216	43,872	28,230	108,916	108,916	-	-
440 - Periodicals	-	567	-	-	-	-	-
460 - Non-consumable Items	-	1,134	-	-	-	-	-
470 - Computer Software	-	6,807	127	15,000	15,000	-	-
640 - Dues and Fees	30	-	-	-	-	-	-
1272 - Title IA/D Total	921,137	1,045,342	1,312,719	1,058,914	1,058,914	16.33	11.98
1280 - Alternative Education							
121 - Substitutes-Licensed	517	-	-	-	-	-	-
130 - Additional Salary	2,075	-	-	-	-	-	-
210 - Public Employees Retirement System	468	-	-	-	-	-	-
220 - Social Security Administration	197	-	-	-	-	-	-
230 - Other Required Payroll Costs	17	-	-	-	-	-	-
350 - Communication	101	-	-	-	-	-	-
410 - Consumable Supplies and Materials	1,055	-	1,100	1,100	1,100	-	-
1280 - Alternative Education Total	4,431	-	1,100	1,100	1,100	-	-
1291 - English Language Learner Programs							
111 - Licensed Salaries	-	9,013	-	-	-	-	-
210 - Public Employees Retirement System	-	2,026	-	-	-	-	-
220 - Social Security Administration	-	673	-	-	-	-	-
230 - Other Required Payroll Costs	-	53	-	-	-	-	-
240 - Contractual Employee Benefits	-	2,281	-	-	-	-	-
410 - Consumable Supplies and Materials	-	216	81	2,000	2,000	-	-
1291 - English Language Learner Programs Total	-	14,262	81	2,000	2,000	-	-

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1400 - Summer School Programs							
130 - Additional Salary	12,224	8,630	-	-	-	-	-
210 - Public Employees Retirement System	1,885	1,438	-	-	-	-	-
220 - Social Security Administration	935	660	-	-	-	-	-
230 - Other Required Payroll Costs	74	54	-	-	-	-	-
410 - Consumable Supplies and Materials	47	657	16,800	16,800	16,800	-	-
1400 - Summer School Programs Total	15,165	11,439	16,800	16,800	16,800	-	-
1000 - Instruction Total	2,181,085	1,835,007	3,026,910	3,161,913	3,161,913	38.68	32.33
2000 - Support Services							
2110 - Attendance and Social Work Services							
112 - Classified Salaries	4,447	-	-	-	-	-	-
114 - Manager-Confidential	30,405	-	-	-	-	-	-
210 - Public Employees Retirement System	7,768	-	(108)	-	-	-	-
220 - Social Security Administration	2,644	-	-	-	-	-	-
230 - Other Required Payroll Costs	205	-	-	-	-	-	-
240 - Contractual Employee Benefits	14,087	-	-	-	-	-	-
410 - Consumable Supplies and Materials	132	200	300	300	300	-	-
2110 - Attendance and Social Work Services Total	59,688	200	192	300	300	-	-
2120 - Guidance Services							
380 - Non-instructional Professional and Technical Services	35,940	115,730	-	-	-	-	-
410 - Consumable Supplies and Materials	-	-	(5,207)	32,000	32,000	-	-
2120 - Guidance Services Total	35,940	115,730	(5,207)	32,000	32,000	-	-
2130 - Health Services							
380 - Non-instructional Professional and Technical Services	6,077	-	-	-	-	-	-
2130 - Health Services Total	6,077	-	-	-	-	-	-

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2150 - Speech Pathology and Audiology Services							
112 - Classified Salaries	-	-	25,587	-	-	1.00	-
130 - Additional Salary	1,161	-	-	-	-	-	-
210 - Public Employees Retirement System	261	-	(1,653)	-	-	-	-
220 - Social Security Administration	89	-	1,271	-	-	-	-
230 - Other Required Payroll Costs	7	-	98	-	-	-	-
240 - Contractual Employee Benefits	-	-	5,607	-	-	-	-
320 - Property Services	290	-	-	-	-	-	-
410 - Consumable Supplies and Materials	2,595	-	-	80,000	80,000	-	-
2150 - Speech Pathology and Audiology Services Total	4,402	-	30,910	80,000	80,000	1.00	-
2160 - Other Student Treatment Services							
460 - Non-consumable Items	3,839	-	-	-	-	-	-
2160 - Other Student Treatment Services Total	3,839	-	-	-	-	-	-
2190 - Service Direction, Student Support Services							
112 - Classified Salaries	18,897	13,939	10,100	26,571	26,571	1.00	1.00
210 - Public Employees Retirement System	4,248	3,133	7,934	7,424	7,424	-	-
220 - Social Security Administration	1,446	994	2,686	2,033	2,033	-	-
230 - Other Required Payroll Costs	196	91	227	170	170	-	-
240 - Contractual Employee Benefits	17,072	9,632	19,901	14,880	14,880	-	-
340 - Travel	75	-	-	-	-	-	-
410 - Consumable Supplies and Materials	120	-	8	2,922	2,922	-	-
2190 - Service Direction, Student Support Services Total	42,053	27,789	40,856	54,000	54,000	1.00	1.00
2210 - Improvement of Instruction Services							
111 - Licensed Salaries	39,703	17,028	49,499	198,706	198,706	2.85	3.54
112 - Classified Salaries	18,439	15,708	(16,771)	20,801	20,801	0.62	0.75
113 - Administrators	49,398	30,723	49,441	32,134	32,134	0.32	0.32
121 - Substitutes-Licensed	9,759	24,653	56,452	31,750	31,750	-	-
122 - Substitutes-Classified	-	518	(4,224)	35,340	35,340	-	-
130 - Additional Salary	6,559	15,850	23,268	643	643	-	-
210 - Public Employees Retirement System	25,251	18,746	47,359	85,391	85,391	-	-
220 - Social Security Administration	9,337	7,806	16,036	24,433	24,433	-	-
230 - Other Required Payroll Costs	710	627	1,066	2,044	2,044	-	-

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
240 - Contractual Employee Benefits	27,757	16,078	48,134	66,556	66,556	-	-
310 - Instructional, Professional and Technical Services	-	-	15,568	-	-	-	-
320 - Property Services	-	-	1,979	-	-	-	-
340 - Travel	12,437	687	12,914	-	-	-	-
350 - Communication	36	1	7,553	-	-	-	-
380 - Non-instructional Professional and Technical Services	2,200	-	-	-	-	-	-
410 - Consumable Supplies and Materials	3,070	1,056	25,872	650,988	650,988	-	-
440 - Periodicals	4,299	3,410	-	-	-	-	-
2210 - Improvement of Instruction Services Total	208,955	152,891	334,146	1,148,786	1,148,786	3.79	4.61
2240 - Instructional Staff Development							
121 - Substitutes-Licensed	28,177	60,881	29,364	175,000	175,000	-	-
122 - Substitutes-Classified	567	2,397	946	-	-	-	-
130 - Additional Salary	51,934	48,719	(31,356)	52,000	52,000	-	-
210 - Public Employees Retirement System	12,421	12,430	8,629	58,884	58,884	-	-
220 - Social Security Administration	6,054	8,361	3,955	17,366	17,366	-	-
230 - Other Required Payroll Costs	473	695	348	1,453	1,453	-	-
240 - Contractual Employee Benefits	-	-	-	-	-	-	-
310 - Instructional, Professional and Technical Services	18,882	11,010	-	-	-	-	-
320 - Property Services	58	2,326	-	-	-	-	-
340 - Travel	52,183	93,053	71,993	-	-	-	-
350 - Communication	560	56	47	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	513	-	-	-	-
410 - Consumable Supplies and Materials	2,119	9,684	(35,139)	297	297	-	-
2240 - Instructional Staff Development Total	173,427	249,612	49,300	305,000	305,000	-	-
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	-	14,000	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	14,873	-	-	-	-	-	-
410 - Consumable Supplies and Materials	43,360	136,808	948,730	190,000	190,000	-	-
540 - Depreciable Equipment	-	5,246	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	58,233	156,054	948,730	190,000	190,000	-	-

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2550 - Student Transportation Services							
330 - Student Transportation Services	6,551	346	26,518	50,000	50,000	-	-
2550 - Student Transportation Services Total	6,551	346	26,518	50,000	50,000	-	-
2640 - Staff Services (Human Resources)							
130 - Additional Salary	-	2,490	-	-	-	-	-
210 - Public Employees Retirement System	-	410	-	-	-	-	-
220 - Social Security Administration	-	190	-	-	-	-	-
230 - Other Required Payroll Costs	-	15	-	-	-	-	-
340 - Travel	-	1,121	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	163	-	-	-	-	-
410 - Consumable Supplies and Materials	-	3,535	20,201	45,000	45,000	-	-
470 - Computer Software	9,500	-	-	-	-	-	-
2640 - Staff Services (Human Resources) Total	9,500	7,924	20,201	45,000	45,000	-	-
2660 - Technology Services							
410 - Consumable Supplies and Materials	18,048	192,109	-	-	-	-	-
480 - Computer Hardware	4,645	8,615	5,000	5,000	5,000	-	-
2660 - Technology Services Total	22,693	200,724	5,000	5,000	5,000	-	-
2690 - Other Support Services-Central							
690 - Grant Indirect Charges	108,525	134,619	88,279	100,000	100,000	-	-
2690 - Other Support Services-Central Total	108,525	134,619	88,279	100,000	100,000	-	-
2000 - Support Services Total	739,885	1,045,889	1,538,925	2,010,086	2,010,086	5.79	5.61
3000 - Enterprise and Community Services							
3100 - Food Services							
112 - Classified Salaries	-	-	4,970	5,171	5,171	0.25	0.25
210 - Public Employees Retirement System	-	-	1,331	1,384	1,384	-	-
220 - Social Security Administration	-	-	373	395	395	-	-
230 - Other Required Payroll Costs	-	-	208	190	190	-	-
240 - Contractual Employee Benefits	-	-	3,697	3,796	3,796	-	-

Reporting Details - Grants Fund (296)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
380 - Non-instructional Professional and Technical Services	-	-	2,000	-	-	-	-
410 - Consumable Supplies and Materials	-	-	10,000	64,064	64,064	-	-
450 - Food	-	-	50,893	-	-	-	-
3100 - Food Services Total	-	-	73,472	75,000	75,000	0.25	0.25
3300 - Community Services							
111 - Licensed Salaries	-	13,679	48,178	43,972	43,972 ¹	0.68	0.64
114 - Manager-Confidential	-	30,243	32,819	31,342	31,342	0.80	0.80
130 - Additional Salary	26,915	5,323	1,047	35,888	35,888	-	-
210 - Public Employees Retirement System	3,557	7,635	45,916	30,370	30,370	-	-
220 - Social Security Administration	2,059	3,768	16,374	8,508	8,508	-	-
230 - Other Required Payroll Costs	159	298	1,309	712	712	-	-
240 - Contractual Employee Benefits	-	11,432	13,430	21,157	21,157	-	-
310 - Instructional, Professional and Technical Services	4,817	-	-	-	-	-	-
340 - Travel	50	-	104	-	-	-	-
350 - Communication	785	67	-	-	-	-	-
410 - Consumable Supplies and Materials	4,211	2,377	1,515	1,051	1,051	-	-
3300 - Community Services Total	42,553	74,822	160,692	173,000	173,000	1.48	1.44
3000 - Enterprise and Community Services Total	42,553	74,822	234,164	248,000	248,000	1.73	1.69
4000 - Facilities Acquisition and Construction							
4150 - Building Acquisition, Construction, and Improvements							
520 - Buildings Acquisition	41,027	-	-	-	-	-	-
530 - Improvements Other Than Buildings	-	-	1	1	1	-	-
4150 - Building Acquisition, Construction, and Improvements Total	41,027	-	1	1	1	-	-
4000 - Facilities Acquisition and Construction Total	41,027	-	1	1	1	-	-
Requirements Total	3,004,551	2,955,718	4,800,000	5,420,000	5,420,000	46.20	39.63
Ending Fund Balance	1,951,404	1,592,235	(2)	-	-		

Notes:

¹ Beginning in FY2012-13, 0.8 FTE Family Outreach Advocate was recoded by ODE from Attendance and Social Services (Function 2110) to Community Outreach (Function 3300).

Reporting Details - Student Body Fund (297)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1500 - Earnings on Investments	3,840	4,006	5,000	5,000	5,000	-	-
1700 - Extracurricular Activities	1,071,667	1,149,164	1,045,000	1,045,000	1,045,000	-	-
5400 - Resources - Beginning Fund Balance	375,873	496,184	250,000	250,000	250,000	-	-
Resources Total	1,451,380	1,649,354	1,300,000	1,300,000	1,300,000	-	-
Requirements							
1000 - Instruction							
1121 - Middle/Junior High Programs							
310 - Instructional, Professional and Technical Services	120	3,500	-	-	-	-	-
340 - Travel	4,471	1,197	-	-	-	-	-
410 - Consumable Supplies and Materials	8,822	1,744	10,000	10,000	10,000	-	-
1121 - Middle/Junior High Programs Total	13,413	6,441	10,000	10,000	10,000	-	-
1122 - Middle/Junior High School Extracurricular							
121 - Substitutes-Licensed	1,406	1,534	-	-	-	-	-
122 - Substitutes-Classified	-	18	-	-	-	-	-
130 - Additional Salary	6,972	8,290	7,000	7,000	7,000	-	-
210 - Public Employees Retirement System	968	1,062	900	1,816	1,816	-	-
220 - Social Security Administration	633	745	550	536	536	-	-
230 - Other Required Payroll Costs	50	62	50	44	44	-	-
320 - Property Services	85	-	-	-	-	-	-
340 - Travel	2,141	4,929	31,705	31,705	31,705	-	-
350 - Communication	9,036	7,180	25,000	25,000	25,000	-	-
380 - Non-instructional Professional and Technical Services	1,060	700	-	-	-	-	-
410 - Consumable Supplies and Materials	29,482	22,165	29,795	28,899	28,899	-	-
430 - Library Books	-	75	-	-	-	-	-
440 - Periodicals	900	-	-	-	-	-	-
640 - Dues and Fees	446	1,255	-	-	-	-	-
1122 - Middle/Junior High School Extracurricular Total	53,180	48,015	95,000	95,000	95,000	-	-

Reporting Details - Student Body Fund (297)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1131 - High School Programs							
340 - Travel	-	220	1,000	1,000	1,000	-	-
410 - Consumable Supplies and Materials	659	321	-	-	-	-	-
640 - Dues and Fees	1,410	-	-	-	-	-	-
1131 - High School Programs Total	2,069	541	1,000	1,000	1,000	-	-
1132 - High School Extracurricular							
112 - Classified Salaries	-	2,822	2,823	3,197	3,197	0.21	0.23
114 - Manager-Confidential	8,188	-	-	-	- ¹	-	-
121 - Substitutes-Licensed	2,899	1,454	-	-	-	-	-
122 - Substitutes-Classified	72	-	-	-	-	-	-
130 - Additional Salary	106,695	118,675	165,000	165,000	165,000	-	-
210 - Public Employees Retirement System	12,503	12,202	37,732	43,631	43,631	-	-
220 - Social Security Administration	9,037	9,323	12,816	12,868	12,868	-	-
230 - Other Required Payroll Costs	771	843	1,418	1,076	1,076	-	-
240 - Contractual Employee Benefits	39	64	-	-	-	-	-
310 - Instructional, Professional and Technical Services	450	75	-	-	-	-	-
320 - Property Services	31,347	32,654	46,211	46,211	46,211	-	-
340 - Travel	82,987	150,250	110,000	110,000	110,000	-	-
350 - Communication	85,532	35,222	75,000	75,000	75,000	-	-
380 - Non-instructional Professional and Technical Services	66,635	72,346	100,000	100,000	100,000	-	-
410 - Consumable Supplies and Materials	318,405	388,247	484,000	478,017	478,017	-	-
460 - Non-consumable Items	11,311	-	-	-	-	-	-
470 - Computer Software	-	600	-	-	-	-	-
480 - Computer Hardware	-	1,422	15,000	15,000	15,000	-	-
540 - Depreciable Equipment	8,589	-	-	-	-	-	-
640 - Dues and Fees	78,628	116,703	64,000	64,000	64,000	-	-
1132 - High School Extracurricular Total	824,089	942,902	1,114,000	1,114,000	1,114,000	0.21	0.23
1000 - Instruction Total	892,751	997,899	1,220,000	1,220,000	1,220,000	0.21	0.23

Reporting Details - Student Body Fund (297)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2000 - Support Services							
2550 - Student Transportation Services							
330 - Student Transportation Services	62,448	75,794	80,000	80,000	80,000	-	-
2550 - Student Transportation Services Total	62,448	75,794	80,000	80,000	80,000	-	-
2000 - Support Services Total	62,448	75,794	80,000	80,000	80,000	-	-
Requirements Total	955,199	1,073,693	1,300,000	1,300,000	1,300,000	0.21	0.23
Ending Fund Balance	496,181	575,661	-	-	-		

Notes:

¹ Beginning 2012-13, 0.6 FTE for each high school's Athletic Trainer was moved to General Fund Basic School Support, a portion of which was previously funded from the Student Body Fund.

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1800 - Community Services Activities	32,241	40,014	-	-	-	-	-
1910 - Rentals	28,116	16,065	-	-	-	-	-
1920 - Contributions and Donations From Private Sources	-	134	-	-	-	-	-
1990 - Miscellaneous	697,401	734,617	600,000	600,000	600,000	-	-
2200 - Restricted Revenue	344,865	259,017	400,000	400,000	400,000	-	-
5400 - Resources - Beginning Fund Balance	1,057,377	752,945	475,000	475,000	475,000	-	-
Resources Total	2,160,001	1,802,792	1,475,000	1,475,000	1,475,000	-	-
Requirements							
1000 - Instruction							
1111 - Elementary, K-5							
111 - Licensed Salaries	11,280	27,245	-	-	-	0.31	-
112 - Classified Salaries	7,989	7,094	13,677	12,046	12,046	0.81	0.58
121 - Substitutes-Licensed	3,531	1,615	-	-	-	-	-
122 - Substitutes-Classified	3,107	476	-	-	-	-	-
130 - Additional Salary	290	1,682	2,918	2,918	2,918	-	-
210 - Public Employees Retirement System	2,985	7,640	3,590	3,927	3,927	-	-
220 - Social Security Administration	1,872	2,863	1,047	1,145	1,145	-	-
230 - Other Required Payroll Costs	178	262	87	97	97	-	-
240 - Contractual Employee Benefits	4,501	10,437	10,415	6,841	6,841	-	-
310 - Instructional, Professional and Technical Services	3,400	4,263	-	-	-	-	-
320 - Property Services	1,554	1,985	-	-	-	-	-
340 - Travel	43,686	31,639	50,000	50,000	50,000	-	-
350 - Communication	2,341	3,867	50,000	50,000	50,000	-	-
410 - Consumable Supplies and Materials	54,172	24,813	112,730	112,681	112,681	-	-
430 - Library Books	2,381	1,287	-	-	-	-	-
440 - Periodicals	603	1,176	-	-	-	-	-
470 - Computer Software	-	1,089	-	-	-	-	-
1111 - Elementary, K-5 Total	143,870	129,433	244,464	239,655	239,655	1.12	0.58

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1121 - Middle/Junior High Programs							
111 - Licensed Salaries	-	2,616	34,352	34,353	34,353	0.50	0.50
121 - Substitutes-Licensed	1,867	4,038	-	-	-	-	-
122 - Substitutes-Classified	-	333	-	-	-	-	-
130 - Additional Salary	2,000	600	250	-	-	-	-
210 - Public Employees Retirement System	39	232	9,668	9,598	9,598	-	-
220 - Social Security Administration	293	564	2,647	2,628	2,628	-	-
230 - Other Required Payroll Costs	24	49	221	220	220	-	-
240 - Contractual Employee Benefits	-	1,086	7,146	7,146	7,146	-	-
310 - Instructional, Professional and Technical Services	995	280	-	-	-	-	-
320 - Property Services	-	-	10,000	10,000	10,000	-	-
340 - Travel	25,550	3,916	20,000	20,000	20,000	-	-
350 - Communication	65	95	-	-	-	-	-
410 - Consumable Supplies and Materials	8,011	10,025	44,653	44,653	44,653	-	-
420 - Textbooks	967	-	-	-	-	-	-
430 - Library Books	-	56	-	-	-	-	-
1121 - Middle/Junior High Programs Total	39,809	23,890	128,937	128,598	128,598	0.50	0.50
1122 - Middle/Junior High School Extracurricular							
121 - Substitutes-Licensed	-	1,131	-	-	-	-	-
220 - Social Security Administration	-	87	-	-	-	-	-
230 - Other Required Payroll Costs	-	7	-	-	-	-	-
340 - Travel	69,995	82,150	70,000	70,000	70,000	-	-
350 - Communication	31	145	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	200	-	-	-	-	-
410 - Consumable Supplies and Materials	13,907	11,680	15,000	15,000	15,000	-	-
1122 - Middle/Junior High School Extracurricular Total	83,933	95,400	85,000	85,000	85,000	-	-
1131 - High School Programs							
111 - Licensed Salaries	33,991	33,810	-	-	-	-	-
112 - Classified Salaries	-	-	3,062	3,215	3,215	0.23	0.23
121 - Substitutes-Licensed	7,892	8,032	-	-	-	-	-
122 - Substitutes-Classified	-	724	-	-	-	-	-
130 - Additional Salary	49,030	36,357	44,764	44,764	44,764	-	-
210 - Public Employees Retirement System	16,854	13,846	9,794	12,445	12,445	-	-

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
220 - Social Security Administration	6,859	5,981	3,734	3,670	3,670	-	-
230 - Other Required Payroll Costs	524	487	320	307	307	-	-
240 - Contractual Employee Benefits	7,146	7,104	-	-	-	-	-
310 - Instructional, Professional and Technical Services	20,191	5,110	-	-	-	-	-
320 - Property Services	6,068	3,193	-	-	-	-	-
340 - Travel	54,502	39,346	35,500	35,500	35,500	-	-
350 - Communication	11,763	6,273	36,200	36,200	36,200	-	-
380 - Non-instructional Professional and Technical Services	2,575	475	-	-	-	-	-
410 - Consumable Supplies and Materials	103,622	77,392	106,394	106,394	106,394	-	-
430 - Library Books	-	191	-	-	-	-	-
440 - Periodicals	59	50	-	-	-	-	-
460 - Non-consumable Items	4,839	14,824	-	-	-	-	-
470 - Computer Software	3,035	3,190	20,000	20,000	20,000	-	-
480 - Computer Hardware	10,541	19,888	20,000	20,000	20,000	-	-
540 - Depreciable Equipment	14,000	9,195	10,000	10,000	10,000	-	-
640 - Dues and Fees	-	3,775	-	-	-	-	-
1131 - High School Programs Total	353,491	289,243	289,768	292,495	292,495	0.23	0.23
1132 - High School Extracurricular							
130 - Additional Salary	-	133	-	-	-	-	-
210 - Public Employees Retirement System	-	30	-	-	-	-	-
220 - Social Security Administration	-	10	-	-	-	-	-
230 - Other Required Payroll Costs	-	6	-	-	-	-	-
350 - Communication	66	9	-	-	-	-	-
1132 - High School Extracurricular Total	66	188	-	-	-	-	-
1210 - Programs for the Talented and Gifted							
340 - Travel	125	-	-	-	-	-	-
350 - Communication	138	-	-	-	-	-	-
410 - Consumable Supplies and Materials	1,120	-	-	-	-	-	-
1210 - Programs for the Talented and Gifted Total	1,383	-	-	-	-	-	-

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1220 - Restrictive Programs for Students with Disabilities							
121 - Substitutes-Licensed	1,948	969	-	-	-	-	-
130 - Additional Salary	-	727	400	400	400	-	-
210 - Public Employees Retirement System	219	197	50	104	104	-	-
220 - Social Security Administration	149	130	30	31	31	-	-
230 - Other Required Payroll Costs	12	11	-	3	3	-	-
340 - Travel	-	10	-	-	-	-	-
410 - Consumable Supplies and Materials	-	725	520	520	520	-	-
1220 - Restrictive Programs for Students with Disabilities Total	2,327	2,769	1,000	1,058	1,058	-	-
1250 - Less Restrictive Programs for Students with Disabilities							
111 - Licensed Salaries	96,300	67,620	68,704	68,705	68,705	1.00	1.00
112 - Classified Salaries	-	26,195	27,816	22,375	22,375	2.00	0.81
122 - Substitutes-Classified	-	270	-	-	-	-	-
130 - Additional Salary	580	8,184	29,831	29,753	29,753	-	-
210 - Public Employees Retirement System	21,351	22,492	32,550	32,717	32,717	-	-
220 - Social Security Administration	7,103	7,593	10,422	9,244	9,244	-	-
230 - Other Required Payroll Costs	543	611	821	774	774	-	-
240 - Contractual Employee Benefits	20,744	29,123	29,172	26,382	26,382	-	-
310 - Instructional, Professional and Technical Services	-	14,536	-	-	-	-	-
340 - Travel	1,839	1,809	-	-	-	-	-
350 - Communication	604	-	-	-	-	-	-
410 - Consumable Supplies and Materials	212	23,903	14,048	14,048	14,048	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	149,275	202,336	213,364	203,998	203,998	3.00	1.81
1280 - Alternative Education							
310 - Instructional, Professional and Technical Services	510	408	-	-	-	-	-
340 - Travel	-	-	18,000	18,000	18,000	-	-
410 - Consumable Supplies and Materials	1,475	429	2,000	2,000	2,000	-	-
1280 - Alternative Education Total	1,985	837	20,000	20,000	20,000	-	-

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
1291 - English Language Learner Programs							
121 - Substitutes-Licensed	812	-	-	-	-	-	-
220 - Social Security Administration	62	-	-	-	-	-	-
230 - Other Required Payroll Costs	5	-	-	-	-	-	-
1291 - English Language Learner Programs Total	879	-	-	-	-	-	-
1299 - Other Programs							
130 - Additional Salary	12,501	11,895	15,000	15,000	15,000	-	-
210 - Public Employees Retirement System	2,773	2,529	3,000	3,891	3,891	-	-
220 - Social Security Administration	935	892	1,020	1,148	1,148	-	-
230 - Other Required Payroll Costs	71	70	80	96	96	-	-
1299 - Other Programs Total	16,280	15,386	19,100	20,135	20,135	-	-
1000 - Instruction Total	793,298	759,482	1,001,633	990,939	990,939	4.85	3.12
2000 - Support Services							
2110 - Attendance and Social Work Services							
320 - Property Services	28	-	-	-	-	-	-
340 - Travel	2,699	4,248	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	300	-	6,000	6,000	6,000	-	-
410 - Consumable Supplies and Materials	76	-	-	-	-	-	-
2110 - Attendance and Social Work Services Total	3,103	4,248	6,000	6,000	6,000	-	-
2120 - Guidance Services							
111 - Licensed Salaries	-	-	10,263	10,643	10,643	0.20	0.20
112 - Classified Salaries	-	-	-	-	-	0.35	-
130 - Additional Salary	-	3,685	-	-	-	-	-
210 - Public Employees Retirement System	-	-	2,662	2,761	2,761	-	-
220 - Social Security Administration	-	282	785	814	814	-	-
230 - Other Required Payroll Costs	-	23	66	68	68	-	-
240 - Contractual Employee Benefits	-	-	2,858	2,858	2,858	-	-
380 - Non-instructional Professional and Technical Services	-	52,549	-	-	-	-	-
2120 - Guidance Services Total	-	56,539	16,634	17,144	17,144	0.55	0.20

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2140 - Psychological Services							
114 - Manager-Confidential	11,068	-	-	-	-	-	-
210 - Public Employees Retirement System	2,488	-	-	-	-	-	-
220 - Social Security Administration	847	-	-	-	-	-	-
230 - Other Required Payroll Costs	65	-	-	-	-	-	-
240 - Contractual Employee Benefits	75	-	-	-	-	-	-
340 - Travel	-	29	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	21,794	21,794	21,794	-	-
410 - Consumable Supplies and Materials	-	-	55,918	55,918	55,918	-	-
2140 - Psychological Services Total	14,543	29	77,712	77,712	77,712	-	-
2150 - Speech Pathology and Audiology Services							
410 - Consumable Supplies and Materials	-	-	5,000	5,000	5,000	-	-
2150 - Speech Pathology and Audiology Services Total	-	-	5,000	5,000	5,000	-	-
2190 - Service Direction, Student Support Services							
340 - Travel	-	-	2,000	2,000	2,000	-	-
2190 - Service Direction, Student Support Services Total	-	-	2,000	2,000	2,000	-	-
2210 - Improvement of Instruction Services							
130 - Additional Salary	-	-	20,000	20,000	20,000	-	-
210 - Public Employees Retirement System	-	-	2,000	5,188	5,188	-	-
220 - Social Security Administration	-	-	1,500	1,530	1,530	-	-
230 - Other Required Payroll Costs	-	-	100	128	128	-	-
410 - Consumable Supplies and Materials	-	-	1,900	1,900	1,900	-	-
2210 - Improvement of Instruction Services Total	-	-	25,500	28,746	28,746	-	-
2220 - Educational Media Services							
112 - Classified Salaries	-	-	-	-	-	0.25	-
410 - Consumable Supplies and Materials	6,042	31	5,000	5,000	5,000	-	-
430 - Library Books	1,148	2,317	-	-	-	-	-
2220 - Educational Media Services Total	7,190	2,348	5,000	5,000	5,000	0.25	-

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2240 - Instructional Staff Development							
121 - Substitutes-Licensed	-	888	-	-	-	-	-
122 - Substitutes-Classified	-	352	-	-	-	-	-
130 - Additional Salary	-	-	36,000	36,000	36,000	-	-
210 - Public Employees Retirement System	-	71	6,000	9,338	9,338	-	-
220 - Social Security Administration	-	95	2,800	2,754	2,754	-	-
230 - Other Required Payroll Costs	-	8	200	230	230	-	-
340 - Travel	3,835	144	1,000	1,000	1,000	-	-
2240 - Instructional Staff Development Total	3,835	1,558	46,000	49,322	49,322	-	-
2310 - Board of Education Services							
410 - Consumable Supplies and Materials	65	-	-	-	-	-	-
2310 - Board of Education Services Total	65	-	-	-	-	-	-
2410 - Office of the Principal Services							
340 - Travel	989	881	-	-	-	-	-
350 - Communication	19	15	-	-	-	-	-
410 - Consumable Supplies and Materials	(20,781)	2,609	5,000	5,000	5,000 ¹	-	-
2410 - Office of the Principal Services Total	(19,773)	3,505	5,000	5,000	5,000	-	-
2540 - Operation and Maintenance of Plant Services							
130 - Additional Salary	339	57	-	-	-	-	-
210 - Public Employees Retirement System	18	-	-	-	-	-	-
220 - Social Security Administration	26	4	-	-	-	-	-
230 - Other Required Payroll Costs	7	-	-	-	-	-	-
320 - Property Services	21,743	13,776	40,000	40,000	40,000	-	-
350 - Communication	198	-	-	-	-	-	-
410 - Consumable Supplies and Materials	5,035	18,732	15,000	15,000	15,000	-	-
460 - Non-consumable Items	2,514	6,779	-	-	-	-	-
470 - Computer Software	-	2,185	-	-	-	-	-
540 - Depreciable Equipment	-	26,169	10,000	10,000	10,000	-	-
2540 - Operation and Maintenance of Plant Services Total	29,880	67,702	65,000	65,000	65,000	-	-

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2550 - Student Transportation Services							
330 - Student Transportation Services	12,748	11,384	25,000	25,000	25,000	-	-
2550 - Student Transportation Services Total	12,748	11,384	25,000	25,000	25,000	-	-
2640 - Staff Services (Human Resources)							
340 - Travel	-	32	-	-	-	-	-
350 - Communication	21	22	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	708	-	-	-	-	-
410 - Consumable Supplies and Materials	729	821	2,000	2,000	2,000	-	-
2640 - Staff Services (Human Resources) Total	750	1,583	2,000	2,000	2,000	-	-
2660 - Technology Services							
112 - Classified Salaries	27,331	26,963	28,564	30,029	30,029	0.75	0.75
210 - Public Employees Retirement System	5,731	5,654	7,409	7,790	7,790	-	-
220 - Social Security Administration	2,071	2,063	2,185	2,297	2,297	-	-
230 - Other Required Payroll Costs	170	175	183	192	192	-	-
240 - Contractual Employee Benefits	8,212	12,475	11,160	11,160	11,160	-	-
380 - Non-instructional Professional and Technical Services	3,719	4,363	-	-	-	-	-
410 - Consumable Supplies and Materials	-	-	51,303	51,303	51,303	-	-
2660 - Technology Services Total	47,234	51,693	100,804	102,771	102,771	0.75	0.75
2000 - Support Services Total	99,573	200,589	381,650	390,695	390,695	1.55	0.95

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
3000 - Enterprise and Community Services							
3300 - Community Services							
114 - Manager-Confidential	36,960	13,411	-	-	- ²	-	-
130 - Additional Salary	19,281	23,399	4,817	4,817	4,817	-	-
210 - Public Employees Retirement System	7,482	3,020	-	1,249	1,249	-	-
220 - Social Security Administration	3,994	2,658	-	369	369	-	-
230 - Other Required Payroll Costs	329	183	-	31	31	-	-
240 - Contractual Employee Benefits	8,635	3,509	-	-	-	-	-
310 - Instructional, Professional and Technical Services	7,175	-	35,000	35,000	35,000	-	-
320 - Property Services	2,063	3,204	-	-	-	-	-
350 - Communication	5,267	3,172	35,000	35,000	35,000	-	-
380 - Non-instructional Professional and Technical Services	2,709	-	-	-	-	-	-
410 - Consumable Supplies and Materials	9,688	12,291	16,899	16,899	16,899	-	-
470 - Computer Software	290	30	-	-	-	-	-
480 - Computer Hardware	2,529	-	-	-	-	-	-
640 - Dues and Fees	2,030	349	-	-	-	-	-
3300 - Community Services Total	108,430	65,226	91,716	93,365	93,365	-	-
3000 - Enterprise and Community Services Total	108,430	65,226	91,716	93,365	93,365	-	-
4000 - Facilities Acquisition and Construction							
4150 - Building Acquisition, Construction, and Improvements							
530 - Improvements Other Than Buildings	-	-	1	1	1	-	-
4150 - Building Acquisition, Construction, and Improvements Total	-	-	1	1	1	-	-
4000 - Facilities Acquisition and Construction Total	-	-	1	1	1	-	-

Reporting Details - Designated Revenue Fund (298)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
5000 - Debt Service & Transfers to Other Funds							
5200 - Transfers of Funds							
790 - Other Transfers	405,755	-	-	-	-	-	-
5200 - Transfers of Funds Total	405,755	-	-	-	-	-	-
5000 - Debt Service & Transfers to Other Funds Total	405,755	-	-	-	-	-	-
Requirements Total	1,407,057	1,025,297	1,475,000	1,475,000	1,475,000	6.40	4.07
Ending Fund Balance	752,944	777,495	-	-	-		

Notes:

¹ Negative supplies and materials in 2011-12 is the Food Service journal entry to reimburse the schools for staff to handle the lunch computer system. Schools are able to spend the funds as needed to support their programs.

² Beginning in 2013-14, 0.6 FTE for the Theater Manager was moved to General Fund from the Designated Revenue Fund. 1.0 FTE for this position is now fully paid by the General Fund.

Reporting Details - Early Retirement Fund (299)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1500 - Earnings on Investments	12,950	10,694	10,000	-	-	-	-
1990 - Miscellaneous	540,650	480,650	-	-	-	-	-
5400 - Resources - Beginning Fund Balance	1,882,429	1,497,703	1,555,000	960,320	960,320	-	-
Resources Total	2,436,029	1,989,047	1,565,000	960,320	960,320	-	-
Requirements							
2000 - Support Services							
2700 - Supplemental Retirement Program							
116 - Supplemental Retirement Stipends	766,321	495,800	970,650	742,000	742,000	-	-
210 - Public Employees Retirement System	-	-	-	-	-	-	-
220 - Social Security Administration	41,672	25,029	37,200	42,744	42,744	-	-
230 - Other Required Payroll Costs	16	11	-	-	-	-	-
270 - Post Retirement Health Benefits (PRHB)	130,318	-	-	-	- ¹	-	-
2700 - Supplemental Retirement Program Total	938,326	520,840	1,007,850	784,744	784,744	-	-
2000 - Support Services Total	938,326	520,840	1,007,850	784,744	784,744	-	-
6000 - Contingencies & Reserves							
6000 - Contingencies							
810 - Planned Reserve	-	-	557,150	175,576	175,576	-	-
6000 - Contingencies Total	-	-	557,150	175,576	175,576	-	-
6000 - Contingencies & Reserves Total	-	-	557,150	175,576	175,576	-	-
Requirements Total	938,326	520,840	1,565,000	960,320	960,320	-	-
Ending Fund Balance	1,497,703	1,468,207	-	-	-		

Notes:

¹ The final medical insurance benefits were paid in 2011-12. Anyone retiring under the April, 2005 Early Retirement Incentive Agreement was not eligible for medical insurance benefits paid by the district.

Reporting Details - Debt Service Fund (300)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1110 - Ad Valorem Taxes Levied by District	8,641,629	8,368,806	8,621,000	9,452,750	9,452,750	-	-
1500 - Earnings on Investments	23,382	26,883	15,999	16,999	16,999	-	-
5200 - Interfund Transfers	-	-	1	1	1	-	-
5400 - Resources - Beginning Fund Balance	389,832	602,429	200,000	-	102,700	-	-
Resources Total	9,054,842	8,998,118	8,837,000	9,469,750	9,572,450	-	-
Requirements							
5000 - Debt Service & Transfers to Other Funds							
5100 - Debt Service							
610 - Redemption of Principal							
000 - Loan from Insurance Fund	-	-	-	400,000	500,000	-	-
001 - New Schools	3,825,000	3,995,000	-	-	-	-	-
002 - Refunding	1,780,000	2,035,000	6,445,000	7,000,000	7,000,000	-	-
610 - Redemption of Principal Total	5,605,000	6,030,000	6,445,000	7,400,000	7,500,000	-	-
621 - Regular Interest							
000 - Loan from Insurance Fund	-	-	-	-	2,700	-	-
001 - New Schools	302,813	149,813	-	-	-	-	-
002 - Refunding	2,544,600	2,473,400	2,392,000	2,069,750	2,069,750	-	-
621 - Regular Interest Total	2,847,413	2,623,213	2,392,000	2,069,750	2,072,450	-	-
5100 - Debt Service Total	8,452,413	8,653,213	8,837,000	9,469,750	9,572,450	-	-
5000 - Debt Service & Transfers to Other Funds Total	8,452,413	8,653,213	8,837,000	9,469,750	9,572,450	-	-
Requirements Total	8,452,413	8,653,213	8,837,000	9,469,750	9,572,450	-	-
Ending Fund Balance	602,429	344,905	-	-	-		

Reporting Details - PERS Bond Debt Service Fund (301)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1500 - Earnings on Investments	18,150	17,735	15,000	13,000	13,000	-	-
1970 - Services Provided Other Funds	2,087,291	1,966,285	1,910,000	2,100,000	2,100,000	-	-
5400 - Resources - Beginning Fund Balance	2,247,280	2,347,142	2,400,000	2,400,000	2,400,000	-	-
Resources Total	4,352,721	4,331,162	4,325,000	4,513,000	4,513,000	-	-
Requirements							
5000 - Debt Service & Transfers to Other Funds							
5100 - Debt Service							
610 - Redemption of Principal							
000 - 2002 Issue	792,566	434,663	455,878	472,190	617,190	-	-
001 - 2005 Issue	-	310,000	230,000	145,000	-	-	-
610 - Redemption of Principal Total	792,566	744,663	685,878	617,190	617,190	-	-
621 - Regular Interest							
000 - 2002 Issue	1,213,014	1,227,171	1,300,956	1,379,643	1,388,370	-	-
001 - 2005 Issue	-	32,403	18,893	8,727	-	-	-
621 - Regular Interest Total	1,213,014	1,259,574	1,319,849	1,388,370	1,388,370	-	-
5100 - Debt Service Total	2,005,580	2,004,237	2,005,727	2,005,560	2,005,560	-	-
5000 - Debt Service & Transfers to Other Funds Total	2,005,580	2,004,237	2,005,727	2,005,560	2,005,560	-	-

Reporting Details - PERS Bond Debt Service Fund (301)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
6000 - Contingencies & Reserves							
6000 - Contingencies							
810 - Planned Reserve							
000 - Undefined	-	-	2,319,273	2,507,440	2,507,440	-	-
810 - Planned Reserve Total	-	-	2,319,273	2,507,440	2,507,440	-	-
6000 - Contingencies Total	-	-	2,319,273	2,507,440	2,507,440	-	-
Requirements Total	2,005,580	2,004,237	4,325,000	4,513,000	4,513,000	-	-
Ending Fund Balance	2,347,142	2,326,925	-	-	-		

Reporting Details - Capital Improvement Fund (402)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1500 - Earnings on Investments	-	-	-	6,000	6,000	-	-
1990 - Miscellaneous	-	-	-	44,000	44,000	-	-
5200 - Interfund Transfers	-	-	-	1,100,000	1,100,000	-	-
Resources Total	-	-	-	1,150,000	1,150,000	-	-
Requirements							
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	-	-	-	300,000	300,000	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	65,000	65,000	-	-
2540 - Operation and Maintenance of Plant Services Total	-	-	-	365,000	365,000	-	-
2000 - Support Services Total	-	-	-	365,000	365,000	-	-
4000 - Facilities Acquisition and Construction							
4150 - Building Acquisition, Construction, and Improvements							
520 - Buildings Acquisition	-	-	-	785,000	785,000	-	-
4150 - Building Acquisition, Construction, and Improvements Total	-	-	-	785,000	785,000	-	-
4000 - Facilities Acquisition and Construction Total	-	-	-	785,000	785,000	-	-
Requirements Total	-	-	-	1,150,000	1,150,000	-	-
Ending Fund Balance	-	-	-	-	-		

Reporting Details - Insurance Fund (600)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
Resources							
1500 - Earnings on Investments	25,600	-	-	-	-	-	-
1960 - Recovery of Prior Years' Expenditure	1,050	8,612	-	-	-	-	-
1970 - Services Provided Other Funds	11,747,189	11,071,674	12,327,850	11,873,350	11,873,350	-	-
1990 - Miscellaneous	13,184	3,344	7,000	7,000	7,000	-	-
5400 - Resources - Beginning Fund Balance	6,157,083	6,908,603	2,825,985	3,985,000	3,985,000	-	-
Resources Total	17,944,105	17,992,233	15,160,835	15,865,350	15,865,350	-	-
Requirements							
2000 - Support Services							
2520 - Fiscal Services							
112 - Classified Salaries	33,788	44,555	35,360	37,141	37,141 ¹	0.90	0.90
113 - Administrators	26,485	23,214	27,222	27,224	27,224	0.26	0.25
121 - Substitutes-Licensed	5,676	17,159	-	-	-	-	-
122 - Substitutes-Classified	28,030	10,236	11,706	11,706	11,706	-	-
130 - Additional Salary	3,274	7,171	1,787	2,143	2,143	-	-
210 - Public Employees Retirement System	15,562	15,974	17,140	21,195	21,195	-	-
220 - Social Security Administration	7,303	7,496	4,795	5,984	5,984	-	-
230 - Other Required Payroll Costs	1,526	1,301	401	500	500	-	-
240 - Contractual Employee Benefits	25,951	23,173	17,296	17,146	17,146	-	-
320 - Property Services	100	-	1,100	1,100	1,100	-	-
340 - Travel	142	376	1,000	1,000	1,000	-	-
350 - Communication	234	472	500	500	500	-	-
380 - Non-instructional Professional and Technical Services	172,616	167,730	175,300	193,300	193,300	-	-
410 - Consumable Supplies and Materials	9,778	12,714	7,853	17,730	17,730	-	-
460 - Non-consumable Items	2,997	-	-	-	-	-	-
480 - Computer Hardware	2,333	-	-	-	-	-	-
640 - Dues and Fees	65	288	250	500	500	-	-
650 - Insurance and Judgments	10,583,781	9,677,108	14,359,125	14,428,181	14,428,181	-	-
2520 - Fiscal Services Total	10,919,639	10,008,967	14,660,835	14,765,350	14,765,350	1.16	1.15

Reporting Details - Insurance Fund (600)

by reporting function and object; amounts in dollars and full time equivalents (FTE)

	2011-12 Actual	2012-13 Actual	2013-14 Adopted (as revised)	2014-15 Proposed and Approved	2014-15 Adopted	2013-14 Actual FTE (estimated)	2014-15 Adopted FTE
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	115,863	40,089	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	2,935	-	-	-	-	-
540 - Depreciable Equipment	-	8,000	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	115,863	51,024	-	-	-	-	-
2000 - Support Services Total	11,035,502	10,059,991	14,660,835	14,765,350	14,765,350	1.16	1.15
4000 - Facilities Acquisition and Construction							
4150 - Building Acquisition, Construction, and Improvements							
520 - Buildings Acquisition	-	3,517,828	500,000	-	- ²	-	-
4150 - Building Acquisition, Construction, and Improvements Total	-	3,517,828	500,000	-	-	-	-
4000 - Facilities Acquisition and Construction Total	-	3,517,828	500,000	-	-	-	-
5000 - Debt Service & Transfers to Other Funds							
5200 - Transfers of Funds							
710 - Fund Modifications	-	-	-	1,100,000	1,100,000	-	-
5200 - Transfers of Funds Total	-	-	-	1,100,000	1,100,000	-	-
5000 - Debt Service & Transfers to Other Funds Total	-	-	-	1,100,000	1,100,000	-	-
Requirements Total	11,035,502	13,577,819	15,160,835	15,865,350	15,865,350	1.16	1.15
Ending Fund Balance	6,908,603	4,414,414	-	-	-		

Notes:

¹ Classified 2012-13 FTE Actual (estimated) includes 0.97 FTE paid by Risk Management to temporarily replace an employee who was injured. Worker's Compensation insurance reimbursed most of the associated costs.

² Expenditures related to the Crescent Valley High School roof replacement, completed 2012-13, and for the replacement of unsafe gymnasium bleachers at Crescent Valley High School in 2013-14.



While no content appears on this page by design,
we'd like to take this opportunity to remind you to eat your veggies.

SECTION E

APPENDICES

2014-15 State School Fund Estimates	Appendix A
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Oregon Statewide Assessment Report	Appendix E
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Resolutions	Appendix J



Artist: Clarissa Cisneros, 5th grade, Lincoln Elementary School, 2013-14



While no content appears on this page by design,
we'd like to say that broccoli is both a vegetable and a flower.

APPENDIX A: 2014-15 STATE SCHOOL FUND ESTIMATES

As of February 28, 2014

STATE SCHOOL FUND GRANT

2014-2015

Based on \$6.65 Billion Legislatively Approved Budget with 49/51 split as of 2/28/2014

Benton County, Corvallis SD 509J

District ID: 1901

2014-2015 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$23,137,980.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$546,641.94
County School Fund	=	\$100,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$9,000.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$23,793,621.94

2014-2015 Experience Adjustment

District Average Teacher Experience	=	13.45
State Average Teacher Experience	=	13.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.27

2014-2015 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$2,644,900.00
Trans per ADMr Rank	30%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,851,430.00

2014-2015 Extended ADMw

	2014-2015 ADMw	2013-2014 ADMw	Extended ADMw
Corvallis SD 509J (non-charter)	7,140.12	6,861.54	7,140.12
Inavale Community Partners dba Muddy Creek Charter School	106.44	106.45	106.45
District Extended ADMw	7,246.57		

2014-2015 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (7,246.57 x [\$4500 + (\$25 x 0.27)]) X 1.525753508270 = **\$49,828,776**

2014-2015 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **\$49,828,776 + \$1,851,430 = \$51,680,206**

2014-2015 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$51,680,206 - \$23,793,622 = **\$27,886,584**

Total Paid To date	Estimated Remaining Balance Due	High Cost Disability
SSF Small HS Grant Facility Grant	SSF Small HS Grant Facility Grant	

STATE SCHOOL FUND GRANT

2014-2015

As of 2/28/2014

Benton County, Corvallis SD 509J

District ID: 1901

2014-2015 Extended ADMw

Corvallis SD 509J (non-charter)

	2014-2015	2013-2014
ADMr: 6,016.10 X 1.00 =	6,016.10	5,809.00 X 1.00 = 5,809.00
Students in ESL programs: 440.00 X 0.50 =	220.00	356.00 X 0.50 = 178.00
Students in Pregnant and Parenting Programs: 1.00 X 1.00 =	1.00	1.00 X 1.00 = 1.00
709 IEP Students capped at 11% of District ADMr: 672.22 X 1.00 =	672.22	649.44 X 1.00 = 649.44
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 888.18 X 0.25 =	222.04	861.41 X 0.25 = 215.35
Students in Foster Care and Neglected/Delinquent: 35.00 X 0.25 =	8.75	35.00 X 0.25 = 8.75
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
2014-2015 ADMw	7,140.12	2013-2014 ADMw 6,861.54

Corvallis SD 509J (non-charter) Extended ADMw **7,140.12**

Inavale Community Partners dba Muddy Creek Charter School

	2014-2015	2013-2014
ADMr: 95.00 X 1.00 =	95.00	95.00 X 1.00 = 95.00
Students in ESL programs: 0.00 X 0.50 =	0.00	0.00 X 0.50 = 0.00
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 14.02 X 0.25 =	3.51	14.09 X 0.25 = 3.52
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00	0.00 X 0.25 = 0.00
Remote Elementary School Correction: 7.93 X 1.00 =	7.93	7.93 X 1.00 = 7.93
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
2014-2015 ADMw	106.44	2013-2014 ADMw 106.45

Inavale Community Partners dba Muddy Creek Charter School Extended ADMw **106.45**

Corvallis SD 509J Extended ADMw **7,246.57**



While no content appears on this page by design,
we'd like to advertise the fact that the avocado has more protein than any other fruit.

APPENDIX B: SALARY SCHEDULES

Corvallis Education Association (CEA) /Certified Staff Salary Schedule (amounts in dollars/1.0 FTE)

NOTE: 509J and CEA are in negotiations; 2014-15 salary schedule is pending.

Step	FY2010-11 Salary Schedule			FY2011-12 Salary Schedule - 188 days*			FY2012-13 Salary Schedule - 187 days			FY2013-14 Salary Schedule - 190 days		
	3.0% BA	\$1,300 MA/ BA+60	\$500 PhD/MA+45	0.0% BA	\$1,300 MA/ BA+60	\$500 PhD/MA+45	0.0% BA	\$1,300 MA/ BA+60	\$500 PhD/MA+45	0.0% BA	\$1,300 MA/ BA+60	\$500 PhD/MA+45
1	35,755	37,055		35,379			35,191	36,470		35,755	37,055	
2	37,114	38,414		36,723			36,528	37,807		37,114	38,414	
3	38,524	39,824	40,324	38,118	39,405	39,900	37,916	39,195	39,687	38,524	39,824	40,324
4	39,988	41,288	41,788	39,567	40,853	41,348	39,357	40,636	41,128	39,988	41,288	41,788
5	41,508	42,808	43,308	41,071	42,357	42,852	40,852	42,132	42,624	41,508	42,808	43,308
6	43,085	44,385	44,885	42,631	43,918	44,413	42,405	43,684	44,176	43,085	44,385	44,885
7	44,722	46,022	46,522	44,251	45,538	46,032	44,016	45,296	45,788	44,722	46,022	46,522
8	46,422	47,722	48,222	45,933	47,220	47,714	45,689	46,968	47,460	46,422	47,722	48,222
9	48,186	49,486	49,986	47,679	48,965	49,460	47,425	48,704	49,196	48,186	49,486	49,986
10	50,017	51,317	51,817	49,491	50,777	51,272	49,227	50,506	50,999	50,017	51,317	51,817
11	51,917	53,217	53,717	51,371	52,657	53,152	51,098	52,377	52,869	51,917	53,217	53,717
12	53,890	55,190	55,690	53,323	54,609	55,104	53,039	54,319	54,811	53,890	55,190	55,690
13	55,938	57,238	57,738	55,349	56,635	57,130	55,055	56,334	56,826	55,938	57,238	57,738
14	58,064	59,364	59,864	57,453	58,739	59,234	57,147	58,426	58,918	58,064	59,364	59,864
15	60,270	61,570	62,070	59,636	60,922	61,417	59,318	60,598	61,090	60,270	61,570	62,070
16	62,560	63,860	64,360	61,901	63,188	63,683	61,573	62,852	63,344	62,560	63,860	64,360
17	64,938	66,238	66,738	64,254	65,541	66,035	63,912	65,192	65,684	64,938	66,238	66,738
18	67,405	68,705	69,205	66,695	67,982	68,477	66,341	67,620	68,113	67,405	68,705	69,205

Notes:

New hires after 7/1/2005 not eligible for greyed in steps

Teachers hired before 7-1-1999 move to the MA column at same step

Step 14 is highest step for teachers without their masters degree if hired after 6/30/2005

Step 16 is the highest for teachers with a Masters degree or Bachelors plus 60 credits if hired after 6/30/2005

Teachers achieving the National Board Certification will be placed in the PhD/MA +45 column

* Step advancement for 2011-12 was effective as of 11/01/2011

509J and CEA are in negotiations; 2014-15 salary schedule is pending

APPENDIX B: SALARY SCHEDULES

2014-15 Oregon School Employees Association (OSEA) /Classified Staff Salary Schedule (amounts in dollars/hour)

Range ¹	Step ¹ 1.0	Step 1.5	Step 2.0	Step 2.5	Step 3.0	Step 3.5	Step 4.0	Step 4.5	Step 5.0	Step 5.5	Step 6.0	L1 ² 7a	L2 8a	L3 9a	L4 ³ 10a	L5 11a	L6 12a	L7 13a	L8 14a	L9 15.0
3	9.69	9.92	10.18	10.43	10.68	10.98	11.24	11.50	11.81	12.11	12.42	12.64	12.92	13.17	13.36	13.57	13.75	13.98	14.17	14.40
4	10.18	10.42	10.68	10.96	11.21	11.50	11.80	12.11	12.41	12.68	13.02	13.28	13.56	13.81	14.03	14.23	14.45	14.66	14.87	15.12
5	10.67	10.96	11.21	11.49	11.79	12.10	12.41	12.68	13.01	13.34	13.66	13.96	14.22	14.50	14.73	14.94	15.17	15.39	15.63	15.86
6	11.20	11.49	11.79	12.10	12.40	12.67	13.00	13.34	13.66	14.01	14.36	14.64	14.93	15.23	15.47	15.68	15.93	16.16	16.40	16.65
7	11.78	12.08	12.36	12.66	13.00	13.31	13.65	14.01	14.35	14.70	15.08	15.36	15.67	16.00	16.24	16.48	16.74	16.97	17.23	17.49
8	12.36	12.66	12.99	13.30	13.64	14.00	14.34	14.69	15.07	15.45	15.83	16.14	16.47	16.80	17.05	17.29	17.56	17.82	18.10	18.36
9	12.99	13.30	13.64	13.99	14.34	14.69	15.07	15.44	15.83	16.22	16.62	16.95	17.28	17.64	17.90	18.17	18.43	18.73	18.98	19.28
10	13.63	13.99	14.33	14.68	15.06	15.41	15.82	16.21	16.61	17.03	17.44	17.80	18.16	18.51	18.79	19.09	19.35	19.66	19.95	20.24
11	14.31	14.66	15.04	15.41	15.80	16.20	16.59	17.02	17.44	17.88	18.33	18.70	19.07	19.44	19.73	20.03	20.33	20.65	20.94	21.25
12	15.03	15.40	15.79	16.17	16.58	17.00	17.43	17.87	18.32	18.77	19.25	19.64	20.02	20.41	20.73	21.03	21.34	21.67	21.99	22.31
13	15.77	16.16	16.57	16.99	17.41	17.86	18.31	18.76	19.23	19.71	20.19	20.60	21.02	21.43	21.76	22.08	22.42	22.76	23.08	23.44
14	16.57	16.97	17.39	17.84	18.29	18.75	19.22	19.70	20.18	20.71	21.21	21.64	22.06	22.51	22.85	23.19	23.54	23.90	24.25	24.63
15	17.38	17.84	18.28	18.74	19.20	19.69	20.17	20.69	21.20	21.73	22.26	22.70	23.18	23.63	23.99	24.35	24.71	25.08	25.47	25.84
16	18.27	18.73	19.19	19.68	20.16	20.68	21.19	21.71	22.25	22.83	23.38	23.86	24.34	24.81	25.17	25.56	25.94	26.32	26.72	27.12
17	19.18	19.67	20.14	20.67	21.18	21.70	22.24	22.81	23.37	23.95	24.56	25.05	25.54	26.05	26.46	26.83	27.25	27.66	28.07	28.50
18	20.13	20.65	21.16	21.68	22.23	22.79	23.36	23.94	24.53	25.14	25.79	26.29	26.81	27.36	27.77	28.19	28.61	29.04	29.47	29.91
19	21.15	21.67	22.22	22.78	23.33	23.93	24.52	25.13	25.77	26.40	27.06	27.60	28.17	28.72	29.16	29.59	30.04	30.48	30.93	31.40
20	22.19	22.77	23.32	23.92	24.50	25.11	25.76	26.38	27.04	27.73	28.41	28.98	29.57	30.17	30.61	31.08	31.53	32.02	32.49	32.98
21	23.31	23.91	24.49	25.10	25.75	26.36	27.03	27.72	28.40	29.12	29.84	30.44	31.06	31.67	32.15	32.62	33.11	33.61	34.11	34.61
22	24.47	25.09	25.74	26.34	27.02	27.70	28.39	29.10	29.82	30.57	31.33	31.97	32.60	33.26	33.75	34.26	34.77	35.29	35.83	36.36
23	25.72	26.33	27.00	27.69	28.36	29.09	29.81	30.55	31.31	32.09	32.90	33.57	34.22	34.91	35.43	35.97	36.51	37.04	37.62	38.16

Notes:

¹ 2.5% between 0.5 steps; 5.0% between ranges

² 2.0% between increments L1-L3

³ 1.5% between increments L4-L9

Longevity increases (L1-L9) effective every three years

Step increases effective July 1, 2011

APPENDIX B: SALARY SCHEDULES

2013-14 Non-Represented Administrative Salary Schedule

Position	Contract Days	Step 1	Step 2	Step 3	Step 4	Step 5
Superintendent	260					137,700
Asstistant Superintendent	260	115,525	118,413	120,189	121,390	122,604
Principal - High School	235	104,342	106,950	109,623	112,364	115,173
Principal - Middle School	230	97,274	99,706	102,199	104,754	107,372
Director - Student Services	260	104,646	105,692	106,749	107,817	108,895
Director - Finance and Operations	260	104,646	105,692	106,749	107,817	108,895
Director - Human Resources	260	104,646	105,692	106,749	107,817	108,895
Principal - Elementary	230	93,221	95,552	97,940	100,389	102,900
Student Services Coordinator	230	93,221	95,552	97,940	100,389	102,900
Assistant Principal - High School	235	94,340	96,226	98,150	100,114	102,116
Alternative Pathways Coordinator	235	94,340	96,226	98,150	100,114	102,116
Assistant Principal - Middle School	230	86,427	88,155	89,919	91,717	93,551
Program Coordinator 2	225	84,548	86,239	87,964	89,723	91,517
Physical Therapist	190	55,563	56,953	58,377	59,836	61,333
Manager - Food Service	260	68,769	70,488	72,250	74,057	75,908
Manager - Technology Services	260	77,006	78,931	80,904	82,927	85,000
Controller	260	68,102	69,805	71,550	73,339	75,173
Supervisor - Custodial, Maintenance	260	64,685	66,302	67,960	69,659	71,400
Analyst - Budget	260	57,365	58,799	60,269	61,775	63,320
Instructional Services Support	260	57,365	58,799	60,269	61,775	63,320
Manager - District Theater	260	57,365	58,799	60,269	61,775	63,320
Communications Specialist	210	46,334	47,492	48,680	49,896	51,144
Athletic Trainer (grandfathered)	210					48,459
Executive Assistant to the Superintendent	260	50,992	52,267	53,573	54,913	56,286
Family Outreach Advocate	190	35,493	36,380	37,290	38,222	39,178
Payroll Lead Specialist 2	260	46,449	47,610	48,800	50,020	51,270
Human Resource Specialist	260	46,449	47,610	48,800	50,020	51,270
Supervisor - Food Service	235	38,674	39,641	40,633	41,649	42,690
Athletic Trainer	210	33,536	34,374	35,234	36,115	37,018
Human Resources Technology Specialist	260	39,668	40,659	41,676	42,718	43,786
Human Resources Assistant	260	35,293	36,175	37,080	38,007	38,958
School Board Administrative Assistant	260	27,170	27,849	28,546	29,260	29,991
Executive Director - Foundation	240	47,940	49,402	50,908	52,461	54,060



While no content appears on this page by design,
we'd like you to know that peppers hold three times as much vitamin C as an orange.

APPENDIX C: CLASSROOM STAFFING BY SCHOOL AND GRADE

2013-14 Actuals as of October 1, 2013 and Estimated 2014-15 (Actual class configurations are determined by the school's principal)

Grade	Adams Elementary						Hoover Elementary					
	2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			2013-14 (Oct. 1 Actual)			2014-15 (Estimated)		
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
KG (0.5 day)	48	1.0	24.0	-	-	-	47	1.0	23.5	-	-	-
KG (full day) ¹	-	-	-	47	2	23.5	-	-	-	50	2	25.0
1	51	2	25.5	50	2	25.0	52	2	26.0	48	2	24.0
1-2 blend	25	1	25.0	26	1	26.0	26	1	26.0	25	1	25.0
2	51	2	25.5	26	1	26.0	52	2	26.0	53	2	26.5
2-3 blend	-	-	-	26	1	26.0	-	-	-	-	-	-
3	61	2	30.5	54	2	27.0	58	2	29.0	72	3	24.0
3-4 blend	-	-	-	-	-	-	29	1	29.0	-	-	-
4	59	2	29.5	61	2	30.5	62	2	31.0	61	2	30.5
4-5 blend	-	-	-	-	-	-	-	-	-	30	1	30.0
5	85	3	28.3	62	2	31.0	80	3	26.7	62	2	31.0
Total (K = .5 - 2013-14)	380	13.0	27.4	352	13.0	27.1	406	14.0	27.3	401	15.0	26.7
	Change			-28	0.0	-0.3	Change			-5	1.0	-0.6

Grade	Jefferson Elementary						Franklin K-8					
	2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			2013-14 (Oct. 1 Actual)			2014-15 (Estimated)		
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
KG (0.5 day)	45	1.0	22.5	-	-	-	24	0.5	48.0	-	-	-
KG (full day) ¹	-	-	-	45	2	22.5	-	-	-	24	1	24.0
1	54	2	27.0	55	2	27.5	28	1	28.0	28	1	28.0
1-2 blend	-	-	-	-	-	-	-	-	-	-	-	-
2	58	2	29.0	54	2	27.0	28	1	28.0	28	1	28.0
2-3 blend	-	-	-	-	-	-	-	-	-	-	-	-
3	57	2	28.5	57	2	28.5	30	1	30.0	30	1	30.0
3-4 blend	-	-	-	-	-	-	-	-	-	-	-	-
4	55	2	27.5	57	2	28.5	31	1	31.0	31	1	31.0
4-5 blend	-	-	-	-	-	-	-	-	-	-	-	-
5	60	2	30.0	56	2	28.0	30	1	30.0	31	1	31.0
6-8	-	-	-	-	-	-	184	6	30.7	192	6	32.0
Total (K = .5 - 2013-14)	329	11.0	27.9	324	12.0	27.0	355	11.5	29.8	364	12.0	30.3
	Change			-5	1.0	-0.9	Change			9	0.5	0.5

Grade	Mt. View Elementary						Wilson Elementary					
	2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			2013-14 (Oct. 1 Actual)			2014-15 (Estimated)		
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
KG (0.5 day)	-	-	-	-	-	-	-	-	-	-	-	-
KG (full day) ¹	59	3	19.7	58	3	19.3	68	3	22.7	67	3	22.3
1	46	2	23.0	66	3	22.0	71	3	23.7	76	3	25.3
1-2 blend	-	-	-	-	-	-	-	-	-	-	-	-
2	55	2	27.5	46	2	23.0	52	2	26.0	71	3	23.7
2-3 blend	-	-	-	-	-	-	-	-	-	-	-	-
3	29	1	29.0	50	2	25.0	59	2	29.5	53	2	26.5
3-4 blend	28	1	28.0	-	-	-	-	-	-	-	-	-
4	29	1	29.0	29	1	29.0	50	2	25.0	56	2	28.0
4-5 blend	24	1	24.0	30	1	30.0	-	-	-	-	-	-
5	28	1	28.0	30	1	30.0	58	2	29.0	51	2	25.5
Total	298	12.0	24.8	309	13	23.8	358	14	25.6	374	15	24.9
	Change			11	1.0	-1.1	Change			16	1.0	-0.6

¹In 2013-14, all-day kindergarten teacher FTE is funded 0.64 FTE from General Fund 0.35 FTE from Title 1A Grant funds.

Grade	Garfield Elementary						Lincoln Elementary					
	2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			2013-14 (Oct. 1 Actual)			2014-15 (Estimated)		
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
DLI: KG ¹	73	3	24.3	71	3	23.7	68	4	17.0	67	3	22.3
DLI: 1	85	3	28.3	79	3	26.3	78	3	26.0	76	3	25.3
DLI: 1-2 blend	-	-	-	-	-	-	-	-	-	-	-	-
DLI: 2	63	3	21.0	82	3	27.3	37	2	18.5	78	3	26.0
DLI: 2-3 blend	-	-	-	-	-	-	-	-	-	-	-	-
DLI: 3	48	2	24.0	60	3	20.0	46	2	23.0	40	2	20.0
DLI: 3-4 blend	-	-	-	-	-	-	-	-	-	-	-	-
DLI: 4	40	2	20.0	45	2	22.5	39	2	19.5	48	2	24.0
DLI: 4-5 blend	-	-	-	-	-	-	-	-	-	-	-	-
DLI: 5	45	2	22.5	40	2	20.0	28	1	28.0	40	2	20.0
EO: 2	-	-	-	-	-	-	-	-	-	-	-	-
EO: 2-3 blend	-	-	-	-	-	-	35	1	35.0	-	-	-
EO: 3	-	-	-	-	-	-	-	-	-	-	-	-
EO: 3-4 blend	20	1	20.0	-	-	-	-	-	-	27	1	27.0
EO: 4	-	-	-	-	-	-	-	-	-	-	-	-
EO: 4-5 blend	20	1	20.0	25	1	25.0	37	1	37.0	27	1	27.0
EO: 5	-	-	-	-	-	-	-	-	-	-	-	-
Total	394	17	23.2	402	17	23.6	368	16	23.0	403	17	23.7
	Change			8	0.0	0.5	Change			35	1.0	0.7

¹In 2013-14, all-day kindergarten teacher FTE is funded 0.64 FTE from General Fund 0.35 FTE from Title 1A Grant funds.

Cheldelin Middle School							Linus Pauling Middle School						
Grade	2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	
6-8 Total	546	17.17	31.8	548	17.17	31.9	677	20.83	32.5	681	21.33	31.9	
Change				2	0	0.1	Change				4	0.5	-0.6
Corvallis High School							Crescent Valley High School						
Grade	2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	
6-8 Total	1,242	38.17	32.5	1,220	38.17	32.0	995	30.00	33.2	970	30.33	32.0	
Change				-22	0	-0.6	Change				-25	0.33	-1.2
District													
Grade	2013-14 (Oct. 1 Actual)			2014-15 (Estimated)			Level Summary	Students	Teachers (FTE)	Students/ Teachers			
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers							
DLI: KG	141	7	20.1	138	6	23.0	Elementary (KG-5)						
DLI: 1	163	6	27.2	155	6	25.8	2013-14 (Oct. 1 Actual)	2,704	102.5	25.6			
DLI: 2	100	5	20.0	160	6	26.7	2014-15 (Estimated)	2,737	108.0	25.3			
DLI: 3	94	4	23.5	100	5	20.0	Change	33	5.5	-0.2			
DLI: 4	79	4	19.8	93	4	23.3							
DLI: 5	73	3	24.3	80	4	20.0	Middle (6-8)						
EO: KG (0.5 day)	164	3.5	46.9	-	-	-	2013-14 (Oct. 1 Actual)	1,407	44.00	32.0			
EO: KG (full day) ¹	127	6	21.2	291	13	22.4	2014-15 (Estimated)	1,421	44.50	31.9			
EO: 1	302	12	25.2	323	13	24.8	Change	14	0.50	0.0			
EO: 1-2 blend	51	2	25.5	51	2	25.5							
EO: 2	296	11	26.9	278	11	25.3	High (9-12)						
EO: 2-3 blend	35	1	35.0	26	1	26.0	2013-14 (Oct. 1 Actual)	2,237	68.17	32.8			
EO: 3	294	10	29.4	316	12	26.3	2014-15 (Estimated)	2,190	68.50	32.0			
EO: 3-4 blend	77	3	25.7	27	1	27.0	Change	-47	0.3	-0.8			
EO: 4	286	10	28.6	295	10	29.5							
EO: 4-5 blend	81	3	27.0	112	4	28.0	All Grades						
EO: 5	341	12	28.4	292	10	29.2	2013-14 (Oct. 1 Actual)	6,348	214.67	28.9			
6-8	1,407	44.00	32.0	1,421	44.5	31.9	2014-15 (Estimated)	6,348	221.00	28.7			
9-12	2,237	68.17	32.8	2,190	68.50	32.0	Change	0	6.33	-0.1			
Total	6,348	214.67	29.2	6,348	221.00	28.7							
Change				0	6.33	-0.5							

¹In 2013-14, all-day kindergarten teacher FTE is funded 0.64 FTE from General Fund 0.35 FTE from Title 1A Grant funds.



While no content appears on this page by design,
we'd like to note that lettuce is only sold fresh – never frozen, canned, or cooked.

APPENDIX D: ANTICIPATED REPAIR/MAINTENANCE AND CAPITAL IMPROVEMENT PROJECTS

Recently completed, scheduled 2014-15, and proposed for completion in the next ten years.

	Location	Project	Comments	Completed	Actual Costs
	CVHS	Gym Bleacher Replacement	Gym bleachers condemned in November 2012 due to structural failure.	September 2013	\$ 192,000
	CVHS	Gym Floor Drum Sanding and Refinishing	While the bleachers are out, the floor needs to be sanded to bare wood, sealed, and refinished.	September 2013	36,282
	CVHS	Gym Building - Seal Expansion Joints	Leaking during high winds and rain.	September 2013	30,440
	Harding, Franklin, and Hoover	Roofing Repairs	Leak mitigation.	September 2013	14,644
	Dixie	Exterior Paint	Required replacement of siding in some areas due to damage	September 2013	48,875
	Location	Project	Comments	Proposed Time Frame	Estimated Costs
	CHS	Replace Roof - AT North & South Buildings	These roofs were not replaced in the last bond cycle.	Summer 2014	\$ 400,000
	Wilson	Playground Asphalt Maintenance	Play surface is cracked and vegetation is growing through the asphalt.	Summer 2014	50,000
	CMS	Roof Replacement	A portion of the roof was not replaced in the previous bond cycle.	Summer 2014	630,000
	CMS	Courtyard Gate Replacement	Safety and security concern.	Summer 2014	30,000
	Location	Project	Comments	Proposed Time Frame	Estimated Costs
	Hoover	Roof Replacement	Entire roof needs to be replaced.	2-5 Years	\$ 575,000
	Harding Center	Roof Replacement		2-5 Years	402,000
	Franklin	Roof Replacement		2-5 Years	398,000
	Harding Center	HVAC Controls & Replace Boilers	The pneumatic controls are failing. In the event of catastrophic failure, we will install time clocks to continue operation of the system.	2-5 Years	326,500
	Western View Center	HVAC System Replacement	Replace heating system, ductwork, and controls.	2-5 Years	342,500
	Franklin	Window Replacement		2-5 Years	615,000
	Garfield	Window Replacement		2-5 Years	408,000
	Adams	Install Office Ventillation System	No airflow designed in original construction.	2-5 Years	25,000
	Garfield	Install Office Ventillation System	No airflow designed in original construction.	2-5 Years	25,000
	Jefferson	Install Office Ventillation System	No airflow designed in original construction.	2-5 Years	25,000
	Wilson	Install Office Ventillation System	No airflow designed in original construction.	2-5 Years	25,000
	District-wide	Replace Exterior Metal Halide Lights with LED	Funding still to be determined.	2-5 Years	105,000
	CVHS	Library Ventillation	Zones have been split. Would make sense to relocate all computer labs.	2-5 Years	20,000
	District Office	Parking Lot	Repair damage from trees and resurface the parking lot.	2-5 Years	170,000
	Garfield	Replace Doors (North Side)		3-8 Years	20,000
	LPMS	North Building HVAC System Replacement		3-8 Years	342,500
	CHS	CHS Artificial Turf Replacement	The turf was installed in the fall of 2006 and the warranty expires in 2014. Life expectancy for the turf was originally estimated at 7-10 years dependent on use.	3-8 Years	1,100,000
	LPMS	North Building Roof Replacement	Entire roof and sky light needs to be replaced.	3-8 Years	161,000
	Western View Center	Roof Replacement	Entire roof and sky light needs to be replaced.	3-8 Years	161,000
	District Office	Roof Replacement		5-10 Years	340,000



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we'd like to share that Thomas Jefferson was one of the first Americans to grow tomatoes, then called "love apples."

APPENDIX E: OREGON STATEWIDE ASSESSMENT REPORT

The Oregon Department of Education (ODE) produces yearly report cards for schools and districts. These reports – called for by the 1999 state legislature – provide educators with an opportunity to communicate directly with parents and community members about how local schools are performing. Detailed information regarding report cards is available online at: <http://www.ode.state.or.us/data/reportcard/reports.aspx>.

The chart below highlights the last five years of ratings for the Corvallis School District. As of 2012-13, the state report card level designators have changed. Current designators are described as:

- Level 1 = Falls into the bottom 5% of schools
- Level 2 = Falls between 5% and 15% of schools
- Level 3 = Falls between 15% and 44% of schools
- Level 4 = Falls between 44% and 90% of schools
- Level 5 = Falls into the top 10% of schools

School	2008-09	2009-10	2010-11	2011-12	2012-13*
Adams Elementary School	Outstanding	Outstanding	Outstanding	Outstanding	Level 4
Cheldelin Middle School	Outstanding	Outstanding	Outstanding	Outstanding	Level 4
Corvallis High School	Satisfactory	Satisfactory	Outstanding	Satisfactory	Level 3
Crescent Valley High School	Satisfactory	Satisfactory	Outstanding	Outstanding	Level 4
Franklin School	Outstanding	Outstanding	Outstanding	Outstanding	Level 5
Garfield Elementary School	Satisfactory	Outstanding	Satisfactory	Satisfactory	Level 4
Hoover Elementary School	Outstanding	Outstanding	Outstanding	Outstanding	Level 5
Jefferson Elementary School	Outstanding	Outstanding	Outstanding	Outstanding	Level 4
Lincoln Elementary School	Satisfactory	Satisfactory	Satisfactory	Outstanding	Level 4
Linus Pauling Middle School	Satisfactory	Satisfactory	Not Rated *	Outstanding	Level 4
Mt. View Elementary School	Satisfactory	Outstanding	Outstanding	Outstanding	Level 5
Muddy Creek Charter School	Not Rated **	Outstanding	Outstanding	Outstanding	Level 4
Wilson Elementary School	Satisfactory	Outstanding	Outstanding	Outstanding	Level 4

Department of Education Chart Notes:

* This school has had at least a 40 percent change in population due to boundary or organizational change. For Report Card purposes, it is a new school and lacks sufficient data to determine a rating.

** New or reconfigured school or district lacking required data to determine a rating. Fewer than 80 tests returned or fewer than 50 students attending in the last two years combined.



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we'd like to take this opportunity to remind you to eat your veggies.

APPENDIX F: SPECIAL STUDENT POPULATIONS

TAG, ELL, IEP, FRL Populations by School as of March, 2014

School	School Enrollment	TAG Count	TAG Percent	ELL Count	ELL Percent	IEP Count *	IEP Percent *	F&RL Count	F&RL Percent
Adams	384	30	7.8%	19	4.9%	32	8.3%	76	19.8%
Franklin (K-5)	172	7	4.1%	9	5.2%	16	9.3%	36	20.9%
Garfield	402	10	2.5%	162	40.3%	44	10.9%	267	66.4%
Hoover	416	41	9.9%	28	6.7%	34	8.2%	55	13.2%
Jefferson	331	30	9.1%	15	4.5%	68	20.5%	74	22.4%
Lincoln	377	5	1.3%	68	18.0%	55	14.6%	232	61.5%
Mountain View	307	11	3.6%	13	4.2%	44	14.3%	149	48.5%
Wilson	353	8	2.3%	25	7.1%	37	10.5%	169	47.9%
Muddy Creek	97	0	n/a	0	0.0%	10	10.3%	1	1.0%
Total Elementary	2839	142	5.0%	339	11.9%	340	12.0%	1059	37.3%
Cheldelin Middle	559	152	27.2%	12	2.1%	59	10.6%	151	27.0%
Franklin (6-8)	184	65	35.3%	2	1.1%	29	15.8%	36	19.6%
Linus Pauling Middle	693	134	19.3%	40	5.8%	97	14.0%	291	42.0%
Total Middle School	1436	351	24.4%	54	3.8%	185	12.9%	478	33.3%
Corvallis High School	1,237	324	26.2%	36	2.9%	157	12.7%	368	29.7%
Crescent Valley High School	985	328	33.3%	11	1.1%	79	8.0%	214	21.7%
Total High School**	2,222	652	29.3%	47	2.1%	236	10.6%	582	26.2%
District Totals	6,497	1,145	17.6%	440	6.8%	761	11.7%	2,119	32.6%

** College Hill students are included in CHS or CV counts
YES House students (23) are not included in above counts

* IEP values include District SpEd for
Jefferson, LPMS, CHS, and CVHS

The counts shown above represent the number of students actively enrolled on the query date. While certain state and federal reports show cumulative counts for the entire year, these values represent a "point in time" enrollment. In addition, the counts for Special Education (IEP) may not include all students served (such as private or home schooled students) since some students receiving services do not actually attend our schools. Free & Reduced Lunch counts and percentages reported here are based on total student counts; corresponding values in state and federal reports for F&RL may vary due to the inclusion or exclusion of half-day students (Kindergarten). Enrollment figures fluctuate throughout the year but spring values are generally representative of our student demographic on any given day, and are useful for broad stroke analysis and identifying trends.

Primary Data Source: LBL-ESD SIS Compiled by Laurie Corliss, Student Services Department, March 17, 2014

APPENDIX F: SPECIAL STUDENT POPULATIONS

TAG, ELL, IEP, FRL Populations by Grade as of March, 2014

Grade Level	School Enrollment	TAG Count	TAG Percent	ELL Count	ELL Percent	IEP Count *	IEP Percent *	F&RL Count	F&RL Percent
Kindergarten	459	0	0.0%	67	14.6%	41	8.9%	184	40.1%
Grade 1	518	0	0.0%	74	14.3%	37	7.1%	194	37.5%
Grade 2	461	0	0.0%	59	12.8%	55	11.9%	173	37.5%
Grade 3	468	11	2.4%	56	12.0%	64	13.7%	179	38.2%
Grade 4	448	52	11.6%	51	11.4%	74	16.5%	164	36.6%
Grade 5	485	79	16.3%	32	6.6%	69	14.2%	165	34.0%
Total Elementary	2839	142	5.0%	339	11.9%	340	12.0%	1059	37.3%
Grade 6	449	97	21.6%	26	5.8%	51	11.4%	163	36.3%
Grade 7	500	121	24.2%	19	3.8%	64	12.8%	166	33.2%
Grade 8	488	133	27.3%	9	1.8%	70	14.3%	149	30.5%
Total Middle School	1437	351	24.4%	54	3.8%	185	12.9%	478	33.3%
Grade 9	560	164	29.3%	10	1.8%	72	12.9%	161	28.8%
Grade 10	519	135	26.0%	10	1.9%	48	9.2%	131	25.2%
Grade 11	560	178	31.8%	12	2.1%	63	11.3%	144	25.7%
Grade 12	605	175	28.9%	15	2.5%	58	9.6%	148	24.5%
Total High School**	2,244	652	29.1%	47	2.1%	241	10.7%	584	26.0%
District Totals	6,520	1,145	17.6%	440	6.7%	766	11.7%	2,121	32.5%

** College Hill students are included in CHS or CV counts
YES House students are included in above counts

* IEP values include District SpEd for
Jefferson, LPMS, CHS, and CVHS

The counts shown above represent the number of students actively enrolled on the query date. While certain state and federal reports show cumulative counts for the entire year, these values represent a "point in time" enrollment. In addition, the counts for Special Education (IEP) may not include all students served (such as private or home schooled students) since some students receiving services do not actually attend our schools. Free & Reduced Lunch counts and percentages reported here are based on total student counts; corresponding values in state and federal reports for F&RL may vary due to the inclusion or exclusion of half-day students (Kindergarten). Enrollment figures fluctuate throughout the year but spring values are generally representative of our student demographic on any given day, and are useful for broad stroke analysis and identifying trends.

APPENDIX F: SPECIAL STUDENT POPULATIONS

TAG, ELL, IEP, FRL Populations by Race/Ethnicity as of March, 2014

Race/Ethnicity	School Enrollment	TAG Count	TAG Percent	ELL Count	ELL Percent	IEP Count *	IEP Percent *	F&RL Count	F&RL Percent
American Indian/Alaskan Native	44	2	4.5%	1	2.3%	11	25.0%	21	47.7%
Asian	399	116	29.1%	83	20.8%	20	5.0%	72	18.0%
Black	79	3	3.8%	0	0.0%	16	20.3%	33	41.8%
Hispanic	983	67	6.8%	296	30.1%	151	15.4%	690	70.2%
Multiracial	441	81	18.4%	7	1.6%	36	8.2%	149	33.8%
Pacific Islander	37	2	5.4%	7	18.9%	2	5.4%	26	70.3%
White	4537	874	19.3%	46	1.0%	530	11.7%	1130	24.9%
Total	6,520	1,145	17.6%	440	6.7%	766	11.7%	2,121	32.5%

** College Hill students are included in CHS or CV counts

YES House students are included in above counts

* IEP values include District SpEd for Jefferson, LPMS, CHS, and CVHS

Race/Ethnicity counts are based on federal definitions. E.g., if a student is Hispanic, he only counts under Hispanic. If he is not Hispanic, but has more than one race indicated, he counts as Multiracial. If he is not Hispanic and not Multiracial, he counts under the individual race category. No student is counted more than once regardless of number of Race/Ethnicity designations.

The counts shown above represent the number of students actively enrolled on the query date. While certain state and federal reports show cumulative counts for the entire year, these values represent a "point in time" enrollment. In addition, the counts for Special Education (IEP) may not include all students served (such as private or home schooled students) since some students receiving services do not actually attend our schools. Free & Reduced Lunch counts and percentages reported here are based on total student counts; corresponding values in state and federal reports for F&RL may vary due to the inclusion or exclusion of half-day students (Kindergarten). Enrollment figures fluctuate throughout the year but spring values are generally representative of our student demographic on any given day, and are useful for broad stroke analysis and identifying trends.

Primary Data Source: LBL-ESD SIS Compiled by Laurie Corliss, Student Services Department, March 17, 2014



While no content appears on this page by design,
we'd like to say that broccoli is both a vegetable and a flower.

APPENDIX G: TECHNOLOGY AND 1:WORLD PHASE III EXPENDITURES

ITEM	Object --->	GENERAL FUND (100)			FACILITIES GRANT (296)*			CET (208)^	Totals
		<u>410</u>	<u>470</u>	<u>480</u>	<u>410</u>	<u>470</u>	<u>480</u>	<u>389</u>	
	<u>Function</u>								
PC Replacements	11xx				\$ 260,000		\$ 100,000		\$ 360,000
1:World Phase III Devices	11xx	135,000			108,900				243,900
1:World Network Infrastructure	2544							100,000	100,000
Other Misc Hardware	2xxx			12,500					12,500
<u>Software</u>									
STAR Assessment Program/License	2230		80,000						80,000
Ed Calibur	2230		40,000						40,000
Instructional Software - MS Level						50,000			50,000
Other Software (School & Dept)	1xxx, 2xxx		196,400						196,400
TOTALS		\$ 135,000	\$ 316,400	\$12,500	\$ 368,900	\$50,000	\$100,000	\$ 100,000	\$ 1,082,800

Object Codes: 389 - Other Non-Instructional Professional & Technical Services; 410 - Consumable Supplies & Materials; 470 - Computer Software;
480 - Computer Hardware

- Note - some PC replacements will be reclassified from object 410 to object 480 to correctly classify those items in the next phase of the 2014-15 budget process

* Facilities Grant is Fund 215, but rolls into Grant Fund 296 with many other grants

^ CET = Construction Excise Tax Fund

% The above summary does not include budgeted software and hardware expenditures in the areas of Food Service, School Discretionary & Student Body Funds

1:World Phase III Budget	DEVICES				WiFi	OTHER				
	iPads Needed					Additional Labor				
Location	Grades	Staff	Students	Cost	WiFi	Tech	SPOC*	Tech TOSA	Prof Develop	GRAND TOTALS
High School Infrastructure (Partial)	HS				\$100,000					\$100,000
Franklin 6th - 8th	6 - 8		192	86,400	2,708					89,108
AVID Expansion at CHS & CVHS	HS		50	22,500						22,500
Innovation Grants K-12	K - 12		300	135,000	8,768					143,768
Professional Development								90,000	50,000	140,000
Other						7,500	67,500			75,000
TOTALS		0	542	\$243,900	\$111,476	\$7,500	\$67,500	\$90,000	\$50,000	\$570,376

Devices funded from General Fund & Facilities Grant

\$450/ea; incl device, case, apps, device mgmt, chargers, etc

CET Fund

Tech Dept deployment help

Addn'l 1.0 Classified FTE Tech at Elem Level & .5 FTE Secondary

1.0 Cert FTE (General Fund)

General Fund, Collaboration Grant

*SPOC = Single Point of Contact

APPENDIX H: GLOSSARY

** Indicates new or updated entries after initial publication.*

*1:WORLD

1:World is about implementing the most effective instructional tools to connect Corvallis School District students to their own learning. The emphasis is on content, challenge-based learning and effective tools to facilitate a pedagogical shift in the classroom. It's not about the device. The goals of 1:World are to close the opportunity gap, focus on and emphasize 21st century learning skills, create personalized student learning opportunities before, during and after school, connect students to the world and make every student a graduate.

The District began an investigation into 1:1 device use in 2009. Starting in 2010, the Technology department began to evaluate various tablet, netbook and laptop makes/models, as well as the possibility of Bring Your Own Device (BYOD). The District consulted with other districts on the success of their implementations including, Eugene S.D., Canby S.D., Tillamook S.D., Shoreline S.D. (Seattle area), Mooresville S.D. (SC), and Vancouver Public Schools (WA), to name a few. The District piloted a high school BYOD classroom in 2012. The variety of devices brought into a classroom in a BYOD environment proved unmanageable for teachers. In addition, district Apps could not be loaded on non-District owned devices.

The most effective tablet device for instruction must incorporate the total resources a vendor can provide to the District, not just the device itself. Apple Inc. has provided support and solutions throughout the range of needs necessary to implement a successful rollout of a 1:1 device program. These include curriculum and instruction/pedagogy, infrastructure and purchasing support.

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, or organizational components. The account codes used by the District are mandated by the State.

ACCRUAL BASIS

The method of accounting recognizing transactions when they occur, regardless of the timing of the related cash flows. (ORS 294.311[1])

ACTIVITY

A specific and distinct 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. (ORS 294.311[2])

ADMw

Average daily membership (ADM) is the year-to-date average of daily student enrollment. For State funding formula purposes, it is weighted for special education, English Language Learners, poverty according to the most recent census data, and teen parent programs.

AD VALOREM TAX

A property tax computed as a percentage of the value of taxable property. See "Assessed Value."

APPROPRIATION

A legal authorization for spending a specific amount of money for a specific purpose, during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. (ORS 294.311[3])

ASSESSED VALUE

The value set on real and personal property as a basis for levying taxes.

ASSETS

Resources owned or held which have monetary value.

AVERAGE TEACHER EXPERIENCE

The Oregon Department of Education annually calculates each district's average years of experience of their certified staff and the statewide average. This information is used in the State School Fund to adjust for teacher experience.

AUDIT

The independent annual review and appraisal of a municipal corporation's accounts and fiscal affairs, conducted by an accountant under contract or by the Secretary of State. (ORS 297/425)

AUDIT REPORT

A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.

*ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID)

Advancement via Individual Determination is a college readiness system for elementary through higher education that is designed to increase school-wide learning and performance. The district is currently implementing AVID at the high school level. The AVID College Readiness System accelerates student learning, uses research-based methods of effective instruction, provides meaningful and motivational professional learning, and acts as a catalyst for systemic reform and change.

BENCHMARKS

Checkpoints that describe the progress toward the standards in each subject area. Student progress is assessed at 3rd through 8th grades, and in High School.

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.

BUDGETARY EXPENDITURES

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

BUDGET TRANSFERS

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

CAPITAL OUTLAY

Expenditures that result in the acquisition of or addition to fixed assets. (ORS 294.352[6])

CAPITAL PROJECTS FUND

A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction. (OAR 150-294.352[1])

CASH BASIS

A basis of accounting under which transactions are recognized only when cash changes hands. (ORS 294.311[7])

CLASSIFIED EMPLOYEES

Support Staff, including instructional assistants, clerical staff, custodians, maintenance, and food service workers.

CLASSROOM TEACHERS

For certain reporting purposes, certified staff who are teaching in classrooms and paid under the Instructional Functions of 1111 (Elementary), 1121 (Middle School), and 1131 (High School) are reported together as "Classroom Teachers." Function 1112 (Intermediate, 4-5) is being phased out by the Department of Education as of 2011-12.

***COMPRESSION**

Compression is when property taxes levied on a parcel of property exceed the \$5 education Real Market Value (RMV) limit. When the RMV limit is exceeded, the rates are “compressed” to not exceed the maximum, with the excess first reduced from a Local Option Levy.

CONTINGENCY

A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

***CORVALLIS EDUCATION ASSOCIATION (CEA)**

Certified teacher’s union.

CURRENT RESOURCES

Resources that are 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 unissued.

DEFICIT

The excess of a fund's liabilities over its assets. Oregon school districts may not budget deficits in any fund.

***DUAL-LANGUAGE IMMERSION (DLI)**

Program in which students learn content in both English and Spanish. Currently offered at Lincoln and Garfield Elementary Schools as well as Linus Pauling Middle School and Corvallis High School.

EMPLOYEE BENEFITS

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;
- Social security (FICA);
- Workers’ compensation; and
- Unemployment insurance.

ENCUMBRANCE

An obligation chargeable to an appropriation and for which part of the appropriation is reserved. (ORS 294.311[10])

ELL/ESL

English Language Learners (ELL) or English-as-a-Second Language (ESL). Services are provided to help students with limited English proficiency develop fluency in English.

***EQUITY VS. EQUALITY**

Equality denotes the same distribution of benefits to each person. In the context of the school district, Equity strives to provide additional distribution of benefits for those who start at a lower level, in order to help them reach the desired goal.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

FISCAL YEAR

A 12-month period, July 1 through June 30, for the annual operating budget. At the end of the period, a government determines its financial position and the results of its operations. (ORS 294.311[13])

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, equipment, and improvements other than to buildings.

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, five days per week.

FUNCTION

Expenditure classification according to the principal purposes for which expenditures are 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.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in other funds. (OAR 150-294.352[1])

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit. (ORS 294.311[15])

*INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

A federal grant known as Individuals with Disabilities Education Act. This program was originally enacted by Congress in 1975 to ensure that children with disabilities have the opportunity to receive a free appropriate public education.

IEP

Individual education programs (IEPs) developed for students requiring special education and related services.

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one specific 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. (ORS 294.470)

LBL ESD

Linn Benton Lincoln Educational Service District

*LEARNING RESOURCE CENTER (LRC)

Learning Resource Centers are available in every school to provide specially designed instruction to students whose disability adversely impacts progress in a general education curriculum. Licensed special education teachers and educational assistants provide instruction in small groups or individually, within a general classroom, or in a separate class setting.

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, library media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

*LIFE SKILLS PROGRAM

Life Skills classrooms are designed for student with a variety of developmental disabilities who need a highly structured environment. Instruction is focused on academics at the student's individual level and a curriculum that prepares students for independent living including personal safety. These classrooms

serve every grade level and are located at Jefferson Elementary School, Linus Pauling Middle School, and Corvallis High School.

***LOCAL GOVERNMENT INVESTMENT POOL (LGIP)**

The Local Government Investment Pool is an open-ended, no-load diversified portfolio run by the Oregon State Treasury Office and offered to eligible municipalities, political subdivisions, or public corporations of the state that by law are made custodians of, or have control of, any public funds. The LGIP is commingled with the State's short-term funds.

***LOCAL OPTION LEVY (LOL)**

In 1999, the Oregon Legislature authorized school districts to submit a measure to district voters which, if approved, would allow the district to collect a serial tax levy pursuant to ORS Chapter 280 for operational purposes. Corvallis School District voters have approved three five-year Local Option Levies, the first beginning in 2000-01, the second beginning in 2007-08, and the third beginning in 2012-13. The current Local Option Levy expires at the end of 2016-17, and provides a taxable rate of up to \$1.50 per \$1,000 assessed value. Because of compression (see definition above), some properties do not pay any Local Option taxes, or the full \$1.50/\$1,000 Assessed Value.

MODIFIED ACCRUAL BASIS

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, 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.

***MULTI-TIERED SYSTEMS OF SUPPORT (MTSS)**

Similar to response to intervention systems, MTSS is more appropriate for use at the secondary level.

NNAT2

Naglieri Nonverbal Ability Test 2nd Edition. A nationally-normed screener that is used to accurately identify TAG students. 2nd and 4th grade students are given the NNAT2 (and on an individual basis as needed for any grade).

***NOTIFICATION OF PROPERTY TAXES IMPOSED**

By July 15th of each year, all taxing jurisdictions, such as the Corvallis School District, must notify the counties in which they reside the amount of property taxes to levy, either by rate or dollar amount. The counties levy the taxes and, pursuant to ORS 311.391, notify the taxing jurisdictions of the amount of taxes on property imposed for each district for that fiscal year.

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, contractual services, materials, and supplies.

ODE

Oregon Department of Education

OPERATING BUDGET

The operating budget includes plans for 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 annual operating budgets is required by law.

OPSRP

Oregon Public Service Retirement Plan: the retirement plan for eligible employees hired on or after August 29, 2003

OSAT

Oregon State Achievement Tests are multiple-choice tests given at the benchmark years (3rd/5th/8th/10th) in reading, math and science (starting at 5th).

OSBA

Oregon School Board Association

***OREGON SCHOOL EMPLOYEES ASSOCIATION (OSEA)**

Classified staff union.

PAC

Parent Advisory Committee

PERS

Oregon Public Employees Retirement System

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

PURCHASE ORDER

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

RAINY DAY RESERVE

Amount budgeted in the General Fund in the Contingencies Function for use in any year by an affirmative vote of a majority of the Board. Access to the reserve is triggered when the State School Fund, based on per ADMw estimates from the state for K-12 education fails to increase above prior school years or when the Board declares a financial emergency.

RESERVE FUND

An account established to accumulate money from one fiscal year to another for a specific purpose. (ORS 280.100)

REVENUES

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

*RESPONSE TO INTERVENTION (RTI)

RTI includes an assessment component (universal screening and progress monitoring), and the use of tiered instructional processes. Instruction occurs as a function of the outcomes of the assessments and drives the changes we hope to see in students who are identified as being at some level of risk for not meeting academic expectations.

RUNNING START

Running Start is the district's new initiative (begun in 2013-14) to help students earn college credits while still in high school. 11th and 12th grade students may participate by taking courses while they are still earning high school credits, or after they have met their high school diploma credit requirements (known as advanced diploma students).

*SIGS

Scales for Identifying Gifted Students, an observational screening tool for identifying TAG students.

STANDARDS

The learning/performance goals in each subject area that all students will be working toward.

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 and physical education (PE) are included in the staffing ratio.

*STAR

STAR is a Renaissance Learning online tool for assessment that includes a progress monitoring component. It assesses early literacy, reading, and math skills. The district is using it for all K-8 students and targeted high school students.

*STARS

STARS is a Boys and Girls Club of Corvallis after school program offered to Corvallis elementary students. Example activities include physical exercise, homework support, creative combinations of sciences and the arts.

STATE SCHOOL FUND (SSF) FORMULA

The source of the major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund Formula is distributed to school districts according to a legislature-adopted formula.

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.

TAG

Talented and gifted students identified through national standardized testing and/or other information.

TEACHERS

For certain reporting purposes, certified staff who are not classified as “Classroom Teachers” are reported together as “Teachers.”

TIER I/II

Retirement plans under PERS. Tier I employees are eligible employees hired before January 1, 1996, and Tier II employees are eligible employees hired between January 1, 1996 and August 28, 2003.

*TITLE 1A

A federal grant that is awarded to schools with a high ratio of students in poverty based on the school’s free and reduced lunch program. To qualify for school-wide status, the poverty ratio must be at or above 40 percent.

*TEACHER ON SPECIAL ASSIGNMENT (TOSA)

Certified staff working on special projects outside the classroom environment.

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.

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. (ORS 294.371)

VARIABLE COST

A variable cost is one that increases or decreases with increases/ decreases in the amount of service provided, such as the payment of a salary.

*WINGS

WINGS is post-school transition program available to students between the ages of 18-21 with developmental disabilities. The program provides first hand independent living and work experiences within the community according to the student’s individual abilities and needs. This program is housed at the Harding Center.



While no content appears on this page by design,
we'd like to advertise the fact that the avocado has more protein than any other fruit.

APPENDIX I: PUBLIC NOTICES

Published in the Corvallis Gazette-Times April 14, 2014, April 21, 2014, and June 16, 2014

Mid-Valley
Newspapers
ALBANY CORVALLIS
Democrat-Gerald Gazette-Times LEBANON EXPRESS

AFFIDAVIT OF PUBLICATION

State of Oregon

ss)

County of Benton

I, Pam Burright, being first duly sworn depose and say, that I am the Legal Clerk of the Gazette Times, a newspaper of general circulation, as defined by section 193.010 O.R.S., published at 600 SW Jefferson Ave., Corvallis, OR, in the aforesaid county and state; that the advertisement number 9438 for the account number 6000195, described as Notice of Budget Committee Meeting, a copy is hereto annexed, was published in the entire issue of said newspaper.

Start Date: April 14, 2013

Stop Date: April 21, 2014

Insertions: 2

Received
Business Services

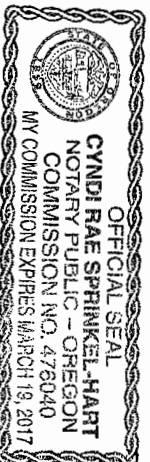
APR 29 2014

Corvallis School
District 509J

Pam Burright
Legal Clerk

Pam Burright

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on April 24, 2014
Cyndi Rae Sprinkel-Hart, Notary



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Board of Directors and Budget Review Committee of the Corvallis School District, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015 will be held in the board room at the District Office, 1555 SW 35th Street. The meeting will take place on Monday, the 28th day of April, 2014, at 6:30 p.m. The purpose of the meeting is to elect officers, receive the budget message, hear about the proposed budget, and receive comment from the public on the budget.

A copy of the budget document may be inspected or obtained on April 28, 2014 at the meeting or subsequently at the District Office weekdays between the hours of 8:30 a.m. and 5:00 p.m. and on the district's website: www.csd509J.net.

On Monday, May 12 and Tuesday, May 27, 2014 at 6:30 p.m., in the board room at the District Office, additional Budget Committee meetings are scheduled, and public comment may be received at the May 12th meeting. Any person may appear at the May 12th meeting and discuss the proposed programs with the Budget Committee. Meetings may be scheduled, canceled, or rescheduled at any meeting. These are public meetings where deliberation of the Budget Committee will take place.

The meeting location is accessible to persons with disabilities. A request for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to Jennifer Schroeder, 541-757-5874.

Steve Nielsen, Deputy Clerk
School District 509J
Benton County, Oregon - Joint School District 509A, Linn County, Oregon

#9438

PUBLISHED: 04/14, 04/21/2014

Mid-Valley NewsPapers

ALBANY
Democrat-Gerald
CORVALLIS
Gazette-Times
LEBANON EXPRESS

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Corvallis School District 5094 will be held on June 23, 2014 at 6 1555 SW 35th Street, Corvallis, Oregon. The purpose of this meeting is to discuss the 1, 2014 as approved by the Corvallis School District Budget Committee. A summary of the budget may be inspected or obtained at 1555 SW 35th Street, Corvallis, Oreg 5:00 p.m.; or online at <http://www.csd5094.net>. This budget is for an annual budget period of accounting that is the same as the preceding year.

Contact: Steve Nielsen, Deputy Clerk

FINANCIAL SUMMARY - RESOURCES		
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted This Year
Beginning Fund Balance	\$24,691,338	
Current Year Property Taxes, other than Local Option Taxes	\$0,627,966	
Current Year Local Option Property Taxes	4,043,700	
Other Revenue from Local Sources	11,976,265	
Revenue from Intermediate Sources	658,885	
Revenue from State Sources	22,081,760	
Revenue from Federal Sources	3,824,904	
Interfund Transfers	0	
All Other Budget Resources	0	
Total Resources	\$106,904,119	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
Salaries	\$30,580,189	
Other Associated Payroll Costs	37,568,038	
Purchased Services	7,486,948	
Supplies & Materials	4,150,660	
Capital Outlay	3,949,974	
Other Objects (except debt service & interfund transfers)	10,997,737	
Debt Service*	10,657,450	
Interfund Transfers*	0	
Operating Contingency	0	
Unappropriated Ending Fund Balance & Reserves	0	
Total Requirements	\$85,800,996	

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES		
1000 Instruction	\$34,579,767	
FTE	488.51	
2000 Support Services	32,709,328	
FTE	183.28	
3000 Enterprise & Community Service	4,002,289	
FTE	39.71	
4000 Facility Acquisition & Construction	3,851,606	
FTE	0.00	
5000 Other Uses	10,657,450	
5200 Interfund Transfers*	0	
6000 Contingency	0	
7000 Unappropriated Ending Fund Balance	0	
Total Requirements	\$85,800,996	
Total FTE	631.00	

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING
The district's 2014-15 budget was prepared based on the State of Oregon's State School Fund estimate for the second year apportionment of the biennial State School Fund, an additional \$100 million added by the state legislature and a 1% ratio increase an additional \$2.5 million from the State School Fund compared to 2013-14. The Local Option Levy revenue condition compression. The district's enrollment is projected to be flat as compared to the actual enrollment for 2013-14. At the time bargaining with its Certified (CEA) group, and had settled with the Classified (OSBA) bargaining group. The terms of the OSI a step adjustment is incorporated for the CEA and administrative/non-represented groups. The district will provide full-day 2014-15. Despite funding from the state for only half-day kindergarten until 2015-16. Full/Teacher ratio targets remain in th

PROPERTY TAX LEVIES		
Permanent Rate Levy (Rate Limit 4.4614 per \$1,000)	Rate or Amount Imposed	Ratio of
Local Option Levy	\$4.4614/\$1,000	\$4.
Levy For General Obligation Bonds	\$1.50/\$1,000	\$1.
	\$8,726,500	

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	
General Obligation Bonds	\$43,358,000	
Other Bonds	\$19,657,830	
TOTAL	\$63,015,830	

#13298

AFFIDAVIT OF PUBLICATION

State of Oregon

ss)

County of Benton

I, Pam Burright, being first duly sworn depose and say, that I am the Legal Clerk of the Gazette-Times, a newspaper of general circulation, as defined by section 193.010 O.R.S., published at 1835 NW Circle Blvd, Corvallis, OR in the aforesaid county and state; that the advertisement number 13298 for the account number 60000195, described as FORM ED-1/s, a copy is hereto annexed, was published in the entire issue of said newspaper.

Start Date: 2014-06-16

Stop Date: 2014-06-16

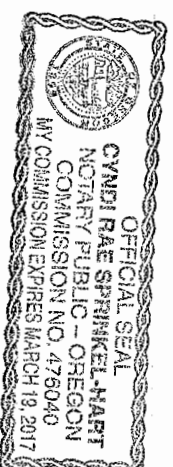
Insertions: 1

Pam Burright
Pam Burright
Legal Clerk

Cyndi Rae Sprinkel-Hart
Cyndi Rae Sprinkel-Hart, Notary

Subscribed and sworn to before me on July 8, 2014

Cyndi Rae Sprinkel-Hart, Notary





While no content appears on this page by design,
we'd like you to know that peppers hold three times as much vitamin C as an orange.

APPENDIX J: RESOLUTIONS ADOPTING BUDGET, MAKING APPROPRIATIONS, AND LEVYING TAXES

Actions conducted by the School Board on June 23, 2014

FOR ACTION

BOARD MEETING DATE: June 23, 2014

SUBJECT: Resolution No. 14-0605 – to Adopt the 2014-15 Budget and Make Appropriations

The 2014-15 budget is scheduled to be adopted by the Board at the June 23, 2014 meeting. The process includes conducting a public hearing to hear and receive testimony from persons present. The 2014-15 budget was approved by the Budget Committee on May 12, 2014.

Staff is proposing a change to the Debt Service (Fund 300) budget but is otherwise recommending that the 2014-15 budget be adopted as approved by the Budget Committee. A version of the resolution with the Debt Service change is attached ("As Revised"), as well as a resolution as approved by the Budget Committee.

Once the budget hearing has been held and testimony has been heard and considered, the Board will act on Resolution No. 14-0604 to increase the Debt Service Loan Amount, and then enact the appropriate Resolution No. 14-0605 to Adopt the Budget and Make Appropriations. Subsequently, the board will act on Resolution No. 14-0605 to impose taxes and categorize taxes. The Board is required by law to adopt a balanced budget before July 1, 2014, the start of the new fiscal year.

A resolution is required by state law to adopt and appropriate the budget. The resolutions are modeled after recommendations from the Oregon Department of Revenue.

Motion Requested: I move that Resolution No. 14-0605 be approved to adopt the 2014-15 budget and make appropriations (as Revised).

Presenter: Steve Nielsen, Finance and Operations Director

Corvallis School District 509J
Resolution to Adopt the 2014-15 Budget and Make Appropriations
(as Revised)

Resolution No. 14-0605

BE IT RESOLVED that the School Board of Corvallis School District 509J hereby adopts the budget for the 2014-2015 fiscal year in the total amount of \$108,073,732. Such budget is composed of the funds listed below.
BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2014, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed.

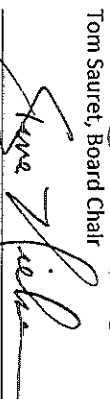
100 - General Fund		
1000 - Instruction	34,433,453	
2000 - Support Services	22,174,779	
3000 - Enterprise and Community Services	127,184	
4000 - Facilities Acquisition and Construction	1	
5200 - Transfers to Other Funds	2	
6000 - Contingencies & Reserves	2,553,220	
100 - General Fund Total	59,288,639	
203 - Food Service Fund		
3000 - Enterprise and Community Services	2,899,783	
6000 - Contingencies & Reserves	445,000	
203 - Food Service Fund Total	3,344,783	
204 - District Donation Fund		
1000 - Instruction	411,313	
2000 - Support Services	49,890	
3000 - Enterprise and Community Services	138,796	
4000 - Facilities Acquisition and Construction	1	
204 - District Donation Fund Total	600,000	
208 - Designated Facilities Fund		
2000 - Support Services	642,000	
4000 - Facilities Acquisition and Construction	1,136,000	
208 - Designated Facilities Fund Total	1,778,000	
296 - Grants Fund		
1000 - Instruction	3,161,913	
2000 - Support Services	2,010,086	
3000 - Enterprise and Community Services	248,000	
4000 - Facilities Acquisition and Construction	1	
296 - Grants Fund Total	5,420,000	
297 - Student Body Funds		
1000 - Instruction	1,220,000	
2000 - Support Services	80,000	
297 - Student Body Funds Total	1,300,000	
298 - Designated Revenue Fund		
1000 - Instruction	990,939	
2000 - Support Services	390,695	
3000 - Enterprise and Community Services	93,365	
4000 - Facilities Acquisition and Construction	1	
298 - Designated Revenue Fund Total	1,475,000	
299 - Early Retirement Fund		
2000 - Support Services	784,744	
6000 - Contingencies & Reserves	175,576	
299 - Early Retirement Fund Total	960,320	
300 - Debt Service Funds		
5100 - Debt Service	9,572,450	
300 - Debt Service Funds Total	9,572,450	
301 - PERS Bond Debt Service Fund		
5100 - Debt Service	2,005,560	
6000 - Contingencies & Reserves	2,507,440	
301 - PERS Bond Debt Service Fund Total	4,513,000	
402 - Capital Improvement Fund		
2000 - Support Services	365,000	
4000 - Facilities Acquisition and Construction	785,000	
402 - Capital Improvement Fund Total	1,150,000	
600 - Insurance Fund		
2000 - Support Services	14,765,350	
5200 - Transfers to Other Funds	1,100,000	
600 - Insurance Fund Total	15,865,350	
Total Appropriations - All Funds		105,267,542
Unappropriated Amounts - General Fund		2,806,190
Total Budget - All Funds		108,073,732

ADOPTED by the Board of Directors of School District No. 509J (Corvallis) in Benton County, Oregon at its regular meeting this 23rd day of June, 2014.

ATTEST:



Tom Sauret, Board Chair



Steve Nielsen, Deputy Clerk

FOR ACTION

BOARD MEETING DATE: June 23, 2014

SUBJECT: Resolution No. 14-0606 – to Levy and Categorize 2014-15 Ad Valorem Taxes

The Board annually levies a tax rate to raise taxes for general operating purposes of the school district. The tax rate for the General Fund is a permanent rate computed by the Oregon Department of Revenue expressed in dollars per thousand of assessed value. No action of the School Board can increase this limit. This tax rate is \$4.4614/\$1,000 and was approved by the Budget Committee. If the permanent rate is not levied in full, the shortfall will be deducted from the amount received from the state through the State School Fund formula.

The 2014-15 proposed budget was developed based on a Local Option Levy of \$1.50/\$1,000. The \$1.50/\$1,000 Local Option Levy rate was approved by the Budget Committee. 2014-15 is the third year of the current 5-year levy approved by voters in November 2010. The maximum rate is \$1.50/\$1,000. The Board may choose a lower rate for the Local Option Levy as it did in 2007-08 and 2008-09, which will require a commensurate reduction of appropriations for services funded by the Local Option Levy.

Approval of a general obligation bond by voters carries with it authority to levy taxes to pay the bond principal and interest. The amount levied is intended to meet the principal and interest due in 2014-15 and includes an estimate of taxes not to be received due to the discount and uncollectible amounts. It is also intended to repay the Insurance Fund for a loan of approximately \$500,000 due to a shortfall of 2013-14 taxes related to the loss of the Hewlett-Packard tax appeal and repayment of H-P and Comcast taxes for prior year taxes. The total 2014-15 tax levy for the Bond Refunding approved by the Budget Committee was \$10,026,000.

Oregon Revised Statute 294.435 prescribes that the governing body shall enact resolutions to adopt the budget, to make the appropriations, and to determine, make and declare the ad valorem property tax rate or amounts as provided in ORS 310.060. The format and wording is based on recommendations from the Oregon Department of Revenue.

Motion Requested: I move that Resolution No. 14-0606 be approved to levy and categorize 2014-15 ad valorem taxes.

Presented By: Steve Nielsen, Finance and Operations Director

Corvallis School District 509J
Resolution to Levy and Categorize 2014-15 Ad Valorem Taxes
(as Approved by the Budget Committee)
Resolution No. 14-0606

BE IT RESOLVED, that the School Board of Corvallis School District 509J hereby imposes the taxes provided for in the 2014-15 budget at the rate of \$4,4614 per \$1,000 of assessed value for operations, at the rate of \$1.50 per \$1,000 of assessed value for Local Option tax, and in the amount of \$10,026,000 for payment of bonded and internal loan debt; and that these taxes are hereby imposed for tax year 2014-15 upon the assessed value of all taxable property within the district.

BE IT RESOLVED, that the School Board of Corvallis School District 509J hereby categorizes the taxes for 2014-15 as follows:

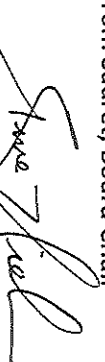
	<u>Education Limitation</u>	<u>Excluded From Limitation</u>
General Fund	\$4,4614/\$1,000 Rate	
Local Option Levy	\$1.50/\$1,000 Rate	
Debt Service Fund		\$10,026,000

Adopted by the Board of Directors of School District No. 509J (Corvallis) of Benton and Linn Counties, Oregon, at a regular meeting this 23rd day of June, 2014.

ATTEST:



Tom Sauret, Board Chair



Steve Nielsen, Deputy Clerk



While no content appears on this page by design,
we'd like to note that lettuce is only sold fresh – never frozen, canned, or cooked.

APPENDIX K: BUDGET COMMITTEE MEETING MINUTES

Minutes from meetings held by the committee April 28, 2014 and May 12, 2014

MINUTES
Meeting of the
BUDGET REVIEW COMMITTEE
Corvallis School District 509J

APPROVED
04/13/14
DE

I. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 6:40 p.m. in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<u>BOARD MEMBERS PRESENT</u>	<u>COMMITTEE MEMBERS PRESENT</u>
Tom Sauret, Chair	Rich Arnold
Chris Rochester, Vice-Chair	LeeAnn Baker
Vincent Adams	Katherine Bremser
Judy Ball	David Coulombe
Lisa Corrigan (arrived at 8:15 p.m.)	Beth Heaney
Bill Kemper	Jim McCullough
Anne Schuster	Rick Osborn
<u>EXECUTIVE STAFF PRESENT</u>	
Dr. Erin Prince, Superintendent	
Kevin Bogatin, Assistant Superintendent	
Steve Nielsen, Finance & Operations Director	

A quorum was present and due notice had been published.

II. PLEDGE OF ALLEGIANCE

Board Chair Sauret led the group in the Pledge of Allegiance.

III. NOMINATION AND ELECTION OF OFFICERS

Board Chair Sauret took nominations for Budget Committee Chair.

Chris Rochester nominated Jim McCullough for Chair; Anne Schuster seconded. There were no other nominations. Board Chair Sauret called for a vote and Mr. McCullough was unanimously elected Chair of the Budget Committee.

Board Chair Sauret turned the meeting over to Committee Chair McCullough.

Committee Chair McCullough called for Budget Committee Vice-Chair nominations. Beth Heaney nominated Rich Arnold for Vice-Chair and this was seconded by Vince Adams. There were no other nominations and Mr. Arnold was unanimously elected Vice-Chair of the Budget Committee.

Committee Chair McCullough provided framework regarding the charge of the committee.

IV. SUPERINTENDENT'S BUDGET MESSAGE and BUDGET OFFICER HIGHLIGHTS OF THE 2014-15 PROPOSED BUDGET

Dr. Erin Prince presented her budget message. (PowerPoint presentation is filed as Supplemental Item 1). Her remarks included:

- Information regarding the changing demographics of the district, including increases in diversity
- Identification of three areas of major focus/priority for the board and the district:
 - Academic growth for every student
 - Response to Intervention (RTI) efforts
 - Universal screening and timely assessments
 - Tracking individual student groups – students with disabilities; students living in poverty
 - Closing the opportunity gap
 - Advancement Via Individual Determination (AVID)
 - Dual-Language Immersion (DLI) curriculum alignment and building the program at the secondary level
 - Access to technology in the classroom
 - Response to Intervention (RTI) system supports educational differentiation
 - Increasing the 4-year cohort and 5-year completion graduation rates
 - Running Start program
 - Providing multiple pathways to success

Budget Officer Steve Nielsen's remarks included:

- Proposed budget shows continued improvement and stabilization and includes funding for a full school year;
- Enrollment has stabilized and we will be funded by the state at our current year ADMW rather than the prior year;
- Proposed budget for 2014-15 includes full-day kindergarten for all elementary schools per previous board discussion at an additional cost to the general fund in 2014-15 over 2013-14 of between \$600,000 and \$650,000; the state will start funding kindergarten students at 1.0 in 2015-16, for 2014-15, kindergarten students will continue to be funded by the state at 0.5;

- Teacher FTE has increased by 18.4 over the 2013-14 Adopted Budget and includes FTE added during 2013-14 in response to additional enrollment;
- In addition to FTE intended to support the implementation of full-day kindergarten, also new in the 2014-15 proposed budget is FTE to return the administrative staff level at Crescent Valley High School to the 2012-13 amount, two additional elementary counselors, additional DLI capacity at Linus Pauling Middle School, and increases to technology support district-wide;
- 2014-15 general fund current resources are expected to be up by 6.1 percent, while local option levy revenue is still expected below \$4 million; the proposed budget does balance resources with requirements without additional use of reserves;
- Still pending are agreements with the Corvallis Education Association (CEA) and non-represented administrative employee groups; an agreement has been established with the Oregon School Employees Association (OSEA) and is reflected in this budget; steps are budgeted for both CEA and Non-Represented groups;
- When we were planning for the 2013-14 budget, the state had not yet passed a budget nor had there been settlement on various potential Public Employees Retirement System (PERS) reform; included in the 2013-14 budget was a conservative set-aside for PERS related costs; this has been continued in 2014-15 with an anticipated cumulative set-aside of \$1.25 million; this will be reviewed again during the 2015-16 budget process and after the 2015-17 PERS rates have been released.

Assistant Superintendent Kevin Bogatin highlighted the following items embedded in the budget document in the realm of student services:

- This budget is the first time in his tenure with the district that he did not have to figure out how to do more with less; however, we still do not have funding to make significant impacts on equity;
- This proposed budget allows for a Special Education teacher in every building – all elementary schools have at least 1.0 FTE regardless of case size; additional FTE is increased as appropriate resulting in case ratios of approximately 30/teacher at elementary and 40/teacher at secondary;
- There are increases expected in the Speech Language Pathology function; services to autistic students falls here; this population is growing and we see higher levels here locally than other areas; we are trying to analyze the needs of each child to determine if they could be served differently;
- We anticipate nine Life Skills students moving to the secondary level in 2014-15; our district model of inclusion requires increased support and staff will be reshuffled as students move levels;
- Recently we have moved to a student services model (versus separate curriculum and special education departments) to eliminate silos; in the future we are looking to include principals as leaders in special education and anticipate that the necessary supports at the district level will shift;
- New in this budget is a teacher on special assignment (TOSA) to oversee special education legal compliance, oversight that was left to classified staff in the past;

- 2.0 FTE of school nurses added after the adoption of last year's budget as a shift from contracted services at 1.0 FTE has been a great investment; this is continued in 2014-15;
- RTI is embedded in the document; we will start to shift from this model to Multi-Tiered Systems of Support (MTSS), a more appropriate system for use at the secondary level;
- The additional 3.5 FTE at the secondary level in this proposed budget is less about reducing class sizes and more targeted based on plans developed by the secondary principals to strategically close the achievement gap;
- Curriculum materials we are looking at for 2014-15 include English language arts and math adoption; funding is targeted for support and training, necessary even if the curriculum itself is free;
- Counselors were added into this budget – two at the elementary level. This is not an equity approach to this need, but is centered around the minimum our schools would need. Mental health and counseling is something that we will need to support in the future; we've partnered with local mental health providers to assist; we have just begun this work.

V. PUBLIC AND STAFF TESTIMONY

Committee Chair McCullough opened public testimony. Noting there were no requests to testify, Chair McCullough closed public testimony.

VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

Committee Chair McCullough invited committee members to ask questions of the staff and or to discuss topics of interest.

Mr. Sauret asked if we had figured out how the Smarter Balanced assessments will work next year.

- Mr. Bogatin replied that this budget includes 0.5 FTE for a certified teacher to assist with this project and additional costs are not anticipated at this time.

Mr. Rochester asked for clarification of the purpose of the additional 3.5 FTE allocation at the secondary level – this will not be used to reduce class size, but will instead be used to meet needs identified by the secondary principals. It may be more appropriate to explain this as something to target achievement rather than reduce class size.

- Dr. Prince replied that in approaching class size after the board parameters discussion, it equated to 1.0 FTE at each elementary school and 3.5 FTE spread across all of the secondary schools. In looking at the impact of class size that would be realized with that amount of additional FTE, it was clear that the resulting reduction would not be impactful. At the secondary level especially, it's well worth articulating that class size averages doesn't necessarily equate to achievement.

Ms. Ball shared her concerns regarding the allocation for middle school as it appears to be decreasing while elementary and high school funding appears to be increasing. She also expressed specific concerns about intervention specialists being allocated equally at both middle schools rather than based on need.

- Dr. Prince replied that there's been an increased FTE at Linus Pauling Middle school to assist with additional DLL program requirements. The interventions noted were part of our basic school amounts, so it is equal among secondary schools. Discretionary, however, is weighted, so the total amount of resources going to Linus Pauling is greater based on their demographics and increased enrollment.
- Mr. Nielsen added that the figures on page C-9 indicate an increase in FTE but an overall decrease in dollars. The difference in dollars shows in object 400-supplies and materials. This is where we purchased iPads during Phase II of the 1:World initiative in 2013-14.
- Mr. Bogatin shared that he expected approximately 1.5 FTE of the 3.5 FTE targeted to secondary schools would be distributed to middle schools depending on the plans from principals.

Ms. Schuster noted that she attended an OSBA meeting last weekend and learned that the AVID program had been in use in Salem for a decade -- 80 percent of the middle school teachers have been trained in the program. It's made a huge impact to focus these efforts at the middle school level.

- Dr. Prince and Mr. Bogatin both noted that the middle school principals and many middle school teachers are very interested in this program, but balancing this interest with other initiatives they've already committed to implement requires careful financial and time planning.

Ms. Schuster also shared that she heard that there will be a possible \$7.2 billion allocation for the 2015-17 biennium to help with all day kindergarten and 40/40/20.

- Dr. Prince noted that Superintendents are already starting to prep their stance, along with OSBA and others.
- Dr. Prince and Mr. Bogatin also acknowledged they've heard discussions regarding the equity of the current state funding model and that educators across the state are watching those conversations closely.

Ms. Schuster commented that another topic of conversation at the OSBA meeting was that some districts are encouraging all of their students to stay a fifth year to participate in Running Start-type programs and this is diluting the state school fund.

Committee Chair McCullough requested a glossary of programs from staff.

- Staff noted that they would put together a list for the next meeting.

Ms. Corrigan arrived at 8:15 p.m.

Committee Chair McCullough noted that technology was a large portion of the discussion last year. He wondered if things were working according to plan.

- Mr. Bogatin explained that so far the program has been positively received across the schools; we've seen positive impacts at all levels. There have been some parental concerns and we need to do some assessments and security audits, so we have slowed down this year. We will be offering some innovation grants this year and have already seen lots of applications and interest from teachers.
- Mr. Nielsen noted that information regarding Phase III are shown in Appendix G of the proposed document.
- Mr. Rochester noted that the Phase III proposal from the Superintendent was significantly scaled back to meet community concerns, address a number of implementation issues, offer more time to staff to better understand how to really use them in the classroom, and take a step back from implementation in particular at the elementary school level. He said the board indicated a desire to slow down next year, including a decision not to implement 1:1 at 5th grade and, with only a few exceptions, no expansion at elementary level in 2014-15. There was a decision to proceed with infrastructure at the high schools where there is a clear need. There was a lot of discussion around this. We didn't take anything away, but we are really and deliberately slowing things down.
- Mr. Sauret clarified that the board did authorize full 1:1 implementation at Franklin K-8 for the middle school classes.
- Dr. Prince also shared that a Superintendent's Technology Advisory Committee is being formed to advise and develop policy and procedures related to this initiative. Additionally, while there have been a lot of questions and concerns voiced, and the implementation has been bumpy at times, we've only received one formal complaint. It was clarified that so far, the following groups have been issued iPads: teachers district-wide, all students at Chedelin, Linus Pauling, and Mt. View, English-only students at Garfield and Lincoln, AVID students at both high schools, 4th graders at Jefferson. In 2014-15, this number will be increased by 542 to include all middle school students at Franklin, additional classes of AVID students at both high schools, and as a result of awards of the innovation grants.
- Mr. Kemper shared that until we get the technology out there, we really don't know what it will do. There have been very exciting anecdotal reports – taking a breath at this time is allowing those experiences to develop and to be shared among staff and community. Opportunities will continue to develop from there.
- Ms. Schuster expressed that she's felt urgency about distributing this technology. If teachers want them in their classrooms and we aren't giving them the opportunity to use them will they lose interest?
- Mr. Bogatin expanded on this concept, sharing that issuing the devices directly to children allows them to be active participants in their own education. It's exciting to see what they will do with them. He shared that teachers are increasingly enthusiastic about this technology and he hoped that enthusiasm would continue.

Summary of comments related directly to the Innovation Grants:

- Ms. Shuster asked where the innovation grant applications have been coming from.
 - Mr. Bogatin replied that they're coming in from all across the district.
 - Dr. Prince noted that she had shared previously with the board the grant application to be used in the innovation grant process. She clarified that the innovation grants would provide 300 iPads total – so likely ten individual classroom grants. The application specifically asked teachers to indicate how the use of this technology in their specific situation would help to reduce the achievement gap, how this would be assessed, and how the experience would be shared out with others.
- Ms. Schuster noted that many of the parental concerns were from K-2 and asked if those grade levels were allowed to submit innovation grant applications.
 - Mr. Bogatin: yes.
 - Dr. Prince noted that 70 applications had been received, but she wasn't sure what the grade level break down was.
- Ms. Ball expressed her concern that when the proposal to expand iPads was discussed by the board, the decision was made not to implement at the 5th grade level or further to elementary until the Technology Advisory Committee was established and we had a better understanding of what the return on investment really was, since we really have no data. She felt that this grant program is directly in conflict with what she remembered the board said that it wanted to do in the next phase.
 - Mr. Bogatin noted that the way it was explained to him was that we were not doing a district-wide expansion by grade or by school but that we would proceed with the grant opportunity for teachers who were expressing a desire for this new technology.
- Ms. Ball noted that while teachers and students may be ready for this technology, the board had heard a lot of concerns coming from parents – especially at the primary level. She wondered if the grant application specifically asked for information from teachers about how they would address these parental concerns.
 - Mr. Bogatin acknowledged that there had been some parent testimony previously but that it was his opinion that those concerns were addressed after parent information nights provided those parents with more information about how the technology would actually be utilized in the classroom.
- Ms. Ball asked for clarification as to the timing of the grants – is the plan to award these grants even before the formation of the Technology Advisory Committee and before data regarding results and evaluation is available?
 - Ms. Prince shared her notes from the board discussion. The parameters she noted were that the innovation grants would be held to 300 devices, with the criteria of equity and Title schools. There was a desire for a strong communication plan, and a district-wide approach (not focused at one school)
- Mr. Rochester shared the concerns of Ms. Ball, stating that it was his recollection that the board had a lengthy conversation about slowing down, curtailing, and limiting implementation of any kind at the elementary level. He noted that it was his assumption

that whatever happened with the innovation grants wouldn't happen at the elementary level and that the innovation grants feel like they're being used as a back door around this board decision.

- Mr. Nielsen noted that it was his understanding from the board discussion that while we were not going to implement across a whole grade or school, the 300 innovation grant iPads would be available K-12 to interested teachers.
 - Ms. Corrigan stated her understanding of that meeting was that it was known that all middle school students already have iPads. That only leaves opportunity for implementation of the innovation grants at either elementary or high school. She noted that she'd brought up other possibilities for technology at the high school level – perhaps expanding computer and engineering coursework. Her opinion was that we should get these in the hands of those who most want to use it and who feel that their classes could best benefit from it rather than forcing it on teachers who may not be ready for it or who may be planning to retire before they have to use it. She stated that she doesn't agree that this is a back door – she was at the same meeting.
 - Mr. Kemper agreed with Ms. Corrigan, noting that he felt the grants were an open door to the most innovative teachers. He felt it was a competition among those who would embrace the technology and roll it out most effectively in the classroom. He was pleased to hear that there are as many applications as there are. He expressed concern that waiting for an arbitrary review group to provide data would miss an opportunity to get these devices into classrooms to see what they could do for students. He verified that he did not hear during that discussion that we would not be offering the opportunity to specific grades because we'd decided not to implement globally at that level. It is a mistake to limit these opportunities.
 - Mr. Sauret verified this was a long discussion. He recalled a lot of concerns about implementation, especially at the K-2 level. However, he did not recall a specific prohibition saying that the elementary level would not be involved in the innovation grants. He expressed his concern that the innovation grants should be awarded for innovation – the need must be unique. iPads are not a small part of the technology budget.
 - Mr. Nielsen clarified that iPads are \$244,000 in a \$1.1 million budget.
 - Mr. Rochester asked for clarification regarding the timing of the grant process.
 - Dr. Prince stated that the application deadline has passed. They're putting together an evaluation matrix and a board member will be asked to participate on the selection committee. More information will be made available in the next few weeks.
- Ms. Baker asked for more information regarding the Running Start and GED Program budget as described on page A-18. It looks like we will be experiencing significant growth in this area.
- Mr. Nielsen said this program has evolved over the past year. He will provide further information.

Mr. Arnold noted an increase in general fund FTE this year seems to be an anomaly with enrollment. Why are we expanding as much as we have without a documented multi-year increase in enrollment?

- Mr. Nielsen noted that we have been funding needs and are responding to enrollment. There was some FTE added after the budget was adopted last year. We will work on this for you and provide some further information for the next meeting.

Ms. Heaney asked for clarification that this proposed budget does not allocate funds back to the rainy day fund. She wondered if there was a plan for what happens if we don't have to use the PERS fund we've established.

- Mr. Nielsen stated that is correct – we aren't spending from the Rainy Day Fund, which was the original plan, nor are we adding to it. There is a \$1 million balance.
- Committee Chair McCullough suggested that the board consider a policy that establishes a percentage of future revenue increases to be earmarked for this purpose.

Mr. Kemper asked how enrollment projections are made.

- Mr. Nielsen answered that many factors are involved – how many students are here now, what is happening operationally with additional full-day kindergarten options, and changes to the transfer policy. There is a thorough process and analysis, complete with principal feedback, that begins in the fall.
- Mr. Bogatin noted that the Student Services department is still working on student transfer requests for the 2014-15 school year. Further information should be available to the board soon.

Mr. Osborn wondered about physical space constraints at the facilities in light of expanding all-day kindergarten this year?

- Mr. Nielsen noted that there are some known space issues at Jefferson and Hoover Elementary Schools. Student Services and Facilities are looking at solutions for these issues. We did offer only AM kindergarten this year, so we are positioned fairly well at this time for full-day classes.

Mr. Osborn asked about additional wear and tear costs – are additional funds allocated for additional facility use?

- Mr. Nielsen answered that we always seem to be short in the Facilities and Maintenance department budget.
- Mr. Bogatin stated that he estimated this would not be a large cost impact.
- Ms. Corrigan reminded the group about Construction Excise Tax funds available for this purpose.
- Dr. Prince also noted that this is something that is being reviewed at the state level as well; many districts are not positioned as well as Corvallis in this regard.

Ms. Heaney asked for clarification of Appendix C – are these estimates?

- Linda Martin noted that we will be sending out a revision to this appendix.

Mr. Rochester noted that he takes to heart the point Mr. Arnold made – this proposed budget is very aggressive on FTE. There are several issues unknown regarding PERS and the pending CEA union agreement.

Mr. Coulombe requested updates to the glossary of terms – he wondered specifically about the district's view of equity, as well as programs like AVID. He also wondered about activities related to TAG students. Are expenditures for this group in line with the district's stated mission of challenges for all students? He shared he would feel more comfortable if we were able to rebuild the rainy day fund sooner rather than later. He also shared his disclosures and declarations. As an attorney he serves the City of Corvallis as well as a client who has interest in the Inavale School property, his son-in-law is principal at Linus Pauling, and his granddaughter is a student at Hoover Elementary School.

- Staff indicated they would update the glossary.

Mr. Sauret also disclosed that his spouse is employed by the district and he has a sibling who has done temporary work for the district.

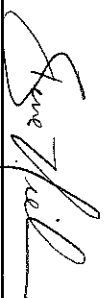
Ms. Bremser asked for more information about Running Start and online classes. She also inquired about summer school funding.

- Staff indicated further information would be provided.

VII. ADJOURNMENT

There being no further business before the Committee, Chair McCullough adjourned the meeting at 9:20 p.m. and announced that the next Budget Committee meeting is scheduled for Monday, May 12th, at 6:30 p.m.


Chris Rochester, Board Chair


Steve Nielsen, Budget Officer

Prepared By: Jennifer Schroeder

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MINUTES
Meeting of the
BUDGET REVIEW COMMITTEE
Corvallis School District 509J

APPROVED
04/15/15
VC

I. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 6:31 p.m. in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<u>BOARD MEMBERS PRESENT</u>	<u>COMMITTEE MEMBERS PRESENT</u>
Tom Sauret, Chair	Rich Arnold, Committee Vice-Chair
Chris Rochester, Vice-Chair	LeeAnn Baker
Vincent Adams	Katherine Bremser
Judy Ball	David Coulombe
Lisa Corrigan (arrived late)	Beth Heaney
Bill Kemper	Jim McCullough, Committee Chair
Anne Schuster	Rick Osborn
<u>EXECUTIVE STAFF PRESENT</u>	
Dr. Erin Prince, Superintendent	
Kevin Bogatin, Assistant Superintendent	
Steve Nielsen, Finance & Operations Director	

A quorum was present and due notice had been published.

II. PLEDGE OF ALLEGIANCE

Committee Chair McCullough led the group in the Pledge of Allegiance.

**III. INFORMATION REGARDING ALTERNATIVE EDUCATION PROGRAMS, INCLUDING
RUNNING START (Eric Wright, Alternative Pathways Coordinator)**

Alternative Pathways Coordinator Eric Wright provided a brief handout highlighting alternative pathways statistics (supplement to these minutes, "Budget Meeting Supplement 20140512-01"). His comments included:

- The purpose of the Alternative Pathways Coordinator position is to find more ways for more kids to graduate.
- College Hill High School (CHHS) is an alternative high school program serving students from both Corvallis High School (CHS) and Crescent Valley High School (CVHS) located at

the Harding Elementary School site. 2013-14 enrollment at CHHS is 104, served by three certified teachers.

- Programs at CHHS are self-paced. Students identify an academic goal and credit objectives necessary to obtain that goal. Those credits are broken down into individual daily assignments/hours necessary to reach the stated goal in the stated timeframe.
- 26 of the CHHS students also participate in an afternoon online credit recovery program to provide even more flexibility to students who may need additional assistance in working toward an academic goal.
- 22 students are seeking a GED through the CHHS GED program, with an additional four students seeking a GED as parents through the Parent Enhancement Program (PEP).
- 58 students are participating in Running Start in 2013-14 either through the Advanced Diploma Program or the Alternative Learning Options Program.
- 35 students are expected to earn a diploma this year, and 10 are expected to earn a GED.
- Very rough financial figures for the program were also shared – Tuition and books for three full terms at LBCC costs approximately \$4,144 per student.
- There are currently 105 applicants for Running Start in 2014-15.

Questions and Answers:

Ms. Schuster asked about the demographics of the CHHS group – are they at different levels? Grades? How do you determine which students are on target to graduate each year in terms of determining a graduation rate?

- Mr. Wright noted that CHHS does not have a published graduation rate since it is a program and not an individual school – all students are enrolled either at CVHS or CHS. It's hard to identify an actual graduation rate specific to CHHS as many students use this program to get back on track and end up returning to their high school.

Mr. Wright clarified that CHHS has a capacity of 98 students and that while all of those students are invited to participate in Running Start, the Running Start program (with an expected enrollment of 105 next fall) is a separate program. Running Start students are not counted in the CHHS enrollment figures.

Ms. Ball asked for clarification regarding the qualification for Running Start participation. It was her understanding that these students already met requirements for graduation but deferred receiving their diploma to earn college credits.

- Mr. Wright noted that this is the case for students participating in the Advanced Diploma Program. He shared that 72 of the 105 applicants for the 2014-15 program fall into this category. Of the remaining students, some are former homeschool students who have decided to enroll in the district to obtain a diploma rather than a GED, and the rest are CHHS, CHS, or CVHS students who are taking a class or two at LBCC as an alternative to high school coursework.

Mr. Sauret asked if transportation was provided to these students.

- Mr. Wright said that transportation is not provided. Students are encouraged to take as many classes as possible at the Benton Center here in Corvallis. He also noted that students may take the Linn-Benton Loop bus free of charge four times a day to attend classes at the Albany campus.

Mr. Sauret asked if there was an LRC equivalent on the CHHS staff or if services were provided by the high schools.

- Carol Griffith is both the CHHS English teacher as well as the Special Education teacher.

Ms. Heaney noted that it seemed the intent of the Running Start program was to offer a collegiate experience to students who may not be otherwise able to participate in education beyond high school. She wondered what there was in place to keep students who may not need this additional support from enrolling in the program.

- Mr. Wright clarified that the program is open to all students. While the majority of the students who have taken advantage of this are first generation who may need a little more support, that is not a requirement for participation.

Ms. Schuster noted that the “catch” with this program is that it takes funding away from K-12 education at a state level – funds intended for K-12 are diverted to community colleges. She shared that OSBA is proposing that the legislature allocate funding specifically for these fifth year students.

- Mr. Wright noted that if funding were designated that he would propose that the district target those dollars to serve first-generation students and students in poverty.
- Superintendent Prince added that the district is finding that students on track to attend a four-year university are, in fact, attending a four year university instead of participating in this program. This offers an alternative pathway for another group of students. The success of these programs, however, is causing the state to look at funding concerns.

Ms. Ball asked if there were restrictions regarding what students could study – can they use this opportunity to obtain a certificate or trade credits?

- Mr. Wright noted that they can study any pathway they choose so long as they have a plan and are making progress. Staff work with individual students at their particular level to reach individual academic goals.

Vice-Chair Arnold asked if there was a set budget for Running Start and if data was available as to the actual cost of the program.

- Mr. Wright responded that there has not been a set budget – this is a new program and expenditures have depended upon participation and the number of credits sought.
- Mr. Sauret asked about overhead costs – administration, teachers, supports, etc.
 - Mr. Wright noted that administrative duties are shared with the general operation of CHHS. LBCC staff also help to support program operation.

- Ms. Martin added that \$140,000 was budgeted this year and that so far it has not all been used. We will know more about the actual costs after all bills are in and paid.

Mr. Coulombe asked for clarification as to the number of credits required – is 12 the minimum or the cap?

- Mr. Wright noted that ODE will pay the district a maximum of 12 credits per term per student. However, if an individual student wishes to take more, those situations are reviewed on a case by case basis and the families may be required to pay for additional credits out of pocket.

Mr. Coulombe asked what happened to the “overage” from Mr. Wright’s cost estimate sheet – what are the “other services” provided?

- Mr. Wright clarified that the figures on that page were for basic overview only – funding that comes in goes through the general fund. Running Start is not a stand-alone program.

Ms. Ball asked for information about how students were tracked in this program. Do we know what we’re paying for?

- Mr. Wright explained that every student must provide four- and eight-week progress reports to determine if they are on track to earn credits in the classes for which they are enrolled. If progress is not satisfactory at the four-week mark, the student must meet with Mr. Wright and take advantage of the LBCC tutoring center. Additionally, students must receive grades of C or better in their coursework to be eligible to continue with the program.
- Additionally, students meet with counseling staff at both LBCC and 509j to identify and track academic goals.

Mr. Wright also shared a personal success story regarding his “starfish kid” and expressed his deep gratitude to the district for creating this position where he is able to touch so many lives in a meaningful way.

IV. FOLLOW UP TO QUESTIONS (Steve Nielsen)

Committee Chair McCullough invited Budget Officer Steve Nielsen to follow up with any additional information as it related to questions the committee previously asked. His remarks included:

- Mr. Nielsen noted that the FTE table on page A-17 has been updated and was previously sent to the Committee along with other questions and answers asked at the last meeting and subsequently. (Q and A, parts 1 and 2, are supplementary to these minutes, “Budget Meeting Supplement 20140512-02 and 20140512-03,” respectively.)
 - In regards to Kindergarten FTE, he noted that the 10.5 FTE change in the chart compares 2013-14 Adopted Budget FTE to 2014-15 Proposed Budget FTE.However, our actual FTE for kindergarten teachers in 2013-14 is also shown on

- the chart at 11.95 FTE. The increase of 3.45 FTE from 2013-14 Adopted to current was due to increased enrollment at the kindergarten level and an adjustment between general fund and Title fund dollars after sequestration hit at the federal level. (Table 5 shows only General Fund.) The increase in kindergarten FTE (7.05) in the 2014-15 Proposed Budget is due to the move to all-day kindergarten for all schools and a subsequent move to full funding from the General Fund for these positions.
- Additional FTE allocated to classrooms in the 2014-15 budget is primarily due to an expected increase in enrollment.
 - The increase of 6.29 FTE in Support Services includes a professional development Teacher on Special Assignment (TOSA), as well as 2.0 FTE in Nursing Services, and 2.0 in Elementary Counselors.
 - Changes in the Classified FTE include reflect changes made to the basic school support formula, increasing Technology Single Point of Contact (SPOC) time.

V. PUBLIC AND STAFF TESTIMONY

Committee Chair McCullough opened public testimony and explained the parameters for such participation.

Margit Foss, 1455 NW Larch Ave, Corvallis, OR 97330 (parent)

Ms. Foss spoke about her concerns regarding the funding of 1:World. A copy of her testimony was provided to the board and is filed as supplemental to these minutes, "Budget Meeting Supplement 20140512-04".

Seeing no further individuals wishing to testify, Committee Chair McCullough closed public testimony.

VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

Committee Chair McCullough invited committee members to ask further questions of the staff and or to discuss topics of interest.

Mr. Rochester outlined his three points in regards to the budget as proposed: 1. the proposal to add roughly 29 FTE is too ambitious and this should be pared down; 2. the Innovation Grants were not intended as a method to increase iPads at the elementary level and funding for this purpose should be reduced by \$90,000 and directed instead to an additional 1.0 FTE in technology support; and, 3. the committee should articulate a pathway through which the Rainy Day Fund could be replenished over the next three fiscal years in order to bring the fund back into alignment with board policy.

Superintendent Prince clarified that the original proposal for the Innovation Grants did specify the possibility of utilizing those funds to purchase 300 iPads.

Mr. Sauret clarified it was his understanding of that conversation that the innovation funds did not have to be used to purchase iPads and could, in fact, be used to purchase other devices or in other ways altogether.

Ms. Schuster asked Superintendent Prince to clarify the role of the Collaboration Grant.

Superintendent Prince explained that this ODE grant looks at professional development for teachers, evaluation of performance including creative compensation, and career pathways for teaching professionals. This has allowed the district to be more targeted and differentiated in offering development opportunities to staff as well as identifying leadership opportunities.

Superintendent Prince noted that the Innovation Grant, however, is a district-based initiative related to pockets of readiness within the district where staff are looking at new ways to reduce our opportunity gap. With 300 devices, this would equate to an impact of 10 classrooms – not every school would see this. However, it offers the opportunity to gain momentum in the utilization of new teaching methods. Ms. Schuster noted that there is obvious interest as the district has received 70 applications. Superintendent Prince agreed and noted that the district will screen these applications based on specific criteria – it may be that all of the funds designated for this purpose are not distributed.

It was clarified that the Innovation Grants are not specifically grant funds – the “grant” nomenclature in this context may be misleading. This is a budgeted item from the general fund and does not come from an outside source nor is it specifically earmarked for this purpose.

Superintendent Prince also acknowledged that the Collaboration Grant has been used intentionally to help build capacity around the use of technology in the classroom. The train-the-trainer model is being utilized district-wide to build the capacity of the district while this money is viable. The goal is to be able to embed this knowledge enough within the district that it will be sustainable.

Ms. Ball shared her concern that the district should not be launching into the Innovation Grant process before the Technology Advisory Committee has been formed and the district has had a chance to look at data concerning the impact of these devices in the classroom. She expressed her opinion that moving forward with further expenditures in this area without knowing what kind of a return has been gained from those expenditures already made is irresponsible. She agreed with Mr. Rochester that perhaps this funding could be better utilized this year in another area. She further noted her perception that the community has expressed a desire to slow down the entire initiative and that this line item in the budget appears to be in conflict with those desires.

Superintendent Prince noted that this was discussed in an open session and that there was no further testimony about the topic afterwards. She acknowledged one formal complaint was being addressed through and instructional materials review process. She expressed her opinion that the concerns of the public have been addressed – the district has slowed down and is honoring the formal evaluation process in addition to subjective data currently known. The

district has held community meetings, has met individually with parents who've expressed concerns, and has had success in these outreach efforts. She would caution against making a broad generalization of what the community thinks about this topic based on the opinions of one or two very vocal parents. She shared her opinion that by holding off of the Innovation Grants we will stay status quo and our students deserve more than status quo.

Mr. Coulombe noted that it was his understanding that the role of the budget committee was to appropriate funds at a high level. He expressed his confusion that this is a topic of conversation at this committee level – he felt this is something for the board to decide as it is their role to dictate the direction of the district. This committee can appropriate the funds, and then the board can determine the boundaries and priorities of the use of those funds.

Committee Chair McCullough agreed with Mr. Coulombe.

Ms. Baker shared that this has been an ongoing conversation at this committee for the past several years. She recalled conversations regarding the cost of textbooks and admission by board members then that it would require innovation to make the strides that we wanted to make in the area of equity. As a parent, it is very scary to back an initiative where your children will be in front of a screen. She shared that she wants her school district to use the money that they have to make every child successful. She doesn't think that can be done through textbooks – these new tools allow students to learn in a very individualized way. While she respects the opinions of others in this area, she expressed her opinion that the board was innovative in years past and when teachers are asking for these tools so they can be innovative and serve children the committee needs to be supportive of that innovation.

Vice-Chair Arnold noted that while he agreed with Mr. Coulombe to a certain extent, he does believe the committee has a responsibility to make sure everything balances out and that the budget is appropriate. As mentioned at the last meeting, he concurs with Mr. Rochester in that this proposed budget is overly ambitious. While enrollment increased this year for the first time in ten years, there is no guarantee that this trend will continue. We don't know what next year will bring and we have a limited timeframe in which to make changes. He expressed that while he is in favor of expanding all-day kindergarten, he felt that the Innovation Grants and other additional instructional FTE might be ill advised at this time. He said that perhaps we should slow down at this time and see what enrollment does next year to see if this is an ongoing trend before adding FTE.

Chair McCullough asked how many of the 29 FTE are for kindergarten. Mr. Nielsen indicated 7.5 of this 29 FTE was directly related to kindergarten. Mr. Sauret also noted that as school populations increase, the basic school support allocations may also grow.

Ms. Schuster noted that the district's enrollment has been up slightly over not just one year, but the past two years, and with the change to all day kindergarten next year she expects enrollment will at least stay where it's at or go up. She said that we are being conservative – we aren't spending any of those PERS dollars that other districts are, even though we've been

encouraged to spend these dollars. Over the past twenty years we've had very little opportunity to do anything except cut or stay status quo. She's tired of cutting and it's time to spend some money on what these kids need. This budget seems very reasonable. She expressed appreciation for Ms. Baker's comments agreed that we're moving ahead and we need to continue to do that.

Ms. Bremser stated that she is supportive of the FTE added in this budget, including kindergarten and replacing previously outsourced positions with in-house FTE. This is an appropriate response to enrollment. She shared her support of the 1:World program and noted that she attended meetings where the community was invited to express their concerns. She felt as though the district listened to the community and slowed down. And, she feels as though the program has merit and that we should not be stopping the program's progression. She felt the Innovation Grants looked like a compromise – an opportunity for the district to continue to move forward without making that move a requirement for those who may not yet be ready. She expressed her surprise that there was not the consensus among board members that she'd understood to be the case after attending those meetings. She understands Ms. Ball's desire for evaluative data, as well as the parental concerns around screen time. She feels that this is a timing issue - we need to budget now, and if we don't have that piece in there, we won't have money in the budget if the data that comes back is positive. She wondered if there could be some contingencies on the use of budgeted funds based on results from the technology committee, evaluations, etc., in which we would not release these funds until we have more data. She agreed with Ms. Baker that these devices are the way of the future.

Chair McCullough asked when evaluation information would be available. Superintendent Prince replied that data will start to be available mid-May but that OAKS data and survey data won't be available until June. She noted that the longer we go, the more data will be available.

Superintendent Prince also added that in regards to the comments previously made about certified FTE, she felt the need to clarify that the district builds FTE around set targets – a range for maximums and average student to teacher ratios. Allocations are based on these targets and staffing is adjusted based on actuals. Adams Elementary, for example, is already up for next year beyond the district's projections. It isn't that we have extra money and we're adding random FTE – we're very conservative when we add teachers.

Mr. Nielsen added that this proposed budget has been built with the same targets as last year. If, for some reason, enrollment drops, the district would then not hire. Superintendent Prince agreed, stating that this is where the district needs to be courageous. In the past, we would keep this FTE. If enrollment drops, we will need to be disciplined to not fill positions.

Vice-Chair Arnold asked for clarification – it was his understanding at the last meeting that the FTE increase in this budget would represent a reduction in the student-teacher ratio. Mr. Nielsen noted that we set out to build this budget at minus one to those targets. However, with the change to full-day kindergarten year round, the elementary ratios are essentially the same.

The proposed reduction at the secondary level was instead added to provide targeted assistance.

Mr. Osborn shared that he is cautiously optimistic in regards to the FTE in this budget. He agrees that over the past we've been cutting, cutting, cutting, it's time to put some back in. And, even then, we're behind. He shared that it's reasonable in light of enrollment projections. In regards to the Innovation Grants discussed, he shared that he personally doesn't think 300 iPads is that many – he'd like to see more. His son is in middle school and has an iPad this year. After seeing his son work with the device he feels as though he's better prepared for the work force due to his exposure to this technology. He agrees that the grants are an opportunity to support teachers who what to come up with new ideas while still slowing down the district-wide progression of the program. In fact, due to the fact that teachers must apply and designate specific goals and methods of evaluation, we may find this is a more successful method of deployment.

Ms. Heaney noted that this was one of the more optimistic budget meetings she's experienced in the last nine years. She shared, however, that the Rainy Day Fund still concerns her. She wondered if there was any way we could put money back in this fund this year. She also asked when we will know when we could utilize the PERS funds we've set aside. Can we designate some of this to go back to the Rainy Day Fund when it is (optimistically) available?

Chair McCullough concurred, adding that he'd like to see the district back in line with policy. He noted that every "windfall" the district gets should be directed to the Rainy Day Fund.

Mr. Nielsen noted that the potential use of PERS reserve funds is a top consideration for this next year. We will need to see what happens in the next few months. PERS will also set rates for the 2015-17 biennium in September or October. The new rates will give a good indication of what options we may have in the future, as will any outcomes of current court cases.

Ms. Heaney asked if there was anything we could do now, before this information is known, to replenish the Rainy Day Fund earlier. Mr. Nielsen noted that we could see additional State School Fund monies, tied to increased enrollment. We aren't sure how that will look just yet. Additionally, there may be some carry-over unassigned after the audit process that could be utilized. For now, however, we should be comforted by the fact that we'd planned on using the remaining million in the fund to cover operational costs this year and we do not have to do that after all.

Ms. Corrigan noted that class size at the secondary level is a concern – sizes have been creeping up to the point that some students in general education science classes cannot do their labs. She feels that staff cannot do the interventions that need to be done and serve everyone else without more certified teachers and she trusts staff to use our formula to keep FTE necessary.

Ms. Schuster noted that one problem with the Rainy Day Fund has been that the Local Option Levy has been hard hit by compression, leaving less funding available.

In regards to 1:World, Mr. Adams noted that when he puts his "social science" hat on, he can see that the district is doing an experiment. Looked at through that lens, this first year we got it wrong – we didn't establish baseline data. Since then, we've entered into a contract with an evaluator. The first thing that the evaluator is going to want to do is establish that baseline data. After that, they'll want to have an appropriate sample size of student users, especially if we will be focusing on particular demographic groups. I would advocate for the roll out of at least 300, but not less than 200, to ensure good data from the evaluator.

Mr. Sauret noted the revised Appendix C showing FTE totals for the district. He shared that in his opinion, where we are now plus kindergarten is reasonable. He isn't sure where we could reduce FTE without cutting programs.

Mr. Rochester stated that his concern centers not necessarily with the number of FTE, but rather the increase in aggregate costs in light of the fact that we don't yet have a new CEA [certified employee's union] agreement. Ms. Ball shared that the unknown about the agreement is also of concern for her – if it comes in above, where will the funding come from?

Mr. Nielsen commented that he agreed with Mr. Sauret's assessment of the FTE totals. He confirmed that negotiations with CEA are still in progress. He noted, however, that the proposed budget does include a step increase for CEA as well as previously negotiated increases for OSEA [classified union]. If negotiations require further funding, the contingency plan would be to look at using the last portion of the Rainy Day Fund.

Mr. Rochester noted that there was one large personnel cost noted in this proposed budget, but there is a large contingent personnel cost because of bargaining. However, we need to approve the budget prior to the finalization of those negotiations. The impact of this could be quite substantial.

It was clarified that the total cost of the new agreement with OSEA has been reflected in this budget, but only a step increase for CEA has been included at this time.

Mr. Coulombe asked if the cost of a 2.5 increase for CEA were to be known. Mr. Nielsen estimated that this would be an increase of approximately \$600,000 - \$700,000. The step increase already included cost \$630,000.

Mr. Rochester expressed his that this uncertainty was the basis for his concerns regarding this budget – he agrees that we have compelling educational needs, but as he is conservative, he worries when discretionary funds are being dedicated for other things in light of this large contingency.

Mr. Sauret asked if Mr. Rochester could quantify where a reduction could be made. Mr. Rochester stated that he didn't want to make a cut. He would, however, he would like to see something put into the Rainy Day Fund, even if it were symbolic.

Ms. Shuster noted that she felt comfortable simply not spending the final \$1,000,000 originally planned. This is a huge win for this year – we aren't serving our kids well by saving too much.

Ms. Corrigan asked that if we could designate any overflow or any unspent general fund monies from 2013-14 to be directed to the Rainy Day Fund. Mr. Rochester thought that would be a good idea. Superintendent Prince noted that staff had previously recommended that departments and schools be allowed 25 percent of carry over funds – she agreed that the remainder could be designated to replenish the Rainy Day Fund.

Mr. Kemper noted that he's concerned as to the level of technical support for 1:World. In order for that program to be successful, there needs to be support in place. He explained that he is a strong advocate of this program, even if we don't know the extent of the specific impacts of it as of yet.

Mr. Sauret echoed these sentiments. He shared that he and Mr. Kemper were at Mt. View Elementary this morning in classrooms watching students working with iPads. He was impressed with the opportunities for differentiated learning with these devices. Seeing it in action was very powerful to him. He agrees that we need to get data to support our suspicions that this is a rock solid program that is going to improve the education for students of the district. He shared that the data shown to him by Rosemary [Principal O'Neil] regarding STARS data was promising. More data will make us feel more comfortable. He shared that he has been struggling with where any cuts could be made to this proposed budget.

Mr. Rochester noted that he would rather see a discussion and recommendation from this group regarding the Rainy Day Fund than discuss cuts.

Chair McCullough noted that he had identified three main issues that he wanted to be sure were resolved by the group: 1. Technology Grants, 2. FTE Expansion, and 3. Rainy Day Fund. After hearing there were no other topics from the group that they wished to resolve prior to the end of the meeting, he asked each member to speak in turn.

Technology Grants. Chair McCullough asked for each member's opinion – leave alone, eliminate, or include with restrictions?

- Ms. Heaney: Keep the innovation grant monies and emphasize the innovation part – not just for iPads.
- Ms. Ball: I would put some restrictions on it.
- Mr. Osborn: I would agree – some kind of measurements.
- Mr. Adams: Leave it as is.
- Mr. Sauret: Agree with Ms. Heaney.
- Mr. Rochester: I would leave the money as proposed in the budget but say to the Superintendent that I would support using some of that money for additional technical support.

- Mr. Coulombe: I would support the appropriations, but I don't feel that strings should come from this committee or from the budget.
- All remaining members expressed agreement that this item should be left as is.

Chair McCullough noted that the consensus of the group was to leave the item as is in the budget.

FTE Expansion. Chair McCullough asked for each member's opinion – leave as proposed or reduce?

- Ms. Corrigan: I already spoke on this. I would leave it as is.
- Mr. Rochester: I would ask that the Superintendent act quickly if future enrollment does not support this level of staffing.
 - Superintendent Prince acknowledged that it takes courage and is difficult to stay true to our targets and align staffing to enrollment.
- Chair McCullough: Concurs with leaving it as is. He acknowledged a little nervousness about a new contract, but he expressed his confidence in the staff to manage their way through that process.
- Mr. Sauret: I feel reassured hearing the Superintendent's reaffirmation, but I feel comfortable leaving it as is.
- Ms. Ball: I have some concerns, but there's not any place that I can say we don't need this. I am concerned about the new contract.
- Vice-Chair Arnold: I wanted a discussion around this topic, but I would leave it as is.
- All remaining members expressed agreement that this item should be left as is.

Chair McCullough confirmed that the consensus of the group was to leave the item as is in the budget.

Rainy Day Fund. Chair McCullough noted that there was no provision for this, but noted that he felt the group could recommend a policy be considered by the board to designate any windfall funds this year to the Rainy Day Fund and that they consider a goal of complete replenishment of this fund in accordance with policy by 2017-18. He asked for the group's comments and or opinions.

- Ms. Schuster asked that the group be mindful to ensure the rebuilding of this fund not be done at the expense of educational needs in the present.
- Mr. Rochester noted that without the Rainy Day Fund we would have been in a very bad spot previously – it was wise to have it then and it would be wise for us to build it back up.
- Mr. Coulombe asked if the minutes would be sufficient to prompt a nudge to the board for a subsequent policy discussion.

MOTION #1:

It was moved by Mr. Rochester and seconded by simultaneously by Vice-Chair Arnold, Mr. Adams, and Ms. Ball that the budget committee recommend to the board that if there are

unspent funds or revenue enhancements beyond determined operational needs that a certain percentage of those funds be directed to the Rainy Day Fund. The motion was voted on and passed unanimously.

VII. APPROVAL OF 2015-16 BUDGET, TAX RATE, AND TAX AMOUNT

Seeing no further deliberation from the group regarding this year's budget, Chair McCullough asked if there was a desire from the group to make a motion related to the approval of the budget, tax rate, and tax amount.

MOTION #2:

It was moved by Ms. Schuster to levy the tax rate of \$1.50 per \$1,000 of assessed value for the Local Option Levy for the General Fund. Mr. Sauret seconded the motion. The motion passed without opposition.

MOTION #3:

It was moved by Ms. Corrigan to levy the permanent tax rate of \$4.4614 per \$1,000 of assessed value in support of the General Fund. Ms. Ball and Mr. Sauret simultaneously seconded the motion. The motion passed without opposition.

MOTION #4:

Mr. Coulombe made a motion that Corvallis School District proposed budget for 2014-15 in the aggregate amount of \$107,971,032 be approved as proposed. Vice-Chair Arnold seconded the motion. The motion passed without opposition.

MOTION #5:

Mr. Sauret made the motion that a tax levy of \$10,026,000 be approved for the Debt Service Fund for the purpose of retiring bonded debt owed by the school district. Mr. Coulombe seconded the motion which passed without opposition.

VIII. ADJOURNMENT

There being no further business before the Committee, Chair McCullough adjourned the meeting at 9:07 p.m. He further noted that the meeting previously scheduled for Tuesday, May 27, 2014 will be cancelled.


Chris Rochester, Board Chair


Steve Nielsen, Budget Officer

Prepared By: Jennifer Schroeder

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