Student Art 1: Psychology of Communication Class Member, 12th Grade, Corvallis High School (CHS), 2014-15

2015-16 ADOPTED BUDGET

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

ABOUT THE ART IN THIS DOCUMENT

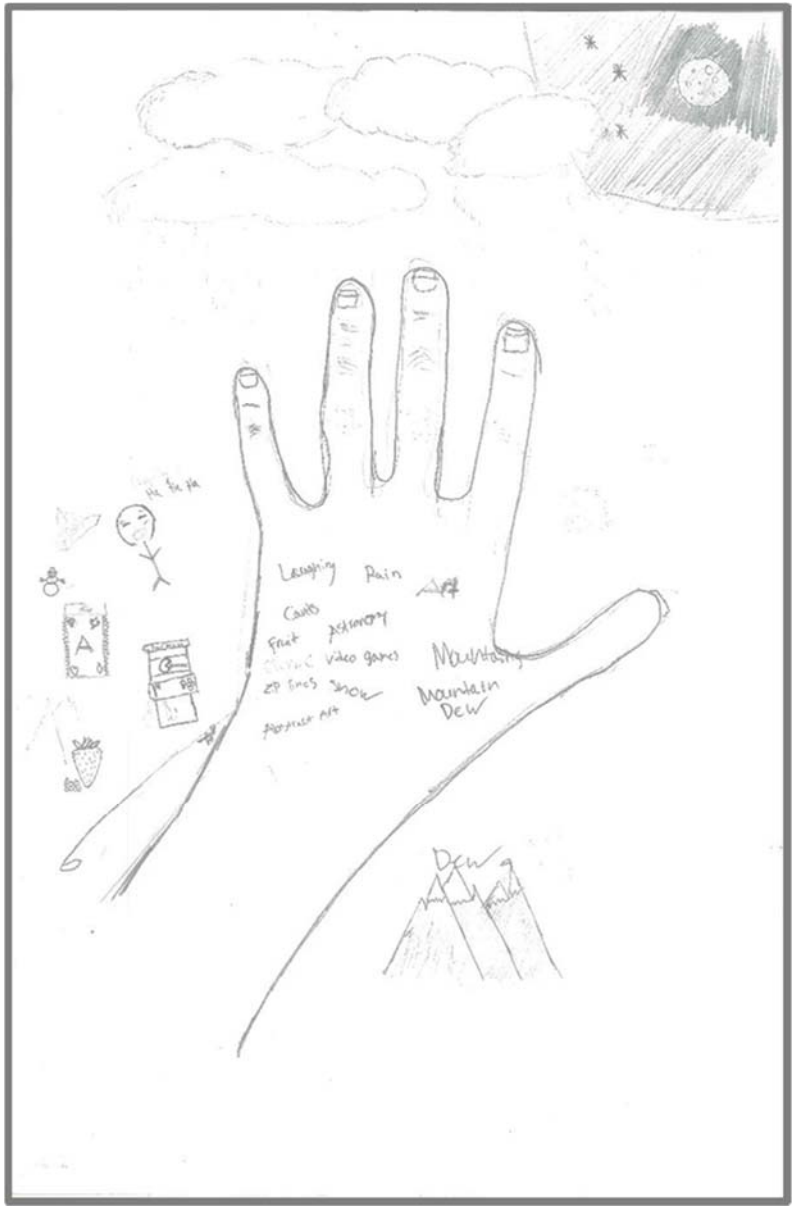
The artwork in this document was produced by students participating in the Psychology of Communication course at Corvallis High School (CHS) during the 2014-15 academic year. Students were instructed to draw their hands and decorate the image so that it told a story about who they are and what interests them.

The Psychology of Communication course is a one (1) credit elective class open to students with an Individual Education Plan (IEP). Most of the students enrolled are on the autism spectrum.

This course is a response to the growing depth of research indicating that social skill learning is less effective in isolation. Historically, school districts have used a small group our individual pull-out method for short periods of time during the week. This new class is a new approach which allows students dedicated time in their school schedules to learn and practice these difficult skills. The class setting also allows for more extensive and supported practice in the school and in the community. The class is split into two sections. The first section is devoted to Social Communication Skills and the second section is set aside for students to use as a Focus Skills Development or AGOGE.

This course is taught by Shelley Powers, a special education teacher at CHS and Trudy Ewing, an Autism Support Assistant. Sue Holmberg, District Autism Specialist, and Sherry Kocher, Speech-Language Pathologies at CHS, support the class.

Due to student confidentiality, individual student names are not provided in this document. In addition, images may have been altered to remove specific reference to student identity.



Student Art 2: Psychology of Communication Class Member, 10th Grade, CHS, 2014-15

2015-16 ADOPTED BUDGET

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

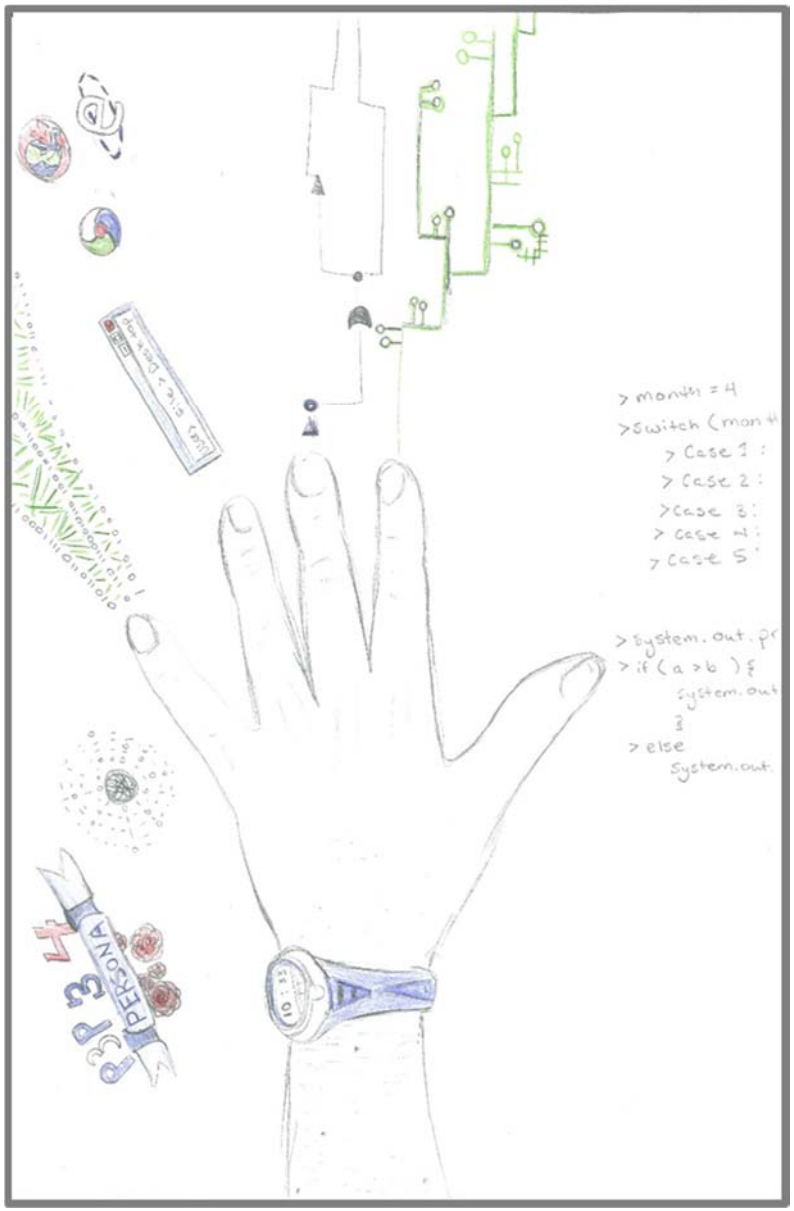
2014-15 BUDGET COMMITTEE

BOARD MEMBERS	TERM EXPIRES
Vince Adams	June 30, 2017
Judy Ball	June 30, 2015
Beth Heaney	June 30, 2015
Bill Kemper	June 30, 2017
Felicia Reid-Metoyer	June 30, 2015
Chris Rochester, Board Chair	June 30, 2015
Tom Sauret, Board Vice-Chair	June 30, 2017

CITIZEN MEMBERS	TERM EXPIRES
Max Ahmad	June 30, 2015
Rich Arnold	June 30, 2015
LeeAnn Baker	June 30, 2017
Katherine Bremser	June 30, 2016
David Coulombe	June 30, 2016
Jim McCullough	June 30, 2016
Rick Osborn	June 30, 2017

2014-15 DISTRICT STAFF

Erin Prince, Superintendent
Steve Nielsen, Finance and Operations Director
Linda Martin, Budget Analyst (Retired January, 2015)
Jane Sievers, Budget Analyst (Started February, 2015)



Student Art 3: Psychology of Communication Class Member, 12th Grade, CHS, 2014-15

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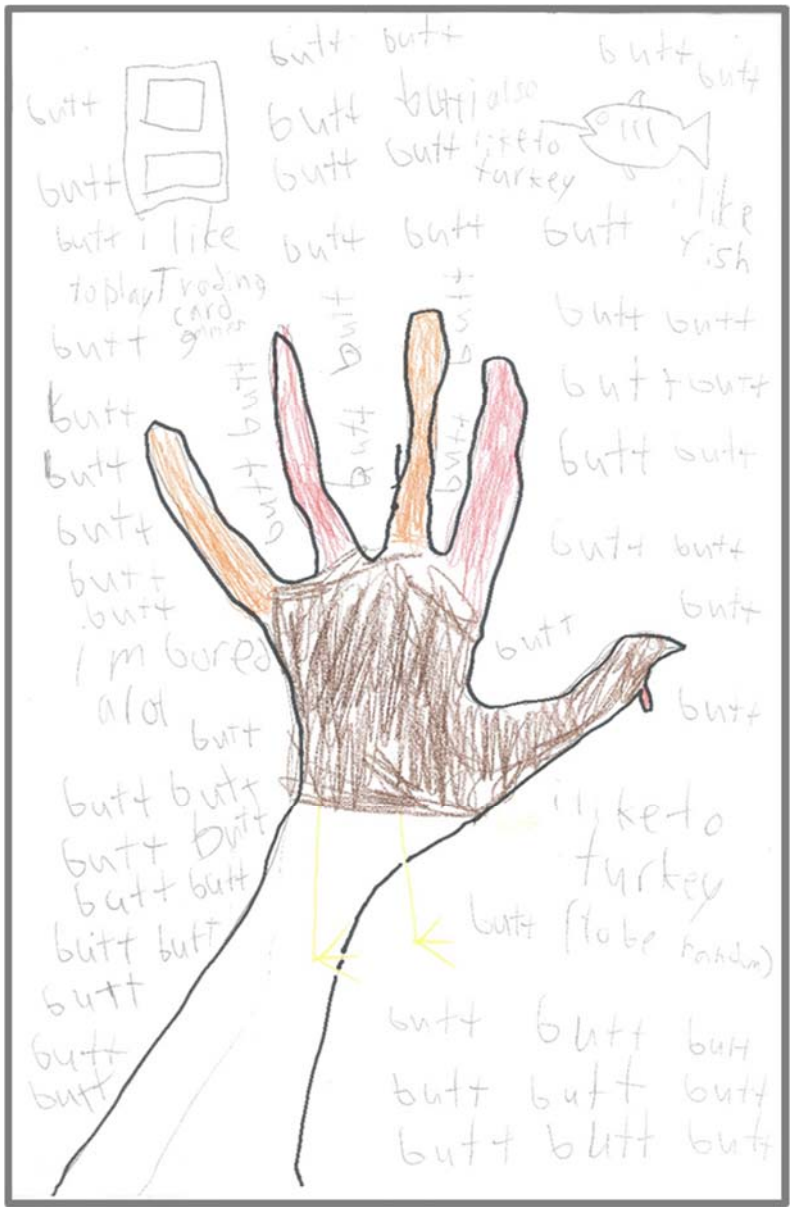
(District Information/Departments & Services/Business Services)



Student Art 4: Psychology of Communication Class Member, 11th Grade, CHS, 2014-15

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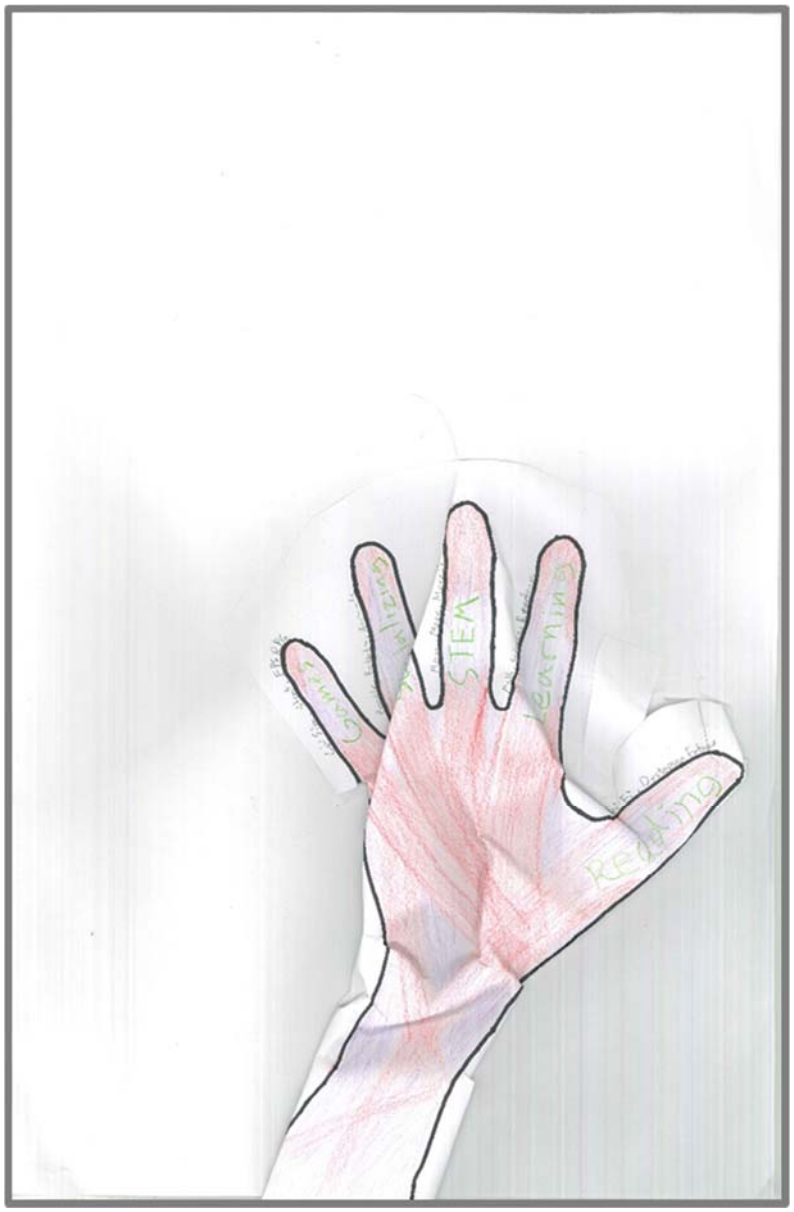

Student Art 5: Psychology of Communication Class Member, 10th Grade, CHS, 2014-15

SECTION A

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Student Art 6: Psychology of Communication Class Member, 12th Grade, CHS, 2014-15

Puzzle pieces are used to express Autism Spectrum Disorder, as so much is still unknown. Primary colors are used specifically as we are still learning.

SUPERINTENDENT'S BUDGET MESSAGE

I respectfully present the proposed budget for the Corvallis School District for the fiscal year beginning July 1, 2015 and ending June 30, 2016. Despite an inadequate level of state funding, this budget strives to continue to provide our students with an excellent and meaningful educational experience. We have intentionally narrowed our main priorities over the past few years to three focus areas:

**Every Student A Graduate*

**Every Student Shows Growth*

**Closing the Opportunity Gap*

With the relentless drive and dedication of our staff and leadership, we are starting to make progress. Just last year, we showed transformational growth in our 4-year cohort and 5-year completer graduation rates. Our 4-year cohort rates jumped from 68 percent three years ago to 84 percent last year. This is due in part to our 5th year advanced diploma program, Running Start; our summer academies for high school students; and a strong focus on breaking down barriers that are getting in the way of access for *all* students; especially for those students who may be underrepresented due to poverty, disabilities, language spoken, and race.

However, we recognize that we still have significant gains to make in closing our opportunity gap. In order to accomplish this, we cannot conduct business as usual and expect to achieve different results. We must challenge ourselves to think about and conduct educational business in a different and more creative way. We must not be complacent and satisfied with the status quo when we do not have the results we seek and our students deserve.

Through a collaborative process in developing the budget for 2015-16, 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.

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 2015-16 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 reduced 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 2015-16 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

The district continues to slowly move beyond the challenges of the recession. For the third consecutive year, the district will realize a full school year and stable enrollment. For the second straight year, the district will not be dependent on the use of reserves and no cuts are being made. While enrollment has stabilized and state school funding has increased the past three years, the negative impact of federal sequestration on 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 the 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 stabilized in 2012-13 and has grown by 222 students (3.5 percent) to 6,521 (10/1/14), over the past two years. The primary reasons for the increase were the addition of full-day kindergarten district-wide in 2014-15 and the new Running Start program, which, in partnership with Linn-Benton Community College, provides student's a bridge between high school and their early college experience at little or no cost to the student. For 2015-16, we anticipate stable enrollment and project 6,559 students district-wide.

Beginning in 2015-16, the State of Oregon will fund kindergarten students at 1.0 FTE rather than 0.5 FTE. This change results in a statewide increase of approximately 28,000 ADMw, 215 for the Corvallis School District. The Legislature has included the funds to pay for this initiative in their 2015-17 K-12 state school budget. The additional 215 ADMw for the Corvallis School District results in a $1,549,500 increase in state school support for 2015-16.

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

The proposed 2015-16 budget includes General Fund current resources of $60.2 million, an increase of $3.7 million or 6.5 percent from 2014-15. This includes $55.6 million from the State School Fund (92.3 percent), $3.8 million from the local option levy (6.4 percent), and $800,000 from other sources (1.3 percent).

The proposed 2015-16 budget is based on the Oregon Department of Education's (ODE) March 23, 2015 estimate (See Appendix A) of $55,583,352 for the Corvallis School District, which is based on House Bill 5017. This bill establishes baseline 2015-17 SSF funding of $7.255 billion, distributed on a 50/50 percent basis. It also appropriates 40 percent of May state forecast revenues in excess of the February forecast to the State School Fund on top of the baseline $7.255 billion. The $7.255 billion allocation is an increase of $605 million (9.1 percent) compared to the 2013-15 biennium. Approximately $220 million of this increase is allocated to cover the costs of full-day kindergarten state-wide.

The 50 percent distribution in each year of the 2015-17 biennium is a departure from the traditional 49/51 percent split. Districts are actually realizing a 48.3/51.7 percent split of the $6.65 billion 2013-15 SSF as all $100 million of September 2013 'Grand Bargain' funds were allocated to the 2014-15 fiscal year. As a result, districts would realize a $100 per ADMw decrease in 2015-16 vs. 2014-15 based on the 49 percent allocation in 2015-16. House Bill 5017 changes the allocation to 50/50 percent, which results in an increase of $86 per ADMw over 2014-15 for the Corvallis School District. Since a 50/50 percent split leaves districts short-sided in 2016-17, staff recommends a biennial spending approach based on a 49.5/50.5 percent split. The 2015-16 proposed budget includes the 50 percent SSF allocation in current resources, but sets aside $380,970, or 0.5 percent, in the Unappropriated Ending Fund balance. This

represents an amount above the required Board policy level of 5 percent of current resources specifically set aside for 2016-17 expenditures.

The district's 2015-16 SSF Total Formula Revenue is an increase of $2.3 million (4.3 percent) compared to 2014-15 (April 7, 2015 estimate). At the 49.5 percent allocation level, the increase is $1.9 million (3.6 percent) compared to 2014-15. Of the $1.9 million, $1.5 million (79.0 percent) of the increase is due to the change in kindergarten FTE, which helps the district sustain full-day kindergarten district-wide. The remainder of the SSF increase is related to slight growth in funding per ADMw (+$13) and non-kindergarten related ADMw.

As mentioned previously, tax compression hit the district hard during the recession and the impact continues today. While we project local option levy revenue to increase again this year, the rate of growth remains painfully slow. Resources are projected at $3,841,800 for 2015-16, a meager $85,000 increase (2.3 percent), compared to the 2014-15 budget. The district peaked at $5.6 million in 2009-10 and dropped to a low of $3.5 million in 2013-14.

The impact of federal sequestration on grant programs such as Title I and IDEA will continue to linger into the 2015-17 biennium. School districts around the nation were hit with federal program cuts of up to 10 percent in the 2013-15 biennium. While there are proposals on the table to restore some or all of the program funding moving forward, nothing is definitive as of yet. We will continue to keep a close eye on developments. These programs are critical as they provide services to our students of greatest need.

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 state Legislature ended up passing 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 have been challenged in court and may be overturned, pending a judgment by the Oregon State Supreme Court. Timing on their decision is unknown.

Due to the court challenges, the Corvallis School District utilized only 43 percent of the $1.1 million/year reform savings and reserved the remainder as a hedge against future rate increases should the reforms be overturned in court. The district projects the two year PERS set-aside reserve balance at between $1.35 and $1.4 million at June 30, 2015. There are no plans to utilize this reserve in the 2015-16 proposed budget. The Board of Directors, as stated in their December 15, 2014 budget parameters document (included for reference in this section of this document), will not act upon the use of the PERS set-aside funds until a Supreme Court decision is rendered.

There is good news on the PERS front for 2015-17. In September 2014, the PERS Board adopted employer rates for the 2015-17 biennium. Employer rates for the Corvallis School District dropped 37 percent for Tier I/II members and 63 percent for OPSRP members. As a result, staff projects a $1.8 million per year general fund savings in PERS costs in the 2015-17 biennium. This savings will be utilized to retain and hire more staff to further address critical needs and to set the district on a faster trajectory to fiscal sustainability.

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.

2015-16 PROPOSED BUDGET SPECIFICS

The 2015-16 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) March 23, 2015 State School Fund Estimate for 2015-16, which is calculated from the state $7.255 billion K-12 budget as per House Bill 5017.

Budget details and assumptions include: (1) a full school year for the third consecutive year, (2) stable enrollment with 6,559 students district-wide, (3) full-day kindergarten district-wide for the second consecutive year, (4) FTE additions including: 1.0 FTE classified maintenance position, 1.0 FTE classified district technology support position and a 1.0 FTE district Communications Specialist; (5) *Equity focus* – FTE additions include: 1.0 FTE elementary level

counselor, bringing our total to 3.0 FTE; 1.0 certified and 1.0 classified ELL staff; additional special education and intervention (RTI) staffing including a 1.67 certified FTE rollover from the Collaboration Grant for secondary RTI; an additional 0.5 FTE teacher at College Hill; a Running Start budget which allows service to 100+ students; expansion of the AVID program into middle school (one grade) as well as one additional high school grade; and 1:World Phase IV expansion, which focuses primarily on bringing 1:1 to Garfield and Lincoln. This expansion is critical in helping to better align dual-language immersion (DLI) curriculum, provide enhanced translation services and to increase student access to technology, which will enhance their learning opportunities.

The district is currently in negotiations with the Corvallis Education Association (CEA) and the Oregon School Employees Association (OSEA). Both groups, along with Non-Represented and Administrative staff, are budgeted for step movement in the 2015-16 proposed budget. Agreements with these groups are pending. The total cost of a 1 percent COLA for all groups, including benefits, is $375,000.

The proposed 2015-16 budget is balanced without cuts or the use of reserves and calls for a $600,000 deposit into the Rainy Day Fund. This will increase the Rainy Day account balance to $1.8 million, or 60 percent funded. The current plan is to replenish the Rainy Day Fund to the Board policy level of five percent of current resources, or $3,011,900, by June 30, 2018.

The proposed 2015-16 budget continues to maintain the Contingency reserve of $1,506,000 (2.5 percent of current resources) and the Unappropriated Ending Fund Balance of $3,011,900 (5 percent of current resources) per Board policy. An additional $380,970 in Unappropriated Ending Fund Balance is set-aside for 2016-17 expenditures. This amount represents the 0.5% of state school funding the district will receive in 2015-16 to be used in 2016-17.

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 2015-16 proposed General Fund current requirements are increased by $929,400, or 1.6 percent over 2014-15. Personnel requirements increase by $382,400 (0.8 percent), and other operating requirements increase by $547,000 (6.3 percent). 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 2012-13 to Proposed 2015-16

Current Requirements	2012-13 Actual	2013-14 Actual	2014-15 Adopted as Revised	2015-16 Proposed
Personnel Requirements	$43,276,700	$45,086,600	$49,293,300	$49,675,700
Other Operating Requirements	7,857,000	8,877,000	8,752,000	9,299,000
Total	$51,133,700	$53,963,600	$58,045,300	$58,974,700
Personnel	*84.6%*	*83.6%*	*84.9%*	*84.2%*
Other Operating Requirements	*15.4%*	*16.4%*	*15.1%*	*15.8%*

Examining the major functions of Instruction, Support Services, and Community Services, 2015-16's cost of Instruction is increased by $867,200, while Support Services increased by $112,700. Community Services decreased by $51,100 due to the change in funding model for the Foundation's Executive Director position. Full time equivalent (FTE) staffing changes are discussed in the Budget Assumptions.

Table 2: General Fund Current Requirements by Major Functions, Actual 2012-13 to Proposed 2015-16

Current Requirements	2012-13 Actual	2013-14 Actual	2014-15 Adopted as Revised	2015-16 Proposed
Instruction	$ 30,638,800	$ 32,544,400	$ 35,285,400	$ 36,152,600
Support Services	20,371,100	21,293,600	22,633,000	22,745,700
Community Services	123,800	125,700	127,200	76,100
Total	$ 51,133,700	$ 53,963,700	$ 58,045,600	$ 58,974,400
Instruction	*59.9%*	*60.3%*	*60.8%*	*61.3%*
Support Services	*39.8%*	*39.5%*	*39.0%*	*38.6%*
Community Services	*0.2%*	*0.2%*	*0.2%*	*0.1%*

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. Under this program, meals are offered at no charge to all students. Section 4(4) of House Bill 5017 provides funding for school districts to serve students with a reduced price status meals for free beginning in 2015-16.

District Donation Fund (204)

Resources budgeted in the District Donation Fund remain at $600,000, with little change projected for 2015-16.

Grants Fund (296)

Grants Fund resources are projected to decrease slightly compared to 2014-15. The 2015-16 proposed budget plans for the continuation of several relatively new grant programs that began over the last two years including: the 21st Century Community Learning Center grant in partnership with the Boys and Girls Club of Corvallis, the OEA Choice Trust Wellness grant and the Collaboration grant. Year three funding of the Collaboration grant is still uncertain, but 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 2015-16 are $9.29 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 2015-16 compared with 2014-15. 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

While continuing to advocate for a more stable funding model from the state, we realize that our students are present *now*, ready to learn and need to be prepared to tackle the global world challenges in their future. We stand ready to deliver. To accomplish our goals, we have had to be creative in shifting resources effectively and efficiently. 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 with the addition of using student growth data; basic staffing levels that include intervention support at all levels continues and we are still committed to have an equity reserve of certified and classified FTE that will be targeted to respond to student support and enrollment shifts where we recognize the greatest need.

Regardless of the challenges of our funding model, we have intentionally been able to protect many of our highly engaging and important electives that enrich and prepare students. We also have expanded the support to assist in our growing English Language Learners population. We have the wonderful opportunity to serve students who speak over 49 different languages in our district, yet we continually need to ensure we are providing the appropriate support with staff and material resources.

With moving into the fourth year of 1:World, the use of digital learning and having instructional technology in the hands of students is helping us improve in our delivery of teaching and learning for *all* our students. With our proposed expansion, focus areas of ELL, poverty, students with disabilities and our AVID students is priority.

The direction we are headed energizes me. I like to compare our district to a huge freightliner that has been moving in the direction of the waterway channel. I am convinced we have found the right channel and now we need to stay the course and continue to strive for excellence in all we do for students.

The challenge for all of us is to be open to creativity in finding solutions through the lens of equity.

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, Jennifer Schroeder and Jane Sievers. These professionals remain committed to providing the highest quality of services today, preparing the organization for tomorrow and investing in the community's future.

Moral imperative as our compass, we need to ensure the success of ALL students and we need to rethink how we deliver education to fully engage and challenge students with rigor and relevance. This does not mean we 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,

Erin Prince, Ph.D.

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. 2015-16 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, and, starting with the 2015-16 budget, weighted by a factor for the number of students recommended for academic interventions based on STAR benchmark screening. 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.

2015-16 BUDGET CALENDAR

Fall 2014

Review of building allocations based on actual enrollment

Develop enrollment and revenue forecasts for 2015-16

Spring 2015

Principals develop school discretionary budgets, taking input from staff and parents[1]

April 27, 2015

Superintendent's budget message and recommended budget presented and budget review committee begins[1]

May 11, 2015

Budget review committee second meeting[1, 2]

May 26, 2015

Budget review committee third meeting (if needed); budget and tax levy is approved[1, 2]

June 15, 2015

Final school board budget hearing and adoption of budget for 2015-16[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

An 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 55,298, and at 86,591 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 6,500 students in grades kindergarten through twelve. Overall enrollment has been declining for the past ten years, with total enrollment dropping by just under 5 percent since 2004-05.

Students within the Corvallis School District are diverse, with just over 30 percent of the district wide student body identified as Hispanic, Asian, American Indian, African American, Hawaiian/Pacific Islander, or multi-racial. 14.2 percent of the overall student population has been identified as Talented and Gifted (TAG), 7.1 percent as English Language Learners (ELL), and 11.4 percent are on an Individualized Education Plan (IEP). Almost 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

SOLIDIFIED BY THE BOARD OF DIRECTORS APRIL 13, 2015

1. Our Highest Priority is Academic Achievement for All Students
   - Proficiency in reading, writing and mathematics is the cornerstone.
   - Academic growth for all student subgroups from kindergarten to graduation is essential.
   - We will give particular attention to literacy and mathematics achievement by grade 3.
   - Our goal is a 100% graduation and completion rate.
   - We will continue within the limits of our resources to offer a broad range of academic and vocational opportunities.
   - We believe that Common Core standards provide effective benchmarks for student achievement and assessment.
2. Our Schools Will Embrace Equity
   - We will work to remove inequitable obstacles to achievement for all students.
   - Our resources will be invested where there is the greatest need.
   - We will address the needs of our English language learners, special education students, and students who come to the district from difficult economic circumstances.
3. Our Schools Will Be Safe and Welcoming.
   - All students will be treated with respect.
   - We welcome diversity as a source of strength.
   - We will not tolerate bullying and discrimination.
4. Our Resources Will Be Managed to Preserve the Long-Term Sustainability of the District
   - We operate with limited resources which historically have not been sufficient to meet all needs.
   - Our financial planning will ensure that resources are used efficiently to sustain student success.
   - Financial planning will be prudent and include maintenance of adequate financial reserves.
   - Employee contracts will be financially sustainable.
5. Our Communication with the Corvallis Community is Important
   - We are committed to public participation and district and board transparency.
   - We will seek opportunities for public communication.
6. We Will Think Creatively About the Future
   - We will create and support multiple pathways to student success
   - We will embrace educational innovation, including new technologies and new approaches to meeting the educational needs of our district as it continues to become more economically, socially and linguistically diverse.
   - Our long-range thinking about facilities will begin with a comprehensive examination of how we expect to deliver our services in the future.

2015-16 BUDGET PARAMETERS

APPROVED BY THE BOARD OF DIRECTORS DECEMBER 15, 2014

BUDGET ASSUMPTIONS

1) Full School Year.
2) Stable Enrollment.
3) Stable to modestly rising State School Fund.
4) Continued slow recovery of local option levy revenue from tax compression.
5) Continued state economic recovery, but no significant changes concerning state taxation and retirement system, or Corvallis housing and taxation policies.
6) Continued significant number of low and very low income students with resulting requirements for resources.

BUDGET PARAMETERS

1) Current requirements will not exceed current resources with a focus on long term sustainability.
2) Personnel costs will not exceed 85 percent of operating resources.
3) Agreements with employee associations will be aligned with available current resources.
4) Continue all-day kindergarten district-wide.
5) Equity will be a priority in resource allocation.
6) The district will continue to maintain the PERS litigation set-aside until all said litigation has been resolved. At that time, the Board will then establish a policy regarding the use of these funds.
7) The district will re-build the Rainy Day Fund to the Board policy level of 5 percent of current resources by June 30, 2018. The other two reserve accounts will be maintained at policy levels (2.5 percent for Contingency and 5 percent for Unappropriated Ending Fund Balance).
8) The primary criteria for technology expenditures will be academic achievement and infrastructure reliability.
9) Focus on K-3 literacy and math proficiency.
10) Carry over Policy: Schools and departments may carry over up to 25 percent of their unspent 2014-15 allocations into 2015-16 as has been the practice the past two fiscal years. The Board will continue to grant the Superintendent discretion to approve a maximum 50 percent carry over on a case by case basis.

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

2015-16 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 2015-16 provide the reader with an outline of the major assumptions that have been used in the 2015-16 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 March 23, 2015 estimate (See Appendix A) for Corvallis School District's 2015-16 State School Fund is $55,583,352, which represents 92 percent of current resources in the General Fund. The ODE estimate is based on House Bill 5017, which establishes baseline 2015-17 SSF funding of $7.255 billion, distributed on a 50/50 percent basis. The bill also appropriates 40 percent of May state forecast revenues in excess of the February forecast to the State School Fund on top of the baseline $7.255 billion.

The 50 percent distribution in each year of the 2015-17 biennium is a departure from the traditional 49/51 percent split. Districts are actually realizing a 48.3/51.7 percent split of the $6.65 billion 2013-15 SSF as all $100 million of September 2013 'Grand Bargain' funds were allocated to the 2014-15 fiscal year. As a result, districts would see a $100 per ADMw decrease in 2015-16 vs. 2014-15. House Bill 5017 changes the allocation to 50%/50 percent, which results in an increase of $86 per ADMw over 2014-15 for the Corvallis School District. Since a 50%/50 percent split leaves districts short-sided in 2016-17, staff recommend a biennial spending approach based on a 49.5/50.5 percent split. The 2015-16 proposed budget includes the 50 percent SSF allocation in current resources, but sets aside $380,970, or 0.5 percent, in the Unappropriated Ending Fund balance. This represents an amount above the required Board policy level of 5 percent of current resources specifically set aside for 2016-17 expenditures.

The district's 2015-16 SSF Total Formula Revenue is an increase of $2.3 million (4.3 percent) compared to 2014-15 (April 7, 2015 estimate). At the 49.5 percent allocation level, the increase is $1.9 million (3.6 percent) compared to 2014-15. Of the $1.9 million, $1.5 million (79.0 percent) of the increase is due to Kindergarten students being funded at 1.0 FTE rather than .5 FTE, which helps the district sustain all-day Kindergarten district-wide. The remainder of the SSF increase is related to slight growth in funding per ADMw ($13) and non-Kindergarten related ADMw.

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 1: State School Fund (SSF) Revenues from Final 2012-13 to Proposed 2015-16

	2012-13 Final (as of 5/9/2014)	2013-14 Actual (as of 3/27/15)	2014-15 Estimate (as of 4/7/15)	2015-16 Estimate (as of 3/23/15)	Change 2014-15 to 2015-16	Percent Change
Property Taxes	$ 22,459,159	$ 21,486,890	$ 23,839,130	$ 24,546,950	$ 707,820	3.0%
Common School Fund	906,786	505,262	919,188	612,121	(307,067)	-33.4%
County School Fund	125,668	100,000	100,000	100,000	-	0.0%
In-Lieu of Taxes (Game Refuge)	-	9,000	9,000	9,000	-	0.0%
Federal Forest Fees	11,450	10,877	-	-	-	0.0%
State School Fund Grant	21,576,874	27,335,139	28,420,731	30,315,281	1,894,550	6.7%
Total - State School Fund	$ 45,079,937	$ 49,447,168	$ 53,288,049	$ 55,583,352	$ 2,295,303	4.3%

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 and other weighting factors, such as the number of ELL and Special Education students being served. The district is projecting 6,559 students in 2015-16, an increase of 38 students compared to October 1, 2014.

B. Local Option Taxes

2015-16 will be the fourth year of the renewed 5-year Local Option Levy approved by voters in November 2010. 2015-16 Local Option Taxes are estimated to be $3,841,800. This estimate is based on the property-by-property 2014 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 3 percent of assessed values and 2.5 percent increase in the real market values were used to estimate the local option taxes for 2015-16. The 2015-16 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.

Table 2: Local Option Levy Tax 5-Year History

	Rate	Local Option Taxes*	Percent Change
Local Option Levy 5-Year History			
2010-11 Actual	$1.50/1,000	4,980,700	
2011-12 Actual	$1.50/1,000	4,519,800	-9.3%
2012-13 Actual	$1.50/1,000	4,043,700	-10.5%
2013-14 Actual	$1.50/1,000	3,592,900	-11.1%
2014-15 Year End Estimate	$1.50/1,000	3,756,700	4.6%
2015-16 Projected	$1.50/1,000	3,841,800	2.3%

* 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 1.4 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 recognition of the importance of early education, the School Board decided to offer full-day kindergarten at all eight elementary schools in Corvallis beginning in 2014-15 despite Kindergarten funding at 0.5 FTE per student. In 2015-16, however, the state will begin funding Kindergarten students at 1.0 FTE, which will help districts sustain full-day Kindergarten long-term. The additional 215 ADMw for the Corvallis School District results in a $1,549,500 increase in state school support for 2015-16.

B. *Employee Salaries and Benefits (84 percent of General Fund Current Requirements)*

At the time this budget is being prepared, the district is in negotiations with both the Corvallis Education Association (CEA), and with the Oregon School Employees Association (OSEA) Chapter 2. This proposed budget has been compiled with the assumption that 2015-16 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 2015-16 budget includes 2.0 FTE Certified positions and 2.0 FTE Classified 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 2015-16 levels. The projection is presented in Appendix C by school and grade.

Overall, the 2015-16 proposed General Fund FTE is approximately 38 FTE more than the adopted 2014-15 budget and 28 FTE more than where we are currently staffed.

Licensed FTE increased by 14.04 due to the addition of: (1) +5.08 elementary FTE – due to enrollment increases, +2.0 FTE intervention specialists and school discretionary decisions; (2) +0.5 FTE Teacher at College Hill HS; (3) 1.45 FTE English Language Learner (ELL) instructors; (4) +1.0 FTE middle school AVID instructors; (5) +1.67 FTE secondary Intervention (RTI) Specialists (funded by Collaboration grant in 2014-15), (5) +1.0 FTE elementary counselor (brings total to 3.0 FTE); and (6) +1.44 FTE Special Education instructors.

Classified FTE increased by 12.19 due to the addition of: (1) +2.0 reserve positions; (2) +1.84 FTE ELL positions; (3) +1.44 FTE Special Education positions; (4) +1.5 FTE elementary and middle school intervention support; (5) +0.8 FTE middle school counseling support (6) +1.0 Maintenance 3 position; (7) +1.0 Technology Support (Tech 1); (8) +0.5 FTE Technology Admin Assistant; and (9) miscellaneous department and school discretionary decisions.

Administrative FTE increased by a net of 1.20 due to the addition of a 1.0 FTE district Communications Specialist as well as a 1.0 FTE Student Services Coordinator.

Table 3: Changes in FTE from 2013-14 Actual to 2015-16 Proposed Budgets

General Fund FTE	2013-14 Actual	2014-15 Actual Estimated	2015-16 Proposed	Change from 2014-15 Estimated to 2015-16 Proposed	
Licensed FTE					
1000 - Instruction	273.68	295.33	307.59	12.27	*4.2%*
2000 - Support Services	25.02	24.90	26.67	1.77	*7.1%*
Total Licensed FTE	298.72	320.23	334.26	14.04	*4.4%*
Classified FTE					
1000 - Instruction	98.63	106.88	114.29	7.41	*6.9%*
2000 - Support Services	119.85	124.84	129.63	4.78	*3.8%*
Total Classified FTE	218.48	231.72	243.91	12.19	*5.3%*
Administrator FTE					
2000 - Support Services	23.43	26.03	27.23	1.20	*4.6%*
Total Administrator FTE	23.43	26.03	27.23	1.20	*4.6%*
Manager/Confidential FTE					
1000 - Instruction	2.35	2.35	2.35	-	*0.0%*
2000 - Support Services	12.03	12.61	12.60	(0.01)	*-0.1%*
Total Manager/Confidential FTE	14.38	14.96	14.95	(0.01)	*0.0%*
Total FTE	555.00	592.93	620.36	27.43	*4.6%*

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 investment gains in 2012 and 2013, coupled with the 2013 Legislative reforms, employer rates for 2015-17 have decreased from 12.41

percent to 9.43 percent for Tier I/II members and from 12.94 percent to 4.74 percent for OPSRP members.

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 2014-15.

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 some growth in these costs, and increased the budgets in 2015-16 from $690,000 to $710,000 for district-paid substitutes. Personal leave payments stayed the same at $85,000. The district has also budgeted $20,000 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 4: District-Paid Substitutes and Personal Leave 2013-14 Actual to 2015-16 Proposed

	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	Change	Percent Change
District-Paid Substitutes	$ 587,800	$ 514,000	$ 563,900	$ 49,900	9.7%
Benefits	102,200	176,000	146,100	(29,900)	-17.0%
District-Paid Personal Leave	62,400	63,700	67,900	4,200	6.6%
Benefits (estimated)	23,100	21,800	17,600	(4,200)	-19.3%
Total	$ 775,500	$ 775,500	$ 795,500	$ 20,000	2.6%

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 new contract term will begin on July 1, 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 $144,000 to $2,790,000, about 5.4 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 (2.4 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.

Electricity, fuel, water and sewage, garbage, and telephone budget amounts were increased by $52,000. The district continues to use a utility tracking software to aid in monitoring utility charges.

F. *Professional Services (1.6 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 2014-15.

Running Start and GED costs for LBCC classes and textbooks are budgeted at $300,000. This is an increase of $150,000 from the 2014-15 adopted budget. 105 students have participated in this program so far in 2014-15.

G. *Property and Liability Insurance (1.1 percent of General Fund Current Requirements)*

The proposed appropriation amount for property and liability insurance was increased by $47,000, or 7.9 percent, to $645,500 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 107 students for 2015-16). Estimated payments to Muddy Creek in the 2015-16 proposed budget have been increased to $670,000 (from an adopted budget of $596,500 in 2014-15), $13,000 for required payments to resident districts, and $2,500 for reimbursement to the charter school for audit services.

I. Instructional Materials (0.3 percent of General Fund Current Requirements)

The district is centrally-allocating $135,000 for instructional materials in the 2015-16 General Fund budget, and $100,000 from the Facilities Grant. Proposed appropriations for library books and periodicals are about the same as 2014-15, budgeted at $15,037 for 2015-16.

J. Travel, Conference, Dues (0.5 percent of General Fund Current Requirements)

Travel, conferences, and dues are budgeted at $284,898 for 2015-16. This category includes travel, costs associated with traveling for conferences, high school playoffs, and professional dues. The AVID program, alone, is budgeted at $80,000. 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 (0.07 percent of General Fund Current Requirements)

The 2015-16 proposed budget continues a contribution to the Corvallis Public Schools Foundation. $39,377 is budgeted for 2015-16. This amount represents a decrease of $48,700 compared to 2014-15 due to the district funding the director position at 0.5 FTE rather than 1.0 FTE.

L. Equipment (0.05 percent of General Fund Current Requirements)

The 2015-16 proposed appropriation amount for non-technology equipment is budgeted at $31,740, about $10,000 more than budgeted for 2014-15. 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 2015-16 General Fund budgeted current resources is $60,238,150, which is up from the 2014-15 current resources of $56,487,796. The budgeted contingency for 2015-16 is $1,505,950 (which represents an increase of $93,760 to bring the Contingency amount to 2.5 percent of current resources), and $3,392,880 for the budgeted UEFB (an increase of $568,490). The increase in UEFB represents: (1) a $187,520 increase to maintain the Board policy level of 5 percent of current resources plus (2) an increase of $380,970, which represents 0.5 percent of 2015-16 state school funding to be set-aside for 2016-17 expenditures.

The Rainy Day Reserve is budgeted to increase by $601,490 to $1,808,940, or 60 percent funded. The plan is to replenish the Rainy Day Fund to the Board policy level of five percent of current resources, or $3,011,900, by June 30, 2018.

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 2015-16 proposed budget projects operating requirements of $3.1 million.

The Food Service operation is projecting an increase in meal sales of approximately $30,000.

B. Designated Facilities Fund (208)

The Designated Facilities Fund 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 Cheldelin Middle School completed in summer 2012.

Resources from the Construction Excise Tax project are restricted to capital projects. Projects planned for the Construction Excise Tax fund in 2015-16 include: the seismic portions of the Corvallis High School roof replacement (AT North & AT South) and Cheldelin Middle School roof projects as well as the portion of Wi-Fi infrastructure work that the federal E-rate program does not reimburse.

C. Grants Fund (296)

The Grants Fund budget for 2015-16 is $5,360,000, 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 2015-16 budget for this portion of the Grants Fund is $800,000.

SECTION 4 – FINANCIAL OBLIGATIONS

As of July 1, 2015 the district will have outstanding general obligation bonds of $34.395 million. In 2015-16 the scheduled principal payment is $7.575 million and the interest payments are $1.719 million for a total debt service payment of $9.294 million. This is an increase of $225,000 compared with 2014-15.

As of July 1, 2015 the district had outstanding pension bonds of $19.041 million. In 2015-16 the scheduled principal payment is $536,698 and the interest payments are $1.472 million, for a total debt service of approximately $2 million.

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 $3,841,800 in resources, estimated to provide the 2015-16 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 COMPRESSION[1]

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 grown 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.

2015-16 PROPOSED LOCAL OPTION LEVY EXPENDITURE PLAN

Local Option Levy Expenditure	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2013-14 Actual FTE	2014-15 Adopted FTE	2015-16 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)	$ 527,670	$ 526,051	$ 543,970	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)	666,870	664,835	687,482	8.00	8.00	8.00
Continues lower class sizes						
Additional teachers for elementary grades (Function 1111)	666,870	664,835	687,482	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)	166,720	193,244	199,460	2.00	2.00	2.00
Continues additional elementary PE & Music						
Music & Physical Education, grades K-6 (Functions 1111 and 1121)	463,480	491,978	513,892	5.56	5.92	5.98
Continues focus on Vocational Education						
Vocational Education/Service Learning teachers at high school level ($125,000 per high school; Function 1132)	250,000	250,000	250,000	-	-	-
Continues additional support						
Activities and athletics at the high schools ($157,500 at each; Function 1132)	315,000	315,000	315,000	-	-	-
Lower class sizes district wide						
Lower class sizes with additional revenue (Various 1000-level Functions)	833,590	650,707	644,514	10.00	7.83	7.50
Total	$3,890,200	$ 3,756,650	$ 3,841,800	39.89	38.08	37.81

SECTION B

ALL FUNDS AND APPROPRIATIONS

All Funds B-01
Appropriations B-06

Student Art 7: Psychology of Communication Class Member, 10th Grade, CHS, 2014-15

Autism now affects 1 in every 68 children.

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.

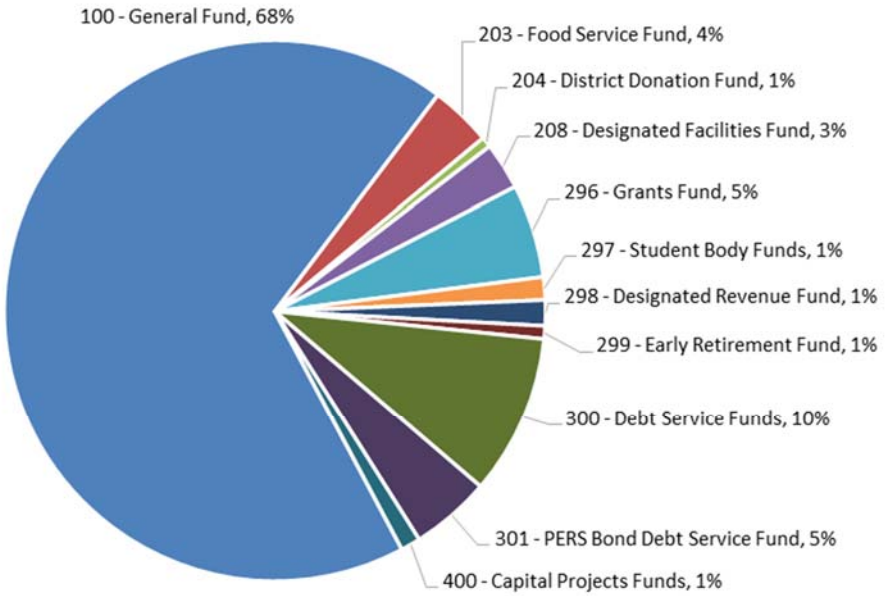
In governmental accounting systems, the entity is viewed as a group of smaller entities called funds. Each fund is a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and any residual equities or balances, segregated for the purpose of conducting 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: 2015-16 Proposed Budget Operational 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, curriculum, 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 was established in 2014-15 to account for large capital improvements undertaken by the district. It was initially 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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
100 - General Fund	57,763,721	60,965,565	63,489,629	65,682,180	65,682,180	-	-
203 - Food Service Fund	3,497,935	3,480,005	3,344,783	3,550,000	3,550,000	-	-
204 - District Donation Fund	461,658	523,627	600,000	600,000	600,000	-	-
208 - Designated Facilities Fund	1,308,509	1,862,140	1,778,000	2,715,000	2,715,000	-	-
296 - Grants Fund	4,547,953	5,470,645	5,420,000	5,360,000	5,360,000	-	-
297 - Student Body Funds	1,649,354	1,672,902	1,300,000	1,320,000	1,320,000	-	-
298 - Designated Revenue Fund	1,802,792	1,840,158	1,475,000	1,475,000	1,475,000	-	-
299 - Early Retirement Fund	1,989,047	1,472,851	960,320	753,250	753,250	-	-
300 - Debt Service Funds	8,998,118	8,430,570	9,572,450	9,294,750	9,294,750	-	-
301 - PERS Bond Debt Service Fund	4,331,162	4,375,824	4,513,000	4,615,000	4,615,000	-	-
400 - Capital Projects Funds	-	-	1,150,000	1,130,000	1,130,000	-	-
601 - Insurance Fund	17,992,233	15,344,039	15,865,350	14,610,500	14,610,500	-	-
700 - Trust and Agency Funds	962,337	819,223	-	-	-	-	-
Resources Total	**105,304,819**	**106,257,547**	**109,468,532**	**111,105,680**	**111,105,680**	**-**	**-**
Requirements Before Reserves and Unappropriated Ending Fund Balance							
100 - General Fund	51,133,831	53,963,730	58,045,599	58,974,410	58,974,410	592.93	620.36
203 - Food Service Fund	2,817,935	2,992,923	2,899,783	3,105,000	3,105,000	37.30	38.06
204 - District Donation Fund	461,657	523,627	600,000	600,000	600,000	2.32	1.17
208 - Designated Facilities Fund	749,403	276,055	1,778,000	2,715,000	2,715,000	-	-
296 - Grants Fund	2,955,718	4,519,344	5,420,000	5,360,000	5,360,000	42.37	41.08
297 - Student Body Funds	1,073,693	1,097,068	1,300,000	1,320,000	1,320,000	0.19	0.23
298 - Designated Revenue Fund	1,025,297	1,121,101	1,475,000	1,475,000	1,475,000	4.06	3.31
299 - Early Retirement Fund	520,840	515,634	784,744	683,250	683,250	-	-
300 - Debt Service Funds	8,653,213	8,837,000	9,572,450	9,294,750	9,294,750	-	-
301 - PERS Bond Debt Service Fund	2,004,237	2,005,726	2,005,560	2,009,093	2,009,093	-	-
400 - Capital Projects Funds	-	-	1,150,000	1,130,000	1,130,000	-	-
601 - Insurance Fund	13,577,819	10,525,957	15,865,350	14,610,500	14,610,500	1.31	1.40
700 - Trust and Agency Funds	827,353	540,045	-	-	-	-	-
Requirements Before Reserves and Unappropriated Ending Fund Balance Total	**85,800,996**	**86,918,209**	**100,896,486**	**101,277,003**	**101,277,003**	**680.48**	**705.61**

All Funds

amounts in dollars and FTE

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Contingencies and Reserves							
100 - General Fund	-	-	2,619,640	3,314,890	3,314,890	-	-
203 - Food Service Fund	-	-	445,000	445,000	445,000	-	-
299 - Early Retirement Fund	-	-	175,576	70,000	70,000	-	-
301 - PERS Bond Debt Service Fund	-	-	2,507,440	2,605,907	2,605,907	-	-
Contingencies and Reserves Total	**-**	**-**	**5,747,656**	**6,435,797**	**6,435,797**	**-**	**-**
Unappropriated Ending Fund Balance							
100 - General Fund	-	-	2,824,390	3,392,880	3,392,880	-	-
Unappropriated Ending Fund Balance Total	**-**	**-**	**2,824,390**	**3,392,880**	**3,392,880**	**-**	**-**
Requirements Total	**85,800,996**	**86,918,209**	**109,468,532**	**111,105,680**	**111,105,680**	**680.48**	**705.61**
Fund Ending Balance	**19,503,823**	**19,339,338**	**-**	**-**	**-**		

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

	2014-15 As Revised	2015-16 Adopted
100 - General Fund		
1000 - Instruction	35,285,365	36,152,573
2000 - Support Services	22,633,047	22,745,746
3000 - Enterprise and Community Services	127,184	76,088
4000 - Facilities Acquisition and Construction	1	1
5000 - Debt Service & Transfers to Other Funds	2	2
6000 - Contingencies & Reserves	2,619,640	3,314,890
100 - General Fund Total	**60,665,239**	**62,289,300**
203 - Food Service Fund		
3000 - Enterprise and Community Services	2,899,783	3,105,000
6000 - Contingencies & Reserves	445,000	445,000
203 - Food Service Fund Total	**3,344,783**	**3,550,000**
204 - District Donation Fund		
1000 - Instruction	411,313	428,490
2000 - Support Services	49,890	57,890
3000 - Enterprise and Community Services	138,796	113,619
4000 - Facilities Acquisition and Construction	1	1
204 - District Donation Fund Total	**600,000**	**600,000**
208 - Designated Facilities Fund		
2000 - Support Services	642,000	1,160,000
4000 - Facilities Acquisition and Construction	1,136,000	1,555,000
208 - Designated Facilities Fund Total	**1,778,000**	**2,715,000**
296 - Grants Fund		
1000 - Instruction	3,161,913	3,349,463
2000 - Support Services	2,010,086	1,800,488
3000 - Enterprise and Community Services	248,000	210,048
4000 - Facilities Acquisition and Construction	1	1
296 - Grants Fund Total	**5,420,000**	**5,360,000**
297 - Student Body Funds		
1000 - Instruction	1,220,000	1,220,000
2000 - Support Services	80,000	100,000
297 - Student Body Funds Total	**1,300,000**	**1,320,000**

	2014-15 As Revised	2015-16 Adopted
298 - Designated Revenue Fund		
1000 - Instruction	990,939	973,739
2000 - Support Services	390,695	406,295
3000 - Enterprise and Community Services	93,365	94,965
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	784,744	683,250
6000 - Contingencies & Reserves	175,576	70,000
299 - Early Retirement Fund Total	**960,320**	**753,250**
300 - Debt Service Funds		
5000 - Debt Service & Transfers to Other Funds	9,572,450	9,294,750
300 - Debt Service Funds Total	**9,572,450**	**9,294,750**
301 - PERS Bond Debt Service Fund		
5000 - Debt Service & Transfers to Other Funds	2,005,560	2,009,093
6000 - Contingencies & Reserves	2,507,440	2,605,907
301 - PERS Bond Debt Service Fund Total	**4,513,000**	**4,615,000**
400 - Capital Projects Funds		
2000 - Support Services	365,000	365,000
4000 - Facilities Acquisition and Construction	785,000	765,000
400 - Capital Projects Funds Total	**1,150,000**	**1,130,000**
601 - Insurance Fund		
2000 - Support Services	14,765,350	14,610,499
5000 - Debt Service & Transfers to Other Funds	1,100,000	1
601 - Insurance Fund Total	**15,865,350**	**14,610,500**
Total Appropriations - All Funds	**106,644,142**	**107,712,800**
Unappropriated Amounts - All Funds	**2,824,390**	**3,392,880**
Total Budget - All Funds	**109,468,532**	**111,105,680**

Boys are four times more likely than girls to have autism.

SECTION C

OPERATIONAL FUND REQUIREMENTS BY FUNCTION

Operational Fund Requirements by Function

Operational Fund Requirements by Function Overview C-01

1000 – Instruction

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-17
Other Special Programs for Students.....C-21
Alternative Education.....C-24
Muddy Creek Charter School C-26
English Language Learners (ELL) Programs.....C-28

2000 – Support Services

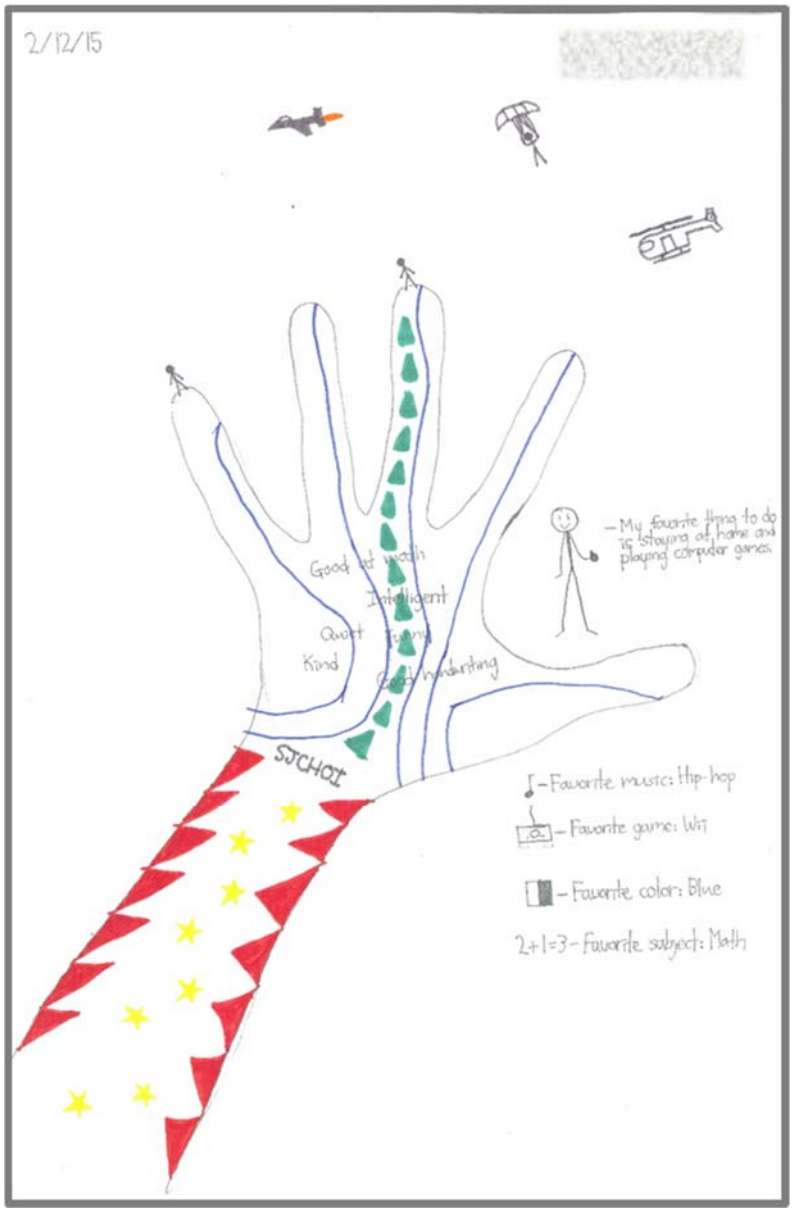
Support Services – Students C-30
Support Services – Improvement of Instruction.....C-36
Support Services – General Administration.....C-41
School Administration C-44
Support Services – Business C-47
Operation and Maintenance of Plant Services C-50
Student Transportation Services.....C-54
Human Resources.....C-56
Technology Services C-58

3000 – Enterprise and Community Services

Food Services.....C-60
Community Services.....C-62

4000 – Facilities Acquisition and Construction

Capital Infrastructure Additions.....C-64



Student Art 8: Psychology of Communication Class Member, 11th Grade, CHS, 2014-15

About 40 percent of children with autism do not speak. About 25 to 30 percent of children with autism have some words at 12 to 18 months of age and then lose them. Others might speak, but later in childhood.

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

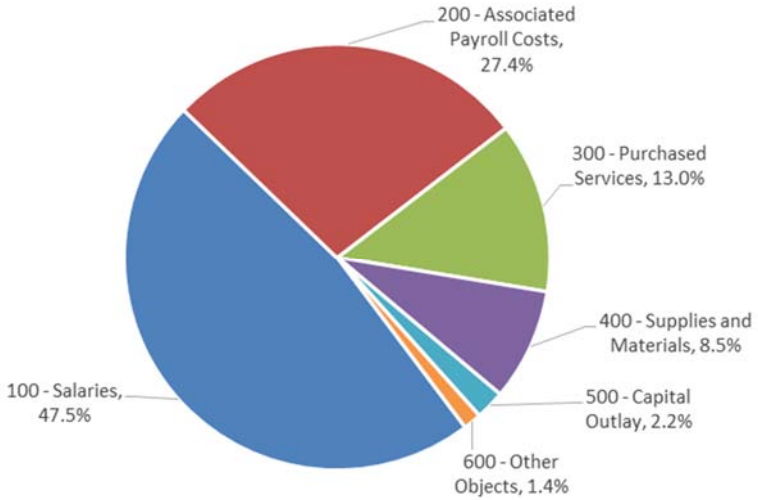
600 – Other Objects

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.

Included in this section of the document, instead, are expenditures related to the district's operational funds (100 – General, 203 – Food Service, 204 – District Donation, 208 – Designated Facilities, 296 – Grants, 297 – Student Body, and 298 – Designated Revenue).

Figure 2: 2015-16 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

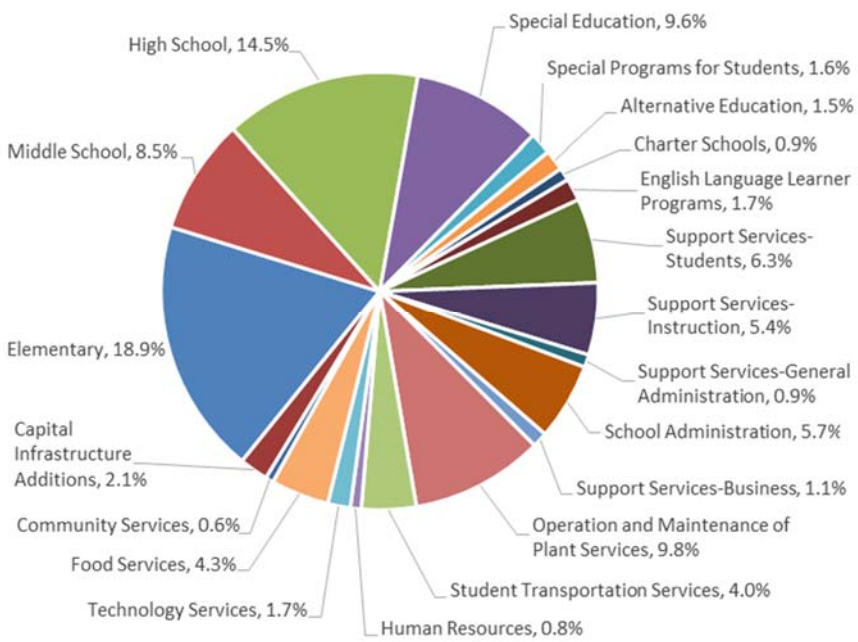
Operational expenditures related to Muddy Creek Charter School are captured in this functional group.

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.

Figure 3: 2015-16 Proposed Budget Operational Fund Requirements by Function



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.

Autism greatly varies from person to person. No two people with autism are alike!

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.

As of October, 2014, there were 2,771 students enrolled in grades K-5, representing 42.5 percent of the district's overall enrollment.

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

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Classroom Teacher	72.66	81.08	85.00
Classroom Teacher - DLI	25.15	30.98	31.00
Elementary School Specialist - Art	0.81	0.81	0.81
Elementary School Specialist - Music	5.44	5.83	5.43
Elementary School Specialist - PE	5.20	5.35	5.50
Equity plus 1.0 RTI	-	-	1.00
Intervention Specialist	2.60	2.00	2.25
TOSA/Teacher on Special Assignment	-	0.14	-
Certified Total	111.86	126.19	130.99
Classified			
Administrative Assistant 1	0.29	0.13	-
Educational Assistant 2	16.54	18.52	20.04
Educational Assistant 3	0.50	0.50	0.50
Technology/Computer Lab Assistant 1	1.19	0.69	0.66
Technology/Computer Lab Assistant 2	1.31	2.46	2.50
Classified Total	19.82	22.30	23.69
Total FTE	131.68	148.49	154.68

Elementary School (K-5) Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1111 - Elementary, K-5							
100 - General Fund							
100 - Salaries	6,634,951	6,757,640	7,677,387	8,144,617	8,144,617	146.71	153.58
200 - Associated Payroll Costs	3,720,327	4,077,425	4,831,744	4,482,110	4,482,110	-	-
300 - Purchased Services	76,322	83,252	98,199	89,960	89,960	-	-
400 - Supplies and Materials	257,207	242,786	273,665	492,947	492,947	-	-
600 - Other Objects	135	-	-	-	-	-	-
100 - General Fund Total	**10,688,942**	**11,161,104**	**12,880,995**	**13,209,634**	**13,209,634**	**146.71**	**153.58**
204 - District Donation Fund							
100 - Salaries	50,418	51,323	57,755	32,864	32,864	1.16	0.67
200 - Associated Payroll Costs	20,425	31,926	36,788	18,088	18,088	-	-
300 - Purchased Services	13,852	11,114	12,000	12,000	12,000	-	-
400 - Supplies and Materials	49,258	52,864	104,198	147,789	147,789	-	-
600 - Other Objects	-	135	-	-	-	-	-
204 - District Donation Fund Total	**133,953**	**147,362**	**210,741**	**210,741**	**210,741**	**1.16**	**0.67**
296 - Grants Fund							
100 - Salaries	28,055	21,081	43,220	8,300	8,300	-	-
200 - Associated Payroll Costs	6,867	5,667	14,914	2,149	2,149	-	-
300 - Purchased Services	198	166	2,600	2,000	2,000	-	-
400 - Supplies and Materials	1,002	179,053	273,176	252,782	252,782	-	-
296 - Grants Fund Total	**36,122**	**205,967**	**333,910**	**265,231**	**265,231**	**-**	**-**
298 - Designated Revenue Fund							
100 - Salaries	38,112	39,997	17,468	11,819	11,819	0.62	0.44
200 - Associated Payroll Costs	21,202	26,492	16,724	9,678	9,678	-	-
300 - Purchased Services	41,754	56,454	100,000	100,000	100,000	-	-
400 - Supplies and Materials	28,365	24,673	105,463	120,317	120,317	-	-
600 - Other Objects	**129,433**	**147,616**	**239,655**	**241,814**	**241,814**	**0.62**	**0.44**
1111 - Elementary, K-5 Total	**10,988,450**	**11,662,048**	**13,665,301**	**13,927,420**	**13,927,420**	**148.49**	**154.68**

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, 2014, there were 1,452 students enrolled in grades 6-8, representing 22.3 percent of the district's overall enrollment.

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

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
CEA President	0.50	0.50	0.50
Classroom Teacher	46.28	48.09	50.43
Classroom Teacher - DLI	0.67	2.33	2.17
Elementary School Specialist - Art	0.35	0.35	0.35
Elementary School Specialist - Music	-	0.07	0.07
Intervention Specialist	0.80	0.90	0.66
Reading Specialist	1.00	0.17	-
RTI Coach	-	-	0.83
TOSA/Teacher on Special Assignment	-	0.33	0.17
Certified Total	49.60	52.74	55.18
Classified			
Educational Assistant 2	8.11	7.99	9.09
Educational Assistant 3	-	0.11	-
Library Media Assistant 2	-	-	0.13
Technology/Computer Lab Assistant 2	2.00	2.00	2.00
Classified Total	10.11	10.09	11.22
Total FTE	59.71	62.84	66.40

Middle School (6-8) Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1121 - Middle/Junior High Programs							
100 - General Fund							
100 - Salaries	3,091,839	3,122,983	3,269,122	3,484,904	3,484,904	62.24	65.90
200 - Associated Payroll Costs	1,726,294	1,865,292	2,052,559	1,933,935	1,933,935	-	-
300 - Purchased Services	55,268	14,892	24,635	31,800	31,800	-	-
400 - Supplies and Materials	169,428	546,594	254,814	195,538	195,538	-	-
100 - General Fund Total	**5,042,829**	**5,549,761**	**5,601,130**	**5,646,177**	**5,646,177**	**62.24**	**65.90**
204 - District Donation Fund							
100 - Salaries	19,657	24,485	6,514	-	-	0.10	-
200 - Associated Payroll Costs	5,424	14,121	3,659	-	-	-	-
300 - Purchased Services	4,043	3,517	5,000	5,000	5,000	-	-
400 - Supplies and Materials	24,625	27,938	48,399	60,749	60,749	-	-
204 - District Donation Fund Total	**53,749**	**70,062**	**63,572**	**65,749**	**65,749**	**0.10**	**-**
296 - Grants Fund							
100 - Salaries	3,873	-	-	-	-	-	-
200 - Associated Payroll Costs	1,018	-	-	-	-	-	-
300 - Purchased Services	-	1,000	-	-	-	-	-
400 - Supplies and Materials	-	274,843	170,000	201,500	201,500	-	-
296 - Grants Fund Total	**4,891**	**275,843**	**170,000**	**201,500**	**201,500**	**-**	**-**
297 - Student Body Funds							
300 - Purchased Services	4,697	2,786	-	-	-	-	-
400 - Supplies and Materials	1,744	8,064	-	10,000	10,000	-	-
297 - Student Body Funds Total	**6,441**	**10,850**	**-**	**10,000**	**10,000**	**-**	**-**

Middle School (6-8) Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
298 - Designated Revenue Fund							
100 - Salaries	7,587	36,341	35,039	35,039	35,039	0.50	0.50
200 - Associated Payroll Costs	1,931	19,916	19,840	17,864	17,864	-	-
300 - Purchased Services	4,291	23,327	30,000	30,000	30,000	-	-
400 - Supplies and Materials	10,081	5,445	43,719	45,719	45,719	-	-
600 - Other Objects	-	90	-	-	-	-	-
298 - Designated Revenue Fund Total	**23,890**	**85,118**	**128,598**	**128,622**	**128,622**	**0.50**	**0.50**
1121 - Middle/Junior High Programs Total	**5,131,800**	**5,991,634**	**5,963,300**	**6,052,048**	**6,052,048**	**62.84**	**66.40**
1122 - Middle/Junior High School Extracurricular							
100 - General Fund							
100 - Salaries	5,624	5,133	14,261	15,043	15,043	-	-
200 - Associated Payroll Costs	1,683	1,806	4,895	3,900	3,900	-	-
300 - Purchased Services	6,960	-	-	-	-	-	-
400 - Supplies and Materials	3,887	-	-	-	-	-	-
100 - General Fund Total	**18,154**	**6,940**	**19,156**	**18,943**	**18,943**	**-**	**-**
204 - District Donation Fund							
100 - Salaries	-	-	-	-	- [1]	0.06	-
300 - Purchased Services	-	350	-	-	-	-	-
400 - Supplies and Materials	1,675	4,445	2,000	4,000	4,000	-	-
204 - District Donation Fund Total	**1,675**	**4,795**	**2,000**	**4,000**	**4,000**	**0.06**	**-**
297 - Student Body Funds							
100 - Salaries	9,842	10,422	7,000	7,232	7,232	-	-
200 - Associated Payroll Costs	1,869	2,375	2,396	1,873	1,873	-	-
300 - Purchased Services	12,809	21,216	56,705	56,705	56,705	-	-
400 - Supplies and Materials	22,240	33,674	38,899	28,899	28,899	-	-
600 - Other Objects	1,255	1,425	-	-	-	-	-
297 - Student Body Funds Total	**48,015**	**69,112**	**105,000**	**94,709**	**94,709**	**-**	**-**

Middle School (6-8) Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
298 - Designated Revenue Fund							
100 - Salaries	1,131	1,796	-	-	-	-	-
200 - Associated Payroll Costs	94	149	-	-	-	-	-
300 - Purchased Services	82,495	89,747	70,000	70,000	70,000	-	-
400 - Supplies and Materials	11,680	13,340	15,000	20,000	20,000	-	-
298 - Designated Revenue Fund Total	**95,400**	**105,031**	**85,000**	**90,000**	**90,000**	**-**	**-**
1122 - Middle/Junior High School Extracurricular Total	**163,244**	**185,878**	**211,156**	**207,652**	**207,652**	**0.06**	**-**
Middle School (1121, 1122) Total	**5,295,044**	**6,177,512**	**6,174,456**	**6,259,700**	**6,259,700**	**62.90**	**66.40**

Notes:

[1] Position added in March, 2015. Dollars will show when actuals are solidified for 2014-15.

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, 2014, there were 2,298 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 programs, including Running Start.

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

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Classroom Teacher	73.34	75.16	75.50
Intervention Specialist	0.84	1.49	1.50
RTI Coach	-	-	0.83
Teacher	2.44	2.34	2.25
Certified Total	76.62	78.99	80.08
Classified			
Administrative Assistant 1	0.19	0.19	0.19
Administrative Assistant 2	2.00	2.00	2.00
Child Care Provider	0.43	0.19	0.23
Educational Assistant 2	4.26	5.06	5.00
Educational Assistant 3	-	0.22	-
Library Media Assistant 1	0.12	-	-
School to Career Transition Specialist	0.69	0.69	0.69
Technology/Computer Lab Assistant 2	1.30	1.56	1.56
Classified Total	8.98	9.91	9.66
Managerial			
Athletic Training Supervisor	1.35	1.35	1.35
Manager/District Theaters	1.00	1.00	1.00
Managerial Total	2.35	2.35	2.35
Total FTE	87.95	91.25	92.09

High School (9-12) Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1131 - High School Programs							
100 - General Fund							
100 - Salaries	4,472,772	4,663,443	4,954,304	5,063,204	5,063,204	86.54	87.34
200 - Associated Payroll Costs	2,433,330	2,707,026	3,027,185	2,675,320	2,675,320	-	-
300 - Purchased Services	90,138	66,090	78,299	77,127	77,127	-	-
400 - Supplies and Materials	364,494	208,148	220,292	296,685	296,685	-	-
500 - Capital Outlay	-	1,500	-	-	-	-	-
600 - Other Objects	-	122	-	-	-	-	-
100 - General Fund Total	**7,360,734**	**7,646,329**	**8,280,080**	**8,112,336**	**8,112,336**	**86.54**	**87.34**
204 - District Donation Fund							
100 - Salaries	4,138	5,230	-	-	-	-	-
200 - Associated Payroll Costs	1,217	1,814	-	-	-	-	-
300 - Purchased Services	4,612	4,530	9,000	9,000	9,000	-	-
400 - Supplies and Materials	32,648	22,654	45,000	50,000	50,000	-	-
500 - Capital Outlay	-	2,000	15,000	15,000	15,000	-	-
600 - Other Objects	140	5,204	-	-	-	-	-
204 - District Donation Fund Total	**42,755**	**41,432**	**69,000**	**74,000**	**74,000**	**-**	**-**
296 - Grants Fund							
100 - Salaries	2,510	-	-	-	-	-	-
200 - Associated Payroll Costs	555	-	-	-	-	-	-
300 - Purchased Services	440	627	-	-	-	-	-
400 - Supplies and Materials	475	178,309	245,000	224,600	224,600	-	-
500 - Capital Outlay	-	1,500	-	-	-	-	-
600 - Other Objects	5,000	-	-	-	-	-	-
296 - Grants Fund Total	**8,980**	**180,436**	**245,000**	**224,600**	**224,600**	**-**	**-**
297 - Student Body Funds							
300 - Purchased Services	220	-	-	1,000	1,000	-	-
400 - Supplies and Materials	321	525	-	-	-	-	-
297 - Student Body Funds Total	**541**	**525**	**-**	**1,000**	**1,000**	**-**	**-**

High School (9-12) Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
298 - Designated Revenue Fund							
100 - Salaries	78,923	21,222	44,764	44,764	44,764	-	-
200 - Associated Payroll Costs	27,418	5,313	15,321	11,593	11,593	-	-
300 - Purchased Services	54,397	47,911	71,700	71,700	71,700	-	-
400 - Supplies and Materials	115,535	113,941	150,710	160,710	160,710	-	-
500 - Capital Outlay	9,195	10,400	10,000	10,000	10,000	-	-
600 - Other Objects	3,775	750	-	-	-	-	-
298 - Designated Revenue Fund Total	**289,243**	**199,538**	**292,495**	**298,767**	**298,767**	**-**	**-**
1131 - High School Programs Total	**7,702,253**	**8,068,259**	**8,886,575**	**8,710,703**	**8,710,703**	**86.54**	**87.34**
1132 - High School Extracurricular							
100 - General Fund							
100 - Salaries	522,948	519,307	510,847	543,567	543,567	4.52	4.52
200 - Associated Payroll Costs	175,009	203,785	244,064	212,964	212,964	-	-
300 - Purchased Services	23,610	26,692	12,500	12,500	12,500	-	-
400 - Supplies and Materials	4,210	-	1	-	-	-	-
100 - General Fund Total	**725,777**	**749,784**	**767,412**	**769,031**	**769,031**	**4.52**	**4.52**
204 - District Donation Fund							
100 - Salaries	2,520	4,952	-	-	-	-	-
200 - Associated Payroll Costs	471	411	-	-	-	-	-
300 - Purchased Services	50,632	14,595	5,000	5,000	5,000	-	-
400 - Supplies and Materials	52,641	73,257	55,000	60,000	60,000	-	-
600 - Other Objects	2,114	100	-	-	-	-	-
204 - District Donation Fund Total	**108,378**	**93,314**	**60,000**	**65,000**	**65,000**	**-**	**-**

High School (9-12) Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
296 - Grants Fund							
100 - Salaries	-	4,588	-	-	-	-	-
200 - Associated Payroll Costs	-	377	-	-	-	-	-
300 - Purchased Services	-	5,741	2,402	-	-	-	-
400 - Supplies and Materials	3,967	594	8,598	15,000	15,000	-	-
296 - Grants Fund Total	**3,967**	**11,299**	**11,000**	**15,000**	**15,000**	**-**	**-**
297 - Student Body Funds							
100 - Salaries	122,951	127,425	168,199	168,298	168,298	0.19	0.23
200 - Associated Payroll Costs	22,432	26,486	57,575	43,590	43,590	-	-
300 - Purchased Services	290,547	345,105	332,211	331,211	331,211	-	-
400 - Supplies and Materials	390,269	385,313	493,015	507,192	507,192	-	-
500 - Capital Outlay	-	3,800	-	-	-	-	-
600 - Other Objects	116,703	59,054	64,000	64,000	64,000	-	-
297 - Student Body Funds Total	**942,902**	**947,183**	**1,115,000**	**1,114,291**	**1,114,291**	**0.19**	**0.23**
298 - Designated Revenue Fund							
100 - Salaries	133	630	-	-	-	-	-
200 - Associated Payroll Costs	46	220	-	-	-	-	-
300 - Purchased Services	9	-	-	-	-	-	-
298 - Designated Revenue Fund Total	**188**	**850**	**-**	**-**	**-**	**-**	**-**
1132 - High School Extracurricular Total	**1,781,212**	**1,802,430**	**1,953,412**	**1,963,322**	**1,963,322**	**4.71**	**4.75**
High School (1131, 1132) Total	**9,483,465**	**9,870,689**	**10,839,987**	**10,674,025**	**10,674,025**	**91.25**	**92.09**

Autism is the fastest growing developmental disorder, yet is the most underfunded.

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, 2014, 11.4 percent of the district's students were on an Individualized Education Plan (IEP).

Table 4: Operational Funds Special Education Programs FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Autism Specialist	1.00	1.00	1.00
Intervention Specialist	1.30	-	-
Teacher	25.94	27.82	29.34
Certified Total	28.24	28.82	30.34
Classified			
Administrative Assistant 1	1.94	1.81	1.81
Braillist	-	0.38	0.38
Educational Assistant	-	-	0.84
Educational Assistant 2	69.12	68.76	72.50
School to Career Transition Specialist	0.38	0.38	0.88
Special Education Autism Assistant	3.00	1.00	1.00
Classified Total	74.43	72.33	77.41
Total FTE	102.67	101.15	107.74

Special Education Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1220 - Restrictive Programs for Students with Disabilities							
100 - General Fund							
100 - Salaries	997,382	974,824	1,046,246	1,112,135	1,112,135	35.21	35.56
200 - Associated Payroll Costs	711,344	789,291	875,004	840,784	840,784	-	-
300 - Purchased Services	1,985	784	1,100	100	100	-	-
400 - Supplies and Materials	1,669	1,258	400	800	800	-	-
100 - General Fund Total	**1,712,380**	**1,766,157**	**1,922,750**	**1,953,819**	**1,953,819**	**35.21**	**35.56**
204 - District Donation Fund							
300 - Purchased Services	(65)	157	-	-	-	-	-
400 - Supplies and Materials	7,931	1,512	3,000	5,000	5,000	-	-
204 - District Donation Fund Total	**7,866**	**1,670**	**3,000**	**5,000**	**5,000**	**-**	**-**
296 - Grants Fund							
100 - Salaries	6,010	146	-	-	-	-	-
200 - Associated Payroll Costs	1,499	32	-	-	-	-	-
296 - Grants Fund Total	**7,509**	**178**	**-**	**-**	**-**	**-**	**-**
298 - Designated Revenue Fund							
100 - Salaries	1,696	4,504	400	400	400	-	-
200 - Associated Payroll Costs	338	1,502	138	104	104	-	-
300 - Purchased Services	10	378	-	-	-	-	-
400 - Supplies and Materials	725	2,766	520	1,000	1,000	-	-
298 - Designated Revenue Fund Total	**2,769**	**9,151**	**1,058**	**1,504**	**1,504**	**-**	**-**
1220 - Restrictive Programs for Students with Disabilities Total	**1,730,524**	**1,777,156**	**1,926,808**	**1,960,323**	**1,960,323**	**35.21**	**35.56**

Special Education Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1250 - Less Restrictive Programs for Students with Disabilities							
100 - General Fund							
100 - Salaries	1,772,321	1,853,060	1,913,885	2,050,182	2,050,182	44.38	48.68
200 - Associated Payroll Costs	1,124,135	1,231,703	1,326,445	1,280,260	1,280,260	-	-
300 - Purchased Services	10,149	208,831	104,111	103,011	103,011	-	-
400 - Supplies and Materials	12,079	5,080	5,160	4,860	4,860	-	-
100 - General Fund Total	**2,918,684**	**3,298,673**	**3,349,601**	**3,438,313**	**3,438,313**	**44.38**	**48.68**
296 - Grants Fund							
100 - Salaries	372,616	449,725	422,436	546,347	546,347	19.99	22.50
200 - Associated Payroll Costs	329,695	410,640	464,556	477,500	477,500	-	-
300 - Purchased Services	75	5,822	500	-	-	-	-
400 - Supplies and Materials	109	690	21,009	72,504	72,504	-	-
296 - Grants Fund Total	**702,495**	**866,877**	**908,501**	**1,096,351**	**1,096,351**	**19.99**	**22.50**
298 - Designated Revenue Fund							
100 - Salaries	102,269	90,049	117,015	100,160	100,160	1.56	1.00
200 - Associated Payroll Costs	59,819	54,679	64,132	43,555	43,555	-	-
300 - Purchased Services	16,345	4,025	-	-	-	-	-
400 - Supplies and Materials	23,903	1,245	22,851	28,931	28,931	-	-
298 - Designated Revenue Fund Total	**202,336**	**149,998**	**203,998**	**172,646**	**172,646**	**1.56**	**1.00**
1250 - Less Restrictive Programs for Students with Disabilities Total	**3,823,515**	**4,315,548**	**4,462,100**	**4,707,310**	**4,707,310**	**65.93**	**72.18**
Special Education (1220,1250) Total	**5,554,039**	**6,092,703**	**6,388,908**	**6,667,633**	**6,667,633**	**101.15**	**107.74**

A 2008 Danish study found that the mortality risk among those with autism was nearly twice that of the general population.

OTHER SPECIAL PROGRAMS FOR STUDENTS

Operational Fund Requirements by Function Overview – Instruction (1000): Programs for the Talented and Gifted (1210), Remediation (1271), 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, 2014, 14.2 percent of the district's students were designated as Talented and Gifted (TAG). 38.8 percent were participating in the federal Free and Reduced-Priced Meal Program.

Table 5: Operational Funds Other Special Programs for Students FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Classroom Teacher	2.43	-	-
Classroom Teacher - DLI	2.10	-	-
Intervention Specialist	1.39	2.26	4.00
Teacher	2.07	0.95	0.10
Certified Total	8.00	3.21	4.10
Classified			
Administrative Assistant 1	0.33	0.49	0.38
Educational Assistant 2	8.18	9.52	9.13
Student Behavior Support 2	0.25	0.25	0.25
Classified Total	8.76	10.26	9.76
Total FTE	16.76	13.47	13.86

Other Special Programs for Students Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1210 - Programs for the Talented and Gifted							
100 - General Fund							
300 - Purchased Services	208	147	-	-	-	-	-
400 - Supplies and Materials	-	634	-	-	-	-	-
100 - General Fund Total	**208**	**781**	**-**	**-**	**-**	**-**	**-**
1210 - Programs for the Talented and Gifted Total	**208**	**781**	**-**	**-**	**-**	**-**	**-**
1271 - Remediation							
296 - Grants Fund							
100 - Salaries	-	14,423	19,257	17,972	17,972	0.73	0.88
200 - Associated Payroll Costs	-	14,049	23,969	14,420	14,420	-	-
300 - Purchased Services	-	315,096	358,845	350,000	350,000	-	-
400 - Supplies and Materials	-	2,217	35,161	25	25	-	-
296 - Grants Fund Total	**-**	**345,785**	**437,232**	**382,417**	**382,417**	**0.73**	**0.88**
1271 - Remediation Total	**-**	**345,785**	**437,232**	**382,417**	**382,417**	**0.73**	**0.88**
296 - Grants Fund							
100 - Salaries	618,898	610,297	655,669	627,131	627,131	12.74	12.98
200 - Associated Payroll Costs	369,931	398,292	264,948	362,738	362,738	-	-
300 - Purchased Services	4,133	5,541	2,300	-	-	-	-
400 - Supplies and Materials	52,380	41,151	113,452	150,495	150,495	-	-
296 - Grants Fund Total	**1,045,342**	**1,055,281**	**1,036,369**	**1,140,364**	**1,140,364**	**12.74**	**12.98**
1272 - Title IA/D Total	**1,045,342**	**1,055,281**	**1,036,369**	**1,140,364**	**1,140,364**	**12.74**	**12.98**

Other Special Programs for Students Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1299 - Other Programs							
298 - Designated Revenue Fund							
100 - Salaries	11,895	11,361	15,000	15,000	15,000	-	-
200 - Associated Payroll Costs	3,491	3,992	5,135	3,886	3,886	-	-
298 - Designated Revenue Fund Total	**15,386**	**15,353**	**20,135**	**18,886**	**18,886**	**-**	**-**
1299 - Other Programs Total	**15,386**	**15,353**	**20,135**	**18,886**	**18,886**	**-**	**-**
1400 - Summer School Programs							
204 - District Donation Fund							
100 - Salaries	-	5,525	-	-	-	-	-
200 - Associated Payroll Costs	-	1,769	-	-	-	-	-
204 - District Donation Fund Total	**-**	**7,294**	**-**	**-**	**-**	**-**	**-**
296 - Grants Fund							
100 - Salaries	8,630	-	-	-	-	-	-
200 - Associated Payroll Costs	2,152	-	-	-	-	-	-
400 - Supplies and Materials	657	-	16,800	19,000	19,000	-	-
296 - Grants Fund Total	**11,439**	**-**	**16,800**	**19,000**	**19,000**	**-**	**-**
1400 - Summer School Programs Total	**11,439**	**7,294**	**16,800**	**19,000**	**19,000**	**-**	**-**
Special Programs for Students (1210, 1271, 1272, 1299, 1400) Total	**1,072,375**	**1,424,494**	**1,510,536**	**1,560,667**	**1,560,667**	**13.47**	**13.86**

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: Operational Funds Alternative Education FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Classroom Teacher	-	0.17	0.17
Teacher	3.61	3.77	4.16
Certified Total	3.61	3.94	4.33
Classified			
Administrative Assistant 1	0.19	0.50	0.50
Administrative Assistant 2	0.40	0.50	0.50
Educational Assistant 2	3.68	5.18	5.13
Student Behavior Support 2	-	0.45	0.50
Classified Total	4.27	6.63	6.63
Total FTE	7.88	10.57	10.96

Alternative Education Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1280 - Alternative Education							
100 - General Fund							
100 - Salaries	312,349	336,765	347,943	425,828	425,828	10.57	10.96
200 - Associated Payroll Costs	189,728	206,615	238,294	279,095	279,095	-	-
300 - Purchased Services	99,992	250,142	238,134	388,900	388,900	-	-
400 - Supplies and Materials	10,754	12,104	23,518	12,609	12,609	-	-
600 - Other Objects	-	-	46	46	46	-	-
100 - General Fund Total	**612,823**	**805,626**	**847,935**	**1,106,478**	**1,106,478**	**10.57**	**10.96**
204 - District Donation Fund							
100 - Salaries	-	181	-	-	-	-	-
200 - Associated Payroll Costs	-	65	-	-	-	-	-
300 - Purchased Services	-	1,436	-	-	-	-	-
400 - Supplies and Materials	157	4,785	3,000	4,000	4,000	-	-
204 - District Donation Fund Total	**157**	**6,467**	**3,000**	**4,000**	**4,000**	**-**	**-**
296 - Grants Fund							
400 - Supplies and Materials	-	-	1,100	2,000	2,000	-	-
296 - Grants Fund Total	**-**	**-**	**1,100**	**2,000**	**2,000**	**-**	**-**
298 - Designated Revenue Fund							
300 - Purchased Services	408	-	18,000	18,000	18,000	-	-
400 - Supplies and Materials	429	1,189	2,000	3,500	3,500	-	-
298 - Designated Revenue Fund Total	**837**	**1,189**	**20,000**	**21,500**	**21,500**	**-**	**-**
1280 - Alternative Education Total	**613,817**	**813,281**	**872,035**	**1,133,978**	**1,133,978**	**10.57**	**10.96**

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.

Muddy Creek Charter School Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1280 - Alternative Education							
100 - General Fund							
300 - Purchased Services	495,636	576,216	615,500	685,500	685,500 [1]	-	-
100 - General Fund Total	**495,636**	**576,216**	**615,500**	**685,500**	**685,500**	**-**	**-**
1280 - Alternative Education Total	**495,636**	**576,216**	**615,500**	**685,500**	**685,500**	**-**	**-**

Notes:

[1] 2015-16 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, 2014, 7.1 percent of students district-wide were deemed eligible for services under ELL programs. Over 1,035 students indicated that their primary language is one other than English, representing 15.6 percent of the total student body. Forty-eight unique languages other than English are spoken in the homes of our students.

Table 7: Operational Funds English Language Learners Programs FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Classroom Teacher	-	0.17	-
Teacher	7.27	7.23	7.85
Equity plus 1.0 ELL	-	-	1.00
Certified Total	7.27	7.40	8.85
Classified			
Administrative Assistant 2	0.25	0.25	0.25
Educational Assistant 2	2.76	4.00	5.84
Educational Assistant 3	2.82	2.75	2.75
Classified Total	5.83	7.00	8.84
Total FTE	13.10	14.40	17.69

English Language Learners Program Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1291 - English Language Learner Programs							
100 - General Fund							
100 - Salaries	596,748	565,696	586,389	735,252	735,252	14.40	17.69
200 - Associated Payroll Costs	390,521	372,902	397,374	463,597	463,597	-	-
300 - Purchased Services	1,670	1,266	2,100	1,850	1,850	-	-
400 - Supplies and Materials	73,740	43,193	14,943	11,643	11,643	-	-
100 - General Fund Total	**1,062,679**	**983,057**	**1,000,806**	**1,212,342**	**1,212,342**	**14.40**	**17.69**
296 - Grants Fund							
100 - Salaries	9,013	-	-	-	-	-	-
200 - Associated Payroll Costs	5,033	-	-	-	-	-	-
400 - Supplies and Materials	216	1,250	2,000	3,000	3,000	-	-
296 - Grants Fund Total	**14,262**	**1,250**	**2,000**	**3,000**	**3,000**	**-**	**-**
1291 - English Language Learner Programs Total	**1,076,941**	**984,306**	**1,002,806**	**1,215,342**	**1,215,342**	**14.40**	**17.69**

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: Operational Funds Support Services FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Administrator			
Alternative Pathways Coordinator	1.00	1.00	1.00
Assistant Superintendent	0.50	0.50	0.50
Student Services Coordinator	-	-	1.00
Administrator Total	1.50	1.50	2.50
Managerial			
Physical Therapist	1.00	1.00	1.00
Managerial Total	1.00	1.00	1.00

Table 8: Operational Funds Support Services FTE, continued

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Counselor	9.50	11.87	13.80
District Nurse	1.93	2.00	2.00
Special Education Support Specialist	2.00	-	-
Speech/Language Pathologist	5.80	4.80	3.80
Teacher	1.84	2.73	2.57
Certified Total	21.07	21.40	22.17
Classified			
Administrative Assistant 1	3.54	4.25	4.31
Administrative Assistant 2	5.84	3.59	2.88
Administrative Assistant 3	0.46	-	-
Administrative Assistant 3/OA	0.13	1.00	1.00
Bilingual Student/Family Advocate	-	1.25	1.81
Campus Behavior Support	-	1.00	1.00
Career Center Specialist	1.75	2.03	1.75
Educational Assistant 2	1.13	1.13	0.94
Health Service Assistant	1.13	1.09	1.19
Registrar 1	2.00	2.00	2.00
Registrar 2	2.00	2.00	2.00
Special Education Behavior Assistant	0.35	0.88	0.88
Speech/Language Pathology Assistant	1.00	1.00	1.00
Student Behavior Support 1	1.95	1.59	0.75
Student Behavior Support 2	6.89	7.69	8.53
Student Behavior Support 3	1.94	0.94	0.94
Classified Total	30.09	31.44	30.97
Total FTE	53.66	55.34	56.64

Support Services - Student Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2110 - Attendance and Social Work Services							
100 - General Fund							
100 - Salaries	368,175	368,460	379,771	407,364	407,364	13.87	14.44
200 - Associated Payroll Costs	301,614	310,515	337,131	334,458	334,458	-	-
300 - Purchased Services	927	291	150	150	150	-	-
400 - Supplies and Materials	580	438	775	375	375	-	-
100 - General Fund Total	**671,296**	**679,703**	**717,827**	**742,347**	**742,347**	**13.87**	**14.44**
204 - District Donation Fund							
100 - Salaries	-	1,270	-	-	-	-	-
200 - Associated Payroll Costs	-	358	-	-	-	-	-
300 - Purchased Services	8,540	764	26,890	26,890	26,890	-	-
400 - Supplies and Materials	3,017	699	8,000	10,000	10,000	-	-
204 - District Donation Fund Total	**11,557**	**3,092**	**34,890**	**36,890**	**36,890**	**-**	**-**
296 - Grants Fund							
400 - Supplies and Materials	200	-	-	500	500	-	-
296 - Grants Fund Total	**200**	**-**	**-**	**500**	**500**	**-**	**-**
298 - Designated Revenue Fund							
300 - Purchased Services	4,248	-	6,000	6,000	6,000	-	-
298 - Designated Revenue Fund Total	**4,248**	**-**	**6,000**	**6,000**	**6,000**	**-**	**-**
2110 - Attendance and Social Work Services Total	**687,301**	**682,795**	**758,717**	**785,737**	**785,737**	**13.87**	**14.44**

Support Services - Student Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2120 - Guidance Services							
100 - General Fund							
100 - Salaries	849,430	871,055	1,006,658	1,121,527	1,121,527	24.27	26.21
200 - Associated Payroll Costs	572,831	625,948	716,777	702,496	702,496	-	-
300 - Purchased Services	3,922	2,463	3,528	12,528	12,528	-	-
400 - Supplies and Materials	6,030	8,345	6,624	5,526	5,526	-	-
600 - Other Objects	119	200	129	-	-	-	-
100 - General Fund Total	**1,432,332**	**1,508,011**	**1,733,716**	**1,842,077**	**1,842,077**	**24.27**	**26.21**
296 - Grants Fund							
200 - Associated Payroll Costs							
300 - Purchased Services	115,730	19,665	29,010	38,000	38,000	-	-
296 - Grants Fund Total	**115,730**	**19,665**	**29,010**	**38,000**	**38,000**	**-**	**-**
298 - Designated Revenue Fund							
100 - Salaries	3,685	24,366	13,022	13,334	13,334	0.50	0.50
200 - Associated Payroll Costs	305	15,342	11,897	10,893	10,893	-	-
300 - Purchased Services	52,549	84,980	-	-	-	-	-
600 - Other Objects	-	300	-	-	-	-	-
298 - Designated Revenue Fund Total	**56,539**	**124,987**	**24,919**	**24,227**	**24,227**	**0.50**	**0.50**
2120 - Guidance Services Total	**1,604,601**	**1,652,663**	**1,787,645**	**1,904,304**	**1,904,304**	**24.77**	**26.71**
2130 - Health Services							
100 - General Fund							
100 - Salaries	32,809	152,303	163,488	165,293	165,293	3.66	3.63
200 - Associated Payroll Costs	27,316	86,030	110,002	88,273	88,273	-	-
300 - Purchased Services	184,614	135,675	151,859	151,859	151,859	-	-
400 - Supplies and Materials	2,508	2,582	2,120	2,120	2,120	-	-
600 - Other Objects	-	344	-	-	-	-	-
100 - General Fund Total	**247,247**	**376,933**	**427,469**	**407,545**	**407,545**	**3.66**	**3.63**
2130 - Health Services Total	**247,247**	**376,933**	**427,469**	**407,545**	**407,545**	**3.66**	**3.63**

Support Services - Student Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2140 - Psychological Services							
298 - Designated Revenue Fund							
300 - Purchased Services	29	-	21,794	21,794	21,794	-	-
400 - Supplies and Materials	-	12,218	48,143	55,918	55,918	-	-
298 - Designated Revenue Fund Total	**29**	**12,218**	**69,937**	**77,712**	**77,712**	**-**	**-**
2140 - Psychological Services Total	**29**	**12,218**	**69,937**	**77,712**	**77,712**	**-**	**-**
2150 - Speech Pathology and Audiology Services							
100 - General Fund							
100 - Salaries	427,070	388,103	391,304	456,077	456,077	5.80	6.80
200 - Associated Payroll Costs	213,940	218,520	222,908	228,450	228,450	-	-
300 - Purchased Services	1,057	983	201,200	1,200	1,200	-	-
400 - Supplies and Materials	7,765	6,363	3,500	3,500	3,500	-	-
600 - Other Objects	-	435	-	-	-	-	-
100 - General Fund Total	**649,832**	**614,405**	**818,912**	**689,227**	**689,227**	**5.80**	**6.80**
296 - Grants Fund							
100 - Salaries	-	43,539	-	-	-	-	-
200 - Associated Payroll Costs	-	30,396	-	-	-	-	-
400 - Supplies and Materials	-	-	45,378	85,000	85,000	-	-
296 - Grants Fund Total	**-**	**73,935**	**45,378**	**85,000**	**85,000**	**-**	**-**
298 - Designated Revenue Fund							
400 - Supplies and Materials	-	-	5,000	7,000	7,000	-	-
298 - Designated Revenue Fund Total	**-**	**-**	**5,000**	**7,000**	**7,000**	**-**	**-**
2150 - Speech Pathology and Audiology Services Total	**649,832**	**688,340**	**869,290**	**781,227**	**781,227**	**5.80**	**6.80**

Support Services - Student Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2160 - Other Student Treatment Services							
100 - General Fund							
100 - Salaries	85,963	96,179	104,841	103,858	103,858	1.57	1.57
200 - Associated Payroll Costs	47,880	57,305	62,467	55,098	55,098	-	-
300 - Purchased Services	98	341	1,000	1,000	1,000	-	-
400 - Supplies and Materials	14,521	7,054	500	500	500	-	-
600 - Other Objects	465	465	-	-	-	-	-
100 - General Fund Total	**148,927**	**161,344**	**168,808**	**160,456**	**160,456**	**1.57**	**1.57**
2160 - Other Student Treatment Services Total	**148,927**	**161,344**	**168,808**	**160,456**	**160,456**	**1.57**	**1.57**
2190 - Service Direction, Student Support Services							
100 - General Fund							
100 - Salaries	348,008	380,216	311,276	314,381	314,381	4.66	3.50
200 - Associated Payroll Costs	189,287	188,813	177,980	146,758	146,758	-	-
300 - Purchased Services	12,166	9,120	20,000	20,000	20,000	-	-
400 - Supplies and Materials	1,931	-	-	-	-	-	-
600 - Other Objects	225	-	-	-	-	-	-
100 - General Fund Total	**551,617**	**578,150**	**509,256**	**481,139**	**481,139**	**4.66**	**3.50**
296 - Grants Fund							
100 - Salaries	13,939	27,306	22,452	-	-	1.00	-
200 - Associated Payroll Costs	13,850	23,865	31,279	-	-	-	-
400 - Supplies and Materials	-	-	-	-	-	-	-
296 - Grants Fund Total	**27,789**	**51,171**	**53,731**	**-**	**-**	**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	**579,406**	**629,321**	**564,987**	**483,139**	**483,139**	**5.66**	**3.50**
Support Services-Students (2110, 2120, 2130, 2140, 2150, 2160, 2190) Total	**3,917,343**	**4,203,614**	**4,646,852**	**4,600,120**	**4,600,120**	**55.34**	**56.64**

Over 20 percent of the special education students in Corvallis are on the autism spectrum.

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: Operational Funds Support Services – Instruction FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Administrator			
Assistant Superintendent	0.50	0.50	0.50
Coordinator/Elementary	2.00	2.73	3.00
Administrator Total	2.50	3.23	3.50
Managerial			
Family Outreach Advocate	0.20	0.03	-
Instructional Services Support	1.00	1.00	1.00
Manager/Technology Services	0.50	0.50	0.50
Managerial Total	1.70	1.53	1.50

Table 9: Operational Funds Support Services – Instruction FTE, continued

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Classroom Teacher	0.14	-	-
ELL Coordinator	1.00	-	-
Instructional Technology TOSA	-	1.00	2.00
Intervention Specialist	2.54	2.50	2.50
RTI Coach	-	1.47	-
SIOP Coach	-	1.00	-
Teacher	2.82	2.64	2.00
Certified Total	6.50	8.61	6.50
Classified			
Administrative Assistant 1	2.41	2.11	2.47
Administrative Assistant 2	0.87	2.38	3.38
Administrative Assistant 3	-	0.45	-
Administrative Assistant 3/OA	1.00	1.00	1.00
District Assessment & Data Specialist	1.00	1.00	1.00
Educational Assistant 2	0.53	0.57	0.38
Information Services Technology Support 1	0.37	1.00	1.00
Information Services Training and Support	0.38	-	-
Instructional Media Center Assistant 2	1.81	1.50	1.81
Library Media Assistant 1	0.69	0.43	0.44
Library Media Assistant 2	8.19	7.99	7.69
Technology/Computer Lab Assistant 1	0.09	0.02	-
Technology/Computer Lab Assistant 2	-	0.11	-
Classified Total	17.34	18.55	19.16
Total FTE	28.04	31.91	30.66

Support Services - Improvement of Instruction Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2210 - Improvement of Instruction Services							
100 - General Fund							
100 - Salaries	490,902	677,098	801,494	873,735	873,735	9.54	11.73
200 - Associated Payroll Costs	236,399	364,061	433,373	422,633	422,633	-	-
300 - Purchased Services	35,966	58,814	13,150	13,598	13,598	-	-
400 - Supplies and Materials	33,153	11,048	16,319	15,101	15,101	-	-
600 - Other Objects	7,028	774	500	500	500	-	-
100 - General Fund Total	**803,448**	**1,111,795**	**1,264,836**	**1,325,567**	**1,325,567**	**9.54**	**11.73**
296 - Grants Fund							
100 - Salaries	104,480	461,181	795,740	248,047	248,047	6.20	3.15
200 - Associated Payroll Costs	43,257	183,778	339,712	112,816	112,816	-	-
300 - Purchased Services	688	135,605	168,407	-	-	-	-
400 - Supplies and Materials	4,466	25,018	50,092	671,299	671,299	-	-
600 - Other Objects	-	39	-	-	-	-	-
296 - Grants Fund Total	**152,891**	**805,620**	**1,353,952**	**1,032,162**	**1,032,162**	**6.20**	**3.15**
298 - Designated Revenue Fund							
100 - Salaries	-	630	20,000	20,000	20,000	-	-
200 - Associated Payroll Costs	-	165	6,846	5,180	5,180	-	-
400 - Supplies and Materials	-	590	1,683	2,900	2,900	-	-
298 - Designated Revenue Fund Total	**-**	**1,385**	**28,529**	**28,080**	**28,080**	**-**	**-**
2210 - Improvement of Instruction Services Total	**956,339**	**1,918,800**	**2,647,317**	**2,385,809**	**2,385,809**	**15.74**	**14.88**

Support Services - Improvement of Instruction Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2220 - Educational Media Services							
100 - General Fund							
100 - Salaries	264,773	269,394	285,423	264,884	264,884	10.24	9.81
200 - Associated Payroll Costs	212,085	222,391	247,868	212,114	212,114	-	-
300 - Purchased Services	1,272	305	425	300	300	-	-
400 - Supplies and Materials	43,334	31,920	55,001	50,297	50,297	-	-
100 - General Fund Total	**521,464**	**524,010**	**588,717**	**527,595**	**527,595**	**10.24**	**9.81**
204 - District Donation Fund							
100 - Salaries	-	-	-	-	-	-	-
400 - Supplies and Materials	1,538	1,069	3,000	3,000	3,000	-	-
204 - District Donation Fund Total	**1,538**	**1,069**	**3,000**	**3,000**	**3,000**	**-**	**-**
298 - Designated Revenue Fund							
100 - Salaries	-	4,761	2,501	2,563	2,563	0.13	0.13
200 - Associated Payroll Costs	-	3,659	2,716	2,523	2,523	-	-
400 - Supplies and Materials	2,348	2,276	-	-	-	-	-
298 - Designated Revenue Fund Total	**2,348**	**10,696**	**5,217**	**5,086**	**5,086**	**0.13**	**0.13**
2220 - Educational Media Services Total	**525,350**	**535,775**	**596,934**	**535,681**	**535,681**	**10.37**	**9.94**
2230 - Assessment and Testing							
100 - General Fund							
100 - Salaries	93,311	60,907	96,272	97,865	97,865	4.30	4.34
200 - Associated Payroll Costs	73,059	53,535	98,099	91,116	91,116	-	-
300 - Purchased Services	1,950	367	3,292	3,292	3,292	-	-
400 - Supplies and Materials	907	131,558	140,036	99,999	99,999	-	-
100 - General Fund Total	**169,227**	**246,366**	**337,699**	**292,272**	**292,272**	**4.30**	**4.34**

Support Services - Improvement of Instruction Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
296 - Grants Fund							
400 - Supplies and Materials	-	-	20,253	-	-	-	-
296 - Grants Fund Total	**-**	**-**	**20,253**	**-**	**-**	**-**	**-**
2230 - Assessment and Testing Total	**169,227**	**246,366**	**357,952**	**292,272**	**292,272**	**4.30**	**4.34**
2240 - Instructional Staff Development							
100 - General Fund							
100 - Salaries	65,856	130,421	132,582	148,837	148,837	1.50	1.50
200 - Associated Payroll Costs	36,801	60,276	64,134	61,019	61,019	-	-
300 - Purchased Services	40,889	100,119	65,799	167,045	167,045	-	-
400 - Supplies and Materials	5,460	7,829	8,077	6,171	6,171	-	-
600 - Other Objects	619	-	8,500	5,500	5,500	-	-
100 - General Fund Total	**149,625**	**298,645**	**279,092**	**388,572**	**388,572**	**1.50**	**1.50**
204 - District Donation Fund							
300 - Purchased Services	225	-	5,000	5,000	5,000	-	-
204 - District Donation Fund Total	**225**	**-**	**5,000**	**5,000**	**5,000**	**-**	**-**
296 - Grants Fund							
100 - Salaries	111,997	110,554	22,685	227,000	227,000	-	-
200 - Associated Payroll Costs	21,486	25,362	6,475	58,794	58,794	-	-
300 - Purchased Services	106,445	79,499	119,600	23,532	23,532	-	-
400 - Supplies and Materials	9,684	3,481	8,382	500	500	-	-
296 - Grants Fund Total	**249,612**	**218,895**	**157,142**	**309,826**	**309,826**	**-**	**-**

Support Services - Improvement of Instruction Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
298 - Designated Revenue Fund							
100 - Salaries	1,240	2,118	36,000	36,000	36,000	-	-
200 - Associated Payroll Costs	174	642	12,322	9,324	9,324	-	-
300 - Purchased Services	144	478	1,000	1,000	1,000	-	-
298 - Designated Revenue Fund Total	**1,558**	**3,238**	**49,322**	**46,324**	**46,324**	**-**	**-**
2240 - Instructional Staff Development Total	**401,020**	**520,779**	**490,556**	**749,722**	**749,722**	**1.50**	**1.50**
Support Services-Instruction (2210, 2220, 2230, 2240) Total	**2,051,936**	**3,221,720**	**4,092,758**	**3,963,484**	**3,963,484**	**31.91**	**30.66**

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: Operational Funds Support Services - General Administration FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Classified			
Administrative Assistant 1	0.40	-	-
Administrative Assistant 2/OA	0.72	1.00	1.00
Classified Total	1.12	1.00	1.00
Administrator			
Administrator on Special Assignment	-	0.40	-
Communications Coordinator	-	-	1.00
Superintendent	1.00	1.00	1.00
Administrator Total	1.00	1.40	2.00
Managerial			
Executive Assistant to Superintendent	0.83	1.00	1.00
Managerial Total	0.83	1.00	1.00
Total FTE	2.95	3.40	4.00

Support Services - General Administration Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2310 - Board of Education Services							
100 - General Fund							
100 - Salaries	-	-	596	596	596	-	-
200 - Associated Payroll Costs	-	-	205	155	155	-	-
300 - Purchased Services	74,364	73,610	113,589	113,589	113,589	-	-
400 - Supplies and Materials	5,445	3,059	6,000	6,000	6,000	-	-
600 - Other Objects	38,953	40,698	50,700	50,700	50,700	-	-
100 - General Fund Total	**118,762**	**117,368**	**171,090**	**171,040**	**171,040**	**-**	**-**
2310 - Board of Education Services Total	**118,762**	**117,368**	**171,090**	**171,040**	**171,040**	**-**	**-**
2320 - Executive Administration Services							
100 - General Fund							
100 - Salaries	202,941	196,153	223,485	227,387	227,387	2.00	2.00
200 - Associated Payroll Costs	96,440	104,010	111,161	99,526	99,526	-	-
300 - Purchased Services	15,850	16,029	16,910	16,910	16,910	-	-
400 - Supplies and Materials	3,802	7,533	18,209	7,388	7,388	-	-
600 - Other Objects	6,140	7,704	12,000	12,000	12,000	-	-
100 - General Fund Total	**325,173**	**331,429**	**381,765**	**363,211**	**363,211**	**2.00**	**2.00**
204 - District Donation Fund							
400 - Supplies and Materials	461	915	-	-	-	-	-
204 - District Donation Fund Total	**461**	**915**	**-**	**-**	**-**	**-**	**-**
2320 - Executive Administration Services Total	**325,634**	**332,345**	**381,765**	**363,211**	**363,211**	**2.00**	**2.00**

Support Services - General Administration Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2630 - Information Services							
100 - General Fund							
100 - Salaries	46,138	49,542	84,727	96,882	96,882	1.40	2.00
200 - Associated Payroll Costs	31,255	27,549	56,941	57,086	57,086	-	-
300 - Purchased Services	-	-	2,000	2,000	2,000	-	-
400 - Supplies and Materials	145	156	-	-	-	-	-
600 - Other Objects	400	-	-	-	-	-	-
100 - General Fund Total	**77,938**	**77,246**	**143,668**	**155,968**	**155,968**	**1.40**	**2.00**
2630 - Information Services Total	**77,938**	**77,246**	**143,668**	**155,968**	**155,968**	**1.40**	**2.00**
Support Services-General Administration (2310, 2320, 2630) Total	**522,334**	**526,959**	**696,523**	**690,219**	**690,219**	**3.40**	**4.00**

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: Operational Funds School Administration FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Teacher*	0.50	-	-
Certified Total	0.50	-	-
Classified			
Administrative Assistant 1	9.39	9.38	9.31
Administrative Assistant 2/OA	9.05	9.00	9.00
Administrative Assistant 3/OA	3.67	4.00	4.00
Fiscal Clerk 2	1.94	2.00	2.00
Classified Total	24.06	24.38	24.31
Administrator			
Assistant Principal/High School*	3.00	3.98	4.00
Assistant Principal/Middle School	2.00	2.00	2.00
Elementary Principal	8.00	8.63	8.00
High School Principal	2.00	2.00	2.00
Middle School Principal	2.00	2.00	2.00
Administrator Total	17.00	18.61	18.00
Total FTE	41.56	42.99	42.31

*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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2410 - Office of the Principal Services							
100 - General Fund							
100 - Salaries	2,539,550	2,484,031	2,620,068	2,610,350	2,610,350	42.99	42.31
200 - Associated Payroll Costs	1,377,782	1,458,202	1,565,191	1,406,598	1,406,598	-	-
300 - Purchased Services	78,738	71,331	76,426	83,527	83,527	-	-
400 - Supplies and Materials	35,106	41,473	44,148	34,073	34,073	-	-
600 - Other Objects	3,732	20,795	25,479	25,679	25,679	-	-
100 - General Fund Total	**4,034,908**	**4,075,833**	**4,331,312**	**4,160,227**	**4,160,227**	**42.99**	**42.31**
204 - District Donation Fund							
300 - Purchased Services	-	1,542	-	-	-	-	-
400 - Supplies and Materials	2,564	1,748	2,000	8,000	8,000	-	-
204 - District Donation Fund Total	**2,564**	**3,290**	**2,000**	**8,000**	**8,000**	**-**	**-**
296 - Grants Fund							
400 - Supplies and Materials	-	26	-	-	-	-	-
296 - Grants Fund Total	**-**	**26**	**-**	**-**	**-**	**-**	**-**
298 - Designated Revenue Fund							
300 - Purchased Services	896	114	-	-	-	-	-
400 - Supplies and Materials	2,609	757	5,000	7,000	7,000	-	-
298 - Designated Revenue Fund Total	**3,505**	**870**	**5,000**	**7,000**	**7,000**	**-**	**-**
2410 - Office of the Principal Services Total	**4,040,977**	**4,080,019**	**4,338,312**	**4,175,227**	**4,175,227**	**42.99**	**42.31**
School Administration (2410, 2490) Total	**4,040,977**	**4,080,019**	**4,338,312**	**4,175,227**	**4,175,227**	**42.99**	**42.31**

Children with autism do progress. Early intervention is key!

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: Operational Funds Support Services - Business FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Classified			
Administrative Assistant 3/OA	0.60	-	-
Fiscal Clerk 2	0.78	0.81	0.81
Payroll Specialist	0.50	0.48	0.50
Staff Accountant	1.00	1.00	1.00
Classified Total	2.88	2.29	2.31
Administrator			
Director/Finance & Operations	0.75	0.75	0.75
Administrator Total	0.75	0.75	0.75
Managerial			
Assistant to Director	-	0.60	0.60
Budget Analyst	1.00	0.98	1.00
Controller	1.00	1.00	1.00
Payroll Specialist 2	1.00	1.00	1.00
Managerial Total	3.00	3.58	3.60
Total FTE	6.63	6.62	6.66

Support Services - Business Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2510 - Direction of Business Support Services							
100 - General Fund							
100 - Salaries	96,421	109,409	117,731	118,727	118,727	1.35	1.35
200 - Associated Payroll Costs	53,805	59,832	63,146	56,813	56,813	-	-
300 - Purchased Services	3,518	3,934	4,230	5,230	5,230	-	-
400 - Supplies and Materials	4,948	1,100	8,046	2,000	2,000	-	-
600 - Other Objects	1,292	1,412	1,500	4,000	4,000	-	-
100 - General Fund Total	**159,984**	**175,687**	**194,653**	**186,770**	**186,770**	**1.35**	**1.35**
2510 - Direction of Business Support Services Total	**159,984**	**175,687**	**194,653**	**186,770**	**186,770**	**1.35**	**1.35**
2520 - Fiscal Services							
100 - General Fund							
100 - Salaries	278,864	275,844	297,246	296,846	296,846	5.27	5.31
200 - Associated Payroll Costs	156,509	186,416	186,668	165,969	165,969	-	-
300 - Purchased Services	34,069	51,850	49,500	49,250	49,250	-	-
400 - Supplies and Materials	10,664	10,985	13,834	10,747	10,747	-	-
600 - Other Objects	21,147	13,101	15,500	15,500	15,500	-	-
100 - General Fund Total	**501,253**	**538,197**	**562,748**	**538,312**	**538,312**	**5.27**	**5.31**
298 - Designated Revenue Fund							
400 - Supplies and Materials	-	6,840	-	-	-	-	-
298 - Designated Revenue Fund Total	**-**	**6,840**	**-**	**-**	**-**	**-**	**-**
2520 - Fiscal Services Total	**501,253**	**545,037**	**562,748**	**538,312**	**538,312**	**5.27**	**5.31**

Support Services - Business Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2690 - Other Support Services-Central							
296 - Grants Fund							
600 - Other Objects	134,619	154,380	100,000	100,000	100,000 [1]	-	-
296 - Grants Fund Total	**134,619**	**154,380**	**100,000**	**100,000**	**100,000**	**-**	**-**
2690 - Other Support Services-Central Total	**134,619**	**154,380**	**100,000**	**100,000**	**100,000**	**-**	**-**
Support Services-Business (2510, 2520, 2690) Total	**795,856**	**875,103**	**857,401**	**825,082**	**825,082**	**6.62**	**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 2014, the average age of elementary school buildings district wide is nearly 57 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: Operational Funds Operation and Maintenance of Plant Services FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Classified			
Administrative Assistant 2	-	0.39	-
Administrative Assistant 3/OA	0.65	0.70	0.70
Campus Steward 1	8.88	9.00	9.00
Campus Steward 2	2.00	2.00	2.00
Campus Steward 3	2.00	2.00	2.00
Courier/Warehouse Delivery	0.86	1.00	1.00
Electrician	1.00	1.00	1.00
Fiscal Clerk 2	0.75	0.75	0.75
Maintenance 1	10.45	10.78	12.00
Maintenance 2	0.68	-	-
Maintenance 3	7.32	8.00	9.00
Maintenance Foreman	2.00	2.00	2.00
Maintenance Lead	3.92	3.93	4.00
Classified Total	40.52	41.56	43.45
Managerial			
Custodial Operations Manager	-	1.00	1.00
Facilities & Transportation Manager	-	0.75	0.75
Supervisor/Custodial	1.00	-	-
Supervisor/Maintenance	0.75	-	-
Managerial Total	1.75	1.75	1.75
Total FTE	42.27	43.31	45.20

Operation and Maintenance of Plant Services

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2540 - Operation and Maintenance of Plant Services							
100 - General Fund							
100 - Salaries	1,657,978	1,737,422	1,806,332	1,859,678	1,859,678	42.31	44.20
200 - Associated Payroll Costs	1,142,275	1,245,002	1,348,068	1,253,701	1,253,701	-	-
300 - Purchased Services	1,708,838	1,865,466	1,801,620	1,847,614	1,847,614	-	-
400 - Supplies and Materials	274,920	342,409	215,480	233,624	233,624	-	-
500 - Capital Outlay	2,640	9,842	-	-	-	-	-
600 - Other Objects	477,953	500,615	575,500	623,000	623,000 [1]	-	-
100 - General Fund Total	**5,264,604**	**5,700,757**	**5,747,000**	**5,817,617**	**5,817,617**	**42.31**	**44.20**
204 - District Donation Fund							
300 - Purchased Services	-	5,382	-	-	-	-	-
400 - Supplies and Materials	-	1,937	-	-	-	-	-
500 - Capital Outlay	-	19,762	-	-	-	-	-
204 - District Donation Fund Total	**-**	**27,081**	**-**	**-**	**-**	**-**	**-**
208 - Designated Facilities Fund							
300 - Purchased Services	98,927	262,915	642,000	1,160,000	1,160,000	-	-
400 - Supplies and Materials	316,698	281	-	-	-	-	-
208 - Designated Facilities Fund Total	**415,625**	**263,196**	**642,000**	**1,160,000**	**1,160,000**	**-**	**-**

Operation and Maintenance of Plant Services

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
296 - Grants Fund							
300 - Purchased Services	14,000	17,724	-	-	-	-	-
400 - Supplies and Materials	136,808	4,695	190,000	130,000	130,000	-	-
500 - Capital Outlay	5,246	-	-	-	-	-	-
296 - Grants Fund Total	**156,054**	**22,419**	**190,000**	**130,000**	**130,000**	**-**	**-**
297 - Student Body Funds							
300 - Purchased Services	-	1,555	-	-	-	-	-
297 - Student Body Funds Total	**-**	**1,555**	**-**	**-**	**-**	**-**	**-**
298 - Designated Revenue Fund							
100 - Salaries	57	-	-	-	-	-	-
200 - Associated Payroll Costs	4	-	-	-	-	-	-
300 - Purchased Services	13,776	52,874	40,000	40,000	40,000	-	-
400 - Supplies and Materials	27,696	47,392	15,000	17,000	17,000	-	-
500 - Capital Outlay	26,169	45,265	10,000	10,000	10,000	-	-
298 - Designated Revenue Fund Total	**67,702**	**145,531**	**65,000**	**67,000**	**67,000**	**-**	**-**
400 - Capital Projects Funds							
300 - Purchased Services	-	-	365,000	365,000	365,000	-	-
400 - Capital Projects Funds Total	**-**	**-**	**365,000**	**365,000**	**365,000**	**-**	**-**
2540 - Operation and Maintenance of Plant Services Total	**5,903,985**	**6,160,538**	**7,009,000**	**7,539,617**	**7,539,617**	**42.31**	**44.20**

Operation and Maintenance of Plant Services

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2570 - Internal Services							
100 - General Fund							
100 - Salaries	25,267	20,997	25,705	26,349	26,349	1.00	1.00
200 - Associated Payroll Costs	23,082	32,643	24,600	22,766	22,766	-	-
300 - Purchased Services	3,712	4,967	5,250	5,250	5,250	-	-
400 - Supplies and Materials	-	384	-	-	-	-	-
100 - General Fund Total	**52,061**	**58,991**	**55,555**	**54,365**	**54,365**	**1.00**	**1.00**
2570 - Internal Services Total	**52,061**	**58,991**	**55,555**	**54,365**	**54,365**	**1.00**	**1.00**
Operation and Maintenance of Plant Services (2540, 2570) Total	**5,956,046**	**6,219,529**	**7,064,555**	**7,593,982**	**7,593,982**	**43.31**	**45.20**

Notes:

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

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: Operational Funds Student Transportation Services FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Classified			
Administrative Assistant 2	-	0.19	0.63
Administrative Assistant 3/OA	0.28	0.30	0.30
Educational Assistant 2	-	0.20	-
Fiscal Clerk 2	0.25	0.25	0.25
Classified Total	0.53	0.93	1.18
Managerial			
Facilities & Transportation Manager	-	0.25	0.25
Supervisor/Maintenance	0.25	-	-
Managerial Total	0.25	0.25	0.25
Total FTE	0.78	1.18	1.43

Student Transportation Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2550 - Student Transportation Services							
100 - General Fund							
100 - Salaries	38,296	40,429	42,207	60,828	60,828	1.18	1.43
200 - Associated Payroll Costs	22,620	26,040	27,270	38,497	38,497	-	-
300 - Purchased Services	2,331,590	2,456,133	2,575,740	2,686,659	2,686,659 [1]	-	-
400 - Supplies and Materials	-	363	500	3,787	3,787	-	-
100 - General Fund Total	**2,392,506**	**2,522,966**	**2,645,717**	**2,789,771**	**2,789,771**	**1.18**	**1.43**
204 - District Donation Fund							
300 - Purchased Services	2,886	7,189	5,000	5,000	5,000	-	-
204 - District Donation Fund Total	**2,886**	**7,189**	**5,000**	**5,000**	**5,000**	**-**	**-**
296 - Grants Fund							
300 - Purchased Services	346	19,336	17,565	50,000	50,000	-	-
296 - Grants Fund Total	**346**	**19,336**	**17,565**	**50,000**	**50,000**	**-**	**-**
297 - Student Body Funds							
300 - Purchased Services	75,794	67,843	80,000	100,000	100,000	-	-
297 - Student Body Funds Total	**75,794**	**67,843**	**80,000**	**100,000**	**100,000**	**-**	**-**
298 - Designated Revenue Fund							
300 - Purchased Services	11,384	10,776	25,000	25,000	25,000	-	-
298 - Designated Revenue Fund Total	**11,384**	**10,776**	**25,000**	**25,000**	**25,000**	**-**	**-**
2550 - Student Transportation Services Total	**2,482,916**	**2,628,110**	**2,773,282**	**2,969,771**	**2,969,771**	**1.18**	**1.43**
Student Transportation Services (2550) Total	**2,482,916**	**2,628,110**	**2,773,282**	**2,969,771**	**2,969,771**	**1.18**	**1.43**

Notes:

[1] Object 300 includes contractural increases due to First Student, the districts bus tranportation 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: Operational Funds Human Resources FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Administrator			
Director/Human Resources	1.00	1.00	1.00
Administrator Total	1.00	1.00	1.00
Managerial			
Human Resources Specialist	2.00	3.00	3.00
Human Resources Technology Specialist	1.00	-	-
Managerial Total	3.00	3.00	3.00
Total FTE	4.00	4.00	4.00

Human Resources Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2640 - Staff Services (Human Resources)							
100 - General Fund							
100 - Salaries	247,253	274,520	295,249	291,734	291,734	4.00	4.00
200 - Associated Payroll Costs	135,307	158,279	170,674	149,851	149,851	-	-
300 - Purchased Services	30,144	30,251	43,170	37,350	37,350	-	-
400 - Supplies and Materials	19,246	27,466	31,151	56,112	56,112	-	-
600 - Other Objects	1,913	2,022	3,000	3,000	3,000	-	-
100 - General Fund Total	**433,863**	**492,538**	**543,244**	**538,047**	**538,047**	**4.00**	**4.00**
296 - Grants Fund							
100 - Salaries	2,490	30,155	6,562	-	-	-	-
200 - Associated Payroll Costs	615	5,942	2,614	-	-	-	-
300 - Purchased Services	1,284	1,645	1,323	-	-	-	-
400 - Supplies and Materials	3,535	10,630	27,558	50,000	50,000	-	-
296 - Grants Fund Total	**7,924**	**48,373**	**38,057**	**50,000**	**50,000**	**-**	**-**
298 - Designated Revenue Fund							
300 - Purchased Services	762	1,644	-	-	-	-	-
400 - Supplies and Materials	821	658	2,000	3,000	3,000	-	-
298 - Designated Revenue Fund Total	**1,583**	**2,302**	**2,000**	**3,000**	**3,000**	**-**	**-**
2640 - Staff Services Total	**443,370**	**543,213**	**583,301**	**591,047**	**591,047**	**4.00**	**4.00**
Human Resources (2640) Total	**443,370**	**543,213**	**583,301**	**591,047**	**591,047**	**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: Operational Funds Technology Services FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Classified			
Administrative Assistant 1	-	-	0.50
Administrative Assistant 2	0.75	1.00	1.00
Information Services Technology Support 2	4.00	3.94	4.00
Information Services Technology Support 3	2.00	2.00	2.00
Public Access Support	0.75	0.75	0.75
Technology/Computer Lab Assistant 1	-	-	1.00
Classified Total	7.50	7.69	9.25
Managerial			
Manager/Technology Services	0.50	0.50	0.50
Managerial Total	0.50	0.50	0.50
Total FTE	8.00	8.19	9.75

Technology Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2660 - Technology Services							
100 - General Fund							
100 - Salaries	400,120	430,609	450,155	481,685	481,685	7.44	9.00
200 - Associated Payroll Costs	218,874	257,948	274,926	274,077	274,077	-	-
300 - Purchased Services	227,540	242,966	185,617	260,617	260,617	-	-
400 - Supplies and Materials	142,771	107,595	78,015	75,992	75,992	-	-
500 - Capital Outlay	47,118	12,173	21,000	21,000	21,000	-	-
600 - Other Objects	300	-	250	250	250	-	-
100 - General Fund Total	**1,036,723**	**1,051,291**	**1,009,963**	**1,113,621**	**1,113,621**	**7.44**	**9.00**
204 - District Donation Fund							
400 - Supplies and Materials	180	-	-	-	-	-	-
204 - District Donation Fund Total	**180**	**-**	**-**	**-**	**-**	**-**	**-**
208 - Designated Facilities Fund							
300 - Purchased Services	-	2,214	-	-	-	-	-
400 - Supplies and Materials	-	4,462	-	-	-	-	-
208 - Designated Facilities Fund Total	**-**	**6,676**	**-**	**-**	**-**	**-**	**-**
296 - Grants Fund							
400 - Supplies and Materials	200,724	(1,316)	5,000	5,000	5,000	-	-
296 - Grants Fund Total	**200,724**	**(1,316)**	**5,000**	**5,000**	**5,000**	**-**	**-**
298 - Designated Revenue Fund							
100 - Salaries	26,963	28,564	30,077	30,077	30,077	0.75	0.75
200 - Associated Payroll Costs	20,367	22,821	21,455	18,950	18,950	-	-
300 - Purchased Services	4,363	330	-	-	-	-	-
400 - Supplies and Materials	-	-	51,239	58,839	58,839	-	-
298 - Designated Revenue Fund Total	**51,693**	**51,714**	**102,771**	**107,866**	**107,866**	**0.75**	**0.75**
2660 - Technology Services Total	**1,289,320**	**1,108,365**	**1,117,734**	**1,226,487**	**1,226,487**	**8.19**	**9.75**
Technology Services (2660) Total	**1,289,320**	**1,108,365**	**1,117,734**	**1,226,487**	**1,226,487**	**8.19**	**9.75**

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.

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: Operational Funds Food Services FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Classified			
Administrative Assistant 2/OA	1.00	0.22	-
Administrative Assistant 3/OA	-	0.78	1.00
Catering Manager	0.63	0.63	0.63
Central Kitchen Manager	1.00	1.00	1.00
Courier/Warehouse Delivery	2.56	2.54	2.56
Educational Assistant 2	0.03	0.03	0.03
Food Service Assistant	14.70	16.33	17.25
Food Service Specialist	7.17	7.60	7.28
Kitchen Manager	7.47	5.56	5.56
Lead Baker	1.00	0.87	1.00
Classified Total	35.55	35.55	36.31
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	37.55	37.55	38.31

Food Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
3100 - Food Services							
100 - General Fund							
400 - Supplies and Materials	-	12,328	-	-	-	-	-
100 - General Fund Total	**-**	**12,328**	**-**	**-**	**-**	**-**	**-**
203 - Food Service Fund							
100 - Salaries	880,501	930,207	932,134	935,302	935,302	37.30	38.06
200 - Associated Payroll Costs	769,550	829,556	889,193	828,506	828,506	-	-
300 - Purchased Services	34,771	51,892	45,455	41,080	41,080	-	-
400 - Supplies and Materials	1,071,590	1,117,159	942,328	1,209,439	1,209,439	-	-
500 - Capital Outlay	-	-	30,673	30,673	30,673	-	-
600 - Other Objects	61,523	64,109	60,000	60,000	60,000	-	-
203 - Food Service Fund Total	**2,817,935**	**2,992,923**	**2,899,783**	**3,105,000**	**3,105,000**	**37.30**	**38.06**
296 - Grants Fund							
100 - Salaries	-	4,802	5,777	4,039	4,039	0.25	0.25
200 - Associated Payroll Costs	-	5,547	4,173	4,965	4,965	-	-
300 - Purchased Services	-	1,350	1,500	-	-	-	-
400 - Supplies and Materials	-	18,610	93,373	49,097	49,097	-	-
500 - Capital Outlay	-	-	10,955	-	-	-	-
296 - Grants Fund Total	**-**	**30,308**	**115,778**	**58,101**	**58,101**	**0.25**	**0.25**
3100 - Food Services Total	**2,817,935**	**3,035,559**	**3,015,561**	**3,163,101**	**3,163,101**	**37.55**	**38.31**
Food Services (3100) Total	**2,817,935**	**3,035,559**	**3,015,561**	**3,163,101**	**3,163,101**	**37.55**	**38.31**

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: Operational Funds Community Services FTE

All Operational Funds (100, 203, 204, 208, 296, 297, 298) Staff Type	2013-14 Actual FTE	2014-15 Actual FTE (Estimated)	2015-16 Proposed FTE
Certified			
Counselor	-	0.17	-
Intervention Specialist	0.18	0.14	0.20
Teacher	0.50	0.50	0.50
Certified Total	0.68	0.81	0.70
Administrator			
Executive Director/Foundation	1.00	1.00	0.50
Administrator Total	1.00	1.00	0.50
Managerial			
Family Outreach Advocate	0.80	0.65	0.63
Managerial Total	0.80	0.65	0.63
Total FTE	2.48	2.46	1.83

Community Services Requirements

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
3300 - Community Services							
100 - General Fund							
100 - Salaries	25,404	7,530	29,159	29,159	29,159	-	-
200 - Associated Payroll Costs	15,383	16,026	9,955	7,552	7,552	-	-
300 - Purchased Services	-	1,072	-	-	-	-	-
400 - Supplies and Materials	-	860	-	-	-	-	-
600 - Other Objects	83,053	87,927	88,070	39,377	39,377	-	-
100 - General Fund Total	**123,840**	**113,415**	**127,184**	**76,088**	**76,088**	**-**	**-**
204 - District Donation Fund							
100 - Salaries	52,697	54,420	59,888	30,027	30,027	1.00	0.50
200 - Associated Payroll Costs	30,356	33,507	35,682	15,366	15,366	-	-
300 - Purchased Services	8,759	19,664	18,652	18,652	18,652	-	-
400 - Supplies and Materials	1,901	1,004	24,574	49,574	49,574	-	-
204 - District Donation Fund Total	**93,713**	**108,595**	**138,796**	**113,619**	**113,619**	**1.00**	**0.50**
296 - Grants Fund							
100 - Salaries	49,245	80,697	69,625	105,224	105,224	1.46	1.33
200 - Associated Payroll Costs	23,133	50,613	56,293	46,723	46,723	-	-
300 - Purchased Services	67	549	-	-	-	-	-
400 - Supplies and Materials	2,377	1,757	6,304	-	-	-	-
296 - Grants Fund Total	**74,822**	**133,616**	**132,222**	**151,947**	**151,947**	**1.46**	**1.33**
298 - Designated Revenue Fund							
100 - Salaries	36,810	18,023	4,817	4,817	4,817	-	-
200 - Associated Payroll Costs	9,370	2,115	1,649	1,248	1,248	-	-
300 - Purchased Services	6,376	4,203	70,000	70,000	70,000	-	-
400 - Supplies and Materials	12,321	7,949	16,899	18,900	18,900	-	-
500 - Capital Outlay	-	3,800	-	-	-	-	-
600 - Other Objects	349	600	-	-	-	-	-
298 - Designated Revenue Fund Total	**65,226**	**36,688**	**93,365**	**94,965**	**94,965**	**-**	**-**
3300 - Community Services Total	**357,601**	**392,314**	**491,567**	**436,619**	**436,619**	**2.46**	**1.83**
Community Services (3300) Total	**357,601**	**392,314**	**491,567**	**436,619**	**436,619**	**2.46**	**1.83**

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
4120 - Site Acquisition and Development Services							
208 - Designated Facilities Fund							
500 - Capital Outlay	-	-	926,000	955,000	955,000	-	-
208 - Designated Facilities Fund Total	**-**	**-**	**926,000**	**955,000**	**955,000**	**-**	**-**
4120 - Site Acquisition and Development Services Total	**-**	**-**	**926,000**	**955,000**	**955,000**	**-**	**-**
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	333,778	6,182	210,000	600,000	600,000	-	-
208 - Designated Facilities Fund Total	**333,778**	**6,182**	**210,000**	**600,000**	**600,000**	**-**	**-**
296 - Grants Fund							
500 - Capital Outlay	-	-	1	1	1	-	-
296 - Grants Fund Total	**-**	**-**	**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	765,000	765,000	-	-
400 - Capital Projects Funds Total	**-**	**-**	**785,000**	**765,000**	**765,000**	**-**	**-**
4150 - Building Acquisition, Construction, and Improvements Total	**333,778**	**6,182**	**995,003**	**1,365,003**	**1,365,003**	**-**	**-**

Capital Infrastructure Additions Requirements

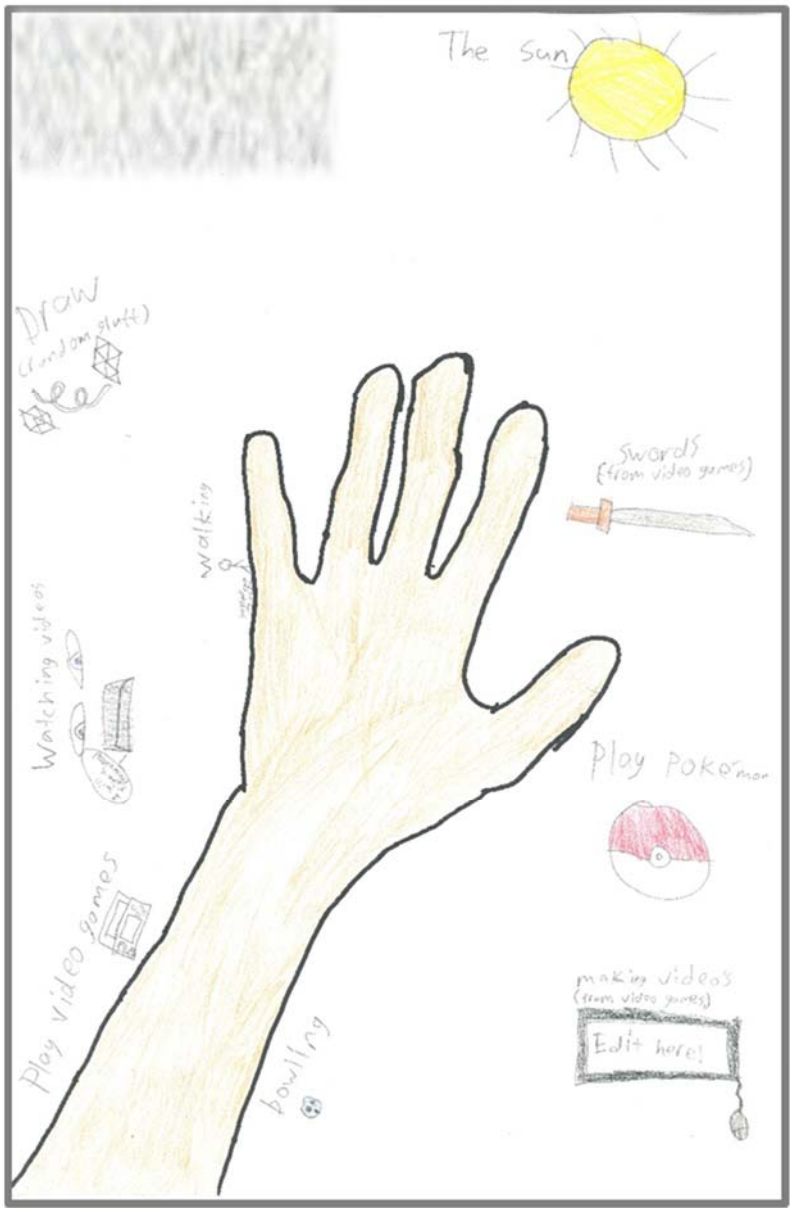
by major function, fund, and object; amounts in dollars and FTE

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 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	**333,778**	**6,182**	**1,921,004**	**2,320,004**	**2,320,004**	**-**	**-**

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-32
297 – Student Body Fund Detail D-41
298 – Designated Revenue Fund Detail.....D-44
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-56
601 – Insurance Fund Detail D-57



Student Art 9: Psychology of Communication Class Member, 10th Grade, CHS, 2014-15

The rate of autism has grown steadily over the last twenty years.

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Current Resources							
1110 - Ad Valorem Taxes Levied by District	22,459,160	21,537,572	23,137,983	24,546,950	24,546,950	-	-
1120 - Local Option Ad Valorem Taxes Levied by District	4,043,700	3,551,295	3,756,650	3,841,800	3,841,800	-	-
1312 - Tuition From Other Districts Within the State	-	51,920	51,000	51,000	51,000	-	-
1500 - Earnings on Investments	132,398	133,630	100,000	100,000	100,000	-	-
1910 - Rentals	77,313	62,370	60,000	60,000	60,000	-	-
1960 - Recovery of Prior Years' Expenditure	165,390	198,321	110,000	185,000	185,000	-	-
1970 - Services Provided Other Funds	50,000	50,000	50,000	50,000	50,000	-	-
1980 - Fees Charged to Grants	134,619	154,017	100,000	100,000	100,000	-	-
1990 - Miscellaneous	83,711	106,523	74,000	74,000	74,000	-	-
2101 - County School Funds	125,668	74,096	100,000	100,000	100,000	-	-
2200 - Restricted Revenue	177,309	183,770	160,000	160,000	160,000	-	-
3101 - State School Fund-General Support	20,961,214	27,215,082	28,168,108	30,298,280	30,298,280	-	-
3103 - Common School Fund	906,786	860,529	561,055	612,120	612,120	-	-
3199 - Other Unrestricted Grants-In-Aid	185,092	85,660	50,000	50,000	50,000	-	-
4801 - Federal Forest Fees	11,450	25,730	-	-	-	-	-
4899 - Other Revenue in Lieu of Taxes	-	17,160	9,000	9,000	9,000	-	-
5300 - Sale of or Compensation for Loss of Fixed Assets	-	27,935	-	-	-	-	-
Current Resources Total	**49,513,810**	**54,335,608**	**56,487,796**	**60,238,150**	**60,238,150**	**-**	**-**
5400 - Resources - Beginning Fund Balance	8,249,911	6,629,956	7,001,833	5,444,030	5,444,030	-	-
Resources Total	**57,763,721**	**60,965,565**	**63,489,629**	**65,682,180**	**65,682,180**	**-**	**-**
Requirements							
1000 - Instruction							
1111 - Elementary, K-5							
111 - Licensed Salaries	5,929,086	6,005,779	6,900,117	7,306,668	7,306,668	125.03	130.32
112 - Classified Salaries	369,679	391,871	468,388	503,923	503,923	21.67	23.26
121 - Substitutes-Licensed	255,877	249,881	226,400	242,484	242,484	-	-
122 - Subsitutes-Classified	30,817	39,902	26,610	29,722	29,722	-	-
130 - Additional Salary	49,492	70,208	55,872	61,820	61,820	-	-
210 - Public Employees Retirement System	1,383,167	1,702,470	2,055,902	1,600,394	1,600,394	-	-
220 - Social Security Administration	496,782	507,569	587,258	623,062	623,062	-	-
230 - Other Required Payroll Costs	51,724	44,128	81,504	67,655	67,655	-	-
240 - Contractual Employee Benefits	1,788,654	1,823,257	2,107,080	2,190,999	2,190,999	-	-

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
310 - Instructional, Professional and Technical Services	8,500	8,550	8,500	8,500	8,500		-	-
320 - Property Services	1,002	1,077	800	800	800		-	-
340 - Travel	3,192	1,709	500	500	500		-	-
350 - Communication	63,628	71,888	78,283	70,044	70,044		-	-
380 - Non-instructional Professional and Technical Services	-	30	10,116	10,116	10,116		-	-
410 - Consumable Supplies and Materials	176,722	139,008	190,865	323,040	323,040	[1]	-	-
420 - Textbooks	2,146	350	36,200	50,700	50,700		-	-
430 - Library Books	96	39	-	-	-		-	-
440 - Periodicals	884	1,640	-	-	-		-	-
470 - Computer Software	35,317	53,596	41,600	41,600	41,600		-	-
480 - Computer Hardware	42,042	48,154	5,000	77,607	77,607	[2]	-	-
640 - Dues and Fees	135	-	-	-	-		-	-
1111 - Elementary, K-5 Total	**10,688,942**	**11,161,104**	**12,880,995**	**13,209,634**	**13,209,634**		**146.71**	**153.58**
1121 - Middle/Junior High Programs								
111 - Licensed Salaries	2,773,421	2,757,442	2,909,331	3,076,892	3,076,892		52.14	54.68
112 - Classified Salaries	193,690	215,734	230,447	254,096	254,096		10.09	11.22
121 - Substitutes-Licensed	91,616	98,219	91,631	98,058	98,058		-	-
122 - Subsitutes-Classified	10,600	11,070	15,832	16,953	16,953		-	-
130 - Additional Salary	22,512	40,519	21,881	38,905	38,905		-	-
210 - Public Employees Retirement System	653,562	789,980	875,987	687,357	687,357		-	-
220 - Social Security Administration	231,490	233,507	249,201	266,594	266,594		-	-
230 - Other Required Payroll Costs	19,425	31,515	35,316	29,419	29,419		-	-
240 - Contractual Employee Benefits	821,817	810,290	892,055	950,565	950,565		-	-
310 - Instructional, Professional and Technical Services	150	-	-	-	-		-	-
320 - Property Services	3,664	3,262	4,308	4,400	4,400		-	-
340 - Travel	885	1,152	-	-	-		-	-
350 - Communication	32,023	10,478	20,327	27,400	27,400		-	-
371 - Tuition Payments to Other Districts Within State	18,486	-	-	-	-		-	-
380 - Non-instructional Professional and Technical Services	60	-	-	-	-		-	-
410 - Consumable Supplies and Materials	86,270	434,272	200,257	121,205	121,205	[3]	-	-
420 - Textbooks	36,649	-	1,500	51,500	51,500	[4]	-	-

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
460 - Non-consumable Items	-	-	2,200	2,200	2,200		-	-
470 - Computer Software	17,265	51,562	49,157	18,933	18,933		-	-
480 - Computer Hardware	29,244	60,760	1,700	1,700	1,700		-	-
1121 - Middle/Junior High Programs Total	**5,042,829**	**5,549,761**	**5,601,130**	**5,646,177**	**5,646,177**		**62.24**	**65.90**
1122 - Middle/Junior High School Extracurricular								
130 - Additional Salary	5,624	5,133	14,261	15,043	15,043		-	-
210 - Public Employees Retirement System	1,223	1,388	3,712	2,671	2,671		-	-
220 - Social Security Administration	426	389	1,091	1,151	1,151		-	-
230 - Other Required Payroll Costs	34	30	92	78	78		-	-
350 - Communication	6,960	-	-	-	-		-	-
410 - Consumable Supplies and Materials	3,887	-	-	-	-		-	-
1122 - Middle/Junior High School Extracurricular Total	**18,154**	**6,940**	**19,156**	**18,943**	**18,943**		**-**	**-**
1131 - High School Programs								
111 - Licensed Salaries	4,151,612	4,189,795	4,499,877	4,629,943	4,629,943		77.82	78.91
112 - Classified Salaries	90,703	134,008	193,201	158,368	158,368		7.72	7.44
114 - Manager-Confidential	24,544	55,690	64,994	64,994	64,994	[5]	1.00	1.00
121 - Substitutes-Licensed	127,896	143,232	128,628	136,918	136,918		-	-
122 - Subsitutes-Classified	11,309	19,203	12,627	16,153	16,153		-	-
130 - Additional Salary	66,708	121,515	54,977	56,828	56,828		-	-
210 - Public Employees Retirement System	924,546	1,206,017	1,334,295	1,017,673	1,017,673		-	-
220 - Social Security Administration	334,985	350,655	379,001	387,334	387,334		-	-
230 - Other Required Payroll Costs	39,035	28,538	54,005	44,156	44,156		-	-
240 - Contractual Employee Benefits	1,134,764	1,121,817	1,259,884	1,226,157	1,226,157		-	-
310 - Instructional, Professional and Technical Services	29,170	17,500	30,480	30,480	30,480		-	-
320 - Property Services	17,668	3,910	3,645	3,645	3,645		-	-
340 - Travel	2,918	5,158	675	-	-		-	-
350 - Communication	39,382	39,522	40,999	40,502	40,502		-	-
374 - Other Tuition	-	-	2,500	2,500	2,500		-	-
380 - Non-instructional Professional and Technical Services	1,000	-	-	-	-		-	-
410 - Consumable Supplies and Materials	114,921	109,990	156,190	232,583	232,583	[6]	-	-
420 - Textbooks	150,727	33,384	37,500	37,500	37,500		-	-
440 - Periodicals	-	-	104	104	104		-	-
460 - Non-consumable Items	1,466	-	-	-	-		-	-

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
470 - Computer Software	34,775	31,865	26,498	26,498	26,498	-	-
480 - Computer Hardware	62,605	32,909	-	-	-	-	-
540 - Depreciable Equipment	-	1,500	-	-	-	-	-
640 - Dues and Fees	-	122	-	-	-	-	-
1131 - High School Programs Total	**7,360,734**	**7,646,329**	**8,280,080**	**8,112,336**	**8,112,336**	**86.54**	**87.34**
1132 - High School Extracurricular							
111 - Licensed Salaries	79,115	80,271	81,991	81,991	81,991	1.17	1.17
112 - Classified Salaries	67,565	70,815	46,368	47,528	47,528	2.00	2.00
114 - Manager-Confidential	54,929	56,839	57,448	57,448	57,448	1.35	1.35
130 - Additional Salary	321,339	311,382	325,040	356,600	356,600	-	-
210 - Public Employees Retirement System	74,637	96,436	134,741	101,639	101,639	-	-
220 - Social Security Administration	39,237	39,219	39,081	41,581	41,581	-	-
230 - Other Required Payroll Costs	4,337	10,011	3,267	2,769	2,769	-	-
240 - Contractual Employee Benefits	56,798	58,119	66,975	66,975	66,975	-	-
340 - Travel	23,610	26,589	12,500	12,500	12,500	-	-
350 - Communication	-	104	-	-	-	-	-
410 - Consumable Supplies and Materials	4,210	-	1	-	-	-	-
1132 - High School Extracurricular Total	**725,777**	**749,784**	**767,412**	**769,031**	**769,031**	**4.52**	**4.52**
1210 - Programs for the Talented and Gifted							
350 - Communication	208	147	-	-	-	-	-
410 - Consumable Supplies and Materials	-	634	-	-	-	-	-
1210 - Programs for the Talented and Gifted Total	**208**	**781**	**-**	**-**	**-**	**-**	**-**
1220 - Restrictive Programs for Students with Disabilities							
111 - Licensed Salaries	366,501	311,318	346,235	347,001	347,001	5.92	6.00
112 - Classified Salaries	570,440	606,568	659,366	695,980	695,980	29.29	29.56
121 - Substitutes-Licensed	11,198	6,234	-	-	-	-	-
122 - Subsitutes-Classified	15,521	23,869	-	31,000	31,000	-	-
130 - Additional Salary	33,722	26,835	40,645	38,154	38,154	-	-
210 - Public Employees Retirement System	198,559	252,036	280,528	217,539	217,539	-	-
220 - Social Security Administration	73,476	73,598	80,038	85,078	85,078	-	-
230 - Other Required Payroll Costs	8,746	6,413	13,906	11,595	11,595	-	-
240 - Contractual Employee Benefits	430,563	457,243	500,532	526,572	526,572	-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
310 - Instructional, Professional and Technical Services	735	-	-	-	-	-	-
340 - Travel	44	91	100	100	100	-	-
350 - Communication	1,206	694	1,000	-	-	-	-
410 - Consumable Supplies and Materials	1,669	1,258	400	800	800	-	-
1220 - Restrictive Programs for Students with Disabilities Total	**1,712,380**	**1,766,157**	**1,922,750**	**1,953,819**	**1,953,819**	**35.21**	**35.56**
1250 - Less Restrictive Programs for Students with Disabilities							
111 - Licensed Salaries	1,144,295	1,250,571	1,309,739	1,418,440	1,418,440	21.90	23.34
112 - Classified Salaries	540,082	504,128	501,038	562,437	562,437	22.48	25.34
121 - Substitutes-Licensed	43,363	43,430	25,447	25,447	25,447	-	-
122 - Subsitutes-Classified	31,913	37,227	186	25,186	25,186	-	-
130 - Additional Salary	12,668	17,703	77,475	18,672	18,672	-	-
210 - Public Employees Retirement System	351,451	452,353	509,247	395,414	395,414	-	-
220 - Social Security Administration	130,546	138,595	146,412	156,841	156,841	-	-
230 - Other Required Payroll Costs	16,331	28,366	26,963	22,545	22,545	-	-
240 - Contractual Employee Benefits	625,807	612,389	643,823	705,460	705,460	-	-
310 - Instructional, Professional and Technical Services	1,973	166,359	65,000	65,000	65,000	-	-
340 - Travel	373	7	-	-	-	-	-
350 - Communication	7,803	7,606	4,111	3,011	3,011	-	-
371 - Tuition Payments to Other Districts Within State	-	34,859	35,000	35,000	35,000	-	-
410 - Consumable Supplies and Materials	11,600	4,054	5,060	4,760	4,760	-	-
420 - Textbooks	139	-	100	100	100	-	-
470 - Computer Software	340	-	-	-	-	-	-
480 - Computer Hardware	-	1,026	-	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	**2,918,684**	**3,298,673**	**3,349,601**	**3,438,313**	**3,438,313**	**44.38**	**48.68**
1280 - Alternative Education							
111 - Licensed Salaries	177,339	190,761	200,449	226,562	226,562	3.94	4.33
112 - Classified Salaries	84,355	97,257	97,615	148,074	148,074	6.63	6.63
121 - Substitutes-Licensed	11,892	4,441	13,290	13,983	13,983	-	-
122 - Subsitutes-Classified	1,431	1,417	4,576	4,829	4,829	-	-
130 - Additional Salary	37,332	42,889	32,013	32,380	32,380	-	-
210 - Public Employees Retirement System	62,854	73,005	93,432	81,557	81,557	-	-
220 - Social Security Administration	23,827	25,432	26,617	32,575	32,575	-	-
230 - Other Required Payroll Costs	1,913	2,008	3,921	3,568	3,568	-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
240 - Contractual Employee Benefits	101,134	106,170	114,324	161,395	161,395	-	-
310 - Instructional, Professional and Technical Services	104,857	253,854	240,954	388,220	388,220 [7]	-	-
340 - Travel	25	375	300	300	300	-	-
350 - Communication	2,734	2,499	4,180	4,180	4,180	-	-
360 - Charter School Payments	476,412	557,779	596,500	670,000	670,000	-	-
380 - Non-instructional Professional and Technical Services	11,600	11,850	11,700	11,700	11,700	-	-
410 - Consumable Supplies and Materials	7,812	8,811	18,018	7,109	7,109	-	-
420 - Textbooks	67	-	1,000	1,000	1,000	-	-
470 - Computer Software	2,875	3,292	4,500	4,500	4,500	-	-
640 - Dues and Fees	-	-	46	46	46	-	-
1280 - Alternative Education Total	**1,108,459**	**1,381,841**	**1,463,435**	**1,791,978**	**1,791,978**	**10.57**	**10.96**
1291 - English Language Learner Programs							
111 - Licensed Salaries	431,787	404,704	418,922	502,317	502,317	7.40	8.85
112 - Classified Salaries	139,347	140,001	140,334	204,565	204,565	7.00	8.84
121 - Substitutes-Licensed	13,086	8,786	15,272	16,086	16,086	-	-
122 - Subsitutes-Classified	3,424	824	4,597	4,868	4,868	-	-
130 - Additional Salary	9,104	11,381	7,264	7,416	7,416	-	-
210 - Public Employees Retirement System	122,378	146,331	157,166	142,887	142,887	-	-
220 - Social Security Administration	44,260	42,417	44,860	56,247	56,247	-	-
230 - Other Required Payroll Costs	17,471	7,573	6,957	6,383	6,383	-	-
240 - Contractual Employee Benefits	206,412	176,582	188,391	258,080	258,080	-	-
340 - Travel	1,265	308	600	600	600	-	-
350 - Communication	405	958	1,500	1,250	1,250	-	-
410 - Consumable Supplies and Materials	69,129	36,326	14,943	11,643	11,643	-	-
420 - Textbooks	4,273	-	-	-	-	-	-
440 - Periodicals	338	-	-	-	-	-	-
470 - Computer Software	-	6,867	-	-	-	-	-
1291 - English Language Learner Programs Total	**1,062,679**	**983,057**	**1,000,806**	**1,212,342**	**1,212,342**	**14.40**	**17.69**
1000 - Instruction Total	**30,638,846**	**32,544,427**	**35,285,365**	**36,152,573**	**36,152,573**	**404.56**	**424.23**
2000 - Support Services							
2110 - Attendance and Social Work Services							
112 - Classified Salaries	365,171	364,226	378,799	406,328	406,328	13.87	14.44

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
122 - Subsitutes-Classified	1,053	810	-	-	-		-	-
130 - Additional Salary	1,951	3,424	972	1,036	1,036		-	-
210 - Public Employees Retirement System	81,280	101,154	102,909	82,667	82,667		-	-
220 - Social Security Administration	27,383	27,391	29,051	31,163	31,163		-	-
230 - Other Required Payroll Costs	2,318	2,258	2,431	2,078	2,078		-	-
240 - Contractual Employee Benefits	190,633	179,712	202,740	218,550	218,550		-	-
340 - Travel	844	-	-	-	-		-	-
350 - Communication	83	291	150	150	150		-	-
410 - Consumable Supplies and Materials	280	138	375	375	375		-	-
470 - Computer Software	300	300	400	-	-		-	-
2110 - Attendance and Social Work Services Total	**671,296**	**679,703**	**717,827**	**742,347**	**742,347**		**13.87**	**14.44**
2120 - Guidance Services								
111 - Licensed Salaries	504,149	503,708	646,800	752,820	752,820		11.87	13.80
112 - Classified Salaries	338,372	351,963	335,096	340,730	340,730		12.41	12.41
121 - Substitutes-Licensed	81	-	-	-	-		-	-
122 - Subsitutes-Classified	727	7,095	98	98	98		-	-
130 - Additional Salary	6,101	8,289	24,664	27,879	27,879		-	-
210 - Public Employees Retirement System	182,423	223,065	270,509	221,189	221,189		-	-
220 - Social Security Administration	63,331	65,067	77,010	85,797	85,797		-	-
230 - Other Required Payroll Costs	5,202	12,999	15,145	12,867	12,867		-	-
240 - Contractual Employee Benefits	321,875	324,816	354,113	382,643	382,643		-	-
310 - Instructional, Professional and Technical Services	-	-	-	10,000	10,000	8	-	-
340 - Travel	919	80	1,000	-	-		-	-
350 - Communication	2,720	2,383	2,528	2,528	2,528		-	-
380 - Non-instructional Professional and Technical Services	283	-	-	-	-		-	-
410 - Consumable Supplies and Materials	3,995	5,295	5,524	4,376	4,376		-	-
430 - Library Books	103	-	-	-	-		-	-

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
470 - Computer Software	1,932	3,050	1,100	1,150	1,150	-	-
640 - Dues and Fees	119	200	129	-	-	-	-
2120 - Guidance Services Total	**1,432,332**	**1,508,011**	**1,733,716**	**1,842,077**	**1,842,077**	**24.27**	**26.21**
2130 - Health Services							
111 - Licensed Salaries	-	100,435	117,118	121,516	121,516	2.00	2.00
112 - Classified Salaries	32,481	42,566	44,870	42,277	42,277	1.66	1.63
130 - Additional Salary	328	9,301	1,500	1,500	1,500	-	-
210 - Public Employees Retirement System	7,152	22,276	42,680	29,924	29,924	-	-
220 - Social Security Administration	1,874	10,786	12,508	12,646	12,646	-	-
230 - Other Required Payroll Costs	217	900	1,052	843	843	-	-
240 - Contractual Employee Benefits	18,073	52,068	53,762	44,860	44,860	-	-
350 - Communication	440	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	184,174	135,675	151,859	151,859	151,859	-	-
410 - Consumable Supplies and Materials	2,508	2,582	2,120	2,120	2,120	-	-
640 - Dues and Fees	-	344	-	-	-	-	-
2130 - Health Services Total	**247,247**	**376,933**	**427,469**	**407,545**	**407,545**	**3.66**	**3.63**
2150 - Speech Pathology and Audiology Services							
111 - Licensed Salaries	377,977	381,827	332,753	396,904	396,904	4.80	5.80
112 - Classified Salaries	42,224	-	44,867	45,544	45,544	1.00	1.00
121 - Substitutes-Licensed	242	-	6,675	7,116	7,116	-	-
122 - Subsitutes-Classified	-	-	1,669	1,780	1,780	-	-
130 - Additional Salary	6,627	6,276	5,340	4,733	4,733	-	-
210 - Public Employees Retirement System	85,326	106,345	106,988	93,462	93,462	-	-
220 - Social Security Administration	31,175	28,342	29,935	34,890	34,890	-	-
230 - Other Required Payroll Costs	2,511	2,203	2,504	2,325	2,325	-	-
240 - Contractual Employee Benefits	94,928	81,631	83,481	97,773	97,773	-	-
310 - Instructional, Professional and Technical Services	-	-	200,000	-	-	-	-
320 - Property Services	345	370	-	-	-	-	-
340 - Travel	712	613	1,200	1,200	1,200	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	-	-	-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
410 - Consumable Supplies and Materials	7,765	6,363	3,500	3,500	3,500		-	-
640 - Dues and Fees	-	435	-	-	-		-	-
2150 - Speech Pathology and Audiology Services Total	**649,832**	**614,405**	**818,912**	**689,227**	**689,227**		**5.80**	**6.80**
2160 - Other Student Treatment Services								
111 - Licensed Salaries	25,251	33,828	41,492	40,149	40,149		0.57	0.57
114 - Manager-Confidential	59,181	61,333	62,599	62,959	62,959		1.00	1.00
130 - Additional Salary	1,531	1,018	750	750	750		-	-
210 - Public Employees Retirement System	18,216	26,791	29,162	23,296	23,296		-	-
220 - Social Security Administration	6,474	7,268	8,020	7,945	7,945		-	-
230 - Other Required Payroll Costs	510	550	671	530	530		-	-
240 - Contractual Employee Benefits	22,680	22,697	24,614	23,327	23,327		-	-
320 - Property Services	-	166	-	-	-		-	-
340 - Travel	98	175	1,000	1,000	1,000		-	-
410 - Consumable Supplies and Materials	11,996	7,054	500	500	500		-	-
460 - Non-consumable Items	2,525	-	-	-	-		-	-
640 - Dues and Fees	465	465	-	-	-		-	-
2160 - Other Student Treatment Services Total	**148,927**	**161,344**	**168,808**	**160,456**	**160,456**		**1.57**	**1.57**
2190 - Service Direction, Student Support Services								
111 - Licensed Salaries	192,066	185,716	117,022	-	-	[10]	2.16	-
112 - Classified Salaries	91,239	27,956	26,264	45,264	45,264		1.00	1.00
113 - Administrators	57,153	159,321	164,180	265,757	265,757	[11]	1.50	2.50
130 - Additional Salary	7,550	7,224	3,810	3,360	3,360		-	-
210 - Public Employees Retirement System	76,532	84,070	85,304	65,781	65,781		-	-
220 - Social Security Administration	25,627	27,838	23,813	23,673	23,673		-	-
230 - Other Required Payroll Costs	2,065	2,163	5,487	4,474	4,474		-	-
240 - Contractual Employee Benefits	85,063	74,741	63,376	52,830	52,830		-	-
340 - Travel	313	-	-	-	-		-	-
350 - Communication	316	358	-	-	-		-	-
380 - Non-instructional Professional and Technical Services	11,537	8,762	20,000	20,000	20,000		-	-
410 - Consumable Supplies and Materials	1,931	-	-	-	-		-	-
640 - Dues and Fees	225	-	-	-	-		-	-
2190 - Service Direction, Student Support Services Total	**551,617**	**578,150**	**509,256**	**481,139**	**481,139**		**4.66**	**3.50**

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2210 - Improvement of Instruction Services							
111 - Licensed Salaries	104,813	213,715	223,922	262,814	262,814	3.50	4.50
112 - Classified Salaries	48,813	98,478	99,499	125,951	125,951	2.25	3.25
113 - Administrators	218,451	225,906	298,594	324,348	324,348	2.77	2.98
114 - Manager-Confidential	68,922	71,156	71,314	63,320	63,320	1.03	1.00
121 - Substitutes-Licensed	8,414	5,084	4,000	6,000	6,000	-	-
122 - Subsitutes-Classified	593	1,956	4,000	6,000	6,000	-	-
130 - Additional Salary	40,896	60,804	100,165	85,302	85,302	-	-
210 - Public Employees Retirement System	106,387	176,748	218,048	178,624	178,624	-	-
220 - Social Security Administration	36,601	50,662	61,316	66,463	66,463	-	-
230 - Other Required Payroll Costs	2,917	3,900	5,131	4,456	4,456	-	-
240 - Contractual Employee Benefits	90,494	132,750	148,878	173,090	173,090	-	-
310 - Instructional, Professional and Technical Services	417	33,427	-	-	-	-	-
320 - Property Services	11	-	-	-	-	-	-
340 - Travel	15,835	3,694	3,000	3,198	3,198	-	-
350 - Communication	5,798	5,627	10,150	10,400	10,400	-	-
380 - Non-instructional Professional and Technical Services	13,905	16,066	-	-	-	-	-
410 - Consumable Supplies and Materials	15,292	8,448	15,819	14,601	14,601	-	-
430 - Library Books	10,813	-	-	-	-	-	-
440 - Periodicals	5,339	90	-	-	-	-	-
470 - Computer Software	1,709	2,510	500	500	500	-	-
640 - Dues and Fees	7,028	774	500	500	500	-	-
2210 - Improvement of Instruction Services Total	**803,448**	**1,111,795**	**1,264,836**	**1,325,567**	**1,325,567**	**9.54**	**11.73**
2220 - Educational Media Services							
112 - Classified Salaries	254,400	257,939	268,852	247,793	247,793	10.24	9.81
121 - Substitutes-Licensed	-	-	1,548	1,650	1,650	-	-
122 - Subsitutes-Classified	3,105	1,430	3,518	3,751	3,751	-	-
130 - Additional Salary	7,268	10,025	11,505	11,690	11,690	-	-
210 - Public Employees Retirement System	52,895	67,189	74,734	50,303	50,303	-	-
220 - Social Security Administration	19,068	19,597	21,834	20,263	20,263	-	-
230 - Other Required Payroll Costs	1,690	1,691	7,128	5,708	5,708	-	-
240 - Contractual Employee Benefits	138,432	133,914	144,172	135,840	135,840	-	-
320 - Property Services	688	-	-	-	-	-	-
340 - Travel	100	-	50	-	-	-	-
350 - Communication	484	305	375	300	300	-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
410 - Consumable Supplies and Materials	13,435	10,250	29,328	25,125	25,125		-	-
430 - Library Books	17,155	13,423	12,823	12,322	12,322		-	-
440 - Periodicals	611	510	1,549	1,549	1,549		-	-
460 - Non-consumable Items	-	-	500	500	500		-	-
470 - Computer Software	12,133	7,737	8,301	8,301	8,301		-	-
480 - Computer Hardware	-	-	2,500	2,500	2,500		-	-
2220 - Educational Media Services Total	**521,464**	**524,010**	**588,717**	**527,595**	**527,595**		**10.24**	**9.81**
2230 - Assessment and Testing								
111 - Licensed Salaries	33,810	-	-	-	-		-	-
112 - Classified Salaries	54,564	56,320	95,523	97,753	97,753		4.30	4.34
121 - Substitutes-Licensed	242	512	-	-	-		-	-
122 - Subsitutes-Classified	671	790	-	-	-		-	-
130 - Additional Salary	4,024	3,285	749	112	112		-	-
210 - Public Employees Retirement System	20,024	14,931	25,392	18,243	18,243		-	-
220 - Social Security Administration	6,759	4,454	7,317	7,488	7,488		-	-
230 - Other Required Payroll Costs	585	390	633	501	501		-	-
240 - Contractual Employee Benefits	45,691	33,760	64,757	64,884	64,884		-	-
320 - Property Services	-	200	-	-	-		-	-
350 - Communication	1,950	167	3,292	3,292	3,292		-	-
410 - Consumable Supplies and Materials	647	532	37	-	-		-	-
470 - Computer Software	260	131,026	139,999	99,999	99,999	[12]	-	-
2230 - Assessment and Testing Total	**169,227**	**246,366**	**337,699**	**292,272**	**292,272**		**4.30**	**4.34**
2240 - Instructional Staff Development								
112 - Classified Salaries	19,388	22,581	24,054	38,043	38,043		1.00	1.00
114 - Manager-Confidential	33,579	41,464	44,382	44,382	44,382		0.50	0.50
121 - Substitutes-Licensed	3,569	6,377	9,400	9,450	9,450		-	-
122 - Subsitutes-Classified	330	1,309	-	-	-		-	-
130 - Additional Salary	8,990	58,691	54,746	56,962	56,962		-	-
210 - Public Employees Retirement System	13,118	31,143	34,392	26,405	26,405		-	-
220 - Social Security Administration	4,993	9,706	10,143	11,386	11,386		-	-
230 - Other Required Payroll Costs	404	778	849	758	758		-	-
240 - Contractual Employee Benefits	18,286	18,649	18,750	22,470	22,470		-	-
310 - Instructional, Professional and Technical Services	4,144	1,208	7,500	7,500	7,500		-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
320 - Property Services	1,170	1,310	2,000	2,000	2,000		-	-
340 - Travel	35,575	96,060	56,299	94,145	94,145	13	-	-
380 - Non-instructional Professional and Technical Services	-	1,541	-	63,400	63,400	14	-	-
410 - Consumable Supplies and Materials	5,460	7,829	6,677	4,771	4,771		-	-
470 - Computer Software	-	-	1,400	1,400	1,400		-	-
640 - Dues and Fees	619	-	8,500	5,500	5,500		-	-
2240 - Instructional Staff Development Total	**149,625**	**298,645**	**279,092**	**388,572**	**388,572**		**1.50**	**1.50**
2310 - Board of Education Services								
121 - Substitutes-Licensed	-	-	298	298	298		-	-
122 - Subsitutes-Classified	-	-	298	298	298		-	-
210 - Public Employees Retirement System	-	-	155	106	106		-	-
220 - Social Security Administration	-	-	46	46	46		-	-
230 - Other Required Payroll Costs	-	-	4	3	3		-	-
320 - Property Services	-	250	500	500	500		-	-
340 - Travel	7,127	5,356	5,000	5,000	5,000		-	-
350 - Communication	511	176	1,075	1,075	1,075		-	-
380 - Non-instructional Professional and Technical Services	66,726	67,829	107,014	107,014	107,014		-	-
410 - Consumable Supplies and Materials	4,533	3,059	5,000	5,000	5,000		-	-
440 - Periodicals	912	-	1,000	1,000	1,000		-	-
640 - Dues and Fees	13,953	15,698	25,700	25,700	25,700		-	-
650 - Insurance and Judgments	25,000	25,000	25,000	25,000	25,000		-	-
2310 - Board of Education Services Total	**118,762**	**117,368**	**171,090**	**171,040**	**171,040**		**-**	**-**
2320 - Executive Administration Services								
112 - Classified Salaries	-	885	-	-	-		-	-
113 - Administrators	132,927	137,734	144,330	144,330	144,330		1.00	1.00
114 - Manager-Confidential	54,546	43,889	58,908	60,372	60,372		1.00	1.00
121 - Substitutes-Licensed	108	85	745	745	745		-	-
122 - Subsitutes-Classified	-	538	-	-	-		-	-
130 - Additional Salary	15,360	13,022	19,502	21,940	21,940		-	-
210 - Public Employees Retirement System	45,419	54,664	62,275	50,612	50,612		-	-
220 - Social Security Administration	13,314	12,602	17,096	17,395	17,395		-	-
230 - Other Required Payroll Costs	1,183	1,108	1,430	1,159	1,159		-	-
240 - Contractual Employee Benefits	36,524	35,636	30,360	30,360	30,360		-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
320 - Property Services	-	284	110	110	110	-	-
340 - Travel	11,101	12,151	8,000	8,000	8,000	-	-
350 - Communication	1,188	1,221	2,300	2,300	2,300	-	-
380 - Non-instructional Professional and Technical Services	3,561	2,374	6,500	6,500	6,500	-	-
410 - Consumable Supplies and Materials	3,767	3,121	17,699	6,878	6,878	-	-
440 - Periodicals	35	12	200	200	200	-	-
460 - Non-consumable Items	-	4,400	-	-	-	-	-
470 - Computer Software	-	-	300	300	300	-	-
480 - Computer Hardware	-	-	10	10	10	-	-
640 - Dues and Fees	6,140	7,704	12,000	12,000	12,000	-	-
2320 - Executive Administration Services Total	**325,173**	**331,429**	**381,765**	**363,211**	**363,211**	**2.00**	**2.00**
2410 - Office of the Principal Services							
111 - Licensed Salaries	-	21,404	-	-	-	-	-
112 - Classified Salaries	690,177	713,411	728,644	734,110	734,110	24.38	24.31
113 - Administrators	1,775,947	1,674,025	1,821,485	1,839,760	1,839,760	18.61	18.00
122 - Subsitutes-Classified	5,531	9,352	14,576	15,456	15,456	-	-
130 - Additional Salary	67,895	65,840	55,363	21,024	21,024	-	-
210 - Public Employees Retirement System	554,726	664,643	699,180	549,541	549,541	-	-
220 - Social Security Administration	191,067	186,854	200,436	199,693	199,693	-	-
230 - Other Required Payroll Costs	15,098	14,381	27,969	22,514	22,514	-	-
240 - Contractual Employee Benefits	616,891	592,324	637,606	634,850	634,850	-	-
320 - Property Services	3,424	1,808	1,460	1,460	1,460	-	-
340 - Travel	4,299	5,213	800	800	800	-	-
350 - Communication	70,865	63,860	70,166	77,267	77,267	-	-
380 - Non-instructional Professional and Technical Services	150	450	4,000	4,000	4,000	-	-
410 - Consumable Supplies and Materials	34,737	40,661	42,824	32,749	32,749	-	-
440 - Periodicals	69	189	150	150	150	-	-
460 - Non-consumable Items	-	-	1,040	1,040	1,040	-	-
470 - Computer Software	300	-	134	134	134	-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
480 - Computer Hardware	-	623	-	-	-	-	-
640 - Dues and Fees	3,732	20,795	25,479	25,679	25,679	-	-
2410 - Office of the Principal Services Total	**4,034,908**	**4,075,833**	**4,331,312**	**4,160,227**	**4,160,227**	**42.99**	**42.31**
2510 - Direction of Business Support Services							
112 - Classified Salaries	23,808	25,210	-	-	-	-	-
113 - Administrators	72,063	81,671	86,698	86,698	86,698	0.75	0.75
114 - Manager-Confidential	-	-	29,233	29,959	29,959	0.60	0.60
130 - Additional Salary	550	2,528	1,800	2,070	2,070	-	-
210 - Public Employees Retirement System	21,676	30,115	32,894	26,631	26,631	-	-
220 - Social Security Administration	7,313	8,301	9,006	9,083	9,083	-	-
230 - Other Required Payroll Costs	5,810	625	753	606	606	-	-
240 - Contractual Employee Benefits	19,006	20,791	20,493	20,493	20,493	-	-
340 - Travel	2,440	3,472	3,750	4,750	4,750	-	-
350 - Communication	1,078	462	480	480	480	-	-
410 - Consumable Supplies and Materials	4,948	1,100	8,046	2,000	2,000	-	-
640 - Dues and Fees	1,292	1,412	1,500	4,000	4,000	-	-
2510 - Direction of Business Support Services Total	**159,984**	**175,687**	**194,653**	**186,770**	**186,770**	**1.35**	**1.35**
2520 - Fiscal Services							
112 - Classified Salaries	85,381	84,400	90,510	92,789	92,789	2.29	2.31
114 - Manager-Confidential	189,325	184,942	194,739	192,795	192,795	2.98	3.00
130 - Additional Salary	4,158	6,502	11,997	11,262	11,262	-	-
210 - Public Employees Retirement System	55,577	74,561	80,497	60,496	60,496	-	-
220 - Social Security Administration	20,434	20,631	22,739	22,710	22,710	-	-
230 - Other Required Payroll Costs	1,092	20,331	3,482	2,813	2,813	-	-
240 - Contractual Employee Benefits	79,406	70,893	79,950	79,950	79,950	-	-
320 - Property Services	34	8,394	500	750	750	-	-
340 - Travel	1,817	3,996	4,500	6,000	6,000	-	-
350 - Communication	20,026	23,557	28,500	26,500	26,500	-	-
380 - Non-instructional Professional and Technical Services	12,192	15,905	16,000	16,000	16,000	-	-
410 - Consumable Supplies and Materials	10,284	7,247	10,834	8,747	8,747	-	-
460 - Non-consumable Items	-	1,484	1,000	1,000	1,000	-	-
470 - Computer Software	380	2,254	-	-	-	-	-
480 - Computer Hardware	-	-	2,000	1,000	1,000	-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
640 - Dues and Fees	21,147	13,101	15,500	15,500	15,500		-	-
2520 - Fiscal Services Total	**501,253**	**538,197**	**562,748**	**538,312**	**538,312**		**5.27**	**5.31**
2540 - Operation and Maintenance of Plant Services								
112 - Classified Salaries	1,480,695	1,533,330	1,627,982	1,681,177	1,681,177		40.56	42.45
114 - Manager-Confidential	113,801	124,950	128,123	128,123	128,123		1.75	1.75
122 - Subsitutes-Classified	31,041	33,077	21,449	21,449	21,449		-	-
130 - Additional Salary	32,441	46,065	28,778	28,929	28,929		-	-
210 - Public Employees Retirement System	353,987	445,527	490,243	377,190	377,190		-	-
220 - Social Security Administration	125,251	131,416	138,184	142,265	142,265		-	-
230 - Other Required Payroll Costs	71,205	71,782	84,283	76,025	76,025		-	-
240 - Contractual Employee Benefits	591,832	596,277	635,358	658,221	658,221		-	-
320 - Property Services	1,680,825	1,836,136	1,767,620	1,813,614	1,813,614	[16]	-	-
340 - Travel	7,879	10,805	3,500	3,500	3,500		-	-
350 - Communication	10,351	11,122	14,500	14,500	14,500		-	-
380 - Non-instructional Professional and Technical Services	9,783	7,404	16,000	16,000	16,000		-	-
410 - Consumable Supplies and Materials	267,235	331,082	198,480	206,624	206,624		-	-
460 - Non-consumable Items	7,685	-	17,000	27,000	27,000		-	-
470 - Computer Software	-	11,327	-	-	-		-	-
540 - Depreciable Equipment	2,640	9,842	-	-	-		-	-
640 - Dues and Fees	1,847	881	2,500	2,500	2,500		-	-
650 - Insurance and Judgments	475,000	495,000	573,000	620,500	620,500	[17]	-	-
670 - Taxes and Licenses	1,106	4,734	-	-	-		-	-
2540 - Operation and Maintenance of Plant Services Total	**5,264,604**	**5,700,757**	**5,747,000**	**5,817,617**	**5,817,617**		**42.31**	**44.20**
2550 - Student Transportation Services								
112 - Classified Salaries	22,039	22,249	23,904	42,525	42,525		0.93	1.18
114 - Manager-Confidential	16,257	17,850	18,303	18,303	18,303		0.25	0.25
130 - Additional Salary	-	331	-	-	-		-	-
210 - Public Employees Retirement System	7,756	11,293	11,792	12,255	12,255		-	-
220 - Social Security Administration	2,844	3,009	3,229	4,653	4,653		-	-
230 - Other Required Payroll Costs	234	241	270	310	310		-	-
240 - Contractual Employee Benefits	11,786	11,497	11,979	21,279	21,279		-	-
330 - Student Transportation Services	2,328,423	2,453,641	2,573,240	2,683,753	2,683,753	[18]	-	-
340 - Travel	376	-	-	-	-		-	-

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	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
350 - Communication	2,791	2,492	2,500	2,906	2,906	-	-
410 - Consumable Supplies and Materials	-	363	500	1,590	1,590	-	-
470 - Computer Software	-	-	-	2,197	2,197	-	-
2550 - Student Transportation Services Total	**2,392,506**	**2,522,966**	**2,645,717**	**2,789,771**	**2,789,771**	**1.18**	**1.43**
2570 - Internal Services							
112 - Classified Salaries	25,153	20,800	25,705	26,349	26,349	1.00	1.00
130 - Additional Salary	114	197	-	-	-	-	-
210 - Public Employees Retirement System	5,680	2,547	6,667	4,674	4,674	-	-
220 - Social Security Administration	1,933	1,605	1,966	2,016	2,016	-	-
230 - Other Required Payroll Costs	1,149	17,683	1,087	1,196	1,196	-	-
240 - Contractual Employee Benefits	14,320	10,808	14,880	14,880	14,880	-	-
320 - Property Services	3,712	4,967	5,250	5,250	5,250	-	-
410 - Consumable Supplies and Materials	-	384	-	-	-	-	-
2570 - Internal Services Total	**52,061**	**58,991**	**55,555**	**54,365**	**54,365**	**1.00**	**1.00**
2630 - Information Services							
112 - Classified Salaries	44,286	38,502	41,160	41,160	41,160	1.00	1.00
113 - Administrators	-	-	42,164	54,610	54,610	0.40	1.00
122 - Subsitutes-Classified	1,665	1,455	1,043	1,112	1,112	-	-
130 - Additional Salary	187	9,584	360	-	-	-	-
210 - Public Employees Retirement System	10,189	13,030	23,652	19,119	19,119	-	-
220 - Social Security Administration	3,430	3,685	6,482	7,412	7,412	-	-
230 - Other Required Payroll Costs	282	301	542	495	495	-	-
240 - Contractual Employee Benefits	17,354	10,534	26,265	30,060	30,060	-	-
350 - Communication	-	-	2,000	2,000	2,000	-	-
440 - Periodicals	145	156	-	-	-	-	-
640 - Dues and Fees	400	-	-	-	-	-	-
2630 - Information Services Total	**77,938**	**77,246**	**143,668**	**155,968**	**155,968**	**1.40**	**2.00**

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2640 - Staff Services (Human Resources)								
112 - Classified Salaries	-	2,100	-	-	-		-	-
113 - Administrators	103,046	106,749	113,331	115,597	115,597		1.00	1.00
114 - Manager-Confidential	130,082	142,208	157,438	158,677	158,677		3.00	3.00
121 - Substitutes-Licensed	2,665	2,683	5,000	3,500	3,500		-	-
122 - Subsitutes-Classified	2,049	1,385	1,250	700	700		-	-
130 - Additional Salary	9,411	19,394	18,230	13,260	13,260		-	-
210 - Public Employees Retirement System	52,952	71,077	79,978	59,825	59,825		-	-
220 - Social Security Administration	18,802	21,022	22,587	22,318	22,318		-	-
230 - Other Required Payroll Costs	1,487	1,604	1,889	1,488	1,488		-	-
240 - Contractual Employee Benefits	62,066	64,576	66,220	66,220	66,220		-	-
320 - Property Services	-	401	200	200	200		-	-
340 - Travel	9,341	12,329	14,600	11,600	11,600		-	-
350 - Communication	1,706	2,314	4,050	4,050	4,050		-	-
380 - Non-instructional Professional and Technical Services	19,097	15,208	24,320	21,500	21,500		-	-
410 - Consumable Supplies and Materials	4,287	11,360	14,151	9,112	9,112		-	-
470 - Computer Software	14,959	16,107	17,000	47,000	47,000		-	-
640 - Dues and Fees	1,913	2,022	3,000	3,000	3,000		-	-
2640 - Staff Services (Human Resources) Total	**433,863**	**492,538**	**543,244**	**538,047**	**538,047**		**4.00**	**4.00**
2660 - Technology Services								
112 - Classified Salaries	357,449	370,544	394,100	426,109	426,109	[19]	6.94	8.50
114 - Manager-Confidential	33,579	41,464	44,382	44,382	44,382		0.50	0.50
122 - Subsitutes-Classified	41	5,150	894	954	954		-	-
130 - Additional Salary	9,051	13,452	10,779	10,240	10,240		-	-
210 - Public Employees Retirement System	86,570	116,285	123,784	99,145	99,145		-	-
220 - Social Security Administration	29,577	32,181	34,436	36,849	36,849		-	-
230 - Other Required Payroll Costs	2,483	2,526	4,956	4,013	4,013		-	-
240 - Contractual Employee Benefits	100,244	106,956	111,750	134,070	134,070		-	-
320 - Property Services	6,847	5,777	6,417	81,417	81,417	[20]	-	-
340 - Travel	3,039	1,969	1,500	1,500	1,500		-	-
350 - Communication	202,538	221,738	162,700	162,700	162,700		-	-
380 - Non-instructional Professional and Technical Services	15,116	13,483	15,000	15,000	15,000		-	-
410 - Consumable Supplies and Materials	54,184	50,813	33,415	31,392	31,392		-	-
440 - Periodicals	-	-	100	100	100		-	-
470 - Computer Software	49,269	42,860	35,000	35,000	35,000		-	-

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
480 - Computer Hardware	39,318	13,922	9,500	9,500	9,500	-	-
540 - Depreciable Equipment	20,918	-	-	-	-	-	-
550 - Depreciable Technology	26,200	12,173	21,000	21,000	21,000	-	-
640 - Dues and Fees	300	-	250	250	250	-	-
2660 - Technology Services Total	**1,036,723**	**1,051,291**	**1,009,963**	**1,113,621**	**1,113,621**	**7.44**	**9.00**
2700 - Supplemental Retirement Program							
116 - Supplemental Retirement Stipends	605,610	49,000	-	-	-	-	-
220 - Social Security Administration	22,740	2,899	-	-	-	-	-
230 - Other Required Payroll Costs	5	-	-	-	-	-	-
2700 - Supplemental Retirement Program Total	**628,355**	**51,899**	**-**	**-**	**-**	**-**	**-**
2000 - Support Services Total	**20,371,145**	**21,293,561**	**22,633,047**	**22,745,746**	**22,745,746**	**188.37**	**196.13**
3000 - Enterprise and Community Services							
3100 - Food Services							
410 - Consumable Supplies and Materials	-	12,328	-	-	-	-	-
3100 - Food Services Total	**-**	**12,328**	**-**	**-**	**-**	**-**	**-**
3300 - Community Services							
114 - Manager-Confidential	23,406	-	-	-	-	-	-
122 - Subsitutes-Classified	38	-	-	-	-	-	-
130 - Additional Salary	1,960	7,530	29,159	29,159	29,159	-	-
210 - Public Employees Retirement System	4,740	302	7,563	5,173	5,173	-	-
220 - Social Security Administration	1,942	576	2,230	2,230	2,230	-	-
230 - Other Required Payroll Costs	3,786	15,148	162	149	149	-	-
240 - Contractual Employee Benefits	4,915	-	-	-	-	-	-
330 - Student Transportation Services	-	222	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	850	-	-	-	-	-

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
410 - Consumable Supplies and Materials	-	860	-	-	-		-	-
640 - Dues and Fees	83,053	87,927	88,070	39,377	39,377	[22]	-	-
3300 - Community Services Total	**123,840**	**113,415**	**127,184**	**76,088**	**76,088**		**-**	**-**
3000 - Enterprise and Community Services Total	**123,840**	**125,742**	**127,184**	**76,088**	**76,088**		**-**	**-**
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**		**-**	**-**
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	**51,133,831**	**53,963,730**	**58,045,599**	**58,974,410**	**58,974,410**		**592.93**	**620.36**
6000 - Contingencies & Reserves								
6000 - Contingencies								
801 - Planned Reserve: Contingencies	-	-	1,412,190	1,505,950	1,505,950		-	-
801 - Planned Reserve: Rainy Day Fund	-	-	1,207,450	1,808,940	1,808,940		-	-
6000 - Contingencies Total	**-**	**-**	**2,619,640**	**3,314,890**	**3,314,890**		**-**	**-**
6000 - Contingencies & Reserves Total	**-**	**-**	**2,619,640**	**3,314,890**	**3,314,890**		**-**	**-**

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year	-	-	2,824,390	3,011,910	3,011,910	-	-
820 - Reserved for Next Year: 2nd Year Biennial	-	-	-	380,970	380,970	-	-
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**2,824,390**	**3,392,880**	**3,392,880**	**-**	**-**
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**2,824,390**	**3,392,880**	**3,392,880**	**-**	**-**
Requirements Total	**51,133,831**	**53,963,730**	**63,489,629**	**65,682,180**	**65,682,180**	**592.93**	**620.36**
Ending Fund Balance	**6,629,890**	**7,001,834**	**-**	**-**	**-**		

Reporting Details - General Fund (100)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE

Notes:

[1] Includes $100,000 for 1:World Phase IV iPad purchases at Garfield and Lincoln; also includes an additional $35,000 for school discretionary budgets - weighting based on RTI needs.

[2] Includes $75,000 for teacher PC replacements as per the standard cycle.

[3] Funding moved from 1121 to 1111 to support 1:World at that level (see note #1).

[4] Represents a $50,000 budget for middle school curriculum materials. This budget was embedded in software (obj 470) for $30,000 in 2014-15.

[5] 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.

[6] The 48.9% increase compared to 2014-15 is primarily accounted for within the CVHS discretionary budget, part of which is general classroom instruction and the balance for Applied Technology.

[7] Increase reflects Running Cost expenditures based on current rate of participation (100 students) - full and part-time.

[8] Additional expenditures expected for Behavior Consulting.

[9] District was unable to fill 2.0 FTE in 2014-15 and therefore contracted for services; 2.0 FTE are planned in 2015-16.

[10] 2.0 FTE Student Services TOSA positions eliminated and replaced by related Admin position for 2015-16

[11] Includes .5 FTE Assistant Superintendent, 1.0 FTE Alternative Pathways Coordinator and new 1.0 FTE Student Services Coordinator (also see note #10).

[12] EdCalibur software eliminated. The $40,000 savings was moved to function 2240, object 340 to help with increased AVID investment.

[13] AVID training costs increased from $40,000 to $80,000

[14] Expenditures related to staff equity training, primarily through the Pacific Educational Group.

[15] Crescent Valley High School had a 0.5 FTE Administrative Practicum Intern in 2013-14, with a reduction of 1.0 FTE Assistant Principal. CVHS returned to 2.0 FTE Assistant Principals in 2014-15.

[16] Object 320, "Property Services," includes contractual labor and utilities.

[17] The 2015-16 budget for Property Insurance was increased by $47,500 due to a projected rate increase.

[18] The 2015-16 budget for contracted Student Transportation was increased to cover a contractual rate increase.

[19] FTE increased by 1.5 FTE for additional tech support per current 1:World Phase IV proposal.

[20] Expenses related to 2015-16 school wi-fi infrastructure projects. Federal E-Rate program will reimburse 60% of costs if application is approved. CET Fund will cover balance of costs.

[21] The 2013-14 budget includes Early Exit Stipends and contribution to Early Retirement Fund. No contribution is budgeted for 2015-16 as the Early Retirement Fund is fully funded.

[22] Foundation Director will be funded at 0.5 FTE in 2015-16.

Reporting Details - Food Service Fund (203)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1500 - Earnings on Investments	4,231	3,019	4,999	2,000	2,000	-	-
1600 - Food Service	1,248,851	1,215,989	1,185,596	1,215,331	1,215,331	-	-
1990 - Miscellaneous	4,388	7,464	5,000	7,000	7,000	-	-
3102 - State School Fund-School Lunch Match	17,159	15,818	25,000	25,000	25,000	-	-
3299 - Other Restricted Grants-In-Aid	4,416	7,778	-	-	-	-	-
4200 - Unrestricted Revenue From the Federal Government Through the State	1,258,364	1,419,010	1,470,687	1,680,240	1,680,240	-	-
4900 - Revenue for/on Behalf of the District	93,858	130,924	108,500	130,000	130,000	-	-
5200 - Interfund Transfers	-	-	1	1	1	-	-
5400 - Resources - Beginning Fund Balance	866,668	680,003	545,000	490,428	490,428	-	-
Resources Total	**3,497,935**	**3,480,005**	**3,344,783**	**3,550,000**	**3,550,000**	**-**	**-**
Requirements							
3000 - Enterprise and Community Services							
3100 - Food Services							
112 - Classified Salaries	655,509	687,874	711,907	707,971	707,971	35.30	36.06
114 - Manager-Confidential	113,258	118,598	123,571	123,571	123,571	2.00	2.00
122 - Subsitutes-Classified	8,900	4,537	-	-	-	-	-
130 - Additional Salary	102,834	119,199	96,656	103,760	103,760	-	-
210 - Public Employees Retirement System	182,677	228,012	251,240	187,318	187,318	-	-
220 - Social Security Administration	62,411	67,383	71,307	71,550	71,550	-	-
230 - Other Required Payroll Costs	28,673	29,525	22,973	21,775	21,775	-	-
240 - Contractual Employee Benefits	495,789	504,637	543,673	547,863	547,863	-	-
320 - Property Services	29,403	37,004	30,280	26,780	26,780	-	-
340 - Travel	2,692	2,373	3,500	3,500	3,500	-	-
350 - Communication	2,676	9,852	10,675	9,800	9,800	-	-
380 - Non-instructional Professional and Technical Services	-	2,663	1,000	1,000	1,000	-	-
410 - Consumable Supplies and Materials	73,215	59,862	73,000	74,000	74,000	-	-
450 - Food	985,832	1,046,282	855,828	1,121,939	1,121,939	-	-
460 - Non-consumable Items	-	-	1,000	1,000	1,000	-	-
470 - Computer Software	12,543	11,015	11,500	11,500	11,500	-	-
480 - Computer Hardware	-	-	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)

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
540 - Depreciable Equipment	-	-	30,673	30,673	30,673	-	-
640 - Dues and Fees	61,523	51,245	60,000	60,000	60,000	-	-
670 - Taxes and Licenses	-	12,864	-	-	-	-	-
3100 - Food Services Total	**2,817,935**	**2,992,923**	**2,899,783**	**3,105,000**	**3,105,000**	**37.30**	**38.06**
3000 - Enterprise and Community Services Total	**2,817,935**	**2,992,923**	**2,899,783**	**3,105,000**	**3,105,000**	**37.30**	**38.06**
6000 - Contingencies & Reserves							
6000 - Contingencies							
810 - Planned Reserve	-	-	445,000	445,000	445,000	-	-
6000 - Contingencies Total	**-**	**-**	**445,000**	**445,000**	**445,000**	**-**	**-**
6000 - Contingencies & Reserves Total	**-**	**-**	**445,000**	**445,000**	**445,000**	**-**	**-**
Requirements Total	**2,817,935**	**2,992,923**	**3,344,783**	**3,550,000**	**3,550,000**	**37.30**	**38.06**
Ending Fund Balance	**680,000**	**487,082**	**-**	**-**	**-**		

Reporting Details - District Donation Fund (204)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1920 - Contributions and Donations From Private Sources	461,657	523,627	600,000	600,000	600,000	-	-
Resources Total	**461,657**	**523,627**	**600,000**	**600,000**	**600,000**	**-**	**-**
Requirements							
1000 - Instruction							
1111 - Elementary, K-5							
111 - Licensed Salaries	42,649	48,912	57,755	32,864	32,864	1.16	0.67
112 - Classified Salaries	4,372	-	-	-	-	-	-
121 - Substitutes-Licensed	808	512	-	-	-	-	-
122 - Subsitutes-Classified	24	-	-	-	-	-	-
130 - Additional Salary	2,565	1,898	-	-	-	-	-
210 - Public Employees Retirement System	5,714	13,119	15,421	5,829	5,829	-	-
220 - Social Security Administration	3,720	3,749	4,418	2,515	2,515	-	-
230 - Other Required Payroll Costs	309	299	370	168	168	-	-
240 - Contractual Employee Benefits	10,682	14,760	16,579	9,576	9,576	-	-
310 - Instructional, Professional and Technical Services	1,945	2,090	4,000	4,000	4,000	-	-
320 - Property Services	154	563	-	-	-	-	-
340 - Travel	8,218	4,080	8,000	8,000	8,000	-	-
350 - Communication	2,295	4,231	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,240	150	-	-	-	-	-
410 - Consumable Supplies and Materials	45,671	49,464	104,198	147,789	147,789	-	-
430 - Library Books	1,038	1,541	-	-	-	-	-
440 - Periodicals	519	-	-	-	-	-	-
470 - Computer Software	2,030	1,860	-	-	-	-	-
640 - Dues and Fees	-	135	-	-	-	-	-
1111 - Elementary, K-5 Total	**133,953**	**147,362**	**210,741**	**210,741**	**210,741**	**1.16**	**0.67**
1121 - Middle/Junior High Programs							
111 - Licensed Salaries	14,223	20,188	6,514	-	-	0.10	-
121 - Substitutes-Licensed	1,319	512	-	-	-	-	-
130 - Additional Salary	4,115	3,785	-	-	-	-	-
210 - Public Employees Retirement System	3,812	5,305	1,690	-	-	-	-
220 - Social Security Administration	1,492	1,756	498	-	-	-	-
230 - Other Required Payroll Costs	120	144	42	-	-	-	-

Reporting Details - District Donation Fund (204)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
240 - Contractual Employee Benefits	-	6,917	1,429	-	-	-	-
310 - Instructional, Professional and Technical Services	1,138	1,140	5,000	5,000	5,000	-	-
320 - Property Services	500	-	-	-	-	-	-
340 - Travel	2,405	1,677	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	700	-	-	-	-	-
410 - Consumable Supplies and Materials	16,005	26,675	48,399	60,749	60,749	-	-
420 - Textbooks	1,324	48	-	-	-	-	-
430 - Library Books	300	821	-	-	-	-	-
440 - Periodicals	-	45	-	-	-	-	-
460 - Non-consumable Items	6,186	-	-	-	-	-	-
470 - Computer Software	810	350	-	-	-	-	-
1121 - Middle/Junior High Programs Total	**53,749**	**70,062**	**63,572**	**65,749**	**65,749**	**0.10**	**-**
1122 - Middle/Junior High School Extracurricular							
112 - Classified Salaries	-	-	-	-	- [1]	0.06	-
340 - Travel	-	150	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	200	-	-	-	-	-
410 - Consumable Supplies and Materials	1,675	4,445	2,000	4,000	4,000	-	-
1122 - Middle/Junior High School Extracurricular Total	**1,675**	**4,795**	**2,000**	**4,000**	**4,000**	**0.06**	**-**
1131 - High School Programs							
122 - Subsitutes-Classified	293	-	-	-	-	-	-
130 - Additional Salary	3,845	5,230	-	-	-	-	-
210 - Public Employees Retirement System	888	1,415	-	-	-	-	-
220 - Social Security Administration	304	368	-	-	-	-	-
230 - Other Required Payroll Costs	25	32	-	-	-	-	-
320 - Property Services	273	670	-	-	-	-	-
340 - Travel	4,339	3,829	9,000	9,000	9,000	-	-
380 - Non-instructional Professional and Technical Services	-	31	-	-	-	-	-
410 - Consumable Supplies and Materials	31,585	21,349	45,000	50,000	50,000	-	-
440 - Periodicals	438	-	-	-	-	-	-
470 - Computer Software	625	30	-	-	-	-	-
480 - Computer Hardware	-	1,275	-	-	-	-	-
540 - Depreciable Equipment	-	2,000	15,000	15,000	15,000	-	-
640 - Dues and Fees	140	5,204	-	-	-	-	-

Reporting Details - District Donation Fund (204)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1131 - High School Programs Total	**42,755**	**41,432**	**69,000**	**74,000**	**74,000**	**-**	**-**
1132 - High School Extracurricular							
121 - Substitutes-Licensed	949	-	-	-	-	-	-
130 - Additional Salary	1,571	4,952	-	-	-	-	-
210 - Public Employees Retirement System	266	-	-	-	-	-	-
220 - Social Security Administration	190	379	-	-	-	-	-
230 - Other Required Payroll Costs	15	32	-	-	-	-	-
320 - Property Services	4,013	434	-	-	-	-	-
340 - Travel	32,191	13,911	5,000	5,000	5,000	-	-
350 - Communication	24	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	14,404	250	-	-	-	-	-
410 - Consumable Supplies and Materials	51,982	73,257	55,000	60,000	60,000	-	-
460 - Non-consumable Items	659	-	-	-	-	-	-
640 - Dues and Fees	2,114	100	-	-	-	-	-
1132 - High School Extracurricular Total	**108,378**	**93,314**	**60,000**	**65,000**	**65,000**	**-**	**-**
1220 - Restrictive Programs for Students with Disabilities							
340 - Travel	(65)	118	-	-	-	-	-
350 - Communication	-	39	-	-	-	-	-
410 - Consumable Supplies and Materials	3,718	1,512	3,000	5,000	5,000	-	-
460 - Non-consumable Items	3,195	-	-	-	-	-	-
470 - Computer Software	538	-	-	-	-	-	-
480 - Computer Hardware	480	-	-	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities Total	**7,866**	**1,670**	**3,000**	**5,000**	**5,000**	**-**	**-**
1280 - Alternative Education							
130 - Additional Salary	-	181	-	-	-	-	-
210 - Public Employees Retirement System	-	51	-	-	-	-	-
220 - Social Security Administration	-	13	-	-	-	-	-
230 - Other Required Payroll Costs	-	1	-	-	-	-	-
340 - Travel	-	1,436	-	-	-	-	-
410 - Consumable Supplies and Materials	138	4,785	3,000	4,000	4,000	-	-
430 - Library Books	19	-	-	-	-	-	-
1280 - Alternative Education Total	**157**	**6,467**	**3,000**	**4,000**	**4,000**	**-**	**-**

Reporting Details - District Donation Fund (204)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1400 - Summer School Programs							
130 - Additional Salary	-	5,525	-	-	-	-	-
210 - Public Employees Retirement System	-	1,313	-	-	-	-	-
220 - Social Security Administration	-	423	-	-	-	-	-
230 - Other Required Payroll Costs	-	33	-	-	-	-	-
1400 - Summer School Programs Total	**-**	**7,294**	**-**	**-**	**-**	**-**	**-**
1000 - Instruction Total	**348,533**	**372,396**	**411,313**	**428,490**	**428,490**	**1.32**	**0.67**
2000 - Support Services							
2110 - Attendance and Social Work Services							
130 - Additional Salary	-	1,270	-	-	-	-	-
210 - Public Employees Retirement System	-	253	-	-	-	-	-
220 - Social Security Administration	-	97	-	-	-	-	-
230 - Other Required Payroll Costs	-	8	-	-	-	-	-
320 - Property Services	1,965	-	9,890	9,890	9,890	-	-
340 - Travel	3,082	75	10,000	10,000	10,000	-	-
350 - Communication	6	689	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	3,487	-	7,000	7,000	7,000	-	-
410 - Consumable Supplies and Materials	3,017	699	8,000	10,000	10,000	-	-
2110 - Attendance and Social Work Services Total	**11,557**	**3,092**	**34,890**	**36,890**	**36,890**	**-**	**-**
2220 - Educational Media Services							
112 - Classified Salaries	-	-	-	-	-	-	-
410 - Consumable Supplies and Materials	34	-	-	-	-	-	-
430 - Library Books	1,339	904	3,000	3,000	3,000	-	-
440 - Periodicals	165	165	-	-	-	-	-
2220 - Educational Media Services Total	**1,538**	**1,069**	**3,000**	**3,000**	**3,000**	**-**	**-**
2240 - Instructional Staff Development							
340 - Travel	225	-	5,000	5,000	5,000	-	-
2240 - Instructional Staff Development Total	**225**	**-**	**5,000**	**5,000**	**5,000**	**-**	**-**

Reporting Details - District Donation Fund (204)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2320 - Executive Administration Services							
410 - Consumable Supplies and Materials	461	915	-	-	-	-	-
2320 - Executive Administration Services Total	**461**	**915**	**-**	**-**	**-**	**-**	**-**
2410 - Office of the Principal Services							
350 - Communication	-	1,542	-	-	-	-	-
410 - Consumable Supplies and Materials	2,564	1,748	2,000	8,000	8,000	-	-
2410 - Office of the Principal Services Total	**2,564**	**3,290**	**2,000**	**8,000**	**8,000**	**-**	**-**
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	-	5,382	-	-	-	-	-
410 - Consumable Supplies and Materials	-	1,937	-	-	-	-	-
540 - Depreciable Equipment	-	19,762	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	**-**	**27,081**	**-**	**-**	**-**	**-**	**-**
2550 - Student Transportation Services							
330 - Student Transportation Services	2,886	7,189	5,000	5,000	5,000	-	-
2550 - Student Transportation Services Total	**2,886**	**7,189**	**5,000**	**5,000**	**5,000**	**-**	**-**
2660 - Technology Services							
410 - Consumable Supplies and Materials	180	-	-	-	-	-	-
2660 - Technology Services Total	**180**	**-**	**-**	**-**	**-**	**-**	**-**
2000 - Support Services Total	**19,411**	**42,636**	**49,890**	**57,890**	**57,890**	**-**	**-**

Reporting Details - District Donation Fund (204)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
3000 - Enterprise and Community Services							
3300 - Community Services							
113 - Administrators	52,337	54,060	54,610	24,749	24,749 [2]	1.00	0.50
130 - Additional Salary	360	360	5,278	5,278	5,278	-	-
210 - Public Employees Retirement System	11,051	14,117	15,536	5,326	5,326	-	-
220 - Social Security Administration	3,974	4,058	4,582	2,297	2,297	-	-
230 - Other Required Payroll Costs	319	321	384	153	153	-	-
240 - Contractual Employee Benefits	15,012	15,012	15,180	7,590	7,590	-	-
320 - Property Services	-	1,821	-	-	-	-	-
340 - Travel	8,759	15,408	18,652	18,652	18,652	-	-
380 - Non-instructional Professional and Technical Services	-	2,435	-	-	-	-	-
410 - Consumable Supplies and Materials	1,901	1,004	24,574	49,574	49,574	-	-
3300 - Community Services Total	**93,713**	**108,595**	**138,796**	**113,619**	**113,619**	**1.00**	**0.50**
3000 - Enterprise and Community Services Total	**93,713**	**108,595**	**138,796**	**113,619**	**113,619**	**1.00**	**0.50**
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**	**-**	**-**
Requirements Total	**461,657**	**523,627**	**600,000**	**600,000**	**600,000**	**2.32**	**1.17**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**		

Notes:

[1] Position added in March, 2015. Dollars will show when actuals are solidified for 2014-15.

[2] Foundation Director's position will be reduced by 0.50 FTE effective 2015-16.

Reporting Details - Designated Facilities Fund (208)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1130 - Construction Excise Tax	426,120	277,519	175,000	555,000	555,000	-	-
1500 - Earnings on Investments	4,276	6,414	4,000	11,000	11,000	-	-
1990 - Miscellaneous	104,643	109,100	125,000	124,000	124,000	-	-
5300 - Sale of or Compensation for Loss of Fixed Assets	-	910,000	-	-	-	-	-
5400 - Resources - Beginning Fund Balance	773,470	559,108	1,474,000	2,025,000	2,025,000	-	-
Resources Total	**1,308,509**	**1,862,140**	**1,778,000**	**2,715,000**	**2,715,000**	**-**	**-**
Requirements							
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	79,997	95,186	437,000	1,060,000	1,060,000 [1]	-	-
380 - Non-instructional Professional and Technical Services	18,930	167,729	205,000	100,000	100,000	-	-
410 - Consumable Supplies and Materials	316,698	281	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	**415,625**	**263,196**	**642,000**	**1,160,000**	**1,160,000**	**-**	**-**
2660 - Technology Services							
320 - Property Services	-	2,214	-	-	-	-	-
410 - Consumable Supplies and Materials	-	4,462	-	-	-	-	-
2660 - Technology Services Total	**-**	**6,676**	**-**	**-**	**-**	**-**	**-**
2000 - Support Services Total	**415,625**	**269,872**	**642,000**	**1,160,000**	**1,160,000**	**-**	**-**
4000 - Facilities Acquisition and Construction							
4120 - Site Acquisition and Development Services							
510 - Land Acquisition	-	-	926,000	955,000	955,000	-	-
4120 - Site Acquisition and Development Services Total	**-**	**-**	**926,000**	**955,000**	**955,000**	**-**	**-**

Reporting Details - Designated Facilities Fund (208)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
4150 - Building Acquisition, Construction, and Improvements							
520 - Buildings Acquisition	333,778	-	210,000	600,000	600,000 [2]	-	-
530 - Improvements Other Than Buildings	-	6,182	-	-	-	-	-
4150 - Building Acquisition, Construction, and Improvements Total	**333,778**	**6,182**	**210,000**	**600,000**	**600,000**	**-**	**-**
4000 - Facilities Acquisition and Construction Total	**333,778**	**6,182**	**1,136,000**	**1,555,000**	**1,555,000**	**-**	**-**
Requirements Total	**749,403**	**276,055**	**1,778,000**	**2,715,000**	**2,715,000**	**-**	**-**
Ending Fund Balance	**559,106**	**1,586,086**	**-**	**-**	**-**		

Notes:

[1] 2015-16 proposed amount includes funding for roof repair projects at Cheldelin and Corvallis High School ATN and ATS.

[2] Includes funds for seismic upgrades associated with the proposed 2015-16 roof replacements at Cheldelin and Corvallis High School ATN and ATS.

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1990 - Miscellaneous	31,333	14,487	50,000	50,000	50,000	-	-
2200 - Restricted Revenue	96,891	33,595	100,000	100,000	100,000	-	-
3299 - Other Restricted Grants-In-Aid	7,093	774,575	409,877	400,000	400,000	-	-
4500 - Restricted Revenue From the Federal Government Through the State	2,461,232	3,055,739	4,000,123	4,010,000	4,010,000	-	-
5400 - Resources - Beginning Fund Balance	1,951,404	1,592,249	860,000	800,000	800,000	-	-
Resources Total	**4,547,953**	**5,470,645**	**5,420,000**	**5,360,000**	**5,360,000**	**#REF!**	**-**
Requirements							
1111 - Elementary, K-5							
121 - Substitutes-Licensed	3,715	171	-	-	-	-	-
130 - Additional Salary	24,340	20,910	43,220	8,300	8,300	-	-
210 - Public Employees Retirement System	4,567	3,929	10,649	1,472	1,472	-	-
220 - Social Security Administration	2,130	1,613	3,953	635	635	-	-
230 - Other Required Payroll Costs	170	124	312	42	42	-	-
340 - Travel	60	-	-	-	-	-	-
350 - Communication	138	166	1,300	1,000	1,000	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,300	1,000	1,000	-	-
410 - Consumable Supplies and Materials	1,002	130,670	173,176	127,782	127,782	-	-
420 - Textbooks	-	27,178	50,000	50,000	50,000	-	-
430 - Library Books	-	3,482	-	-	-	-	-
470 - Computer Software	-	17,723	-	-	-	-	-
480 - Computer Hardware	-	-	50,000	75,000	75,000	-	-
1111 - Elementary, K-5 Total	**36,122**	**205,967**	**333,910**	**265,231**	**265,231**	**-**	**-**
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	-	1,000	-	-	-	-	-

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
410 - Consumable Supplies and Materials	-	235,628	70,000	76,500	76,500	-	-
470 - Computer Software	-	39,215	50,000	50,000	50,000	-	-
480 - Computer Hardware	-	-	50,000	75,000	75,000	-	-
1121 - Middle/Junior High Programs Total	**4,891**	**275,843**	**170,000**	**201,500**	**201,500**	**-**	**-**
1131 - High School Programs							
121 - Substitutes-Licensed	1,454	-	-	-	-	-	-
130 - Additional Salary	1,056	-	-	-	-	-	-
210 - Public Employees Retirement System	356	-	-	-	-	-	-
220 - Social Security Administration	183	-	-	-	-	-	-
230 - Other Required Payroll Costs	16	-	-	-	-	-	-
320 - Property Services	-	627	-	-	-	-	-
340 - Travel	340	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	100	-	-	-	-	-	-
410 - Consumable Supplies and Materials	475	88,422	195,000	170,000	170,000	-	-
420 - Textbooks	-	49,687	50,000	54,600	54,600	-	-
480 - Computer Hardware	-	40,201	-	-	-	-	-
540 - Depreciable Equipment	-	1,500	-	-	-	-	-
640 - Dues and Fees	5,000	-	-	-	-	-	-
1131 - High School Programs Total	**8,980**	**180,436**	**245,000**	**224,600**	**224,600**	**-**	**-**
1132 - High School Extracurricular							
130 - Additional Salary	-	4,588	-	-	-	-	-
220 - Social Security Administration	-	351	-	-	-	-	-
230 - Other Required Payroll Costs	-	26	-	-	-	-	-
340 - Travel	-	5,741	2,402	-	-	-	-
410 - Consumable Supplies and Materials	3,428	594	8,598	15,000	15,000	-	-
480 - Computer Hardware	539	-	-	-	-	-	-
1132 - High School Extracurricular Total	**3,967**	**11,299**	**11,000**	**15,000**	**15,000**	**-**	**-**
1220 - Restrictive Programs for Students with Disabilities							
121 - Substitutes-Licensed	-	146	-	-	-	-	-
122 - Subsitutes-Classified	6,010	-	-	-	-	-	-
210 - Public Employees Retirement System	991	19	-	-	-	-	-
220 - Social Security Administration	460	13	-	-	-	-	-

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
230 - Other Required Payroll Costs	48	-	-	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities Total	**7,509**	**178**	**-**	**-**	**-**	**-**	**-**
1250 - Less Restrictive Programs for Students with Disabilities							
112 - Classified Salaries	360,291	441,746	396,824	525,507	525,507	19.99	22.50
121 - Substitutes-Licensed	3,283	3,288	6,714	8,000	8,000	-	-
122 - Subsitutes-Classified	2,633	2,466	11,586	8,000	8,000	-	-
130 - Additional Salary	6,409	2,225	7,312	4,840	4,840	-	-
210 - Public Employees Retirement System	77,472	110,453	133,935	111,879	111,879	-	-
220 - Social Security Administration	26,688	32,797	37,863	41,794	41,794	-	-
230 - Other Required Payroll Costs	2,378	2,835	3,215	2,785	2,785	-	-
240 - Contractual Employee Benefits	223,157	264,555	289,543	321,042	321,042	-	-
310 - Instructional, Professional and Technical Services	-	2,000	-	-	-	-	-
340 - Travel	75	3,822	500	-	-	-	-
410 - Consumable Supplies and Materials	109	228	21,009	72,504	72,504	-	-
470 - Computer Software	-	462	-	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	**702,495**	**866,877**	**908,501**	**1,096,351**	**1,096,351**	**19.99**	**22.50**
1271 - Remediation							
112 - Classified Salaries	-	14,225	19,257	17,972	17,972	0.73	0.88
130 - Additional Salary	-	198	-	-	-	-	-
210 - Public Employees Retirement System	-	3,129	7,105	3,187	3,187	-	-
220 - Social Security Administration	-	1,102	2,447	1,374	1,374	-	-
230 - Other Required Payroll Costs	-	94	202	91	91	-	-
240 - Contractual Employee Benefits	-	9,724	14,215	9,768	9,768	-	-
380 - Non-instructional Professional and Technical Services	-	315,096	358,845	350,000	350,000	-	-
410 - Consumable Supplies and Materials	-	2,217	35,161	25	25	-	-
1271 - Remediation Total	**-**	**345,785**	**437,232**	**382,417**	**382,417**	**0.73**	**0.88**
1272 - Title IA/D							
111 - Licensed Salaries	449,186	421,193	289,597	239,566	239,566	3.21	4.10
112 - Classified Salaries	134,185	153,597	242,003	180,587	180,587	9.53	8.88
121 - Substitutes-Licensed	24,006	10,959	111,864	198,104	198,104	-	-
122 - Subsitutes-Classified	2,961	2,224	5,210	-	-	-	-
130 - Additional Salary	8,560	22,324	6,995	8,874	8,874	-	-

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
210 - Public Employees Retirement System	119,957	142,272	132,179	123,132	123,132	-	-
220 - Social Security Administration	45,379	46,051	544	47,975	47,975	-	-
230 - Other Required Payroll Costs	3,790	3,646	46	3,200	3,200	-	-
240 - Contractual Employee Benefits	200,805	206,323	132,179	188,431	188,431	-	-
310 - Instructional, Professional and Technical Services	744	2,000	-	-	-	-	-
340 - Travel	2,539	915	2,300	-	-	-	-
350 - Communication	850	2,576	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	50	-	-	-	-	-
410 - Consumable Supplies and Materials	43,872	26,833	100,737	135,495	135,495	-	-
440 - Periodicals	567	-	-	-	-	-	-
460 - Non-consumable Items	1,134	-	-	-	-	-	-
470 - Computer Software	6,807	14,318	12,715	15,000	15,000	-	-
1272 - Title IA/D Total	**1,045,342**	**1,055,281**	**1,036,369**	**1,140,364**	**1,140,364**	**12.74**	**12.98**
1280 - Alternative Education							
410 - Consumable Supplies and Materials	-	-	1,100	2,000	2,000	-	-
1280 - Alternative Education Total	**-**	**-**	**1,100**	**2,000**	**2,000**	**-**	**-**
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	1,250	2,000	3,000	3,000	-	-
1291 - English Language Learner Programs Total	**14,262**	**1,250**	**2,000**	**3,000**	**3,000**	**-**	**-**
1400 - Summer School Programs							
130 - Additional Salary	8,630	-	-	-	-	-	-
210 - Public Employees Retirement System	1,438	-	-	-	-	-	-

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
220 - Social Security Administration	660	-	-	-	-	-	-
230 - Other Required Payroll Costs	54	-	-	-	-	-	-
410 - Consumable Supplies and Materials	657	-	16,800	19,000	19,000	-	-
1400 - Summer School Programs Total	**11,439**	**-**	**16,800**	**19,000**	**19,000**	**-**	**-**
1000 - Instruction Total	**1,835,007**	**2,942,915**	**3,161,913**	**3,349,463**	**3,349,463**	**33.46**	**36.36**
2000 - Support Services							
2110 - Attendance and Social Work Services							
410 - Consumable Supplies and Materials	200	-	-	500	500	-	-
2110 - Attendance and Social Work Services Total	**200**	**-**	**-**	**500**	**500**	**-**	**-**
2120 - Guidance Services							
380 - Non-instructional Professional and Technical Services	115,730	19,665	29,010	38,000	38,000	-	-
2120 - Guidance Services Total	**115,730**	**19,665**	**29,010**	**38,000**	**38,000**	**-**	**-**
2150 - Speech Pathology and Audiology Services							
112 - Classified Salaries	-	43,539	-	-	-	-	-
210 - Public Employees Retirement System	-	12,165	-	-	-	-	-
220 - Social Security Administration	-	3,293	-	-	-	-	-
230 - Other Required Payroll Costs	-	254	-	-	-	-	-
240 - Contractual Employee Benefits	-	14,685	-	-	-	-	-
410 - Consumable Supplies and Materials	-	-	45,378	85,000	85,000	-	-
2150 - Speech Pathology and Audiology Services Total	**-**	**73,935**	**45,378**	**85,000**	**85,000**	**-**	**-**
2190 - Service Direction, Student Support Services							
112 - Classified Salaries	13,939	27,050	22,452	-	- [1]	1.00	-
121 - Substitutes-Licensed	-	256	-	-	-	-	-
210 - Public Employees Retirement System	3,133	7,595	12,646	-	-	-	-
220 - Social Security Administration	994	2,064	3,463	-	-	-	-
230 - Other Required Payroll Costs	91	172	290	-	-	-	-
240 - Contractual Employee Benefits	9,632	14,034	14,880	-	-	-	-
2190 - Service Direction, Student Support Services Total	**27,789**	**51,171**	**53,731**	**-**	**-**	**1.00**	**-**

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted		2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2210 - Improvement of Instruction Services								
111 - Licensed Salaries	17,028	193,926	378,359	107,059	107,059	[1]	5.11	2.00
112 - Classified Salaries	15,708	17,350	4,763	18,772	18,772		0.63	0.63
113 - Administrators	30,723	31,752	51,565	54,814	54,814		0.47	0.52
121 - Substitutes-Licensed	24,653	75,441	55,548	31,750	31,750		-	-
122 - Subsitutes-Classified	518	183	-	35,340	35,340		-	-
130 - Additional Salary	15,850	142,528	305,505	312	312		-	-
210 - Public Employees Retirement System	18,746	95,469	188,599	46,673	46,673		-	-
220 - Social Security Administration	7,806	34,191	49,324	18,976	18,976		-	-
230 - Other Required Payroll Costs	627	2,673	13,047	1,265	1,265		-	-
240 - Contractual Employee Benefits	16,078	51,445	88,743	45,902	45,902		-	-
310 - Instructional, Professional and Technical Services	-	123,791	134,338	-	-		-	-
320 - Property Services	-	600	439	-	-		-	-
340 - Travel	687	7,626	30,266	-	-		-	-
350 - Communication	1	3,588	3,363	-	-		-	-
410 - Consumable Supplies and Materials	1,056	23,563	34,592	671,299	671,299	[2]	-	-
440 - Periodicals	3,410	100	1,000	-	-		-	-
470 - Computer Software	-	1,355	14,500	-	-		-	-
640 - Dues and Fees	-	39	-	-	-		-	-
2210 - Improvement of Instruction Services Total	**152,891**	**805,620**	**1,353,952**	**1,032,162**	**1,032,162**		**6.20**	**3.15**
2230 - Assessment and Testing								
410 - Consumable Supplies and Materials	-	-	20,253	-	-	[3]	-	-
2230 - Assessment and Testing Total	**-**	**-**	**20,253**	**-**	**-**		**-**	**-**
2240 - Instructional Staff Development								
121 - Substitutes-Licensed	60,881	59,081	7,626	175,000	175,000	[2]	-	-
122 - Subsitutes-Classified	2,397	1,488	566	-	-		-	-
130 - Additional Salary	48,719	49,986	14,493	52,000	52,000		-	-
210 - Public Employees Retirement System	12,430	16,441	4,001	40,270	40,270		-	-
220 - Social Security Administration	8,361	8,433	2,262	17,366	17,366		-	-
230 - Other Required Payroll Costs	695	488	213	1,158	1,158		-	-
310 - Instructional, Professional and Technical Services	11,010	3,388	15,896	-	-		-	-
320 - Property Services	2,326	1,129	-	-	-		-	-
340 - Travel	93,053	74,488	103,503	23,532	23,532		-	-

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
350 - Communication	56	144	201	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	350	-	-	-	-	-
410 - Consumable Supplies and Materials	9,684	2,871	8,382	500	500	-	-
470 - Computer Software	-	610	-	-	-	-	-
2240 - Instructional Staff Development Total	**249,612**	**218,895**	**157,142**	**309,826**	**309,826**	**-**	**-**
2410 - Office of the Principal Services							
410 - Consumable Supplies and Materials	-	26	-	-	-	-	-
2410 - Office of the Principal Services Total	**-**	**26**	**-**	**-**	**-**	**-**	**-**
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	14,000	17,724	-	-	-	-	-
410 - Consumable Supplies and Materials	136,808	4,562	190,000	130,000	130,000	-	-
470 - Computer Software	-	133	-	-	-	-	-
540 - Depreciable Equipment	5,246	-	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	**156,054**	**22,419**	**190,000**	**130,000**	**130,000**	**-**	**-**
2550 - Student Transportation Services							
330 - Student Transportation Services	346	19,336	17,565	50,000	50,000	-	-
2550 - Student Transportation Services Total	**346**	**19,336**	**17,565**	**50,000**	**50,000**	**-**	**-**
2640 - Staff Services							
130 - Additional Salary	2,490	30,155	6,562	-	-	-	-
210 - Public Employees Retirement System	410	3,468	2,021	-	-	-	-
220 - Social Security Administration	190	2,302	556	-	-	-	-
230 - Other Required Payroll Costs	15	173	37	-	-	-	-
320 - Property Services	-	50	-	-	-	-	-
340 - Travel	1,121	1,455	1,323	-	-	-	-
350 - Communication	-	140	-	-	-	-	-

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
380 - Non-instructional Professional and Technical Services	163	-	-	-	-	-	-
410 - Consumable Supplies and Materials	3,535	10,630	27,558	50,000	50,000	-	-
2640 - Staff Services Total	**7,924**	**48,373**	**38,057**	**50,000**	**50,000**	**-**	**-**
2660 - Technology Services							
410 - Consumable Supplies and Materials	192,109	(1,316)	-	-	-	-	-
480 - Computer Hardware	8,615	-	5,000	5,000	5,000	-	-
2660 - Technology Services Total	**200,724**	**(1,316)**	**5,000**	**5,000**	**5,000**	**-**	**-**
2690 - Other Support Services-Central							
690 - Grant Indirect Charges	134,619	154,380	100,000	100,000	100,000	-	-
2690 - Other Support Services-Central Total	**134,619**	**154,380**	**100,000**	**100,000**	**100,000**	**-**	**-**
2000 - Support Services Total	**1,045,889**	**1,412,505**	**2,010,086**	**1,800,488**	**1,800,488**	**7.20**	**3.15**
3000 - Enterprise and Community Services							
3100 - Food Services							
112 - Classified Salaries	-	4,802	5,777	4,039	4,039	0.25	0.25
210 - Public Employees Retirement System	-	1,286	1,157	717	717	-	-
220 - Social Security Administration	-	360	680	309	309	-	-
230 - Other Required Payroll Costs	-	200	168	143	143	-	-
240 - Contractual Employee Benefits	-	3,700	2,168	3,796	3,796	-	-
380 - Non-instructional Professional and Technical Services	-	1,350	1,500	-	-	-	-
410 - Consumable Supplies and Materials	-	4,074	55,597	49,097	49,097	-	-
450 - Food	-	14,535	37,776	-	-	-	-
540 - Depreciable Equipment	-	-	10,955	-	-	-	-
3100 - Food Services Total	**-**	**30,308**	**115,778**	**58,101**	**58,101**	**0.25**	**0.25**
3300 - Community Services							
111 - Licensed Salaries	13,679	46,010	14,426	44,774	44,774	0.81	0.70
112 - Classified Salaries	-	-	32,415	-	-	-	-
114 - Manager-Confidential	30,243	31,342	6,975	24,981	24,981	0.65	0.63
121 - Substitutes-Licensed	-	171	6,209	-	-	-	-
122 - Subsitutes-Classified	-	42	-	-	-	-	-
130 - Additional Salary	5,323	3,131	9,600	35,469	35,469	-	-

Reporting Details - Grants Fund (296)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
210 - Public Employees Retirement System	7,635	22,427	41,579	21,502	21,502	-	-
220 - Social Security Administration	3,768	6,171	5,830	8,050	8,050	-	-
230 - Other Required Payroll Costs	298	466	467	537	537	-	-
240 - Contractual Employee Benefits	11,432	21,549	8,417	16,634	16,634	-	-
340 - Travel	-	185	-	-	-	-	-
350 - Communication	67	364	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	-	-	-	-
410 - Consumable Supplies and Materials	2,377	1,757	4,364	-	-	-	-
470 - Computer Software	-	-	1,940	-	-	-	-
3300 - Community Services Total	**74,822**	**133,616**	**132,222**	**151,947**	**151,947**	**1.46**	**1.33**
3000 - Enterprise and Community Services Total	**74,822**	**163,924**	**248,000**	**210,048**	**210,048**	**1.71**	**1.58**
4000 - Facilities Acquisition and Construction							
4150 - Building Acquisition, Construction, and Improvements							
520 - Buildings Acquisition							
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**	**-**	**-**
Requirements Total	**2,955,718**	**4,519,344**	**5,420,000**	**5,360,000**	**5,360,000**	**42.37**	**41.08**
Ending Fund Balance	**1,592,235**	**951,301**	**-**	**-**	**-**		

Notes:

[1] Position(s) moved to General Fund.

[2] Providing capacity for anticipated grant proceeds not yet confirmed.

[3] One-time testing and assesment grant.

Reporting Details - Student Body Fund (297)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1500 - Earnings on Investments	4,006	4,039	5,000	5,000	5,000	-	-
1700 - Extracurricular Activities	1,149,164	1,093,197	1,045,000	1,065,000	1,065,000	-	-
5400 - Resources - Beginning Fund Balance	496,184	575,666	250,000	250,000	250,000	-	-
Resources Total	**1,649,354**	**1,672,902**	**1,300,000**	**1,320,000**	**1,320,000**	**-**	**-**
Requirements							
1000 - Instruction							
1121 - Middle/Junior High Programs							
310 - Instructional, Professional and Technical Services	3,500	-	-	-	-	-	-
340 - Travel	1,197	2,786	-	-	-	-	-
410 - Consumable Supplies and Materials	1,744	7,968	-	10,000	10,000	-	-
420 - Textbooks	-	96	-	-	-	-	-
1121 - Middle/Junior High Programs Total	**6,441**	**10,850**	**-**	**10,000**	**10,000**	**-**	**-**
1122 - Middle/Junior High School Extracurricular							
121 - Substitutes-Licensed	1,534	1,110	-	-	-	-	-
122 - Subsitutes-Classified	18	-	-	-	-	-	-
130 - Additional Salary	8,290	9,311	7,000	7,232	7,232	-	-
210 - Public Employees Retirement System	1,062	1,528	1,816	1,283	1,283	-	-
220 - Social Security Administration	745	783	536	553	553	-	-
230 - Other Required Payroll Costs	62	65	44	37	37	-	-
320 - Property Services	-	45	-	-	-	-	-
340 - Travel	4,929	3,154	31,705	31,705	31,705	-	-
350 - Communication	7,180	16,857	25,000	25,000	25,000	-	-
380 - Non-instructional Professional and Technical Services	700	1,160	-	-	-	-	-
410 - Consumable Supplies and Materials	22,165	33,625	38,899	28,899	28,899	-	-
430 - Library Books	75	49	-	-	-	-	-
640 - Dues and Fees	1,255	1,425	-	-	-	-	-
1122 - Middle/Junior High School Extracurricular Total	**48,015**	**69,112**	**105,000**	**94,709**	**94,709**	**-**	**-**

Reporting Details - Student Body Fund (297)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1131 - High School Programs							
340 - Travel	220	-	-	1,000	1,000	-	-
410 - Consumable Supplies and Materials	321	525	-	-	-	-	-
1131 - High School Programs Total	**541**	**525**	**-**	**1,000**	**1,000**	**-**	**-**
1132 - High School Extracurricular							
112 - Classified Salaries	2,822	2,756	3,199	3,298	3,298	0.19	0.23
121 - Substitutes-Licensed	1,454	1,879	-	-	-	-	-
122 - Subsitutes-Classified	-	245	-	-	-	-	-
130 - Additional Salary	118,675	122,546	165,000	165,000	165,000	-	-
210 - Public Employees Retirement System	12,202	15,887	43,631	29,856	29,856	-	-
220 - Social Security Administration	9,323	9,687	12,868	12,875	12,875	-	-
230 - Other Required Payroll Costs	843	912	1,076	859	859	-	-
240 - Contractual Employee Benefits	64	-	-	-	-	-	-
310 - Instructional, Professional and Technical Services	75	-	-	-	-	-	-
320 - Property Services	32,654	31,175	46,211	46,211	46,211	-	-
340 - Travel	150,250	187,894	111,000	110,000	110,000	-	-
350 - Communication	35,222	48,612	75,000	75,000	75,000	-	-
380 - Non-instructional Professional and Technical Services	72,346	77,424	100,000	100,000	100,000	-	-
410 - Consumable Supplies and Materials	388,247	379,580	478,015	492,192	492,192	-	-
460 - Non-consumable Items	-	4,099	-	-	-	-	-
470 - Computer Software	600	1,634	-	-	-	-	-
480 - Computer Hardware	1,422	-	15,000	15,000	15,000	-	-
540 - Depreciable Equipment	-	3,800	-	-	-	-	-
640 - Dues and Fees	116,703	58,790	64,000	64,000	64,000	-	-
670 - Taxes and Licenses	-	264	-	-	-	-	-
1132 - High School Extracurricular Total	**942,902**	**947,183**	**1,115,000**	**1,114,291**	**1,114,291**	**0.19**	**0.23**
1000 - Instruction Total	**997,899**	**1,027,670**	**1,220,000**	**1,220,000**	**1,220,000**	**0.19**	**0.23**
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	-	1,555	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	**-**	**1,555**	**-**	**-**	**-**	**-**	**-**

Reporting Details - Student Body Fund (297)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2550 - Student Transportation Services							
330 - Student Transportation Services	75,794	67,843	80,000	100,000	100,000	-	-
2550 - Student Transportation Services Total	**75,794**	**67,843**	**80,000**	**100,000**	**100,000**	**-**	**-**
2000 - Support Services Total	**75,794**	**69,398**	**80,000**	**100,000**	**100,000**	**-**	**-**
Requirements Total	**1,073,693**	**1,097,068**	**1,300,000**	**1,320,000**	**1,320,000**	**0.19**	**0.23**
Ending Fund Balance	**575,661**	**575,834**	**-**	**-**	**-**		

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1800 - Community Services Activities	40,014	41,313	-	-	-	-	-
1910 - Rentals	16,065	30,672	-	-	-	-	-
1920 - Contributions and Donations From Private Sources	134	839	-	-	-	-	-
1990 - Miscellaneous	734,617	779,834	600,000	600,000	600,000	-	-
2200 - Restricted Revenue	259,017	210,004	400,000	400,000	400,000	-	-
5400 - Resources - Beginning Fund Balance	752,945	777,496	475,000	475,000	475,000	-	-
Resources Total	**1,802,792**	**1,840,158**	**1,475,000**	**1,475,000**	**1,475,000**	**-**	**-**
Requirements							
1000 - Instruction							
1111 - Elementary, K-5							
111 - Licensed Salaries	27,245	17,842	-	-	-	-	-
112 - Classified Salaries	7,094	15,082	14,550	8,901	8,901	0.62	0.44
121 - Substitutes-Licensed	1,615	3,344	-	-	-	-	-
122 - Subsitutes-Classified	476	493	-	-	-	-	-
130 - Additional Salary	1,682	3,236	2,918	2,918	2,918	-	-
210 - Public Employees Retirement System	7,640	9,139	4,575	2,202	2,202	-	-
220 - Social Security Administration	2,863	3,033	1,337	904	904	-	-
230 - Other Required Payroll Costs	262	271	112	60	60	-	-
240 - Contractual Employee Benefits	10,437	14,048	10,700	6,512	6,512	-	-
310 - Instructional, Professional and Technical Services	4,263	1,850	-	-	-	-	-
320 - Property Services	1,985	2,330	-	-	-	-	-
340 - Travel	31,639	45,023	50,000	50,000	50,000	-	-
350 - Communication	3,867	6,701	50,000	50,000	50,000	-	-
380 - Non-instructional Professional and Technical Services	-	550	-	-	-	-	-
410 - Consumable Supplies and Materials	24,813	23,745	105,463	120,317	120,317	-	-
430 - Library Books	1,287	151	-	-	-	-	-
440 - Periodicals	1,176	777	-	-	-	-	-
470 - Computer Software	1,089	-	-	-	-	-	-
640 - Dues and Fees	-	13	-	-	-	-	-
1111 - Elementary, K-5 Total	**129,433**	**147,629**	**239,655**	**241,814**	**241,814**	**0.62**	**0.44**

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
1121 - Middle/Junior High Programs							
111 - Licensed Salaries	2,616	34,353	35,039	35,039	35,039	0.50	0.50
121 - Substitutes-Licensed	4,038	1,441	-	-	-	-	-
122 - Subsitutes-Classified	333	298	-	-	-	-	-
130 - Additional Salary	600	250	-	-	-	-	-
210 - Public Employees Retirement System	232	9,826	9,790	7,859	7,859	-	-
220 - Social Security Administration	564	2,735	2,680	2,680	2,680	-	-
230 - Other Required Payroll Costs	49	210	224	179	179	-	-
240 - Contractual Employee Benefits	1,086	7,145	7,146	7,146	7,146	-	-
310 - Instructional, Professional and Technical Services	280	-	-	-	-	-	-
320 - Property Services	-	-	10,000	10,000	10,000	-	-
340 - Travel	3,916	23,171	20,000	20,000	20,000	-	-
350 - Communication	95	156	-	-	-	-	-
410 - Consumable Supplies and Materials	10,025	5,138	43,719	45,719	45,719	-	-
420 - Textbooks	-	307	-	-	-	-	-
430 - Library Books	56	-	-	-	-	-	-
640 - Dues and Fees	-	90	-	-	-	-	-
1121 - Middle/Junior High Programs Total	**23,890**	**85,118**	**128,598**	**128,622**	**128,622**	**0.50**	**0.50**
1122 - Middle/Junior High School Extracurricular							
121 - Substitutes-Licensed	1,131	1,196	-	-	-	-	-
130 - Additional Salary	-	600	-	-	-	-	-
220 - Social Security Administration	87	137	-	-	-	-	-
230 - Other Required Payroll Costs	7	12	-	-	-	-	-
340 - Travel	82,150	89,609	70,000	70,000	70,000	-	-
350 - Communication	145	62	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	200	75	-	-	-	-	-
410 - Consumable Supplies and Materials	11,680	13,340	15,000	20,000	20,000	-	-
1122 - Middle/Junior High School Extracurricular Total	**95,400**	**105,031**	**85,000**	**90,000**	**90,000**	**-**	**-**
1131 - High School Programs							
111 - Licensed Salaries	33,810	-	-	-	-	-	-
112 - Classified Salaries	-	3,062	-	-	-	-	-
121 - Substitutes-Licensed	8,032	3,562	-	-	-	-	-
122 - Subsitutes-Classified	724	-	-	-	-	-	-

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
130 - Additional Salary	36,357	14,598	44,764	44,764	44,764	-	-
210 - Public Employees Retirement System	13,846	3,563	11,611	7,941	7,941	-	-
220 - Social Security Administration	5,981	1,614	3,424	3,424	3,424	-	-
230 - Other Required Payroll Costs	487	136	286	228	228	-	-
240 - Contractual Employee Benefits	7,104	-	-	-	-	-	-
310 - Instructional, Professional and Technical Services	5,110	-	-	-	-	-	-
320 - Property Services	3,193	906	-	-	-	-	-
340 - Travel	39,346	31,548	35,500	35,500	35,500	-	-
350 - Communication	6,273	11,566	36,200	36,200	36,200	-	-
380 - Non-instructional Professional and Technical Services	475	3,892	-	-	-	-	-
410 - Consumable Supplies and Materials	77,392	78,709	110,710	120,710	120,710	-	-
420 - Textbooks	-	161	-	-	-	-	-
430 - Library Books	191	204	-	-	-	-	-
440 - Periodicals	50	-	-	-	-	-	-
460 - Non-consumable Items	14,824	7,531	-	-	-	-	-
470 - Computer Software	3,190	16,095	20,000	20,000	20,000	-	-
480 - Computer Hardware	19,888	11,241	20,000	20,000	20,000	-	-
540 - Depreciable Equipment	9,195	10,400	10,000	10,000	10,000	-	-
640 - Dues and Fees	3,775	750	-	-	-	-	-
1131 - High School Programs Total	**289,243**	**199,538**	**292,495**	**298,767**	**298,767**	**-**	**-**
1132 - High School Extracurricular							
130 - Additional Salary	133	630	-	-	-	-	-
210 - Public Employees Retirement System	30	170	-	-	-	-	-
220 - Social Security Administration	10	46	-	-	-	-	-
230 - Other Required Payroll Costs	6	4	-	-	-	-	-
350 - Communication	9	-	-	-	-	-	-
1132 - High School Extracurricular Total	**188**	**850**	**-**	**-**	**-**	**-**	**-**
1220 - Restrictive Programs for Students with Disabilities							
121 - Substitutes-Licensed	969	507	-	-	-	-	-
130 - Additional Salary	727	3,998	400	400	400	-	-
210 - Public Employees Retirement System	197	1,142	104	71	71	-	-
220 - Social Security Administration	130	329	31	31	31	-	-
230 - Other Required Payroll Costs	11	30	3	2	2	-	-

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
340 - Travel	10	-	-	-	-	-	-
350 - Communication	-	378	-	-	-	-	-
410 - Consumable Supplies and Materials	725	2,766	520	1,000	1,000	-	-
1220 - Restrictive Programs for Students with Disabilities Total	**2,769**	**9,151**	**1,058**	**1,504**	**1,504**	**-**	**-**
1250 - Less Restrictive Programs for Students with Disabilities							
111 - Licensed Salaries	67,620	68,705	70,071	70,079	70,079	1.00	1.00
112 - Classified Salaries	26,195	15,577	16,441	-	-	0.56	-
122 - Subsitutes-Classified	270	73	-	-	-	-	-
130 - Additional Salary	8,184	5,695	30,503	30,081	30,081	-	-
210 - Public Employees Retirement System	22,492	24,837	31,770	21,090	21,090	-	-
220 - Social Security Administration	7,593	6,703	8,951	7,662	7,662	-	-
230 - Other Required Payroll Costs	611	516	749	511	511	-	-
240 - Contractual Employee Benefits	29,123	22,623	22,662	14,292	14,292	-	-
310 - Instructional, Professional and Technical Services	14,536	-	-	-	-	-	-
340 - Travel	1,809	3,784	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	241	-	-	-	-	-
410 - Consumable Supplies and Materials	23,903	1,245	22,851	28,931	28,931	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	**202,336**	**149,998**	**203,998**	**172,646**	**172,646**	**1.56**	**1.00**
1280 - Alternative Education							
310 - Instructional, Professional and Technical Services	408	-	-	-	-	-	-
340 - Travel	-	-	18,000	18,000	18,000	-	-
410 - Consumable Supplies and Materials	429	1,189	2,000	3,500	3,500	-	-
1280 - Alternative Education Total	**837**	**1,189**	**20,000**	**21,500**	**21,500**	**-**	**-**
1299 - Other Programs							
130 - Additional Salary	11,895	11,361	15,000	15,000	15,000	-	-
210 - Public Employees Retirement System	2,529	3,073	3,891	2,661	2,661	-	-

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
220 - Social Security Administration	892	856	1,148	1,148	1,148	-	-
230 - Other Required Payroll Costs	70	64	96	77	77	-	-
1299 - Other Programs Total	**15,386**	**15,353**	**20,135**	**18,886**	**18,886**	**-**	**-**
1000 - Instruction Total	**759,482**	**713,855**	**990,939**	**973,739**	**973,739**	**2.69**	**1.94**
2000 - Support Services							
2110 - Attendance and Social Work Services							
340 - Travel	4,248	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	6,000	6,000	6,000	-	-
2110 - Attendance and Social Work Services Total	**4,248**	**-**	**6,000**	**6,000**	**6,000**	**-**	**-**
2120 - Guidance Services							
111 - Licensed Salaries	-	10,263	-	-	-	-	-
112 - Classified Salaries	-	8,246	12,593	12,905	12,905	0.50	0.50
130 - Additional Salary	3,685	5,856	429	429	429	-	-
210 - Public Employees Retirement System	-	5,135	3,378	2,365	2,365	-	-
220 - Social Security Administration	282	1,846	996	1,020	1,020	-	-
230 - Other Required Payroll Costs	23	147	83	68	68	-	-
240 - Contractual Employee Benefits	-	8,214	7,440	7,440	7,440	-	-
310 - Instructional, Professional and Technical Services	-	1,642	-	-	-	-	-
350 - Communication	-	1,338	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	52,549	82,000	-	-	-	-	-
640 - Dues and Fees	-	300	-	-	-	-	-
2120 - Guidance Services Total	**56,539**	**124,987**	**24,919**	**24,227**	**24,227**	**0.50**	**0.50**
2140 - Psychological Services							
340 - Travel	29	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	21,794	21,794	21,794	-	-
410 - Consumable Supplies and Materials	-	11,679	48,143	55,918	55,918	-	-
470 - Computer Software	-	539	-	-	-	-	-
2140 - Psychological Services Total	**29**	**12,218**	**69,937**	**77,712**	**77,712**	**-**	**-**

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2150 - Speech Pathology and Audiology Services							
410 - Consumable Supplies and Materials	-	-	5,000	7,000	7,000	-	-
2150 - Speech Pathology and Audiology Services Total	**-**	**-**	**5,000**	**7,000**	**7,000**	**-**	**-**
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	-	630	20,000	20,000	20,000	-	-
210 - Public Employees Retirement System	-	113	5,188	3,548	3,548	-	-
220 - Social Security Administration	-	48	1,530	1,530	1,530	-	-
230 - Other Required Payroll Costs	-	4	128	102	102	-	-
410 - Consumable Supplies and Materials	-	-	1,683	2,900	2,900	-	-
470 - Computer Software	-	590	-	-	-	-	-
2210 - Improvement of Instruction Services Total	**-**	**1,385**	**28,529**	**28,080**	**28,080**	**-**	**-**
2220 - Educational Media Services							
112 - Classified Salaries	-	4,761	2,501	2,563	2,563	0.13	0.13
210 - Public Employees Retirement System	-	494	649	454	454	-	-
220 - Social Security Administration	-	364	191	196	196	-	-
230 - Other Required Payroll Costs	-	31	16	13	13	-	-
240 - Contractual Employee Benefits	-	2,770	1,860	1,860	1,860	-	-
410 - Consumable Supplies and Materials	31	963	-	-	-	-	-
430 - Library Books	2,317	1,313	-	-	-	-	-
2220 - Educational Media Services Total	**2,348**	**10,696**	**5,217**	**5,086**	**5,086**	**0.13**	**0.13**
2240 - Instructional Staff Development							
121 - Substitutes-Licensed	888	85	-	-	-	-	-
122 - Subsitutes-Classified	352	-	-	-	-	-	-
130 - Additional Salary	-	2,033	36,000	36,000	36,000	-	-
210 - Public Employees Retirement System	71	467	9,338	6,386	6,386	-	-

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
220 - Social Security Administration	95	160	2,754	2,754	2,754	-	-
230 - Other Required Payroll Costs	8	15	230	184	184	-	-
340 - Travel	144	478	1,000	1,000	1,000	-	-
2240 - Instructional Staff Development Total	**1,558**	**3,238**	**49,322**	**46,324**	**46,324**	**-**	**-**
2410 - Office of the Principal Services							
340 - Travel	881	-	-	-	-	-	-
350 - Communication	15	114	-	-	-	-	-
410 - Consumable Supplies and Materials	2,609	757	5,000	7,000	7,000	-	-
2410 - Office of the Principal Services Total	**3,505**	**870**	**5,000**	**7,000**	**7,000**	**-**	**-**
2520 - Fiscal Services							
410 - Consumable Supplies and Materials	-	6,840	-	-	-	-	-
2520 - Fiscal Services Total	**-**	**6,840**	**-**	**-**	**-**	**-**	**-**
2540 - Operation and Maintenance of Plant Services							
130 - Additional Salary	57	-	-	-	-	-	-
220 - Social Security Administration	4	-	-	-	-	-	-
320 - Property Services	13,776	52,874	40,000	40,000	40,000	-	-
410 - Consumable Supplies and Materials	18,732	43,207	15,000	17,000	17,000	-	-
460 - Non-consumable Items	6,779	4,185	-	-	-	-	-
470 - Computer Software	2,185	-	-	-	-	-	-
540 - Depreciable Equipment	26,169	45,265	10,000	10,000	10,000	-	-
2540 - Operation and Maintenance of Plant Services Total	**67,702**	**145,531**	**65,000**	**67,000**	**67,000**	**-**	**-**
2550 - Student Transportation Services							
330 - Student Transportation Services	11,384	10,776	25,000	25,000	25,000	-	-
2550 - Student Transportation Services Total	**11,384**	**10,776**	**25,000**	**25,000**	**25,000**	**-**	**-**
2640 - Staff Services							
340 - Travel	32	287	-	-	-	-	-
350 - Communication	22	-	-	-	-	-	-

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
380 - Non-instructional Professional and Technical Services	708	1,357	-	-	-	-	-
410 - Consumable Supplies and Materials	821	658	2,000	3,000	3,000	-	-
2640 - Staff Services Total	**1,583**	**2,302**	**2,000**	**3,000**	**3,000**	**-**	**-**
2660 - Technology Services							
112 - Classified Salaries	26,963	28,564	30,077	30,077	30,077	0.75	0.75
210 - Public Employees Retirement System	5,654	7,409	7,802	5,336	5,336	-	-
220 - Social Security Administration	2,063	2,185	2,301	2,301	2,301	-	-
230 - Other Required Payroll Costs	175	182	192	153	153	-	-
240 - Contractual Employee Benefits	12,475	13,044	11,160	11,160	11,160	-	-
380 - Non-instructional Professional and Technical Services	4,363	330	-	-	-	-	-
410 - Consumable Supplies and Materials	-	-	51,239	58,839	58,839	-	-
2660 - Technology Services Total	**51,693**	**51,714**	**102,771**	**107,866**	**107,866**	**0.75**	**0.75**
2000 - Support Services Total	**200,589**	**370,557**	**390,695**	**406,295**	**406,295**	**1.38**	**1.38**
3000 - Enterprise and Community Services							
3300 - Community Services							
114 - Manager-Confidential	13,411	-	-	-	- [1]	-	-
130 - Additional Salary	23,399	18,023	4,817	4,817	4,817	-	-
210 - Public Employees Retirement System	3,020	763	1,249	854	854	-	-
220 - Social Security Administration	2,658	1,244	369	369	369	-	-
230 - Other Required Payroll Costs	183	107	31	25	25	-	-
240 - Contractual Employee Benefits	3,509	-	-	-	-	-	-
310 - Instructional, Professional and Technical Services	-	-	35,000	35,000	35,000	-	-
320 - Property Services	3,204	1,539	-	-	-	-	-
340 - Travel	-	99	-	-	-	-	-
350 - Communication	3,172	906	35,000	35,000	35,000	-	-
380 - Non-instructional Professional and Technical Services	-	1,659	-	-	-	-	-
410 - Consumable Supplies and Materials	12,291	7,949	16,899	18,900	18,900	-	-
470 - Computer Software	30	-	-	-	-	-	-

Reporting Details - Designated Revenue Fund (298)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
540 - Depreciable Equipment	-	3,800	-	-	-	-	-
640 - Dues and Fees	349	600	-	-	-	-	-
3300 - Community Services Total	**65,226**	**36,688**	**93,365**	**94,965**	**94,965**	**-**	**-**
3000 - Enterprise and Community Services Total	**65,226**	**36,688**	**93,365**	**94,965**	**94,965**	**-**	**-**
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**	**-**	**-**
Requirements Total	**1,025,297**	**1,121,101**	**1,475,000**	**1,475,000**	**1,475,000**	**4.06**	**3.31**
Ending Fund Balance	**777,495**	**719,057**	**-**	**-**	**-**		

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.

Reporting Details - Early Retirement Fund (299)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1500 - Earnings on Investments	10,694	4,643	-	1,250	1,250	-	-
1990 - Miscellaneous	480,650	-	-	-	-	-	-
5400 - Resources - Beginning Fund Balance	1,497,703	1,468,208	960,320	752,000	752,000	-	-
Resources Total	**1,989,047**	**1,472,851**	**960,320**	**753,250**	**753,250**	**-**	**-**
Requirements							
2000 - Support Services							
2700 - Supplemental Retirement Program							
116 - Supplemental Retirement Stipends	495,800	485,200	742,000	634,700	634,700	-	-
220 - Social Security Administration	25,029	27,433	42,744	48,550	48,550	-	-
230 - Other Required Payroll Costs	11	-	-	-	-	-	-
240 - Contractual Employee Benefits	-	3,001	-	-	-	-	-
2700 - Supplemental Retirement Program Total	**520,840**	**515,634**	**784,744**	**683,250**	**683,250**	**-**	**-**
2000 - Support Services Total	**520,840**	**515,634**	**784,744**	**683,250**	**683,250**	**-**	**-**
6000 - Contingencies & Reserves							
6000 - Contingencies							
810 - Planned Reserve	-	-	175,576	70,000	70,000	-	-
6000 - Contingencies Total	**-**	**-**	**175,576**	**70,000**	**70,000**	**-**	**-**
6000 - Contingencies & Reserves Total	**-**	**-**	**175,576**	**70,000**	**70,000**	**-**	**-**
Requirements Total	**520,840**	**515,634**	**960,320**	**753,250**	**753,250**	**-**	**-**
Ending Fund Balance	**1,468,207**	**957,216**	**-**	**-**	**-**		

Reporting Details - Debt Service Fund (300)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1110 - Ad Valorem Taxes Levied by District	8,368,806	8,061,367	9,452,750	9,284,750	9,284,750	-	-
1500 - Earnings on Investments	26,883	24,296	16,999	9,999	9,999	-	-
5200 - Interfund Transfers	-	-	1	1	1	-	-
5400 - Resources - Beginning Fund Balance	602,429	344,907	102,700	-	-	-	-
Resources Total	**8,998,118**	**8,430,570**	**9,572,450**	**9,294,750**	**9,294,750**	**-**	**-**
Requirements							
5000 - Debt Service & Transfers to Other Funds							
5100 - Debt Service							
610 - Redemption of Principal							
000 - Loan from Insurance Fund	-	-	500,000	-	-	-	-
001 - New Schools	3,995,000	6,445,000	7,000,000	7,575,000	7,575,000	-	-
002 - Refunding	2,035,000	-	-	-	-	-	-
610 - Redemption of Principal Total	**6,030,000**	**6,445,000**	**7,500,000**	**7,575,000**	**7,575,000**	**-**	**-**
621 - Regular Interest							
000 - Loan from Insurance Fund	-	-	2,700	-	-	-	-
001 - New Schools	149,813	2,392,000	2,069,750	1,719,750	1,719,750	-	-
002 - Refunding	2,473,400	-	-	-	-	-	-
621 - Regular Interest Total	**2,623,213**	**2,392,000**	**2,072,450**	**1,719,750**	**1,719,750**	**-**	**-**
5000 - Debt Service & Transfers to Other Funds Total	**8,653,213**	**8,837,000**	**9,572,450**	**9,294,750**	**9,294,750**	**-**	**-**
Requirements Total	**8,653,213**	**8,837,000**	**9,572,450**	**9,294,750**	**9,294,750**	**-**	**-**
Ending Fund Balance	**344,905**	**(406,430)**	**-**	**-**	**-**		

Reporting Details - PERS Bond Debt Service Fund (301)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1500 - Earnings on Investments	17,735	16,509	13,000	15,000	15,000	-	-
1970 - Services Provided Other Funds	1,966,285	2,032,389	2,100,000	2,100,000	2,100,000	-	-
5400 - Resources - Beginning Fund Balance	2,347,142	2,326,927	2,400,000	2,500,000	2,500,000	-	-
Resources Total	**4,331,162**	**4,375,824**	**4,513,000**	**4,615,000**	**4,615,000**	**-**	**-**
Requirements							
5000 - Debt Service & Transfers to Other Funds							
5100 - Debt Service							
610 - Redemption of Principal							
000 - 2002 Issue	434,663	455,878	472,190	486,698	486,698	-	-
001 - 2005 Issue	310,000	230,000	145,000	50,000	50,000	-	-
610 - Redemption of Principal Total	**744,663**	**685,878**	**617,190**	**536,698**	**536,698**	**-**	**-**
621 - Regular Interest							
000 - 2002 Issue	1,227,171	1,300,956	1,379,643	1,470,135	1,470,135	-	-
001 - 2005 Issue	32,403	18,893	8,727	2,260	2,260	-	-
621 - Regular Interest Total	**1,259,574**	**1,319,849**	**1,388,370**	**1,472,395**	**1,472,395**	**-**	**-**
5000 - Debt Service & Transfers to Other Funds Total	**2,004,237**	**2,005,726**	**2,005,560**	**2,009,093**	**2,009,093**	**-**	**-**
6000 - Contingencies & Reserves							
6000 - Contingencies							
810 - Planned Reserve	-	-	2,507,440	2,605,907	2,605,907	-	-
6000 - Contingencies & Reserves Total	**-**	**-**	**2,507,440**	**2,605,907**	**2,605,907**	**-**	**-**
Requirements Total	**2,004,237**	**2,005,726**	**4,513,000**	**4,615,000**	**4,615,000**	**-**	**-**
Ending Fund Balance	**2,326,925**	**2,370,098**	**-**	**-**	**-**		

Reporting Details - Capital Improvement Fund (402)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1500 - Earnings on Investments	-	-	6,000	5,999	5,999	-	-
1990 - Miscellaneous	-	-	44,000	44,000	44,000	-	-
5200 - Interfund Transfers	-	-	1,100,000	1	1	-	-
5400 - Resources - Beginning Fund Balance	-	-	-	1,080,000	1,080,000	-	-
Resources Total	**-**	**-**	**1,150,000**	**1,130,000**	**1,130,000**	**-**	**-**
Requirements							
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	-	-	300,000	300,000	300,000	-	-
380 - Non-instructional Professional and Technical Services	-	-	65,000	65,000	65,000	-	-
2540 - Operation and Maintenance of Plant Services Total	**-**	**-**	**365,000**	**365,000**	**365,000**	**-**	**-**
2000 - Support Services Total	**-**	**-**	**365,000**	**365,000**	**365,000**	**-**	**-**
4000 - Facilities Acquisition and Construction							
4150 - Building Acquisition, Construction, and Improvements							
520 - Buildings Acquisition	-	-	785,000	765,000	765,000	-	-
4150 - Building Acquisition, Construction, and Improvements Total	**-**	**-**	**785,000**	**765,000**	**765,000**	**-**	**-**
4000 - Facilities Acquisition and Construction Total	**-**	**-**	**785,000**	**765,000**	**765,000**	**-**	**-**
Requirements Total	**-**	**-**	**1,150,000**	**1,130,000**	**1,130,000** [1]	**-**	**-**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**		

Notes:

[1] 2015-16 Proposed Budget includes roof projects proposed for Summer, 2015 at Cheldelin and ATN/S Buildings at Corvallis High School.

Reporting Details - Insurance Fund (600)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
Resources							
1960 - Recovery of Prior Years' Expenditure	8,612	212	-	-	-	-	-
1970 - Services Provided Other Funds	11,071,674	10,920,488	11,873,350	11,908,500	11,908,500	-	-
1990 - Miscellaneous	3,344	8,925	7,000	2,000	2,000	-	-
5400 - Resources - Beginning Fund Balance	6,908,603	4,414,413	3,985,000	2,700,000	2,700,000	-	-
Resources Total	**17,992,233**	**15,344,039**	**15,865,350**	**14,610,500**	**14,610,500**	**-**	**-**
Requirements							
2000 - Support Services							
2520 - Fiscal Services							
112 - Classified Salaries	44,555	35,186	26,937	28,215	28,215	0.66	0.75
113 - Administrators	23,214	27,224	28,900	28,900	28,900	0.25	0.25
114 - Manager-Confidential	-	-	19,489	19,972	19,972	0.40	0.40
121 - Substitutes-Licensed	17,159	512	-	-	-	-	-
122 - Subsitutes-Classified	10,236	19,862	11,706	15,000	15,000	-	-
130 - Additional Salary	7,171	45,657	2,293	2,383	2,383	-	-
210 - Public Employees Retirement System	15,974	29,396	24,152	19,085	19,085	-	-
220 - Social Security Administration	7,496	9,442	6,834	7,228	7,228	-	-
230 - Other Required Payroll Costs	1,301	1,539	572	482	482	-	-
240 - Contractual Employee Benefits	23,173	17,131	20,756	21,028	21,028	-	-
320 - Property Services	-	-	1,100	1,100	1,100	-	-
340 - Travel	376	500	1,000	1,500	1,500	-	-
350 - Communication	472	1,097	500	500	500	-	-
380 - Non-instructional Professional and Technical Services	167,730	181,006	193,300	193,300	193,300	-	-
410 - Consumable Supplies and Materials	12,714	14,539	17,730	17,730	17,730	-	-
470 - Computer Software	-	1,400	-	-	-	-	-
640 - Dues and Fees	288	3	500	500	500	-	-
650 - Insurance and Judgments	9,677,108	9,800,354	14,409,581	14,253,576	14,253,576	-	-
2520 - Fiscal Services Total	**10,008,967**	**10,184,848**	**14,765,350**	**14,610,499**	**14,610,499**	**1.31**	**1.40**

Reporting Details - Insurance Fund (600)

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

	2012-13 Actual	2013-14 Actual	2014-15 Adopted (as revised)	2015-16 Proposed and Approved	2015-16 Adopted	2014-15 Actual FTE (estimated)	2015-16 Adopted FTE
2540 - Operation and Maintenance of Plant Services							
320 - Property Services	40,089	46,783	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	2,935	-	-	-	-	-	-
410 - Consumable Supplies and Materials	-	12,070	-	-	-	-	-
540 - Depreciable Equipment	8,000	272,187	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	**51,024**	**331,040**	**-**	**-**	**-**	**-**	**-**
2000 - Support Services Total	**10,059,991**	**10,515,888**	**14,765,350**	**14,610,499**	**14,610,499**	**1.31**	**1.40**
4000 - Facilities Acquisition and Construction							
4150 - Building Acquisition, Construction, and Improvements							
520 - Buildings Acquisition	3,517,828	10,070	-	-	- [1]	-	-
4150 - Building Acquisition, Construction, and Improvements Total	**3,517,828**	**10,070**	**-**	**-**	**-**	**-**	**-**
4000 - Facilities Acquisition and Construction Total	**3,517,828**	**10,070**	**-**	**-**	**-**	**-**	**-**
5000 - Debt Service & Transfers to Other Funds							
5200 - Transfers of Funds							
710 - Fund Modifications	-	-	1,100,000	1	1	-	-
5200 - Transfers of Funds Total	**-**	**-**	**1,100,000**	**1**	**1**	**-**	**-**
5000 - Debt Service & Transfers to Other Funds Total	**-**	**-**	**1,100,000**	**1**	**1**	**-**	**-**
Requirements Total	**13,577,819**	**10,525,957**	**15,865,350**	**14,610,500**	**14,610,500**	**1.31**	**1.40**
Ending Fund Balance	**4,414,414**	**4,818,082**	**-**	**-**	**-**		

Notes:

[1] 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.

SECTION E

APPENDICES

2015-16 State School Fund Estimates ..... Appendix A
Salary Schedules ..... Appendix B
Classroom Staffing by School and Grade ..... Appendix C
Anticipated Capital Improvement Repair Projects ..... Appendix D
Oregon Statewide Assessment Report ..... Appendix E
Technology and 1:World Expenditures Proposed ..... Appendix F
Glossary ..... Appendix G
Public Notices ..... Appendix H
Resolutions ..... Appendix I

Student Art 10: Psychology of Communication Class Member, 9th Grade, CHS, 2014-15

Puzzle pieces are used to express Autism Spectrum Disorder, as so much is still unknown. Primary colors are used specifically as we are still learning.

APPENDIX A: 2015-16 STATE SCHOOL FUND ESTIMATES

As of March 23, 2015

STATE SCHOOL FUND GRANT

2015-2016

Based on $7.235 Billion Co-Chair's Budget with 50/50 split as of 3/23/2015

Benton County, Corvallis SD 509J District ID: 1901

2015-2016 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$24,546,950.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$612,120.27
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	=	**$25,268,070.27**

2015-2016 Experience Adjustment

District Average Teacher Experience	=	13.05
State Average Teacher Experience	=	12.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	**0.15**

2015-2016 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-Reimburseable	=	N/A
Net Eligible Trans. Expend.	=	$2,705,000.00

Trans per ADMr Rank. **18%** Transportation Reimburs. Rate **70.00%**

Grant (Rate* Net Eligible Expend) = **$1,893,500.00**

2015-2016 Extended ADMw

	2015-2016 ADMw	2014-2015 ADMw	Extended ADMw
Corvallis SD 509J (non-charter)	7,593.50	7,353.44	7,593.50
Inavale Community Partners dba Muddy Creek Charter School	118.67	104.96	118.67
	District Extended ADMw		**7,712.17**

2015-2016 General Purpose Grant

(Extended ADMw x [$4500 +($25 x Experience Adjustment)]) x Funding Ratio

(**7,712.17** x [$4500 + ($25 x **0.15**)]) X **1.545757397828** = **$53,689,852**

2015-2016 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **$53,689,852** + **$1,893,500** = **$55,583,352**

2015-2016 State School Fund Grant

Total Formula Revenue - Local Revenue

= $55,583,352 - $25,268,070 = **$30,315,281**

General Purpose Grant per Extended ADMw= $6,962

Total Formula Revenue per Extended ADMw= $7,207

Charter Schools Rate(ORS 338.155)= $6,962

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

STATE SCHOOL FUND GRANT

2015-2016 As of 3/23/2015

Benton County, Corvallis SD 509J District ID: 1901

2015-2016 Extended ADMw

Corvallis SD 509J (non-charter)

	2015-2016			2014-2015		
ADMr:	6,398.20	X 1.00 =	6,398.20	6,219.62	X 1.00 =	6,219.62
Students in ESL programs:	486.90	X 0.50 =	243.45	414.46	X 0.50 =	207.23
Students in Pregnant and Parenting Programs:	1.00	X 1.00 =	1.00	1.91	X 1.00 =	1.91
763 IEP Students capped at 11% of District ADMr:	715.57	X 1.00 =	715.57	694.47	X 1.00 =	694.47
Students on IEP Above 11% of ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in Poverty:	895.10	X 0.25 =	223.78	874.86	X 0.25 =	218.72
Students in Foster Care and Neglected/Delinquent:	46.00	X 0.25 =	11.50	46.00	X 0.25 =	11.50
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
	2015-2016 ADMw		**7,593.50**	**2014-2015 ADMw**		**7,353.44**

Corvallis SD 509J (non-charter) Extended ADMw **7,593.50**

Inavale Community Partners dba Muddy Creek Charter School

	2015-2016			2014-2015		
ADMr:	107.00	X 1.00 =	107.00	93.73	X 1.00 =	93.73
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:	14.97	X 0.25 =	3.74	13.18	X 0.25 =	3.30
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
	2015-2016 ADMw		**118.67**	**2014-2015 ADMw**		**104.96**

Inavale Community Partners dba Muddy Creek Charter School Extended ADMw **118.67**

Corvallis SD 509J Extended ADMw **7,712.17**

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Autism now affects 1 in every 68 children.

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; 2015-16 salary schedule is pending.

	2011-12 Salary Schedule - 188 days*			2012-13 Salary Schedule - 187 days			2013-14 Salary Schedule - 190 days			2014-15 Salary Schedule - 190 days		
	0.0%	$1,300	$500	0.0%	$1,300	$500	0.0%	$1,300	$500	0.0%	$1,326	$510
Step	BA	MA/ BA+60	PhD/MA+45	BA	MA/ BA+60	PhD/MA+45	BA	MA/ BA+60	PhD/MA+45	BA	MA/ BA+60	PhD/MA+45
1	35,379			35,191	36,470		35,755	37,055		36,470	37,796	
2	36,723			36,528	37,807		37,114	38,414		37,856	39,182	
3	38,118	39,405	39,900	37,916	39,195	39,687	38,524	39,824	40,324	39,294	40,620	41,130
4	39,567	40,853	41,348	39,357	40,636	41,128	39,988	41,288	41,788	40,788	42,114	42,624
5	41,071	42,357	42,852	40,852	42,132	42,624	41,508	42,808	43,308	42,338	43,664	44,174
6	42,631	43,918	44,413	42,405	43,684	44,176	43,085	44,385	44,885	43,947	45,273	45,783
7	44,251	45,538	46,032	44,016	45,296	45,788	44,722	46,022	46,522	45,616	46,942	47,452
8	45,933	47,220	47,714	45,689	46,968	47,460	46,422	47,722	48,222	47,350	48,676	49,186
9	47,679	48,965	49,460	47,425	48,704	49,196	48,186	49,486	49,986	49,150	50,476	50,986
10	49,491	50,777	51,272	49,227	50,506	50,999	50,017	51,317	51,817	51,017	52,343	52,853
11	51,371	52,657	53,152	51,098	52,377	52,869	51,917	53,217	53,717	52,955	54,281	54,791
12	53,323	54,609	55,104	53,039	54,319	54,811	53,890	55,190	55,690	54,968	56,294	56,804
13	55,349	56,635	57,130	55,055	56,334	56,826	55,938	57,238	57,738	57,057	58,383	58,893
14	57,453	58,739	59,234	57,147	58,426	58,918	58,064	59,364	59,864	59,225	60,551	61,061
15	59,636	60,922	61,417	59,318	60,598	61,090	60,270	61,570	62,070	61,475	62,801	63,311
16	61,901	63,188	63,683	61,573	62,852	63,344	62,560	63,860	64,360	63,811	65,137	65,647
17	64,254	65,541	66,035	63,912	65,192	65,684	64,938	66,238	66,738	66,237	67,563	68,073
18	66,695	67,982	68,477	66,341	67,620	68,113	67,405	68,705	69,205	68,753	70,079	70,589

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

APPENDIX B: SALARY SCHEDULES

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

NOTE: 509J and OSEA are in negotiations; 2015-16 salary schedule is pending.

Range[1]	Step 1	Step 1.5	Step 2	Step 2.5	Step 3	Step 3.5	Step 4	Step 4.5	Step 5	Step 5.5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
3	9.69	9.93	10.18	10.43	10.69	10.96	11.23	11.51	11.80	12.10	12.40	12.65	12.90	13.16	13.36	13.56	13.76	13.97	14.18	14.39
3B[2]	10.04	10.28	10.53	10.78	11.04	11.31	11.58	11.86	12.15	12.45	12.75	13.00	13.25	13.51	13.71	13.91	14.11	14.32	14.53	14.74
4	10.17	10.42	10.68	10.95	11.22	11.50	11.79	12.08	12.38	12.69	13.01	13.27	13.54	13.81	14.02	14.23	14.44	14.66	14.88	15.10
5	10.68	10.95	11.22	11.50	11.79	12.08	12.38	12.69	13.01	13.34	13.67	13.94	14.22	14.50	14.72	14.94	15.16	15.39	15.62	15.85
5B[2]	11.03	11.30	11.57	11.85	12.14	12.43	12.73	13.04	13.36	13.69	14.02	14.29	14.57	14.85	15.07	15.29	15.51	15.74	15.97	16.20
6	11.21	11.49	11.78	12.07	12.37	12.68	13.00	13.33	13.66	14.00	14.35	14.64	14.93	15.23	15.46	15.69	15.93	16.17	16.41	16.66
7	11.77	12.06	12.36	12.67	12.99	13.31	13.64	13.98	14.33	14.69	15.06	15.36	15.67	15.98	16.22	16.46	16.71	16.96	17.21	17.47
7B[2]	12.12	12.41	12.71	13.02	13.34	13.66	13.99	14.33	14.68	15.04	15.41	15.71	16.02	16.33	16.57	16.81	17.06	17.31	17.56	17.82
8	12.36	12.67	12.99	13.31	13.64	13.98	14.33	14.69	15.06	15.44	15.83	16.15	16.47	16.80	17.05	17.31	17.57	17.83	18.10	18.37
9	12.98	13.30	13.63	13.97	14.32	14.68	15.05	15.43	15.82	16.22	16.63	16.96	17.30	17.65	17.91	18.18	18.45	18.73	19.01	19.30
9S[2]	13.63	13.97	14.32	14.68	15.05	15.43	15.82	16.22	16.63	17.05	17.48	17.83	18.19	18.55	18.83	19.11	19.40	19.69	19.99	20.29
10	13.63	13.97	14.32	14.68	15.05	15.43	15.82	16.22	16.63	17.05	17.48	17.83	18.19	18.55	18.83	19.11	19.40	19.69	19.99	20.29
11	14.31	14.67	15.04	15.42	15.81	16.21	16.62	17.04	17.47	17.91	18.36	18.73	19.10	19.48	19.77	20.07	20.37	20.68	20.99	21.30
12	15.03	15.41	15.80	16.20	16.61	17.03	17.46	17.90	18.35	18.81	19.28	19.67	20.06	20.46	20.77	21.08	21.40	21.72	22.05	22.38
13	15.78	16.17	16.57	16.98	17.40	17.84	18.29	18.75	19.22	19.70	20.19	20.59	21.00	21.42	21.74	22.07	22.40	22.74	23.08	23.43
14	16.57	16.98	17.40	17.84	18.29	18.75	19.22	19.70	20.19	20.69	21.21	21.63	22.06	22.50	22.84	23.18	23.53	23.88	24.24	24.60
15	17.40	17.84	18.29	18.75	19.22	19.70	20.19	20.69	21.21	21.74	22.28	22.73	23.18	23.64	23.99	24.35	24.72	25.09	25.47	25.85
16	18.27	18.73	19.20	19.68	20.17	20.67	21.19	21.72	22.26	22.82	23.39	23.86	24.34	24.83	25.20	25.58	25.96	26.35	26.75	27.15
17	19.18	19.66	20.15	20.65	21.17	21.70	22.24	22.80	23.37	23.95	24.55	25.04	25.54	26.05	26.44	26.84	27.24	27.65	28.06	28.48
18	20.14	20.64	21.16	21.69	22.23	22.79	23.36	23.94	24.54	25.15	25.78	26.30	26.83	27.37	27.78	28.20	28.62	29.05	29.49	29.93
19	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.41	27.07	27.61	28.16	28.72	29.15	29.59	30.03	30.48	30.94	31.40
20	22.21	22.77	23.34	23.92	24.52	25.13	25.76	26.40	27.06	27.74	28.43	29.00	29.58	30.17	30.62	31.08	31.55	32.02	32.50	32.99
21	23.32	23.90	24.50	25.11	25.74	26.38	27.04	27.72	28.41	29.12	29.85	30.45	31.06	31.68	32.16	32.64	33.13	33.63	34.13	34.64
22	24.49	25.10	25.73	26.37	27.03	27.71	28.40	29.11	29.84	30.59	31.35	31.98	32.62	33.27	33.77	34.28	34.79	35.31	35.84	36.38
23	25.71	26.35	27.01	27.69	28.38	29.09	29.82	30.57	31.33	32.11	32.91	33.57	34.24	34.92	35.44	35.97	36.51	37.06	37.62	38.18

Notes:

[1]2.5% between 0.5 steps; 5% between ranges

[2]Baking (B) positions receive $.35 shift differential and Lifeskills (S) positions receive 5% shift differential per Article 10.13.

APPENDIX B: SALARY SCHEDULES

2014-15 Non-Represented Administrative Salary Schedule

Position	Contract Days	Step 1	Step 2	Step 3	Step 4	Step 5
Asst Superintendent	260	116,280	118,606	120,978	123,397	125,865
Director/Student Services	260	106,794	108,930	111,108	113,331	115,597
Director/Finance & Operations	260	106,794	108,930	111,108	113,331	115,597
Director/Human Resources	260	106,794	108,930	111,108	113,331	115,597
Principal/High School	235	106,848	109,510	112,239	115,036	117,908
Principal/Middle School	230	99,606	102,087	104,630	107,237	109,914
Asst Principal/High School	235	92,872	95,185	97,558	99,985	102,481
Coord/Alternative Pathways	235	92,872	95,185	97,558	99,985	102,481
Principal/Elementary	230	95,526	97,905	100,344	102,843	105,410
Coord/Curr & Staff Dev	230	95,526	97,905	100,344	102,843	105,410
Asst Principal/Middle School	230	88,590	90,796	93,057	95,374	97,754
Manager/Tech Services	260	80,443	82,445	84,497	86,601	88,764
Manager/Food Services	260	70,536	72,290	74,089	75,931	77,828
Controller	260	71,187	72,958	74,773	76,633	78,545
Manager/Facilities and Transportation	260	65,994	67,644	69,335	71,068	72,853
Manager/Custodial Operations	260	66,354	68,004	69,695	71,428	73,213
Analyst/Budget	260	60,058	61,550	63,080	64,648	66,263
Instructional Services Support	260	57,365	58,799	60,269	61,776	63,320
Manager of District Theaters	260	58,908	60,372	61,872	63,410	64,994
Exec Asst to Superintendent & Board	260	58,908	60,372	61,872	63,410	64,994
Therapist/Physical	190	56,712	58,130	59,583	61,073	62,599
Exec Director/Foundation	240	49,499	50,727	51,986	53,277	54,610
Payroll Lead Specialist 2	260	48,722	49,931	51,170	52,441	53,753
Human Resource Specialist	260	48,722	49,931	51,170	52,441	53,753
Business Services Specialist	260	48,722	49,931	51,170	52,441	53,753
Athletic Trainer-grndf	210	-	-	-	-	48,459
Supervisor/Food Services	260	41,466	42,494	43,547	44,627	45,743
Specialist/Family Outreach Advocate	190	36,210	37,115	38,043	38,994	39,969
Athletic Trainer	210	34,272	35,129	36,007	36,907	37,830

Boys are four times more likely than girls to have autism.

APPENDIX C: CLASSROOM STAFFING BY SCHOOL AND GRADE

2014-15 Actuals as of October 1, 2014 and Estimated 2015-16 (Actual class configurations are determined by the school's principal)

Adams Elementary

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Grade	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
KG (full day)	62	3	20.7	58	3	
1	49	2	24.5	67	2	
1-2 blend	25	1	25.0	0	1	
2	53	2	26.5	59	2	
2-3 blend	0	0	n/a	0	0	
3	47	2	23.5	66	2	
3-4 blend	26	1	26.0	0	1	
4	56	2	28.0	55	2	
4-5 blend	0	0	n/a	0	0	
5	60	2	30.0	72	2	
Total	378	15	25.2	377	15	25.1
			Change	*-1*	*0*	*-0.1*

Hoover Elementary

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
	60	3	20.0	66	3	
	53	2	26.5	72	2	
	26	1	26.0	0	1	
	49	2	24.5	73	2	
	0	0	n/a	0	0	
	78	3	26.0	65	3	
	0	0	n/a	0	0	
	61	2	30.5	83	2	
	26	1	26.0	0	1	
	61	2	30.5	73	2	
	414	16	25.9	432	16	27.0
			Change	*18*	*0*	*1.1*

Jefferson Elementary

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Grade	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
KG (full day)	41	2	20.5	42	2	
1	60	3	20.0	50	3	
1-2 blend	0	0	n/a	0	0	
2	54	2	27.0	60	2	
2-3 blend	0	0	n/a	0	0	
3	63	2	31.5	58	2	
3-4 blend	0	0	n/a	0	0	
4	60	2	30.0	64	2	
4-5 blend	0	0	n/a	0	0	
5	61	2	30.5	62	2	
6-8						
Total	339	13	26.1	336	13	25.8
			Change	*-3*	*0*	*-0.2*

Franklin K-8

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
	24	1	24.0	24	1	
	28	1	28.0	28	1	
	0	0	n/a	0	0	
	28	1	28.0	28	1	
	0	0	n/a	0	0	
	30	1	30.0	30	1	
	0	0	n/a	0	0	
	31	1	31.0	30	1	
	0	0	n/a	0	0	
	30	1	30.0	30	1	
	185	6.0	30.8	192	6.2	31.1
	356	12.0	29.7	362	12.2	29.7
			Change	*8*	*0.2*	*0.0*

Mt. View Elementary

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Grade	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
KG (full day)	74	3	24.7	68	3	
1	57	3	19.0	84	3	
1-2 blend	0	0	n/a	0	0	
2	49	2	24.5	53	2	
2-3 blend	0	0	n/a	0	0	
3	53	2	26.5	49	2	
3-4 blend	0	0	n/a	0	0	
4	0	0	n/a	52	0	
4-5 blend	89	3	29.7	0	4	
5	0	0	n/a	47	0	
Total	322	13	24.8	353	14	25.2
			Change	*31*	*1*	*0.4*

Wilson Elementary

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	
45	2	22.5	42	2		
62	3	20.7	52	3		
0	0	n/a	0	0		
73	3	24.3	64	2		
0	0	n/a	0	0		
55	2	27.5	75	2		
0	0	n/a	0	0		
54	2	27.0	55	2		
0	0	n/a	0	0		
53	2	26.5	56	2		
342	14	24.4	344	13	26.5	
		Change	*2*	*-1*	*2.0*	

Garfield Elementary

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Grade	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
DLI: KG	90	4	22.5	82	4	
DLI: 1	73	3	24.3	99	4	
DLI: 2	81	3	27.0	74	3	
DLI: 3	51	3	17.0	79	3	
DLI: 4	55	2	27.5	52	2	
DLI: 5	41	2	20.5	58	2	
EO: 3-4 blend	0	0	n/a	0	0	
EO: 4	0	0	n/a	0	0	
EO: 4-5 blend	29	1	29.0	0	0	
EO: 5	0	0	n/a	13	1	
Total	420	18	23.3	457	19	24.1
			Change	*37*	*1*	*0.7*

Lincoln Elementary

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers	
66	3	22.0	63	3		
71	3	23.7	77	3		
75	3	25.0	77	3		
34	2	17.0	73	3		
42	2	21.0	33	2		
37	2	18.5	44	2		
28	1	28.0	0	0		
0	0	n/a	21	1		
32	1	32.0	0	0		
0	0	n/a	17	1		
385	17	22.6	405	18	22.5	
		Change	*20*	*1*	*-0.1*	

Cheldelin Middle School

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Grade	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
6-8 Total	562	17.67	31.81	543	17.50	31.03
			Change	*-19*	*-0.17*	*-0.78*

Linus Pauling Middle School

2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
705	22.72	31.03	693	22.33	31.03
		Change	*-12*	*-0.39*	*0.00*

Corvallis High School

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Grade	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
6-8 Total	1280	39.34	32.54	1268	39.67	31.96
			Change	*-12*	*0.33*	*-0.57*

Crescent Valley High School

2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
1018	31.49	32.33	987	31.50	31.33
		Change	*-31*	*0.01*	*-0.99*

District

	2014-15 (Oct. 1 Actual)			2015-16 (Estimated)		
Grade	Students	Teachers (FTE)	Students/ Teachers	Students	Teachers (FTE)	Students/ Teachers
DLI: KG	156	7	22.3	145	7	20.7
DLI: 1	144	6	24.0	176	7	25.1
DLI: 2	156	6	26.0	151	6	25.2
DLI: 3	85	5	17.0	152	6	25.3
DLI: 4	97	4	24.3	85	4	21.3
DLI: 5	78	4	19.5	102	4	25.5
EO: KG	306	14	21.9	300	14	21.4
EO: 1	309	14	22.1	353	14	25.2
EO: 1-2 blend	51	2	25.5	0	2	0.0
EO: 2	306	12	25.5	337	11	30.6
EO: 2-3 blend	0	0	n/a	0	0	n/a
EO: 3	326	12	27.2	343	12	28.6
EO: 3-4 blend	54	2	27.0	0	1	0.0
EO: 4	262	9	29.1	360	10	36.0
EO: 4-5 blend	176	6	29.3	0	5	0.0
EO: 5	265	9	29.4	370	11	33.6
6-8	1452	46.39	31.30	1428	46.00	31.04
9-12	2298	70.83	32.44	2255	71.17	31.68
Total	6521	229.22	28.45	6557	231.17	28.36
			Change	*36*	*1.95*	*-0.08*

District

Level Summary	Students	Teachers (FTE)	Students/ Teachers
Elementary (KG-5)			
2014-15 (Oct. 1 Actual)	2771	112.0	24.7
2015-16 (Estimated)	2874	114.0	25.2
Change	*103*	*2.0*	*0.5*
Middle (6-8)			
2014-15 (Oct. 1 Actual)	1452	46.39	31.30
2015-16 (Estimated)	1428	46.00	31.04
Change	*-24*	*-0.39*	*-0.26*
High (9-12)			
2014-15 (Oct. 1 Actual)	2298	70.83	32.44
2015-16 (Estimated)	2255	71.17	31.68
Change	*-43*	*0.34*	*-0.76*
All Grades			
2014-15 (Oct. 1 Actual)	6521	229.22	28.45
2015-16 (Estimated)	6557	231.17	28.36
Change	*36*	*1.95*	*-0.08*

About 40 percent of children with autism do not speak. About 25 to 30 percent of children with autism have some words at 12 to 18 months of age and then lose them. Others might speak, but later in childhood.

APPENDIX D: ANTICIPATED REPAIR/MAINTENANCE AND CAPITAL IMPROVEMENT PROJECTS

Recently completed, scheduled 2015-16, and proposed for completion in the next ten years.

Location	Project	Comments	Completed	Actual Costs
Wilson	Playground Asphault Maintenance	Play surface is cracked and vegetation is growing through the asphault.	Summer 2014	$ 50,000
CHS, LPMS	Paint Rooftop HVAC Units		Summer 2014	43,200

Location	Project	Comments	Proposed Time Frame	Estimated Costs
CHS	Replace Roof - AT North & South Buildings	Cost estimate includes seismic upgrades.	Summer 2015	$ 643,650
CMS	Roof Replacement (remainder)	Cost estimate includes seismic upgrades.	Summer 2015	1,094,100
CMS	Courtyard Gate Replacement		Summer 2015	42,000
LPMS	Paint Exterior Metal Walkways		Summer 2015	15,600
Garfield	Exterior Paint		Summer 2015	29,900
Garfield	Door replacements - Modulars & South side of building		Summer 2015	30,000

Location	Project	Comments	Proposed Time Frame	Estimated Costs
Hoover	Roof Replacement	Entire roof needs to be replaced.	2-5 Years	$ 575,000
LPMS	North Building Roof Replacement	The roof is scheduled for restoration in summer 2012 extending the life of the roof for up to 10 years.	2-5 Years	161,000
Western View Center	Roof Replacement	The roof is scheduled for restoration in summer 2012 extending the life of the roof for up to 10 years.	2-5 Years	161,000
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
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
District Office	Roof Replacement		5-10 Years	340,000

Autism greatly varies from person to person. No two people with autism are alike!

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. See footnotes for detail regarding the current designators.

School	2009-10	2010-11	2011-12	2012-13**	2013-14
Adams Elementary School	Outstanding	Outstanding	Outstanding	Level 4	Level 4
Cheldelin Middle School	Outstanding	Outstanding	Outstanding	Level 4	Level 5
Corvallis High School	Satisfactory	Outstanding	Satisfactory	Level 3	Level 3
Crescent Valley High School	Satisfactory	Outstanding	Outstanding	Level 4	Level 4
Franklin School	Outstanding	Outstanding	Outstanding	Level 5	Level 5
Garfield Elementary School	Outstanding	Satisfactory	Satisfactory	Level 4	Level 4
Hoover Elementary School	Outstanding	Outstanding	Outstanding	Level 5	Level 4
Jefferson Elementary School	Outstanding	Outstanding	Outstanding	Level 4	Level 4
Lincoln Elementary School	Satisfactory	Satisfactory	Outstanding	Level 4	Level 3
Linus Pauling Middle School	Satisfactory	Not Rated *	Outstanding	Level 4	Level 4
Mt. View Elementary School	Outstanding	Outstanding	Outstanding	Level 5	Level 4
Muddy Creek Charter School	Outstanding	Outstanding	Outstanding	Level 4	Level 4
Wilson Elementary School	Outstanding	Outstanding	Outstanding	Level 4	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 for the year indicated.

** Designators effective 2012-13 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

Autism is the fastest growing developmental disorder, yet is the most underfunded.

APPENDIX F: 2015-16 PROPOSED BUDGET TECHNOLOGY EXPENDITURES

ITEM	Object*--->	GENERAL FUND (100)				FACILITIES GRANT (296)**			TOTALS
		322	*410*	*470*	*480*	*410*	*470*	*480*	
	Function								
PC Replacements	11xx				$ 75,000	$ 45,000		$ 150,000	$ 270,000
1:World Phase IV Devices	11xx		150,000			258,000			408,000
1:World Network Infrastructure	2660	75,000							75,000
Other Misc Hardware	2xxx				11,500				11,500
Software:									
STAR Assessment Program/License	2230			80,000					80,000
Other Assessment/Testing Software	2230			20,000					20,000
Microsoft Licenses - Schools	1xxx			79,600					79,600
Human Resources Software Systems***	2640			47,000					47,000
Technology Department	2660			35,000					35,000
Educational Media	2220			7,500					7,500
Instructional Software - MS Level	1121						50,000		50,000
Other Software	1xxx, 2xxx			9,200					9,200
	TOTALS	$ 75,000	$ 150,000	$ 278,300	$ 86,500	$303,000	$50,000	$ 150,000	$1,092,800

1.8% of GF Curr Resources

Notes:

* Object Codes: 322=Repair & Maintenance Services; 410=Consumable Supplies & Materials; 470=Computer Software; 480=Computer Hardware
Some PC replacements will be reclassed from object 410 to object 480 to correctly classify those items in the next phase of the 2015-16 budget process
The above summary does not include budgeted hardware and software expenditures in the areas of Food Service, School Discretionary & Student Body Funds

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

*** Human Resources Software systems include: TalentEd Recruit & Hire, TalentEd Perform, School Spring, AESOP (Timekeeping & Sub placement) and a new electronic HR filing system product

APPENDIX F: 2015-16 PROPOSED BUDGET 1:WORLD EXPENDITURES

1:World Phase IV Budget *(Superintendent's Recommendation #2 - @ $7.255B)*	**DEVICES & CARTS**														**TECH SUPPORT & PROFESSIONAL DEVELOPMENT**			
		iPads (w/ case, apps, charger & MDM)			**iPad Minis (K-2)**			**Mac Laptop**			**Carts**				**Additional FTE**			
Location	**Grades**	**Qty**	**$ ea**	**Cost**	**Qty**	**$ ea**	**Cost**	**Qty**	**$ ea**	**Cost**	**Qty**	**$ ea**	**Cost**	**Materials Totals**	**Tech Support**	**Tech TOSA**	**Prof Develop**	**GRAND TOTALS**
1:1 Lincoln*	K-5	62	$415	$25,730	231	$345	$79,695				13	$1,000	$13,000	$118,425				$118,425
1:1 Garfield^	K-5	125	$415	51,875	91	$345	31,395				12	1,000	12,000	95,270				95,270
Special Education Expansion	All	50	$415	20,750										20,750				20,750
+Innovation Grant Ext-Wilson-4th; Adams-3rd	Misc	180	$415	74,700		$345					6	1,000	6,000	80,700				80,700
AVID Expansion at CHS & CVHS	HS	40	$415	16,600		$345								16,600				16,600
High School Pilots (two classrooms)	Misc		$415			$345		80	$849	67,920				67,920				67,920
Enrollment Changes & Misc		20	$415	8,300		$345								8,300				8,300
Professional Development														0			40,000	40,000
Tech Support / Other														0	71,600			71,600
TOTALS		**477**		**$197,955**	**322**		**$111,090**	**80**		**$67,920**	**31**		**$31,000**	**$407,965**	**$71,600**	**$0**	**$40,000**	**$519,565**

*Lincoln: iPads already deployed in 4th grade DLI & English only classes; ^Garfield: iPad Minis already deployed in 2nd grade & iPads already deployed in English only classes; +Innovation Grant extension: Adams and Wilson already have devices in 2nd & 3rd grades respectively as a result of 2014-15 innovation grants. We propose an extension whereby iPads stay in current classrooms and also roll forward a grade with the students. In this scenario, we have budgeted for an additional Wilson 3rd grade class from the 2014-15 configuration.
-Infrastructure: All remaining schools will be fully wired for 1:1 wifi by 6-30-16. The work will be covered by federal e-rate funds (60%) and the balance with Construction Excise Tax funds. Sites selected for Phase IV expansion will be completed during the Summer of 2015

Funding: General Fund: 50% Facilities Grant: 50%

Addn'l 1.0 Classified FTE -Tech I + addn'l .5 FTE of AA Support (Gen Fund)

General Fund GF: $315,583 FG: $203,982

1:World Phase IV Budget *(Superintendent's Recommendation #2 - above $7.255B - add-ons)*	**DEVICES & CARTS**														**TECH SUPPORT & PROFESSIONAL DEVELOPMENT**			
		iPads (w/ case, apps, charger & MDM)			**iPad Minis (K-2)**			**Mac Laptop**			**Carts**				**Additional FTE**			
Location	**Grades**	**Qty**	**$ ea**	**Cost**	**Qty**	**$ ea**	**Cost**	**Qty**	**$ ea**	**Cost**	**Qty**	**$ ea**	**Cost**	**Materials Totals**	**Tech Support**	**Tech TOSA**	**Prof Develop**	**GRAND TOTALS**
Professional Development																90,000		90,000
High School Pilots (two classrooms)	Misc							80	$849	67,920				67,920				67,920
All 5th (Adams, Franklin, Hoover, Wilson)	5th	235	$415	97,525							8	1,000	8,000	105,525				105,525
TOTALS		**235**		**$97,525**	**-**		**$0**	**80**		**$67,920**	**8**		**$8,000**	**$173,445**	**$0**	**$90,000**	**$0**	**$263,445**

GRAND TOTALS		**712**		**$295,480**	**322**		**$111,090**	**160**		**$135,840**	**39**		**$39,000**	**$581,410**	**$71,600**	**$90,000**	**$40,000**	**$783,010**

APPENDIX G: GLOSSARY

504
Specialized plan that provides accommodations for students with a substantial limit in life function.

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."

AESOP
Substitute scheduling and employee leave tracking software.

AP
Advanced Placement or Assistant Principal

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.

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.

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.

AVID
Advancement Via Individual Determination

AYP
Adequate Yearly Progress

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])

CCSS
Common Core State Standards

CEA
Corvallis Education Association, the local Certified Teacher's Union.

CFA
Common Formative Assessment

CIMC
Curriculum Instructional Material Center

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) was phased out by the Department of Education as of 2011-12.

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

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.

DIBELS
Early literacy assessment tool

DO
District Office

EA
Educational Assistant

ECIP
Electronic Continuous Improvement Plan, or the District Improvement Plan

EDCALIBER
Teacher tool for pacing standards and sharing resources

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), Ever Language Learners (ELL) or English-as-a-Second Language (ESL). Services are provided to help students with limited English proficiency develop fluency in English. Ever Language Learners are those students who have received ELL services at one point during their school careers, but may have been exited from the program.

ERI
Early Retirement Incentive.

ESD
Education Service District (See also LBL-ESD.)

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.

FERPA
Family Educational Rights and Privacy Act

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.

FMLA
Family Medical Leave Act

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])

HIPAA
Health Insurance Portability and Accountability Act

HR
Human Resources

HQ
Highly Qualified. This refers to appropriate licensing for all teachers in core subjects.

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)

IV
Infinite Visions. This is the District's financial, payroll, and HR software.

LBL ESD
Linn Benton Lincoln Educational Service District

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.

LRC
Learning Resource Center

MAP
Measure of Academic Progress. This is a local assessment test.

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)
Model of differentiation similar to RTI and more appropriate for use at the secondary level.

NCLB
No Child Left Behind

OA
Operations Assistant. This is a designation held by the head school secretaries and other administrative staff.

OAKS
Oregon Assessment of Knowledge and Skills

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

OEA
Oregon Education Association

OFLA
Oregon Family Leave Act

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

OSEA
Oregon Schools Employee Association. This is the local classified employees' union.

PBIS
Positive Behavioral Interventions and Support

PBS
Positive Behavior Support

PDU
Professional Development Unit

PERFORM
TalentEd Perform online evaluation system.

PERS
Oregon Public Employees Retirement System

PINNACLE
Online gradebook and student attendance system.

PLC
Professional Learning Community

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

PTO/PTA
Parent Teacher Organization/Parent Teacher Associaion

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.

RTI
Response to Intervention. Model of differentiation to increase effectiveness of instruction provided to students.

RUNNING START
Running Start partners with students and Linn-Benton Community College (LBCC) to provide a supported bridge between high school and the student's early college experience. The program is designed to smooth the transition between the two settings and increase the success of our students as they transition to college.

There are three main programs operating under the "Running Start" umbrella:

1. Advanced Diploma Program
   Students who have completed all of the requirements for their diploma and wish to attend LBCC full time for one year to pursue their advanced diploma.
2. Expanded Options Program
   Current Corvallis School District students who have a desire to take coursework available at Linn Benton Community College that is not available at their home high school may inquire about the Expanded Options Program with their school counselor.
3. Alternative Learning Option
   Current homeschool students who are interested in enrolling in the Corvallis School District and completing classes at Linn Benton Community College in order to earn a high school diploma.

S BAC
Smarter Balanced, a K-12 summative state reading, language arts, and math assessment.

SIOP
Sheltered Instruction Observation Protocol

SIP
School Improvement Plan.

SIS AND WEBSIS
Student Information System

SLGG
Student Learning and Growth Goals

SLP
Speech Language Pathology.

SMARTER BALANCED ASSESSMENTS
Student testing/assessments implemented 2014-15.

SPED
Special Education

SPOC
Single Point of Contact. These individuals serve as the technology point of contact for each building.

SST
School Support Team

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.

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

STAR
K-12 reading and math assessment program

STATE SCHOOL FUND 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.

TALENT ED
Online evaluation system

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 I
Supplemental funds for high poverty schools

TORF
Test of Oral Reading Fluency

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.

TSPC
Teacher Standard and Practices Commission

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.

A 2008 Danish study found that the mortality risk among those with autism was nearly twice that of the general population.

APPENDIX H: PUBLIC NOTICES

Published in the Corvallis Gazette-Times April 13, 2015, April 20, 2015, and June 9, 2015

Over 20 percent of the special education students in Corvallis are on the autism spectrum.

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

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, 2015 to June 30, 2016 will be held in the Board Room at the District Office, 1555 SW 35th Street. The meeting will take place on Monday, the 27th day of April, 2015, 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 27, 2015 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 11 and Tuesday, May 26, 2015 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 11th meeting. Any person may appear at the May 11th 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 or jennifer.schroeder@corvallis.k12.or.us

Steve Nielsen, Deputy Clerk
School District 509J (Benton County Oregon – Joint School District 509A Linn County, Oregon)

#31911 PUBLISH: 04/13, 04/20/2015

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 31911 for the account number 60000195, described as NOTICE OF BUDGET COMMITTEE MEETING, a copy is hereto annexed, was published in the entire issue of said newspaper.

Start Date: 2015-04-13
Stop Date: 2015-04-20
Insertions: 2

Pam Burright
Legal Clerk

Subscribed and sworn to before me on April 20, 2015
Cyndi Rae Sprinkel-Hart, Notary

OFFICIAL SEAL
CYNDI RAE SPRINKEL-HART
NOTARY PUBLIC - OREGON
COMMISSION NO. 476040
MY COMMISSION EXPIRES MARCH 19, 2017

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

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Corvallis School District 509J will be held on June 15, 2015 at 6:30 pm at 1555 SW 35th Street, Corvallis, Oregon. The purpose of this meeting is to discuss the budget for t 1, 2015 as approved by the Corvallis School District Budget Committee. A summary of the budget of the budget may be inspected or obtained at 1555 SW 35th Street, Corvallis, Oregon between 5:00 p.m., or online at http:/www.csd509j.net. This budget is for an annual budget period. This bud of accounting that is the same as the preceding year.

Contact: Steve Nielsen, Deputy Clerk Telephone: 541-757-5874 Email:steve

FINANCIAL SUMMARY - RESOURCES		
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget as Re This Year 2014-15
Beginning Fund Balance	$19,503,914	$18,0
Current Year Property Taxes, other than Local Option Taxes	29,598,940	32,5
Current Year Local Option Property Taxes	3,551,295	3,7
Other Revenue from Local Sources	18,555,993	18,4
Revenue from Intermediate Sources	501,465	7
Revenue from State Sources	28,959,442	29,2
Revenue from Federal Sources	4,648,563	5,5
Interfund Transfers	0	
All Other Budget Resources	937,935	1,1
Total Resources	$106,257,547	$109,4

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
Salaries	$31,440,409	$34,5
Other Associated Payroll Costs	18,559,982	21,8
Purchased Services	8,928,254	9,4
Supplies & Materials	4,595,241	4,8
Capital Outlay	398,480	2,0
Other Objects (except debt service & interfund transfers)	10,765,117	15,4
Debt Service*	10,842,726	11,5
Interfund Transfers*	0	1,1
Operating Contingency	0	5,7
Unappropriated Ending Fund Balance & Reserves	0	2,8
Total Requirements	$86,918,209	$109,4

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) B		
1000 Instruction	$37,601,263	$41,0
FTE	419.75	
2000 Support Services	34,490,051	41,7
FTE	187.89	
3000 Enterprise & Community Service	3,967,917	3,5
FTE	40.03	
4000 Facility Acquisition & Construction	16,252	1,9
FTE	0	
5000 Other Uses	0	
5100 Debt Service*	10,842,726	11,
5200 Interfund Transfers*	0	1,
6000 Contingency	0	5,
7000 Unappropriated Ending Fund Balance	0	2,
Total Requirements	$86,918,209	$109,
Total FTE	647.67	

* 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 2015-16 budget was prepared based on the State of Oregon's State School Fund estimate for the first year of t Option Levy revenue increased slightly from 2014-15 but continues to be impacted by compression. The district's enrollment compared to the actual enrollment for 2014-15. At the time the proposed budget was approved, the district was in bargaining Classified (OSEA) associations. Only a Step adjustment is incorporated for the CEA, OSEA, and administrative/non-represe continue full-day kindergarten at all elementary schools in 2015-16, with full funding from the state this year. Pupil/Teacher ra

PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount Impo
Permanent Rate Levy (Rate Limit 4.4614 per $1,000)	$4.4614/$1,000	$4.4614/$1,000
Local Option Levy	$1.50/$1,000	$1.50/$1,000
Levy For General Obligation Bonds	$8,906,000	$10,026,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Not I
General Obligation Bonds	$34,395,000	
Other Bonds	$19,040,630	
Other Borrowings	$0	
Total		

#35198

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 35198 for the account number 60000195, described as FORM ED-1 NOTICE OF BUDGET HEARING, a copy is hereto annexed, was published in the entire issue of said newspaper.

Start Date: 2015-06-09
Stop Date: 2015-06-09
Insertions: 1

Pam Burright

Pam Burright
Legal Clerk

Cyndi Rae Sprinkel-Hart

Subscribed and sworn to before me on June 15, 2015
Cyndi Rae Sprinkel-Hart, Notary

OFFICIAL SEAL
CYNDI RAE SPRINKEL-HART
NOTARY PUBLIC -- OREGON
COMMISSION NO. 476040
MY COMMISSION EXPIRES MARCH 19, 2017

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

Actions conducted by the School Board on June 15, 2015

Children with autism do progress. Early intervention is key!

FOR ACTION

BOARD MEETING DATE: June 15, 2015

SUBJECT: Resolution No. 15-0602 – to Adopt the 2015-16 Budget and Make Appropriations

The 2015-16 budget is scheduled to be adopted by the Board at the June 15, 2015 meeting. The process includes conducting a public hearing to hear and receive testimony from persons present. The 2015-16 budget was approved by the Budget Committee on May 11, 2015.

Staff is recommending that the 2015-16 budget be adopted as approved by the Budget Committee.

Once the budget hearing has been held and testimony has been heard and considered, the Board will enact the appropriate Resolution No. 15-0602 to Adopt the Budget and Make Appropriations. Subsequently, the board will act on Resolution No. 15-0603 to impose taxes and categorize taxes. The Board is required by law to adopt a balanced budget before July 1, 2015, 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. 15-0602 be approved to adopt the 2015-16 budget and make appropriations.

Presenter: Steve Nielsen, Director of Finance and Operations

Corvallis School District 509J

Resolution to Adopt the 2015-16 Budget and Make Appropriations

(as Revised)

Resolution No. 15-0602

BE IT RESOLVED that the School Board of Corvallis School District 509J hereby adopts the budget for the 2015-2016 fiscal year in the total amount of $111,105,680. Such budget is composed of the funds listed below.

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2015, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed.

100 - General Fund	
1000 - Instruction	36,152,573
2000 - Support Services	22,745,746
3000 - Enterprise and Community Services	76,088
4000 - Facilities Acquisition and Construction	1
5000 - Debt Service & Transfers to Other Funds	2
6000 - Contingencies & Reserves	3,314,890
100 - General Fund Total	**62,289,300**
203 - Food Service Fund	
3000 - Enterprise and Community Services	3,105,000
6000 - Contingencies & Reserves	445,000
203 - Food Service Fund Total	**3,550,000**
204 - District Donation Fund	
1000 - Instruction	428,490
2000 - Support Services	57,890
3000 - Enterprise and Community Services	113,619
4000 - Facilities Acquisition and Construction	1
204 - District Donation Fund Total	**600,000**
208 - Designated Facilities Fund	
2000 - Support Services	1,160,000
4000 - Facilities Acquisition and Construction	1,555,000
208 - Designated Facilities Fund Total	**2,715,000**
296 - Grants Fund	
1000 - Instruction	3,349,463
2000 - Support Services	1,800,488
3000 - Enterprise and Community Services	210,048
4000 - Facilities Acquisition and Construction	1
296 - Grants Fund Total	**5,360,000**
297 - Student Body Funds	
1000 - Instruction	1,220,000
2000 - Support Services	100,000
297 - Student Body Funds Total	**1,320,000**

298 - Designated Revenue Fund	
1000 - Instruction	973,739
2000 - Support Services	406,295
3000 - Enterprise and Community Services	94,965
4000 - Facilities Acquisition and Construction	1
298 - Designated Revenue Fund Total	**1,475,000**
299 - Early Retirement Fund	
2000 - Support Services	683,250
6000 - Contingencies & Reserves	70,000
299 - Early Retirement Fund Total	**753,250**
300 - Debt Service Funds	
5000 - Debt Service & Transfers to Other Funds	9,294,750
300 - Debt Service Funds Total	**9,294,750**
301 - PERS Bond Debt Service Fund	
5000 - Debt Service & Transfers to Other Funds	2,009,093
6000 - Contingencies & Reserves	2,605,907
301 - PERS Bond Debt Service Fund Total	**4,615,000**
400 - Capital Projects Funds	
2000 - Support Services	365,000
4000 - Facilities Acquisition and Construction	765,000
400 - Capital Projects Funds Total	**1,130,000**
601 - Insurance Fund	
2000 - Support Services	14,610,499
5000 - Debt Service & Transfers to Other Funds	1
601 - Insurance Fund Total	**14,610,500**
Total Appropriations - All Funds	**107,712,800**
Unappropriated Amounts - All Funds	**3,392,880**
Total Budget - All Funds	**111,105,680**

ADOPTED by the Board of Directors of School District No. 509J (Corvallis) in Benton County, Oregon at its regular meeting this 15th day of June, 2015.

ATTEST:

Chris Rochester

Chris Rochester, Board Chair

Steve Nielsen

Steve Nielsen, Deputy Clerk

FOR ACTION

BOARD MEETING DATE: June 15, 2015

SUBJECT: Resolution No. 15-0603 – to Levy and Categorize 2015-16 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 2015-16 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. 2015-16 is the fourth 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 2015-16 and includes an estimate of taxes not to be received due to the discount and uncollectible amounts. The total 2015-16 tax levy for the Bond Refunding approved by the Budget Committee was $9,930,000.

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. 15-0603 be approved to levy and categorize 2015-16 ad valorem taxes.

Presented By: Steve Nielsen, Director of Finance and Operations

Corvallis School District 509J
Resolution to Levy and Categorize 2015-16 Ad Valorem Taxes
(as Approved by the Budget Committee)
Resolution No. 15-0603

BE IT RESOLVED, that the School Board of Corvallis School District 509J hereby imposes the taxes provided for in the 2015-16 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 $9,930,000 for payment of bonded and internal loan debt; and that these taxes are hereby imposed for tax year 2015-16 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 2015-16 as follows:

	Education Limitation	Excluded From Limitation
General Fund	$4.4614/$1,000 Rate	
Local Option Levy	$1.50/$1,000 Rate	
Debt Service Fund		$9,930,000

Adopted by the Board of Directors of School District No. 509J (Corvallis) of Benton and Linn Counties, Oregon, at a regular meeting this 15th day of June, 2015.

ATTEST:

Chris Rochester, Board Chair

Steve Nielsen, Deputy Clerk