



**Springfield
Public Schools**

2017–2018

OPERATING BUDGET

ADOPTED



We Are Springfield Public Schools

COMMITTEE MEMBERS

2017–18 OPERATING BUDGET

BUDGET COMMITTEE MEMBERS:

Zach Bessett..... December 31, 2017
Nancy Cameron..... December 31, 2019
Steve Irvin, December 31, 2017
Ken Kohl..... December 31, 2019
John Svoboda, December 31, 2017

BOARD OF DIRECTORS:

Laurie Adams, Director (Position 1) June 30, 2019
Emilio Hernandez, Director (Position 2). June 30, 2017
Tina DeHaven, Chair (Position 3) June 30, 2017
Sandra Boyst, Director (Position 4). June 30, 2019
Erik Bishoff, Vice Chair (Position 5) June 30, 2017

LEADERSHIP & CABINET:

Susan Rieke-Smith Superintendent of Springfield Public Schools
David Collins Assistant Superintendent of Instruction
Brett Yancey Chief Operations Officer
Jenna McCulley. Community Engagement Officer
Suzanne Price Director of Elementary Instruction
Kevin Ricker. Director of Secondary Instruction
Brian Megert. Director of Special Programs
Michael Henry..... Director of Human Resources
Tom Lindly. Director of Technology & Transportation

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BUDGETING CALENDAR

2017–18 OPERATING BUDGET

December 8, 2016	Budget Committee/Board Work Session at 6:00 PM (cancelled)
January 12, 2017	Budget Committee/Board Work Session at 6:00 PM (cancelled)
February 16, 2017	Budget Committee/Board Work Session at 6:00 PM
March 16, 2017	Budget Committee/Board Work Session at 6:00 PM (rescheduled)
April 6, 2017	Budget Committee/Board Work Session at 6:00 PM
April 26, 2017	First Notice of First Budget Committee Meeting
May 3, 2017	Second Notice of First Budget Committee Meeting
May 11, 2017	First Budget Committee Meeting at 6:00 PM
May 18, 2017	Second Budget Committee Meeting at 6:00 PM
May 25, 2017	Third Budget Committee Meeting at 6:00 PM (If necessary)
June 1, 2017	Publish Notice of Budget Hearing
June 12, 2017	BUDGET HEARING* Resolutions adopting the budget, making appropriations, and declaring the tax levy
July 15, 2017	Deadline to certify tax levy to the county assessor (ORS 294.444 and ORS 310.060)

- * Board of Directors may revise the approved budget by 10% in any one fund.
- Calendar built on the following assumptions:
Meetings of the Budget Committee on Thursday evenings and regular Board meetings are held on second and fourth Monday evenings.

BUDGETING PROCESS

2017–18 OPERATING BUDGET

Budgeting Process

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts for budgeting and financial reporting.

Appropriations provide the District with legal spending authority through the fiscal year. Separate appropriations must be made for each fund. The District appropriates its expenditure budget at the major function level. The function describes the activity for which a service or material object is acquired. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses (Inter-fund Transfers & Debt Service), Contingency and Unappropriated Ending Fund Balance.

Accounting Basis

The District uses the modified accrual basis of accounting for its governmental funds in the budget process, as well as the audited financial statements. 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 60 days after year end. Expenditures are recorded when a liability is incurred.

After months of preparation, the Superintendent presents a proposed budget to the budget committee in the spring. The Budget Committee then reviews the proposed budget and receives testimony from patrons. The Budget Committee can make revisions to the budget. The Budget Committee concludes its work by approving a budget. The District operates within the budget set by the Budget Committee, though in an emergency the School Board may increase a budget fund by up to 10 percent as long as it does not require an increase in the tax levy.

The Public is Always Welcome!

Public comment is always encouraged at Budget Committee meetings. Patrons may speak in favor or opposition to the proposed budget or request revisions. Notice of the first meeting is published in the local newspaper between 5 and 30 days before the meeting. At that meeting, the Superintendent gives a "budget message" that explains the proposed budget and calls attention to significant changes in the District's programs or financial condition.

The budget document itself estimates how much it will cost Springfield 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 as required by ORS 294.331, 294.401, and 294.406. Citizens may request a copy of the adopted budget by calling 541-726-3206.

Budgeting Process (Continued)

How the Budget is Approved

After the Budget Committee approves a budget, it must be adopted by the School Board no later than June 30, the last day of the old fiscal year.

But first, 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 twice in the local newspaper.

The School Board may change the budget before it is adopted. The Board cannot increase expenditures in any one fund by more than 10% or increase the tax amount approved by the Budget Committee without a revised budget summary and hearing notice and holding another public hearing.

Supplemental Budgets

If the School District receives unanticipated revenues, then it is possible to use a supplemental budget to authorize expenditure of these revenues in the 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% of the annual budget for the fund being adjusted. If the expenditures are more, the School Board must first publish the supplemental budget and hold a public hearing.

SUPERINTENDENT'S BUDGET MESSAGE

2017–18 OPERATING BUDGET

Springfield staff, families, and community partners,

I present the 2017–2018 proposed budget with a sense of hope that the State of Oregon will allocate additional resources to maintain critical supports added during the 2016–2017 year. Although the State of Oregon continues to sustain a healthy economy, the State's expenditures are outpacing its ability to increase revenues enough to support them. Increases in PERS costs and costs associated with federal health care reform have limited the State's ability to allocate additional resources to programs such as K–12 education.

Without additional resources, we are in the position of needing to make some reductions. While we are reducing targeted areas of our budget, I am pleased we are able to maintain many of the reinvestments that were added last year.

This proposed budget is based on a State of Oregon K–12 education allocation of \$7.8 billion, resulting in net reductions of approximately \$700,000. The success of our collaborative approach engaging our community in discussions of reinvestment during the 2016–2017 school year served as the foundation this year to solicit input around a reduction conversation. The approach utilized this year was similar, however we are asked a different question, "Of the investments made, which have had the biggest impact on teaching and learning?" With the input of stakeholders, I offer the following highlights of this proposed operating budget:

Reductions: (\$1,102,000)

- Reduce 4.0 FTE certified staff, equating to approximately \$372,000.
- Reduction of curriculum materials, equating to approximately \$150,000.
- Five percent (5.0%) reduction in discretionary supplies and materials for all departments and schools, equating to approximately \$205,000.
- Reduction of contribution to Voluntary Early Retirement Fund, equating to approximately \$275,000.
- Eliminate the contribution for Silke Field structural repair, equating to \$100,000.

Additions: \$278,500

- Increase of 1.50 FTE certified staffing to support the Dual Immersion Program at Guy Lee Elementary School, equating to approximately \$139,000.
- Matching funds in support of the Youth Transition Program grant, equating to approximately \$29,500.
- Increase in required flow through funding for Charter Schools, equating to approximately \$110,000.

SUPERINTENDENT'S BUDGET MESSAGE (Continued)

Each year brings renewed excitement for the students served by Springfield Public Schools, and we will continue to offer outstanding educational opportunities, despite ongoing funding challenges in the State of Oregon. Our staff and community remain committed to working on behalf of all students and ensuring they are equipped for the future. We appreciate the support of the Budget Committee, School Board and community. As Superintendent, I respectfully offer this 2017–2018 Proposed Budget for your consideration.

Warmly,

A handwritten signature in black ink, appearing to read "Susan R. Rieke-Smith".

Dr. Susan Rieke-Smith
Superintendent
Springfield Public Schools

MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

2017–18 PRESUPUESTO OPERATIVO

Estimados miembros del personal escolar, familias y socios comunitarios,

Por medio de la presente, pongo de manifiesto el presupuesto que se ha propuesto para el 2017–2018 con la esperanza de que el estado de Oregón asigne los recursos adicionales para mantener los apoyos críticos añadidos durante el año 2016–2017. Independientemente de que el estado de Oregón continúe manteniendo una economía sana, los gastos del Estado están superando su capacidad de aumentar los ingresos suficientes para apoyarlos. Los aumentos de los costos y los costos de PERS relacionados con la Reforma federal de atención a la salud han limitado la capacidad del Estado para asignar recursos adicionales a programas como la educación del K–12.

Sin los recursos adicionales, nos vemos en la necesidad de hacer algunas reducciones. Al mismo tiempo, aunque estamos reduciendo áreas específicas de nuestro presupuesto, me complace en compartir con ustedes que seremos capaces de mantener muchas de las reinversiones que se agregaron el año pasado.

Este presupuesto se basa en una distribución educativa del estado de Oregón para K–12 de \$7,8 mil millones, resultando en reducciones netas de aproximadamente \$700,000. El éxito de nuestro enfoque colaborativo al involucrar a nuestra comunidad en las pláticas sobre la reinversión durante el año escolar 2016–2017 sirvió como base este año para solicitar información sobre una conversación de la reducción. El enfoque utilizado este año fue similar, sin embargo se nos plantea una pregunta diferente: "De las inversiones realizadas, ¿cuáles han tenido el mayor impacto en la enseñanza y el aprendizaje?" Con el aporte de las partes interesadas, ofrezco los siguientes puntos destacados de este presupuesto operativo que se ha propuesto:

Reducciones: (\$1,102,000)

- Reducir el personal certificado de 4.0 FTE, equivalente a aproximadamente \$376,000.
- Reducción de los materiales del plan de estudios, equivalente a aproximadamente \$150,000.
- Cinco por ciento (5%) de reducción en los suministros y materiales discretionarios para todos los departamentos y escuelas, equivalentes a aproximadamente \$205,000.
- Reducción de la contribución al Fondo de retiro anticipado voluntario, equivalente a aproximadamente \$275,000.
- Eliminar la contribución para la reparación estructural de Silke Field, equivalente a \$100,000.

MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL (Continuado)

Adiciones: \$278,500

- Aumento del personal certificado de 1.5 FTE para apoyar el programa de inmersión dual en la Escuela primaria Guy Lee, equivalente a aproximadamente \$139,000.
- Fondos compensatorios en apoyo a la subvención del Programa de juventud en transición, equivalente a aproximadamente \$29,500.
- Aumento del flujo requerido a través del financiamiento para las escuelas Charter, lo que equivale a aproximadamente \$110,000.

Cada año brinda un renovado entusiasmo por los estudiantes de nuestras escuelas públicas de Springfield. Muy a pesar de los desafíos de financiamiento presentes en el estado de Oregón, continuaremos ofreciendo oportunidades educativas relevantes. Nuestro personal y comunidad continúan comprometidos para trabajar en nombre de todos los estudiantes y asegurar que estén preparados para el futuro. Agradecemos el apoyo del Comité presupuestario, la Mesa directiva escolar y la comunidad. Respetuosamente y como superintendente, les ofrezco para su consideración este presupuesto propuesto para 2017–2018.

Cordialmente,



Dra. Susan Rieke-Smith,
Superintendente
Escuelas Públicas de Springfield

BUDGET AT A GLANCE

2017–18 OPERATING BUDGET

2017–18 State School Funding

- In November 2016, Governor Brown proposed a \$8.0159 billion biennium budget for Oregon public schools.
- In January 2017, the Co-chair's budget decreased the Governor's budget from \$8.0159 billion to \$7.8 billion for the 2017–19 biennium.
- State School Funding for the 2017–19 biennium is based on the lower Co-chair's budget of \$7.8 billion.

All Funds

- The District's total 2017–18 adopted budget for all funds equals \$207,157,050. This is a decrease from 2016–17 of 9.2% or \$21,082,206.
- The significant portion of the budget decrease results in a reduction in the bond fund by approximately \$29 million or 49.3%.

General Fund

- The General Fund represents approximately 53.0% of the District's total budget. The District's General Fund 2017–18 proposed and adopted budget equals \$109,778,033. This is an overall increase (including beginning fund balance) from 2016–17 of 2.9% or just over \$3 million.
- The General Fund budget allocates 58.8% to Instruction, 34.5% to Support Services, 4.5% to Contingency and Unappropriated Ending Fund Balance, and 2.2% to Transfers and Debt Service.
- The General Fund revenue budget includes \$73,488,632 from the State School Fund formula. The estimate is based on ODE's March 3, 2017 projection for the 2017–18 state biennium funding level of \$7.8 billion. This funding level equals \$7,231 per extended ADMw for Springfield, an increase of \$149 per ADMw.
- The March 3, 2017 estimate includes payments based on an allocation of 49/51 split for the 2017–19 biennium.
- General Fund detail can be found beginning on page 62.

Enrollment

- The District's 2016–17 enrollment is 10,239 students. Projected enrollment for 2017–18 is also 10,239 students.
- Enrollment for the District's charter schools is 642. Anticipated enrollment for 2017–18 is 661 students, an increase of 3.0%.
- Total projected enrollment for the District, including alternative education is 11,135 students. Enrollment detail can be found beginning on page 26.

Fund Balance

- The District's Fund Balance policy has been key to the District's financial stability. The District has planned for the uncertainty in state school funding by setting aside reserves and has continued to focus on sustainability in staffing and programs. Board policy requires a minimum ending fund balance of 4.0% of total revenues. At June 30, 2017, the General Fund ending fund balance is projected to be \$7,539,498 or 7.1% of the 2016–17 budgeted General Fund revenue. Ending Fund Balance detail can be found beginning on page 17.

Budget at a Glance (Continued)

2017–18 Budget Changes (Proposed)

- An additional 1.50 FTE has been included in the budget for the Dual Immersion Program at Guy Lee Elementary School.
- An additional 20.00 FTE has been included in the budget for the High School Graduation and College & Career Readiness Program (Measure 98).
- The budget has been reduced by 4.00 reserve FTE that was included in the 2016–17 budget.
- A 5.0% supply reduction has been included in the budget.
- The curriculum adoption budget has been reduced by \$150,000.
- A reduction of \$275,000 is included for a contribution to the Voluntary Early Retirement Fund.
- A one-time 2016–17 addition of \$100,000 for the Silke Field repair has not been carried forward to the 2017–18 budget.

Contingency

- The District's total 2017–18 proposed and adopted general fund budget includes a decrease in the contingency line item of \$65,119.

District Wide Challenges

- The District continues to face challenges in education related to the Common Core State Standards implementation and the new evaluation system for teachers and administrators (SB 290). In addition, the District continues to work to address the issue of student achievement, balancing class size, building capacity, and equalizing programs and interventions for all students.

PERS Costs

- The 2017–18 PERS Tier I/II rate increased by 5.2% and the OPSRP rate increased by 4.6%. After factoring in the change in the rate related to PERS bonded debt, the total District rate is expected to increase by 4.0% in 2017–18.
- This equates to approximately \$2.5 million in additional cost (all funds).

Other Funds

- Special revenue funds increased by \$4,069,907 or 17.2% from 2016–17. Special revenue funds include federal, state and local programs, Nutrition Services Fund, Co-curricular Fund, and the Student Body Fund. \$27,690,073 make up the special revenue funds. Detail can be found beginning on page 173.
- Debt Service Fund increased by \$386,385 or 3.1% from 2016–17. Total debt service is \$12,993,144. Detail can be found beginning on page 200.
- Capital funds decreased by \$28,337,881 or 46.2%. Capital funds includes the 2014 General Obligation Bond. The largest change in the capital funds came from the spend down of the GO Bond. Detail can be found beginning on page 204.
- Internal services funds increased by \$66,739 or 0.3%. The internal services funds consist of the District Insurance Fund which pays for the self-insurance for employee health benefits, as well as the Internal Printing Service Fund. Detail can be found beginning on page 221.
- The trust and agency funds include the Volunteer Early Retirement Fund which is used to pay the liability for negotiated retirement benefits. This fund decreased by \$335,000 or 22.6%. Detail can be found beginning on page 232.

ALL FUNDS SUMMARY

2017–18 OPERATING BUDGET

The 2017–2018 Budget, all funds, has been prepared in compliance with the Program Budgeting and Accounting Manual - Oregon Department of Education, Budget Manual for Municipal Corporations, Oregon Department of Revenue, and applicable Oregon Revised Statutes.

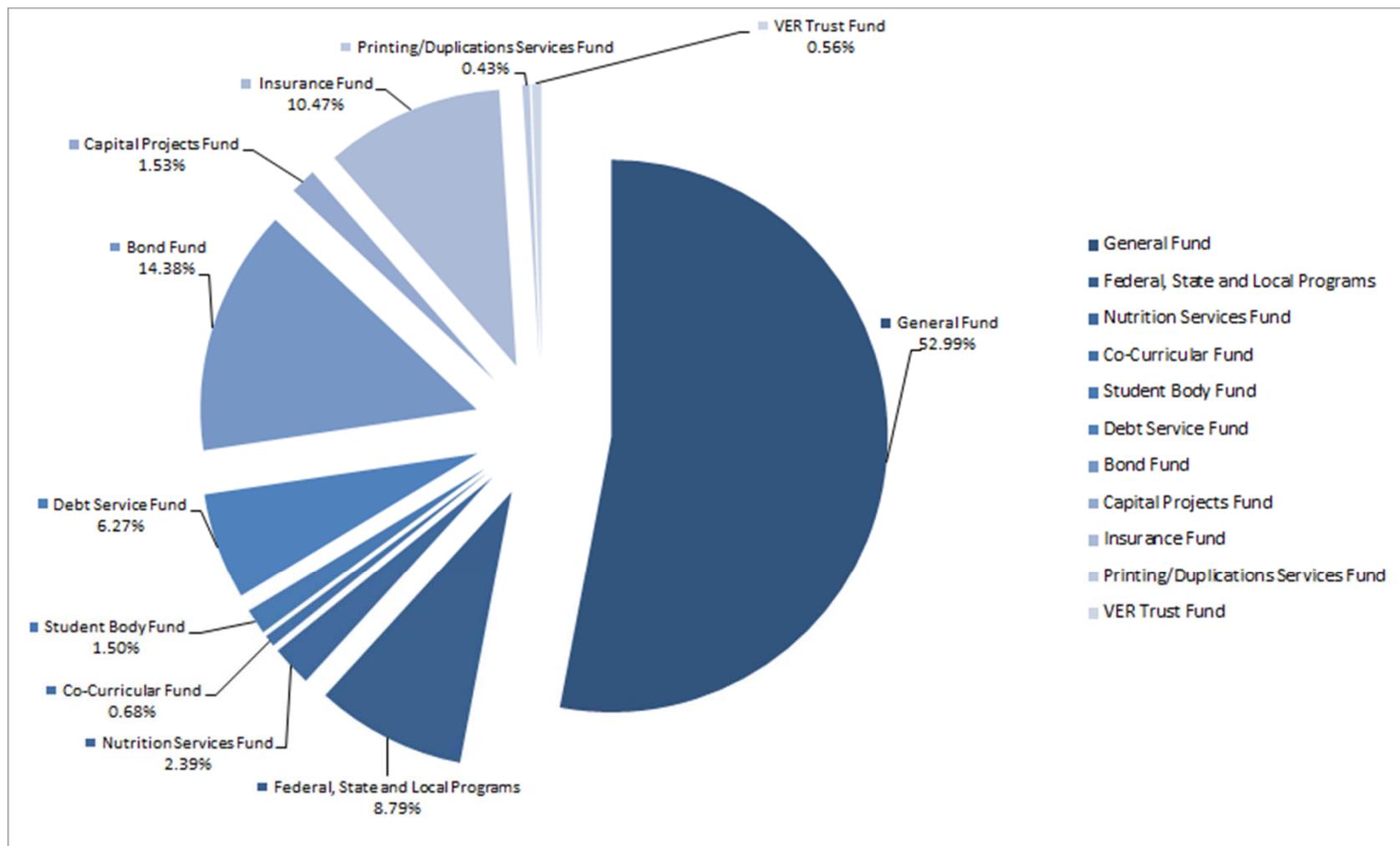
The budget document contains the following funds:

General Operating Fund	\$ 109,778,033
Special Revenue Funds	
Federal, State and Local Programs	18,216,816
Nutrition Services Fund	4,943,157
Co-Curricular Fund	1,420,100
Student Body Fund	3,110,000
Debt Service Fund	
Debt Service Fund	12,993,144
Capital Funds	
Bond Fund	29,792,281
Capital Projects Fund	3,173,500
Internal Service Funds	
Insurance Fund	21,690,000
Printing/Duplications Services Fund	890,019
Trust and Agency Funds	
VER Trust Fund	1,150,000
Total 2017–2018 Budget All Funds	<u>\$ 207,157,050</u>

Each fund is shown with its own resources and expenditures as projected for the 2017–2018 fiscal year,
July 1 through June 30.

ALL FUNDS SUMMARY

2017–18 OPERATING BUDGET



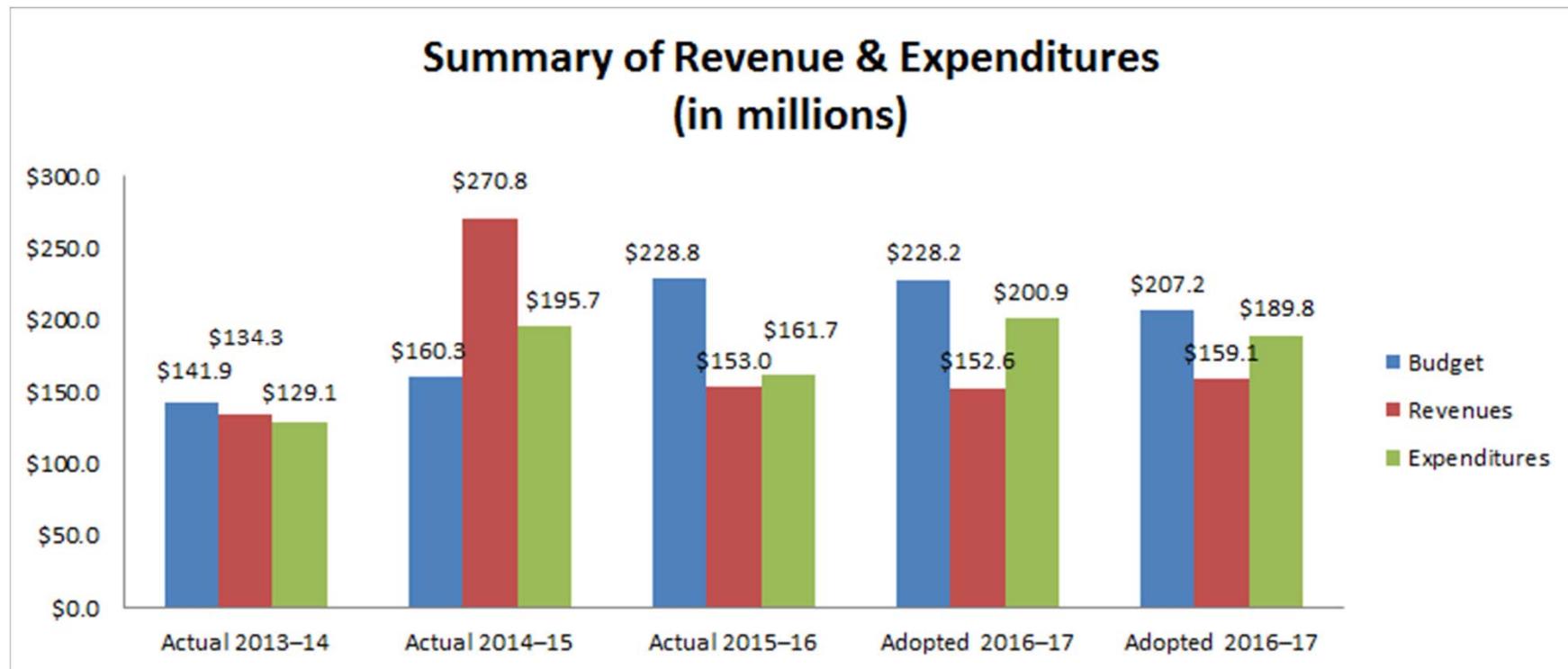
ALL FUNDS HISTORICAL BUDGET SUMMARY

2017–18 OPERATING BUDGET

	Adopted Budget 2013–14	Adopted Budget 2014–15	Adopted Budget 2015–16	Adopted Budget 2016–17	Adopted Budget 2017–18
General Operating Fund	\$ 88,493,102	\$ 94,641,495	\$ 100,452,962	\$ 106,710,389	\$ 109,778,033
Special Revenue Funds					
Federal, State and Local Programs	11,683,130	13,034,650	13,138,544	14,426,781	18,216,816
Nutrition Services Fund	3,797,858	3,966,244	4,045,022	4,804,388	4,943,157
Co-Curricular Fund	919,000	1,163,254	1,186,949	1,338,997	1,420,100
Student Body Fund	2,875,000	2,865,000	2,900,000	3,050,000	3,110,000
Debt Service Fund					
Debt Service Fund	12,612,358	16,045,058	11,254,058	12,606,759	12,993,144
Capital Funds					
Bond Fund	161,499	-	71,586,099	58,796,679	29,792,281
Capital Projects Fund	1,694,678	3,689,675	172,373	2,506,983	3,173,500
Internal Service Funds					
Insurance Fund	16,800,000	22,000,000	21,515,000	21,660,000	21,690,000
Printing/Duplications Services Fund	798,373	774,307	821,059	853,281	890,019
Trust and Agency Funds					
VER Trust Fund	2,030,000	2,100,000	1,750,000	1,485,000	1,150,000
	\$ 141,864,998	\$ 160,279,683	\$ 228,822,066	\$ 228,239,256	\$ 207,157,050

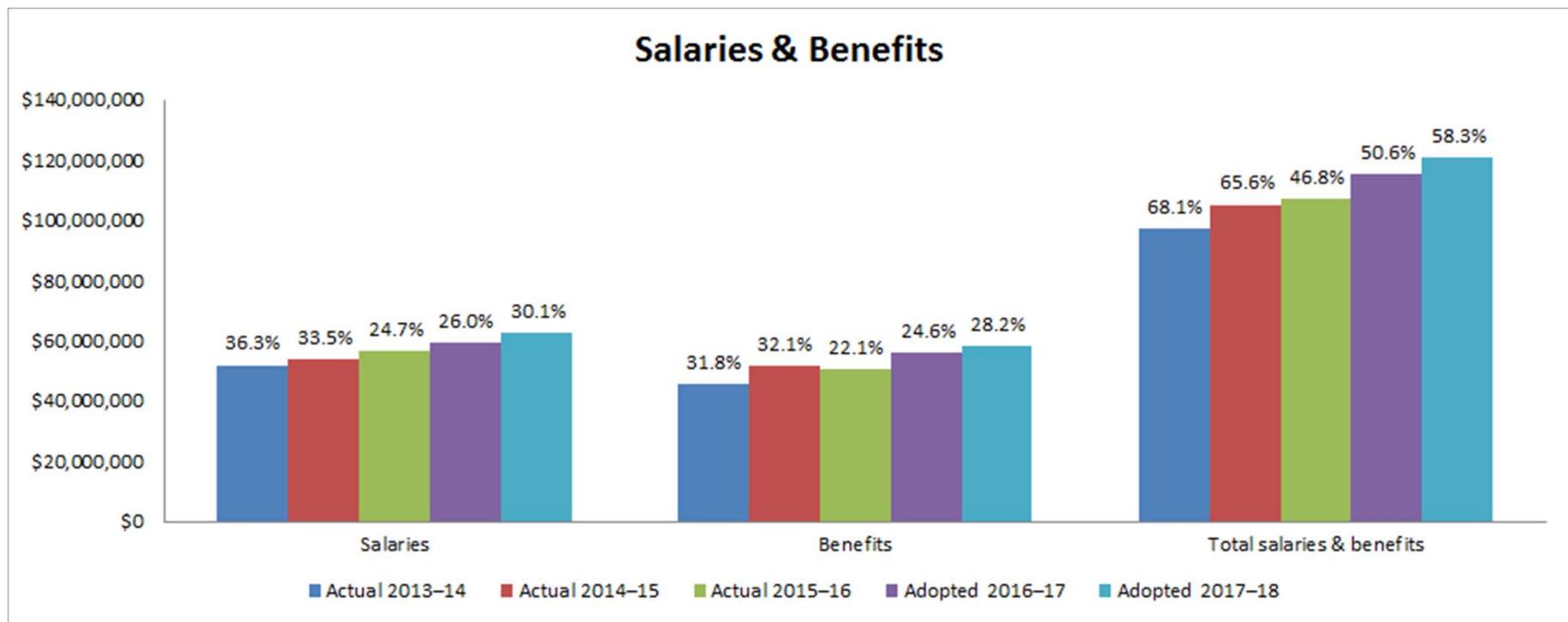
ALL FUNDS REVENUE & EXPENDITURES

2017–18 OPERATING BUDGET



ALL FUNDS SALARIES & BENEFITS

2017–18 OPERATING BUDGET



Percentage represents salaries and benefits as % of total budget.

ENDING FUND BALANCE

2017–18 OPERATING BUDGET

Budget Priorities are based on the following Board policy.

The District will maintain an adequate ending fund balance in the general fund in order to provide stable services and employment, as well as offset cyclical variations in revenue and expenditures. The Board recognizes the responsibility to establish an adequate fund balance¹ in an amount sufficient to:

1. Protect the District from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. 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 targeted (minimum) floor for the ending fund balance will be at four percent (4.0%) of annual operating revenues. Annually, the Board will allocate an appropriate portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget, taking into consideration revenue and expenditure volatility² and other District needs.

In the event that the ending fund balance is projected to fall below the four percent (4.0%) floor, the Board will:

1. Discuss the rationale for the shortfall during a public meeting;
2. Consider the financial condition of the District and discuss financial options available to re-establish the identified floor (4.0%) of ending fund balance;
3. Adopt a plan to rebuild reserves to the four percent (4.0%) targeted level within one-year.

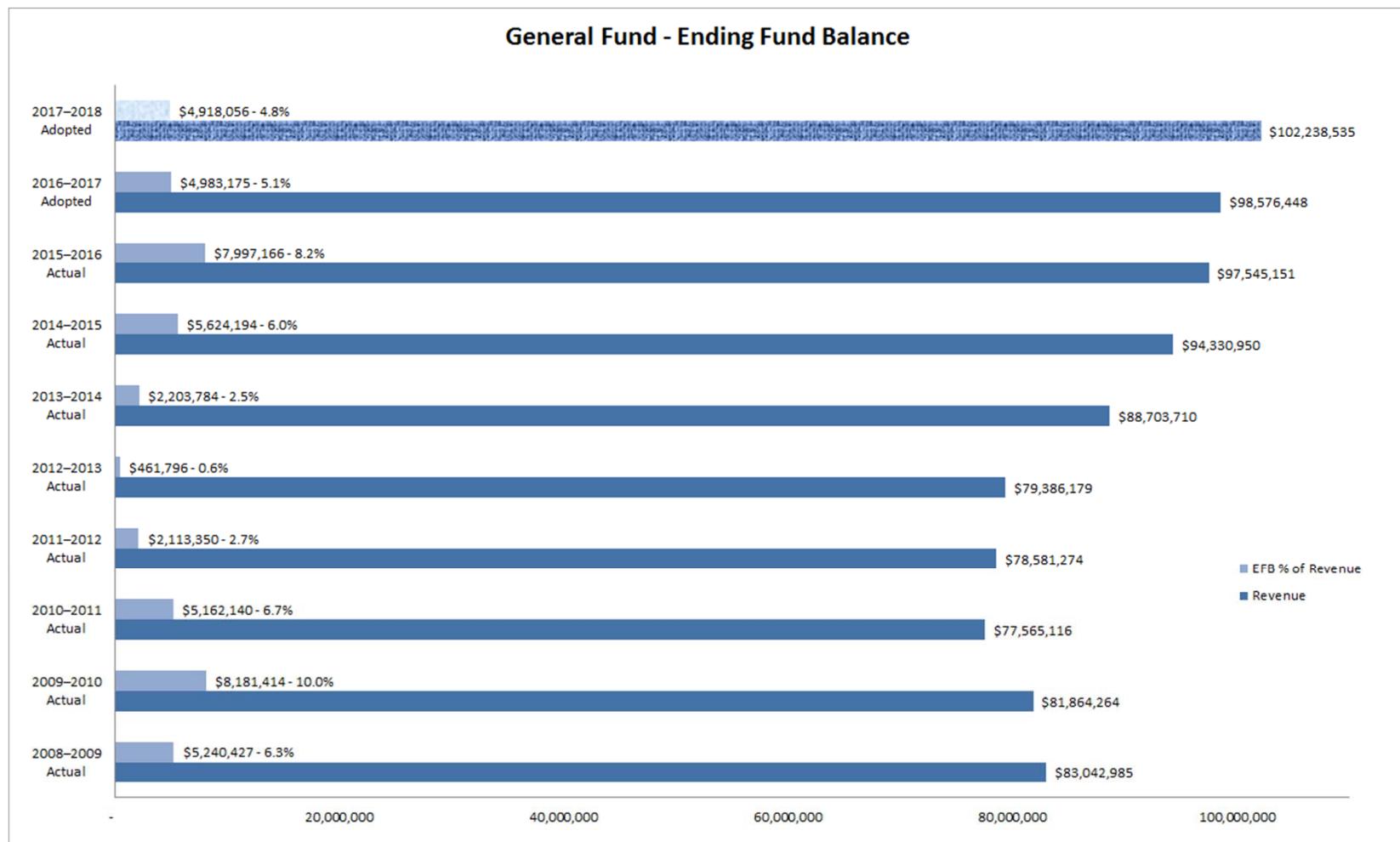
¹The Government Finance Officers Association (GFOA) recommends, at a minimum, that general purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one or two months of regular general fund operating expenditures. The Oregon Association of School Business Officials recommends, at a minimum, an unreserved ending fund balance of no less than 3 to 8 percent of the general fund budget. In general practice, levels of fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amount involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

²Higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditure are highly volatile.

Legal reference(s): [ORS 294.305 – 294.565](#)

ENDING FUND BALANCE

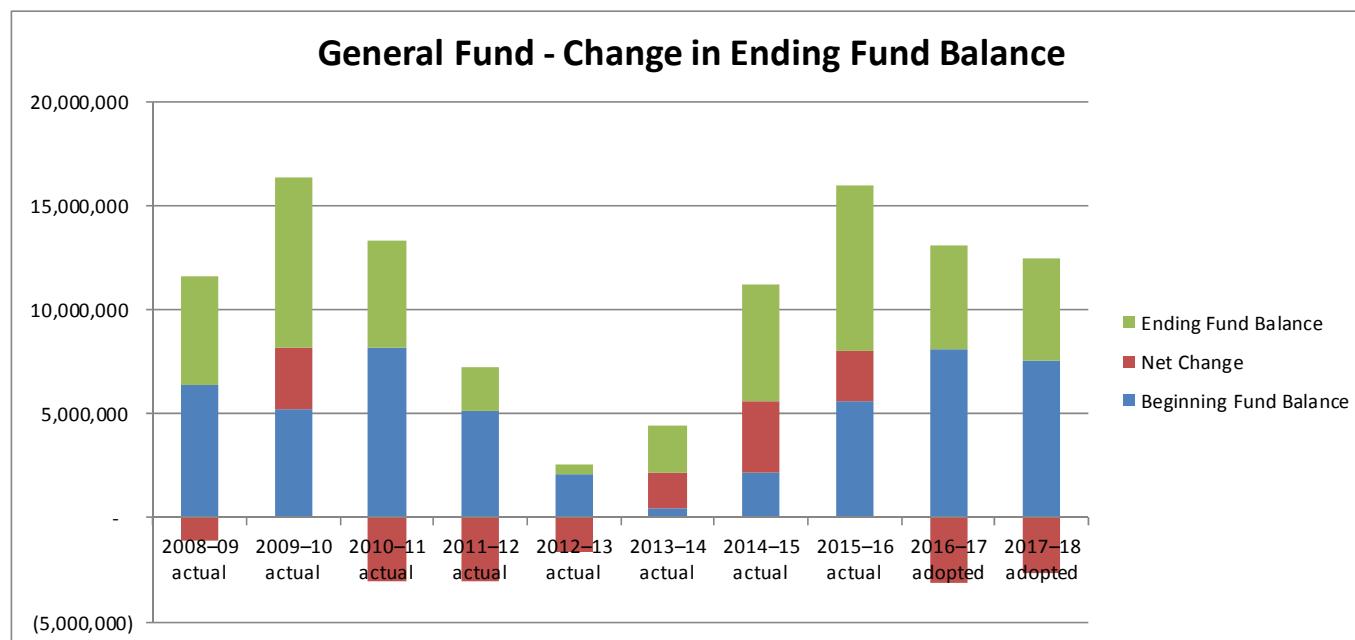
2017–18 OPERATING BUDGET



ENDING FUND BALANCE

2017–18 OPERATING BUDGET

Year	Beginning Fund Balance	Net Change	Ending Fund Balance
2008–09 actual	6,345,672	(1,105,245)	5,240,427
2009–10 actual	5,240,427	2,940,987	8,181,414
2010–11 actual	8,181,414	(3,019,274)	5,162,140
2011–12 actual	5,162,140	(3,048,790)	2,113,350
2012–13 actual	2,113,350	(1,651,554)	461,796
2013–14 actual	461,796	1,741,988	2,203,784
2014–15 actual	2,203,784	3,420,410	5,624,194
2015–16 actual	5,624,194	2,372,972	7,997,166
2016–17 adopted	8,133,941	(3,150,766)	4,983,175
2017–18 adopted	7,539,498	(2,621,442)	4,918,056



ECONOMIC SUMMARY

2017–18 OPERATING BUDGET

3National Economy:

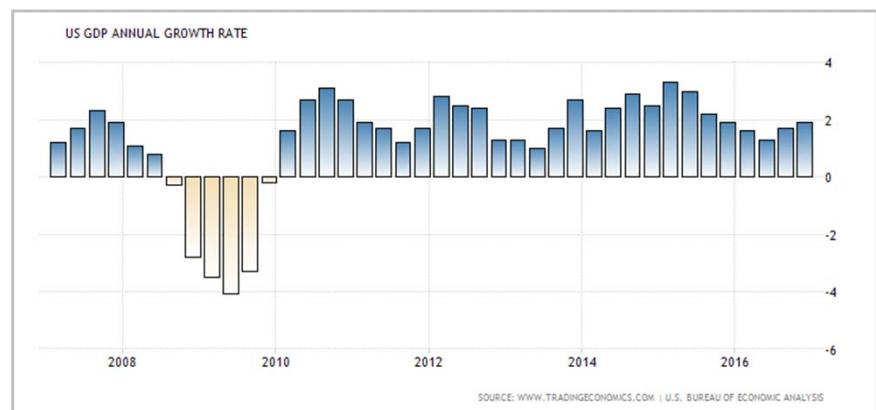
The U.S. economy is approaching its eighth year of expansion and all signs are pointing toward continued growth. The recovery from the “Great Recession” has been slow and steady; however, as credit availability improves and the working-age population grows, the U.S. economy appears to be on a stable and sustainable path for now. Economists are not yet pointing to any clear imbalances or bubbles in the economy.

For economic growth, the most encouraging signals are business investment and the manufacturing sector. Oil prices have stabilized and rebounded somewhat from lows a year ago, while investment and capital expenditures for the industry has picked up. The U.S. dollar remains strong, which is a risk to growth, however it has stopped appreciating in recent months. Industrial production and new orders for capital goods are showing signs of life after lagging for much of the past two years.

The labor market remains strong as job growth continues to outpace population gains. Wage growth continues and is now approaching 3.0% annually, which is the strongest since the “Great Recession”. The U.S. economy is somewhere near full employment and consumer spending remains relatively robust.

⁴Another indicator of the economic growth is the gross domestic product (GDP). The GDP in the U.S. expanded 1.9% in the fourth quarter of 2016 over the same quarter of the previous year. GDP annual growth rate in the U.S. averaged 3.2% from 1948 until 2016, reaching a record low of 4.1% in the second quarter of 2009. The U.S. is the world’s largest economy. Yet, in the last two decades, like in the case of many other developed nations, its growth rates have been decreasing.

There is still a lot of uncertainty surrounding federal policy and the affect on the economy going forward.



³“Oregon Economic and Revenue Forecast”. State of Oregon Office of Economic Analysis. March 2017.

⁴ <http://www.tradingeconomics.com/united-states/gdp-growth>

Economic Summary (Continued)

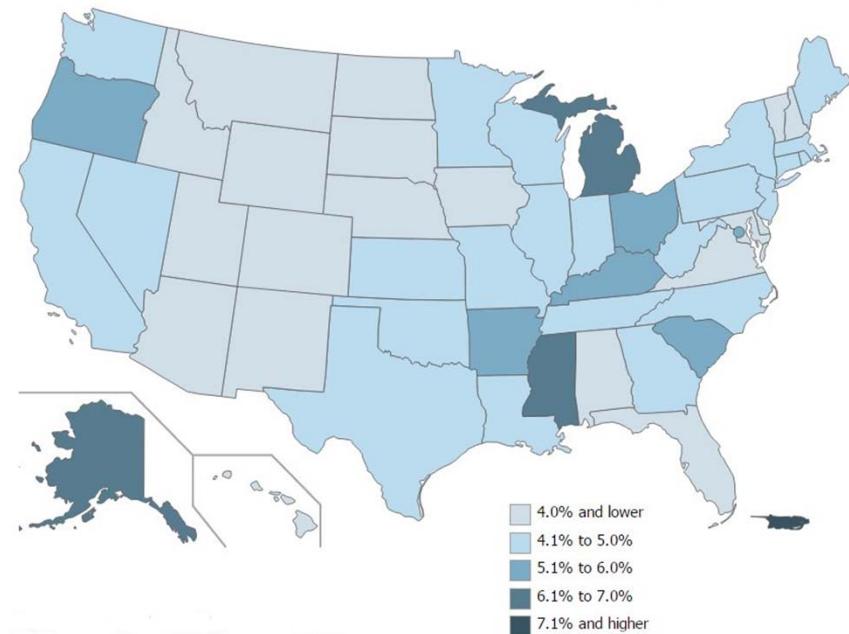
5Oregon Economy: Oregon's economy continues to grow. The labor market continues to outperform the typical state, even as growth rates have slowed since last summer. Regional job gains continue to be more than enough to keep pace with a growing population, and all parts of the state are seeing growth.

A tighter labor market has several positive impacts on the labor force in that; a) workers see their wages rise; b) businesses see higher sales and an improving market allowing them to expand and grow; c) as businesses look to expand and wages rise it pulls more Oregonians into the labor force and participation rates rise; and d) the pool of available workers shrinks for good reasons rather than bad ones.

Oregon's growing population will help drive up demand for new houses. Housing starts in the fourth quarter total 18,400 at an annual pace. Over the extended horizon, starts are expected to average a little more than 23,000 per year to meet demand for a larger population, as well as to partially catch-up for the underbuilding that occurred in recent years.

Oregon's business cycle aligns with the nation's recessionary and expansion cycles. Should the U.S. economy fall into recession, Oregon will too. Likewise, should the U.S. economy accelerate, Oregon's economy should receive a similar boost. That said, federal policy uncertainty exists and remains a risk in the Oregon economy as well.

State unemployment rates, January 2007 to January 2017, seasonally adjusted



Source: U.S. Bureau of Labor Statistics.

⁵"Oregon Economic and Revenue Forecast". State of Oregon Office of Economic Analysis. March 2017.

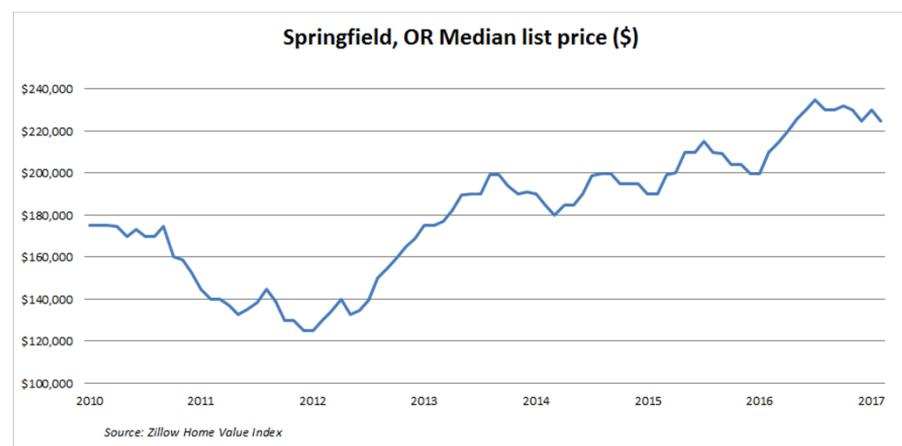
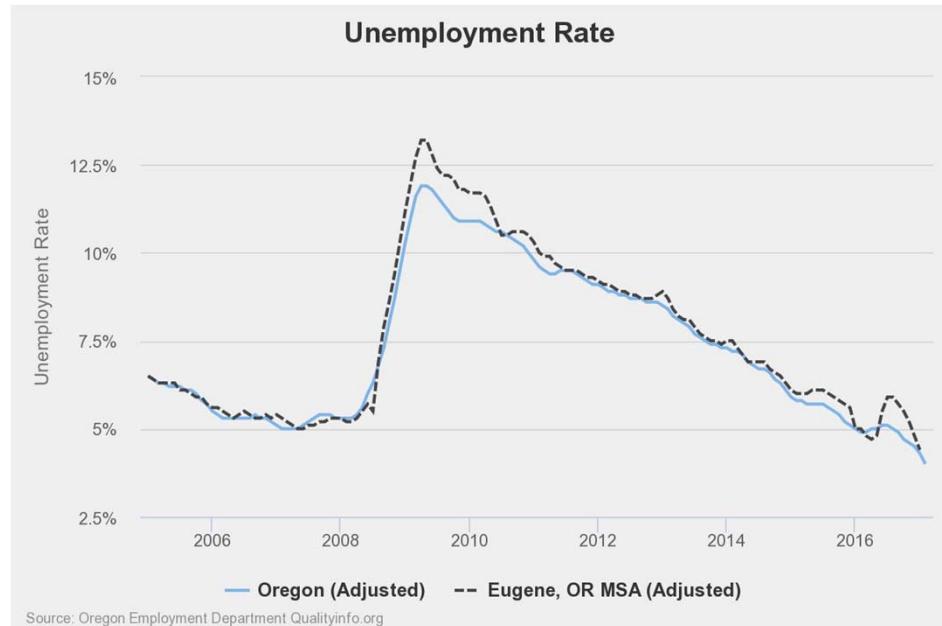
Economic Summary (Continued)

6Local Economy: Similar to the state economy, Lane County's economy continues to see growth in the labor market, building activity, and the housing market.

Lane County's seasonally adjusted unemployment rate dropped to 4.4% in January from 4.8% in December. This is the lowest rate since comparable local rates have been produced starting in 1990. In January 2016 the rate was 5.0%. Oregon's seasonally adjusted unemployment rate was 4.3% and the national rate was 4.8% in January. Lane County is also experiencing a tighter labor market.

Similar to other industries that are finding it difficult to attract suitable workers in a low-unemployment economy, general contractors this year will continue to struggle to find subcontractors to help them build houses in a timely manner. It's taking longer than it did a few years ago to complete houses, because there are too few subcontractors to meet the demands of home builders. The relative lack of newly constructed homes in Lane County is contributing to a stronger sellers' markets, with rapidly escalating prices. Another factor in the housing market is the lack of affordable housing.⁷ The median price of homes currently listed in Springfield is \$225,000 and the median rent price in Springfield is \$1,050.

Lane County's economy is subject to the same risk factors that exist at the state and federal levels. These risks can have an impact on current and future budgets.

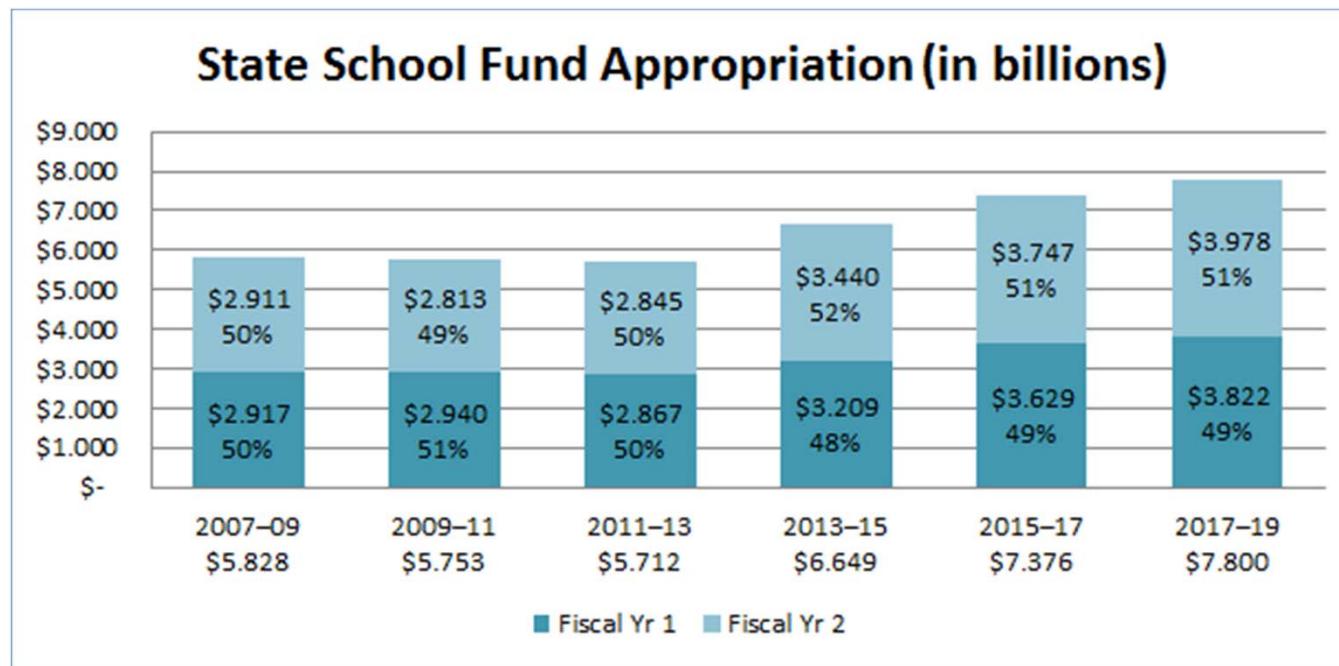


⁶State of Oregon Employment Department.

⁷Zillow Home Value Index

Economic Summary (Continued)

Springfield Public Schools derives about 70.0% of its general fund revenue from the state school fund. Two-thirds of that money comes from the state legislature and is highly dependent upon state revenues through income taxes. The outlook of the state economy and the state budget can significantly impact state school funding and school budgets. In the 2017–19 state biennial budget, the Oregon Department of Education is basing their funding on the Co-chair's budget of \$7.8 billion for the state school fund for K-12 education. \$3.822 billion will be distributed in the 2017–18 school year. Springfield Public Schools receives approximately 1.9% of the annual appropriation.



A couple of items that will have an impact on state school funding and school budgets are the Public Employees Retirement System rate increase and the minimum wage increase that began on July 1, 2016. These items will impact the 2017–18 budget and future budgets, as well as future collective bargaining processes.

Economic Summary (Continued)

8Oregon Supreme Court Decision on 2013 Legislation Impacting the Public Employees Retirement System (PERS):

In 2013, two provisions in the legislative session resulted in changes to the PERS annual cost-of-living adjustment (COLA) and the elimination of the tax remedy for those individuals who do not pay Oregon state income tax because they do not reside in Oregon. These changes were challenged in the Oregon Supreme Court.

On April 30, 2015, the Oregon Supreme Court announced a decision that upheld the elimination of the tax remedy payments to non-residents. The COLA reductions were declared unconstitutional as applied to benefits earned prior to those bills' respective effective dates. However, it was determined that the reduced COLA could be applied to the benefits earned after the bills became effective.

Senate Bill 822 (2013) and Senate Bill 861 (2013 Special Session) reduced the annual COLA to be applied to benefit payments. Previously, the COLA was capped at 2.0% annually and tied to changes in the Portland Consumer Price Index. These bills reduced the maximum COLA to, eventually, 1.25% on the first \$60,000 of benefits annually and 0.15% for amounts over \$60,000. Additionally, SB 861 provided an annual supplementary payment to benefit recipients over six years, starting in 2014.

Benefit recipients whose benefits are based on an effective retirement date of May 1, 2013, or earlier are entitled to restoration of their COLA under the prior rules: 2.0% annual cap tied to the Portland Consumer Price Index (CPI). Index adjustments above and below the 2.0% cap are “banked” for future years.

Benefit recipients whose benefits are based on an effective retirement date of June 1, 2013, or later may have a blended COLA rate based on when their benefit was earned in relation to the effective dates of Senate Bill 822 and Senate Bill 861.

The impact of these decisions on the total pension liability and employer's net pension liability (asset) has not been fully determined. However, based on PERS' third-party actuaries calculations, the impact on the District would be approximately a 5.0% rate increase. This rate increase will take effect in the 2017–18 budget year. This projected increase does not take into account the District's side account.

⁸Court Decision 5-29-15, <<http://www.oregon.gov/PERS/pages/index.aspx>>

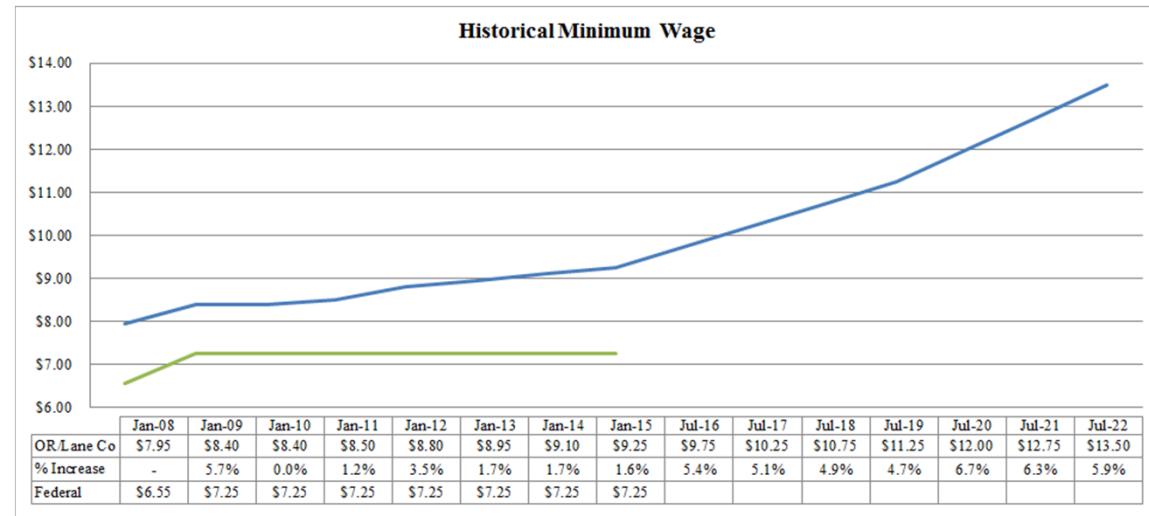
Economic Summary (Continued)

Oregon Minimum Wage

In March 2016, Senate Bill 1532 was passed raising Oregon's minimum wage to one of the highest levels in the country. It is a three-tiered system which will set minimum wage rates by geographic regions and became effective July 1, 2016. Annual increases will run through July 1, 2022; and will replace the prior annual inflationary increases. Starting July 1, 2023, minimum wage increases would go back to annual inflationary increases.

Lane County is in tier two and the minimum wage in tier two increased to \$9.75 per hour on July 1, 2016. It will increase to \$10.25 per hour starting in the 2017–18 budget year and increase to \$13.50 per hour by July 2022. The July 2016 increase in minimum wage to \$9.75 per hour did not impact the District's current salary schedules; however, it did impact the rates of pay paid to some substitute workers and student workers. Annual increases thereafter will impact the District's general fund budget, as well as department budgets. When calculated, the District had 283 employees (including subs) below \$13.50 an hour, of which 149 substitute workers and student workers are at the current minimum wage rate of \$9.75 per hour. These budget increases will have a negative impact on current self-sustaining budgets such as the nutrition service area creating a need for that budget to be subsidized by the general fund budget. Calculations have not been made regarding the impact that could be expected based on negotiations with the bargaining units for employees currently earning more than the proposed rates of increase.

Oregon/Lane Co _____
Federal _____



ENROLLMENT PROJECTIONS

2017–18 OPERATING BUDGET

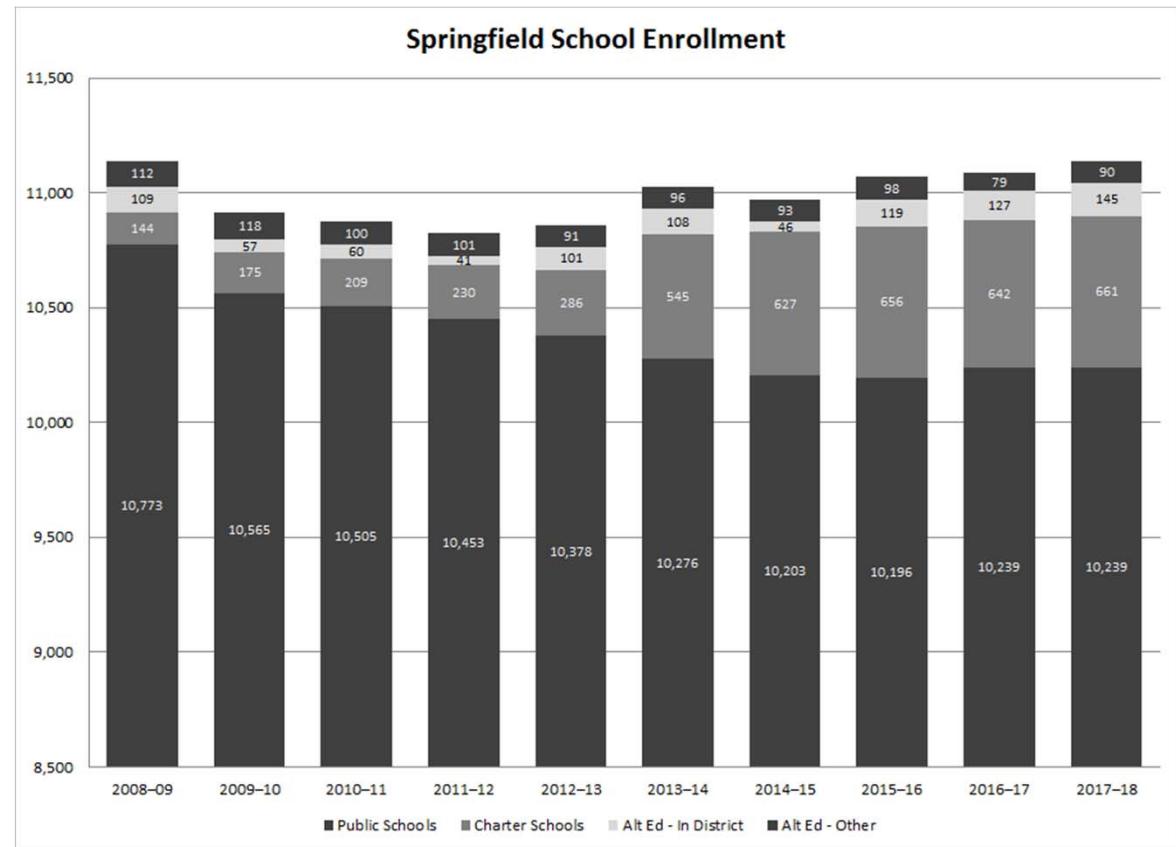
As part of the annual budgeting process, an estimate is made of the coming year's enrollment by school, by grade level, and for the District as a whole for the budgeted school year. Because the enrollment estimates are used for building a budget and for hiring decisions, they are conservative projections. These projections reflect the potential for enrollment of students as a result of open enrollment policies.

Enrollment projections are based on the following factors:

- The number of live births in Lane County and the birth-to-kindergarten average capture ratio over the last three years.
- The number of students who continue in the District from one year to the next adjusted for the average retention ratio for the past three years.
- Three year enrollment history.
- Student transfers and open enrollment expectations. As a result of HB3681, Oregon districts may enroll students from other districts within a specified open enrollment window. The District has elected to allow such enrollment.

Other factors considered in the projections:

- The number of housing starts and the estimated number of students that will be recognized from the additional housing units.



Actual Enrollment by Grade for Springfield School District (excludes Alternative Ed)
2008 through 2018

Springfield Public Schools

Grade	2008–09	2009–10	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Kindergarten	828	771	835	911	873	832	835	778	819	778
1st	847	832	804	834	882	867	876	844	780	819
2nd	883	831	821	778	836	862	857	879	839	788
3rd	800	858	844	798	759	845	870	834	868	847
4th	877	813	860	811	790	757	799	841	856	851
5th	866	858	794	831	806	792	760	784	849	855
6th	783	856	857	768	808	780	774	747	777	808
7th	894	758	824	821	760	817	769	754	752	777
8th	857	866	760	821	801	745	819	758	751	748
9th	770	820	829	739	760	752	701	760	732	795
10th	754	756	821	820	706	731	709	689	727	707
11th	806	752	712	777	802	647	678	736	697	722
12th	808	794	744	744	795	849	756	792	792	744
Total	10773	10565	10505	10453	10378	10276	10203	10196	10239	10239
% Change	-1.62%	-1.93%	-0.57%	-0.50%	-0.72%	-0.98%	-0.71%	-0.07%	0.42%	0.00%
Sept 30 Data										

Charter Schools

Grade	2008–09	2009–10	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
6th						11	25	22	18	23
7th						37	35	39	35	38
8th						52	57	59	59	55
9th	50	47	52	59	87	132	110	154	128	137
10th	36	57	59	55	75	133	155	136	163	146
11th	40	38	62	55	63	109	146	129	117	157
12th	18	33	36	61	61	71	99	117	122	105
Total	144	175	209	230	286	545	627	656	642	661
% Change	28.57%	21.53%	19.43%	10.05%	24.35%	90.56%	15.05%	4.63%	-2.13%	2.96%
Sept 30 Data										

GENERAL FUND RESOURCES

2017–18 OPERATING BUDGET

1000 LOCAL RESOURCES

Financial resources produced and collected from within the boundaries of the Springfield Public Schools and available to the District for its discretionary use. This can also be money collected by another municipality as an agent of the District or shared revenue (in lieu of). Principal sources of local revenue are property taxes and earnings on investments.

- 1111 Current Year Property Tax:** This revenue source is property taxes collected during the fiscal year in which they are levied. A collection rate of 95.0% is estimated for 2017–2018. Measures 5 and 50 limit the amount available by establishing a permanent tax rate for the District. The permanent tax rate for the District is \$4.6412 per \$1,000 of the assessed value.
- 1112 Prior Years Property Tax:** This revenue source is property taxes collected during the current fiscal year for prior years' levies.
- 1311 Tuition from Individuals:** Money received from non-resident students from other districts who attend Springfield Public Schools.
- 1312 Tuition from Other LEAs:** This revenue source is based on funds received from other school districts that hire Springfield Public Schools to provide instructional services to students who reside within the other districts' boundaries.
- 1330 Tuition from Summer School:** Money received from students attending summer school and paying tuition.
- 1411 Transportation Fees from Individuals:** Money received from individuals for transporting students to and from regular day schools and school activities.
- 1412 Transportation Fees from Other LEAs:** Money received from other school districts for transporting out-of-district students to and from regular day schools and school activities.

GENERAL FUND RESOURCES (Continued)

- 1510 **Interest from Investments:** Earnings on funds invested by the District. Investments must be in compliance with the provisions of ORS 294.035 and 294.046, as well as follow the Springfield School District Board investment policy.
- 1911 **Facility Rental Fees:** Money that is received by the District as payment for rent from groups that utilize District facilities.
- 1914 **Equipment Rental Fees:** Money that is received by the District as payment for rent from groups that utilize District equipment.
- 1920 **Donations:** Money received by the District from private individuals or organizations for which no repayment or special service to the contributor is expected.
- 1943 **Services Provided to Charter Schools:** Money received by the District for services provided to a District charter school. These services could be, but are not limited to, personnel, financial services, facility services, and technology services.
- 1960 **Recovery of Prior Years' Expenditures:** Refunds of expenditures made in prior fiscal years.
- 1990 **Miscellaneous Local Revenue:** Money realized through receipts from a variety of sources including jury duty, copier fees, etc.

2000 COUNTY SOURCES

These sources are revenue collected by an intermediate administrative unit and distributed to LEAs in amounts that differ in proportion to those which were collected within such systems.

- 2101 **County School Fund:** Money received from the allocation of resources from the County School Fund through a levy on all taxable property in Lane County. The County School Fund includes the additional school revenue Congress granted states as federal timber replacement revenue in the Secure Rural Schools and Community Self-Determination Act of 2000.
- 2102 **Education Service District Flow-through:** Money received in-lieu of services from the Lane Education Service District. In previous years the District has received services through its allocation of "flex funds". For the 2017–2018 fiscal year the District is opting to receive approximately 50.0% of this in the form of money and provide the services in district.

GENERAL FUND RESOURCES (Continued)

3000 STATE SOURCES

Revenue from funds collected by the state and distributed to school districts. The largest source of state revenue is the State School Fund.

- 3101 **State School Fund General Support:** Revenue from this source is from a long-standing state fund within the budget of the Oregon Department of Education (ODE). ODE holds the funds and distributes eleven payments per year to districts according to a legislatively adopted formula (also known as the equalization formula). Funding is based upon a per pupil allocation with additional allocations for students with special needs, seniority of staff, and transportation costs included in the formula. For additional information please refer to ORS 327.006 to ORS 327.157.
- 3103 **Common School Fund:** Money from the sale of land to the state for common school purposes as stipulated in Oregon Revised Statutes. The Common School Fund revenue estimate is based on the continuation of State Land Board distribution policy adopted in early 2005. To avoid substantial variations in distribution from year to year, the Board decided to calculate the growth rate using a three-year rolling average of fund values. This rate then will determine what percent of the fund value is to be distributed. The distribution percentage has varied from year to year, but has historically averaged around 4.0%.
- 3299 **Restricted Grants-in-aid:** Money received by the District from state funds which must be used for a categorical or specific purpose.

4000 FEDERAL SOURCES

Revenue generated from funds collected by the Federal Government and distributed to local school districts. Such funds can be distributed on a direct or a flow-through basis.

- 4505 **Other Federal Funds:** Revenue from sources that are not designated from a specific source, other than the Federal Government.
- 4801 **Federal Forest Fees:** Money received from the County Fund as a result of the apportionment of Federal Forest Fees.

GENERAL FUND RESOURCES (Continued)

5000 OTHER SOURCES

- 5160 **Lease Proceeds:** Proceeds from lease purchase agreements.
- 5331 **Sale of Fixed Assets:** This revenue source captures the amount of revenue that is generated by the sale of District fixed assets.
- 5400 **Beginning Fund Balance:** The Beginning Fund Balance is the net resources of the fund on June 30th of the current fiscal year that is available for use in the following fiscal year as cash carryover. The projected ending fund balance from the previous year is budgeted as revenue for the next fiscal year.

School District Equalization Formula:

The K-12 school equalization formula allocates most state and local operating revenue available to local school districts. Local revenue stays with the district where collected, but is treated like a state resource. The combination of state and local revenue equals a measured financial need. The formula also does not allocate state and federal categorical aide. These funds are dedicated to specific programs and cannot be used for general purposes. The K-12 school distribution formula allocates funds based largely on a per student basis. For purposes of the formula, "student" means weighted average daily membership (ADMw) extended. Weighting means counting a higher cost student as more than one and "extended" means the higher of the current year or prior year ADMw.

The formula includes four grant calculations for the district. These are a general-purpose grant, a transportation grant, a high cost disability grant and a facility grant.

$$\boxed{\text{District Formula Revenue}} = \boxed{\text{General Purpose Grant}} + \boxed{\text{Transportation Grant}} + \boxed{\text{High Cost Disability Grant}} + \boxed{\text{Facility Grant}}$$

State aide is State School Fund money available for distribution to school districts. Local revenue includes property taxes, County School Fund, Common School Fund and a few other sources.

GENERAL FUND RESOURCES (Continued)

The general-purpose grant starts at \$4,500 target per weighted student. Applying the teacher experience factor increases or decreases the \$4,500 per student target by \$25 for each year the district average experience is more or less than the statewide average teacher experience. A calculated percentage adjustment factor (currently about 150.0%) modifies the adjusted target amount to allocate the full state and local funds available. The grant accounts for approximately 95.0% of the formula revenue. Thus the number of students and their associated weights are a very important determinate of the district formula revenue. There are no constraints on how this money can be expended.

The transportation grant is a 70.0% to 90.0% reimbursement of approved student transportation costs. These costs are primarily school bus costs for transporting between home and school and class field trips. Districts are ranked by costs per student. Districts ranked in the top 10.0% have 90.0% grants. Districts ranked in the next lower 10.0% have 80.0% grants and the bottom 80.0% of districts have 70.0% grants. The District receives a 70% reimbursement transportation grant. Transportation grants are about 4.0% of the equalization formula revenue.

The high cost disability grant is initially the sum of the costs above \$30,000 for each student with disabilities. ESD costs for each student can be included in the total. The total grants for all districts cannot exceed \$18 million per year. If eligible costs exceed \$18 million, grants are prorated down to sum up to \$18 million.

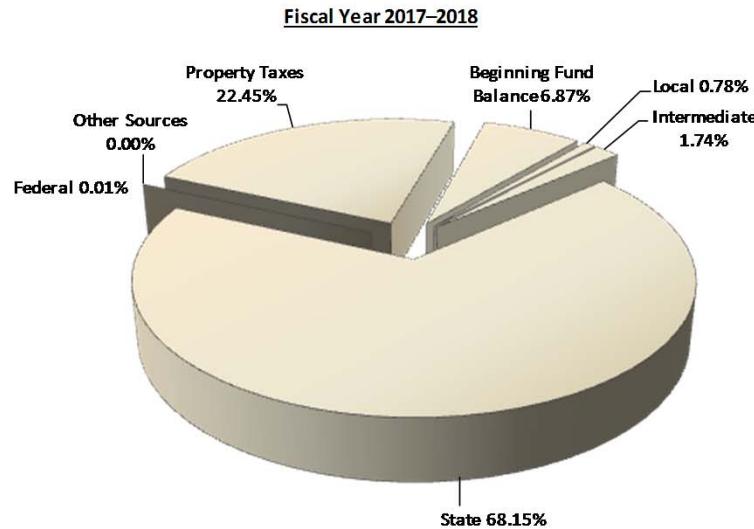
The facility grant is up to 8.0% of the construction costs for new classrooms, but is subject to a biennial limit of \$25 million (statewide). The grant is for classroom equipment that cannot be included in bonded debt. If eligible facility grants exceed the biennial limit, grants are prorated down to be less than 8.0% of construction costs.

GENERAL FUND REVENUE DETAIL

2017–18 OPERATING BUDGET

ACCOUNT CODE		DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	PROPOSED	APPROVED	ADOPTED
FUNCTION	OBJECT		2014–2015	2015–2016	2016–2017	2017–2018	2017–2018	2017–2018
1111	850	CURRENT YEAR PROPERTY TAX	22,221,349	22,685,455	23,471,453	24,192,552	24,192,552	24,192,552
1111	850	CURRENT YEAR PROPERTY TAX CORRECTION	165,250	-	-	-	-	-
1112	850	PRIOR YEARS' PROPERTY TAX	453,871	402,989	450,000	450,000	450,000	450,000
1311	850	TUITION FROM INDIVIDUALS	-	-	1,000	1,000	1,000	1,000
1312	850	TUITION FROM OTHER LEAS	12,195	19,808	40,000	20,000	20,000	20,000
1330	850	TUITION FROM SUMMER SCHOOL	3,400	6,850	3,000	5,000	5,000	5,000
1411	850	TRANSPORTATION FEES FROM INDIVIDUALS	11,404	12,551	-	15,000	15,000	15,000
1412	850	TRANSPORTATION FEES FROM OTHER LEAS	449	68	-	-	-	-
1510	850	INTEREST FROM INVESTMENTS	223,744	277,606	200,000	275,000	275,000	275,000
1911	850	FACILITY RENTAL FEES	244,882	67,130	160,000	75,000	75,000	75,000
1914	850	EQUIPMENT RENTAL FEES	-	-	100	100	100	100
1920	850	DONATIONS	3,938	1,573	2,000	2,000	2,000	2,000
1943	850	SERVICES PROVIDED TO CHARTER SCHOOLS	244,356	255,924	250,000	270,000	270,000	270,000
1960	850	RECOVERY OF PRIOR YEARS' EXPENDITURES	(18,575)	33,041	-	-	-	-
1990	850	MISCELLANEOUS LOCAL REVENUE	159,723	126,822	275,000	200,000	200,000	200,000
2101	850	COUNTY SCHOOL FUND	202,102	78,317	190,000	190,000	190,000	190,000
2102	850	ESD APPORTIONMENT - FLOW THROUGH	1,538,532	1,571,056	1,607,785	1,720,000	1,720,000	1,720,000
3101	850	STATE SCHOOL FUND - GENERAL SUPPORT	67,067,759	70,306,186	70,872,711	73,488,632	73,488,632	73,488,632
3103	850	COMMON SCHOOL FUND	1,134,086	1,154,814	1,048,399	1,325,751	1,325,751	1,325,751
3299	850	STATE SCHOOL FUND - SUBACCOUNT	473	-	-	-	-	-
4505	850	OTHER FEDERAL FUNDS	8,497	11,025	2,500	7,500	7,500	7,500
4801	850	FEDERAL FOREST FEES	567,355	533,937	-	-	-	-
5160	850	LEASE PROCEEDS	78,875	-	-	-	-	-
5331	850	SALE OF FIXED ASSETS	7,284	-	2,500	1,000	1,000	1,000
5400	850	BEGINNING FUND BALANCE	2,203,784	5,624,194	8,133,941	7,539,498	7,539,498	7,539,498
100	FUND TOTAL:		\$96,534,734	\$ 103,169,345	\$106,710,389	\$ 109,778,033	\$109,778,033	\$109,778,033

GENERAL FUND REVENUE GRAPHS

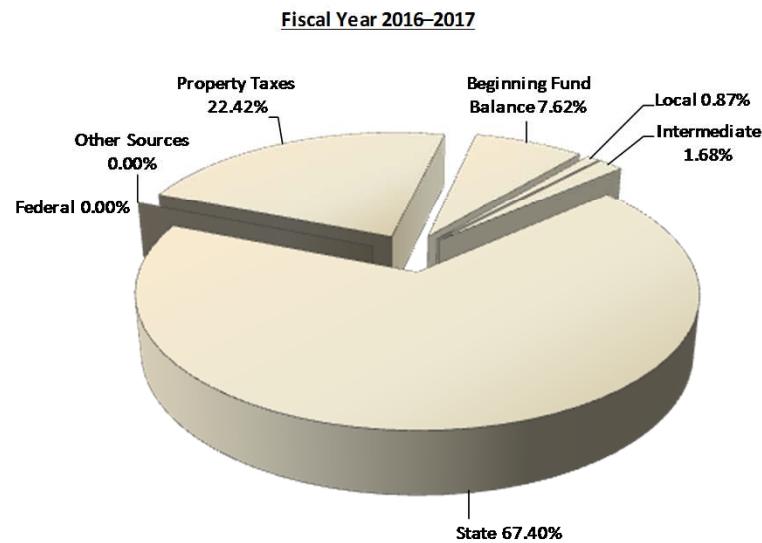


Fiscal Year 2017–2018

Local	\$ 863,100
Intermediate	1,910,000
State	74,814,383
Federal	7,500
Other Sources	1,000
Property Taxes	24,642,552
Beginning Fund Balance	7,539,498
Total	\$ 109,778,033

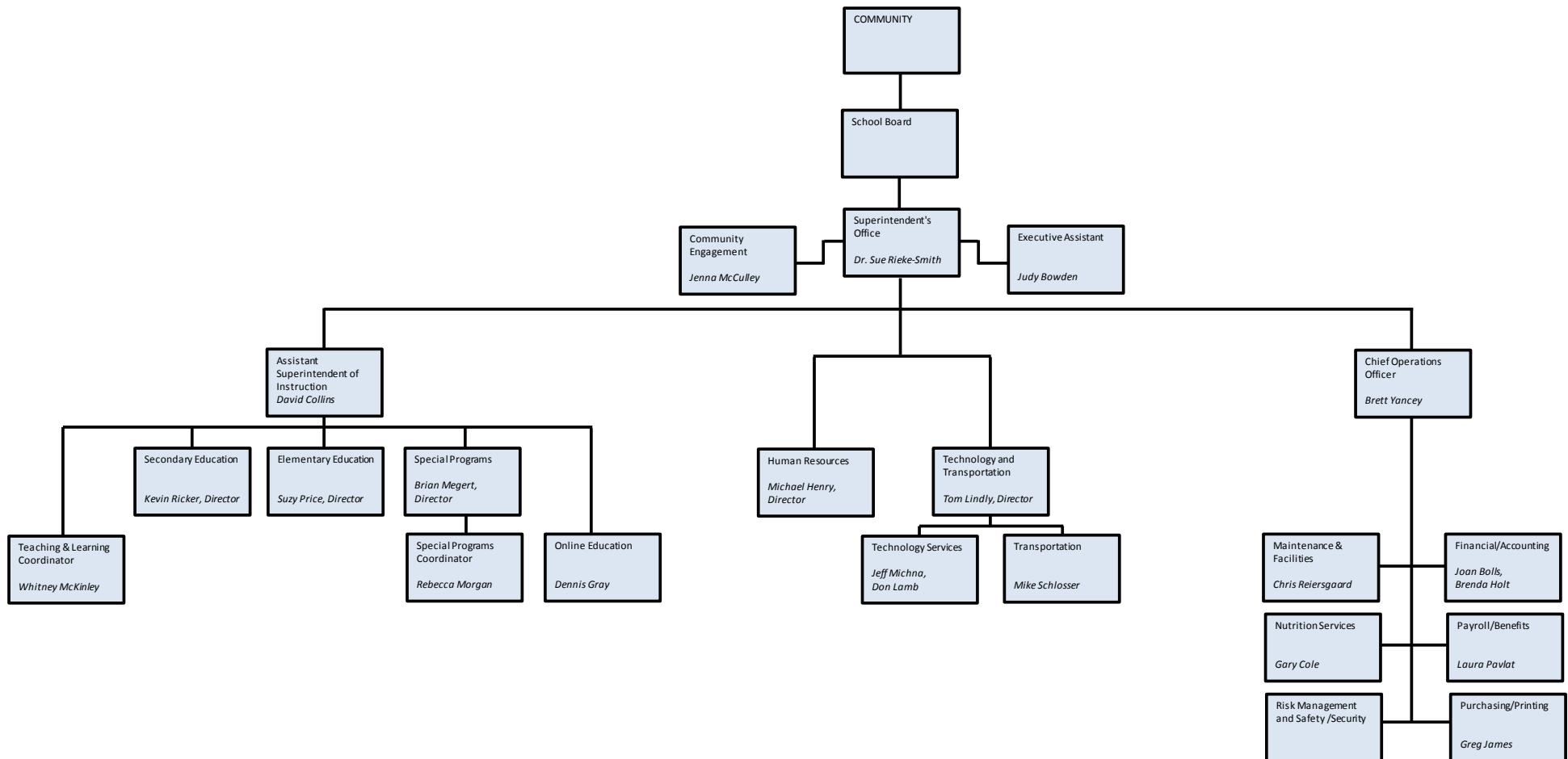
Fiscal Year 2016–2017

Local	\$ 931,100
Intermediate	1,797,785
State	71,921,110
Federal	2,500
Other Sources	2,500
Property Taxes	23,921,453
Beginning Fund Balance	8,133,941
Total	\$ 106,710,389



ORGANIZATIONAL CHART

2017–18 OPERATING BUDGET



DEPARTMENT EXECUTIVE SUMMARIES

2017–18 OPERATING BUDGET

I.	District Goals	Board of Education
II.	Instruction Services	David Collins, Assistant Superintendent of Instruction
III.	Office of Superintendent & Board of Education	Susan Rieke-Smith, Superintendent
IV.	Business Operations	Brett Yancey, Chief Operations Officer
V.	Facilities Management	Chris Reiersgaard, Assistant Director of Facilities
VI.	Transportation	Tom Lindly, Director of Technology/Transportation
VII.	Human Resources	Michael Henry, Director of Human Resources
VIII.	Communications	Jenna McCulley, Community Engagement Officer
IX.	Technology Services	Tom Lindly, Director of Technology/Transportation

The following section provides the District's goals and an executive summary of each of the District's key departments. Included in these summaries is an explanation of the key work that is accomplished in each department, what the department budget generally supports, an explanation of the department's staffing, and a description of what to look for during the 2017–2018 year.

DISTRICT GOALS

2017–18 OPERATING BUDGET

In the spirit of developing creativity and innovation in each of our students, the Springfield Public Schools Board of Education is committed to infusing these valuable strengths into each of the following goals:

OUR DISTRICT GOALS

Goal 1: Create a Resilient Organization - The Board will direct resources, and advocate on local, state and federal levels, to achieve fiscal stability and guide educational policy that aligns with the District's educational goals. Furthermore, the District will maintain a commitment to quality comprehensive programs.

Goal 2: Formalized CTE Programs at Secondary Level - The Board and Superintendent are committed to expanding instruction that reflects an integrated STEAM / project-based learning framework, expanding curricular options that engage all students, encourages them to engage their talents that result in all students reaching their full potential.

Goal 3: Support Families so ALL Students are Ready to Learn - The Board and Superintendent are committed to expanding community partnerships with social, medical, city and county services that support families and result in full time student attendance and readiness to learn.

Goal 4: Comprehensive Two-way Communication with Stakeholders - The District will continue community involvement and engagement through communication and building relationships with families, staff and the community, with a focus on those not reached through current efforts.

Goal 5: Transform Learning through Innovation and the Use of Digital Tools - The Board and Superintendent will direct resources to engage students in a technology rich environment that enhances teaching and learning. Staff and students will have access to 21st Century tools, resources, and learning environments so that students can become proficient in using technology to improve their academic achievement.

DISTRICT GOALS (Continued)

FIVE BOLD STEPS



● VALUES

- All students can and will learn
- Foster safe, healthy and engaging school climates
- Eliminate inequities in student achievement
- Promote an inclusive culture that draws on the assets of students, staff and our community

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INSTRUCTION SERVICES

2017–18 OPERATING BUDGET

The Instruction Services Department firmly believes that we must provide all students effective core programming through collaborative multi-tiered systems of support and instruction. In this respect, we have maintained and adjusted recommended budget allocations to contribute to the aspects of instruction and curriculum that directly impact student achievement. Specifically, we will continue to invest in concepts that assist with embedded, authentic collaboration and professional development at all levels. Further, we are committed to supporting students through a multi-tiered approach to instruction and interventions for academics and behavior. This includes supporting students with significant academic/social/emotional/behavioral concerns, along with students who consistently exceed standards. Some of the Instruction Services Department's most important work is associated with the four CLASS blueprints developed in conjunction with the Springfield Education Association (SEA). An extension of this collaborative work is ensuring that the District has a guaranteed and viable curriculum, including horizontal and vertical alignment of our core curriculum at all levels.

Through the District's belief and goal of "*Every Student a Graduate Prepared for a Bright and Successful Future*", the Instruction Services Department is committed to meeting the needs of all of our students and staff members through the budgeting process. We will a) continue to provide sufficient staffing levels at the building levels; b) provide proper training and support for our staff, building skills and strategies aimed at meeting the needs of all students; c) support multi-tiered instruction and intervention for academics and behavior; and d) ensure that all students receive sound instruction in horizontally and vertically aligned core programming. Through these efforts, we expect to realize documented increased student achievement at all levels. To that end, we will:

- Provide embedded collaboration and professional development for teachers and classified staff at all levels.
- Support our commitment to Multi-Tiered Supports of Instruction and Intervention for academics and social/emotional/behavior.
- Continue to implement the four CLASS blueprints developed in collaboration with SEA with specific, systemic actions with regards to professional development, career pathways, performance evaluation and creative compensation.
- Ensure a guaranteed and viable curriculum for all students.

Provide Embedded Collaboration and Professional Development - For the past three school years, we sustained an early release model providing 15 days throughout the school year for collaboration and professional development at each level. This model has improved our ability to engage in both types of activities, but does have budget implications due to the loss of ODE Collaboration Grant funding. We are committed to continuing this practice in the 2017–18 school year with input for changes from a balanced professional development team.

INSTRUCTION SERVICES (Continued)

In terms of professional development for 2017–18, our work will continue to focus on a) quality instruction and the development of The Skillful Teacher; b) implementation of Response to Intervention (RtI) and Positive Behavior Interventions & Support (PBIS) systems of support; c) student learning goals and effective assessment strategies; d) effective teaming strategies; and e) Common Core State Standard implementation with a focus on a guaranteed and viable curriculum. This work will be supported through various grants to include Title IA, Title IIA, and other resources that support our efforts.

Implementation of MTSS (RtI and PBIS) - While we have engaged in implementation efforts specific to the Common Core State Standards, we will continue to invest time and energy in the area of multi-tiered approach to core instruction and intervention in the coming year. This focus requires us to refine our implementation of RtI and PBIS as these efforts are designed to provide additional instructional support for all students. In these efforts, we will focus on implementing systems and structures at the building level. We strongly believe that teams of teachers using data for decision-making and planning instruction/intervention is a highly effective practice. By implementing these systems for academic and behavioral interventions, we believe we will realize increased student achievement and a more positive school culture at all levels.

Implement the Four CLASS Blueprints - The CLASS blueprints were developed in 2010–11 and provide a roadmap for student success through shared, collaborative leadership in four areas: professional development, career pathways for teachers, performance evaluation, and creative compensation.

Our professional development blueprint utilized the National Staff Development Council's standards (Learning Forward, 2011) for professional growth as a guide. SPS is committed to embedding opportunities for professional development within a teacher's or educational assistant's work day that is a) in depth; b) sustained over time; c) differentiated to meet the varied needs of our diverse staff; d) built upon collaboration; and e) linked to both our evaluation system and future, creative compensation model.

Finally, with the anticipation of newly adopted K–8 math curriculum, efforts will include professional development focused on supporting teachers with its successful implementation.

Our career pathway blueprint has generated more opportunities for staff to engage in leadership and to support others through the delivery of professional development activities. We have over 50 teachers engaging in District level leadership activities including the Superintendent's Teacher Advisory Team, future innovations teams (STEM/STEAM, Literacy Leadership, Equity, PBIS Leadership, Dual Immersion), and other building level leadership teams.

INSTRUCTION SERVICES (Continued)

For the past four years, we have been building capacity in high leverage instructional practices by providing ‘best practice’ professional development and improving our ability to deliver quality feedback through the observation process. Additionally, we have moved forward with linking our feedback specifically to our Evaluation and Growth model. Embedded in this model are the key tenets of The Skillful Teacher and The Skillful Leader. Complementing this work will be Inter Rater Reliability (IRR) training for administrators who will be engaged in a series of Learning Walks designed to hone their skills and align observational practices. Specifically, our focus will center on creating consistency across evaluators as they engage in classroom observations and assess educator performance using a common tool. Our work will further result in the alignment of evaluators’ agreements regarding levels of performance. IRR will be directly tied to our evaluation model and incorporated into the TalentEd tool. Quality instruction will continue to be our focus for 2017–2018 in the area of performance evaluation.

Guaranteed and Viable Curriculum - Access to a guaranteed and viable curriculum will ensure that every student in the Springfield School District has the opportunity to learn. A guaranteed and viable curriculum consists of all content standards that outline the concepts and skills that are essential within an academic discipline at each grade level. We are continually engaged in the process of creating and updating curriculum anchor documents at all grade levels, K–12 throughout the district. The anchor documents identify the student learning targets and accompanying formative and summative assessments necessary to implement sound instructional practices. Additionally, these documents provide a level of support and focus so that the needs of all students can be adequately addressed within the amount of instructional time available to teachers.

In order to improve overall student achievement, clear and measurable academic goals are established and data are analyzed, interpreted, and used to regularly monitor student progress towards those goals. Our current and future work toward ensuring a guaranteed and viable curriculum will result in a clearer horizontally and vertically aligned K–12 curriculum. The Instruction Services Department believes that this work will systematically improve academic achievement and graduation rates for all of our students.

OFFICE OF SUPERINTENDENT & BOARD OF EDUCATION

2017–18 OPERATING BUDGET

Department Overview:

The Office of the Superintendent and Board of Education is comprised of all functions associated with the following:

Board of Education (Fund 100, Function 2310) are activities of legally elected or appointed body vested with responsibilities for educational planning and policy making.

Office of the Superintendent (Fund 100, Function 2321) are activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the District.

The major responsibility of the Office of the Superintendent is to work with the Board of Education to create policies that ensure implementation of the District's vision. The Superintendent's office provides executive leadership and administrative direction for all functions of the school district, administering the policies, contracts, budgets and directives of the School Board. In addition, this department maintains community relationships, carrying out the laws and administrative rules of the State of Oregon and the federal government as they relate to public schools. The Superintendent's Office is responsible for creating vision, developing and disseminating information useful to the Board and administration and then working with the administration to implement the vision. The administration works with staff, which in turn, works with students.

In 2016–17, the Board of Education and the Superintendent and District staff engaged in a facilitated review and revision of the District Strategic Plan. During this process, the Board identified the following values in which the strategic plan is grounded:

1. All students can and will learn.
2. All schools will foster safe, healthy and engaging climates to support student learning and growth.
3. Eliminate inequities in student achievement.
4. Promote an inclusive District culture that draws on the assets of students, staff and our community.

With these values as the District's performance standards, in 2017–18, the Office of the Superintendent will work with the Board of Education to focus on the goals of the revised strategic plan:

OFFICE OF SUPERINTENDENT & BOARD OF EDUCATION (Continued)

District Goal 1: Provide Personalized Learning Opportunities for All Students - The Board and Superintendent are committed to expanding instruction that reflects an integrated STEAM/project based learning framework, expanding curricular options that engage all students, encourages them to engage their talents that result in all students reaching their full potential.

District Goal 2: Support the Needs of All Families so that All Students are Ready to Learn - The Board and Superintendent are committed to expanding community partnerships with social, medical, city and county services that support families and result in full time student attendance and readiness to learn.

District Goal 3: Create Future Ready Facilities that Inspire Learning - The Board and Superintendent are committed to maintenance, renovation and expansion of current facilities that are focused to 21st Century instruction and support personalized student learning opportunities.

District Goal 4: Promote Growth and Success in Every Student - The Board and Superintendent are committed to allocating District resources in a manner that supports a multi-tiered instructional approach to ensure equity of educational outcomes for all students, regardless of circumstance.

District Goal 5: Engage Students in a Technology Rich Environment that Enhances Teaching and Learning - The Board and Superintendent are committed to ensuring teachers have the necessary technological tools to instruct students and ensure they develop 21st Century technology skills that allow them to fully participate in a global society.

District Goal 6: Advocate for Stable Funding and Policies that Support Student Growth and Achievement - The Board and Superintendent understand it is our moral obligation to ensure every student receives the best education possible. They are committed to working collaboratively with local, state and federal elected officials and policy makers to ensure policies and funding, support sustainable funding to ensure personalized learning and achievement from one biennium to the next.

BUSINESS OPERATIONS

2017–18 OPERATING BUDGET

Department Overview:

The Business Operations Department is comprised of all functions associated with the following:

- General Fund Financial Operations (Fund 100, Function 2521)
- Grant and Other Fund Financial Operations (Fund 200 - 700)
- Nutrition Services (Fund 291, Functions 3110, 3120, 3130)
- Risk Management Services (Fund 298)
- Facility Management, Custodial Services, Grounds Services (Fund 100, Functions 2540 – 2549) (Fund 400s)
- Purchasing, Warehouse and Delivery Services (Fund 100, Functions 2572, 2574)
- Print Services (Fund 685)

The District's financial operations include; payroll and benefit (insurance) services, retirement coordination, general ledger management, accounts payable, accounts receivable, bank services, student body fund management, debt service management, general obligation bond accounting, financial reporting, strategic investments and treasury management, auditing services, and establishing internal control procedures. The department manages the finances for both the general operating fund of the District, as well as special revenue (and other) funds. Additionally the Business Operations Department oversees the facility management areas for the District. There is a separate section describing key work for this area.

The Business Operations Department is a service-oriented, support function for the Springfield School District. While a majority of the work is in daily tasks and performing re-occurring duties, it is important to establish short and long-term goals that continue to support the learning process in our schools. As a department there are several strategic goals that staff work towards completing, both on an annual basis and a long-term approach. Annually the department is working toward the following goals and key focus areas:

BUSINESS OPERATIONS (Continued)

Focus Area 1: Support the needs of families so that all students are ready to learn

Budgeting Process - The budgeting process for this spending plan requires a different approach than the 2016–17 school year. While the economy of Oregon is strong and State revenues are increasing, the State is facing a large budget deficit from an ongoing PERS liability and Federal Medicare deficits. During the 2016–17 budget process, Springfield School District developed strategies for the District that are shared and committed by all District staff, Board members and the Budget Committee. These strategies support student achievement at all levels and reflect our community's shared values. These strategies reflect our explicit efforts to eliminate the existing opportunity/achievement gaps for all students. For the 2017–18 fiscal year those commitments and efforts continue, however resources are not increasing as originally anticipated. The District has invested significant time and effort to communicate with all stakeholders. The process for this year focuses on our decisions during the 2016–17 year and verifies that those efforts should/could continue.

Reinvestment - As we move toward the future of education we must continue the important conversations of reinvestment. While the “Great Recession” yielded significant reductions, we are choosing to turn our attention to growth and reinvestment. During this conversation we choose not to focus on what was lost, but rather where the investment of valuable resources for the future should be made. As a link to the budgeting process, reinvestment priorities identified during the 2016–17 budget process are tested and verified. The District is asking the important question of whether resources are aligned in the most effective way. While we understand the reality that we will not be able to afford all desired investments, the process is valuable for staff to assist in providing input. Through this collaborative open process, investments will continue to support student achievement at all levels and reflect our community's shared values.

Focus Area 2: Create future ready facilities that inspire learning

The Business Operations Department is integrally involved in leading and supporting the successful bond measure. With the passage in 2014 of a \$71.5 million General Obligation Bond Measure, the stewardship of ensuring that the District is meeting its obligation to the community is critical. In an effort to maintain transparency, the School Board appointed a Bond Oversight Committee, which meets twice annually and receives quarterly updates. This oversight committee reviews the financial details of the bond resource implementation, as well as tours completed (and in-progress) projects. The 2017–18 school year will welcome the opening of the replacement to Hamlin Middle School.

A focus for the District is continuing to expand Career and Technical Education (CTE) offerings to students. In an effort to support CTE, District facilities are being updated to ensure flexibility. Applied learning requires that there is adequate space for students to listen to instruction and apply those instructions through “hands-on” learning. The new Hamlin Middle School will serve as a model for spaces that meet these needs. With the flexibility between collaboration spaces and maker spaces and a STEM lab, students will be engaged in applied learning opportunities.

BUSINESS OPERATIONS (Continued)

Focus Area 3: Risk Management

With the elimination of a full time Risk Manager several years ago, the District has begun to utilize an Executive Risk Management Team approach. This team is responsible for all issues related to safety, security, injuries, injury prevention and reducing District liability. The team is comprised of key administrators that oversee various functions (custodial, facilities, transportation, nutrition services, and worker's compensation) of the District. With a shared responsibility and focus on risk management, it is the goal of the District to lower our exposure and costs. The District's Safety Committee continues to develop strategies for reducing liability and ensuring safety for our students, staff and community. The Risk Management Fund will provide limited opportunities for the District Safety Committee to invest in preventative methods for employee health and wellness.

Other, Significant Organizational and Operational Tasks: 2017–2018

Print Services:

- I. As a function of the Business Operations Department, Print Services continues to provide affordable options for development and reproduction of printed materials for our schools and departments. In support of the educational process for students, Print Services has updated its Strategic Business Plan (Phase II). Continuing to focus on the future is critical to Print Services success. This plan focuses on expanded use of online ordering and digital technologies among internal customers in strong alignment with the curriculum department while sustaining successful performance in the outside customer base. The plan supports Springfield Public Schools' mission to provide youth education/welfare and prepare youth for a bright and successful future.

Nutrition Services:

- I. The overall goal of the District Nutrition Services Department is to provide attractive and nutritious meals that support the student learning process. The department is constantly working to increase participation in the breakfast and lunch program. In order to accomplish this, a concerted effort needs to be focused on increasing the awareness and participation in the free and reduced meal program. Additionally the department will continue to develop a professional, service-oriented environment and provide appropriate professional development for staff, focusing on safety for all students and staff.
- II. As the program continues to operate in a self-sustaining manner, replacing aging and outdated equipment is a priority. Managing this over a reasonable time period is a more economical way to ensure equipment is in good working order and problems are addressed proactively not reactively. In order to accomplish this, management staff developed a comprehensive list of kitchen equipment (including cafeteria tables), year manufactured and specific details about production capabilities. This results in a comprehensive replacement schedule accompanied by a funding strategy for the District. For the 2017–18 school year, the program will be investing in equipment for routine upgrades, which will include ovens, ranges, etc. at elementary schools.

FACILITIES MANAGEMENT

2017–18 OPERATING BUDGET

Key Work and Staffing Summary for 2017–2018:

Successful teaching, learning and student engagement takes place in school buildings that are clean, quiet, safe, comfortable, and healthy. Buildings that are properly maintained through regular care, preventive maintenance practices and strategic upgrading have the potential to enhance student success, teacher satisfaction, community pride and support for public education. Safety, security, indoor air quality, ventilation, thermal comfort, lighting, building quality, cleanliness, and overall outward appearance are some of the areas that the Facilities Management Team works on to support student achievement, staff satisfaction and community pride.

The Facilities Management is charged with the care and upkeep of 20 schools, 7 District buildings, 372 acres of grounds, rentals, work orders and security. Although it is budgeted under a number of different functions, the work is completed through coordination between all areas.

As a key component of the School Board's strategic vision; "*Creating future ready facilities that inspire learning*" is a primary vision for the facilities and maintenance staff in the District. Although limited by general fund resources, staff have expertise and skill which allow the District to perform many of the functions that would typically be hired outside the organization. The 2017–18 fiscal year will be the final year of projects supported by the December 2014 General Obligation Bond Measure. With these resources fully depleted, the District will be budgeting resources strategically to continue to support the Board's strategic vision.

Operation and Maintenance of Plant Services (Fund 100, Function 2540) has responsibility for all items not covered in individual budgets such as elevator maintenance contracts, State of Oregon permits and all other mandated regulatory items. This function also is used for professional services related to building improvements including architectural and engineering services. Staffing levels for this area include 1.00 FTE Assistant Director of Facilities and 3.00 FTE classified staff.

Carpentry Services (Fund 100, Function 2541) has responsibilities for building related repairs and improvements including minor alterations and remodels. The primary goal is to protect the exterior finishes, interior finishes and roofing to provide a safe, sound and healthy environment for students to be educated. Staffing levels for this area include 1.00 FTE supervisory staff and 7.00 FTE classified staff.

FACILITIES MANAGEMENT (Continued)

Care and Upkeep of Buildings Services (Fund 100, Function 2542) supports utilities for all District buildings, as well as all custodial activities in each of the schools, including the materials, equipment and supplies necessary to do daily cleaning of schools and perform deep cleaning during non-school periods. They provide setup for breakfast and lunch programs, support for after-hour facilities use, cleaning of buildings, and perform minor repairs. Custodians also play an important role as the first line of defense for buildings. For the 2017–18 fiscal year, staff levels for this area include 54.50 FTE custodial staff.

Care and Upkeep of Grounds Services (Fund 100, Function 2543) has responsibility for maintaining all exterior landscaping, irrigation systems and maintenance and repair of playground equipment. The mandated Integrated Pest Management program is also included in the responsibilities for this function. Staffing levels for this area include 6.00 FTE classified staff.

Maintenance - Minor Capital Projects Fund (Fund 100, Function 2544) is used for construction and/or remodeling of facilities in response to priorities established through District policies. This fund is judiciously managed to ensure the availability of funds to deal with ongoing improvements and emergencies. Only projects of a significant nature are within this fund. Normal maintenance and minor remodeling activities are included in the individual department funds.

Vehicle Maintenance Services (Fund 100, Function 2545) supports activities concerned with the maintenance, servicing, fueling, and repair of off-road District vehicles other than buses. This includes dump trucks and all motor driven equipment for grounds and off-road services. Staffing levels for this area include 0.50 FTE classified staff.

Security Services (Fund 100, Function 2546) supports activities concerned with security of our school campuses and other facilities, as well as maintenance and repair of building security systems, fire alarm systems, security camera systems, and locks, card keys and keys, as well as repairs related to building vandalism. In addition, the contracts for security monitoring and afterhours security response are included. Staffing levels for this area include 1.00 FTE classified staff.

Electrical/Plumbing/HVAC Services (Fund 100, Function 2547) has responsibilities for maintaining and installing all electrical, plumbing, heating, ventilating and air conditioning systems. This area installs all network data to support Technology Services. Staffing levels for this area include 1.00 FTE supervisory staff and 5.00 FTE classified staff.

Painting/Furniture Services (Fund 100, Function 2548) has responsibilities for painting and graffiti removal from District buildings. This area also provides repair and restoration of school tables, desks, and chairs; and makes all signs and notices for school facilities. Staffing levels for this area include 3.00 FTE classified staff.

FACILITIES MANAGEMENT (Continued)

Metals Services (Fund 100, Function 2549) supports facility and department activities in the following areas: welding, fabrication, and sheet metal of all equipment including athletic, security, building and other assigned work; all small engine-driven equipment; and maintenance and repair of all secondary education metal shop, wood shop, automotive, and custodial equipment. Staffing levels for this area include 2.00 FTE classified staff.

Capital Projects Fund (401) is managed for special projects including buildings and property acquisition, major construction or remodeling of facilities. The projects planned are in alignment with the priorities established by the School Board and recommended by the Sites and Facilities Committee. The fund has served as contingency for major emergency facility repairs, such as emergency roof replacement, boiler replacement and all projects too large to be absorbed in the General Fund. The Capital Projects Fund primarily obtains revenues from outside funding sources such as property sales or facility grants. The Facilities Advisory Committees have recommended that funds generated from the sale of land, buildings and other real property be used for other District related land and capital purchases as well as capital repairs and improvements at District facilities.

TRANSPORTATION SERVICES

2017–18 OPERATING BUDGET

Key Work and Staffing Summary for 2017–2018:

- Regular & Special Education Transportation (Fund 100, Function 2551)
- Equipment Replacement Fund (297)

The Transportation Department provides district-wide school bus transportation to meet the home-to-school needs of regular and special education (SPED) students, transportation for co-curricular programs, and transportation for school field trips. While the bulk of the work takes place during the school year, we are seeing an increasing demand for student transportation during the summer months and during the winter break period. This is primarily to meet the needs of a variety of SPED summer programs and co-curricular activities. Through various inter-governmental agreements, the department also provides some transportation for other local agencies including Eugene 4J, Bethel, Creswell, Willamalane, Willamette Leadership Academy, and the Lane Educational Service District. The District currently owns nearly 90 school buses and pupil transportation vehicles that combine to travel nearly 1,000,000 miles during the course of a year. The department operates a bus repair shop responsible for ongoing bus maintenance and the annual certification of the vehicles to meet state requirements. Certified trainers in the department are responsible for training new drivers working towards their Commercial Drivers License (CDL) and School Bus Drivers Certificate, Type-10 and Type-20 Van Certificates for school staff, as well as providing for state required training in bus safety, student management, and first aid. We are also responsible for the maintenance of and planning for the District's 71 "white fleet" vehicles, used by the various maintenance and operational departments.

The majority of transportation expenses continue to be variable costs based upon the number of miles driven. Driver wages, fuel usage, bus maintenance and repair costs are all highly dependent on how many miles we drive in a year. While regular education routes are highly predictable, SPED routes are not — at times changing almost daily. New students, student moves, and changes in Individualized Education Plans (IEPs) all result in the need for changes to SPED routes. We also continue to see increases in the costs associated with the transportation of homeless students in the District. In 2016–17, we estimated the per gallon price for both gasoline and diesel at \$3.50. We have been very fortunate again this year with actual diesel prices, as of February, about 40% below our \$3.50 per gallon estimate. In 2017–18, we anticipate that fuel costs will increase, but stay below \$3.50 per gallon. In 2016–17, we added three regular route propane buses to the fleet. We elected to add a propane fueling station in 2015–16, at the 42nd Street facility, in support of existing and future propane buses.

TRANSPORTATION SERVICES (Continued)

Equipment Replacement Fund - The Equipment Replacement Fund receives revenue from the State of Oregon as the result of a ten-year depreciation cycle for District-owned buses that are regularly used for home-to-school transportation. Over a ten-year period, the District receives 70.0% of the original cost of each bus through this program. Use of the money in this fund is restricted to purchasing new buses and specific bus equipment, such as digital recording devices and radios. It is important to note that the State does not reimburse the District if a bus is not used the majority of the time for home-to-school transportation. Currently, this would include several of the Type-20 "activity" buses used primarily by the high schools. Over the past several years, we have worked to establish a bus replacement schedule that will provide for the regular replacement of our fleet. What we have found is that our practice of purchasing buses, even with the 70.0% reimbursement from the State, makes it difficult to establish a workable schedule. For the past four acquisitions, we have elected to use a lease purchase agreement. We believe that leasing will allow us to establish a regular replacement schedule, giving us the ability to operate a newer, and more energy efficient, environmentally friendlier fleet with little to no increase in annual costs. Even using leases, it is impossible to establish even a fifteen-year replacement fund without the infusion of General Fund dollars at some point.

As part of our fleet analysis, we looked at our routes and transportation requirements to determine the most cost effective style of buses to purchase. Initially, the plan called for purchasing a mix of 84 passenger buses and Type-A SPED buses. Based on our experience, we have moved to Type-C 48 passenger front engine propane powered buses for our SPED routes and Type-C 78 passenger buses for our standard route bus.

In 2017–18, we will be purchasing six buses. These buses will be front engine propane-powered SPED buses to replace three of our oldest buses in the fleet (approaching 20 years old). One will replace a bus destroyed by a fire in October 2016, and two will be used to support new SPED routes for 2017–18.

Looking Towards 2017–2018:

The District goal setting process resulted in five major transportation goals as part of the Significant Organizational and Operational Tasks.

- Goal 1:** Focuses on putting together a strategic plan for the management of the District non-bus fleet.
- Goal 2:** Is centered on the Transportation Facility located on 42nd Street in terms of updates in drainage and paving.
- Goal 3:** Focuses on reviewing compliance with OARs, ORSs, and District policies and procedures. This work includes a review of District policies and ARs, a review of department procedures and the alignment of our routes with the Board approved Transportation Supplemental Plan.
- Goal 4:** Looks at a continued evaluation of department efficiencies that takes into account the continued refinement of our bus routes, reducing the number of preventable accidents, and other efficiencies that can be achieved within the department.

TRANSPORTATION SERVICES (Continued)

Goal 5: Addresses student safety with the primary focus on the Safe Routes to School initiative. This work encourages students to walk and ride bicycles to school while addressing student safety concerns through safety education and working with local agencies to improve walking and bicycling routes.

2017–18 Staffing:

One instructional initiative that continues to impact the Transportation Department was the implementation of full-day kindergarten. Prior to 2016–17, we had mid-day routes taking the morning kindergarten students from school to home. With full-day kindergarten, eligible kindergarten students ride the regular morning and afternoon routes. The result has been the reduction in hours for many of our drivers, in some cases below the 20 hours per week guaranteed in the Oregon School Employee Association (OSEA) contract. While we have been able to continue to address this using other work within the department, in 2017–18 we are looking at some operational changes that will address this issue as well as create efficiencies within the department. We are currently looking at the possibility of adding three additional SPED routes next year to reduce ride times of students. Even with these changes, we are moving into 2017–18 with no added department FTE from the 2016–17 FTE allotment.

For 2017–18, we are proposing that bus driver staffing in the Transportation Department remain at the same levels as 2016–17. Even by adding three special needs routes, the department FTE allocation should remain flat. This will be accomplished by reducing the other 21 special needs routes, some that currently approach 40 hours per week. The department FTE will include 0.50 FTE director, 1.00 FTE supervisory staff, 1.00 FTE assistant supervisory staff, and 60.23 FTE classified staff, for a total of 62.73 FTE.

Other Budget Considerations:

The overall 2017–18 transportation budget will remain flat from 2016–17 budget levels; with little to no expected increases other than diesel, which will be offset by the increased use of propane. One area where we are anticipating additional costs is in the area of athletic transportation. While we are budgeting for no increase, we believe that we will continue to see an upward expense due to longer trips to southern Oregon for both high schools.

HUMAN RESOURCES

2017–18 OPERATING BUDGET

Department Overview:

- Recruitment and Hiring
- Teacher and Administrator Evaluation Processes
- Employee Labor Negotiations
- Staff Support Services
- Classified Employee Evaluation Process
- Administrative Coaching and Support

The Human Resources Department oversees the employee recruitment and hiring process, all aspects of employee relations including negotiating employee contracts, investigations and discipline, state and federal statistical reporting, the employee evaluation process, and medical and personal leave requests. The department also works collaboratively with school administrators, department managers and legal personnel on establishing efficient and effective policy, procedures and standards to ensure a cohesive organization.

District Goal 1: All Students are Future Ready

The Human Resources Department supports District Goal 1: "*All Students are Future Ready*" through our recruitment and hiring processes, as well as our employee evaluation processes.

Hiring Process - Springfield School District is continuing to develop and implement hiring processes for both teachers and administrators that incorporate behavior-based hiring practices, thereby allowing for a more rigorous evaluation of potential candidates. These practices are intended to a) gather evidence necessary to evaluate the candidate, provide adequate opportunities for the candidate to demonstrate skills, allow the candidate to be viewed through multiple lenses, and allow for strengths and needs for improvement to be exposed; b) diversify our work force; c) hire bilingual and bicultural teachers for schools that have a more pressing need for cultural and/or linguistic diversity; and d) provide equity and opportunities for all students by hiring and placing great teachers and great leaders in every school.

HUMAN RESOURCES (Continued)

Teacher and Administrator Evaluation System - Springfield School District's teacher and administrator evaluation system complies with the requirements as outlined in Senate Bill 290 and the Oregon Framework for Teacher and Administrator Evaluation. Teachers and administrators are evaluated on a regular cycle of continuous improvement that includes self-reflection, goal setting, observation, formative assessment and summative evaluation. Multiple sources of data are used to measure teacher and administrator performance on the standards of professional practice. In addition, Human Resources is working to implement the state mandated matrix system of teacher evaluation, which integrates teacher self-reflection scores and evaluator scores. Training on the matrix system will continue throughout the 2017–2018 school year.

The Human Resources Department works collaboratively with the Instruction Department in the areas of a) implementing the net-based TalentEd management system and the Skillful Teacher framework; b) developing and implementing a process for the development of quality Student Learning Goals (SLGs) for both teachers and administrators; c) developing and implementing embedded processes to support a high level of Inter Rater Reliability (IRR) across administrators, specific to performance evaluation at each level; d) providing relevant professional learning opportunities to improve professional practice and impact on student learning; and e) aligning those practices to the teacher and administrator's evaluation and her/his need for professional growth.

District Goal 2: Communication

The Human Resources Department will collaborate with the Communications Department to develop a diversity and equity policy to ensure that all Springfield schools are welcoming places for students, staff and community members.

2017–2018 - The District goal setting process resulted in three major Human Resources (HR) Department goals as identified in the Significant Organizational and Operational Tasks.

Task 1: Support staff in continuing to implement online processes and to create efficiencies within the HR systems. As we evaluate current processes and align them with best practice, we identify structures, strategies, and processes that improve our communication with employees and create efficiencies at both the work site and District office. HR utilizes several online technology programs, including SafeSchools, AESOP Teacher Absence System, Criminal Information Services (CRIS), TalentEd Recruit and Hire, Perform and Records, and the WorkKeys skill assessment systems. All District employees complete annual training to comply with state and federal mandates, thereby ensuring a safe and effective learning and working environment for all.

HUMAN RESOURCES (Continued)

- Task 2:** Successfully negotiate successive collective bargaining agreements with employee associations that are a) fair to employees; b) affordable to the District; c) reflective of District values; d) attractive to potential employee candidates; and e) align with or support District strategic reinvestment strategies. Springfield School District has approximately 698 teachers, 614 classified employees, and 62 administrative, supervisory and confidential employees. The District's strong relationship with our collective bargaining associations allows us to continue to focus on the educational progress and attainment of our students while addressing the needs, concerns, and compensation levels of our employees. We meet monthly with both classified and licensed labor management teams to address concerns and problem-solve issues together. In addition, we work together to provide support to employees in the areas of professional development, performance evaluations, investigations, discipline, staffing decisions, and ensuring that both employees and the District adhere to our collective bargaining agreements.
- Task 3:** Continuing to implement the revised Classified Performance Evaluation System. Classified staff is evaluated annually. The revision includes the alignment of the performance evaluation tool to the new job description/employee job title/classification. The purpose is to have performance evaluation standards that align to job specific requirements and expectations.

COMMUNICATIONS DEPARTMENT

2017–18 OPERATING BUDGET

Key Work and Staffing Summary for 2017–2018:

The Communications Department works to develop and implement strategies to improve community involvement and engagement through communication and building relationships with families, staff, community members, and community organizations - with a focus on audiences not currently reached.

As the District begins to implement its strategic reinvestment plan to support student achievement and advance its vision of *“Every Student a Graduate Prepared for a Bright and Successful Future”*, the Communications Department will support those efforts, as included in the District Strategic Plan, in the following ways:

- Increase District-level outreach to parents in order to encourage a higher level of parent engagement in District decisions and initiatives. Establishing most desired channels for parent communication will be key to the success of this effort.
- Increase the level of parent and community involvement in District events and activities, including local audiences that have traditionally had little involvement in Springfield’s schools.
- Improve District relationships with local, state and federal legislators in order to better their understanding of District needs and increase the District’s likelihood of securing additional funding.
- Support the Springfield Education Foundation (SEF) as it increases fundraising efforts and builds its support of District programs and initiatives via financial resources and volunteer involvement, which is increasingly important as the District’s ability to provide support continues to be affected by limited resources.

As the Communications Department continues to work with limited staffing, it must be strategic in its communication, development, and government relations efforts. Focus will remain on District goals and key messages of high priority with an emphasis on digital communication tools for timely and low cost information, internally and externally. The recent investment in a new website content management system continues to be the focus of the work to streamline external communications. Websites have quickly become the primary tool not only for static information but timely information sharing along with staff recruitment.

COMMUNICATIONS DEPARTMENT (Continued)

Key priorities for the Communications Department include community outreach; public relations and working with local news media; staff communication; crisis communication; maintenance of Board policy and administrative rules; serving as liaison with community, government and other agencies; providing support to the Springfield Education Foundation; translation of District-wide and other important documents; planning and coordinating special events; leading appreciation efforts to recognize staff and students; organizing community literacy programs. A 1.00 FTE Community Engagement Officer oversees all functions within this department, including:

The **Public Information** (Fund 100, Function 2633) function is responsible for internal and external communications, public relations, District website content and oversight, social media, advertising, and working with news media. The department also organizes and supports special events, provides oversight of Board policy and direct support to the Board, serves as a liaison to community groups (such as Key Communicators, Springfield Education Foundation, Culture and Education Alliance, etc.), and communicates with parents regarding state report cards and other ongoing issues, such as the continuing effects of low education funding levels. It also leads the District's legislative and government relations efforts, works closely with TEAM Springfield members, and helps create and distribute the semi-annual TEAM Springfield newsletter. For the 2017–18 fiscal year, the staff level for this area is 0.75 FTE classified staff.

The **District Reception** (Fund 100, Function 2577) function supports activities associated with the District's reception area and greeting patrons in person and by telephone. The customer service specialist in this area also directs the public and staff to the appropriate District departments or services, coordinates translation services for District-wide and high priority documents, and provides key assistance related to planning special events and staff/student recognition, including: Teacher Appreciation Week and Classified Appreciation Week, the annual retirement event, the ACE Awards, Outstanding Volunteer Reception, the Student Achievement Reception, and several other events. The Gift of Literacy (GOL) has become a large part of this position's duties—including assisting with staff/committee communication, planning and other coordination duties for GOL's year-round program and planning efforts. In addition to supporting other initiatives of the Communications Department, this area is also responsible for the dissemination of community information to the schools and managing public meeting space for staff and community groups. For the 2017–18 fiscal year, the staff level for this area is 1.00 FTE classified staff.

TECHNOLOGY SERVICES

2017–18 OPERATING BUDGET

Key Work and Staffing Summary for 2017–2018:

- Technology Services (Fund 100, Function 2661)
- Technology Fund (294)

The Technology Services Department is responsible for the support of all District technology. This work breaks down into eight major areas:

Instructional Technology - This work focuses on the support for hardware and software used in the classroom as part of student instruction.

Student and Staff Computers - This work includes the procurement, configuration, inventory management, troubleshooting, repair, and replacement of more than 9,200 staff and student computer devices including desktop, laptop, and other mobile devices.

Computer Network - This work includes procurement, configuration, troubleshooting and repair of all District network hardware (routers, switches, printers, wireless network hardware), communication lines (fiber & copper), application servers, and shared storage. As part of this function, staff also manages Internet filtering software, network security configuration, malware protection, firewalls, and Internet connections.

Telecommunication Systems - This work includes support for traditional landline telephones, voice over IP (VoIP) telephones, radio communications, A/V equipment, voicemail, an automated calling system, and cellular telephones.

Application Systems - This work includes support for the student information system, data warehouse, nutrition services system, transportation system, financial and human resource systems integration, Email and calendaring system, Help Desk software, and a number of smaller departmental applications. In addition to basic support for these systems, District staff work with hardware and software vendors to select, implement, and upgrade the various software applications.

Computer User Support - This work focuses on providing a contact point for users of computer technology requiring support in the use of these systems.

Strategic Planning - This work focuses on maintaining a District-wide technology vision in the form of a Technology Plan.

TECHNOLOGY SERVICES (Continued)

Data Security - This area focuses on insuring that District data is secure and used in accordance with federal law, state law, and District policies and procedures.

Looking toward 2017–18:

The 2014 General Obligation Bond allocated \$13.6 million for the purchase of new and replacement computer equipment. The passing of the bond was good news for the District and Technology Services, providing much needed funding to replace outdated computer equipment district-wide. Spend down of the technology bond funds is a six-year plan divided into twelve different projects.

While the bond funds will allow us to update District technology, bond funds cannot be used for many of the expenses currently funded by the General Fund. For example, hardware and software maintenance contracts, training, payroll, and benefit costs cannot be bond funded. As a result, the availability of bond funds does not replace the need for a Technology Department General Fund budget.

Instructional Technology - While budget responsibility for the dedicated instructional technology staff is moving to the Instruction Department, a great deal of our work in 2017–18 will be in direct support of instructional initiatives. This work includes responding to school proposals with new computer hardware and coordinating support for new curriculum adoptions.

We continue to focus on technology strategies identified in the strategic plan related to the Game Plan: *“Transform Learning Through Innovation and the Use of Digital Tools”*. A large part of this work for 2017–18 will include creating the next iteration of a Technology Plan developed in conjunction with the Instruction Department. Other areas of focus include addressing targets from the plan such as “Current, reliable, secure and supportable technology”, and “Data is available for decision making”. In the area of data availability, we developed the R.A.D.A.R. system in 2016–17 that addresses the need to identify and display student achievement data. In 2017–18, we will be looking at the best way to make additional data available to instruction staff.

Student and Staff Computer Devices - The bond funds will allow us to address, over the next four years, the need to update staff and student computers. We will continue to use the school proposal process to prioritize the deployment of student computers. We continue to replace staff computers based primarily on age of the existing staff computers. The adoption and purchase of new math software will also drive device placement in 2017–18. Early indications suggest that a number of computer devices will be needed to fully implement the digital components of the new math curriculum. The cost of the devices will be funded from the 2014 General Obligation Bond.

We continue to focus on getting the right device for the application. As a result, student computer devices will include a combination of Ipads, Chrome devices, laptops and desktop computers.

TECHNOLOGY SERVICES (Continued)

Computer Network - The bond supports the replacement of virtually all of the network equipment in the District. During the first year of the bond, we updated networks at six schools, which included access to wireless Internet in every learning space. In year two of the bond (2016–17), we plan to complete upgrades to an additional six school networks. The remaining networks will be upgraded in the 2017–18 school year. We are also focusing on upgrading network equipment at the District level to provide for greater Internet bandwidth, reliability, and where possible, redundancy.

Telecommunication Systems - The first bond funded telephone system was placed at the administration building this year followed by a deployment at Maple Elementary School. We are anticipating the completion of at least four additional systems in 2016–17. In 2017–18, we are targeting 6-7 additional schools as part of year two of the three-year project. General Fund related telephone system expenses for 2017–18 will be used to support the old systems in the district.

Application Systems - Work in this area for 2017–18 will focus on the continued implementation of the Synergy student information system, records management, student achievement reporting, and integration of new curriculum adoptions. This work will include the ongoing implementation of Synergy LessonVue and AssessmentVue tools, expansion of our ability make student achievement data available through Synergy and the R.A.D.A.R. system, and records management through the Oregon Records Management System (ORMS). Changes in the local Synergy consortium will result in increased costs associated with running and operating the Synergy software. Bend-LaPine School District has elected to withdraw from the consortium which will increase our costs by as much as 30.0%. We continue to work with Eugene 4J, Three Rivers, and Eagle Point as part of the consortium.

Computer User Support - We continue to look for efficiencies to better support computer users in the District. In 2016–17, we expanded the number of computers managed through the Casper software and will continue that work into 2017–18.

Data Security - In 2017–18, we are looking to do a comprehensive review of all District policies and procedures related to data security to insure alignment with recent changes in federal and state laws.

2017–18 Staffing:

General Fund staffing for 2017–18 includes 0.50 FTE director, 1.00 FTE supervisory staff, 4.00 FTE exempt staff, and 5.50 FTE classified staff. This represents a reduction of 1.00 FTE – the Instructional Technology position is moving to Instruction. Two additional technical positions are currently funded through the bond.

TECHNOLOGY SERVICES (Continued)

Technology Fund:

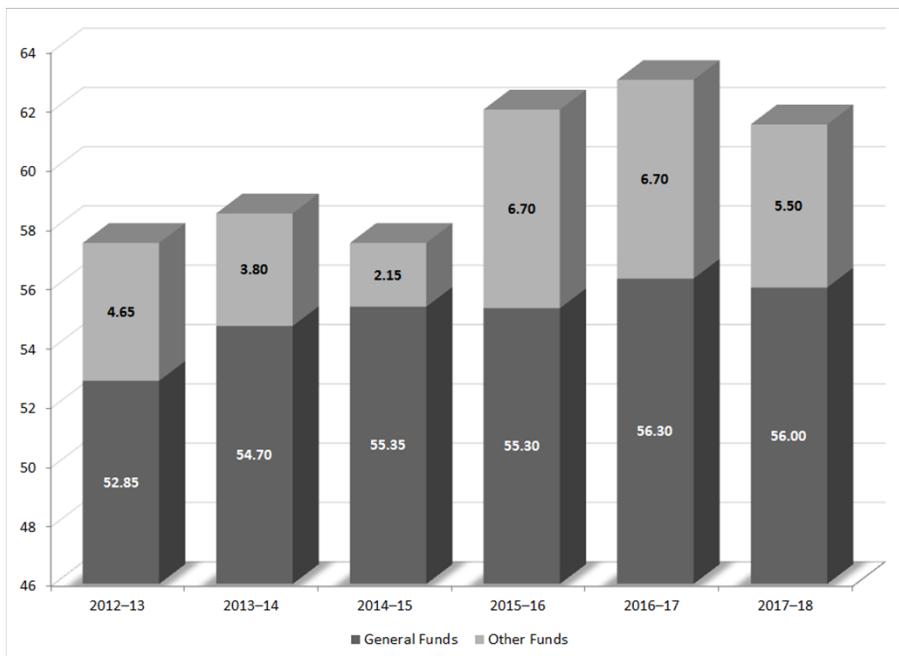
The Technology Fund receives revenue from annual E-rate refunds associated with General Fund expenditures. Changes in the E-rate program have resulted in drastic reductions in E-rate reimbursements specifically in the area of telecommunications. This year represents the last year of telecommunications reimbursements with an anticipated payout of around \$60,000.

For the 2017–18 budget, we are allocating \$96,000 in the Technology Fund, primarily to support the use of technology to deliver instruction. Based on the 2016–17 ending fund balance, reduction in E-rate reimbursements, and an annual allocation of \$96,000, the Technology Fund will be depleted within the next 2-3 years.

GENERAL FUND STAFF CHARTS

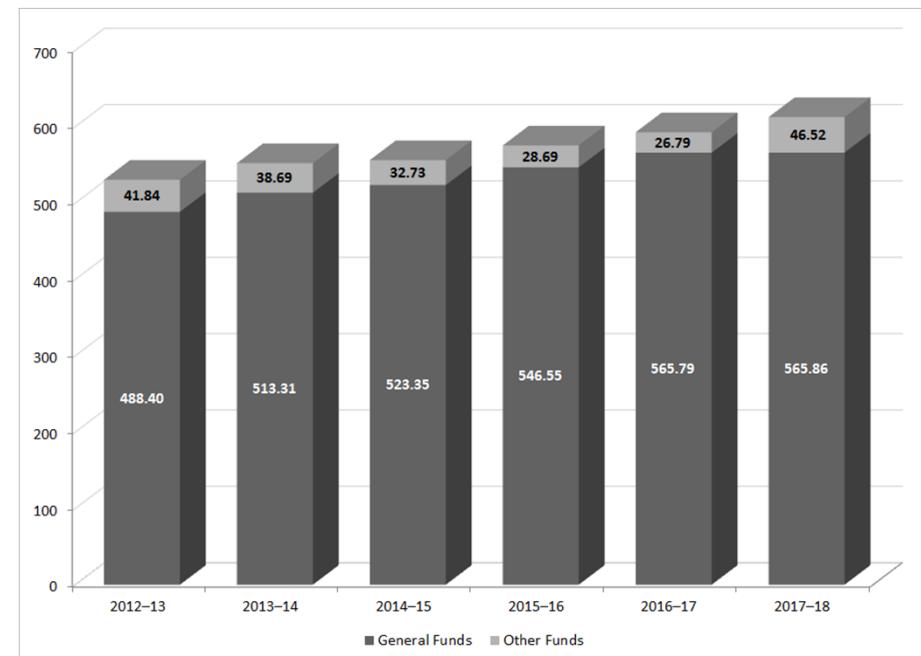
2017–18 OPERATING BUDGET

Administrative Staffing



This graph illustrates the changes in FTE for administrative staff from the 2012–2013 to the 2017–2018 fiscal year.

Certified Staffing

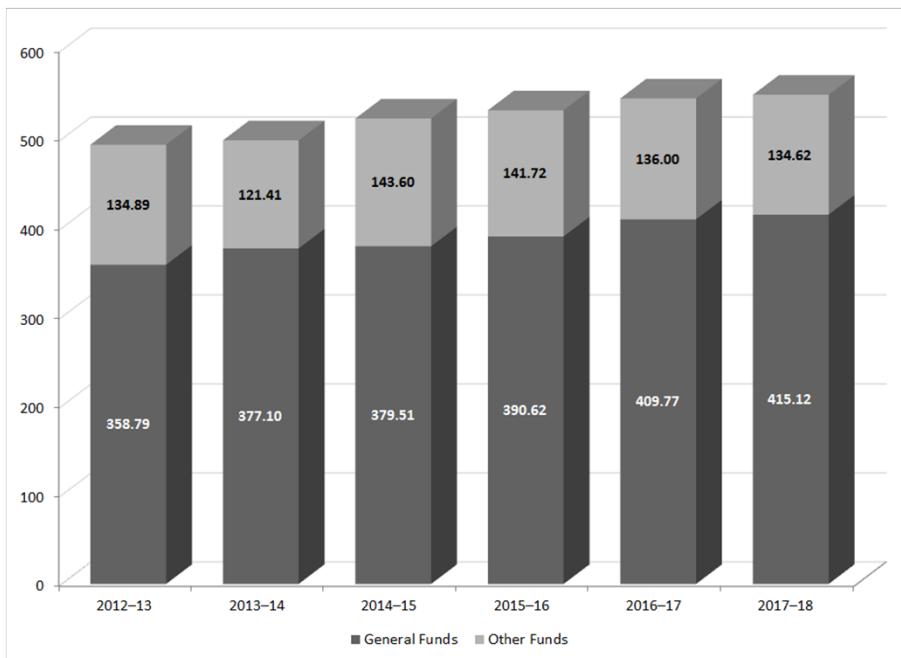


This graph illustrates the changes in FTE for certified staff from the 2012–2013 to the 2017–2018 fiscal year.

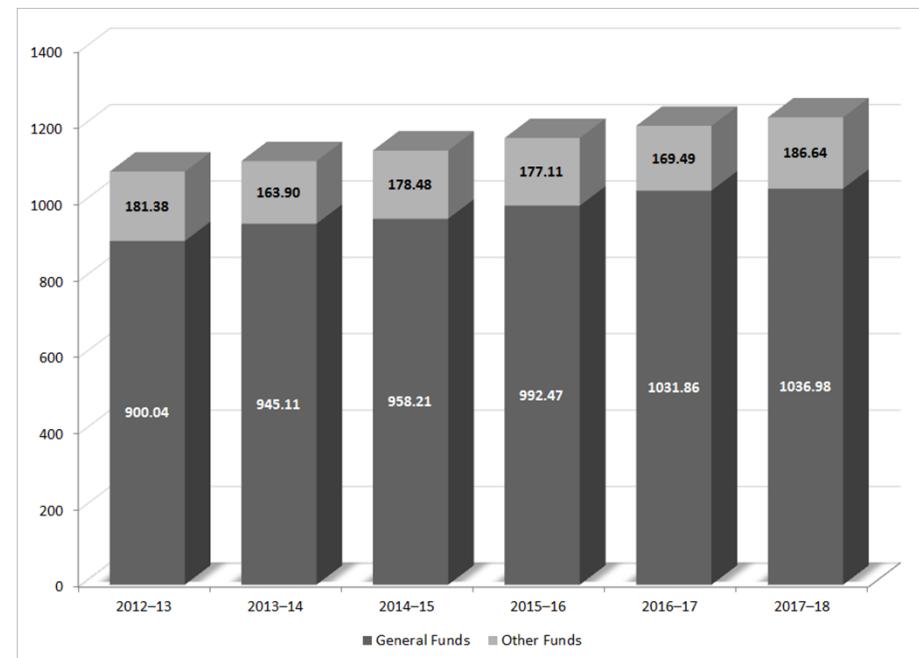
GENERAL FUND STAFF CHARTS

2017–18 OPERATING BUDGET

Classified Staffing



Total Staffing



This graph illustrates the changes in FTE for classified staff from the 2012–2013 to the 2017–2018 fiscal year.

This graph illustrates the changes in FTE for total staff from the 2012–2013 to the 2017–2018 fiscal year.

GENERAL FUND

GENERAL FUND - OVERVIEW

The General Fund is utilized to account for all the revenues and expenditures necessary for the day-to-day operation of the District except those funds that are assigned to a special purpose fund. Revenues in the General Fund can be received from federal, state and county government sources. The largest revenue source in the General Fund is received from the State School Fund, and the second largest source of revenue comes from property tax assessments at the local level. Tuitions and fees for some programs are collected to partially offset costs of those programs. Expenditures are tracked by cost center (each central office and each school), function, and object code (description of the expense).

The General Fund is considered a major governmental fund and in some cases, transfers are made from the General Fund to support other funds. Annually, transfers are made from the General Fund to the following funds for the following purpose:

- Co-Curricular Fund for the support of athletic and activity programs;
- Instructional Materials Fund for the purchase of textbooks; and
- Debt Service Fund for the principal payment on the Qualified Zone Academy Bonds and payment of non-general obligation bonded debt.



GENERAL FUND FUNCTION DETAIL

Function Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1000 Instruction								
1111 Elementary K-5 Programs	18,975,104.68	21,388,721.60	253.08	22,365,854	245.57	22,331,714	22,364,247	22,364,247
1113 Elementary Extracurricular	21,965.76	29,922.99	-	30,319	-	32,171	32,171	32,171
1121 Middle School Programs	8,812,362.87	8,750,576.01	99.70	9,318,390	99.11	9,498,680	9,514,946	9,514,946
1122 Middle School Extracurricular	16,356.26	23,473.68	-	43,388	-	29,063	29,063	29,063
1131 High School Programs	10,829,551.37	10,846,522.08	111.60	10,737,260	107.53	10,676,780	10,693,047	10,693,047
1132 High School Extracurricular	42,831.40	85,653.44	-	12,000	-	-	-	-
1140 Pre-Kindergarten Programs	204,343.70	217,703.75	4.94	245,268	4.94	259,456	259,456	259,456
1210 Talented & Gifted Programs	20,743.99	31,480.21	-	33,792	-	38,663	38,663	38,663
1220 Restrictive Prgms, Stdnts w/Disabilities	6,646,828.20	7,239,875.57	115.99	7,922,183	121.94	8,418,812	8,418,812	8,418,812
1250 Less Restrict Prgms, Students w/Disabilities	4,920,980.59	4,962,848.33	64.15	4,961,319	62.10	4,991,315	4,991,315	4,991,315
1260 Early Intervention Programs	137,475.11	70,875.00	-	100,000	-	101,526	101,526	101,526
1271 Remediation Programs	19,463.62	20,588.54	-	45,806	-	48,502	48,502	48,502
1280 Alternative Education	323,267.81	360,901.32	3.00	553,105	3.17	559,699	559,699	559,699
1288 Charter Schools	4,719,107.96	4,895,498.73	-	5,010,000	-	5,120,000	5,120,000	5,120,000
1291 English Language Development Programs	2,025,206.30	2,023,223.00	32.14	2,154,631	32.14	2,273,605	2,273,605	2,273,605
1292 Teen Parent Programs	78,410.56	75,366.76	1.31	86,311	1.31	89,465	89,465	89,465
1400 Summer School Programs	-	375.00	-	-	-	-	-	-
1000 Instruction Total	57,794,000.18	61,023,606.01	685.91	63,619,626	677.81	64,469,448	64,534,515	64,534,515
2000 Support Services								
2112 Attendance Services	33,526.72	21,952.60	-	46,380	-	48,882	48,882	48,882
2113 Social Work Services	79,397.50	89,338.13	1.00	89,200	1.50	139,575	139,575	139,575
2115 Student Safety	255,002.83	250,236.12	4.35	327,720	4.31	333,946	333,946	333,946
2119 Multicultural Programs	64,248.24	65,242.09	1.00	69,162	2.50	211,970	211,970	211,970
2122 Counseling Services	1,248,056.44	1,241,137.78	15.95	1,312,743	15.94	1,355,772	1,355,772	1,355,772
2130 Health Services	632,349.97	610,103.19	11.22	950,728	11.78	1,042,288	1,042,288	1,042,288

GENERAL FUND FUNCTION DETAIL

Function Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2142 Psychological Testing Services	789,604.30	892,980.04	11.10	1,132,242	10.95	1,169,179	1,169,179	1,169,179
2152 Speech Pathology Services	1,299,777.63	1,328,690.38	13.80	1,285,159	14.70	1,424,357	1,424,357	1,424,357
2160 Occupational Therapy Services	-	-	-	-	0.30	27,915	27,915	27,915
2190 Student Support Services	433,267.24	478,353.15	4.78	518,959	5.28	619,828	619,828	619,828
2210 Instruction Services	930,761.61	822,697.33	6.86	979,307	20.77	2,279,191	2,429,108	2,429,108
2213 Curriculum Development Services	80,976.75	104,821.31	0.50	103,337	0.50	107,042	107,042	107,042
2221 Education Media Services	887,525.16	958,302.48	13.24	869,927	10.74	671,439	671,439	671,439
2230 Assessment and Testing Services	62,815.19	178,707.21	0.50	96,728	0.50	94,193	94,193	94,193
2240 Staff Development	163,157.45	193,607.26	-	496,831	-	525,467	525,467	525,467
2310 School Board Services	140,205.57	129,738.52	-	194,800	-	169,935	169,935	169,935
2321 Office of the Superintendent	387,770.39	467,214.05	2.00	403,978	2.00	393,623	393,623	393,623
2410 Office of the Principal	6,840,271.81	7,090,788.88	79.79	7,415,086	79.54	7,669,786	7,669,786	7,669,786
2521 Fiscal Services	1,411,455.48	1,504,691.02	8.63	1,490,748	8.63	1,558,025	1,558,025	1,558,025
2540 Operation & Maintenance Services	437,504.79	674,313.07	4.00	432,010	4.00	451,354	451,354	451,354
2541 Carpentry Services	495,682.48	650,539.95	8.00	749,666	8.00	768,086	768,086	768,086
2542 Care & Upkeep of Building Services	5,467,353.08	5,323,620.69	54.50	5,766,312	54.50	5,924,988	5,924,988	5,924,988
2543 Care & Upkeep of Grounds Services	486,459.59	494,761.84	6.00	508,703	6.00	535,417	535,417	535,417
2544 Maintenance Services	85,061.98	126,870.36	-	131,030	-	122,778	122,778	122,778
2545 Vehicle Maintenance Services	248,566.77	212,465.88	0.50	264,239	0.50	251,864	251,864	251,864
2546 Security Services	189,146.51	169,260.23	1.00	206,590	1.00	204,914	204,914	204,914
2547 Electrical/Plumbing/HVAC Services	642,301.60	710,999.42	6.00	728,651	6.00	745,343	745,343	745,343
2548 Painting/Furniture Services	375,094.43	291,788.08	3.00	310,411	3.00	321,717	321,717	321,717
2549 Metals Services	166,462.82	229,943.82	2.00	167,588	2.00	177,614	177,614	177,614
2551 Student Transportation Services	4,083,213.34	4,058,028.72	62.73	4,297,340	62.73	4,500,182	4,500,182	4,500,182
2572 Purchasing Services	156,797.92	188,951.07	1.75	160,227	1.75	167,645	167,645	167,645
2574 Printing, Publishing & Duplication	170,590.89	159,838.61	-	243,642	-	244,830	244,830	244,830

GENERAL FUND FUNCTION DETAIL

Function Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2577 Reception Services	75,602.32	58,853.46	1.00	57,821	1.00	61,694	61,694	61,694
2620 Planning, Research & Development	2,140.22	2,476.51	-	7,975	-	3,932	3,932	3,932
2633 Public Information Services	205,477.67	215,158.93	1.75	291,384	1.75	303,195	303,195	303,195
2641 Human Resources Services	610,656.08	593,962.31	6.00	683,778	5.00	680,961	615,894	615,894
2661 Technology Services	2,291,474.19	2,348,239.48	12.00	2,516,198	11.00	2,541,766	2,391,849	2,391,849
2670 Records Management Services	36,636.45	19,753.11	1.00	57,121	1.00	76,172	76,172	76,172
2680 Interpretation & Translation Services	-	-	-	-	-	7,232	7,232	7,232
2000 Support Services Total	31,966,393.41	32,958,427.08	345.95	35,363,721	359.17	37,934,095	37,869,028	37,869,028
4000 Facilities Acquisition & Construction								
4150 Building Acquisition & Improvement	-	-	-	100,000	-	5,000	5,000	5,000
4000 Facilities Acquisition & Construction Total	-	-	-	100,000	-	5,000	5,000	5,000
5000 Other Uses								
5100 Debt Services	12,287.76	12,287.76	-	12,290	-	12,290	12,290	12,290
5200 Transfer of Funds	1,137,858.00	1,177,858.00	-	2,631,577	-	2,439,144	2,439,144	2,439,144
5000 Other Uses Total	1,150,145.76	1,190,145.76	-	2,643,867	-	2,451,434	2,451,434	2,451,434
6000 Contingencies								
6110 Contingency	-	-	-	983,175	-	918,056	918,056	918,056
6000 Contingencies Total	-	-	-	983,175	-	918,056	918,056	918,056
7000 Unappropriate Ending Fund Balance								
7770 Unappropriated Ending Fund Balance	5,624,194.07	7,997,166.24	-	4,000,000	-	4,000,000	4,000,000	4,000,000
7000 Unappropriate Ending Fund Balance Total	5,624,194.07	7,997,166.24	-	4,000,000	-	4,000,000	4,000,000	4,000,000
Total	96,534,733.42	103,169,345.09	1,031.86	106,710,389	1,036.98	109,778,033	109,778,033	109,778,033

GENERAL FUND OBJECT DETAIL

Object Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
100 Salaries								
111 Licensed Salaries	28,602,327.11	30,398,906.86	565.79	32,533,503	565.86	33,105,426	33,206,841	33,206,841
112 Classified Salaries	10,931,187.12	11,537,654.43	418.77	12,133,228	423.12	12,712,641	12,674,847	12,674,847
113 Administrators	3,780,390.95	3,763,197.81	37.80	4,001,119	38.50	4,130,368	4,130,368	4,130,368
114 Managerial Classified	631,756.29	717,075.53	9.50	745,907	9.50	769,264	769,264	769,264
121 Licensed Substitutes	1,097,013.26	973,564.51	-	1,129,142	-	1,161,878	1,161,878	1,161,878
122 Classified Substitutes	240,833.97	245,885.47	-	244,264	-	249,463	249,463	249,463
125 Student Workers	222.00	3,563.57	-	-	-	-	-	-
127 Summer Workers	78,382.59	90,258.20	-	90,380	-	93,091	93,091	93,091
128 Tutors	84,916.60	55,453.40	-	52,732	-	54,314	54,314	54,314
130 Extended Days	23,320.70	20,566.89	-	9,218	-	9,494	9,494	9,494
131 Supplemental Pay	114,722.04	120,713.59	-	117,248	-	120,766	120,766	120,766
133 Activity Pay	29,753.25	41,396.08	-	64,808	-	44,916	44,916	44,916
134 Coaching Pay	2,164.00	-	-	-	-	-	-	-
136 Overtime Pay	62,163.01	39,404.12	-	18,725	-	19,287	19,287	19,287
137 Night School	-	724.50	-	6,556	-	6,753	6,753	6,753
138 Saturday School	4,174.05	-	-	10,927	-	11,255	11,255	11,255
139 Benefit Pay	442,749.72	443,010.56	-	382,134	-	379,560	379,560	379,560
154 Licensed Extra Duty Pay	219,564.67	175,032.78	-	126,864	-	132,391	132,391	132,391
155 Classified Extra Duty Pay	76,058.60	124,405.30	-	81,861	-	82,707	82,707	82,707
182 Licensed Educational Stipend	-	89,550.00	-	90,000	-	92,700	92,700	92,700
189 Contracted Services	244,911.20	230,127.29	-	187,089	-	188,787	188,787	188,787
100 Salaries Total	46,666,611.13	49,070,490.89	1,031.86	52,025,705	1,036.98	53,365,061	53,428,682	53,428,682
200 Payroll Costs								
210 PERS	12,377,533.05	11,526,934.23	-	12,497,912	-	14,921,362	14,939,301	14,939,301
220 Social Security	3,413,567.84	3,610,781.87	-	3,855,427	-	3,946,877	3,951,584	3,951,584

GENERAL FUND OBJECT DETAIL

Object Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
231 Workers' Compensation	290,387.11	309,144.87	-	384,852	-	395,978	396,475	396,475
232 Unemployment	70,179.97	8,388.84	-	149,367	-	153,159	153,159	153,159
240 Insurance	11,181,804.27	12,208,301.85	-	13,375,479	-	13,510,645	13,523,881	13,523,881
247 VER Contribution	2,050,000.00	1,550,000.00	-	1,200,000	-	925,000	825,000	825,000
249 Tuition Reimbursement	14,640.00	7,737.50	-	30,000	-	30,000	30,000	30,000
200 Payroll Costs Total	29,398,112.24	29,221,289.16	-	31,493,037	-	33,883,021	33,819,400	33,819,400
300 Purchased Services								
311 Instruction Services	219,681.26	178,605.15	-	280,733	-	290,400	290,400	290,400
312 Instructional Program Improvement	31,066.60	5,409.53	-	7,020	-	6,568	6,568	6,568
313 Student Services	1,267,137.28	1,157,743.33	-	1,204,252	-	1,050,198	1,050,198	1,050,198
316 Data Processing Services	64,758.55	52,483.29	-	91,900	-	103,820	103,820	103,820
318 Prof Improvement Noninstruct Staff	11,333.61	15,612.07	-	22,000	-	22,775	22,775	22,775
319 Other Prof & Tech Services	6,661.94	6,509.92	-	24,100	-	12,284	12,284	12,284
322 Repairs & Maintenance	535,268.46	546,353.35	-	622,972	-	703,231	703,231	703,231
324 Rentals	24,662.41	38,986.06	-	53,552	-	37,700	37,700	37,700
325 Electricity	707,931.06	739,490.50	-	802,165	-	801,595	801,595	801,595
326 Fuel	462,010.58	400,414.63	-	563,500	-	501,000	501,000	501,000
327 Water & Sewer	549,498.51	604,087.46	-	592,900	-	521,290	521,290	521,290
328 Garbage	103,078.96	111,220.68	-	102,950	-	111,781	111,781	111,781
331 Reimbursable Transportation	72,761.86	66,966.56	-	61,900	-	58,805	58,805	58,805
332 Nonreimbursable Transportation	31,943.66	103,780.04	-	17,475	-	15,560	15,560	15,560
340 Travel	154,677.08	161,970.29	-	209,192	-	209,348	209,348	209,348
351 Telephone	193,081.00	161,656.13	-	210,750	-	218,215	218,215	218,215
352 Copier Use	82,011.31	76,431.06	-	117,507	-	118,067	118,067	118,067
353 Postage	80,045.63	70,020.39	-	82,360	-	71,461	71,461	71,461
354 Advertising	6,187.80	3,127.52	-	7,730	-	7,376	7,376	7,376

GENERAL FUND OBJECT DETAIL

Object Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
355 Printing	307,542.13	331,585.60	-	244,742	-	245,270	245,270	245,270
358 Freight	-	2,073.00	-	-	-	-	-	-
359 Other Communication	78,010.19	108,698.98	-	95,048	-	84,666	84,666	84,666
360 Payments to Charter Schools	4,719,107.96	4,895,498.73	-	5,010,000	-	5,120,000	5,120,000	5,120,000
371 Tuition - Within State	67,207.78	2,443.00	-	45,000	-	45,000	45,000	45,000
373 Tuition - Private Schools	-	261,375.00	-	186,373	-	186,373	186,373	186,373
381 Audit Services	21,903.00	21,790.00	-	22,000	-	22,500	22,500	22,500
382 Legal Services	42,035.13	46,183.08	-	45,500	-	46,500	46,500	46,500
383 Architect/Engineer Services	860.00	16,080.27	-	-	-	-	-	-
384 Negotiation Services	5,080.00	-	-	7,350	-	7,350	7,350	7,350
388 Election Services	10,129.23	-	-	30,500	-	11,500	11,500	11,500
389 Noninstructional Prof & Tech	376,245.99	395,773.08	-	653,215	-	696,603	696,603	696,603
390 Other Professional Services	40.00	40.00	-	-	-	-	-	-
392 Medical Services	52,256.25	54,074.00	-	61,295	-	59,805	59,805	59,805
393 Laundry Services	17,651.74	13,057.37	-	13,500	-	12,425	12,425	12,425
300 Purchased Services Total	10,301,866.96	10,649,540.07	-	11,489,481	-	11,399,466	11,399,466	11,399,466
400 Supplies & Materials								
410 Supplies & Materials	1,402,991.37	1,414,334.79	-	1,726,038	-	1,638,190	1,638,190	1,638,190
420 Textbooks	54,277.46	1,037,671.36	-	37,957	-	35,838	35,838	35,838
430 Library Books	7,864.09	18,378.69	-	20,102	-	29,524	29,524	29,524
440 Periodicals	4,814.89	6,042.88	-	9,435	-	8,188	8,188	8,188
460 Nonconsumable Supplies	116,201.04	379,879.04	-	133,727	-	112,004	112,004	112,004
470 Software	25,182.24	301,703.25	-	81,945	-	64,814	64,814	64,814
471 Software License Agreements	528,333.44	454,538.77	-	668,903	-	651,839	651,839	651,839
480 Computer Hardware	432,500.01	466,209.76	-	421,012	-	387,588	387,588	387,588
400 Supplies & Materials Total	2,572,164.54	4,078,758.54	-	3,099,119	-	2,927,985	2,927,985	2,927,985

GENERAL FUND OBJECT DETAIL

Object Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
500 Capital Outlay								
520 Building Acquisition & Improve	-	-	-	100,000	-	5,000	5,000	5,000
541 Equipment	86,223.37	160,909.66	-	76,000	-	25,999	25,999	25,999
543 Vehicles	83,875.00	73,800.00	-	84,000	-	74,996	74,996	74,996
550 Depreciable Technology	-	-	-	5,000	-	5,000	5,000	5,000
562 Bus Garage Purchases	-	39,335.20	-	-	-	-	-	-
500 Capital Outlay Total	170,098.37	274,044.86	-	265,000	-	110,995	110,995	110,995
600 Other Objects								
610 Debt Service Principal	12,287.76	10,296.81	-	10,605	-	12,290	12,290	12,290
621 Debt Service Interest	-	1,990.95	-	1,685	-	-	-	-
640 Dues & Fees	46,426.84	69,237.34	-	77,625	-	77,545	77,545	77,545
650 Insurance & Judgments	602,419.30	616,391.00	-	627,780	-	639,435	639,435	639,435
670 Taxes & Licenses	2,694.21	2,281.23	-	5,600	-	5,035	5,035	5,035
600 Other Objects Total	663,828.11	700,197.33	-	723,295	-	734,305	734,305	734,305
700 Transfers								
710 Transfers	1,137,858.00	1,177,858.00	-	2,631,577	-	2,439,144	2,439,144	2,439,144
700 Transfers Total	1,137,858.00	1,177,858.00	-	2,631,577	-	2,439,144	2,439,144	2,439,144
800 Other Uses of Funds								
810 Contingency	-	-	-	983,175	-	918,056	918,056	918,056
820 Reserved for Next Year	5,624,194.07	7,997,166.24	-	4,000,000	-	4,000,000	4,000,000	4,000,000
800 Other Uses of Funds Total	5,624,194.07	7,997,166.24	-	4,983,175	-	4,918,056	4,918,056	4,918,056
Total	96,534,733.42	103,169,345.09	1,031.86	106,710,389	1,036.98	109,778,033	109,778,033	109,778,033

GENERAL FUND OBJECT SUMMARY

Object Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
100 Salaries Total	46,666,611.13	49,070,490.89	1,031.86	52,025,705	1,036.98	53,365,061	53,428,682	53,428,682
200 Payroll Costs Total	29,398,112.24	29,221,289.16	-	31,493,037	-	33,883,021	33,819,400	33,819,400
300 Purchased Services Total	10,301,866.96	10,649,540.07	-	11,489,481	-	11,399,466	11,399,466	11,399,466
400 Supplies & Materials Total	2,572,164.54	4,078,758.54	-	3,099,119	-	2,927,985	2,927,985	2,927,985
500 Capital Outlay Total	170,098.37	274,044.86	-	265,000	-	110,995	110,995	110,995
600 Other Objects Total	663,828.11	700,197.33	-	723,295	-	734,305	734,305	734,305
700 Transfers Total	1,137,858.00	1,177,858.00	-	2,631,577	-	2,439,144	2,439,144	2,439,144
800 Other Uses of Funds Total	5,624,194.07	7,997,166.24	-	4,983,175	-	4,918,056	4,918,056	4,918,056
Total	96,534,733.42	103,169,345.09	1,031.86	106,710,389	1,036.98	109,778,033	109,778,033	109,778,033

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1111 Elementary K-5 Programs								
100 Salaries								
111 Licensed Salaries	10,207,051.00	11,273,384.91	220.18	12,660,573	212.55	12,380,309	12,431,016	12,431,016
112 Classified Salaries	557,162.25	689,679.12	32.90	758,902	33.02	787,940	787,940	787,940
121 Licensed Substitutes	457,111.09	475,717.18	-	355,139	-	365,793	365,793	365,793
122 Classified Substitutes	47,780.79	46,549.47	-	26,258	-	27,702	27,702	27,702
130 Extended Days	8,534.82	5,160.12	-	-	-	-	-	-
131 Supplemental Pay	20,644.00	21,071.90	-	23,070	-	23,762	23,762	23,762
154 Licensed Extra Duty Pay	250.00	-	-	-	-	800	800	800
155 Classified Extra Duty Pay	31.56	2,884.46	-	-	-	200	200	200
100 Salaries Total	11,298,565.51	12,514,447.16	253.08	13,823,942	245.57	13,586,506	13,637,213	13,637,213
200 Payroll Costs								
210 PERS	2,997,797.05	2,958,421.45	-	3,318,241	-	3,796,850	3,811,149	3,811,149
220 Social Security	830,028.30	930,848.76	-	1,023,984	-	1,006,520	1,010,272	1,010,272
231 Workers' Compensation	43,108.50	49,321.39	-	66,361	-	65,230	65,625	65,625
232 Unemployment	17,362.25	1,499.70	-	40,260	-	39,585	39,585	39,585
240 Insurance	2,525,896.54	3,014,357.42	-	3,261,266	-	3,154,631	3,168,011	3,168,011
247 VER Contribution	1,025,000.00	775,000.00	-	600,000	-	462,500	412,500	412,500
200 Payroll Costs Total	7,439,192.64	7,729,448.72	-	8,310,112	-	8,525,316	8,507,142	8,507,142
300 Purchased Services								
311 Instruction Services	168.17	-	-	-	-	-	-	-
322 Repairs & Maintenance	258.00	53.13	-	-	-	260	260	260
332 Nonreimbursable Transportation	1,122.10	3,012.68	-	2,000	-	820	820	820
340 Travel	694.08	1,008.62	-	1,050	-	990	990	990
355 Printing	116,920.79	143,223.82	-	89,583	-	92,841	92,841	92,841
358 Freight	-	2,073.00	-	-	-	-	-	-
300 Purchased Services Total	119,163.14	149,371.25	-	92,633	-	94,911	94,911	94,911

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	65,712.47	84,187.27	-	97,921	-	81,698	81,698	81,698
420 Textbooks	28,597.21	861,322.33	-	16,596	-	15,303	15,303	15,303
430 Library Books	-	83.96	-	-	-	9,000	9,000	9,000
440 Periodicals	401.40	34.65	-	900	-	2,150	2,150	2,150
460 Nonconsumable Supplies	5,720.93	42,714.23	-	8,050	-	4,480	4,480	4,480
470 Software	1,836.00	1,398.00	-	4,700	-	800	800	800
471 Software License Agreements	8,238.00	4,712.00	-	2,400	-	7,250	7,250	7,250
480 Computer Hardware	7,677.38	1,002.03	-	8,600	-	4,300	4,300	4,300
400 Supplies & Materials Total	118,183.39	995,454.47	-	139,167	-	124,981	124,981	124,981
1111 Elementary K-5 Programs Total	18,975,104.68	21,388,721.60	253.08	22,365,854	245.57	22,331,714	22,364,247	22,364,247

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1113 Elementary Extracurricular								
100 Salaries								
133 Activity Pay	16,211.25	22,289.08	-	22,911	-	23,598	23,598	23,598
100 Salaries Total	16,211.25	22,289.08	-	22,911	-	23,598	23,598	23,598
200 Payroll Costs								
210 PERS	4,468.48	5,505.49	-	5,545	-	6,655	6,655	6,655
220 Social Security	1,201.51	1,648.51	-	1,753	-	1,805	1,805	1,805
231 Workers' Compensation	59.35	84.39	-	110	-	113	113	113
232 Unemployment	25.17	3.10	-	-	-	-	-	-
240 Insurance	-	233.76	-	-	-	-	-	-
200 Payroll Costs Total	5,754.51	7,475.25	-	7,408	-	8,573	8,573	8,573
400 Supplies & Materials								
410 Supplies & Materials	-	158.66	-	-	-	-	-	-
400 Supplies & Materials Total	-	158.66	-	-	-	-	-	-
1113 Elementary Extracurricular Total	21,965.76	29,922.99	-	30,319	-	32,171	32,171	32,171

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1121 Middle School Programs								
100 Salaries								
111 Licensed Salaries	4,894,471.03	5,027,025.03	92.89	5,341,274	92.51	5,409,148	5,434,501	5,434,501
112 Classified Salaries	139,087.94	148,146.50	6.81	156,600	6.60	157,927	157,927	157,927
121 Licensed Substitutes	171,955.30	128,989.98	-	215,235	-	221,692	221,692	221,692
122 Classified Substitutes	8,977.30	1,077.64	-	3,426	-	3,614	3,614	3,614
130 Extended Days	-	907.28	-	-	-	-	-	-
131 Supplemental Pay	13,425.84	13,793.83	-	12,347	-	12,717	12,717	12,717
154 Licensed Extra Duty Pay	-	12.50	-	-	-	-	-	-
100 Salaries Total	5,227,917.41	5,319,952.76	99.70	5,728,882	99.11	5,805,098	5,830,451	5,830,451
200 Payroll Costs								
210 PERS	1,391,425.91	1,248,177.59	-	1,373,273	-	1,616,762	1,623,911	1,623,911
220 Social Security	384,330.33	393,082.12	-	424,519	-	428,379	430,255	430,255
231 Workers' Compensation	19,760.13	20,604.47	-	27,497	-	27,739	27,937	27,937
232 Unemployment	8,038.73	653.25	-	16,503	-	16,664	16,664	16,664
240 Insurance	1,171,681.11	1,211,028.27	-	1,301,393	-	1,275,492	1,282,182	1,282,182
247 VER Contribution	512,500.00	387,500.00	-	300,000	-	231,250	206,250	206,250
200 Payroll Costs Total	3,487,736.21	3,261,045.70	-	3,443,185	-	3,596,286	3,587,199	3,587,199
300 Purchased Services								
322 Repairs & Maintenance	4,433.48	966.52	-	14,418	-	5,198	5,198	5,198
324 Rentals	-	-	-	15,252	-	-	-	-
332 Nonreimbursable Transportation	2,159.69	5,117.88	-	500	-	500	500	500
340 Travel	95.02	119.38	-	100	-	100	100	100
355 Printing	41,334.37	47,468.24	-	29,842	-	32,078	32,078	32,078
389 Noninstructional Prof & Tech	-	300.00	-	-	-	-	-	-
300 Purchased Services Total	48,022.56	53,972.02	-	60,112	-	37,876	37,876	37,876

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	35,505.51	38,230.40	-	60,409	-	46,488	46,488	46,488
420 Textbooks	4,253.24	56,050.82	-	8,530	-	7,660	7,660	7,660
440 Periodicals	201.38	626.00	-	200	-	200	200	200
460 Nonconsumable Supplies	7,406.56	13,439.61	-	13,652	-	4,555	4,555	4,555
470 Software	-	-	-	2,920	-	517	517	517
471 Software License Agreements	1,212.00	2,573.00	-	-	-	-	-	-
480 Computer Hardware	108.00	4,685.70	-	500	-	-	-	-
400 Supplies & Materials Total	48,686.69	115,605.53	-	86,211	-	59,420	59,420	59,420
1121 Middle School Programs Total	8,812,362.87	8,750,576.01	99.70	9,318,390	99.11	9,498,680	9,514,946	9,514,946

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1122 Middle School Extracurricular								
100 Salaries								
133 Activity Pay	12,070.00	17,730.00	-	32,817	-	21,318	21,318	21,318
100 Salaries Total	12,070.00	17,730.00	-	32,817	-	21,318	21,318	21,318
200 Payroll Costs								
210 PERS	3,333.20	4,379.19	-	7,941	-	6,012	6,012	6,012
220 Social Security	889.59	1,294.49	-	2,475	-	1,631	1,631	1,631
231 Workers' Compensation	44.90	67.73	-	155	-	102	102	102
232 Unemployment	18.57	2.27	-	-	-	-	-	-
200 Payroll Costs Total	4,286.26	5,743.68	-	10,571	-	7,745	7,745	7,745
1122 Middle School Extracurricular Total	16,356.26	23,473.68	-	43,388	-	29,063	29,063	29,063

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1131 High School Programs								
100 Salaries								
111 Licensed Salaries	6,145,163.79	6,325,933.40	109.49	6,295,785	105.52	6,135,197	6,160,551	6,160,551
112 Classified Salaries	55,910.16	44,046.58	2.11	44,839	2.01	50,747	50,747	50,747
121 Licensed Substitutes	257,829.84	189,905.70	-	215,235	-	221,692	221,692	221,692
122 Classified Substitutes	-	1,147.00	-	3,426	-	3,614	3,614	3,614
125 Student Workers	-	305.25	-	-	-	-	-	-
130 Extended Days	1,060.64	-	-	-	-	-	-	-
131 Supplemental Pay	40,122.19	44,919.77	-	41,901	-	43,159	43,159	43,159
154 Licensed Extra Duty Pay	-	6,030.69	-	-	-	-	-	-
155 Classified Extra Duty Pay	-	83.16	-	-	-	-	-	-
189 Contracted Services	9,900.00	-	-	-	-	-	-	-
100 Salaries Total	6,509,986.62	6,612,371.55	111.60	6,601,186	107.53	6,454,409	6,479,763	6,479,763
200 Payroll Costs								
210 PERS	1,740,927.33	1,568,671.37	-	1,584,365	-	1,809,843	1,816,992	1,816,992
220 Social Security	485,604.84	494,187.93	-	489,134	-	479,122	480,998	480,998
231 Workers' Compensation	24,319.85	25,400.02	-	32,904	-	32,291	32,489	32,489
232 Unemployment	10,136.33	832.97	-	19,030	-	18,632	18,632	18,632
240 Insurance	1,348,566.74	1,391,502.72	-	1,456,254	-	1,425,380	1,432,070	1,432,070
247 VER Contribution	512,500.00	387,500.00	-	300,000	-	231,250	206,250	206,250
200 Payroll Costs Total	4,122,055.09	3,868,095.01	-	3,881,687	-	3,996,518	3,987,431	3,987,431
300 Purchased Services								
311 Instruction Services	42,574.69	52,318.73	-	57,000	-	57,400	57,400	57,400
313 Student Services	-	472.43	-	-	-	-	-	-
319 Other Prof & Tech Services	-	75.65	-	-	-	-	-	-
322 Repairs & Maintenance	9,438.82	10,554.23	-	22,095	-	15,218	15,218	15,218

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
324 Rentals	-	108.00	-	-	-	-	-	-
332 Nonreimbursable Transportation	1,605.87	1,948.36	-	725	-	815	815	815
340 Travel	75.00	385.91	-	396	-	372	372	372
353 Postage	30.59	0.51	-	108	-	-	-	-
355 Printing	77,213.37	77,925.77	-	56,924	-	56,276	56,276	56,276
389 Noninstructional Prof & Tech	-	500.00	-	-	-	-	-	-
300 Purchased Services Total	130,938.34	144,289.59	-	137,248	-	130,081	130,081	130,081
400 Supplies & Materials								
410 Supplies & Materials	47,888.10	64,470.57	-	82,095	-	72,659	72,659	72,659
420 Textbooks	10,322.91	95,038.60	-	12,800	-	12,544	12,544	12,544
440 Periodicals	-	48.95	-	456	-	429	429	429
460 Nonconsumable Supplies	3,475.31	56,919.26	-	11,040	-	4,739	4,739	4,739
470 Software	-	815.00	-	3,000	-	2,300	2,300	2,300
480 Computer Hardware	3,995.00	3,604.55	-	6,896	-	2,300	2,300	2,300
400 Supplies & Materials Total	65,681.32	220,896.93	-	116,287	-	94,971	94,971	94,971
600 Other Objects								
640 Dues & Fees	890.00	869.00	-	852	-	801	801	801
600 Other Objects Total	890.00	869.00	-	852	-	801	801	801
1131 High School Programs Total	10,829,551.37	10,846,522.08	111.60	10,737,260	107.53	10,676,780	10,693,047	10,693,047

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1132 High School Extracurricular								
100 Salaries								
133 Activity Pay	1,472.00	1,377.00	-	9,080	-	-	-	-
134 Coaching Pay	2,164.00	-	-	-	-	-	-	-
100 Salaries Total	3,636.00	1,377.00	-	9,080	-	-	-	-
200 Payroll Costs								
210 PERS	539.98	326.36	-	2,196	-	-	-	-
220 Social Security	276.56	105.26	-	680	-	-	-	-
231 Workers' Compensation	13.51	5.45	-	44	-	-	-	-
232 Unemployment	5.75	0.18	-	-	-	-	-	-
200 Payroll Costs Total	835.80	437.25	-	2,920	-	-	-	-
300 Purchased Services								
332 Nonreimbursable Transportation	20,869.15	83,461.67	-	-	-	-	-	-
340 Travel	124.66	-	-	-	-	-	-	-
355 Printing	96.00	377.52	-	-	-	-	-	-
389 Noninstructional Prof & Tech	17,269.79	-	-	-	-	-	-	-
300 Purchased Services Total	38,359.60	83,839.19	-	-	-	-	-	-
1132 High School Extracurricular Total	42,831.40	85,653.44	-	12,000	-	-	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1140 Pre-Kindergarten Programs								
100 Salaries								
112 Classified Salaries	99,572.36	92,069.93	4.94	114,968	4.94	118,160	118,160	118,160
122 Classified Substitutes	12,505.90	17,179.21	-	2,239	-	2,362	2,362	2,362
155 Classified Extra Duty Pay	-	-	-	19,395	-	19,977	19,977	19,977
100 Salaries Total	112,078.26	109,249.14	4.94	136,602	4.94	140,499	140,499	140,499
200 Payroll Costs								
210 PERS	29,798.86	20,929.65	-	32,925	-	39,481	39,481	39,481
220 Social Security	7,574.40	7,076.22	-	10,161	-	10,453	10,453	10,453
231 Workers' Compensation	487.84	896.30	-	656	-	674	674	674
232 Unemployment	158.40	-	-	345	-	353	353	353
240 Insurance	47,347.55	67,481.44	-	61,704	-	63,096	63,096	63,096
200 Payroll Costs Total	85,367.05	96,383.61	-	105,791	-	114,057	114,057	114,057
300 Purchased Services								
324 Rentals	365.00	-	-	-	-	-	-	-
332 Nonreimbursable Transportation	16.50	-	-	-	-	-	-	-
340 Travel	230.00	180.00	-	-	-	-	-	-
355 Printing	11.77	36.77	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	428.00	-	300	-	500	500	500
300 Purchased Services Total	623.27	644.77	-	300	-	500	500	500
400 Supplies & Materials								
410 Supplies & Materials	5,872.12	6,706.62	-	2,500	-	4,000	4,000	4,000
460 Nonconsumable Supplies	-	4,551.61	-	-	-	-	-	-
400 Supplies & Materials Total	5,872.12	11,258.23	-	2,500	-	4,000	4,000	4,000
600 Other Objects								
640 Dues & Fees	403.00	168.00	-	75	-	400	400	400
600 Other Objects Total	403.00	168.00	-	75	-	400	400	400
1140 Pre-Kindergarten Programs Total	204,343.70	217,703.75	4.94	245,268	4.94	259,456	259,456	259,456

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1210 Talented & Gifted Programs								
100 Salaries								
131 Supplemental Pay	4,659.41	1,461.46	-	-	-	-	-	-
154 Licensed Extra Duty Pay	9,971.31	20,484.71	-	21,177	-	21,550	21,550	21,550
155 Classified Extra Duty Pay	287.64	145.44	-	-	-	355	355	355
100 Salaries Total	14,918.36	22,091.61	-	21,177	-	21,905	21,905	21,905
200 Payroll Costs								
210 PERS	4,206.95	5,390.90	-	1,271	-	6,177	6,177	6,177
220 Social Security	1,087.44	1,628.01	-	1,620	-	1,676	1,676	1,676
231 Workers' Compensation	56.59	85.52	-	102	-	105	105	105
232 Unemployment	22.75	1.86	-	-	-	-	-	-
240 Insurance	-	182.25	-	-	-	-	-	-
200 Payroll Costs Total	5,373.73	7,288.54	-	2,993	-	7,958	7,958	7,958
300 Purchased Services								
353 Postage	46.68	39.72	-	150	-	100	100	100
355 Printing	263.37	96.38	-	750	-	700	700	700
389 Noninstructional Prof & Tech	125.86	-	-	-	-	-	-	-
300 Purchased Services Total	435.91	136.10	-	900	-	800	800	800
400 Supplies & Materials								
410 Supplies & Materials	15.99	1,963.96	-	8,722	-	8,000	8,000	8,000
400 Supplies & Materials Total	15.99	1,963.96	-	8,722	-	8,000	8,000	8,000
1210 Talented & Gifted Programs Total	20,743.99	31,480.21	-	33,792	-	38,663	38,663	38,663

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1220 Restrictive Prgms, Stdnts w/Disabilities								
100 Salaries								
111 Licensed Salaries	1,588,117.02	1,624,070.66	33.05	1,900,408	33.65	1,969,138	1,969,138	1,969,138
112 Classified Salaries	1,574,221.35	1,820,425.78	82.94	1,910,199	88.29	2,117,617	2,117,617	2,117,617
121 Licensed Substitutes	51,456.00	45,214.30	-	39,978	-	40,087	40,087	40,087
122 Classified Substitutes	51,836.36	70,781.60	-	48,289	-	42,712	42,712	42,712
125 Student Workers	-	1,389.82	-	-	-	-	-	-
128 Tutors	79,046.48	53,551.82	-	50,000	-	51,500	51,500	51,500
130 Extended Days	247.68	-	-	5,464	-	5,628	5,628	5,628
154 Licensed Extra Duty Pay	33,738.90	30,367.71	-	25,750	-	28,250	28,250	28,250
155 Classified Extra Duty Pay	49,077.07	99,892.23	-	30,400	-	29,250	29,250	29,250
189 Contracted Services	18,135.75	14,961.98	-	24,500	-	24,205	24,205	24,205
100 Salaries Total	3,445,876.61	3,760,655.90	115.99	4,034,988	121.94	4,308,387	4,308,387	4,308,387
200 Payroll Costs								
210 PERS	875,285.57	834,184.80	-	967,800	-	1,206,981	1,206,981	1,206,981
220 Social Security	246,731.44	268,896.87	-	299,160	-	319,380	319,380	319,380
231 Workers' Compensation	14,483.28	16,406.69	-	19,370	-	20,681	20,681	20,681
232 Unemployment	5,160.22	296.09	-	11,439	-	12,267	12,267	12,267
240 Insurance	1,014,275.53	1,149,388.35	-	1,460,801	-	1,574,254	1,574,254	1,574,254
200 Payroll Costs Total	2,155,936.04	2,269,172.80	-	2,758,570	-	3,133,563	3,133,563	3,133,563
300 Purchased Services								
313 Student Services	883,266.55	797,149.10	-	798,252	-	642,672	642,672	642,672
319 Other Prof & Tech Services	-	4,873.10	-	-	-	-	-	-
322 Repairs & Maintenance	2,771.49	-	-	500	-	5,000	5,000	5,000
332 Nonreimbursable Transportation	3,491.26	2,671.84	-	2,000	-	2,000	2,000	2,000
340 Travel	9,290.48	5,344.76	-	9,000	-	4,000	4,000	4,000

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014-15	Actual 2015-16	FTE 2016-17	Adopted 2016-17	FTE 2017-18	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
355 Printing	1,428.96	471.87	-	500	-	475	475	475
371 Tuition - Within State	67,207.78	2,443.00	-	45,000	-	45,000	45,000	45,000
373 Tuition - Private Schools	-	261,000.00	-	186,373	-	186,373	186,373	186,373
389 Noninstructional Prof & Tech	35,763.27	81,035.92	-	37,000	-	63,760	63,760	63,760
300 Purchased Services Total	1,003,219.79	1,154,989.59	-	1,078,625	-	949,280	949,280	949,280
400 Supplies & Materials								
410 Supplies & Materials	20,114.85	17,424.23	-	18,000	-	14,082	14,082	14,082
460 Nonconsumable Supplies	7,180.00	13,554.05	-	7,000	-	1,000	1,000	1,000
470 Software	8,974.95	13,611.00	-	12,500	-	7,500	7,500	7,500
480 Computer Hardware	5,525.96	10,468.00	-	7,500	-	-	-	-
400 Supplies & Materials Total	41,795.76	55,057.28	-	45,000	-	22,582	22,582	22,582
500 Capital Outlay								
550 Depreciable Technology	-	-	-	5,000	-	5,000	5,000	5,000
500 Capital Outlay Total	-	-	-	5,000	-	5,000	5,000	5,000
1220 Restrictive Prgms, Stdnts w/Disabilities Total	6,646,828.20	7,239,875.57	115.99	7,922,183	121.94	8,418,812	8,418,812	8,418,812

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1250 Less Restrict Prgms, Students w/Disabilities								
100 Salaries								
111 Licensed Salaries	2,161,705.05	2,205,787.10	37.00	2,127,537	34.95	2,053,662	2,053,662	2,053,662
112 Classified Salaries	582,880.13	581,887.30	26.65	630,275	26.65	651,489	651,489	651,489
113 Administrators	45,266.50	40,702.58	0.50	45,951	0.50	46,870	46,870	46,870
121 Licensed Substitutes	82,629.76	74,872.44	-	55,443	-	57,106	57,106	57,106
122 Classified Substitutes	8,859.62	4,890.84	-	16,789	-	17,712	17,712	17,712
128 Tutors	4,623.35	-	-	-	-	-	-	-
130 Extended Days	1,428.68	-	-	-	-	-	-	-
131 Supplemental Pay	3,386.10	3,512.00	-	3,502	-	3,607	3,607	3,607
139 Benefit Pay	6,500.00	6,000.00	-	6,000	-	6,000	6,000	6,000
154 Licensed Extra Duty Pay	8,129.41	9,375.97	-	5,000	-	5,150	5,150	5,150
155 Classified Extra Duty Pay	2,527.62	1,103.64	-	1,000	-	1,030	1,030	1,030
189 Contracted Services	-	107.20	-	-	-	-	-	-
100 Salaries Total	2,907,936.22	2,928,239.07	64.15	2,891,497	62.10	2,842,626	2,842,626	2,842,626
200 Payroll Costs								
210 PERS	775,529.50	694,441.83	-	695,406	-	797,108	797,108	797,108
220 Social Security	210,300.65	213,488.14	-	214,176	-	209,963	209,963	209,963
231 Workers' Compensation	11,325.90	11,687.12	-	14,012	-	13,744	13,744	13,744
232 Unemployment	4,384.07	313.27	-	8,431	-	8,260	8,260	8,260
240 Insurance	766,058.48	799,491.26	-	834,302	-	817,119	817,119	817,119
200 Payroll Costs Total	1,767,598.60	1,719,421.62	-	1,766,327	-	1,846,194	1,846,194	1,846,194
300 Purchased Services								
313 Student Services	242,405.62	287,386.80	-	300,000	-	300,000	300,000	300,000
319 Other Prof & Tech Services	517.91	328.13	-	1,000	-	1,000	1,000	1,000
332 Nonreimbursable Transportation	1,351.60	1,104.34	-	500	-	500	500	500

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
340 Travel	519.80	123.44	-	1,000	-	-	-	-
355 Printing	-	180.45	-	-	-	-	-	-
300 Purchased Services Total	244,794.93	289,123.16	-	302,500	-	301,500	301,500	301,500
400 Supplies & Materials								
410 Supplies & Materials	-	911.69	-	400	-	400	400	400
420 Textbooks	-	24,502.35	-	-	-	-	-	-
460 Nonconsumable Supplies	55.84	650.44	-	-	-	-	-	-
400 Supplies & Materials Total	55.84	26,064.48	-	400	-	400	400	400
600 Other Objects								
640 Dues & Fees	595.00	-	-	595	-	595	595	595
600 Other Objects Total	595.00	-	-	595	-	595	595	595
1250 Less Restrict Prgms, Students w/Disabilities Total	4,920,980.59	4,962,848.33	64.15	4,961,319	62.10	4,991,315	4,991,315	4,991,315

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1260 Early Intervention Programs								
300 Purchased Services								
313 Student Services	137,475.11	70,875.00	-	100,000	-	101,526	101,526	101,526
300 Purchased Services Total	137,475.11	70,875.00	-	100,000	-	101,526	101,526	101,526
1260 Early Intervention Programs Total	137,475.11	70,875.00	-	100,000	-	101,526	101,526	101,526

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1271 Remediation Programs								
100 Salaries								
128 Tutors	-	-	-	2,732	-	2,814	2,814	2,814
137 Night School	-	724.50	-	6,556	-	6,753	6,753	6,753
138 Saturday School	4,174.05	-	-	10,927	-	11,255	11,255	11,255
154 Licensed Extra Duty Pay	8,700.00	11,337.50	-	9,398	-	9,680	9,680	9,680
155 Classified Extra Duty Pay	895.36	3,447.00	-	4,371	-	4,502	4,502	4,502
100 Salaries Total	13,769.41	15,509.00	-	33,984	-	35,004	35,004	35,004
200 Payroll Costs								
210 PERS	3,587.70	3,830.73	-	8,060	-	9,702	9,702	9,702
220 Social Security	1,027.95	1,164.59	-	2,600	-	2,678	2,678	2,678
231 Workers' Compensation	57.02	64.70	-	162	-	168	168	168
232 Unemployment	21.54	19.52	-	-	-	-	-	-
200 Payroll Costs Total	4,694.21	5,079.54	-	10,822	-	12,548	12,548	12,548
400 Supplies & Materials								
471 Software License Agreements	1,000.00	-	-	1,000	-	950	950	950
400 Supplies & Materials Total	1,000.00	-	-	1,000	-	950	950	950
1271 Remediation Programs Total	19,463.62	20,588.54	-	45,806	-	48,502	48,502	48,502

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1280 Alternative Education								
100 Salaries								
111 Licensed Salaries	133,754.36	157,191.03	3.00	172,504	3.17	185,064	185,064	185,064
121 Licensed Substitutes	298.44	868.80	-	-	-	-	-	-
154 Licensed Extra Duty Pay	-	5,394.10	-	-	-	-	-	-
100 Salaries Total	134,052.80	163,453.93	3.00	172,504	3.17	185,064	185,064	185,064
200 Payroll Costs								
210 PERS	36,948.01	40,223.45	-	41,746	-	52,318	52,318	52,318
220 Social Security	9,220.02	11,664.67	-	12,766	-	13,726	13,726	13,726
231 Workers' Compensation	516.85	636.40	-	828	-	888	888	888
232 Unemployment	192.87	19.45	-	517	-	558	558	558
240 Insurance	54,157.36	62,282.30	-	39,240	-	42,415	42,415	42,415
200 Payroll Costs Total	101,035.11	114,826.27	-	95,097	-	109,905	109,905	109,905
300 Purchased Services								
311 Instruction Services	85,513.40	48,286.42	-	223,733	-	233,000	233,000	233,000
319 Other Prof & Tech Services	-	-	-	1,100	-	-	-	-
340 Travel	-	186.84	-	-	-	-	-	-
351 Telephone	1,811.81	2,234.67	-	1,500	-	1,500	1,500	1,500
355 Printing	44.50	-	-	200	-	200	200	200
300 Purchased Services Total	87,369.71	50,707.93	-	226,533	-	234,700	234,700	234,700
400 Supplies & Materials								
410 Supplies & Materials	10.19	214.39	-	2,400	-	1,000	1,000	1,000
420 Textbooks	-	-	-	31	-	331	331	331
460 Nonconsumable Supplies	-	-	-	500	-	3,159	3,159	3,159

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
470 Software	800.00	18,140.00	-	10,000	-	9,500	9,500	9,500
471 Software License Agreements	-	-	-	25,000	-	7,000	7,000	7,000
480 Computer Hardware	-	13,558.80	-	21,040	-	9,040	9,040	9,040
400 Supplies & Materials Total	810.19	31,913.19	-	58,971	-	30,030	30,030	30,030
1280 Alternative Education Total	323,267.81	360,901.32	3.00	553,105	3.17	559,699	559,699	559,699

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1288 Charter Schools								
300 Purchased Services								
360 Payments to Charter Schools	4,719,107.96	4,895,498.73	-	5,010,000	-	5,120,000	5,120,000	5,120,000
300 Purchased Services Total	4,719,107.96	4,895,498.73	-	5,010,000	-	5,120,000	5,120,000	5,120,000
1288 Charter Schools Total	4,719,107.96	4,895,498.73	-	5,010,000	-	5,120,000	5,120,000	5,120,000

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1291 English Language Development Programs								
100 Salaries								
111 Licensed Salaries	867,258.81	892,392.91	15.35	882,640	15.35	896,093	896,093	896,093
112 Classified Salaries	348,558.86	360,361.40	16.79	401,633	16.79	428,090	428,090	428,090
121 Licensed Substitutes	21,125.81	15,942.48	-	13,867	-	14,283	14,283	14,283
122 Classified Substitutes	3,076.92	4,572.80	-	1,679	-	1,771	1,771	1,771
130 Extended Days	689.92	-	-	-	-	-	-	-
131 Supplemental Pay	1,606.00	1,699.50	-	1,700	-	1,751	1,751	1,751
154 Licensed Extra Duty Pay	1,744.47	1,717.89	-	-	-	-	-	-
155 Classified Extra Duty Pay	4,529.38	834.68	-	-	-	-	-	-
189 Contracted Services	-	4,831.25	-	-	-	-	-	-
100 Salaries Total	1,248,590.17	1,282,352.91	32.14	1,301,519	32.14	1,341,988	1,341,988	1,341,988
200 Payroll Costs								
210 PERS	339,191.19	298,414.76	-	314,034	-	379,006	379,006	379,006
220 Social Security	89,232.81	92,174.89	-	96,355	-	99,517	99,517	99,517
231 Workers' Compensation	4,906.34	5,163.46	-	6,312	-	6,519	6,519	6,519
232 Unemployment	1,866.39	122.22	-	3,852	-	3,983	3,983	3,983
240 Insurance	327,913.82	331,078.60	-	414,669	-	425,596	425,596	425,596
200 Payroll Costs Total	763,110.55	726,953.93	-	835,222	-	914,621	914,621	914,621
300 Purchased Services								
340 Travel	5,294.29	3,605.27	-	4,000	-	3,800	3,800	3,800
353 Postage	59.49	9.20	-	100	-	95	95	95
355 Printing	523.73	535.69	-	1,000	-	950	950	950
389 Noninstructional Prof & Tech	1,212.49	1,337.87	-	2,290	-	2,176	2,176	2,176
300 Purchased Services Total	7,090.00	5,488.03	-	7,390	-	7,021	7,021	7,021

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	6,095.31	4,807.72	-	10,000	-	9,500	9,500	9,500
420 Textbooks	-	743.60	-	-	-	-	-	-
460 Nonconsumable Supplies	320.27	382.45	-	400	-	380	380	380
470 Software	-	1,095.36	-	-	-	-	-	-
480 Computer Hardware	-	1,399.00	-	-	-	-	-	-
400 Supplies & Materials Total	6,415.58	8,428.13	-	10,400	-	9,880	9,880	9,880
600 Other Objects								
640 Dues & Fees	-	-	-	100	-	95	95	95
600 Other Objects Total	-	-	-	100	-	95	95	95
1291 English Language Development Programs Total	2,025,206.30	2,023,223.00	32.14	2,154,631	32.14	2,273,605	2,273,605	2,273,605

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1292 Teen Parent Programs								
100 Salaries								
111 Licensed Salaries	25,725.00	26,729.36	0.50	28,751	0.50	29,190	29,190	29,190
112 Classified Salaries	19,071.10	12,262.42	0.81	17,432	0.81	17,000	17,000	17,000
121 Licensed Substitutes	171.52	1,455.24	-	1,157	-	1,192	1,192	1,192
122 Classified Substitutes	238.19	2,144.08	-	1,143	-	1,206	1,206	1,206
128 Tutors	1,246.77	1,901.58	-	-	-	-	-	-
154 Licensed Extra Duty Pay	-	2,468.20	-	-	-	-	-	-
189 Contracted Services	-	-	-	1,093	-	1,126	1,126	1,126
100 Salaries Total	46,452.58	46,960.88	1.31	49,576	1.31	49,714	49,714	49,714
200 Payroll Costs								
210 PERS	12,711.42	9,153.90	-	11,861	-	14,319	14,319	14,319
220 Social Security	3,205.85	3,465.71	-	3,678	-	3,691	3,691	3,691
231 Workers' Compensation	185.92	194.22	-	237	-	238	238	238
232 Unemployment	67.09	3.50	-	138	-	139	139	139
240 Insurance	14,186.64	13,178.72	-	16,277	-	16,645	16,645	16,645
200 Payroll Costs Total	30,356.92	25,996.05	-	32,191	-	35,032	35,032	35,032
300 Purchased Services								
332 Nonreimbursable Transportation	-	234.89	-	-	-	-	-	-
355 Printing	22.53	44.10	-	375	-	400	400	400
300 Purchased Services Total	22.53	278.99	-	375	-	400	400	400
400 Supplies & Materials								
410 Supplies & Materials	1,578.53	748.84	-	4,169	-	3,919	3,919	3,919
460 Nonconsumable Supplies	-	183.00	-	-	-	400	400	400
480 Computer Hardware	-	1,199.00	-	-	-	-	-	-
400 Supplies & Materials Total	1,578.53	2,130.84	-	4,169	-	4,319	4,319	4,319
1292 Teen Parent Programs Total	78,410.56	75,366.76	1.31	86,311	1.31	89,465	89,465	89,465

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1400 Summer School Programs								
300 Purchased Services								
373 Tuition - Private Schools	-	375.00	-	-	-	-	-	-
300 Purchased Services Total	-	375.00	-	-	-	-	-	-
1400 Summer School Programs Total	-	375.00	-	-	-	-	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2112 Attendance Services								
100 Salaries								
189 Contracted Services	30,074.00	20,318.50	-	32,782	-	33,765	33,765	33,765
100 Salaries Total	30,074.00	20,318.50	-	32,782	-	33,765	33,765	33,765
200 Payroll Costs								
210 PERS	-	-	-	7,933	-	9,522	9,522	9,522
220 Social Security	2,300.69	1,554.41	-	2,508	-	2,583	2,583	2,583
231 Workers' Compensation	112.07	79.69	-	157	-	162	162	162
232 Unemployment	48.13	-	-	-	-	-	-	-
200 Payroll Costs Total	2,460.89	1,634.10	-	10,598	-	12,267	12,267	12,267
300 Purchased Services								
340 Travel	991.83	-	-	3,000	-	2,850	2,850	2,850
300 Purchased Services Total	991.83	-	-	3,000	-	2,850	2,850	2,850
2112 Attendance Services Total	33,526.72	21,952.60	-	46,380	-	48,882	48,882	48,882

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2113 Social Work Services								
100 Salaries								
111 Licensed Salaries	49,081.27	56,488.00	1.00	57,501	1.50	87,567	87,567	87,567
100 Salaries Total	49,081.27	56,488.00	1.00	57,501	1.50	87,567	87,567	87,567
200 Payroll Costs								
210 PERS	13,803.80	13,952.52	-	13,915	-	24,757	24,757	24,757
220 Social Security	3,740.95	4,307.56	-	4,255	-	6,496	6,496	6,496
231 Workers' Compensation	183.61	216.98	-	276	-	421	421	421
232 Unemployment	78.19	7.51	-	173	-	264	264	264
240 Insurance	12,509.68	14,365.56	-	13,080	-	20,070	20,070	20,070
200 Payroll Costs Total	30,316.23	32,850.13	-	31,699	-	52,008	52,008	52,008
2113 Social Work Services Total	79,397.50	89,338.13	1.00	89,200	1.50	139,575	139,575	139,575

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2115 Student Safety								
100 Salaries								
112 Classified Salaries	52,157.06	63,247.35	4.35	83,618	4.31	85,213	85,213	85,213
122 Classified Substitutes	4,324.38	2,539.13	-	-	-	-	-	-
189 Contracted Services	8,000.00	17,500.00	-	2,800	-	-	-	-
100 Salaries Total	64,481.44	83,286.48	4.35	86,418	4.31	85,213	85,213	85,213
200 Payroll Costs								
210 PERS	8,500.09	13,206.07	-	20,236	-	24,031	24,031	24,031
220 Social Security	4,854.63	6,300.68	-	6,412	-	6,306	6,306	6,306
231 Workers' Compensation	279.87	369.32	-	403	-	409	409	409
232 Unemployment	101.50	2.00	-	251	-	255	255	255
240 Insurance	10,414.68	12,194.28	-	51,000	-	54,732	54,732	54,732
200 Payroll Costs Total	24,150.77	32,072.35	-	78,302	-	85,733	85,733	85,733
300 Purchased Services								
355 Printing	-	558.99	-	-	-	-	-	-
389 Noninstructional Prof & Tech	166,370.62	134,318.30	-	163,000	-	163,000	163,000	163,000
300 Purchased Services Total	166,370.62	134,877.29	-	163,000	-	163,000	163,000	163,000
2115 Student Safety Total	255,002.83	250,236.12	4.35	327,720	4.31	333,946	333,946	333,946

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2119 Multicultural Programs								
100 Salaries								
111 Licensed Salaries	-	-	-	-	1.50	87,570	87,570	87,570
112 Classified Salaries	35,729.02	37,431.90	1.00	39,234	1.00	40,014	40,014	40,014
189 Contracted Services	250.00	-	-	-	-	-	-	-
100 Salaries Total	35,979.02	37,431.90	1.00	39,234	2.50	127,584	127,584	127,584
200 Payroll Costs								
210 PERS	9,868.19	9,245.65	-	9,495	-	36,040	36,040	36,040
220 Social Security	2,666.30	2,780.62	-	2,903	-	9,456	9,456	9,456
231 Workers' Compensation	142.62	151.59	-	188	-	612	612	612
232 Unemployment	55.73	4.82	-	118	-	384	384	384
240 Insurance	12,260.64	13,007.52	-	13,224	-	33,594	33,594	33,594
200 Payroll Costs Total	24,993.48	25,190.20	-	25,928	-	80,086	80,086	80,086
300 Purchased Services								
332 Nonreimbursable Transportation	930.74	797.55	-	550	-	525	525	525
340 Travel	-	-	-	500	-	475	475	475
355 Printing	-	-	-	-	-	100	100	100
389 Noninstructional Prof & Tech	2,345.00	1,000.00	-	1,000	-	950	950	950
300 Purchased Services Total	3,275.74	1,797.55	-	2,050	-	2,050	2,050	2,050
400 Supplies & Materials								
410 Supplies & Materials	-	822.44	-	1,950	-	2,250	2,250	2,250
400 Supplies & Materials Total	-	822.44	-	1,950	-	2,250	2,250	2,250
2119 Multicultural Programs Total	64,248.24	65,242.09	1.00	69,162	2.50	211,970	211,970	211,970

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2122 Counseling Services								
100 Salaries								
111 Licensed Salaries	659,116.53	681,801.73	12.23	703,237	12.00	700,527	700,527	700,527
112 Classified Salaries	98,846.00	85,390.04	3.72	102,602	3.94	111,189	111,189	111,189
121 Licensed Substitutes	5,558.10	1,686.34	-	16,177	-	16,662	16,662	16,662
122 Classified Substitutes	-	-	-	1,826	-	1,926	1,926	1,926
130 Extended Days	10,488.96	11,241.76	-	3,344	-	3,444	3,444	3,444
131 Supplemental Pay	3,884.50	3,985.50	-	4,043	-	4,164	4,164	4,164
100 Salaries Total	777,894.09	784,105.37	15.95	831,229	15.94	837,912	837,912	837,912
200 Payroll Costs								
210 PERS	211,352.13	195,613.97	-	200,076	-	235,686	235,686	235,686
220 Social Security	56,826.66	57,943.47	-	61,574	-	62,203	62,203	62,203
231 Workers' Compensation	2,973.03	3,058.03	-	4,144	-	4,190	4,190	4,190
232 Unemployment	1,188.58	101.31	-	2,418	-	2,445	2,445	2,445
240 Insurance	192,743.69	191,834.63	-	207,824	-	209,496	209,496	209,496
200 Payroll Costs Total	465,084.09	448,551.41	-	476,036	-	514,020	514,020	514,020
300 Purchased Services								
355 Printing	4,348.02	5,040.76	-	2,763	-	2,585	2,585	2,585
389 Noninstructional Prof & Tech	-	2,260.34	-	1,000	-	-	-	-
300 Purchased Services Total	4,348.02	7,301.10	-	3,763	-	2,585	2,585	2,585
400 Supplies & Materials								
410 Supplies & Materials	730.24	1,179.90	-	1,715	-	1,255	1,255	1,255
400 Supplies & Materials Total	730.24	1,179.90	-	1,715	-	1,255	1,255	1,255
2122 Counseling Services Total	1,248,056.44	1,241,137.78	15.95	1,312,743	15.94	1,355,772	1,355,772	1,355,772

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2130 Health Services								
100 Salaries								
111 Licensed Salaries	163,304.94	170,509.96	4.00	230,004	4.50	262,698	262,698	262,698
112 Classified Salaries	160,158.72	155,430.92	7.22	165,395	7.28	183,249	183,249	183,249
122 Classified Substitutes	3,947.26	358.45	-	-	-	-	-	-
139 Benefit Pay	1,440.00	1,412.44	-	-	-	-	-	-
154 Licensed Extra Duty Pay	9,636.04	11,943.97	-	2,000	-	2,060	2,060	2,060
189 Contracted Services	30,779.00	27,546.00	-	14,214	-	14,640	14,640	14,640
100 Salaries Total	369,265.96	367,201.74	11.22	411,613	11.78	462,647	462,647	462,647
200 Payroll Costs								
210 PERS	76,928.92	81,841.26	-	99,609	-	130,657	130,657	130,657
220 Social Security	26,254.91	26,273.73	-	30,499	-	34,326	34,326	34,326
231 Workers' Compensation	1,508.56	1,554.30	-	1,976	-	2,223	2,223	2,223
232 Unemployment	549.10	39.44	-	1,186	-	1,341	1,341	1,341
240 Insurance	133,725.71	117,552.35	-	142,099	-	151,383	151,383	151,383
200 Payroll Costs Total	238,967.20	227,261.08	-	275,369	-	319,930	319,930	319,930
300 Purchased Services								
313 Student Services	3,990.00	1,860.00	-	6,000	-	6,000	6,000	6,000
318 Prof Improvement Noninstruct Staff	-	100.00	-	-	-	-	-	-
319 Other Prof & Tech Services	3,944.32	-	-	4,000	-	3,800	3,800	3,800
340 Travel	5,812.34	6,291.61	-	6,000	-	5,700	5,700	5,700
353 Postage	282.23	293.80	-	500	-	475	475	475
355 Printing	674.37	146.01	-	1,016	-	960	960	960
389 Noninstructional Prof & Tech	6,167.50	-	-	220,000	-	218,000	218,000	218,000
300 Purchased Services Total	20,870.76	8,691.42	-	237,516	-	234,935	234,935	234,935

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	3,246.05	6,319.79	-	17,730	-	16,701	16,701	16,701
440 Periodicals	-	-	-	500	-	475	475	475
460 Nonconsumable Supplies	-	343.44	-	8,000	-	7,600	7,600	7,600
480 Computer Hardware	-	285.72	-	-	-	-	-	-
400 Supplies & Materials Total	3,246.05	6,948.95	-	26,230	-	24,776	24,776	24,776
2130 Health Services Total	632,349.97	610,103.19	11.22	950,728	11.78	1,042,288	1,042,288	1,042,288

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2142 Psychological Testing Services								
100 Salaries								
111 Licensed Salaries	430,273.71	506,321.09	11.10	638,261	10.95	673,443	673,443	673,443
130 Extended Days	-	2,000.00	-	410	-	422	422	422
154 Licensed Extra Duty Pay	12,576.14	12,735.86	-	11,000	-	11,330	11,330	11,330
189 Contracted Services	81,435.00	67,617.04	-	90,700	-	93,421	93,421	93,421
100 Salaries Total	524,284.85	588,673.99	11.10	740,371	10.95	778,616	778,616	778,616
200 Payroll Costs								
210 PERS	116,460.09	127,539.08	-	179,171	-	210,377	210,377	210,377
220 Social Security	38,619.65	44,174.92	-	55,043	-	55,461	55,461	55,461
231 Workers' Compensation	1,989.53	2,280.58	-	3,554	-	3,571	3,571	3,571
232 Unemployment	807.71	81.67	-	1,915	-	1,927	1,927	1,927
240 Insurance	103,019.42	116,185.47	-	145,188	-	112,327	112,327	112,327
200 Payroll Costs Total	260,896.40	290,261.72	-	384,871	-	383,663	383,663	383,663
300 Purchased Services								
340 Travel	2,727.39	4,142.55	-	2,000	-	1,900	1,900	1,900
355 Printing	-	41.00	-	-	-	-	-	-
300 Purchased Services Total	2,727.39	4,183.55	-	2,000	-	1,900	1,900	1,900
400 Supplies & Materials								
410 Supplies & Materials	1,695.66	6,680.78	-	5,000	-	5,000	5,000	5,000
460 Nonconsumable Supplies	-	2,740.00	-	-	-	-	-	-
470 Software	-	440.00	-	-	-	-	-	-
400 Supplies & Materials Total	1,695.66	9,860.78	-	5,000	-	5,000	5,000	5,000
2142 Psychological Testing Services Total	789,604.30	892,980.04	11.10	1,132,242	10.95	1,169,179	1,169,179	1,169,179

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2152 Speech Pathology Services								
100 Salaries								
111 Licensed Salaries	788,419.64	824,285.64	13.80	793,514	14.70	867,526	867,526	867,526
121 Licensed Substitutes	12,467.36	4,604.64	-	23,112	-	23,805	23,805	23,805
130 Extended Days	870.00	-	-	-	-	-	-	-
154 Licensed Extra Duty Pay	38,549.30	37,672.56	-	10,300	-	10,300	10,300	10,300
189 Contracted Services	1,695.00	5,840.00	-	1,000	-	1,030	1,030	1,030
100 Salaries Total	842,001.30	872,402.84	13.80	827,926	14.70	902,661	902,661	902,661
200 Payroll Costs								
210 PERS	220,150.27	207,813.08	-	198,971	-	251,096	251,096	251,096
220 Social Security	61,541.40	63,818.43	-	61,353	-	66,352	66,352	66,352
231 Workers' Compensation	3,120.24	3,318.95	-	3,974	-	4,296	4,296	4,296
232 Unemployment	1,287.69	112.40	-	2,381	-	2,582	2,582	2,582
240 Insurance	163,718.58	171,487.33	-	180,504	-	187,320	187,320	187,320
200 Payroll Costs Total	449,818.18	446,550.19	-	447,183	-	511,646	511,646	511,646
300 Purchased Services								
322 Repairs & Maintenance	-	-	-	1,500	-	1,500	1,500	1,500
340 Travel	2,336.62	1,517.47	-	2,500	-	2,000	2,000	2,000
355 Printing	73.43	96.80	-	50	-	50	50	50
359 Other Communication	4,504.08	3,889.94	-	4,500	-	4,500	4,500	4,500
300 Purchased Services Total	6,914.13	5,504.21	-	8,550	-	8,050	8,050	8,050
400 Supplies & Materials								
410 Supplies & Materials	1,044.02	4,233.14	-	1,500	-	2,000	2,000	2,000
400 Supplies & Materials Total	1,044.02	4,233.14	-	1,500	-	2,000	2,000	2,000
2152 Speech Pathology Services Total	1,299,777.63	1,328,690.38	13.80	1,285,159	14.70	1,424,357	1,424,357	1,424,357

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2160 Occupational Therapy Services								
100 Salaries								
111 Licensed Salaries	-	-	-	-	0.30	17,514	17,514	17,514
100 Salaries Total	-	-	-	-	0.30	17,514	17,514	17,514
200 Payroll Costs								
210 PERS	-	-	-	-	-	4,951	4,951	4,951
220 Social Security	-	-	-	-	-	1,299	1,299	1,299
231 Workers' Compensation	-	-	-	-	-	84	84	84
232 Unemployment	-	-	-	-	-	53	53	53
240 Insurance	-	-	-	-	-	4,014	4,014	4,014
200 Payroll Costs Total	-	-	-	-	-	10,401	10,401	10,401
2160 Occupational Therapy Services Total	-	-	-	-	0.30	27,915	27,915	27,915

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2190 Student Support Services								
100 Salaries								
111 Licensed Salaries	-	24,831.86	0.20	11,500	0.50	29,190	29,190	29,190
112 Classified Salaries	64,782.32	76,773.99	2.78	89,140	2.78	92,868	92,868	92,868
113 Administrators	166,351.20	157,342.81	1.80	187,531	2.00	222,745	222,745	222,745
139 Benefit Pay	15,635.69	14,741.12	-	11,664	-	12,960	12,960	12,960
154 Licensed Extra Duty Pay	-	1,182.81	-	750	-	773	773	773
155 Classified Extra Duty Pay	-	179.21	-	250	-	258	258	258
189 Contracted Services	21,112.80	22,504.75	-	20,000	-	20,600	20,600	20,600
100 Salaries Total	267,882.01	297,556.55	4.78	320,835	5.28	379,394	379,394	379,394
200 Payroll Costs								
210 PERS	71,540.34	58,239.97	-	77,645	-	107,009	107,009	107,009
220 Social Security	20,011.96	21,951.21	-	23,796	-	28,134	28,134	28,134
231 Workers' Compensation	1,010.19	1,155.95	-	1,540	-	1,822	1,822	1,822
232 Unemployment	388.25	104.69	-	901	-	1,073	1,073	1,073
240 Insurance	45,942.64	69,187.33	-	62,792	-	70,746	70,746	70,746
200 Payroll Costs Total	138,893.38	150,639.15	-	166,674	-	208,784	208,784	208,784
300 Purchased Services								
318 Prof Improvement Noninstruct Staff	198.00	450.00	-	-	-	-	-	-
322 Repairs & Maintenance	-	1,059.00	-	-	-	-	-	-
328 Garbage	-	513.80	-	-	-	-	-	-
332 Nonreimbursable Transportation	-	222.66	-	-	-	-	-	-
340 Travel	2,727.82	7,534.91	-	3,500	-	5,000	5,000	5,000
352 Copier Use	479.05	215.43	-	2,000	-	2,000	2,000	2,000
353 Postage	931.82	1,154.09	-	750	-	750	750	750
355 Printing	2,554.93	3,192.99	-	2,500	-	500	500	500
382 Legal Services	9,191.66	469.58	-	10,000	-	11,000	11,000	11,000
300 Purchased Services Total	16,083.28	14,812.46	-	18,750	-	19,250	19,250	19,250

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	3,153.23	5,642.92	-	4,000	-	4,000	4,000	4,000
440 Periodicals	325.00	330.00	-	500	-	500	500	500
460 Nonconsumable Supplies	78.00	179.99	-	1,000	-	1,000	1,000	1,000
470 Software	90.35	315.08	-	1,000	-	500	500	500
471 Software License Agreements	-	3,131.00	-	-	-	200	200	200
480 Computer Hardware	6,166.99	4,556.00	-	5,000	-	5,000	5,000	5,000
400 Supplies & Materials Total	9,813.57	14,154.99	-	11,500	-	11,200	11,200	11,200
600 Other Objects								
640 Dues & Fees	595.00	1,190.00	-	1,200	-	1,200	1,200	1,200
600 Other Objects Total	595.00	1,190.00	-	1,200	-	1,200	1,200	1,200
2190 Student Support Services Total	433,267.24	478,353.15	4.78	518,959	5.28	619,828	619,828	619,828

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2210 Instruction Services								
100 Salaries								
111 Licensed Salaries	13,573.95	60,716.92	0.50	28,751	12.91	807,868	807,868	807,868
112 Classified Salaries	142,546.95	163,514.42	2.86	155,890	3.86	159,804	253,544	253,544
113 Administrators	370,650.30	262,636.76	3.50	405,911	4.00	483,089	483,089	483,089
121 Licensed Substitutes	3,294.04	163.34	-	-	-	-	-	-
130 Extended Days	-	971.52	-	-	-	-	-	-
139 Benefit Pay	44,167.60	24,851.60	-	35,160	-	38,400	44,580	44,580
154 Licensed Extra Duty Pay	42,347.87	8,153.75	-	15,450	-	15,914	15,914	15,914
155 Classified Extra Duty Pay	2,905.16	33.96	-	-	-	-	-	-
189 Contracted Services	2,250.00	-	-	-	-	-	-	-
100 Salaries Total	621,735.87	521,042.27	6.86	641,162	20.77	1,505,075	1,604,995	1,604,995
200 Payroll Costs								
210 PERS	172,669.69	127,469.18	-	159,014	-	409,682	437,859	437,859
220 Social Security	46,506.57	39,184.55	-	47,485	-	107,539	114,933	114,933
231 Workers' Compensation	2,256.03	1,971.10	-	3,077	-	6,966	7,446	7,446
232 Unemployment	901.87	161.74	-	1,877	-	4,314	4,614	4,614
240 Insurance	68,151.47	89,014.80	-	91,617	-	213,071	226,717	226,717
200 Payroll Costs Total	290,485.63	257,801.37	-	303,070	-	741,572	791,569	791,569
300 Purchased Services								
312 Instructional Program Improvement	2,000.00	-	-	-	-	-	-	-
332 Nonreimbursable Transportation	112.52	-	-	300	-	-	-	-
340 Travel	3,942.49	2,769.59	-	4,700	-	5,325	5,325	5,325
353 Postage	524.05	953.31	-	850	-	763	763	763
355 Printing	1,106.91	1,803.72	-	1,050	-	1,061	1,061	1,061
389 Noninstructional Prof & Tech	2,825.00	-	-	13,525	-	12,849	12,849	12,849
300 Purchased Services Total	10,510.97	5,526.62	-	20,425	-	19,998	19,998	19,998

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	3,358.58	10,418.26	-	7,550	-	7,198	7,198	7,198
440 Periodicals	-	23.92	-	-	-	-	-	-
460 Nonconsumable Supplies	52.61	1,677.06	-	300	-	285	285	285
471 Software License Agreements	865.00	850.00	-	1,000	-	950	950	950
480 Computer Hardware	998.00	22,742.83	-	750	-	713	713	713
400 Supplies & Materials Total	5,274.19	35,712.07	-	9,600	-	9,146	9,146	9,146
600 Other Objects								
640 Dues & Fees	2,754.95	2,615.00	-	5,050	-	3,400	3,400	3,400
600 Other Objects Total	2,754.95	2,615.00	-	5,050	-	3,400	3,400	3,400
2210 Instruction Services Total	930,761.61	822,697.33	6.86	979,307	20.77	2,279,191	2,429,108	2,429,108

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2213 Curriculum Development Services								
100 Salaries								
113 Administrators	19,154.45	40,212.71	0.50	51,369	0.50	52,397	52,397	52,397
121 Licensed Substitutes	85.76	1,998.24	-	-	-	-	-	-
139 Benefit Pay	1,667.98	4,129.92	-	3,240	-	3,240	3,240	3,240
154 Licensed Extra Duty Pay	12,626.14	11,194.92	-	-	-	-	-	-
155 Classified Extra Duty Pay	232.65	506.65	-	-	-	-	-	-
189 Contracted Services	660.00	3,285.00	-	-	-	-	-	-
100 Salaries Total	34,426.98	61,327.44	0.50	54,609	0.50	55,637	55,637	55,637
200 Payroll Costs								
210 PERS	10,631.83	15,139.39	-	13,216	-	15,689	15,689	15,689
220 Social Security	2,946.98	4,676.23	-	4,041	-	4,117	4,117	4,117
231 Workers' Compensation	142.54	232.24	-	262	-	267	267	267
232 Unemployment	55.15	12.73	-	164	-	167	167	167
240 Insurance	3,133.82	5,308.24	-	6,765	-	6,847	6,847	6,847
200 Payroll Costs Total	16,910.32	25,368.83	-	24,448	-	27,087	27,087	27,087
300 Purchased Services								
312 Instructional Program Improvement	2,000.00	2,400.00	-	1,500	-	475	475	475
319 Other Prof & Tech Services	1,172.71	20.02	-	3,000	-	2,484	2,484	2,484
332 Nonreimbursable Transportation	-	82.34	-	-	-	-	-	-
340 Travel	2,972.27	2,439.32	-	4,550	-	5,923	5,923	5,923
353 Postage	199.12	125.20	-	1,600	-	666	666	666
355 Printing	1,651.32	3,852.91	-	2,750	-	2,575	2,575	2,575
389 Noninstructional Prof & Tech	-	-	-	1,250	-	1,170	1,170	1,170
300 Purchased Services Total	7,995.42	8,919.79	-	14,650	-	13,293	13,293	13,293

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	9,409.08	7,019.30	-	4,405	-	6,575	6,575	6,575
420 Textbooks	11,104.10	13.66	-	-	-	-	-	-
440 Periodicals	178.94	400.00	-	200	-	100	100	100
460 Nonconsumable Supplies	-	280.26	-	1,525	-	1,400	1,400	1,400
470 Software	62.91	386.03	-	1,025	-	350	350	350
480 Computer Hardware	-	-	-	500	-	1,000	1,000	1,000
400 Supplies & Materials Total	20,755.03	8,099.25	-	7,655	-	9,425	9,425	9,425
600 Other Objects								
640 Dues & Fees	889.00	1,106.00	-	1,975	-	1,600	1,600	1,600
600 Other Objects Total	889.00	1,106.00	-	1,975	-	1,600	1,600	1,600
2213 Curriculum Development Services Total	80,976.75	104,821.31	0.50	103,337	0.50	107,042	107,042	107,042

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2221 Education Media Services								
100 Salaries								
111 Licensed Salaries	230,572.83	202,323.42	3.83	220,230	1.33	77,643	77,643	77,643
112 Classified Salaries	180,643.63	246,453.26	9.41	214,036	9.41	218,881	218,881	218,881
121 Licensed Substitutes	8,525.18	5,224.31	-	35,267	-	36,277	36,277	36,277
122 Classified Substitutes	1,801.17	6,108.26	-	2,283	-	2,409	2,409	2,409
131 Supplemental Pay	-	2,682.00	-	-	-	-	-	-
154 Licensed Extra Duty Pay	311.44	143.42	-	375	-	356	356	356
155 Classified Extra Duty Pay	1,637.39	2,485.19	-	1,295	-	1,230	1,230	1,230
189 Contracted Services	-	678.15	-	-	-	-	-	-
100 Salaries Total	423,491.64	466,098.01	13.24	473,486	10.74	336,796	336,796	336,796
200 Payroll Costs								
210 PERS	114,109.78	109,705.76	-	112,371	-	92,616	92,616	92,616
220 Social Security	29,160.33	32,962.10	-	35,133	-	25,037	25,037	25,037
231 Workers' Compensation	1,702.03	2,015.50	-	2,262	-	1,618	1,618	1,618
232 Unemployment	609.72	30.24	-	1,315	-	891	891	891
240 Insurance	144,402.83	165,803.36	-	159,669	-	132,009	132,009	132,009
200 Payroll Costs Total	289,984.69	310,516.96	-	310,750	-	252,171	252,171	252,171
300 Purchased Services								
311 Instruction Services	91,425.00	78,000.00	-	-	-	-	-	-
319 Other Prof & Tech Services	-	185.62	-	-	-	-	-	-
322 Repairs & Maintenance	-	12.75	-	294	-	235	235	235
340 Travel	1,663.19	1,805.92	-	1,800	-	1,710	1,710	1,710
355 Printing	1,866.52	1,845.82	-	1,621	-	1,547	1,547	1,547
300 Purchased Services Total	94,954.71	81,850.11	-	3,715	-	3,492	3,492	3,492

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	10,338.69	11,104.11	-	17,244	-	15,594	15,594	15,594
430 Library Books	7,864.09	18,294.73	-	20,102	-	20,524	20,524	20,524
440 Periodicals	939.97	3,364.79	-	3,218	-	1,995	1,995	1,995
460 Nonconsumable Supplies	6,221.19	1,741.52	-	4,352	-	4,051	4,051	4,051
470 Software	841.85	-	-	60	-	56	56	56
471 Software License Agreements	52,888.33	54,543.25	-	32,200	-	32,200	32,200	32,200
480 Computer Hardware	-	10,789.00	-	4,800	-	4,560	4,560	4,560
400 Supplies & Materials Total	79,094.12	99,837.40	-	81,976	-	78,980	78,980	78,980
2221 Education Media Services Total	887,525.16	958,302.48	13.24	869,927	10.74	671,439	671,439	671,439

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2230 Assessment and Testing Services								
100 Salaries								
112 Classified Salaries	22,122.13	20,741.40	0.50	21,843	0.50	21,478	21,478	21,478
100 Salaries Total	22,122.13	20,741.40	0.50	21,843	0.50	21,478	21,478	21,478
200 Payroll Costs								
210 PERS	6,118.55	5,123.05	-	5,286	-	6,057	6,057	6,057
220 Social Security	1,513.51	1,435.58	-	1,616	-	1,589	1,589	1,589
231 Workers' Compensation	85.95	81.70	-	105	-	103	103	103
232 Unemployment	31.65	2.69	-	66	-	64	64	64
240 Insurance	6,429.19	6,376.69	-	6,612	-	6,762	6,762	6,762
200 Payroll Costs Total	14,178.85	13,019.71	-	13,685	-	14,575	14,575	14,575
300 Purchased Services								
324 Rentals	-	1,866.45	-	2,000	-	1,900	1,900	1,900
340 Travel	49.78	-	-	200	-	190	190	190
353 Postage	4,396.27	3,697.46	-	4,500	-	4,275	4,275	4,275
355 Printing	1,895.86	1,712.88	-	2,500	-	2,375	2,375	2,375
389 Noninstructional Prof & Tech	16,669.00	31,404.50	-	35,000	-	33,250	33,250	33,250
300 Purchased Services Total	23,010.91	38,681.29	-	44,200	-	41,990	41,990	41,990
400 Supplies & Materials								
410 Supplies & Materials	-	6,126.80	-	7,000	-	6,650	6,650	6,650
471 Software License Agreements	1,725.30	98,612.01	-	-	-	-	-	-
480 Computer Hardware	1,778.00	1,526.00	-	10,000	-	9,500	9,500	9,500
400 Supplies & Materials Total	3,503.30	106,264.81	-	17,000	-	16,150	16,150	16,150
2230 Assessment and Testing Services Total	62,815.19	178,707.21	0.50	96,728	0.50	94,193	94,193	94,193

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2240 Staff Development								
100 Salaries								
121 Licensed Substitutes	15,093.76	19,895.52	-	140,042	-	144,244	144,244	144,244
122 Classified Substitutes	-	-	-	20,000	-	21,100	21,100	21,100
154 Licensed Extra Duty Pay	34,752.79	3,326.06	-	25,464	-	26,228	26,228	26,228
155 Classified Extra Duty Pay	3,821.03	-	-	20,000	-	20,600	20,600	20,600
182 Licensed Educational Stipend	-	89,550.00	-	90,000	-	92,700	92,700	92,700
189 Contracted Services	3,705.00	-	-	-	-	-	-	-
100 Salaries Total	57,372.58	112,771.58	-	295,506	-	304,872	304,872	304,872
200 Payroll Costs								
210 PERS	11,922.04	23,307.31	-	60,523	-	76,052	76,052	76,052
220 Social Security	4,201.07	8,443.56	-	22,607	-	23,324	23,324	23,324
231 Workers' Compensation	230.60	450.15	-	5,695	-	5,006	5,006	5,006
232 Unemployment	88.53	140.92	-	-	-	-	-	-
240 Insurance	126.49	-	-	-	-	-	-	-
249 Tuition Reimbursement	14,640.00	7,737.50	-	30,000	-	30,000	30,000	30,000
200 Payroll Costs Total	31,208.73	40,079.44	-	118,825	-	134,382	134,382	134,382
300 Purchased Services								
312 Instructional Program Improvement	25,214.00	-	-	-	-	-	-	-
318 Prof Improvement Noninstruct Staff	-	150.00	-	-	-	-	-	-
340 Travel	43,494.32	40,513.49	-	81,750	-	85,500	85,500	85,500
355 Printing	466.64	52.80	-	250	-	238	238	238
389 Noninstructional Prof & Tech	4,800.00	-	-	-	-	-	-	-
300 Purchased Services Total	73,974.96	40,716.29	-	82,000	-	85,738	85,738	85,738

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	601.18	-	-	500	-	475	475	475
470 Software	-	39.95	-	-	-	-	-	-
400 Supplies & Materials Total	601.18	39.95	-	500	-	475	475	475
2240 Staff Development Total	163,157.45	193,607.26	-	496,831	-	525,467	525,467	525,467

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2310 School Board Services								
300 Purchased Services								
324 Rentals	-	175.00	-	-	-	-	-	-
340 Travel	9,780.43	10,790.96	-	25,000	-	25,000	25,000	25,000
353 Postage	28.39	1.97	-	500	-	500	500	500
355 Printing	4,466.31	3,900.48	-	1,200	-	2,200	2,200	2,200
381 Audit Services	21,903.00	21,790.00	-	22,000	-	22,500	22,500	22,500
382 Legal Services	25,861.90	31,054.33	-	25,000	-	25,000	25,000	25,000
388 Election Services	10,129.23	-	-	30,500	-	11,500	11,500	11,500
389 Noninstructional Prof & Tech	45,514.55	38,583.42	-	61,500	-	52,000	52,000	52,000
300 Purchased Services Total	117,683.81	106,296.16	-	165,700	-	138,700	138,700	138,700
400 Supplies & Materials								
410 Supplies & Materials	2,963.77	3,929.84	-	3,500	-	3,860	3,860	3,860
440 Periodicals	88.50	-	-	-	-	-	-	-
460 Nonconsumable Supplies	204.51	-	-	-	-	-	-	-
480 Computer Hardware	-	-	-	2,500	-	2,375	2,375	2,375
400 Supplies & Materials Total	3,256.78	3,929.84	-	6,000	-	6,235	6,235	6,235
600 Other Objects								
640 Dues & Fees	19,264.98	19,512.52	-	23,100	-	25,000	25,000	25,000
600 Other Objects Total	19,264.98	19,512.52	-	23,100	-	25,000	25,000	25,000
2310 School Board Services Total	140,205.57	129,738.52	-	194,800	-	169,935	169,935	169,935

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2321 Office of the Superintendent								
100 Salaries								
112 Classified Salaries	76,255.80	73,753.00	1.00	75,228	1.00	63,004	63,004	63,004
113 Administrators	137,500.00	206,774.81	1.00	155,000	1.00	162,843	162,843	162,843
139 Benefit Pay	39,590.40	49,518.38	-	25,380	-	25,380	25,380	25,380
100 Salaries Total	253,346.20	330,046.19	2.00	255,608	2.00	251,227	251,227	251,227
200 Payroll Costs								
210 PERS	75,012.62	81,521.43	-	61,856	-	70,847	70,847	70,847
220 Social Security	16,156.92	20,289.85	-	18,915	-	18,591	18,591	18,591
231 Workers' Compensation	888.29	1,208.78	-	1,227	-	1,206	1,206	1,206
232 Unemployment	365.04	154.40	-	767	-	754	754	754
240 Insurance	31,377.48	20,661.22	-	27,100	-	14,397	14,397	14,397
200 Payroll Costs Total	123,800.35	123,835.68	-	109,865	-	105,795	105,795	105,795
300 Purchased Services								
340 Travel	4,681.16	4,884.10	-	3,635	-	5,700	5,700	5,700
353 Postage	241.31	252.91	-	1,000	-	100	100	100
355 Printing	1,740.79	1,356.67	-	1,500	-	1,200	1,200	1,200
389 Noninstructional Prof & Tech	-	600.00	-	24,000	-	21,300	21,300	21,300
300 Purchased Services Total	6,663.26	7,093.68	-	30,135	-	28,300	28,300	28,300
400 Supplies & Materials								
410 Supplies & Materials	1,438.22	1,562.81	-	2,000	-	1,800	1,800	1,800
440 Periodicals	509.76	516.17	-	700	-	350	350	350
460 Nonconsumable Supplies	-	-	-	700	-	650	650	650
470 Software	-	-	-	250	-	100	100	100
480 Computer Hardware	-	2,156.39	-	2,000	-	1,800	1,800	1,800
400 Supplies & Materials Total	1,947.98	4,235.37	-	5,650	-	4,700	4,700	4,700

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
600 Other Objects								
640 Dues & Fees	2,012.60	2,003.13	-	2,300	-	3,181	3,181	3,181
650 Insurance & Judgments	-	-	-	420	-	420	420	420
600 Other Objects Total	2,012.60	2,003.13	-	2,720	-	3,601	3,601	3,601
2321 Office of the Superintendent Total	387,770.39	467,214.05	2.00	403,978	2.00	393,623	393,623	393,623

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2410 Office of the Principal								
100 Salaries								
111 Licensed Salaries	244,738.18	339,113.84	7.67	441,033	7.47	436,084	436,084	436,084
112 Classified Salaries	1,264,212.58	1,305,428.41	45.62	1,322,770	45.57	1,376,668	1,376,668	1,376,668
113 Administrators	2,465,863.50	2,565,518.78	26.50	2,667,830	26.50	2,661,167	2,661,167	2,661,167
121 Licensed Substitutes	9,411.30	7,026.00	-	18,490	-	19,045	19,045	19,045
122 Classified Substitutes	18,333.09	17,591.47	-	25,115	-	26,496	26,496	26,496
130 Extended Days	-	286.21	-	-	-	-	-	-
131 Supplemental Pay	26,994.00	27,587.63	-	30,685	-	31,606	31,606	31,606
136 Overtime Pay	1,747.08	1,215.18	-	-	-	-	-	-
139 Benefit Pay	192,344.44	184,058.11	-	165,300	-	164,370	164,370	164,370
154 Licensed Extra Duty Pay	2,255.86	563.52	-	200	-	-	-	-
155 Classified Extra Duty Pay	2,373.90	4,954.14	-	5,150	-	-	-	-
189 Contracted Services	23,269.65	25,865.00	-	-	-	-	-	-
100 Salaries Total	4,251,543.58	4,479,208.29	79.79	4,676,573	79.54	4,715,436	4,715,436	4,715,436
200 Payroll Costs								
210 PERS	1,173,180.17	1,065,747.15	-	1,129,050	-	1,325,379	1,325,379	1,325,379
220 Social Security	312,748.29	330,130.79	-	346,249	-	349,219	349,219	349,219
231 Workers' Compensation	16,011.72	17,507.56	-	21,605	-	22,645	22,645	22,645
232 Unemployment	6,175.57	1,293.10	-	13,792	-	13,913	13,913	13,913
240 Insurance	948,853.00	1,010,920.97	-	1,037,311	-	1,054,001	1,054,001	1,054,001
200 Payroll Costs Total	2,456,968.75	2,425,599.57	-	2,548,007	-	2,765,157	2,765,157	2,765,157
300 Purchased Services								
312 Instructional Program Improvement	475.00	-	-	2,370	-	3,100	3,100	3,100
322 Repairs & Maintenance	1,082.90	1,113.57	-	47	-	100	100	100
324 Rentals	-	243.00	-	-	-	-	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
332 Nonreimbursable Transportation	215.10	796.43	-	900	-	900	900	900
340 Travel	2,972.53	5,371.54	-	2,706	-	2,039	2,039	2,039
353 Postage	46,694.47	48,082.43	-	38,277	-	36,859	36,859	36,859
355 Printing	20,634.84	13,888.68	-	18,005	-	15,317	15,317	15,317
389 Noninstructional Prof & Tech	2,947.50	3,265.37	-	800	-	500	500	500
300 Purchased Services Total	75,022.34	72,761.02	-	63,105	-	58,815	58,815	58,815
400 Supplies & Materials								
410 Supplies & Materials	36,961.98	76,945.57	-	86,165	-	91,173	91,173	91,173
440 Periodicals	47.00	79.00	-	788	-	224	224	224
460 Nonconsumable Supplies	5,711.04	6,796.30	-	13,671	-	11,203	11,203	11,203
470 Software	128.20	1,021.07	-	100	-	2,336	2,336	2,336
471 Software License Agreements	-	-	-	300	-	-	-	-
480 Computer Hardware	11,076.75	8,273.05	-	5,904	-	5,500	5,500	5,500
400 Supplies & Materials Total	53,924.97	93,114.99	-	106,928	-	110,436	110,436	110,436
600 Other Objects								
640 Dues & Fees	2,812.17	20,105.01	-	20,473	-	19,942	19,942	19,942
600 Other Objects Total	2,812.17	20,105.01	-	20,473	-	19,942	19,942	19,942
2410 Office of the Principal Total	6,840,271.81	7,090,788.88	79.79	7,415,086	79.54	7,669,786	7,669,786	7,669,786

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2521 Fiscal Services								
100 Salaries								
112 Classified Salaries	231,890.52	231,874.65	4.63	236,069	4.63	240,108	240,108	240,108
113 Administrators	121,402.00	127,500.00	1.00	130,050	1.00	136,631	136,631	136,631
114 Managerial Classified	241,235.00	243,816.00	3.00	248,692	3.00	253,666	253,666	253,666
122 Classified Substitutes	-	2,044.08	-	-	-	-	-	-
139 Benefit Pay	38,877.64	50,886.48	-	42,120	-	42,120	42,120	42,120
100 Salaries Total	633,405.16	656,121.21	8.63	656,931	8.63	672,525	672,525	672,525
200 Payroll Costs								
210 PERS	178,620.25	224,378.61	-	158,975	-	189,653	189,653	189,653
220 Social Security	46,798.59	48,144.97	-	48,612	-	49,766	49,766	49,766
231 Workers' Compensation	2,353.42	2,523.01	-	3,154	-	3,228	3,228	3,228
232 Unemployment	897.84	252.64	-	1,970	-	2,016	2,016	2,016
240 Insurance	112,705.54	118,598.59	-	115,216	-	116,582	116,582	116,582
200 Payroll Costs Total	341,375.64	393,897.82	-	327,927	-	361,245	361,245	361,245
300 Purchased Services								
319 Other Prof & Tech Services	-	-	-	15,000	-	5,000	5,000	5,000
324 Rentals	160.00	270.00	-	-	-	-	-	-
340 Travel	4,216.17	6,079.35	-	5,490	-	6,000	6,000	6,000
353 Postage	7,411.26	7,697.71	-	10,000	-	8,500	8,500	8,500
354 Advertising	286.00	249.00	-	500	-	400	400	400
355 Printing	3,773.75	5,221.48	-	3,500	-	5,000	5,000	5,000
389 Noninstructional Prof & Tech	2,096.29	9,481.62	-	5,000	-	5,000	5,000	5,000
300 Purchased Services Total	17,943.47	28,999.16	-	39,490	-	29,900	29,900	29,900

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	6,278.50	5,381.72	-	7,000	-	7,000	7,000	7,000
440 Periodicals	254.80	-	-	300	-	300	300	300
460 Nonconsumable Supplies	1,841.75	593.21	-	-	-	-	-	-
470 Software	3,152.00	183,939.01	-	5,000	-	5,000	5,000	5,000
471 Software License Agreements	177,449.45	4,765.00	-	210,000	-	216,300	216,300	216,300
480 Computer Hardware	4,970.71	3,893.39	-	6,000	-	6,500	6,500	6,500
400 Supplies & Materials Total	193,947.21	198,572.33	-	228,300	-	235,100	235,100	235,100
500 Capital Outlay								
541 Equipment	-	5,000.00	-	-	-	10,000	10,000	10,000
500 Capital Outlay Total	-	5,000.00	-	-	-	10,000	10,000	10,000
600 Other Objects								
640 Dues & Fees	9,334.00	4,000.50	-	5,000	-	4,500	4,500	4,500
650 Insurance & Judgments	215,450.00	217,845.00	-	233,100	-	244,755	244,755	244,755
670 Taxes & Licenses	-	255.00	-	-	-	-	-	-
600 Other Objects Total	224,784.00	222,100.50	-	238,100	-	249,255	249,255	249,255
2521 Fiscal Services Total	1,411,455.48	1,504,691.02	8.63	1,490,748	8.63	1,558,025	1,558,025	1,558,025

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2540 Operation & Maintenance Services								
100 Salaries								
112 Classified Salaries	113,551.31	104,796.18	3.00	110,267	3.00	116,189	116,189	116,189
113 Administrators	102,884.00	113,924.00	1.00	113,924	1.00	116,202	116,202	116,202
139 Benefit Pay	6,856.64	8,623.68	-	5,280	-	5,280	5,280	5,280
100 Salaries Total	223,291.95	227,343.86	4.00	229,471	4.00	237,671	237,671	237,671
200 Payroll Costs								
210 PERS	57,716.60	51,840.07	-	55,532	-	67,023	67,023	67,023
220 Social Security	16,755.38	17,129.01	-	16,981	-	17,588	17,588	17,588
231 Workers' Compensation	862.37	907.31	-	1,101	-	1,141	1,141	1,141
232 Unemployment	319.56	88.01	-	688	-	712	712	712
240 Insurance	38,295.81	41,615.79	-	53,262	-	54,193	54,193	54,193
200 Payroll Costs Total	113,949.72	111,580.19	-	127,564	-	140,657	140,657	140,657
300 Purchased Services								
318 Prof Improvement Noninstruct Staff	4,161.14	2,321.14	-	-	-	-	-	-
322 Repairs & Maintenance	48,331.46	112,552.04	-	2,000	-	1,900	1,900	1,900
340 Travel	597.00	653.86	-	1,500	-	1,425	1,425	1,425
353 Postage	201.47	138.29	-	300	-	285	285	285
354 Advertising	-	248.40	-	-	-	-	-	-
355 Printing	228.93	907.27	-	1,000	-	950	950	950
389 Noninstructional Prof & Tech	-	7,550.19	-	-	-	-	-	-
392 Medical Services	-	-	-	3,000	-	2,850	2,850	2,850
300 Purchased Services Total	53,520.00	124,371.19	-	7,800	-	7,410	7,410	7,410
400 Supplies & Materials								
410 Supplies & Materials	8,210.84	84,489.79	-	10,000	-	9,500	9,500	9,500
440 Periodicals	-	270.40	-	300	-	285	285	285

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
460 Nonconsumable Supplies	8,030.45	24,431.63	-	5,000	-	4,750	4,750	4,750
470 Software	599.98	-	-	-	-	-	-	-
471 Software License Agreements	25,285.12	22,568.66	-	36,000	-	36,000	36,000	36,000
480 Computer Hardware	4,616.73	1,954.10	-	2,000	-	1,900	1,900	1,900
400 Supplies & Materials Total	46,743.12	133,714.58	-	53,300	-	52,435	52,435	52,435
500 Capital Outlay								
541 Equipment	-	72,552.38	-	-	-	-	-	-
500 Capital Outlay Total	-	72,552.38	-	-	-	-	-	-
600 Other Objects								
640 Dues & Fees	-	4,326.62	-	10,375	-	9,856	9,856	9,856
670 Taxes & Licenses	-	424.25	-	3,500	-	3,325	3,325	3,325
600 Other Objects Total	-	4,750.87	-	13,875	-	13,181	13,181	13,181
2540 Operation & Maintenance Services Total	437,504.79	674,313.07	4.00	432,010	4.00	451,354	451,354	451,354

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2541 Carpentry Services								
100 Salaries								
112 Classified Salaries	229,591.52	260,423.99	7.00	310,986	7.00	311,106	311,106	311,106
114 Managerial Classified	11,632.23	73,732.00	1.00	77,989	1.00	82,494	82,494	82,494
127 Summer Workers	-	74.00	-	-	-	-	-	-
136 Overtime Pay	7.88	74.91	-	-	-	-	-	-
139 Benefit Pay	-	6,405.76	-	5,280	-	5,280	5,280	5,280
100 Salaries Total	241,231.63	340,710.66	8.00	394,255	8.00	398,880	398,880	398,880
200 Payroll Costs								
210 PERS	59,067.95	75,953.36	-	95,408	-	112,484	112,484	112,484
220 Social Security	17,876.93	25,423.73	-	29,174	-	29,516	29,516	29,516
231 Workers' Compensation	6,552.73	7,632.32	-	10,508	-	10,533	10,533	10,533
232 Unemployment	343.79	133.05	-	1,183	-	1,196	1,196	1,196
240 Insurance	78,020.86	92,775.26	-	105,988	-	107,984	107,984	107,984
200 Payroll Costs Total	161,862.26	201,917.72	-	242,261	-	261,713	261,713	261,713
300 Purchased Services								
318 Prof Improvement Noninstruct Staff	-	2,574.25	-	-	-	-	-	-
322 Repairs & Maintenance	32,120.72	28,200.31	-	-	-	-	-	-
324 Rentals	-	1,375.00	-	2,500	-	2,375	2,375	2,375
328 Garbage	586.19	3,706.90	-	1,750	-	1,663	1,663	1,663
340 Travel	513.60	2,046.39	-	-	-	-	-	-
383 Architect/Engineer Services	110.00	1,670.00	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	1,757.38	-	-	-	-	-	-
300 Purchased Services Total	34,158.25	42,228.88	-	5,150	-	4,893	4,893	4,893

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	55,994.37	62,068.80	-	108,000	-	102,600	102,600	102,600
460 Nonconsumable Supplies	2,435.97	1,644.97	-	-	-	-	-	-
400 Supplies & Materials Total	58,430.34	63,713.77	-	108,000	-	102,600	102,600	102,600
600 Other Objects								
640 Dues & Fees	-	1,968.92	-	-	-	-	-	-
600 Other Objects Total	-	1,968.92	-	-	-	-	-	-
2541 Carpentry Services Total	495,682.48	650,539.95	8.00	749,666	8.00	768,086	768,086	768,086

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2542 Care & Upkeep of Building Services								
100 Salaries								
112 Classified Salaries	1,630,368.21	1,646,161.35	54.50	1,743,041	54.50	1,786,559	1,786,559	1,786,559
113 Administrators	115,024.00	-	-	-	-	-	-	-
122 Classified Substitutes	57,762.06	60,013.20	-	85,623	-	90,332	90,332	90,332
136 Overtime Pay	15,818.56	16,561.15	-	-	-	-	-	-
139 Benefit Pay	7,025.92	-	-	-	-	-	-	-
155 Classified Extra Duty Pay	1,927.19	2,853.48	-	-	-	-	-	-
100 Salaries Total	1,827,925.94	1,725,589.18	54.50	1,828,664	54.50	1,876,891	1,876,891	1,876,891
200 Payroll Costs								
210 PERS	473,853.53	398,942.58	-	437,393	-	523,858	523,858	523,858
220 Social Security	134,293.62	127,080.94	-	135,539	-	139,115	139,115	139,115
231 Workers' Compensation	49,101.70	48,942.70	-	60,219	-	61,819	61,819	61,819
232 Unemployment	2,581.65	639.88	-	5,173	-	5,361	5,361	5,361
240 Insurance	652,122.02	668,819.45	-	707,484	-	737,059	737,059	737,059
200 Payroll Costs Total	1,311,952.52	1,244,425.55	-	1,345,808	-	1,467,212	1,467,212	1,467,212
300 Purchased Services								
322 Repairs & Maintenance	9,005.00	12,564.38	-	-	-	106,000	106,000	106,000
324 Rentals	200.00	285.00	-	-	-	-	-	-
325 Electricity	707,931.06	739,490.50	-	802,165	-	801,595	801,595	801,595
326 Fuel	462,010.58	400,414.63	-	563,500	-	501,000	501,000	501,000
327 Water & Sewer	549,498.51	604,087.46	-	592,900	-	521,290	521,290	521,290
328 Garbage	101,736.84	106,341.65	-	100,050	-	109,500	109,500	109,500
340 Travel	2,596.67	2,173.42	-	3,000	-	3,000	3,000	3,000
353 Postage	-	11.62	-	-	-	-	-	-
389 Noninstructional Prof & Tech	2,210.00	1,806.19	-	-	-	1,500	1,500	1,500
393 Laundry Services	9,880.75	574.53	-	4,000	-	3,400	3,400	3,400
300 Purchased Services Total	1845,069.41	1,867,749.38	-	2,065,615	-	2,047,285	2,047,285	2,047,285

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	160,036.48	174,433.77	-	185,349	-	187,600	187,600	187,600
460 Nonconsumable Supplies	14,594.73	1,651.81	-	25,376	-	29,500	29,500	29,500
480 Computer Hardware	-	-	-	1,500	-	1,500	1,500	1,500
400 Supplies & Materials Total	174,631.21	176,085.58	-	212,225	-	218,600	218,600	218,600
600 Other Objects								
640 Dues & Fees	653.00	-	-	-	-	1,000	1,000	1,000
650 Insurance & Judgments	307,121.00	309,771.00	-	314,000	-	314,000	314,000	314,000
600 Other Objects Total	307,774.00	309,771.00	-	314,000	-	315,000	315,000	315,000
2542 Care & Upkeep of Building Services Total	5,467,353.08	5,323,620.69	54.50	5,766,312	54.50	5,924,988	5,924,988	5,924,988

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2543 Care & Upkeep of Grounds Services								
100 Salaries								
112 Classified Salaries	245,662.48	253,451.79	6.00	262,147	6.00	271,252	271,252	271,252
127 Summer Workers	160.00	10,325.00	-	4,734	-	4,876	4,876	4,876
136 Overtime Pay	278.05	-	-	-	-	-	-	-
100 Salaries Total	246,100.53	263,776.79	6.00	266,881	6.00	276,128	276,128	276,128
200 Payroll Costs								
210 PERS	69,394.82	62,638.36	-	64,585	-	77,867	77,867	77,867
220 Social Security	18,188.01	19,604.76	-	19,760	-	20,445	20,445	20,445
231 Workers' Compensation	6,692.87	7,264.15	-	8,720	-	9,020	9,020	9,020
232 Unemployment	348.10	116.29	-	787	-	813	813	813
240 Insurance	75,011.36	77,826.79	-	79,344	-	81,144	81,144	81,144
200 Payroll Costs Total	169,635.16	167,450.35	-	173,196	-	189,289	189,289	189,289
300 Purchased Services								
318 Prof Improvement Noninstruct Staff	-	2,023.33	-	-	-	1,000	1,000	1,000
322 Repairs & Maintenance	8,895.43	410.00	-	20,000	-	20,000	20,000	20,000
324 Rentals	-	45.00	-	300	-	300	300	300
328 Garbage	-	120.00	-	500	-	-	-	-
340 Travel	369.80	265.98	-	500	-	300	300	300
353 Postage	-	9.86	-	50	-	-	-	-
393 Laundry Services	401.35	302.94	-	-	-	-	-	-
300 Purchased Services Total	9,666.58	3,177.11	-	21,350	-	21,600	21,600	21,600
400 Supplies & Materials								
410 Supplies & Materials	39,165.51	48,470.49	-	40,000	-	40,000	40,000	40,000
460 Nonconsumable Supplies	721.94	10,232.10	-	6,676	-	7,500	7,500	7,500
400 Supplies & Materials Total	39,887.45	58,702.59	-	46,676	-	47,500	47,500	47,500

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
500 Capital Outlay								
541 Equipment	20,068.87	-	-	-	-	-	-	-
500 Capital Outlay Total	20,068.87	-	-	-	-	-	-	-
600 Other Objects								
640 Dues & Fees	718.50	1,655.00	-	300	-	900	900	900
670 Taxes & Licenses	382.50	-	-	300	-	-	-	-
600 Other Objects Total	1,101.00	1,655.00	-	600	-	900	900	900
2543 Care & Upkeep of Grounds Services Total	486,459.59	494,761.84	6.00	508,703	6.00	535,417	535,417	535,417

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2544 Maintenance Services								
300 Purchased Services								
322 Repairs & Maintenance	78,339.80	90,224.51	-	125,970	-	118,004	118,004	118,004
340 Travel	-	329.74	-	-	-	-	-	-
355 Printing	-	151.10	-	-	-	-	-	-
383 Architect/Engineer Services	750.00	14,410.27	-	-	-	-	-	-
389 Noninstructional Prof & Tech	867.00	-	-	-	-	-	-	-
300 Purchased Services Total	79,956.80	105,115.62	-	125,970	-	118,004	118,004	118,004
400 Supplies & Materials								
410 Supplies & Materials	3,312.56	6,647.27	-	2,515	-	2,374	2,374	2,374
460 Nonconsumable Supplies	1,792.62	2,709.07	-	2,000	-	1,888	1,888	1,888
400 Supplies & Materials Total	5,105.18	9,356.34	-	4,515	-	4,262	4,262	4,262
500 Capital Outlay								
541 Equipment	-	11,987.40	-	-	-	-	-	-
500 Capital Outlay Total	-	11,987.40	-	-	-	-	-	-
600 Other Objects								
640 Dues & Fees	-	411.00	-	545	-	512	512	512
600 Other Objects Total	-	411.00	-	545	-	512	512	512
2544 Maintenance Services Total	85,061.98	126,870.36	-	131,030	-	122,778	122,778	122,778

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2545 Vehicle Maintenance Services								
100 Salaries								
112 Classified Salaries	20,581.87	21,686.72	0.50	22,362	0.50	23,566	23,566	23,566
100 Salaries Total	20,581.87	21,686.72	0.50	22,362	0.50	23,566	23,566	23,566
200 Payroll Costs								
210 PERS	4,851.64	5,356.58	-	5,412	-	6,646	6,646	6,646
220 Social Security	1,496.60	1,580.65	-	1,655	-	1,744	1,744	1,744
231 Workers' Compensation	601.04	701.70	-	727	-	825	825	825
232 Unemployment	28.69	8.20	-	67	-	71	71	71
240 Insurance	6,153.42	6,535.23	-	6,612	-	6,762	6,762	6,762
200 Payroll Costs Total	13,131.39	14,182.36	-	14,473	-	16,048	16,048	16,048
300 Purchased Services								
322 Repairs & Maintenance	17,862.83	17,161.32	-	47,275	-	45,931	45,931	45,931
340 Travel	47.16	-	-	-	-	-	-	-
300 Purchased Services Total	17,909.99	17,161.32	-	47,275	-	45,931	45,931	45,931
400 Supplies & Materials								
410 Supplies & Materials	111,688.26	89,594.71	-	93,679	-	88,995	88,995	88,995
460 Nonconsumable Supplies	1,289.05	8,005.68	-	2,000	-	1,900	1,900	1,900
400 Supplies & Materials Total	112,977.31	97,600.39	-	95,679	-	90,895	90,895	90,895
500 Capital Outlay								
541 Equipment	-	33,469.09	-	-	-	-	-	-
543 Vehicles	83,875.00	28,150.00	-	84,000	-	74,996	74,996	74,996
500 Capital Outlay Total	83,875.00	61,619.09	-	84,000	-	74,996	74,996	74,996
600 Other Objects								
640 Dues & Fees	-	139.00	-	150	-	143	143	143
670 Taxes & Licenses	91.21	77.00	-	300	-	285	285	285
600 Other Objects Total	91.21	216.00	-	450	-	428	428	428
2545 Vehicle Maintenance Services Total	248,566.77	212,465.88	0.50	264,239	0.50	251,864	251,864	251,864

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2546 Security Services								
100 Salaries								
112 Classified Salaries	53,879.04	36,793.53	1.00	42,115	1.00	44,387	44,387	44,387
100 Salaries Total	53,879.04	36,793.53	1.00	42,115	1.00	44,387	44,387	44,387
200 Payroll Costs								
210 PERS	15,194.05	9,088.07	-	10,192	-	12,517	12,517	12,517
220 Social Security	3,978.69	2,780.25	-	3,117	-	3,285	3,285	3,285
231 Workers' Compensation	1,516.03	1,037.18	-	1,369	-	1,443	1,443	1,443
232 Unemployment	76.16	15.87	-	126	-	133	133	133
240 Insurance	11,296.84	11,813.08	-	13,224	-	13,524	13,524	13,524
200 Payroll Costs Total	32,061.77	24,734.45	-	28,028	-	30,902	30,902	30,902
300 Purchased Services								
319 Other Prof & Tech Services	1,027.00	1,027.40	-	-	-	-	-	-
322 Repairs & Maintenance	69,493.10	69,136.39	-	65,000	-	61,750	61,750	61,750
340 Travel	-	1,401.22	-	-	-	-	-	-
389 Noninstructional Prof & Tech	16,200.00	19,453.63	-	20,000	-	19,000	19,000	19,000
300 Purchased Services Total	86,720.10	91,018.64	-	85,000	-	80,750	80,750	80,750
400 Supplies & Materials								
410 Supplies & Materials	16,485.60	15,627.42	-	30,000	-	28,500	28,500	28,500
460 Nonconsumable Supplies	-	1,086.19	-	-	-	-	-	-
480 Computer Hardware	-	-	-	21,447	-	20,375	20,375	20,375
400 Supplies & Materials Total	16,485.60	16,713.61	-	51,447	-	48,875	48,875	48,875
2546 Security Services Total	189,146.51	169,260.23	1.00	206,590	1.00	204,914	204,914	204,914

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2547 Electrical/Plumbing/HVAC Services								
100 Salaries								
112 Classified Salaries	225,265.49	243,841.76	5.00	247,909	5.00	254,898	254,898	254,898
114 Managerial Classified	69,706.00	84,433.21	1.00	80,876	1.00	82,494	82,494	82,494
139 Benefit Pay	5,280.00	5,276.64	-	5,280	-	5,280	5,280	5,280
100 Salaries Total	300,251.49	333,551.61	6.00	334,065	6.00	342,672	342,672	342,672
200 Payroll Costs								
210 PERS	80,800.02	71,094.55	-	80,843	-	96,632	96,632	96,632
220 Social Security	22,491.22	25,056.79	-	24,720	-	25,358	25,358	25,358
231 Workers' Compensation	8,433.34	8,493.11	-	8,472	-	8,706	8,706	8,706
232 Unemployment	432.11	126.33	-	1,001	-	1,028	1,028	1,028
240 Insurance	72,991.70	78,879.80	-	79,550	-	80,947	80,947	80,947
200 Payroll Costs Total	185,148.39	183,650.58	-	194,586	-	212,671	212,671	212,671
300 Purchased Services								
318 Prof Improvement Noninstruct Staff	-	2,023.34	-	-	-	-	-	-
322 Repairs & Maintenance	33,071.82	36,358.28	-	40,000	-	38,000	38,000	38,000
324 Rentals	-	-	-	1,000	-	950	950	950
328 Garbage	38.53	-	-	-	-	-	-	-
340 Travel	34.50	185.76	-	-	-	-	-	-
353 Postage	16.13	7.53	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	1,000	-	950	950	950
393 Laundry Services	1,348.09	1,266.98	-	1,300	-	1,235	1,235	1,235
300 Purchased Services Total	34,509.07	39,841.89	-	43,300	-	41,135	41,135	41,135
400 Supplies & Materials								
410 Supplies & Materials	114,896.13	141,333.69	-	150,000	-	142,500	142,500	142,500
460 Nonconsumable Supplies	4,747.00	6,809.33	-	6,700	-	6,365	6,365	6,365
400 Supplies & Materials Total	119,643.13	148,143.02	-	156,700	-	148,865	148,865	148,865

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
600 Other Objects								
640 Dues & Fees	2,699.52	4,923.84	-	-	-	-	-	-
670 Taxes & Licenses	50.00	888.48	-	-	-	-	-	-
600 Other Objects Total	2,749.52	5,812.32	-	-	-	-	-	-
2547 Electrical/Plumbing/HVAC Services Total	642,301.60	710,999.42	6.00	728,651	6.00	745,343	745,343	745,343

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2548 Painting/Furniture Services								
100 Salaries								
112 Classified Salaries	178,946.55	144,644.96	3.00	147,956	3.00	152,193	152,193	152,193
127 Summer Workers	12,515.00	11,035.89	-	14,204	-	14,630	14,630	14,630
100 Salaries Total	191,461.55	155,680.85	3.00	162,160	3.00	166,823	166,823	166,823
200 Payroll Costs								
210 PERS	52,208.83	37,125.33	-	39,241	-	47,044	47,044	47,044
220 Social Security	14,151.78	11,604.46	-	12,035	-	12,381	12,381	12,381
231 Workers' Compensation	5,192.36	4,277.73	-	5,409	-	5,563	5,563	5,563
232 Unemployment	272.26	68.17	-	444	-	456	456	456
240 Insurance	49,724.52	40,599.12	-	39,672	-	40,572	40,572	40,572
200 Payroll Costs Total	121,549.75	93,674.81	-	96,801	-	106,016	106,016	106,016
300 Purchased Services								
318 Prof Improvement Noninstruct Staff	-	325.00	-	-	-	-	-	-
322 Repairs & Maintenance	6,988.00	3,742.00	-	9,000	-	8,550	8,550	8,550
324 Rentals	-	-	-	500	-	475	475	475
328 Garbage	-	72.53	-	500	-	475	475	475
340 Travel	-	64.41	-	-	-	-	-	-
300 Purchased Services Total	6,988.00	4,203.94	-	10,000	-	9,500	9,500	9,500
400 Supplies & Materials								
410 Supplies & Materials	51,095.13	37,933.48	-	40,450	-	38,428	38,428	38,428
460 Nonconsumable Supplies	4,000.00	295.00	-	1,000	-	950	950	950
400 Supplies & Materials Total	55,095.13	38,228.48	-	41,450	-	39,378	39,378	39,378
2548 Painting/Furniture Services Total	375,094.43	291,788.08	3.00	310,411	3.00	321,717	321,717	321,717

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2549 Metals Services								
100 Salaries								
112 Classified Salaries	90,284.00	138,256.41	2.00	91,114	2.00	95,914	95,914	95,914
136 Overtime Pay	-	211.25	-	-	-	-	-	-
100 Salaries Total	90,284.00	138,467.66	2.00	91,114	2.00	95,914	95,914	95,914
200 Payroll Costs								
210 PERS	25,460.28	24,398.69	-	22,050	-	27,047	27,047	27,047
220 Social Security	6,593.61	10,353.57	-	6,742	-	7,098	7,098	7,098
231 Workers' Compensation	2,549.94	3,817.21	-	2,961	-	3,118	3,118	3,118
232 Unemployment	125.73	59.34	-	273	-	288	288	288
240 Insurance	24,645.12	37,839.86	-	26,448	-	27,048	27,048	27,048
200 Payroll Costs Total	59,374.68	76,468.67	-	58,474	-	64,599	64,599	64,599
300 Purchased Services								
322 Repairs & Maintenance	-	-	-	1,000	-	950	950	950
328 Garbage	357.30	148.30	-	150	-	143	143	143
393 Laundry Services	446.04	2,154.24	-	600	-	570	570	570
300 Purchased Services Total	803.34	2,302.54	-	1,750	-	1,663	1,663	1,663
400 Supplies & Materials								
410 Supplies & Materials	16,000.80	12,409.95	-	16,250	-	15,438	15,438	15,438
460 Nonconsumable Supplies	-	295.00	-	-	-	-	-	-
400 Supplies & Materials Total	16,000.80	12,704.95	-	16,250	-	15,438	15,438	15,438
2549 Metals Services Total	166,462.82	229,943.82	2.00	167,588	2.00	177,614	177,614	177,614

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2551 Student Transportation Services								
100 Salaries								
112 Classified Salaries	1,550,734.87	1,566,245.10	60.23	1,607,456	60.23	1,708,667	1,708,667	1,708,667
113 Administrators	60,151.00	60,793.00	0.50	62,009	0.50	63,249	63,249	63,249
114 Managerial Classified	127,288.87	130,955.00	2.00	133,574	2.00	134,328	134,328	134,328
122 Classified Substitutes	10,631.44	6,883.23	-	5,597	-	5,905	5,905	5,905
127 Summer Workers	65,707.59	68,823.31	-	71,442	-	73,585	73,585	73,585
136 Overtime Pay	40,798.45	20,386.84	-	18,725	-	19,287	19,287	19,287
139 Benefit Pay	15,837.21	21,936.85	-	14,820	-	14,820	14,820	14,820
155 Classified Extra Duty Pay	2,800.96	4,206.46	-	-	-	-	-	-
189 Contracted Services	5,637.50	5,662.50	-	-	-	-	-	-
100 Salaries Total	1,879,587.89	1,885,892.29	62.73	1,913,623	62.73	2,019,841	2,019,841	2,019,841
200 Payroll Costs								
210 PERS	482,512.76	436,170.04	-	462,761	-	569,243	569,243	569,243
220 Social Security	132,463.11	133,367.82	-	141,843	-	149,714	149,714	149,714
231 Workers' Compensation	48,990.35	51,384.75	-	55,448	-	58,729	58,729	58,729
232 Unemployment	2,693.78	332.84	-	5,447	-	5,762	5,762	5,762
240 Insurance	650,002.12	702,237.43	-	844,523	-	860,165	860,165	860,165
200 Payroll Costs Total	1,316,662.12	1,323,492.88	-	1,510,022	-	1,643,613	1,643,613	1,643,613
300 Purchased Services								
312 Instructional Program Improvement	1,377.60	3,009.53	-	3,150	-	2,993	2,993	2,993
318 Prof Improvement Noninstruct Staff	4,529.47	2,202.81	-	4,500	-	4,275	4,275	4,275
322 Repairs & Maintenance	62,763.79	68,165.69	-	64,838	-	61,472	61,472	61,472
324 Rentals	1,940.66	2,967.11	-	-	-	-	-	-
328 Garbage	360.10	317.50	-	-	-	-	-	-
331 Reimbursable Transportation	72,761.86	66,966.56	-	61,900	-	58,805	58,805	58,805

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014-15	Actual 2015-16	FTE 2016-17	Adopted 2016-17	FTE 2017-18	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
332 Nonreimbursable Transportation	-	3,603.60	-	10,000	-	9,500	9,500	9,500
340 Travel	22,534.18	20,242.58	-	25,525	-	24,249	24,249	24,249
351 Telephone	19,732.35	5,456.47	-	26,200	-	26,299	26,299	26,299
353 Postage	3,325.00	3,286.13	-	3,150	-	2,993	2,993	2,993
354 Advertising	98.90	120.70	-	630	-	599	599	599
355 Printing	1,577.93	1,139.48	-	1,313	-	1,247	1,247	1,247
359 Other Communication	7,567.20	24,367.40	-	6,048	-	5,746	5,746	5,746
389 Noninstructional Prof & Tech	8,088.00	142.50	-	-	-	-	-	-
392 Medical Services	23,840.25	27,764.00	-	26,795	-	24,455	24,455	24,455
393 Laundry Services	4,645.09	7,745.75	-	6,500	-	6,175	6,175	6,175
300 Purchased Services Total	235,142.38	237,497.81	-	240,549	-	228,808	228,808	228,808
400 Supplies & Materials								
410 Supplies & Materials	453,719.37	316,041.85	-	497,960	-	473,068	473,068	473,068
460 Nonconsumable Supplies	10,429.18	97,150.38	-	473	-	449	449	449
470 Software	5,970.00	-	-	-	-	-	-	-
471 Software License Agreements	41,905.30	51,384.44	-	48,253	-	48,253	48,253	48,253
480 Computer Hardware	14,930.30	19,789.87	-	3,500	-	3,325	3,325	3,325
400 Supplies & Materials Total	526,954.15	484,366.54	-	550,186	-	525,095	525,095	525,095
500 Capital Outlay								
541 Equipment	42,648.00	-	-	-	-	-	-	-
543 Vehicles	-	5,900.00	-	-	-	-	-	-
562 Bus Garage Purchases	-	39,335.20	-	-	-	-	-	-
500 Capital Outlay Total	42,648.00	45,235.20	-	-	-	-	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
600 Other Objects								
640 Dues & Fees	200.00	250.00	-	1,200	-	1,140	1,140	1,140
650 Insurance & Judgments	79,848.30	80,775.00	-	80,260	-	80,260	80,260	80,260
670 Taxes & Licenses	2,170.50	519.00	-	1,500	-	1,425	1,425	1,425
600 Other Objects Total	82,218.80	81,544.00	-	82,960	-	82,825	82,825	82,825
2551 Student Transportation Services Total	4,083,213.34	4,058,028.72	62.73	4,297,340	62.73	4,500,182	4,500,182	4,500,182

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2572 Purchasing Services								
100 Salaries								
112 Classified Salaries	45,497.52	45,543.39	1.25	49,819	1.25	52,510	52,510	52,510
114 Managerial Classified	40,875.00	41,131.50	0.50	41,954	0.50	42,793	42,793	42,793
139 Benefit Pay	3,708.08	3,718.00	-	3,090	-	3,090	3,090	3,090
100 Salaries Total	90,080.60	90,392.89	1.75	94,863	1.75	98,393	98,393	98,393
200 Payroll Costs								
210 PERS	25,402.87	22,327.42	-	22,956	-	27,220	27,220	27,220
220 Social Security	6,744.63	6,762.59	-	7,020	-	7,281	7,281	7,281
231 Workers' Compensation	825.89	871.37	-	1,033	-	1,080	1,080	1,080
232 Unemployment	128.20	35.32	-	285	-	295	295	295
240 Insurance	21,696.08	21,997.53	-	23,255	-	23,101	23,101	23,101
200 Payroll Costs Total	54,797.67	51,994.23	-	54,549	-	58,977	58,977	58,977
300 Purchased Services								
322 Repairs & Maintenance	3,042.81	1,360.03	-	2,100	-	2,000	2,000	2,000
340 Travel	667.52	636.19	-	1,565	-	1,300	1,300	1,300
353 Postage	56.30	43.62	-	300	-	200	200	200
355 Printing	243.06	169.37	-	600	-	600	600	600
393 Laundry Services	102.68	114.28	-	200	-	190	190	190
300 Purchased Services Total	4,112.37	2,323.49	-	4,765	-	4,290	4,290	4,290
400 Supplies & Materials								
410 Supplies & Materials	1,461.03	1,844.46	-	1,785	-	1,750	1,750	1,750
460 Nonconsumable Supplies	1,456.00	1,740.50	-	3,000	-	2,900	2,900	2,900
470 Software	663.01	63.00	-	340	-	355	355	355
480 Computer Hardware	3,587.24	-	-	525	-	500	500	500
400 Supplies & Materials Total	7,167.28	3,647.96	-	5,650	-	5,505	5,505	5,505

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
500 Capital Outlay								
543 Vehicles	-	39,750.00	-	-	-	-	-	-
500 Capital Outlay Total	-	39,750.00	-	-	-	-	-	-
600 Other Objects								
640 Dues & Fees	640.00	725.00	-	400	-	480	480	480
670 Taxes & Licenses	-	117.50	-	-	-	-	-	-
600 Other Objects Total	640.00	842.50	-	400	-	480	480	480
2572 Purchasing Services Total	156,797.92	188,951.07	1.75	160,227	1.75	167,645	167,645	167,645

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2574 Printing, Publishing & Duplication								
300 Purchased Services								
322 Repairs & Maintenance	88,858.66	83,622.98	-	128,135	-	128,763	128,763	128,763
352 Copier Use	81,532.26	76,215.63	-	115,507	-	116,067	116,067	116,067
300 Purchased Services Total	170,390.92	159,838.61	-	243,642	-	244,830	244,830	244,830
400 Supplies & Materials								
410 Supplies & Materials	99.99	-	-	-	-	-	-	-
460 Nonconsumable Supplies	99.98	-	-	-	-	-	-	-
400 Supplies & Materials Total	199.97	-	-	-	-	-	-	-
2574 Printing, Publishing & Duplication Total	170,590.89	159,838.61	-	243,642	-	244,830	244,830	244,830

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2577 Reception Services								
100 Salaries								
112 Classified Salaries	30,047.81	29,695.24	1.00	31,800	1.00	33,488	33,488	33,488
100 Salaries Total	30,047.81	29,695.24	1.00	31,800	1.00	33,488	33,488	33,488
200 Payroll Costs								
210 PERS	8,473.53	7,334.82	-	7,696	-	9,443	9,443	9,443
220 Social Security	2,291.63	2,214.79	-	2,353	-	2,478	2,478	2,478
231 Workers' Compensation	130.54	134.13	-	153	-	161	161	161
232 Unemployment	40.95	11.43	-	95	-	100	100	100
240 Insurance	10,134.91	12,645.04	-	13,224	-	13,524	13,524	13,524
200 Payroll Costs Total	21,071.56	22,340.21	-	23,521	-	25,706	25,706	25,706
300 Purchased Services								
355 Printing	3,388.03	3,165.34	-	500	-	500	500	500
300 Purchased Services Total	3,388.03	3,165.34	-	500	-	500	500	500
400 Supplies & Materials								
410 Supplies & Materials	18,241.74	3,652.67	-	2,000	-	2,000	2,000	2,000
460 Nonconsumable Supplies	349.18	-	-	-	-	-	-	-
480 Computer Hardware	2,504.00	-	-	-	-	-	-	-
400 Supplies & Materials Total	21,094.92	3,652.67	-	2,000	-	2,000	2,000	2,000
2577 Reception Services Total	75,602.32	58,853.46	1.00	57,821	1.00	61,694	61,694	61,694

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2620 Planning, Research & Development								
100 Salaries								
154 Licensed Extra Duty Pay	762.50	-	-	-	-	-	-	-
100 Salaries Total	762.50	-	-	-	-	-	-	-
200 Payroll Costs								
210 PERS	215.04	-	-	-	-	-	-	-
220 Social Security	56.63	-	-	-	-	-	-	-
231 Workers' Compensation	2.87	-	-	-	-	-	-	-
232 Unemployment	1.18	-	-	-	-	-	-	-
200 Payroll Costs Total	275.72	-	-	-	-	-	-	-
300 Purchased Services								
355 Printing	-	24.12	-	100	-	-	-	-
389 Noninstructional Prof & Tech	1,102.00	2,452.39	-	7,875	-	3,932	3,932	3,932
300 Purchased Services Total	1,102.00	2,476.51	-	7,975	-	3,932	3,932	3,932
2620 Planning, Research & Development Total	2,140.22	2,476.51	-	7,975	-	3,932	3,932	3,932

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2633 Public Information Services								
100 Salaries								
112 Classified Salaries	30,803.22	32,419.53	0.75	33,982	0.75	34,523	34,523	34,523
114 Managerial Classified	55,508.36	65,239.82	1.00	79,323	1.00	85,169	85,169	85,169
139 Benefit Pay	8,088.31	5,480.18	-	6,180	-	6,180	6,180	6,180
155 Classified Extra Duty Pay	135.77	-	-	-	-	-	-	-
189 Contracted Services	4,125.00	4,450.00	-	-	-	-	-	-
100 Salaries Total	98,660.66	107,589.53	1.75	119,485	1.75	125,872	125,872	125,872
200 Payroll Costs								
210 PERS	26,648.74	25,475.42	-	28,916	-	35,495	35,495	35,495
220 Social Security	7,215.69	7,866.07	-	8,842	-	9,315	9,315	9,315
231 Workers' Compensation	381.37	421.84	-	573	-	604	604	604
232 Unemployment	139.00	29.92	-	359	-	378	378	378
240 Insurance	20,168.23	24,913.66	-	24,124	-	26,024	26,024	26,024
200 Payroll Costs Total	54,553.03	58,706.91	-	62,814	-	71,816	71,816	71,816
300 Purchased Services								
318 Prof Improvement Noninstruct Staff	99.00	395.00	-	-	-	-	-	-
324 Rentals	3,165.50	3,373.50	-	6,000	-	5,700	5,700	5,700
332 Nonreimbursable Transportation	69.13	725.80	-	-	-	-	-	-
340 Travel	3,696.54	4,256.99	-	3,000	-	3,000	3,000	3,000
353 Postage	6,747.22	2,259.04	-	10,000	-	9,000	9,000	9,000
354 Advertising	3,395.52	346.40	-	4,500	-	4,377	4,377	4,377
355 Printing	9,666.89	4,548.66	-	15,000	-	14,000	14,000	14,000
389 Noninstructional Prof & Tech	19,762.50	20,734.21	-	22,500	-	22,000	22,000	22,000
300 Purchased Services Total	46,602.30	36,639.60	-	61,000	-	58,077	58,077	58,077

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
400 Supplies & Materials								
410 Supplies & Materials	1,736.92	5,107.59	-	6,125	-	6,000	6,000	6,000
440 Periodicals	1,788.15	349.00	-	610	-	580	580	580
460 Nonconsumable Supplies	1,649.37	1,869.63	-	-	-	-	-	-
470 Software	-	378.00	-	-	-	-	-	-
471 Software License Agreements	136.57	184.70	-	40,500	-	40,000	40,000	40,000
480 Computer Hardware	70.55	3,534.97	-	-	-	-	-	-
400 Supplies & Materials Total	5,381.56	11,423.89	-	47,235	-	46,580	46,580	46,580
600 Other Objects								
640 Dues & Fees	280.12	799.00	-	850	-	850	850	850
600 Other Objects Total	280.12	799.00	-	850	-	850	850	850
2633 Public Information Services Total	205,477.67	215,158.93	1.75	291,384	1.75	303,195	303,195	303,195

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2641 Human Resources Services								
100 Salaries								
112 Classified Salaries	162,388.41	174,453.34	5.00	212,402	4.00	202,239	164,445	164,445
113 Administrators	115,993.00	126,999.36	1.00	119,535	1.00	121,926	121,926	121,926
122 Classified Substitutes	10,759.49	2,005.01	-	571	-	602	602	602
136 Overtime Pay	3,512.99	954.79	-	-	-	-	-	-
139 Benefit Pay	10,442.16	6,875.19	-	12,660	-	6,480	6,480	6,480
154 Licensed Extra Duty Pay	-	926.64	-	-	-	-	-	-
189 Contracted Services	3,882.50	1,125.00	-	-	-	-	-	-
100 Salaries Total	306,978.55	313,339.33	6.00	345,168	5.00	331,247	293,453	293,453
200 Payroll Costs								
210 PERS	83,227.21	53,722.18	-	83,498	-	93,374	82,716	82,716
220 Social Security	22,363.08	23,338.25	-	25,545	-	24,513	21,716	21,716
231 Workers' Compensation	1,187.17	1,234.15	-	1,657	-	1,589	1,295	1,295
232 Unemployment	435.21	131.69	-	1,034	-	992	992	992
240 Insurance	62,432.23	68,570.02	-	79,876	-	81,135	67,611	67,611
200 Payroll Costs Total	169,644.90	146,996.29	-	191,610	-	201,603	174,330	174,330
300 Purchased Services								
318 Prof Improvement Noninstruct Staff	-	45.00	-	-	-	-	-	-
322 Repairs & Maintenance	30.79	13.49	-	-	-	-	-	-
340 Travel	2,347.75	2,463.56	-	4,725	-	5,000	5,000	5,000
353 Postage	1,653.73	1,442.96	-	4,725	-	3,000	3,000	3,000
354 Advertising	2,407.38	2,163.02	-	2,100	-	2,000	2,000	2,000
355 Printing	1,331.36	2,680.37	-	2,100	-	1,995	1,995	1,995
382 Legal Services	6,981.57	14,659.17	-	10,500	-	10,500	10,500	10,500
384 Negotiation Services	5,080.00	-	-	7,350	-	7,350	7,350	7,350

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014-15	Actual 2015-16	FTE 2016-17	Adopted 2016-17	FTE 2017-18	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
389 Noninstructional Prof & Tech	21,987.62	35,881.25	-	14,175	-	13,466	13,466	13,466
390 Other Professional Services	40.00	40.00	-	-	-	-	-	-
392 Medical Services	28,416.00	26,310.00	-	31,500	-	32,500	32,500	32,500
300 Purchased Services Total	70,276.20	85,698.82	-	77,175	-	75,811	75,811	75,811
400 Supplies & Materials								
410 Supplies & Materials	5,357.50	5,991.23	-	5,250	-	5,500	5,500	5,500
440 Periodicals	-	-	-	263	-	100	100	100
460 Nonconsumable Supplies	1,141.46	407.63	-	1,312	-	900	900	900
470 Software	-	25,063.95	-	1,050	-	500	500	500
471 Software License Agreements	52,649.05	6,587.52	-	57,750	-	62,000	62,000	62,000
480 Computer Hardware	3,418.42	92.54	-	3,150	-	2,500	2,500	2,500
400 Supplies & Materials Total	62,566.43	38,142.87	-	68,775	-	71,500	71,500	71,500
600 Other Objects								
640 Dues & Fees	1,190.00	1,785.00	-	1,050	-	800	800	800
650 Insurance & Judgments	-	8,000.00	-	-	-	-	-	-
600 Other Objects Total	1,190.00	9,785.00	-	1,050	-	800	800	800
2641 Human Resources Services Total	610,656.08	593,962.31	6.00	683,778	5.00	680,961	615,894	615,894

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2661 Technology Services								
100 Salaries								
112 Classified Salaries	596,230.32	619,419.43	10.50	647,399	9.50	658,838	565,098	565,098
113 Administrators	60,151.00	60,793.00	0.50	62,009	0.50	63,249	63,249	63,249
114 Managerial Classified	85,510.83	77,768.00	1.00	83,499	1.00	88,320	88,320	88,320
125 Student Workers	222.00	1,868.50	-	-	-	-	-	-
139 Benefit Pay	45,287.65	49,096.21	-	40,680	-	40,680	34,500	34,500
154 Licensed Extra Duty Pay	3,212.50	-	-	-	-	-	-	-
155 Classified Extra Duty Pay	2,875.92	795.60	-	-	-	-	-	-
189 Contracted Services	-	7,725.00	-	-	-	-	-	-
100 Salaries Total	793,490.22	817,465.74	12.00	833,587	11.00	851,087	751,167	751,167
200 Payroll Costs								
210 PERS	221,172.24	190,878.65	-	201,727	-	240,006	211,829	211,829
220 Social Security	57,958.91	60,702.50	-	61,686	-	62,981	55,587	55,587
231 Workers' Compensation	2,979.89	3,182.10	-	4,000	-	4,086	3,606	3,606
232 Unemployment	1,100.50	318.41	-	2,501	-	2,555	2,255	2,255
240 Insurance	141,198.17	153,978.10	-	159,762	-	161,960	148,314	148,314
200 Payroll Costs Total	424,409.71	409,059.76	-	429,676	-	471,588	421,591	421,591
300 Purchased Services								
316 Data Processing Services	64,758.55	52,483.29	-	91,900	-	103,820	103,820	103,820
318 Prof Improvement Noninstruct Staff	2,346.00	3,002.20	-	17,500	-	17,500	17,500	17,500
322 Repairs & Maintenance	58,154.56	9,082.73	-	78,800	-	82,400	82,400	82,400
324 Rentals	18,831.25	28,278.00	-	26,000	-	26,000	26,000	26,000
340 Travel	16,580.69	22,155.16	-	6,500	-	6,500	6,500	6,500
351 Telephone	171,536.84	153,964.99	-	183,050	-	190,416	190,416	190,416
353 Postage	7,014.88	289.20	-	5,000	-	2,500	2,500	2,500

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
355 Printing	7,992.85	5,712.59	-	6,250	-	6,250	6,250	6,250
359 Other Communication	65,938.91	80,441.64	-	84,500	-	74,420	74,420	74,420
389 Noninstructional Prof & Tech	1,922.00	1,480.00	-	22,000	-	61,300	61,300	61,300
300 Purchased Services Total	415,076.53	356,889.80	-	521,500	-	571,106	571,106	571,106
400 Supplies & Materials								
410 Supplies & Materials	81,101.85	41,495.89	-	82,000	-	80,000	80,000	80,000
440 Periodicals	79.99	-	-	500	-	500	500	500
460 Nonconsumable Supplies	25,196.10	74,803.69	-	10,000	-	10,000	10,000	10,000
470 Software	2,062.99	54,997.80	-	40,000	-	35,000	35,000	35,000
471 Software License Agreements	164,979.32	204,627.19	-	214,500	-	200,736	200,736	200,736
480 Computer Hardware	361,075.98	350,698.82	-	306,900	-	304,900	304,900	304,900
400 Supplies & Materials Total	634,496.23	726,623.39	-	653,900	-	631,136	631,136	631,136
500 Capital Outlay								
541 Equipment	23,506.50	37,900.79	-	76,000	-	15,999	15,999	15,999
500 Capital Outlay Total	23,506.50	37,900.79	-	76,000	-	15,999	15,999	15,999
600 Other Objects								
640 Dues & Fees	495.00	300.00	-	1,535	-	850	850	850
600 Other Objects Total	495.00	300.00	-	1,535	-	850	850	850
2661 Technology Services Total	2,291,474.19	2,348,239.48	12.00	2,516,198	11.00	2,541,766	2,391,849	2,391,849

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2670 Records Management Services								
100 Salaries								
112 Classified Salaries	21,545.62	10,903.34	1.00	31,800	1.00	44,866	44,866	44,866
189 Contracted Services	-	109.92	-	-	-	-	-	-
100 Salaries Total	21,545.62	11,013.26	1.00	31,800	1.00	44,866	44,866	44,866
200 Payroll Costs								
210 PERS	4,713.03	2,693.16	-	7,696	-	12,652	12,652	12,652
220 Social Security	1,087.22	816.86	-	2,353	-	3,320	3,320	3,320
231 Workers' Compensation	70.37	49.83	-	153	-	215	215	215
232 Unemployment	22.72	4.41	-	95	-	135	135	135
240 Insurance	8,312.25	4,552.26	-	13,224	-	13,524	13,524	13,524
200 Payroll Costs Total	14,205.59	8,116.52	-	23,521	-	29,846	29,846	29,846
300 Purchased Services								
322 Repairs & Maintenance	325.00	-	-	-	-	-	-	-
353 Postage	185.22	223.83	-	500	-	400	400	400
355 Printing	-	14.70	-	-	-	100	100	100
300 Purchased Services Total	510.22	238.53	-	500	-	500	500	500
400 Supplies & Materials								
410 Supplies & Materials	375.02	-	-	800	-	660	660	660
400 Supplies & Materials Total	375.02	-	-	800	-	660	660	660
600 Other Objects								
640 Dues & Fees	-	384.80	-	500	-	300	300	300
600 Other Objects Total	-	384.80	-	500	-	300	300	300
2670 Records Management Services Total	36,636.45	19,753.11	1.00	57,121	1.00	76,172	76,172	76,172

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2680 Interpretation & Translation Services								
100 Salaries								
155 Classified Extra Duty Pay	-	-	-	-	-	5,305	5,305	5,305
100 Salaries Total	-	-	-	-	-	5,305	5,305	5,305
200 Payroll Costs								
210 PERS	-	-	-	-	-	1,496	1,496	1,496
220 Social Security	-	-	-	-	-	406	406	406
231 Workers' Compensation	-	-	-	-	-	25	25	25
200 Payroll Costs Total	-	-	-	-	-	1,927	1,927	1,927
2680 Interpretation & Translation Services Total	-	-	-	-	-	7,232	7,232	7,232

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
4150 Building Acquisition & Improvement								
500 Capital Outlay								
520 Building Acquisition & Improve	-	-	-	100,000	-	5,000	5,000	5,000
500 Capital Outlay Total	-	-	-	100,000	-	5,000	5,000	5,000
4150 Building Acquisition & Improvement Total	-	-	-	100,000	-	5,000	5,000	5,000

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
5100 Debt Services								
600 Other Objects								
610 Debt Service Principal	12,287.76	10,296.81	-	10,605	-	12,290	12,290	12,290
621 Debt Service Interest	-	1,990.95	-	1,685	-	-	-	-
600 Other Objects Total	12,287.76	12,287.76	-	12,290	-	12,290	12,290	12,290
5100 Debt Services Total	12,287.76	12,287.76	-	12,290	-	12,290	12,290	12,290

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
5200 Transfer of Funds								
700 Transfers								
710 Transfers	1,137,858.00	1,177,858.00	-	2,631,577	-	2,439,144	2,439,144	2,439,144
700 Transfers Total	1,137,858.00	1,177,858.00	-	2,631,577	-	2,439,144	2,439,144	2,439,144
5200 Transfer of Funds Total	1,137,858.00	1,177,858.00	-	2,631,577	-	2,439,144	2,439,144	2,439,144

GENERAL FUND OBJECT DETAIL BY FUNCTION

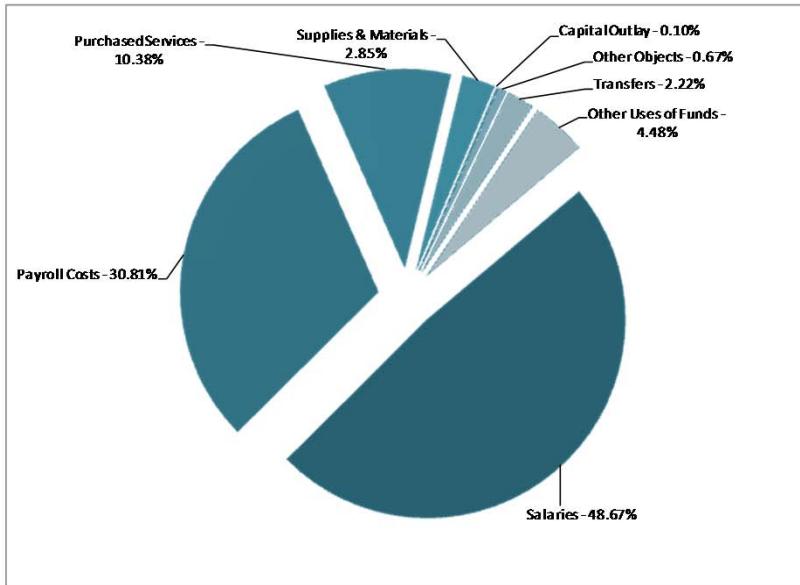
Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
6110 Contingency								
800 Other Uses of Funds								
810 Contingency	-	-	-	983,175	-	918,056	918,056	918,056
800 Other Uses of Funds Total	-	-	-	983,175	-	918,056	918,056	918,056
6110 Contingency Total	-	-	-	983,175	-	918,056	918,056	918,056

GENERAL FUND OBJECT DETAIL BY FUNCTION

Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
7770 Unappropriated Ending Fund Balance								
800 Other Uses of Funds								
820 Reserved for Next Year	5,624,194.07	7,997,166.24	-	4,000,000	-	4,000,000	4,000,000	4,000,000
800 Other Uses of Funds Total	5,624,194.07	7,997,166.24	-	4,000,000	-	4,000,000	4,000,000	4,000,000
7770 Unappropriated Ending Fund Balance Total	-	-	-	4,000,000	-	4,000,000	4,000,000	4,000,000
Total	96,534,733.42	103,169,345.09	1,031.86	106,710,389	1,036.98	109,778,033	109,778,033	109,778,033

GENERAL FUND OBJECT SUMMARY GRAPHS

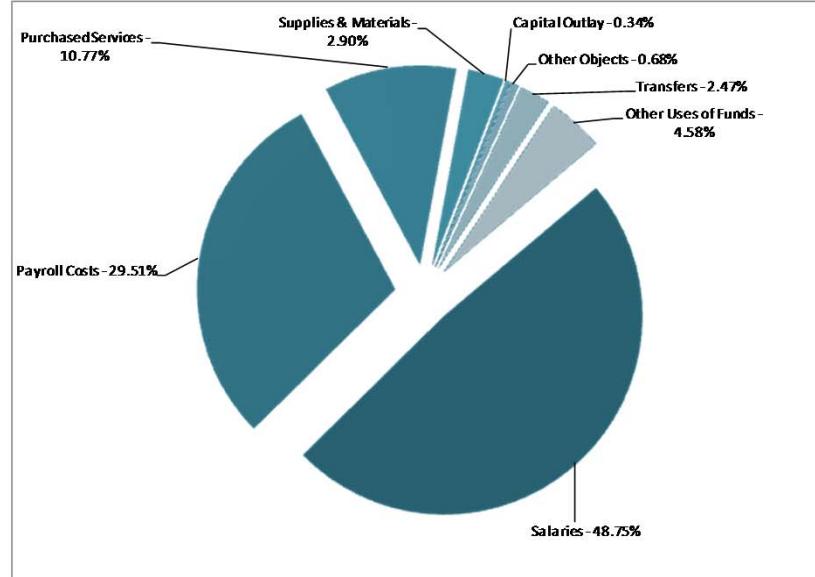
Fiscal Year 2017–2018



Fiscal Year 2016–2017

Salaries	\$52,025,705
Payroll Costs	31,493,037
Purchased Services	11,489,481
Supplies & Materials	3,099,119
Capital Outlay	360,000
Other Objects	723,295
Transfers	2,631,577
Other Uses of Funds	4,888,175
Total	\$106,710,389

Fiscal Year 2016–2017



FEDERAL, STATE & LOCAL GRANTS

FEDERAL, STATE & LOCAL GRANTS - OVERVIEW

Grants are funds received for federal, state, local, and private grants. Also included are gifts and grants from the Springfield Education Foundation, a local non-profit foundation established to support Springfield Public Schools. Grants are used for the purpose of expanding educational offerings and opportunities. The legal authority establishing the fund specifies the use and limitations of such funds, and generally, the funds cannot be diverted or used for other purposes. In some instances, the District may be required to provide "matching funds" to support program activities. This often takes the form of "in-kind" contributions such as provisions of classroom or office space, or matching effort from allocation of existing resources, such as District employees.

The use of the resources in these funds are restricted by the provision of each individual grant, statute, administrative rule, and policy.

Some of the grants received include:

- 21st- Century – Afterschool Programs is a grant used for the Miller Afterschool Program, better known as MAP, which serves Springfield High School and several schools that feed into the high school (Guy Lee Elementary, Two Rivers-Dos Rios Elementary, and Hamlin Middle School). This afterschool program creates enrichment opportunities for students by partnering with organizations such as Willamalane Park and Recreation District and the University of Oregon.
- ArtCore is a 4-year model development and research initiative that joins community creatives and middle school teachers to develop arts-based teaching and learning customized to meet the needs and goals of the school. Teaching artists from the community participate to generate unique arts integration learning modules, driven by standards and guided by expertise in music, dance, theater, and visual arts disciplines. In our District, Hamlin Middle School sixth grade language arts teachers are co-creating writing, improv, and performance curriculum with Nate Beard.
- Battle of the Books is a statewide program sponsored by the Oregon Association of School Libraries in conjunction with a Library Services and Technology Act grant. Students in third through twelfth grade, regardless of ability, are exposed to quality literature representing a variety of literacy styles and viewpoints. The mission is to encourage and recognize students who enjoy reading, to broaden reading interest, to increase reading comprehension, to promote academic excellence, and to promote cooperative learning and teamwork among students.
- English Language Learners Transformation and Target Evaluation is a state funded program focused on improving the ELL student experience. These funds are a critical step toward ensuring English language learner students are receiving the resources and support they need while helping combat Oregon's achievement gap.
- EWEB Wet Grant is a locally EWEB-funded educational program (Watersheds, Energy and Teamwork) that provides students an opportunity to go to a local fish hatchery to learn about the life cycle of spawning salmon.

FEDERAL, STATE & LOCAL GRANTS - OVERVIEW

- High School Graduation and College & Career Readiness Act (Measure 98) provides direct funding to school districts to increase high school graduation rates by focusing on three specific areas:
 - a) Establish or expand career and technical education programs in high school;
 - b) Establish or expand college-level educational opportunities for students in high schools; and
 - c) Establish or expand dropout-prevention strategies in high schools.
- IDEA – Individuals with Learning Disabilities Act is a grant under Public Law 108-446 (2004 IDEA reauthorization), which superseded Public Law 94-142. Through this grant, the District is allocated funds, based on the number of identified and served students with disabilities, to help meet the excess costs for services to these students. Grant funds are used only for the excess costs of providing special education and related services to students with disabilities. Funds ensure that these students have access to a free, appropriate public education to meet each child's unique needs and prepare each child for further education, employment, and independent living.
- Kids in Transition to School (KITS) Program is a short-term, targeted, evidence-based Oregon Social Learning Center (OSLC) intervention that helps children at high risk for school difficulties to be better prepared for school both socially and academically.

This program is offered to families in the Maple Elementary School, Two Rivers-Dos Rios Elementary School, and Riverbend Elementary School communities. This program has been very successful in helping kids learn the skills they need to be successful in the classroom.

- LTCT - Long-Term Care & Treatment is an intergovernmental contract between the Oregon Department of Education and the District. The District provides approved educational programs for students in sponsored long-term care or treatment facilities. The funds provide for special education instructional staff for the students in this program.
- Oregon Outdoor School Lottery Fund (Measure 99) is a program funded with lottery funds to provide outdoor education to Oregon students. This fund was designed to provide Oregon 5th and 6th grade students with a week-long outdoor school program.
- Preschool Promise is a local program in conjunction with United Way and the Early Learning Alliance that provides preschool opportunities for low income children. Using available classroom space at Maple Elementary School, the District's first preschool opened in September 2016, with a class of 16 students. The students learn a variety of basic skills, both social and academic, in the course of a 5-1/2 hour day, helping them be better prepared to start kindergarten the following year.

FEDERAL, STATE & LOCAL GRANTS - OVERVIEW

- Project Soars - Student Ownership, Accountability, and Responsibility for School Safety is a federally funded grant through IRIS Educational Media. This program will develop, field-test, and evaluate a comprehensive, student-centered, and technology-based school safety framework for high schools designed to increase students' resilience to victimization. SOAR will inform theory about how to reduce student victimization within a restorative framework. SOAR consists of:
 - a) Web-based school safety and behavioral assessments;
 - b) A student-driven social capital building and safety awareness campaign;
 - c) A web-based student tip line with embedded training; and
 - d) Student and school personnel web-based training in team-based restorative problem solving.
- Safe Routes to School is a grant funded program through Lane Transit District that advocates and promotes the practice of safe bicycling and walking to and from schools. Each year the program coordinators work with various focus schools to develop a safe routes plan.
- SUB-Well Grant is a project that monitors water quality in the local area while teaching middle and high school students about scientific methods. This grant supports hands-on instruction in the areas of water and energy science. Support comes in the form of teacher training workshops, development and implementation of new curriculum materials, assist with classroom instruction, organizing and providing instructional support for fieldtrips, funding for materials and equipment for science projects, and recruitment, training and supervision of the middle school and high school advanced water teams. The program focuses on improving the delivery of science education in our District and offering students the opportunity to conduct field research and monitoring of local watersheds. This project is possible through a variety of cooperative partnerships with local and state agencies, including Springfield Utility Board, Eugene Water & Electric Board, the City of Springfield, the McKenzie Watershed Council and the Federal Bureau of Land Management.
- Title IA is a federally funded academic program that counteracts the effects of poverty on students' success. Springfield Title I distributes funds to schools based on the number of impoverished children that attend rather than on achievement scores. This distribution ensures that successful schools will not be penalized by losing funds and that Title I funds will not be spread too thinly. Title I is based on the premise that all children can learn to high standards when they are provided with equal, open access to educational opportunities.

Title I schools in Springfield include Centennial, Douglas Gardens, Guy Lee, Maple, Mt. Vernon, Page, Riverbend, and Two Rivers-Dos Rios elementary schools; Hamlin Middle School; and Gateways High School.

FEDERAL, STATE & LOCAL GRANTS - OVERVIEW

- Title IC – Migratory Education is a federally funded grant that provides support for high quality education programs for migratory children and helps ensure that migratory children who move among the states are not penalized in any manner by disparities among states in curriculum, graduation requirements, or state academic content and student academic achievement standards. Funds also ensure that migratory children not only are provided with appropriate education services (including supportive services) that address their special needs but also that such children receive full and appropriate opportunities to meet the same challenging state academic content and student academic achievement standards that all children are expected to meet.
- Title IIA is a federally funded grant which aims to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality and ensure that all teachers are highly qualified. This includes recruitment and hiring of qualified teachers, staff development opportunities, and programs to increase retention.
- Title III – English Language Learner is a block grant to the state from the federal office of English Language Acquisition that supports English Language Learners (ELL) and immigrant students to develop English language skills, succeed academically, and overcome barriers that impede their academic success.
- Title VII – Indian Education Formula is a federally funded grant program provided to meet the specific and unique educational and culturally related needs of Alaska Native and American Indian youth and their families. Through the funding provided by this grant the District offers learning, leadership and cultural activities that engage Native youth and support a positive cultural identity. Culturally appropriate educational support is provided to Native students, to encourage students to pursue higher education and meaningful careers.
- Title XC – McKinney Vento is a federally funded grant program that guarantees a free, appropriate public education for all homeless children and youth by removing barriers to their enrollment and attendance in school and supporting their educational success. The purpose of this subgrant is to facilitate the enrollment, attendance, and success in school of homeless children and youth.
- UO Content in Context SuperLessons (C2SL) is a federally funded program through the University of Oregon providing professional development for 3rd through 8th grade teachers. The focus is on math and science teaching using a project-based learning approach.
- Workforce Innovation and Opportunity Act (WIOA) is a federally funded grant program in partnership with Lane Workforce Partnership providing workforce development services and assessment. This program focuses on paid and unpaid work experiences for both in-school and out-of-school youth that have a component academic and occupational education. This may include summer employment opportunities and other employment opportunities available through the school year, pre-apprenticeship programs, internships and job shadowing, and on-the-job training opportunities.
- Youth Transition Program is a grant funded transition program designed to prepare students with disabilities for employment or career related post-secondary education/training. Topics covered in transition coursework include creating a resume, filling out job applications, how to interview for jobs, where to look for jobs in the student's interest areas, and skills for independent living.

FEDERAL, STATE & LOCAL GRANTS - OVERVIEW

Grant Name	End Date	Fund Type	FTE	Expected Budget 2017-18
21st Century Afterschool Programs	06/30/2018	Federal	1.84	525,000
ArtCore	09/30/2018	Federal	0.20	620,000
Battle of the Books	06/30/2018	Local	-	8,000
ELL Transformation & Target Evaluation	06/30/2018	State	-	200,000
EWEB Wet Grant	06/30/2018	Local	0.25	87,000
High School Graduation and College & Career Readiness	06/30/2018	State	20.00	2,748,800
IDEA Enhancement	09/30/2018	Federal	-	12,731
IDEA Part B, 611	09/30/2018	Federal	30.22	1,877,224
IDEA Part B, 619	09/30/2018	Federal	-	12,000
Kids in Transition to School Program	07/31/2018	Federal	0.14	256,050
Long Term Care & Treatment Centers	06/30/2018	State/Federal	1.20	1,574,601
Oregon Outdoor School Lottery Fund	06/30/2018	State	-	419,000
Preschool Promise	06/30/2018	Local	2.57	200,000
Project Soars	12/31/2018	Federal	0.25	30,846
Safe Routes to School	09/30/2018	Federal	0.50	47,840
SUB-Well Grant	06/30/2018	Local	0.80	129,714
Title IA - Formula Grant	09/30/2018	Federal	56.25	3,215,000
Title IC - Migrant	06/30/2018	Federal	0.25	11,341
Title IIA	09/30/2018	Federal	3.75	500,000
Title III - English Language Learner	09/30/2018	Federal	0.50	107,000
Title VII - Indian Education Formula	06/30/2018	Federal	0.70	51,000
Title XC - McKinney Vento	09/30/2018	Federal	0.06	9,186
UO Content in Context SuperLessons (C2SL)	09/30/2018	Federal	-	60,000
Workforce Innovation & Opportunity Act (WIOA)	06/30/2018	Federal	0.75	60,000
Youth Transition Program	06/30/2018	Local/Federal	2.47	191,281
Other Federal			0.58	96,907
Other Local			0.90	312,072
			124.17	\$ 13,362,593

FEDERAL, STATE & LOCAL GRANTS – REVENUE BY FUND

Grant Name	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
Title I of IASA - Basic Programs	3,264,158.01	2,585,242.58	3,490,000	3,215,000	3,215,000	3,215,000
Title IIA - Quality Teachers/Principals	464,776.05	383,146.39	550,000	500,000	500,000	500,000
Title III - Language Instruction	62,888.02	86,887.76	90,000	107,000	107,000	107,000
Title VII - Indian Education	46,368.00	51,292.00	53,500	51,000	51,000	51,000
IDEA Part B	1,808,934	1,437,725.83	1,877,224	1,877,224	1,877,224	1,877,224
21st Century Community Learning Ctrs	488,099.10	516,748.42	625,000	525,000	525,000	525,000
ArtCore	300,389.98	510,980.04	749,747	620,000	620,000	620,000
Battle of the Books	-	10,057.32	8,000	8,000	8,000	8,000
Chalkboard Teach Oregon	25,716.41	123,356.20	120,000	-	-	-
Collaboration Grant	-	493,459.65	700,000	-	-	-
ELL Transformation & Target Evaluation	-	-	-	200,000	200,000	200,000
EWEB Wet Project	47,769.58	49,212.82	87,000	87,000	87,000	87,000
High School Graduation and College & Career Readiness	-	-	-	2,748,800	2,748,800	2,748,800
Kids in Transition to School Program	-	-	136,050	256,050	256,050	256,050
Lane ESD Migrant Education	3,827.05	2,300.18	4,000	11,341	11,341	11,341
Long Term Care and Treatment	1,095,945.67	1,120,266.67	1,202,655	1,574,601	1,574,601	1,574,601
McKinney Homeless	9,229.00	9,135.75	10,686	9,186	9,186	9,186
ODOT Safe Routes to School	45,239.01	31,994.23	49,682	47,840	47,840	47,840
Oregon Outdoor School Lottery Fund	-	-	-	419,000	419,000	419,000
Paul G Allen	72,529.80	89,483.86	-	-	-	-
Peek-8	271,395.13	100,000.00	-	-	-	-
Perkins ESD	49,233.03	66,914.82	45,000	45,000	45,000	45,000
Preschool Promise	-	-	-	200,000	200,000	200,000
SUB-Well Grant	151,411.25	99,469.95	119,600	129,714	129,714	129,714
Youth Transition Program	107,289.82	109,909.43	107,606	191,281	191,281	191,281
Miscellaneous Grants	1,644,023.59	1,758,340.84	599,253	539,556	539,556	539,556
Total	9,959,222.18	9,635,924.74	10,625,003	13,362,593	13,362,593	13,362,593

FEDERAL, STATE & LOCAL GRANTS – REVENUE BY SOURCE

Function Summary:	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1000 Local Sources	979,740.18	935,283.18	746,300	844,056	844,056	844,056
3000 State Sources	1,957,018.17	1,819,647.08	1,932,655	4,854,561	4,854,561	4,854,561
4000 Federal Sources	7,015,843.83	6,880,994.48	7,946,048	7,663,975	7,663,975	7,663,975
5000 Beginning Fund Balance	-	-	-	-	-	-
5300 Fixed Asset Sale	6,620	-	-	-	-	-
Total	9,959,222.18	9,635,924.74	10,625,003	13,362,593	13,362,593	13,362,593

FEDERAL, STATE & LOCAL GRANTS – EXPENDITURES BY FUND

Grant Name	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
Title I of IASA - Basic Programs	3,264,158.01	2,585,242.58	59.34	3,490,000	56.25	3,215,000	3,215,000	3,215,000
Title IIA - Quality Teachers/Principals	464,776.05	383,146.39	2.95	550,000	3.75	500,000	500,000	500,000
Title III - Language Instruction	62,888.02	86,887.76	0.50	90,000	0.50	107,000	107,000	107,000
Title VII - Indian Education	46,368.00	51,292.00	0.70	53,500	0.70	51,000	51,000	51,000
IDEA Part B	1,808,933.68	1,437,725.83	32.84	1,877,224	30.22	1,877,224	1,877,224	1,877,224
21st Century Community Learning Ctrs	488,099.10	516,748.42	2.09	625,000	1.84	525,000	525,000	525,000
ArtCore	300,389.98	510,980.04	0.20	749,747	0.20	620,000	620,000	620,000
Battle of the Books	-	10,057.32	-	8,000	-	8,000	8,000	8,000
Chalkboard Teach Oregon	25,716.41	123,356.20	-	120,000	-	-	-	-
Collaboration Grant	-	493,459.65	-	700,000	-	-	-	-
ELL Transformation & Target Evaluation	-	-	-	-	2.57	200,000	200,000	200,000
EWEB Wet Project	47,769.58	49,212.82	0.63	87,000	0.25	87,000	87,000	87,000
High School Graduation and College & Career Readiness		-	-	-	20.00	2,748,800	2,748,800	2,748,800
Kids in Transition to School Program	-	-	-	136,050	0.14	256,050	256,050	256,050
Lane ESD Migrant Education	3,827.05	2,300.18	0.23	4,000	0.25	11,341	11,341	11,341
Long Term Care and Treatment	1,095,945.67	1,120,266.67	1.30	1,202,655	1.20	1,574,601	1,574,601	1,574,601
McKinney Homeless	9,229.00	9,135.75	0.19	10,686	0.05	9,186	9,186	9,186
ODOT Safe Routes to School	45,239.01	31,994.23	0.50	49,682	0.50	47,840	47,840	47,840
Oregon Outdoor School Lottery Fund	-	-	-	-	-	419,000	419,000	419,000
Paul G Allen	72,529.80	89,483.86	-	-	-	-	-	-
Peek-8	271,395.13	100,000.00	-	-	-	-	-	-
Perkins ESD	49,233.03	66,914.82	-	45,000	-	45,000	45,000	45,000
Preschool Promise	-	-	-	-	-	200,000	200,000	200,000
SUB-Well Grant	151,411.25	99,469.95	0.80	119,600	0.80	129,714	129,714	129,714
Youth Transition Program	107,289.82	109,909.43	1.47	107,606	2.47	191,281	191,281	191,281
Miscellaneous Grants	1,644,023.59	1,758,340.84	2.45	599,253	2.48	539,556	539,556	539,556
Total	9,959,222.18	9,635,924.74	106.18	10,625,003	124.17	13,362,593	13,362,593	13,362,593

FEDERAL, STATE & LOCAL GRANTS – EXPENDITURES BY FUNCTIONAL AREA

Function Summary:	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1000 Instruction	6,300,958.85	6,151,225.43	90.15	6,776,240	108.81	9,924,480	9,924,480	9,924,480
2000 Supporting Services	3,238,118.61	3,111,037.27	10.10	3,515,628	9.17	2,502,118	2,502,118	2,502,118
3000 Community Services	420,386.72	373,398.17	5.94	333,135	6.19	380,817	380,817	380,817
4000 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-
5000 Ending Fund Balance	(242.00)	263.87	-	-	-	555,177	555,177	555,177
Total	9,959,222.18	9,635,924.74	106.18	10,625,003	124.17	13,362,593	13,362,593	13,362,593

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS - OVERVIEW

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid; restricted tax levies. A separate fund may be used for each restricted source or one fund may be used.

Special Revenue Program Funds consist of the following funds which roll up into one for budgetary reporting purposes:

- Grant Funds (see prior section Federal, State & Local Grants)
- Indirect Fund (Fund 200) is used for the assessment of indirect costs that are not readily identified with the activities funded by the federal grant or contract but are never the less incurred for the joint benefit of all activities of the District. Indirect costs recovered are used for items such as paying for the administration of grants.
- Technology Fund (Fund 294) receives revenue through the E-rate program administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The program provides discounts to assist schools in obtaining affordable telecommunications and internet access. Funding is requested under four categories of service: telecommunications services, internet services, internal connections, and basic maintenance of internal connections. Discounts for support depend on the level of poverty and the urban/rural status of the population served and range from 20% to 90% of the costs of eligible services.
- Instructional Material Fund (Fund 296) receives funds through an inter-fund transfer from the General Fund (Fund 100). These funds are used for the purchase of instructional material adoptions. Instructional material adoptions can be supplemental adoptions, renewal adoptions, or full adoptions of instructional materials.
- Vehicle Replacement Fund (Fund 297) receives the depreciation reimbursement from the state for District school buses. This revenue is used to purchase new student transportation equipment. Fully depreciated buses are replaced on a rotating replacement plan schedule. Following the Oregon Department of Education's guiding principles, the District uses this fund to provide safe and economical school bus vehicles and equipment.
- Risk Management Fund (Fund 298) is used to provide coverage for the District for exposures to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Payments of judgments awarded against the District and not covered by insurance would also be paid from the Risk Management Fund. All of the District's work involves possible risk of loss through acts of nature, the economy, society, as well as normal business concerns arising from acts or non-acts of employees and the operational abilities of the District's facilities and equipment.

SPECIAL REVENUE FUNDS – OVERVIEW

- Insurance Benefit Fund (Fund 704) consists of a contractual agreement between the District and the Springfield Education Association (SEA). This fund was established in recognition of the licensed staff members' participation in maintaining insurance premiums at a reasonable level. This fund is used to mitigate premium increases. Currently licensed employees' insurance experience is pooled with the experience of the classified employees and administrative employees.
- Fleet Replacement Fund (Fund 997) was established to replace aging fleet vehicles throughout the District. This fund does not cover the replacement of school buses.



FEDERAL, STATE & LOCAL GRANTS AND PROGRAMS – REVENUE DETAIL BY SOURCE

Function & Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1200 Revenue from Local Governments	192,601.93	148,382.77	206,600	216,714	216,714	216,714
1510 Interest	5,804.23	6,766.89	7,000	8,800	8,800	8,800
1805 Private Contributions	79,361.50	78,741.17	-	-	-	-
1920 Donations	190,774.13	265,831.26	245,740	134,905	134,905	134,905
1962 Prior Year Expense Recovery	961.91	3,314.32	-	-	-	-
1980 Indirect Revenue	329,448.45	418,098.99	384,305	384,000	384,000	384,000
1990 Miscellaneous Local Revenue	813,864.08	600,139.40	593,960	632,438	632,438	632,438
3199 Other Unstricted Grants	-	-	-	3,167,800	3,167,800	3,167,800
3222 SSF Bus Depreciation	296,617.36	323,497.31	324,800	360,859	360,859	360,859
3299 State Grants	1,957,018.17	1,819,647.08	1,812,655	1,686,761	1,686,761	1,686,761
4300 Direct Federal Grants	346,757.98	658,957.72	803,247	671,000	671,000	671,000
4500 Federal Grants thru State	6,405,615.29	6,000,239.18	6,845,264	6,523,207	6,523,207	6,523,207
4700 Federal Grants thru Other Governments	263,470.56	321,797.58	314,137	481,268	481,268	481,268
5160 Lease Purchase Receipts	566,688.00	940,000.00	398,409	897,000	897,000	897,000
5200 Interfund Transfers	100,000.00	100,000.00	1,000,000	850,000	850,000	850,000
5331 Sale of Fixed Assets	10,456.00	1,592.90	-	-	-	-
5400 Beginning Fund Balance	1,538,021.04	1,724,119.86	1,490,664	2,202,064	2,202,064	2,202,064
Total	13,097,460.63	13,411,126.43	14,426,781	18,216,816	18,216,816	18,216,816

FEDERAL, STATE & LOCAL GRANTS AND PROGRAMS – EXPENDITURES BY FUNCTION

Function & Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1000 Instruction Services								
1111 Elementary K-5 Programs	210,210.57	231,532.06	-	501,607	-	564,659	564,659	564,659
1113 Elementary Extracurricular	129,621.08	140,761.38	0.45	279,574	0.45	142,945	142,945	142,945
1121 Middle School Programs	131,164.99	124,059.07	1.40	395,949	1.40	631,382	631,382	631,382
1122 Middle School Extracurricular	121,674.63	133,100.87	0.52	142,963	0.52	117,453	117,453	117,453
1131 High School Programs	152,021.73	167,323.33	-	342,910	19.95	2,292,774	2,215,380	2,215,380
1132 High School Extracurricular	139,517.59	205,513.25	-	203,725	-	194,752	194,752	194,752
1140 Pre-Kindergarten Programs	78,618.64	106,758.91	-	-	2.71	434,079	434,079	434,079
1210 Talented & Gifted Programs	5,975.70	21,599.29	-	6,623	-	-	-	-
1220 Restrictive Programs, Students w/ Disabilities	1,815,546.14	1,703,080.45	15.88	1,851,493	15.34	2,385,792	2,385,792	2,385,792
1228 Diagnostic Classrooms	-	-	-	-	0.60	80,221	80,221	80,221
1250 Less Restrictive Programs, Students w/ Disabilities	974,407.52	902,156.54	19.03	1,143,706	17.34	955,811	955,811	955,811
1260 Early Intervention Programs	17,873.00	21,470.00	-	14,250	-	11,460	11,460	11,460
1272 Title I	2,470,230.61	2,439,153.56	51.93	2,785,431	48.74	2,731,538	2,731,538	2,731,538
1291 English Second Language Programs	110,261.48	105,688.69	0.70	112,030	0.70	153,489	153,489	153,489
1293 Migrant Education Programs	3,663.66	2,184.87	0.23	3,800	0.25	11,141	11,141	11,141
1299 Other Designated Programs	3,150.12	5,246.13	-	33,088	-	2,259	2,259	2,259
1300 Adult Continuing Education	-	9,063.84	-	-	-	13,725	13,725	13,725
1400 Summer School Programs	89,288.90	27,565.30	-	-	-	-	-	-
1000 Instruction Services Total	6,453,226.36	6,346,257.54	90.15	7,817,150	108.01	10,723,480	10,646,086	10,646,086
2000 Support Services								
2119 Multicultural Liaisons	-	14,538.19	0.30	17,566	0.30	19,635	19,635	19,635
2120 Guidance Services	429.12	22,833.38	-	11,750	-	10,000	10,000	10,000
2130 Health Services	10,443.18	6,474.66	0.14	16,924	-	10,118	10,118	10,118
2142 Psychological Testing Services	47,745.73	62,579.31	0.40	43,483	0.30	19,897	19,897	19,897
2152 Speech Pathology Services	4,354.64	3,320.53	0.20	21,797	0.20	22,873	22,873	22,873
2190 Student Support Services	144,681.96	158,575.30	0.82	108,747	1.75	154,218	154,218	154,218
2210 Instruction Services	6,349.80	120,415.08	1.25	162,268	0.25	256,581	179,188	179,188
2211 Improvement Instruction Services	1,659,112.02	1,604,518.92	4.89	1,817,312	5.87	1,200,072	1,277,466	1,277,466
2213 Curriculum Development Services	126,683.47	98,559.26	0.50	84,093	0.50	177,550	177,550	177,550
2221 Education Media Services	1,149.21	11,781.99	-	-	-	-	-	-
2230 Assessment & Testing Services	63,475.09	-	-	-	-	-	-	-

FEDERAL, STATE & LOCAL GRANTS AND PROGRAMS – EXPENDITURES BY FUNCTION

Function & Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2240 Staff Development	504,573.22	449,909.31	0.50	579,839	-	273,451	273,451	273,451
2310 Board of Education Services	1,102.50	-	-	-	-	-	-	-
2321 Office of the Superintendent	28,639.57	71,286.95	-	104,369	-	296,142	308,469	308,469
2410 Office of the Principal	18,564.08	10,889.70	-	280	-	-	-	-
2490 Other Support Services	137,796.44	80,189.92	0.70	125,158	-	-	-	-
2521 Fiscal Services	443,065.29	533,230.54	1.00	656,759	1.00	763,053	763,053	763,053
2540 Operation & Maintenance of Plant Services	12,975.11	26,673.52	-	10,000	-	10,000	10,000	10,000
2542 Care & Upkeep of Building Services	26,722.37	26,735.76	0.50	52,874	-	25,000	25,000	25,000
2544 Maintenance Services	1,601.99	17,560.72	-	7,688	-	10,915	10,915	10,915
2551 Student Transportation Services	667,829.80	984,345.23	0.50	518,091	0.50	944,658	944,658	944,658
2620 Planning, Research & Development	6,212.14	32,443.17	-	-	-	-	-	-
2633 Public Information Services	7,481.25	-	-	-	-	-	-	-
2641 Human Resources Services	196,491.68	157,797.23	1.00	248,887	1.90	154,244	219,311	219,311
2661 Technology Services	108,766.86	51,546.66	-	97,584	-	197,600	197,600	197,600
2000 Support Services Total	4,226,246.52	4,546,205.33	12.70	4,685,470	12.57	4,546,007	4,623,400	4,623,400
3000 Community Services								
3120 Food Preparation Services	21,949.75	37,005.24	-	-	-	-	-	-
3310 Community Services	259,859.44	240,599.28	4.28	234,576	4.44	251,560	251,560	251,560
3360 Welfare Activities Services	138,577.53	95,643.05	1.66	98,559	1.75	129,257	129,257	129,257
3390 Other Community Services	-	150.60	-	-	-	-	-	-
3000 Community Services Total	420,386.72	373,398.17	5.94	333,135	6.19	380,817	380,817	380,817
5000 Other Uses								
5110 Debt Services	273,481.17	379,893.95	-	426,000	-	529,000	529,000	529,000
5300 Apportionment of Funds by ESD	-	-	-	-	-	555,177	555,177	555,177
5000 Other Uses Total	273,481.17	379,893.95	-	426,000	-	1,084,177	1,084,177	1,084,177
7000 Unappropriated Ending Fund Balance								
7770 Unappropriated Ending Fund Balance	1,724,119.86	1,765,371.44	-	1,165,026	-	1,482,335	1,482,335	1,482,335
7000 Unappropriated Ending Fund Balance Total	1,724,119.86	1,765,371.44	-	1,165,026	-	1,482,335	1,482,335	1,482,335
Total	13,097,460.63	13,411,126.43	108.78	14,426,781	126.77	18,216,816	18,216,816	18,216,816

FEDERAL, STATE & LOCAL GRANTS AND PROGRAMS – EXPENDITURES BY OBJECT

Function & Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
100 Salaries								
111 Licensed Salaries	1,548,672.29	1,461,850.30	23.79	1,404,326	43.51	2,497,605	2,448,706	2,448,706
112 Classified Salaries	2,020,841.70	1,931,778.59	82.49	1,984,187	82.25	2,077,051	2,114,845	2,114,845
113 Administrators	184,225.05	227,190.50	2.50	255,172	1.01	108,652	108,652	108,652
121 Licensed Substitutes	159,704.00	238,331.57	-	216,533	-	279,589	279,589	279,589
122 Classified Substitutes	42,776.49	31,559.15	-	2,323	-	1,632	1,632	1,632
125 Student Workers	6,979.98	5,309.52	-	3,000	-	4,000	4,000	4,000
127 Summer Workers	3,516.00	-	-	-	-	-	-	-
128 Tutors	-	-	-	5,628	-	5,628	5,628	5,628
132 Licensed Curriculum Development	-	-	-	-	-	66,000	66,000	66,000
133 Activity Pay	-	4,944.96	-	-	-	50,000	50,000	50,000
134 Coaching Pay	49,876.60	51,114.53	-	34,123	-	45,000	45,000	45,000
135 Non-professional duty pay	-	3,682.25	-	-	-	240	240	240
139 Benefit Pay	13,079.40	13,161.00	-	7,776	-	3,642	3,642	3,642
154 Licensed Extra Duty Pay	325,090.73	390,526.88	-	312,723	-	718,907	718,907	718,907
155 Classified Extra Duty Pay	68,235.58	91,197.48	-	60,249	-	110,606	110,606	110,606
189 Contracted Services	216,290.28	233,541.92	-	280,795	-	269,769	269,769	269,769
100 Salaries Total	4,639,288.10	4,684,188.65	108.78	4,566,835	126.77	6,238,321	6,227,216	6,227,216
200 Payroll Costs								
210 PERS	1,114,241.47	988,766.09	-	1,184,191	-	1,614,675	1,611,543	1,611,543
220 Social Security	332,351.34	332,400.43	-	319,076	-	469,300	468,478	468,478
230 Other Required Payroll Costs	26,228.22	20,571.58	-	35,281	-	88,060	87,972	87,972
240 Insurance	1,301,711.59	1,208,227.53	-	1,522,254	-	1,512,762	1,515,582	1,515,582
249 Tuition Reimbursement	-	-	-	-	-	60,000	60,000	60,000
200 Payroll Costs Total	2,774,532.62	2,549,965.63	-	3,060,802	-	3,744,798	3,743,576	3,743,576
300 Purchased Services								
311 Instruction Services	1,011,732.09	1,010,579.89	-	1,130,358	-	1,567,643	1,567,643	1,567,643
312 Instructional Program Improvement	560,573.82	557,878.16	-	857,485	-	10,000	10,000	10,000
313 Student Services	96,274.06	29,283.48	-	18,250	-	15,460	15,460	15,460
319 Other Professional & Technical Services	546.25	250.00	-	20,000	-	23,500	23,500	23,500

FEDERAL, STATE & LOCAL GRANTS AND PROGRAMS – EXPENDITURES BY OBJECT

Function & Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
322 Repairs & Maintenance	18,965.31	9,685.48	-	2,550	-	47,550	47,550	47,550
324 Rentals	36,310.20	37,162.17	-	41,500	-	40,600	40,600	40,600
325 Electricity	319.07	1,280.49	-	-	-	-	-	-
328 Garbage	88.39	411.10	-	1,500	-	-	-	-
330 Student Transportation	-	-	-	-	-	22,200	22,200	22,200
331 Reimbursable Travel	1,614.50	6,207.50	-	3,000	-	500	500	500
332 Nonreimbursable Travel	11,785.34	7,729.88	-	5,600	-	26,637	26,637	26,637
340 Travel	58,534.50	149,747.95	-	74,941	-	219,199	219,199	219,199
351 Telephone	1,097.75	1,127.29	-	1,040	-	990	990	990
352 Copier Use	329.05	248.05	-	125	-	125	125	125
353 Postage	1,074.39	1,471.76	-	4,425	-	1,675	1,675	1,675
354 Advertising	-	507.47	-	1,500	-	1,500	1,500	1,500
355 Printing	22,134.01	31,112.20	-	16,531	-	16,150	16,150	16,150
382 Legal Services	-	-	-	15,000	-	15,000	15,000	15,000
383 Architect/Engineer Services	-	5,191.25	-	-	-	-	-	-
389 Noninstructional Professional & Technical	108,664.58	194,009.85	-	373,456	-	495,205	507,531	507,531
300 Purchased Services Total	1,930,043.31	2,043,883.97	-	2,567,261	-	2,503,933	2,516,260	2,516,260
400 Supplies & Materials								
410 Supplies & Materials	201,510.30	162,958.00	-	343,944	-	505,259	505,259	505,259
420 Textbooks	99,502.53	123,671.65	-	974,000	-	759,000	759,000	759,000
430 Library Books	303.24	-	-	-	-	-	-	-
440 Periodicals	3,014.49	4,087.57	-	450	-	-	-	-
450 Food	21,589.73	37,005.24	-	-	-	-	-	-
460 Nonconsumable Supplies	244,375.70	88,261.80	-	223,885	-	114,037	114,037	114,037
470 Software	5,589.73	6,729.69	-	42,661	-	43,661	43,661	43,661
471 Software License Agreements	171,006.87	55,275.55	-	32,760	-	151,902	151,902	151,902
480 Computer Hardware	54,827.98	69,287.70	-	9,459	-	13,459	13,459	13,459
400 Supplies & Materials Total	801,720.57	547,277.20	-	1,627,160	-	1,587,318	1,587,318	1,587,318
500 Capital Outlay								
541 Equipment	5,133.67	20,950.00	-	-	-	-	-	-

FEDERAL, STATE & LOCAL GRANTS AND PROGRAMS – EXPENDITURES BY OBJECT

Function & Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
543 Vehicles	-	9,679.50	-	398,409	-	10,015	10,015	10,015
564 Bus & Bus Improvements	579,488.00	937,962.00	-	-	-	896,818	896,818	896,818
500 Capital Outlay Total	584,621.67	968,591.50	-	398,409	-	906,833	906,833	906,833
600 Other Objects								
610 Debt Service Principal	242,328.05	338,256.13	-	366,000	-	468,000	468,000	468,000
622 Debt Service Interest	31,153.12	41,637.82	-	60,000	-	61,000	61,000	61,000
640 Dues & Fees	40,106.11	53,658.38	-	22,045	-	36,295	36,295	36,295
650 Insurance & Judgments	-	-	-	180,340	-	231,839	231,839	231,839
670 Taxes & Licenses	137.00	196.72	-	-	-	-	-	-
690 Grant Indirect Charges	329,410.22	418,098.99	-	412,904	-	400,967	400,967	400,967
600 Other Objects Total	643,134.50	851,848.04	-	1,041,289	-	1,198,101	1,198,101	1,198,101
700 Transfers								
720 Transits	-	-	-	-	-	555,177	555,177	555,177
700 Transfers Total	-	-	-	-	-	555,177	555,177	555,177
800 Other Uses of Funds								
820 Reserved for Next Year	1,724,119.86	1,765,371.44	-	1,165,026	-	1,482,335	1,482,335	1,482,335
800 Other Uses of Funds Total	1,724,119.86	1,765,371.44	-	1,165,026	-	1,482,335	1,482,335	1,482,335
Total	13,097,460.63	13,411,126.43	108.78	14,426,781	126.77	18,216,816	18,216,816	18,216,816

NUTRITION SERVICES FUND

NUTRITION SERVICES FUND – FUND 291 - OVERVIEW

It is the mission of the Nutrition Services program, in conjunction with the District Wellness committee, to create a school environment that promotes and protects children's health, well-being, and ability to learn by supporting healthy eating, in the community and in life. It is our desire to provide nutritionally balanced meals to all of the students in the District. The District participates in the National School Lunch and Breakfast Programs, as well as the Child and Adult Care Food Program (CACFP). Under the Federal Free and Reduced Meal Program, those students whose family income meets certain federal guidelines may qualify to receive free or reduced priced meals.

Beginning in the 2015–16 school year, the District had seven schools qualify for the Community Eligibility Provision (CEP). To qualify for the CEP, schools must meet certain federal criteria. Through the CEP, the qualifying schools are now able to provide free breakfast and lunch to ALL students without requiring applications to the Free and Reduced Lunch Program. This means that all students at Douglas Gardens Elementary, Guy Lee Elementary, Maple Elementary, Page Elementary, Riverbend Elementary, Two Rivers-Dos Rios Elementary, and Hamlin Middle School will receive free breakfast and lunch. With the implementation of the CEP program, we have seen an increase in participation of 15% for breakfast and 18% for lunch within the first three months. Students at non-CEP schools who qualify for reduced meals will now get their lunch for free (they already received breakfast for free). Students at these schools will still be required to go through the application process.

Currently meals are prepared on-site in 12 elementary schools, 4 middle schools, 2 high schools, Willamette Leadership Academy charter middle and high schools, and the memorial building which prepares meals for Gateways High School, Academy of Arts and Academics charter high school and the Community Transition Program. The Nutrition Services program supports and transports, through the distribution warehouse, food products for all District schools. More than 7,356 meals are served daily and over 420 students receive after school meals everyday. Other services available include ala carte selections and catering for special events at all locations within the School District.

The Nutrition Services staff prepares menus each month based on federal FDA guidelines for nutrition, and purchases ingredients that are as local, healthful, and natural as possible. The District has partnered with the Willamette Farm and Food Coalition on a Harvest of the Month program. Each month one locally grown item is highlighted and served weekly in all cafeterias. Harvest of the Month gives students the chance to taste and learn about the importance of eating fruits and vegetables. The District has also partnered with the Willamette Farm and Food Coalition, FOOD for Lane County's Youth Farm and Emerald Fruit and Produce to implement the Farm to School Program. Farm to School educational activities have been implemented at Guy Lee Elementary. The goals of the program are to educate children about where their food comes from, how to grow their own food, and the value of fresh fruits and vegetables in their diet. The program includes farm field trips to FOOD for Lane County's Youth Farm, tasting tables in the cafeteria, a "harvest meal" in which students prepare a meal using produce they harvested at the farm, garden sessions at the Youth Farm and nutrition lessons.

The Nutrition Services program operates under the philosophy that the program will be financially self-supporting. This minimizes the chance of any additional subsidizing from the General Fund. The Nutrition Services program continually strives to work within their budgetary constraints, provide quality meals and keep lunch and breakfast prices as low as possible for students.

NUTRITION SERVICES FUND – FUND 291 - OVERVIEW

The charts below shows the 2016–17 year-to-date meal participation rate at District schools.

Lunch 2016–2017				
Month	Elementary	Middle	High	District
September 2016	62%	56%	17%	46%
October 2016	66%	59%	18%	49%
November 2016	65%	58%	17%	48%
December 2016	63%	55%	16%	47%
January 2017	65%	56%	16%	48%
February 2017	65%	55%	17%	48%

Breakfast 2016–2017				
Month	Elementary	Middle	High	District
September 2016	31%	14%	6%	19%
October 2016	32%	15%	7%	20%
November 2016	32%	15%	7%	20%
December 2016	27%	13%	7%	18%
January 2017	31%	13%	6%	19%
February 2017	31%	14%	7%	20%

NUTRITION SERVICES FUND – FUND 291 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1510 Interest	-	-	-	-	-	-
1610 Lunch Sales	413,429	348,670	500,000	500,000	500,000	500,000
1630 Other Meals	10,180	8,971	15,000	15,000	15,000	15,000
1962 Prior Years' Expense Recovery	402	-	-	-	-	-
1990 Miscellaneous Local Revenue	11,384	19,788	5,000	5,000	5,000	5,000
3102 SSF School Lunch Match	37,773	36,869	40,000	40,000	40,000	40,000
3299 State Grants	8,078	25,679	30,000	30,000	30,000	30,000
4500 Federal Grants thru State	2,976,129	3,409,225	3,581,300	3,600,000	3,600,000	3,600,000
4900 Revenue for/on Behalf of District	215,369	263,898	271,968	303,697	303,697	303,697
5400 Beginning Fund Balance	222,378	117,182	361,120	449,460	449,460	449,460
Total	3,895,122	4,230,281	4,804,388	4,943,157	4,943,157	4,943,157

NUTRITION SERVICES FUND – FUND 291 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
3110 Nutrition Services Direction								
112 Classified Salaries	119,224	123,936	3.00	128,725	3.00	135,324	135,324	135,324
114 Managerial Classified	74,961	79,290	1.00	80,876	1.00	82,494	82,494	82,494
139 Benefit Pay	6,429	6,491	-	5,280	-	5,280	5,280	5,280
210 PERS	55,502	51,800	-	52,000	-	62,912	62,912	62,912
220 Social Security	14,710	15,322	-	15,902	-	16,509	16,509	16,509
230 Other Required Payroll Costs	1,097	928	-	1,676	-	1,740	1,740	1,740
240 Insurance	48,845	51,690	-	53,112	-	53,918	53,918	53,918
322 Repairs & Maintenance	109	408	-	1,000	-	1,000	1,000	1,000
340 Travel	-	170	-	1,000	-	1,000	1,000	1,000
350 Communications	-	-	-	15,000	-	15,000	15,000	15,000
352 Copier Use	112	97	-	-	-	-	-	-
353 Postage	4,790	5,479	-	-	-	-	-	-
355 Printing	4,161	4,989	-	-	-	-	-	-
359 Other Communication	822	822	-	-	-	-	-	-
389 Noninstructional Prof & Tech	7,356	6,963	-	8,000	-	8,000	8,000	8,000
410 Supplies & Materials	2,940	2,640	-	4,000	-	4,000	4,000	4,000
460 Nonconsumable Supplies	2,002	-	-	19,000	-	20,000	20,000	20,000
470 Software	25,500	12,440	-	14,000	-	15,000	15,000	15,000
480 Computer Hardware	1,681	2,108	-	5,000	-	5,000	5,000	5,000
640 Dues & Fees	691	832	-	1,000	-	1,000	1,000	1,000
670 Taxes & Licenses	387	-	-	500	-	500	500	500
3110 Nutrition Services Direction Total	371,317	366,403	4.00	406,071	4.00	428,677	428,677	428,677
3120 Food Preparation Services								
112 Classified Salaries	782,954	847,230	41.46	871,622	41.62	898,747	898,747	898,747
122 Classified Substitutes	47,770	42,962	-	52,000	-	54,700	54,700	54,700

NUTRITION SERVICES FUND – FUND 291 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
136 Additional Pay	2,203	4,026	-	-	-	4,200	4,200	4,200
210 PERS	211,490	204,659	-	209,683	-	270,057	270,057	270,057
220 Social Security	55,569	61,422	-	68,353	-	70,865	70,865	70,865
230 Other Required Payroll Costs	21,342	21,937	-	27,620	-	28,613	28,613	28,613
240 Insurance	369,715	370,152	-	514,818	-	521,038	521,038	521,038
320 Property Services	-	-	-	67,000	-	75,000	75,000	75,000
322 Repairs & Maintenance	29,879	12,251	-	-	-	-	-	-
325 Electricity	28,330	27,651	-	-	-	-	-	-
327 Water & Sewer	9,443	9,217	-	-	-	-	-	-
340 Travel	327	120	-	500	-	500	500	500
389 Noninstructional Prof & Tech	6	-	-	-	-	-	-	-
410 Supplies & Materials	77,369	85,021	-	98,000	-	98,000	98,000	98,000
450 Food	1,400,127	1,514,603	-	1,574,451	-	1,653,697	1,653,697	1,653,697
460 Nonconsumable Supplies	9,105	4,044	-	8,000	-	8,000	8,000	8,000
541 Equipment	12,800	57,047	-	60,000	-	150,000	150,000	150,000
3120 Food Preparation Services Total	3,058,430	3,262,340	41.46	3,552,047	41.62	3,833,417	3,833,417	3,833,417
3130 Food Delivery Services								
112 Classified Salaries	68,947	70,625	1.50	70,480	1.50	71,890	71,890	71,890
210 PERS	19,009	17,444	-	17,056	-	20,274	20,274	20,274
220 Social Security	5,199	5,323	-	5,215	-	5,320	5,320	5,320
230 Other Required Payroll Costs	2,118	2,104	-	2,554	-	2,605	2,605	2,605
240 Insurance	18,278	19,094	-	19,836	-	20,286	20,286	20,286
320 Property Services	-	-	-	38,000	-	43,000	43,000	43,000
322 Repairs & Maintenance	1,748	1,994	-	-	-	-	-	-
325 Electricity	11,242	11,753	-	-	-	-	-	-
326 Fuel	6,340	6,593	-	-	-	-	-	-

NUTRITION SERVICES FUND – FUND 291 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
327 Water & Sewer	844	999	-	-	-	-	-	-
328 Garbage	1,847	1,959	-	-	-	-	-	-
393 Laundry Services	308	347	-	-	-	-	-	-
410 Supplies & Materials	630	6	-	1,000	-	1,000	1,000	1,000
543 Vehicles	-	-	-	90,000	-	90,000	90,000	90,000
3130 Food Delivery Services Total	136,509	138,242	1.50	244,141	1.50	254,375	254,375	254,375
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	328,866	463,297	-	602,128	-	426,688	426,688	426,688
7770 Unappropriated Ending Fund Balance Total	328,866	463,297	-	602,128	-	426,688	426,688	426,688
Total	3,895,122	4,230,281	46.96	4,804,388	47.12	4,943,157	4,943,157	4,943,157

CO-CURRICULAR FUND

CO-CURRICULAR FUND – FUND 292 – OVERVIEW

The Co-Curricular Fund provides for costs associated with activities, athletics and other school enrichment programs. Co-curricular activities normally supplement the regular instructional programs and include, but are not limited to, such activities as athletics, band, choir, and drama. Co-curricular activities occur at the middle and high school levels through the District offerings, as well as Willamalane Park & Recreation.



CO-CURRICULAR FUND – FUND 292 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1711 Gate Receipts	53,997	52,083	50,000	50,000	50,000	50,000
1712 Student Fees	113,500	121,840	120,000	120,000	120,000	120,000
1990 Miscellaneous Local Revenue	175	-	-	-	-	-
5200 Interfund Transfers	959,000	999,000	1,167,000	1,167,000	1,167,000	1,167,000
5400 Beginning Fund Balance	-	-	1,997	83,100	83,100	83,100
Total	1,126,672	1,172,923	1,338,997	1,420,100	1,420,100	1,420,100

CO-CURRICULAR FUND – FUND 292 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1122 Middle School Extracurricular								
133 Activity Pay	2,640	2,890	-	4,000	-	2,700	2,700	2,700
134 Coaching Pay	22,300	22,087	-	23,000	-	22,700	22,700	22,700
210 PERS	6,996	6,169	-	6,600	-	7,200	7,200	7,200
220 Social Security	1,868	1,882	-	2,000	-	1,900	1,900	1,900
230 Other Required Payroll Costs	135	100	-	300	-	200	200	200
389 Noninstructional Prof & Tech	51,500	51,500	-	60,000	-	60,000	60,000	60,000
1122 Middle School Extracurricular Total	85,439	84,629	-	95,900	-	94,700	94,700	94,700
1132 High School Extracurricular								
111 Licensed Salaries	140,883	156,127	3.00	163,396	3.00	173,852	173,852	173,852
121 Licensed Substitutes	13,673	9,948	-	10,000	-	10,800	10,800	10,800
130 Extended Days	4,652	4,652	-	4,500	-	4,200	4,200	4,200
133 Activity Pay	97,629	119,670	-	173,400	-	189,400	189,400	189,400
134 Coaching Pay	349,834	362,362	-	356,600	-	367,400	367,400	367,400
135 Non-Professional Duty Pay	38,879	39,782	-	-	-	-	-	-
139 Benefit Pay	400	400	-	400	-	450	450	450
154 Extra Duty Pay	-	460	-	-	-	-	-	-
189 Contracted Services	14,377	4,640	-	15,000	-	15,000	15,000	15,000
210 PERS	125,432	124,372	-	175,047	-	214,634	214,634	214,634
220 Social Security	49,709	52,674	-	53,523	-	56,326	56,326	56,326
230 Other Required Payroll Costs	3,634	2,903	-	5,640	-	5,932	5,932	5,932
240 Insurance	37,162	40,383	-	39,240	-	40,140	40,140	40,140
319 Other Prof & Tech Services	37,576	34,953	-	50,000	-	37,000	37,000	37,000
322 Repairs & Maintenance	2,264	7,630	-	14,000	-	14,000	14,000	14,000
330 Student Transportation Services	-	225	-	90,352	-	90,352	90,352	90,352

CO-CURRICULAR FUND – FUND 292 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
332 Nonreimbursable Transportation	49,939	15,534	-	-	-	-	-	-
340 Travel	3,700	5,562	-	5,000	-	5,000	5,000	5,000
353 Postage	69	-	-	-	-	-	-	-
355 Printing	1,947	2,842	-	2,000	-	2,000	2,000	2,000
389 Noninstructional Prof & Tech	40,943	43,986	-	25,000	-	25,000	25,000	25,000
410 Supplies & Materials	8,522	45,984	-	20,000	-	19,000	19,000	19,000
460 Nonconsumable Supplies	9,852	2,700	-	30,000	-	28,500	28,500	28,500
470 Computer Software	250	-	-	-	-	-	-	-
541 Equipment	2,963	-	-	-	-	-	-	-
640 Dues & Fees	6,945	10,507	-	10,000	-	10,000	10,000	10,000
1132 High School Extracurricular Total	1,041,233	1,088,294	3.00	1,243,097	3.00	1,308,986	1,308,986	1,308,986
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	-	-	-	-	-	16,414	16,414	16,414
7770 Unappropriated Ending Fund Balance Total	-	-	-	-	-	16,414	16,414	16,414
Total	1,126,672	1,172,923	3.00	1,338,997	3.00	1,420,100	1,420,100	1,420,100

STUDENT BODY ACTIVITIES

STUDENT BODY ACTIVITIES – FUND 293 – OVERVIEW

The Student Body Activities Fund is for funds which are raised or collected by and/or for school-approved student groups. These funds are legally restricted to expenditures for specific purposes and are raised and spent to promote the general welfare, education and morale of all students. The projects for fundraising of student body money should contribute to the educational, recreational or cultural experiences of students and should not conflict, but add to the instructional program. Funds derived from authorized clubs and organizations should be expended to benefit the specific club or organization, and to the extent possible, benefit those students currently in school who have contributed to the accumulation of those funds.

Management of student funds should be in accordance with sound business practices, including sound accounting procedures and should be audited on a regular basis. Usually, the funds are collected for a specific and designated purpose and must be approved by the managing staff member or school principal. Although most funds in the student body accounts are funds raised by students for student controlled activities, there are some District funds that are collected and accounted for in these accounts. These District funds could include supply fees when students are enrolled in certain classes to pay for the cost of supplies (woodshop, art, auto shop, etc.); lost and damaged textbooks and library books; District owned band/orchestra equipment rental; activity fees; District summer school fees; and school planners and physical education t-shirts which are required by some schools.

Examples of student body activities at the elementary schools include:

- Centennial Elementary School holds an annual Jog-a-thon fundraiser which supports additional enrichment opportunities to enhance the core educational program, including curriculum-related field trips, speakers and assemblies;
- Douglas Gardens Elementary offers opportunities for students to experience performing arts in the community and other educational field trips through PTA sponsored donations;
- Elizabeth Page Elementary offers a comprehensive music program for grades K-5;
- Guy Lee Elementary School offers a summer library program for students through community volunteers;
- Maple Elementary School has a comprehensive music program for all students, as well as fifth grade orchestra;
- Mt. Vernon Elementary School provides educational opportunities through field trips and enrichment programs;
- Ridgeview Elementary School students visit pumpkin patches, Dorris Ranch, Shotgun Creek, and the Oregon State Capital;
- Riverbend Elementary School students have the opportunity to participate in Battle of the Books, 5th grade orchestra, music performances, a Jog-a-Thon fundraiser, and a spring talent show;
- Thurston Elementary School students experience educational opportunities during field trips which include visiting the pumpkin patch, Wildlife Safari, the Portland Zoo, the Oregon State Capital, as well as the University of Oregon and Oregon State University;

STUDENT BODY ACTIVITIES – FUND 293 – OVERVIEW

- Two Rivers-Dos Rios Elementary School students participate in a number of extracurricular activities. Students have the opportunity to be part of Battle of the Books at every grade level, a multicultural celebration, family reading nights, and an after-school enrichment program for students in 4th and 5th grades;
- Walternille Elementary School hosts artists-in-residence, give students a chance to participate in student government, and has an active Battle of the Books program and a Lego Robotics club; and
- Yolanda Elementary School students have the opportunity to receive music and/or library classes weekly, 5th grade students participate in orchestra twice weekly, and kindergarten students receive extra reading support in the Kinder Plus Program.

Some of the student body activities at the middle schools include:

- Agnes Stewart Middle School is home to the Dream Catchers Enterprise which provides students with real world job experience;
- Briggs Middle School offers a strong music program with choir, band and orchestra, as well as drama classes that stage three musicals and/or plays each year;
- Hamlin Middle School students benefit from grade-level educational experiences with trips to OMSI, Oregon Coast Aquarium, Wildlife Safari, lava fields, and varied waterfalls; and
- Thurston Middle School has an after-school dance program that gives students a chance to build skills for the Thurston High School cabaret program.

Some of the student body activities at the high schools include:

- Gateways High School offers a variety of all-school activities and events, including their annual Healthy Relations workshop;
- Springfield High School enhances the student experience through many events, programs and opportunities, including the annual community pep rally and several other student-led assemblies; and
- Thurston High School provides numerous elective opportunities to their students in athletics (football, soccer, basketball, etc.), fine arts programs (marching band, drama, orchestra, etc.), career-based electives (leadership, woodshop, robotics, etc.), and through clubs (sex trafficking prevention, gay-straight alliance, multicultural, etc.)

STUDENT BODY ACTIVITIES – FUND 293 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1330 Summer School Tuition	6,550	6,730	7,000	7,000	7,000	7,000
1510 Interest	1,879	2,428	3,000	3,000	3,000	3,000
1700 Extracurricular Activities	1,860,276	1,915,510	2,000,000	2,000,000	2,000,000	2,000,000
1920 Donations	37,226	38,713	-	-	-	-
1990 Miscellaneous Local Revenue	108,662	95,031	40,000	100,000	100,000	100,000
5400 Beginning Fund Balance	889,272	1,031,291	1,000,000	1,000,000	1,000,000	1,000,000
Total	2,903,865	3,089,703	3,050,000	3,110,000	3,110,000	3,110,000

STUDENT BODY ACTIVITIES – FUND 293 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1113 Elementary Extracurricular								
310 Instruction Services	52,564	59,071	-	70,000	-	70,000	70,000	70,000
410 Supplies & Materials	157,691	177,213	-	160,000	-	180,000	180,000	180,000
640 Dues & Fees	52,563	59,071	-	70,000	-	70,000	70,000	70,000
1113 Elementary Extracurricular Total	262,818	295,355	-	300,000	-	320,000	320,000	320,000
1122 Middle School Extracurricular								
310 Instruction Services	7,856	6,671	-	15,000	-	15,000	15,000	15,000
320 Property Services	8,751	18,226	-	15,000	-	20,000	20,000	20,000
330 Student Transportation Services	6,143	3,472	-	10,000	-	10,000	10,000	10,000
340 Travel	2,860	27,212	-	5,000	-	20,000	20,000	20,000
350 Communications	763	3,702	-	5,000	-	5,000	5,000	5,000
380 Noninstructional Prof & Tech	-	-	-	5,000	-	5,000	5,000	5,000
410 Supplies & Materials	187,498	158,108	-	190,000	-	180,000	180,000	180,000
420 Textbooks	-	1,893	-	-	-	-	-	-
430 Library Books	1,198	-	-	2,000	-	2,000	2,000	2,000
440 Periodicals	1,115	354	-	1,000	-	1,000	1,000	1,000
460 Nonconsumable Supplies	4,295	5,562	-	5,000	-	6,000	6,000	6,000
470 Software	1,142	-	-	2,000	-	2,000	2,000	2,000
480 Computer Hardware	6,202	1,130	-	10,000	-	10,000	10,000	10,000
640 Dues & Fees	40,200	41,729	-	60,000	-	60,000	60,000	60,000
1122 Middle School Extracurricular Total	268,023	268,059	-	325,000	-	336,000	336,000	336,000
1132 High School Extracurricular								
310 Instruction Services	154,681	132,211	-	170,000	-	150,000	150,000	150,000
320 Property Services	44,666	34,432	-	50,000	-	45,000	45,000	45,000
330 Student Transportation Services	3,753	9,564	-	10,000	-	10,000	10,000	10,000
340 Travel	90,546	100,391	-	100,000	-	100,000	100,000	100,000

STUDENT BODY ACTIVITIES – FUND 293 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
350 Communications	16,132	11,053	-	60,000	-	30,000	30,000	30,000
410 Supplies & Materials	784,226	861,265	-	800,000	-	850,000	850,000	850,000
420 Textbooks	120	27	-	3,000	-	1,000	1,000	1,000
430 Library Books	405	-	-	5,000	-	2,000	2,000	2,000
440 Periodicals	-	120	-	2,000	-	2,000	2,000	2,000
460 Nonconsumable Supplies	-	707	-	10,000	-	4,000	4,000	4,000
470 Software	1,953	2,883	-	5,000	-	5,000	5,000	5,000
480 Computer Hardware	326	-	-	10,000	-	5,000	5,000	5,000
640 Dues & Fees	244,925	325,783	-	250,000	-	320,000	320,000	320,000
1132 High School Extracurricular Total	1,341,733	1,478,436	-	1,475,000	-	1,524,000	1,524,000	1,524,000
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	1,031,291	1,047,853	-	950,000	-	930,000	930,000	930,000
7770 Unappropriated Ending Fund Balance Total	1,031,291	1,047,853	-	950,000	-	930,000	930,000	930,000
Total	2,903,865	3,089,703	-	3,050,000	-	3,110,000	3,110,000	3,110,000

DEBT SERVICES FUND

DEBT SERVICES FUND – FUND 300 – OVERVIEW

The Debt Services Fund provides for repayment of bonds approved by the public for capital construction, as well as repayment of pension bonds, qualified zone academy bonds, and full faith credit financing bonds.

In 2005, the District extended into an agreement with the Oregon School Boards Association to authorize and issue limited tax pension bonds. The issue was used to refinance a majority of the District's unfunded actuarial liability due to the Public Employees Retirement System (PERS) at a rate less than PERS assesses. The District is obligated to pay this in full over a 23-year period with interest ranging from 4.05% to 4.76%.

In 2005, the District issued Qualified Zone Academy Bonds to finance minor capital projects. The District received \$1,261,720 in proceeds. Payments are due annually through 2021 with 0.00% interest.

In 2015, the District issued \$44,040,338 in Refunding Bonds on the 2006 & 2007 series issues. Payments are due annually through 2029 with interest ranging from 1.26% to 3.83%.

In 2015, the District issued General Obligation Bonds and received proceeds in the amount of \$71,498,907. Proceeds from the bond issue are being used for construction of Hamlin Middle School; classroom additions at Maple, Mt. Vernon, Ridgeview, Riverbend and Yolanda elementary schools; various capital improvements and safety upgrades at all schools; and technology upgrades at all schools. Repayment of these bonds are due through 2040 with interest ranging from 2.00% to 5.00%.

In 2015, the District issued Full Faith Credit Financing Bonds in the amount of \$4,000,000. A portion of the proceeds were used for the purchase of a new administrative building, and the remaining proceeds will be used for structural and cosmetic upgrades. Payments are due annually through 2030 with interest at 3.13%.

Bond Series	Description	Bond Maturity	Original Amount	Amount	Outstanding Bonds
			Issued	Refunded	June 30, 2017
2005A	PERS Pension Bonds	06/30/2028	62,150,000	-	48,895,000
QZAB	Qualified Zone Academy Bonds	10/20/2021	1,261,720	-	394,288
2015	Refunding 2015, partially refund 2006 & 2007 Issue	06/15/2029	44,040,338	-	43,965,338
2015	General Obligation Bond 2015 Issue	06/15/2040	71,498,907	-	70,388,907
2015	Full Faith Credit	12/01/2030	4,000,000	-	3,843,000
Total			182,950,965	-	167,486,533

DEBT SERVICES FUND – FUND 300 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1111 Current Year Property Tax	4,957,941	5,863,915	6,600,000	6,700,000	6,700,000	6,700,000
1112 Prior Years Property Tax	101,544	89,668	100,000	90,000	90,000	90,000
1510 Interest	43,075	36,573	40,200	31,000	31,000	31,000
1970 Assessments Other Funds	4,739,939	5,106,456	4,900,000	4,770,000	4,770,000	4,770,000
1990 Miscellaneous	83,739	-	-	-	-	-
5110 Bond Proceeds	44,952,578	-	-	-	-	-
5200 Interfund Transfers	3,078,858	78,858	464,577	422,144	422,144	422,144
5400 Beginning Fund Balance	3,314,120	502,016	501,982	980,000	980,000	980,000
Total	61,271,794	11,677,486	12,606,759	12,993,144	12,993,144	12,993,144

DEBT SERVICES FUND – FUND 300 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2521 Fiscal Services								
389 Noninstructional Prof & Tech	345,935	-	-	5,000	-	5,000	5,000	5,000
2521 Fiscal Services Total	345,935	-	-	5,000	-	5,000	5,000	5,000
5100 Debt Service								
611 Bond Redemption - PERS	1,875,000	2,140,000	-	2,425,000	-	2,730,000	2,730,000	2,730,000
612 Bond Redemption - 2015 Refunding	75,000	-	-	-	-	3,560,079	3,560,079	3,560,079
614 Bond Redemption - Admin Building	-	-	-	157,000	-	223,000	223,000	223,000
615 Bond Redemption - QSCB	3,000,000	-	-	-	-	-	-	-
616 Bond Redemption - 2006–07	3,136,698	2,379,907	-	3,640,000	-	-	-	-
617 Bond Redemption - 1997	3,090,000	-	-	-	-	-	-	-
618 Bond Redemption - QZAB	78,858	78,857	-	78,858	-	78,858	78,858	78,858
619 Bond Redemption - 2015	-	240,000	-	870,000	-	1,215,000	1,215,000	1,215,000
620 Payment to Escrow - Refunded Bonds	44,605,672	-	-	-	-	-	-	-
621 Bond Interest - PERS	2,612,089	2,528,464	-	2,431,736	-	2,318,537	2,318,537	2,318,537
622 Bond Interest - 2015 Refunding	91,573	321,700	-	321,700	-	471,621	471,621	471,621
624 Bond Interest - Admin Building	-	-	-	185,366	-	120,286	120,286	120,286
625 Bond Interest - QSCB	118,452	-	-	-	-	-	-	-
626 Bond Interest - 2006–07	1,647,802	1,322,093	-	182,000	-	-	-	-
627 Bond Interest - 1997	92,700	-	-	-	-	-	-	-
629 Bond Interest - 2015	-	2,108,069	-	1,525,250	-	1,490,450	1,490,450	1,490,450
5100 Debt Service Total	60,423,844	11,119,090	-	11,816,910	-	12,207,831	12,207,831	12,207,831
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	502,015	558,396	-	784,849	-	780,313	780,313	780,313
7770 Unappropriated Ending Fund Balance Total	502,015	558,396	-	784,849	-	780,313	780,313	780,313
Total	61,271,794	11,677,486	-	12,606,759	-	12,993,144	12,993,144	12,993,144

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND – FUND 401 – OVERVIEW

The Capital Projects Fund provides for special projects involving acquisition of property, buildings or equipment, and construction and/or remodeling of facilities. Construction projects have been in response to priorities established through the Site and Facilities Advisory Committee or the School Board. Only projects of a significant nature are within this fund. Normal maintenance and minor remodeling activities are included in the General Fund.

In Oregon, the state does not provide funding for the construction, repair and maintenance of public school buildings. The only funding mechanisms available to public school districts for capital funds are local bond measures, facility grants, sale of land or facilities, or from general operating funds.

According to a growing body of research, poor building conditions and design are a liability to the safety, health and performance of students and teachers; and adequate school facilities are needed to support high standards for teachers' effectiveness and student achievement.⁹ For example, if a building is poorly lit or inadequately heated and ventilated, it can be difficult for students to focus on their classes and academic performance can suffer.

When considering the quality of each school facility, the Facilities Advisory Committee considers several items:

- major facility issues;
- major Americans with Disabilities Act (ADA) and code issues;
- school design issues;
- recent improvements;
- year built; and
- creating an equitable experience for all students and all schools.

Of the 12 elementary and 4 middle schools, 9 are 50 years old or older. Based on the criteria listed above, these schools are ranked by the magnitude of the identified facilities issues. (See the Facilities Advisory Committee supplemental report dated July 29, 2014, on the Springfield Public Schools website at www.springfield.k12.or.us/Page/579) which includes their recommended 10-year improvement plan. This supplemental report serves as a supplement to the more comprehensive Facilities Advisory Committee report from the 2012–2013 school year (See the full report on the Springfield Public Schools website at www.springfield.k12.or.us/Page/815).

The recommendations in the Facilities Advisory Committee reports are a product of the committee, reflect the majority consensus of the committee members, and were created to help improve education outcomes for all Springfield students.

⁹Hollander, Arnie. "My School: My Health: My Achievement." Center for Innovative School Facilities. June 2012. <<http://www.cisoregon.org>>.

CAPITAL PROJECTS FUND – FUND 401 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1510 Interest	2,120	2,462	-	7,500	7,500	7,500
1911 Facility Rental Fees	47,215	455,478	366,468	260,000	260,000	260,000
1915 Property Rental Fees	7,688	(2,666)	-	-	-	-
1920 Contributions and Donations	-	900	-	-	-	-
1962 Prior Years' Expense Recovery	6,056	-	-	-	-	-
1970 Services Provided	-	1,060	-	10,000	10,000	10,000
1990 Miscellaneous Local Revenue	12,034	8,743	-	-	-	-
3107 State School Fund - School Improvements	-	147,729	-	30,000	30,000	30,000
3199 Other Unrestricted Grants-In-Aid	-	-	-	100,000	100,000	100,000
4100 Unrestricted Federal Revenue	-	-	-	35,000	35,000	35,000
5150 Loan Receipts	-	4,000,000	-	-	-	-
5331 Sale of Fixed Assets	1,895,733	4,200	-	327,500	327,500	327,500
5400 Beginning Fund Balance	1,361,623	112,378	2,140,515	2,403,500	2,403,500	2,403,500
Total	3,332,469	4,730,285	2,506,983	3,173,500	3,173,500	3,173,500

CAPITAL PROJECTS FUND – FUND 401 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2521 Fiscal Services								
389 Noninstructional Prof & Tech	-	23,500	-	-	-	-	-	-
640 Dues & Fees	950	-	-	-	-	-	-	-
2521 Fiscal Services Total	950	23,500	-	-	-	-	-	-
2540 Operations & Maintenance of Plant Services								
322 Repairs & Maintenance	7,812	-	-	-	-	-	-	-
383 Architect/Engineer Services	37,867	-	-	-	-	-	-	-
410 Supplies & Materials	-	1,673	-	-	-	-	-	-
460 Nonconsumable Supplies	-	7,253	-	-	-	-	-	-
541 Initial & Additional Equipment Purchase	-	5,252	-	-	-	-	-	-
2540 Operations & Maintenance of Plant Services Total	45,679	14,178	-	-	-	-	-	-
2541 Carpentry Services								
410 Supplies & Materials	-	180	-	-	-	-	-	-
2541 Carpentry Services Total	-	180	-	-	-	-	-	-
2542 Care & Upkeep of Buildings Services - Custodial								
322 Repairs & Maintenance	-	17,621	-	-	-	-	-	-
324 Rentals	-	17,500	-	-	-	-	-	-
325 Electricity	-	9,580	-	-	-	-	-	-
326 Fuel	-	1,527	-	-	-	-	-	-
327 Water & Sewage	-	2,113	-	-	-	-	-	-
328 Garbage Services	-	1,673	-	-	-	-	-	-
410 Supplies & Materials	-	869	-	-	-	-	-	-
2542 Care & Upkeep of Buildings Services - Custodial Total	-	50,884	-	-	-	-	-	-
2543 Care & Upkeep of Building Services								
460 Nonconsumable Supplies	4,140	-	-	-	-	-	-	-
2543 Care & Upkeep of Building Services Total	4,140	-	-	-	-	-	-	-

CAPITAL PROJECTS FUND – FUND 401 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2544 Maintenance Services								
322 Repairs & Maintenance	24,278	14,432	-	-	-	57,500	57,500	57,500
383 Architect/Engineer Services	682	-	-	-	-	-	-	-
389 Noninstructional Prof & Tech	10,000	4,030	-	120,000	-	13,500	13,500	13,500
410 Supplies & Materials	10,894	2,692	-	52,656	-	35,000	35,000	35,000
460 Nonconsumable Supplies	5,826	4,564	-	-	-	20,000	20,000	20,000
670 Taxes & Licenses	179	60	-	-	-	-	-	-
2544 Maintenance Services Total	51,859	25,777	-	172,656	-	126,000	126,000	126,000
2547 Electrical/Plumbing/HVAC Services								
322 Repairs & Maintenance	-	4,080	-	-	-	-	-	-
2547 Electrical/Plumbing/HVAC Services Total	-	4,080	-	-	-	-	-	-
2549 Other Operation & Maintenance of Plant Services								
410 Supplies & Materials	-	511	-	-	-	-	-	-
2549 Other Operation & Maint. of Plant Services Total	-	511	-	-	-	-	-	-
4120 Site Acquisition & Development								
510 Land Acquisition	-	15,257	-	-	-	-	-	-
4120 Site Acquisition & Development Total	-	15,257	-	-	-	-	-	-
4150 Building Acquisition & Improvement								
155 Classified Extra Duty Pay	513	-	-	-	-	-	-	-
210 PERS	145	-	-	-	-	-	-	-
220 Social Security	38	-	-	-	-	-	-	-
230 Other Required Payroll Costs	15	-	-	-	-	-	-	-
322 Repairs & Maintenance	-	180	-	-	-	55,500	55,500	55,500
324 Rentals	-	-	-	-	-	20,000	20,000	20,000
325 Electricity	-	-	-	-	-	5,000	5,000	5,000
326 Fuel	-	-	-	-	-	2,500	2,500	2,500

CAPITAL PROJECTS FUND – FUND 401 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
327 Water & Sewage	-	-	-	-	-	1,000	1,000	1,000
328 Garbage Services	-	-	-	-	-	3,500	3,500	3,500
382 Legal Services	-	23,000	-	-	-	-	-	-
383 Architect/Engineer Services	-	28,129	-	-	-	50,000	50,000	50,000
389 Noninstructional Prof & Tech	5,033	2,257	-	240,000	-	75,000	75,000	75,000
410 Supplies & Materials	607	870	-	-	-	50,000	50,000	50,000
460 Nonconsumable Supplies	-	-	-	-	-	300,000	300,000	300,000
520 Buildings Acquisition	110,862	2,420,621	-	-	-	25,000	25,000	25,000
530 Improvements Non-Building	-	-	-	2,094,327	-	2,000,000	2,000,000	2,000,000
541 Equipment	-	-	-	-	-	50,000	50,000	50,000
670 Taxes & Licenses	250	3,625	-	-	-	10,000	10,000	10,000
4150 Building Acquisition & Improvement Total	117,464	2,478,681	-	2,334,327	-	2,647,500	2,647,500	2,647,500
5200 Transfers of Funds								
710 Transfers	3,000,000	-	-	-	-	-	-	-
5200 Transfers of Funds Total	3,000,000	-	-	-	-	-	-	-
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	112,378	2,117,237	-	-	-	400,000	400,000	400,000
7770 Unappropriated Ending Fund Balance Total	112,378	2,117,237	-	-	-	400,000	400,000	400,000
Total	3,332,469	4,730,285	-	2,506,983	-	3,173,500	3,173,500	3,173,500

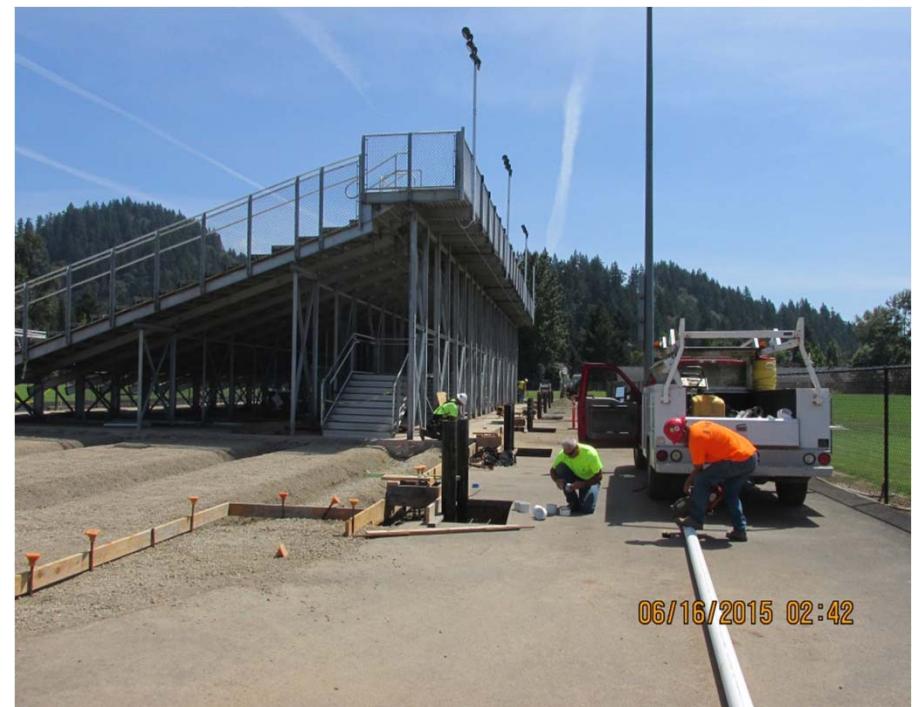
BOND FUND – FUND 415

BOND FUND – FUND 415 – OVERVIEW

In November 2014, a \$71.5 million bond measure was passed which allows Springfield Public Schools to make improvements at every District school. These improvements will prolong the useful lives of schools, reduce operating costs, improve the safety at schools, replace Hamlin Middle School, construct additional classroom space at five elementary schools, and update technology preparing students to be successful in 21st century colleges and careers. The School Board appointed a Bond Oversight Committee consisting of members from the community. The Committee will meet twice per year and receive regular updates on bond spending. The Committee is responsible for reviewing bond projects to ensure they align with the projects approved by the voters, work with staff to provide reports to the School Board regarding bond spending and progress, and represent the work of the Committee in the community to assist in strengthening community trust and confidence in the District. At the end of each fiscal year, the Committee will share its findings with the School Board and community regarding the District's use of the bond funds.

Year one projects completed consists of the following:

- ADA improvements and siding replacement at Douglas Gardens Elementary
- ADA improvements at Yolanda Elementary and Briggs Middle School
- Bleacher and cover renovations, replace gymnasium siding, and improvements to fencing and concrete at Thurston High School
- Cafeteria improvements at Yolanda Elementary
- Classroom additions at Maple, Mt. Vernon, Ridgeview, Riverbend, and Yolanda elementary schools
- Installation of a fire sprinkler system at the District warehouse on 42nd Street
- Library carpet replacement at Springfield High School
- Parking lot redesign and ADA restroom upgrades at Page Elementary
- Paved parking lot at Walterville Elementary for increased safety
- Replacement of electrical services and hallway lighting at Guy Lee Elementary
- Replace door locks and upgrade gate systems at all sites to provide securer sites
- Technology upgrades
- Irrigation upgrades at various sites
- Parking lot slurry and improvements at various sites



Thurston High bleacher & cover renovations

BOND FUND – FUND 415 – OVERVIEW

Year two projects completed consists of the following:

- ADA improvements at Centennial Elementary
- Boiler replacements at Guy Lee Elementary School, and Springfield and Thurston high schools
- Carpet replacement at Riverbend and Mt. Vernon elementary schools
- Parking lot redesign and additional walls at Yolanda Elementary School
- Replace the siding at Mt. Vernon Elementary School
- Replace storm water piping to improve safety and reduce flooding at Ridgeview Elementary School
- Renovate the front entrances for increased safety at Waltermville Elementary School, Thurston Middle School, and Agnes Stewart Middle School
- Upgrades to the heating, ventilation, and air conditioning system at Briggs Middle School

Year two projects nearing completion consists of the following:

- Gymnasium flooring replacement at Thurston Middle School
- Intercom Systems installed at all District facilities

Current and future bond technology upgrades include:

- Central server infrastructure and storage improvements providing up-to-date high capacity server and storage equipment to support computing within the District
- Classroom projectors will be installed in phases at various schools throughout the District
- Computer labs devices to insure that the various technology labs across the District have computers that meet instructional program needs
- Computer testing lab equipment upgrades designed to meet the needs of Oregon standardized testing
- Core network equipment infrastructure upgrades in the computing center, as well as all of the District schools, including A3
- Increased enterprise wireless access providing for high speed wireless access points in all learning spaces at all District schools, including A3
- Installation of ceiling-mounted projectors throughout the District
- Installation of a new firewall for the District providing systems security upgrades
- Library computer upgrades at each of the school libraries
- Many staff computers will be replaced with more current up-to-date computers
- New student computer devices will be implemented at schools
- Purchase of eReader devices capable of browsing the Internet and serving as electronic books or textbooks
- Professional / technical equipment upgrades and replacements at Springfield and Thurston high schools
- Unified communications allowing the District to deploy a common District-wide IP based communications systems

When appropriate, the technology department will apply for other funds that supplement the bond funds. These funds include E-Rate funding which is a federal program that provides reimbursements for equipment installed in low-income schools.



BOND FUND – FUND 415 – OVERVIEW

The bond funds also provides funding for the replacement of 60-year old Hamlin Middle School. Groundbreaking for the new Hamlin Middle School was held in the spring of 2016. Independent analysis of the cost of replacing or renovating Hamlin confirmed that Hamlin can be replaced with a safer, energy efficient building that will save tens of thousands of dollars in annual operating costs and more than \$10 million over the cost of renovating the current building. The new Hamlin Middle School is expected to be completed and move in ready in the winter of 2017.

Because a new middle school has not been built in the District in over 20 years, the educational specifications “ed specs” had to be updated. Ed specs are the foundation for a school design process. They outline the components a school needs to support a high-quality educational program. An ed specs team was formed which included educators and parents, and community input was solicited during the process.



BOND FUND – FUND 415 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1510 Interest	211,798	482,535	260,000	220,000	220,000	220,000
1530 Gain/(Loss)	(1,967)	6,532	-	-	-	-
1920 Donations	-	45,000	-	-	-	-
1990 Miscellaneous Local Revenue	-	1,874	210,000	-	-	-
1997 E-Rate Rebates	-	337,413	290,000	214,600	214,600	214,600
5110 Bond Proceeds	78,190,478	-	-	-	-	-
5400 Beginning Fund Balance	-	74,633,685	58,036,679	29,357,681	29,357,681	29,357,681
Total	78,400,309	75,507,039	58,796,679	29,792,281	29,792,281	29,792,281

BOND FUND – FUND 415 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1111 Elementary, K-5								
389 Other Non-instructional Services	-	79,475	-	80,000	-	25,000	25,000	25,000
410 Consumable Supplies	187	1,120	-	-	-	5,667	5,667	5,667
460 Nonconsumable Supplies	-	135,356	-	150,000	-	-	-	-
480 Computer Hardware	135,988	820,524	-	853,000	-	530,000	530,000	530,000
1111 Elementary, K-5 Total	136,175	1,036,475	-	1,083,000	-	560,667	560,667	560,667
1121 Middle School Programs								
324 Rentals	-	330	-	-	-			
389 Other Non-instructional Services	-	100,798	-	70,000	-	45,000	45,000	45,000
410 Consumable Supplies	-	200	-	-	-	5,667	5,667	5,667
480 Computer Hardware	94,649	262,229	-	465,800	-	530,000	530,000	530,000
1121 Middle School Programs Total	94,649	363,558	-	535,800	-	580,667	580,667	580,667
1131 High School Programs								
389 Other Non-instructional Services	-	60,652	-	60,000	-	85,000	85,000	85,000
410 Consumable Supplies	26,800	1,004	-	-	-	5,667	5,667	5,667
460 Nonconsumable Supplies	-	6,596	-	6,500	-	-	-	-
480 Computer Hardware	132,185	547,381	-	645,800	-	534,491	534,491	534,491
541 Equipment	49,399	192,243	-	175,000	-	-	-	-
550 Depreciable Technology	6,349	-	-	-	-	-	-	-
1131 High School Programs Total	214,733	807,875	-	887,300	-	625,158	625,158	625,158
2221 Educational Media Services								
480 Computer Hardware	23,762	-	-	165,400	-	30,000	30,000	30,000
2221 Educational Media Services Total	23,762	-	-	165,400	-	30,000	30,000	30,000
2521 Fiscal Services								
112 Classified Salaries	-	34,435	1.00	42,553	-	-	-	-
210 PERS	-	8,405	-	10,298	-	-	-	-

BOND FUND – FUND 415 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
220 Social Security	-	2,623	-	3,149	-	-	-	-
230 Other Required Payroll Costs	-	154	-	332	-	-	-	-
240 Insurance	-	12,052	-	13,224	-	-	-	-
340 Travel	2,663	-	-	1,500	-	-	-	-
353 Postage	3,769	149	-	-	-	-	-	-
354 Advertising	172	-	-	-	-	-	-	-
382 Legal	45,670	-	-	-	-	-	-	-
389 Other Non-instructional Services	414,293	13,776	-	20,000	-	25,000	25,000	25,000
410 Consumable Supplies	855	-	-	2,000	-	-	-	-
460 Nonconsumable Supplies	4,081	-	-	-	-	-	-	-
470 Computer Software	70	-	-	-	-	-	-	-
480 Computer Hardware	1,351	-	-	-	-	-	-	-
640 Dues & Fees	79,899	-	-	-	-	-	-	-
651 Liability Insurance	200	-	-	-	-	-	-	-
2521 Fiscal Services Total	553,024	71,595	1.00	93,056	-	25,000	25,000	25,000
2540 Plant Services								
113 Administrators	-	104,942	-	-	1.00	109,182	109,182	109,182
114 Managerial Classified	-	-	1.00	107,041	-	-	-	-
139 Benefit Pay	-	6,882	-	5,280	-	5,280	5,280	5,280
210 PERS	-	27,621	-	27,181	-	27,700	27,700	27,700
220 Social Security	-	8,399	-	8,312	-	8,470	8,470	8,470
230 Other Required Payroll Costs	-	457	-	876	-	892	892	892
240 Insurance	-	13,347	-	13,550	-	13,834	13,834	13,834
340 Travel	1,483	-	-	-	-	-	-	-
2540 Plant Services Total	1,483	161,648	1.00	162,240	1.00	165,358	165,358	165,358

BOND FUND – FUND 415 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2543 Grounds Services								
324 Rentals	-	80	-	-	-	-	-	-
410 Consumable Supplies	177	1,483	-	-	-	-	-	-
460 Nonconsumable Supplies	-	13,515	-	-	-	-	-	-
480 Computer Hardware	-	609	-	-	-	-	-	-
670 Taxes & Licenses	2,290	-	-	-	-	-	-	-
2543 Grounds Services Total	2,467	15,687	-	-	-	-	-	-
2544 Maintenance Services								
322 Repairs & Maintenance	35,171	133,291	-	-	-	-	-	-
383 Architect/Engineer Services	-	556	-	-	-	-	-	-
389 Other non-instructional Services	-	7,720	-	-	-	-	-	-
410 Consumable Supplies	256	1,995	-	-	-	-	-	-
460 Nonconsumable Supplies	128,473	19,896	-	-	-	-	-	-
640 Dues & Fees	250	-	-	-	-	-	-	-
2544 Maintenance Services Total	164,150	163,458	-	-	-	-	-	-
2546 Security Services								
112 Classified Salaries	17,110	3,345	-	-	-	-	-	-
210 PERS	4,825	826	-	-	-	-	-	-
220 Social Security	1,290	253	-	-	-	-	-	-
230 Other Required Payroll Costs	513	94	-	-	-	-	-	-
240 Insurance	6,118	1,084	-	-	-	-	-	-
2546 Security Services Total	29,856	5,602	-	-	-	-	-	-
2547 Electrical/Plumbing/HVAC								
410 Consumable Supplies	394	-	-	-	-	-	-	-
2547 Electrical/Plumbing/HVAC Total	394	-	-	-	-	-	-	-

BOND FUND – FUND 415 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2633 Public Information Services								
355 Printing & Binding	5,444	301	-	-	-	-	-	-
2633 Public Information Services Total	5,444	301	-	-	-	-	-	-
2661 Technology Services								
112 Classified Salaries	17,505	45,351	1.00	51,932	1.00	52,971	52,971	52,971
114 Managerial Classified	53,768	100,710	1.00	96,604	1.00	98,536	98,536	98,536
139 Benefit Pay	4,403	11,836	-	16,800	-	16,800	16,800	16,800
210 PERS	21,341	38,992	-	40,012	-	40,730	40,730	40,730
220 Social Security	5,642	11,791	-	12,235	-	12,455	12,455	12,455
230 Other Required Payroll Costs	395	663	-	1,290	-	1,313	1,313	1,313
240 Insurance	11,317	24,869	-	26,605	-	26,811	26,811	26,811
322 Repairs & Maintenance	-	6,448	-	-	-	-	-	-
340 Travel	-	20	-	-	-	-	-	-
354 Advertising	421	361	-	-	-	-	-	-
355 Printing	58	232	-	-	-	-	-	-
358 Freight	3,929	1,969	-	-	-	-	-	-
383 Architect/Engineer Services	37,533	45,309	-	52,800	-	20,000	20,000	20,000
389 Other non-instructional Services	3,410	50,586	-	40,000	-	40,000	40,000	40,000
410 Consumable Supplies	3,071	29,244	-	30,000	-	10,000	10,000	10,000
460 Nonconsumable Supplies	4,600	12,345	-	-	-	-	-	-
470 Computer Software	4,718	-	-	-	-	-	-	-
480 Computer Hardware	407,527	703,610	-	450,700	-	100,000	100,000	100,000
520 Buildings Acquisition & Additions	-	66,056	-	-	-	-	-	-
550 Depreciable Technology	78,223	491,723	-	562,000	-	352,000	352,000	352,000
640 Dues & Fees	-	1,000	-	-	-	-	-	-
2661 Technology Services Total	657,859	1,643,115	2.00	1,380,978	2.00	771,616	771,616	771,616

BOND FUND – FUND 415 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
4150 Building Acquisition & Improvement								
322 Repairs & Maintenance	20,752	63,295	-	-	-	-	-	-
324 Rentals	243	16,055	-	5,000	-	20,000	20,000	20,000
329 Other Property Services	173	-	-	-	-	-	-	-
340 Travel	623	5,422	-	5,000	-	10,000	10,000	10,000
354 Advertising	4,004	3,112	-	5,000	-	10,000	10,000	10,000
355 Printing	13,495	7,008	-	10,000	-	20,000	20,000	20,000
358 Freight	-	-	-	-	-	500	500	500
359 Other communications svrcs	-	-	-	-	-	15,000	15,000	15,000
382 Legal Services	13,808	18,856	-	50,000	-	100,000	100,000	100,000
383 Architect/Engineer Services	762,407	2,727,989	-	2,500,000	-	587,807	587,807	587,807
389 Other non-instructional Services	223,987	1,485,175	-	1,950,000	-	245,000	245,000	245,000
410 Consumable Supplies	10,423	11,315	-	15,000	-	15,000	15,000	15,000
460 Nonconsumable Supplies	5,152	47,350	-	70,000	-	90,000	90,000	90,000
520 Buildings Acquisition & Additions	655,416	5,682,747	-	32,065,000	-	18,404,990	18,404,990	18,404,990
525 Asbestos Abatement	-	3,500	-	100,000	-	76,400	76,400	76,400
530 Improvements Other Than Building	31,581	827,773	-	310,000	-	835,000	835,000	835,000
541 Equipment	-	208,286	-	400,000	-	500,000	500,000	500,000
542 Replacement Purchases	-	62,785	-	10,000	-	10,000	10,000	10,000
640 Dues & Fees	7,951	30,371	-	10,000	-	15,000	15,000	15,000
670 Taxes & Licenses	132,613	138,834	-	20,000	-	25,000	25,000	25,000
4150 Building Acquisition & Improvement Total	1,882,628	11,339,874	-	37,525,000	-	20,979,697	20,979,697	20,979,697
4180 Other Improvements (FFE)								
460 Nonconsumable Supplies	-	-	-	-	-	1,038,757	1,038,757	1,038,757
541 Equipment	-	-	-	-	-	150,000	150,000	150,000
4180 Other Improvements (FFE) Total	-	-	-	-	-	1,188,757	1,188,757	1,188,757

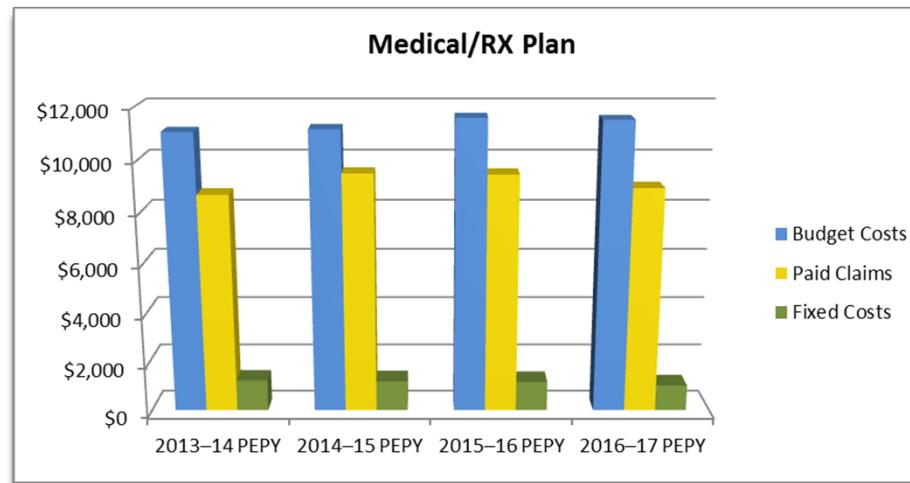
BOND FUND – FUND 415 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	74,633,685	59,897,852	-	16,963,905	-	4,865,362	4,865,362	4,865,362
7770 Unappropriated Ending Fund Balance Total	74,633,685	59,897,852	-	16,963,905	-	4,865,362	4,865,362	4,865,362
Total	78,400,309	75,507,039	4.00	58,796,679	3.00	29,792,281	29,792,281	29,792,281

INSURANCE FUND

INSURANCE FUND – FUND 650 – OVERVIEW

Beginning in October of 2013, the District set up the Insurance Fund and implemented a self-insured health benefit program that provides medical and dental insurance coverage to all eligible employees and their dependents as well as non-Medicare eligible retirees and their dependents. A self-insurance reserve was established by the District to pay medical and dental claims up to the self-insurance retention limit of \$200,000 per covered individual. In the 2016–17 plan year, the self-insurance retention limit was increased to \$250,000 per covered individual. Claims in excess of \$250,000 are covered by a stop-loss policy.

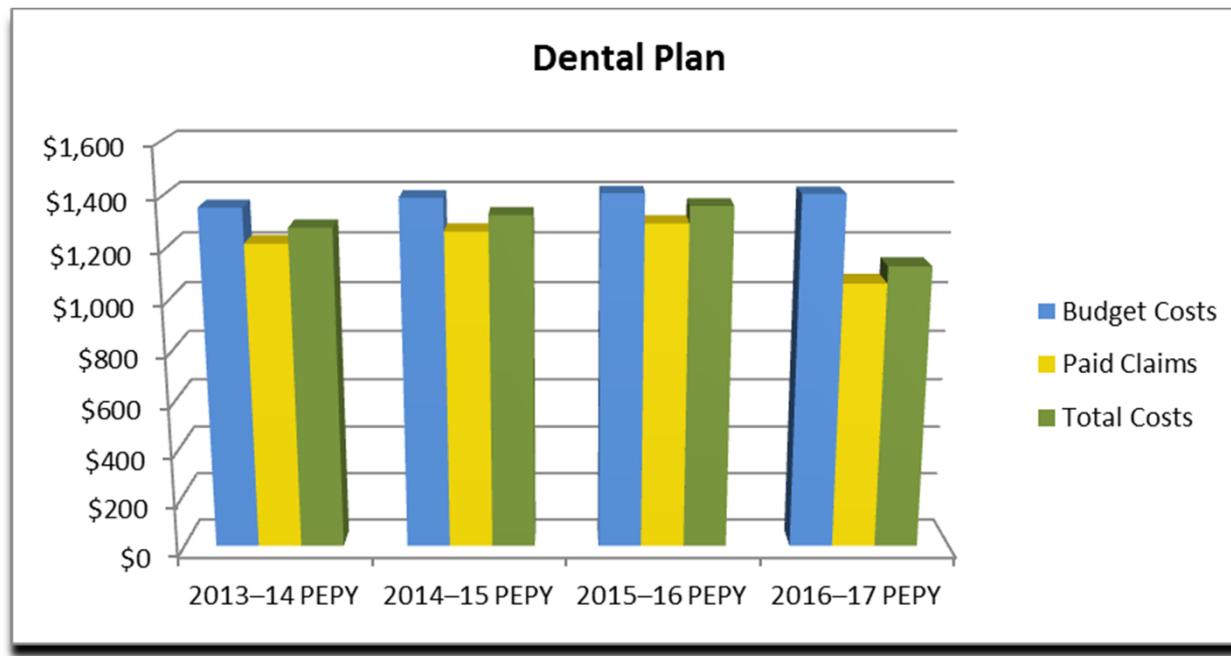


	Average Employees	Budget Costs	Paid Claims	Admin Fees	Stop Loss Premiums	% of Budget
2013-14 Plan Year	1,379	15,235,953	11,936,274	542,244	1,150,167	89.5%
2014-15 Plan Year	1,364	15,216,666	12,927,092	558,108	1,079,502	95.7%
2015-16 Plan Year	1,366	15,829,844	12,896,520	557,124	1,037,679	91.5%
2016-17 Annualized	1,388	15,968,385	12,381,923	562,275	858,447	86.4%

Assumption and Notes

1. PEPY = Per Employee Per Year
2. Paid claims figures are net of any Rx rebates and stop loss claims.
3. Fixed cost includes both administration fees and stop loss premium.
4. 2013–14 plan year paid claims do not include 2012–13 plan year run-out.
5. 2016–17 plan year data through December 2016 annualized.
6. 2016–17 stop loss increased from \$200,000 to \$250,000 lowering annual premiums.

INSURANCE FUND – FUND 650 – OVERVIEW

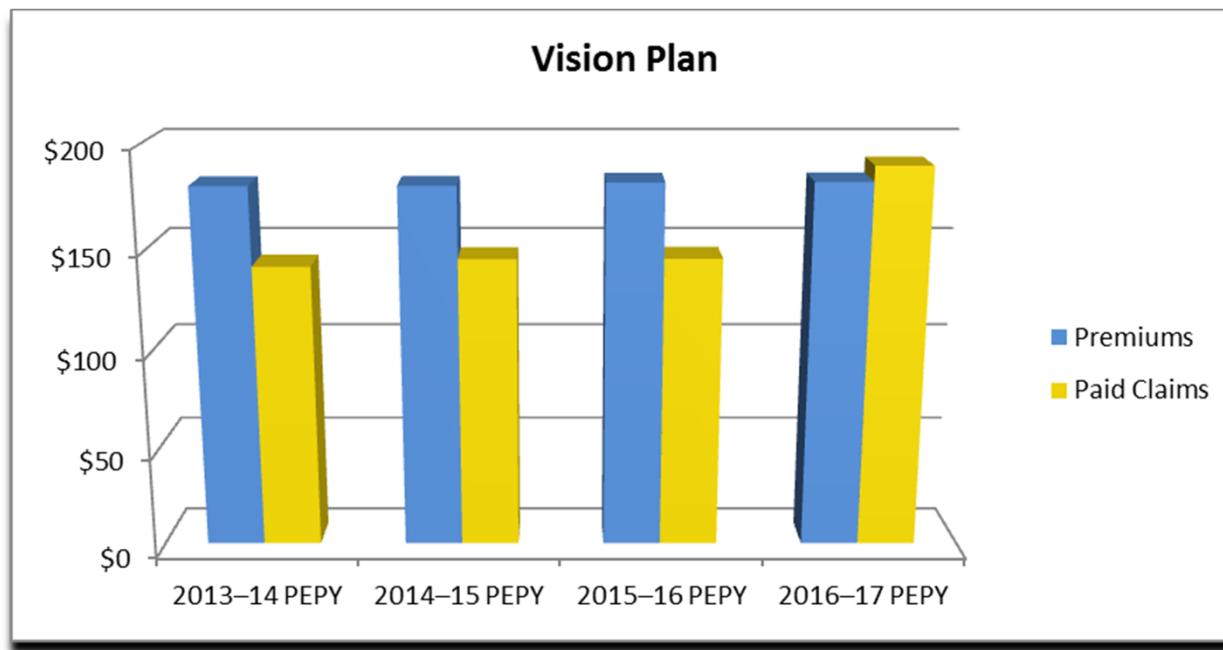


	Average Employees	Budget Costs	Paid Claims	Fixed Costs	Total Costs	% of Budget
2013-14 Plan Year	1,367	1,849,202	1,660,821	83,630	1,744,451	94.3%
2014-15 Plan Year	1,352	1,878,507	1,705,064	86,014	1,791,078	95.3%
2015-16 Plan Year	1,273	1,790,816	1,645,318	84,040	1,729,358	96.6%
2016-17 Annualized	1,234	1,732,660	1,309,794	81,422	1,391,216	80.3%

Assumption and Notes

1. PEPY = Per Employee Per Year
2. 2016-17 plan year data through December 2016 annualized.

INSURANCE FUND – FUND 650 – OVERVIEW



	Average Employees	Premiums	Paid Claims	% of Budget
2013-14 Plan Year	1,366	245,528	192,424	78.4%
2014-15 Plan Year	1,349	242,703	195,104	80.4%
2015-16 Plan Year	1,345	244,093	194,651	79.7%
2016-17 Annualized	1,369	248,772	259,344	104.2%

Assumption and Notes

1. PEPY = Per Employee Per Year
2. 2016-17 plan year data through December 2016 annualized.
3. Informational only - Vision is paid from the General Fund.

INSURANCE FUND – FUND 650 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1510 Interest	16,457	18,770	20,000	30,000	30,000	30,000
1530 Gain or Loss Investment	500	1,170	-	-	-	-
1962 Prior Years' Expense Recovery	157	-	-	-	-	-
1970 Assessments Other Funds	16,906,573	17,414,125	18,000,000	18,020,000	18,020,000	18,020,000
1990 Miscellaneous Local Revenue	1,800	10,580	-	-	-	-
5400 Beginning Fund Balance	2,514,528	2,891,387	3,640,000	3,640,000	3,640,000	3,640,000
Total	19,440,015	20,336,032	21,660,000	21,690,000	21,690,000	21,690,000

INSURANCE FUND – FUND 650 – EXPENDITURES BY FUNCTION

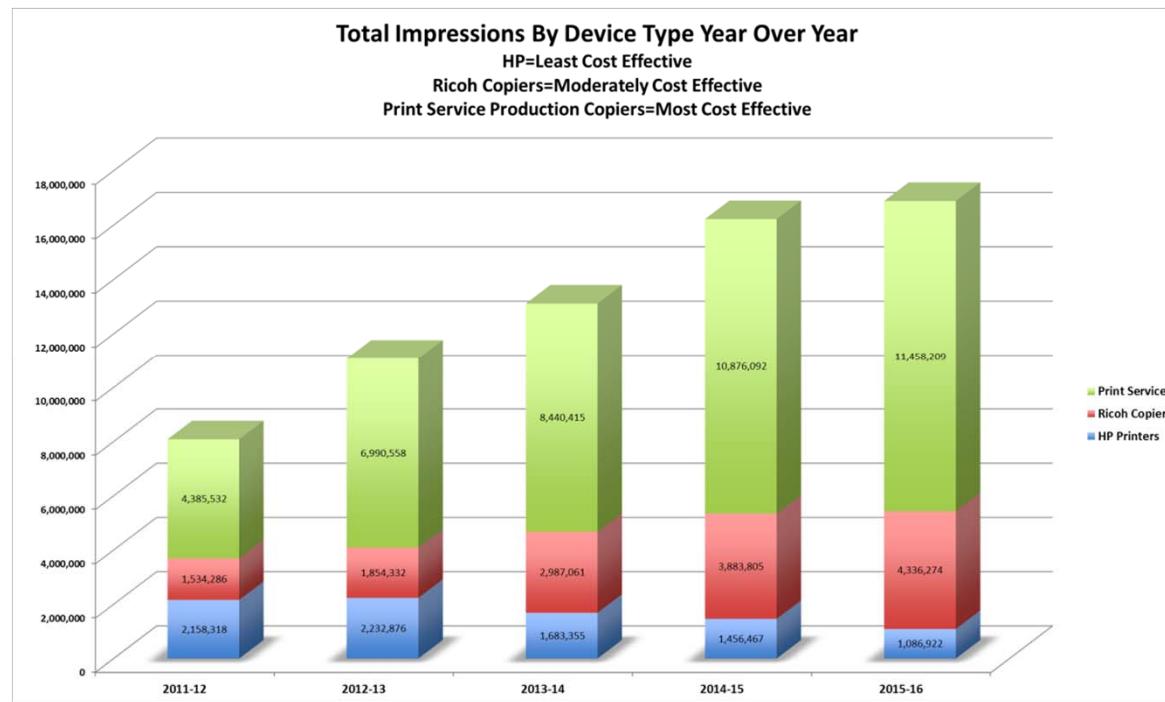
Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2521 Fiscal Services								
112 Classified Salaries	45,247	47,579	1.00	49,924	1.00	50,731	50,731	50,731
210 PERS	12,760	11,752	-	12,082	-	14,306	14,306	14,306
220 Social Security	3,366	3,541	-	3,694	-	3,754	3,754	3,754
231 Workers' Compensation	181	195	-	240	-	244	244	244
232 Unemployment	70	19	-	150	-	152	152	152
240 Insurance	12,300	15,297	-	13,224	-	13,524	13,524	13,524
241 Health & Dental Insurance	16,437,895	16,119,018	-	18,700,000	-	18,000,000	18,000,000	18,000,000
389 Noninstructional Professional & Technical	-	9,425	-	10,000	-	20,000	20,000	20,000
410 Supplies	11,157	2,948	-	-	-	5,000	5,000	5,000
640 Dues & Fees	18,436	59,145	-	50,000	-	60,000	60,000	60,000
670 Taxes & Licenses	7,216	-						
2521 Fiscal Services Total	16,548,628	16,268,919	1.00	18,839,314	1.00	18,167,711	18,167,711	18,167,711
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	2,891,387	4,067,113	-	2,820,686	-	3,522,289	3,522,289	3,522,289
7770 Unappropriated Ending Fund Balance Total	2,891,387	4,067,113	-	2,820,686	-	3,522,289	3,522,289	3,522,289
Total	19,440,015	20,336,032	1.00	21,660,000	1.00	21,690,000	21,690,000	21,690,000

INTERNAL PRINTING SERVICES

INTERNAL PRINTING SERVICES – FUND 685 – OVERVIEW

The Printing Services program is a full-service print shop for internal District and school clients, as well as select non-profit and governmental organizations. The Printing Services goal is to provide printed material in support of educational programs in an efficient, professional, timely and cost-effective manner. A “per copy charge” is assessed for each copy made on building convenience copiers and produced in the print shop. These assessments are made against the school building’s operating budgets and recorded in the Internal Printing Services Fund. The District operates three print centers – one regional center at each comprehensive high school (Springfield and Thurston), and one at the main print shop at the administrative complex. The main print shop offers full services, including offset printing and graphic design support. The two regional print centers offer the schools the ability to copy instructional materials at a reduced cost due to more efficient equipment.

The Internal Printing Services program operates under the philosophy that the program will be financially self-supporting. This minimizes the chance of any additional subsidizing from the General Fund. The Printing Services program continually strives to work within its budgetary constraints, while providing quality printing services to its customers. Reserves that are maintained by the program will be used to replace or to lease convenience copiers in school buildings, and provide specialized production equipment, in support of the central printing services operations.



INTERNAL PRINTING SERVICES – FUND 685 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1510 Interest	-	-	500	500	500	500
1970 Assessments Other Funds	388,579	412,292	388,500	396,995	396,995	396,995
1971 Equipment Replacement	86,234	81,077	94,500	90,687	90,687	90,687
1972 Equipment Maintenance	108,687	89,007	101,850	100,211	100,211	100,211
1973 Postage Assessments	89,895	78,204	89,000	78,000	78,000	78,000
1990 Miscellaneous Local Revenue	155	140,403	126,000	160,745	160,745	160,745
5160 Lease Purchase Receipts	109,785	-	-	-	-	-
5400 Beginning Fund Balance	33,848	52,931	52,931	62,881	62,881	62,881
Total	817,183	853,915	853,281	890,019	890,019	890,019

INTERNAL PRINTING SERVICES – FUND 685 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2573 Warehousing & Distributing								
322 Repairs & Maintenance	3,752	3,488	-	5,460	-	5,780	5,780	5,780
324 Rentals	1,760	1,760	-	-	-	-	-	-
350 Printing/Postage/Communication	95,819	84,681	-	85,000	-	90,000	90,000	90,000
640 Dues & Fees	220	220	-	220	-	220	220	220
2573 Warehousing & Distributing Total	101,551	90,148	-	90,680	-	96,000	96,000	96,000
2574 Printing, Publishing & Duplication								
112 Classified Salaries	166,532	186,049	5.25	194,006	5.25	201,297	201,297	201,297
114 Managerial Classified	40,875	41,132	0.50	41,954	0.50	42,793	42,793	42,793
122 Classified Substitutes	285	-	-	4,680	-	4,920	4,920	4,920
125 Student Workers	17,089	17,658	-	24,282	-	25,528	25,528	25,528
136 Classified Overtime Pay	-	628	-	-	-	-	-	-
139 Benefit Pay	3,708	3,090	-	3,090	-	3,090	3,090	3,090
155 Classified Extra Duty Pay	252	-	-	-	-	-	-	-
210 PERS	59,331	57,032	-	57,850	-	59,817	59,817	59,817
220 Social Security	16,192	17,813	-	19,833	-	20,543	20,543	20,543
230 Other Required Payroll Costs	1,808	1,693	-	2,989	-	2,893	2,893	2,893
240 Insurance	70,268	75,025	-	75,395	-	76,298	76,298	76,298
322 Repairs & Maintenance	93,636	94,686	-	97,000	-	100,000	100,000	100,000
340 Travel	3,111	-	-	2,500	-	2,500	2,500	2,500
350 Printing/Postage/Communication	559	450	-	4,100	-	3,100	3,100	3,100
389 Noninstructional Prof & Tech	28,934	8,163	-	30,000	-	20,000	20,000	20,000
390 Laundry Services	107	119	-	500	-	500	500	500
410 Supplies & Materials	118,587	134,390	-	125,000	-	140,000	140,000	140,000

INTERNAL PRINTING SERVICES – FUND 685 – EXPENDITURES BY FUNCTION

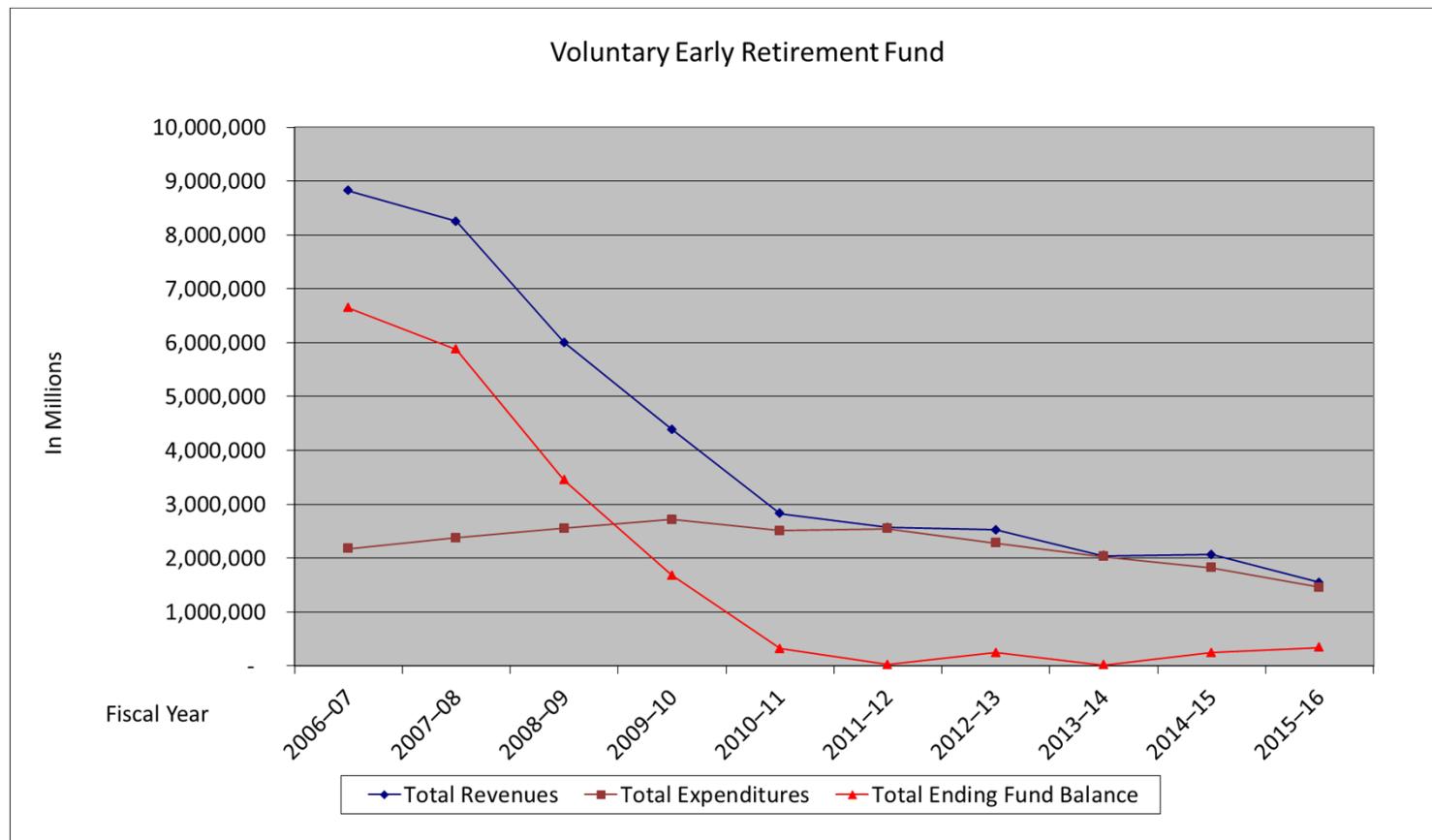
Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
460 Nonconsumable Supplies	11,370	37,907	-	25,300	-	35,600	35,600	35,600
470 Software	24	1,695	-	3,000	-	3,000	3,000	3,000
471 Software License Agreements	3,920	4,637	-	4,800	-	4,800	4,800	4,800
480 Computer Hardware	2,771	163	-	5,000	-	4,000	4,000	4,000
541 Equipment	-	22,350	-	15,000	-	20,000	20,000	20,000
2574 Printing, Publishing & Duplication Total	639,361	704,681	5.75	736,279	5.75	770,679	770,679	770,679
5110 Long Term Debt Service								
610 Redemption of Principal	21,373	21,864	-	22,367	-	22,881	22,881	22,881
621 Regular Interest	1,968	1,476	-	974	-	459	459	459
5110 Long Term Debt Service Total	23,340	23,340	-	23,340	-	23,340	23,340	23,340
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	52,931	35,745	-	2,981	-	-	-	-
7770 Unappropriated Ending Fund Balance Total	52,931	35,745	-	2,981	-	-	-	-
Total	817,183	853,915	5.75	853,281	5.75	890,019	890,019	890,019

VOLUNTARY EARLY RETIREMENT

VOLUNTARY EARLY RETIREMENT – FUND 703 – OVERVIEW

The Voluntary Early Retirement Fund provides for payment of the liability incurred by the District as a result of retirement benefit plans negotiated with the employee union groups. Provisions for payment after retirement exists within each of the three collective bargaining agreements. Assessments are made against all funds supporting personnel to pay current year costs. Any fund balance remaining at year end rolls to the next year to apply against future costs. Every two years, the District employs an actuarial firm to recalculate the actuarial accrued liability.

Eligible employees are those employees whose first date of service is prior to July 1, 1995. The employee must have served ten consecutive years in the District as a full-time employee.



VOLUNTARY EARLY RETIREMENT – FUND 703 – REVENUE BY SOURCES

Function and Description	Actual 2014–15	Actual 2015–16	Adopted 2016–17	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
1970 Assessments Other Funds	2,050,000	1,550,000	1,200,000	925,000	825,000	825,000
5400 Beginning Fund Balance	16,699	245,644	285,000	325,000	325,000	325,000
Total	2,066,699	1,795,644	1,485,000	1,250,000	1,150,000	1,150,000

VOLUNTARY EARLY RETIREMENT – FUND 703 – EXPENDITURES BY FUNCTION

Function and Description	Actual 2014–15	Actual 2015–16	FTE 2016–17	Adopted 2016–17	FTE 2017–18	Proposed 2017–18	Approved 2017–18	Adopted 2017–18
2521 Fiscal Services								
380 Noninstructional Prof & Tech	-	7,250	-	-	-	10,000	10,000	10,000
2521 Fiscal Services Total	-	7,250	-	-	-	10,000	10,000	10,000
2700 Supplemental Retirement Program								
116 Retiree Stipend	291,981	167,214	-	195,000	-	125,000	125,000	125,000
220 Social Security	18,531	10,769	-	15,000	-	10,000	10,000	10,000
240 Insurance	1,510,543	1,270,512	-	1,200,000	-	950,000	950,000	950,000
2700 Supplemental Retirement Program Total	1,821,055	1,448,495	-	1,410,000	-	1,085,000	1,085,000	1,085,000
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	245,644	339,899	-	75,000	-	155,000	55,000	55,000
7770 Unappropriated Ending Fund Balance Total	245,644	339,899	-	75,000	-	155,000	55,000	55,000
Total	2,066,699	1,795,644	-	1,485,000	-	1,250,000	1,150,000	1,150,000

2017–2018 ADMINISTRATIVE STAFFING

<u>SCHOOL</u>	<u>STATUS</u>	<u>G. FUND</u>	<u>OTHER</u>	<u>SUPERINTENDENT</u>	<u>STATUS</u>	<u>G. FUND</u>	<u>OTHER</u>	<u>TRANSPORTATION</u>	<u>STATUS</u>	<u>G. FUND</u>	<u>OTHER</u>
Centennial	Administrator	1.00	-	Superintendent of Schools	Administrator	1.00	-	Director of Transportation	Administrator	0.50	-
Douglas Gardens	Administrator	1.00	-	Executive Assistant	Confidential	1.00	-	Transportation Supervisor	Supervisor	1.00	-
Guy Lee	Administrator	1.00	-	Community Engagement Officer	Supervisor	1.00	-	Driver Trainer	Supervisor	1.00	-
Maple	Administrator	1.00	-			3.00	-			2.50	-
Mt. Vernon	Administrator	1.00	-								
Page	Administrator	1.00	-								
Ridgeview	Administrator	1.00	-								
Riverbend	Administrator	1.00	-	FINANCIAL SERVICES	Administrator	1.00	-	Director of Technology	Administrator	0.50	-
Thurston Elementary	Administrator	1.00	-	Chief Operations Officer	Confidential	1.00	-	Technology Bond Project Manager	Exempt	-	1.00
Two Rivers-Dos Rios	Administrator	1.00	-	Confidential Specialist	Supervisor	1.00	-	Technology Bond Project Support	Exempt	-	1.00
Yolanda	Administrator	1.00	-	Payroll Supervisor	Supervisor	1.00	-	Network Services Coordinator	Supervisor	1.00	-
Walterville	Administrator	0.50	-	Internal Auditor	Supervisor	1.00	-	Server Support Analyst	Exempt	1.00	-
				Finance/Demographic Specialist	Supervisor	0.50	0.50	Network Support Analyst	Exempt	1.00	-
				Purchasing/Printing Supervisor				Systems Analyst	Exempt	1.00	-
Agnes Stewart	Administrator	2.00	-			5.50	0.50	Database Administrator	Exempt	1.00	-
Briggs	Administrator	2.00	-							5.50	2.00
Hamlin	Administrator	2.00	-								
Thurston Middle	Administrator	2.00	-								
Gateways High	Administrator	1.00	-								
Springfield High	Administrator	3.00	-	HUMAN RESOURCES				NUTRITION SERVICES			
Thurston High	Administrator	3.00	-	Director of Human Resources	Administrator	1.00	-	Nutrition Services Supervisor	Supervisor	-	1.00
		26.50	-			1.00	-			-	1.00
INSTRUCTION & SPECIAL PROGRAMS											
Assistant Superintendent of Instruction	Administrator	1.00	-								
Director of Elementary Instruction	Administrator	1.00	-								
Curriculum Coordinator	Administrator	0.50	0.50								
Director of Secondary Instruction	Administrator	1.00	-								
Director of Special Programs	Administrator	1.00	-								
Special Programs Coordinator	Administrator	1.00	-								
Coordinator of Online Programs	Administrator	1.00	-								
Admin. on Special Assignment (KITS)	Administrator	-	0.50								
Professional Technical Administrator	Administrator	0.50	-								
Instructional Technology Coordinator	Exempt	1.00	-								
Confidential Specialist	Confidential	1.00	-								
		9.00	1.00								
MAINTENANCE & CUSTODIAL											
Assistant Director-Bond Project Manager	Administrator	-	-								
Assistant Director - Facilities	Administrator	1.00	-								
Carpentry Foreman	Supervisor	1.00	-								
HVAC/Electrical/Plumbing Foreman	Supervisor	1.00	-								
		3.00	1.00								

2016–2017		
GENERAL FUND	56.30	
OTHER FUNDS	6.70	
	63.00	

2017–2018		
GENERAL FUND	56.00	
OTHER FUNDS	5.50	
	61.50	

TOTALS	
Administrator	40.50
Supervisor	11.00
Confidential	3.00
Exempt	7.00
	61.50

STAFFING SUMMARY 2017–18

General Fund

Function	Cert FTE 2017–18	Cert Budget 2017–18	Class FTE 2017–18	Class Budget 2017–18	Admin FTE 2017–18	Admin Budget 2017–18	Total FTE 2017–18	Total Budget 2017–18
1111	212.55	12,431,016	33.02	787,940			245.57	13,218,956
1121	92.51	5,434,502	6.60	157,927			99.11	5,592,429
1131	105.52	6,160,551	2.01	50,747			107.53	6,211,298
1140			4.94	118,160			4.94	118,160
1220	33.65	1,969,137	88.29	2,117,617			121.94	4,086,754
1250	34.95	2,053,661	26.65	651,489	0.50	46,870	62.10	2,752,020
1280	3.17	185,063					3.17	185,063
1291	15.35	896,093	16.79	428,090			32.14	1,324,183
1292	0.50	29,190	0.81	17,000			1.31	46,190
2113	1.50	87,567					1.50	87,567
2115			4.31	85,213			4.31	85,213
2119	1.50	87,570	1.00	40,014			2.50	127,584
2122	12.00	700,527	3.94	111,189			15.94	811,716
2130	4.50	262,698	7.28	183,249			11.78	445,947
2142	10.95	673,443					10.95	673,443
2152	14.70	867,526					14.70	867,526
2160	0.30	17,514					0.30	17,514
2190	0.50	29,190	2.78	92,868	2.00	222,745	5.28	344,803
2210	12.91	807,868	1.86	93,607	6.00	643,026	20.77	1,544,501
2213					0.50	52,397	0.50	52,397
2221	1.33	77,642	9.41	218,881			10.74	296,523
2230			0.50	21,478			0.50	21,478
2321					2.00	225,847	2.00	225,847
2410	7.47	436,083	45.57	1,376,668	26.50	2,661,167	79.54	4,473,918
2521			3.63	173,911	5.00	456,494	8.63	630,405
2540			3.00	116,189	1.00	116,202	4.00	232,391

STAFFING SUMMARY 2017–18

General Fund

Function	Cert FTE 2017–18	Cert Budget 2017–18	Class FTE 2017–18	Class Budget 2017–18	Admin FTE 2017–18	Admin Budget 2017–18	Total FTE 2017–18	Total Budget 2017–18
2541			7.00	311,106	1.00	82,494	8.00	393,600
2542			54.50	1,786,559			54.50	1,786,559
2543			6.00	271,252			6.00	271,252
2545			0.50	23,566			0.50	23,566
2546			1.00	44,387			1.00	44,387
2547			5.00	254,898	1.00	82,494	6.00	337,392
2548			3.00	152,193			3.00	152,193
2549			2.00	95,914			2.00	95,914
2551			60.23	1,708,667	2.50	197,577	62.73	1,906,244
2572			1.25	52,510	0.50	42,793	1.75	95,303
2577			1.00	33,488			1.00	33,488
2633			0.75	34,523	1.00	85,169	1.75	119,692
2641			4.00	164,445	1.00	121,926	5.00	286,371
2661			5.50	261,488	5.50	455,179	11.00	716,667
2670			1.00	44,866			1.00	44,866
Total	565.86	33,206,841	415.12	12,082,099	56.00	5,492,380	1,036.98	50,781,320

STAFFING SUMMARY 2017–18

Federal, State & Local Funds

Function	Cert FTE 2017–18	Cert Budget 2017–18	Class FTE 2017–18	Class Budget 2017–18	Admin FTE 2017–18	Admin Budget 2017–18	Total FTE 2017–18	Total Budget 2017–18
1111							-	-
1113			0.45	9,388			0.45	9,388
1121	1.40	82,178					1.40	82,178
1122			0.52	10,822			0.52	10,822
1131	20.00	1,108,959	0.75	24,584			20.75	1,133,543
1140	1.00	47,272	1.50	32,327	0.20	21,793	2.70	101,392
1220			15.34	398,077			15.34	398,077
1228	0.60	44,278					0.60	44,278
1250	2.00	117,054	15.34	381,029			17.34	498,083
1272	12.87	702,452	35.88	831,357			48.75	1,533,809
1291	0.40	26,197	0.30	10,750			0.70	36,947
1293			0.25	5,760			0.25	5,760
2119			0.30	11,768			0.30	11,768
2142	0.30	13,626					0.30	13,626
2152	0.20	14,809					0.20	14,809
2190	0.08	4,113	1.68	63,492			1.76	67,605
2210	0.20	18,705	0.05	2,350			0.25	21,055
2211	3.57	205,480	1.20	37,143	0.30	33,292	5.07	275,915
2213					0.50	53,567	0.50	53,567
2521			1.00	54,163			1.00	54,163
2551			0.50	22,811			0.50	22,811
2641	0.90	63,583	1.00	37,794			1.90	101,377
3310			4.44	106,852			4.44	106,852
3360			1.75	74,378			1.75	74,378
Total	43.52	2,448,706	82.25	2,114,845	1.00	108,652	126.77	4,672,203

STAFFING SUMMARY 2017–18

Other Funds

Function	Cert FTE 2017–18	Cert Budget 2017–18	Class FTE 2017–18	Class Budget 2017–18	Admin FTE 2017–18	Admin Budget 2017–18	Total FTE 2017–18	Total Budget 2017–18
1132	3.00	173,852					3.00	173,852
2521			1.00	50,731			1.00	50,731
2540					1.00	109,182	1.00	109,182
2574			5.25	201,297	0.50	42,793	5.75	244,090
2661					2.00	151,507	2.00	151,507
3110			3.00	135,324	1.00	82,494	4.00	217,818
3120			41.62	898,747			41.62	898,747
3130			1.50	71,890			1.50	71,890
Total	3.00	173,852	52.37	1,357,989	4.50	385,976	59.87	1,917,817

All Funds

Function	Cert FTE 2017–18	Cert Budget 2017–18	Class FTE 2017–18	Class Budget 2017–18	Admin FTE 2017–18	Admin Budget 2017–18	Total FTE 2017–18	Total Budget 2017–18
Total	612.38	35,829,399	549.74	15,554,933	61.50	5,987,008	1,223.62	57,371,340

STAFFING SUMMARY 2016-17

General Fund

Function	Cert FTE 2016-17	Cert Budget 2016-17	Class FTE 2016-17	Class Budget 2016-17	Admin FTE 2016-17	Admin Budget 2016-17	Total FTE 2016-17	Total Budget 2016-17
1111	220.18	12,660,573	32.90	758,902			253.08	13,419,475
1121	92.89	5,341,274	6.81	156,600			99.70	5,497,874
1131	109.49	6,295,785	2.11	44,839			111.60	6,340,624
1140			4.94	114,968			4.94	114,968
1220	33.05	1,900,408	82.94	1,910,199			115.99	3,810,607
1250	37.00	2,127,537	26.65	630,275	0.50	45,951	64.15	2,803,763
1280	3.00	172,504					3.00	172,504
1291	15.35	882,640	16.79	401,633			32.14	1,284,273
1292	0.50	28,751	0.81	17,432			1.31	46,183
2113	1.00	57,501					1.00	57,501
2115			4.35	83,618			4.35	83,618
2119			1.00	39,234			1.00	39,234
2122	12.23	703,237	3.72	102,602			15.95	805,839
2130	4.00	230,004	7.22	165,395			11.22	395,399
2142	11.10	638,261					11.10	638,261
2152	13.80	793,514					13.80	793,514
2190	0.20	11,500	2.78	89,140	1.80	187,531	4.78	288,171
2210	0.50	28,751	1.86	90,991	4.50	470,810	6.86	590,552
2213					0.50	51,369	0.50	51,369
2221	3.83	220,230	9.41	214,036			13.24	434,266
2230			0.50	21,843			0.50	21,843
2321					2.00	230,228	2.00	230,228
2410	7.67	441,033	45.62	1,322,770	26.50	2,667,830	79.79	4,431,633
2521			3.63	171,170	5.00	443,641	8.63	614,811
2540			3.00	110,267	1.00	113,924	4.00	224,191

STAFFING SUMMARY 2016–17

General Fund

Function	Cert FTE 2016–17	Cert Budget 2016–17	Class FTE 2016–17	Class Budget 2016–17	Admin FTE 2016–17	Admin Budget 2016–17	Total FTE 2016–17	Total Budget 2016–17
2541			7.00	310,986	1.00	77,989	8.00	388,975
2542			54.50	1,743,041			54.50	1,743,041
2543			6.00	262,147			6.00	262,147
2545			0.50	22,362			0.50	22,362
2546			1.00	42,115			1.00	42,115
2547			5.00	247,909	1.00	80,876	6.00	328,785
2548			3.00	147,956			3.00	147,956
2549			2.00	91,114			2.00	91,114
2551			60.23	1,607,456	2.50	195,583	62.73	1,803,039
2572			1.25	49,819	0.50	41,954	1.75	91,773
2577			1.00	31,800			1.00	31,800
2633			0.75	33,982	1.00	79,323	1.75	113,305
2641			4.00	160,024	2.00	171,913	6.00	331,937
2661			5.50	263,421	6.50	529,486	12.00	792,907
2670			1.00	31,800			1.00	31,800
Total	565.79	32,533,503	409.77	11,491,846	56.30	5,388,408	1,031.86	49,413,757

STAFFING SUMMARY 2016–17

Federal, State & Local Funds

Function	Cert FTE 2016–17	Cert Budget 2016–17	Class FTE 2016–17	Class Budget 2016–17	Admin FTE 2016–17	Admin Budget 2016–17	Total FTE 2016–17	Total Budget 2016–17
1111							-	-
1113			0.45	8,819			0.45	8,819
1121	1.40	74,678					1.40	74,678
1122			0.52	10,166			0.52	10,166
1220	0.20	14,522	15.28	375,499			15.48	390,021
1228	0.40	28,894					0.40	28,894
1250	2.00	129,778	17.03	396,653			19.03	526,431
1272	14.11	749,033	37.82	828,438			51.93	1,577,471
1291	0.40	29,044	0.30	10,750			0.70	39,794
1293			0.23	2,543			0.23	2,543
2119			0.30	10,273			0.30	10,273
2130	0.14	7,373					0.14	7,373
2142	0.40	28,894					0.40	28,894
2152	0.20	14,522					0.20	14,522
2190	0.08	4,014	0.74	38,754			0.82	42,768
2210	0.10	8,196	0.15	12,859	1.00	89,396	1.25	110,451
2211	2.87	168,973	2.03	65,443			4.89	234,416
2213					0.50	51,369	0.50	51,369
2240	0.50	36,080					0.50	36,080
2490					0.70	82,822	0.70	82,822
2521			1.00	53,098			1.00	53,098
2542			0.50	12,903			0.50	12,903
2551			0.50	19,794			0.50	19,794
2641	1.00	69,412					1.00	69,412
3310			4.28	96,924			4.28	96,924
3360			1.66	64,856			1.66	64,856
Total	23.79	1,363,414	82.79	2,007,772	2.20	223,587	108.78	3,594,772

STAFFING SUMMARY 2016–17

Other Funds

Function	Cert FTE 2016–17	Cert Budget 2016–17	Class FTE 2016–17	Class Budget 2016–17	Admin FTE 2016–17	Admin Budget 2016–17	Total FTE 2016–17	Total Budget 2016–17
1132	3.00	163,396					3.00	163,396
2521			2.00	92,477			2.00	92,477
2540					1.00	107,041	1.00	107,041
2574			5.25	194,006	0.50	41,954	5.75	235,960
2661					2.00	148,536	2.00	148,536
3110			3.00	128,725	1.00	80,876	4.00	209,601
3120			41.46	871,622			41.46	871,622
3130			1.50	70,480			1.50	70,480
Total	3.00	163,396	53.21	1,357,310	4.50	378,407	60.71	1,899,113

All Funds

Function	Cert FTE 2016–17	Cert Budget 2016–17	Class FTE 2016–17	Class Budget 2016–17	Admin FTE 2016–17	Admin Budget 2016–17	Total FTE 2016–17	Total Budget 2016–17
Total	592.58	34,060,313	545.77	14,856,928	63.00	5,990,402	1,201.35	54,907,642

BUDGET'S EFFECT ON TAXPAYERS

	2012–13	2013–14	2014–15	2015–16	2016–17	Projected 2017–18
Tax Rates						
Permanent Tax Rate per \$1,000 of AV	4.6412	4.6412	4.6412	4.6412	4.6412	4.6412
GO Bond Tax Rate per \$1,000 of AV	1.006	0.9947	1.0066	1.1754	1.1754	1.1754
Local Option Tax Rate per \$1,000 of AV	-	-	-	-	-	-
Average Assessed Value	\$ 135,932	\$ 139,578	\$ 144,446	\$ 149,037	\$ 153,618	\$ 158,380
Tax Burden	768	787	816	867	894	921

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991–92 tax year. When fully implemented in 1995–96, Measure 5 cut property tax rates an average of 51 percent from the 1990–91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate is the maximum rate without voter approval. When Measure 50 was implemented in 1997–98, it cut effective tax rates an average of 11 percent from the 1996–97 levels.

Measure 5 (M5 limits)

- \$5 per \$1,000 real market value (RMV) for schools
- \$10 per \$1,000 RMV for general government taxes
- Applied only to operating taxes, not bonds
- For each property, school taxes and general government taxes compared to their limits respectively

Measure 50 (M50 limit)

- Assessed value (AV) for 1997–98 was set (at 90% of 1995–96 AV for each property), and permanent rates were established for taxing districts
- Annual growth of AV limited to 3% for existing property
- For new property, AV = (RMV) times (AV/RMV of similar property)

GLOSSARY

ACCOUNT CODES: Account codes identify the funding source and nature of a budgeted expenditure.

ACCOUNTING SYSTEM: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organization components.

ACCURAL BASIS: The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACCRUE: To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

ACCRUED LIABILITIES: Amounts owed but not yet due; for example, accrued interest on bonds or notes.

ACCRUED REVENUES: Levies made or revenue earned and not collected regardless of whether due or not.

ACHIEVEMENT GAP: A persistent and significant disparity in educational achievement and attainment among groups of students as determined by a standardized measure.

ACTUARIAL: Relating to the compiling and analyzing statistical calculations, especially of life expectancy.

AD VALOREM: A tax whose amount is based on the value of a transaction or of property.

ADMINISTRATORS, LICENSED: Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. This includes positions such as the Superintendent, Assistant Superintendent, Directors of Instruction, Administrators, School Principals, etc.

ADMINISTRATORS, NON-LICENSED: Administrative or supervisory positions not requiring any type of licensure but who meet eligibility and or needs set forth by the District. This category is primarily made up of managers or supervisors that support the business operations of the District.

ADOPTED BUDGET: The financial plan adopted by the School Board which forms a basis for expenditure appropriations.

ALLOCATIONS: To divide an appropriation into amounts for specific purposes.

GLOSSARY (Continued)

APPROPRIATION: An authorization, usually limited in amount and time, granted by a legislative body to make expenditures and to incur obligations for specific purchases.

ASSESSED VALUE (AV): The portion of value of real or personal property that is taxable; the lesser of the property's real value or the constitutional value limit. The value limit may increase 3% annually unless qualifying improvements or changes are made to the property.

ASSESSMENT: A method to measure what students are learning (i.e., testing).

ASSET: An economic benefit obtained or controlled by the District as a result of a past transaction or event.

ASSIGNED FUNDS: Funding designated at the District level for a specific purpose.

AVERAGE DAILY MEMBERSHIP (ADM): The measure that indicates the average number of students in membership on any given day during the reporting period.

AVERAGE DAILY MEMBERSHIP RESIDENT (ADM_R): The ADM of the students who live in the District, regardless of where they attend.

AVERAGE DAILY MEMBERSHIP WEIGHTED (ADM_w): The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given an additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

BALANCED BUDGET: The District considers the budget balanced when total expenditures are equal to total revenues. However, there are instances when revenues exceed expenditures, or when expenditures exceed revenues but residual fund balances are used to make up the difference.

BEGINNING FUND BALANCE: Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year. The beginning fund balance is the same amount as the previous year's ending fund balance.

BIENNIAL: A two-year period.

BOND OR BOND ISSUED: A certificate of debt guaranteeing payment of the original investment plus interest on specific dates.

GLOSSARY (Continued)

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures and means of financing them for a single fiscal year.

BUDGET COMMITTEE: Consists of five community members and our five board members. Committee members must live in the District, must not be an officer or employee of the District, and must be a registered voter of the District. Budget committee positions are appointed by the Board of Education for three-year terms.

BUDGET DOCUMENT: The instrument used by the budget-making authority to present a comprehensive financial plan to the School Board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

BUDGET INITIATIVES: Short-term goals or objectives the District intends to accomplish in the near future. Initiatives should support the District's missions and long-term goals.

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.

CAPITAL BUDGET: A plan of proposed capital projects for the coming year and the means for financing them.

CAPITAL EXPENDITURES: Tangible property of a more or less permanent nature with a useful life of at least three years, and costing at least \$5,000. Examples of capital expenditures include buildings, copy machines, buses, and computer/information technology equipment.

CARRY OVER FUND BALANCE: Represents the amount of the prior year's ending fund balance that is budgeted as a resource in the next year.

CERTIFIED TAX RATE: A tax "ceiling" set by state law to protect taxpayers from unchecked tax increases. If the proposed tax rate is above the certified rate, an agency must advertise the proposed increase and hold public hearings before their rate can be approved.

CHARTER SCHOOL: A public school operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district. It is given the authority to operate under a contract or "charter" between the members of the charter school community and the local board of education (sponsor). Under Oregon law, a charter school is a separate legal entity operating under a binding agreement with a sponsor.

GLOSSARY (Continued)

CLASSIFIED STAFF: Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.

COMMITTED FUNDS: Funds designated by the School Board for specific purposes.

COMMON SCHOOL FUND: Interest on trust funds from state sale of miscellaneous lands.

COMPRESSION: A reduction in taxes required by Measure 5 property tax limits. Compression is computed on a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

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

COST CENTER: Part of the District that does not produce direct profit and adds to the cost of running the overall organization. An example of a cost center is the purchasing department.

COUNTY SCHOOL FUND: Distributed by ESD sources and includes property tax levy, state forest fees, and various fines such as gambling fees.

DEBT SERVICE: Cash required over a given period for the repayment of interest and principal on a debt.

DEFICIT: The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

DEPRECIATION: The expiration of the useful life of District assets, attributable to age, wear and tear, and obsolescence.

DIFFERENTIAL: The term used for extra duty pay in the salary schedule.

E-RATE: Mandated by Congress in 1996 and implemented by the Federal Communications Commission in 1997, the E-rate provides discounted telecommunications, Internet access, and internal connections to eligible schools and libraries, funded by the Universal Service Fund (USF).

ENGLISH LANGUAGE DEVELOPMENT (ELD): A program that provides education support to students who do not meet a minimal English language proficiency standard. Former terms (and sometimes still used) – English Language Learner (ELL) or English as a Second Language (ESL).

ENCUMBRANCE: A method of reserving funds for purchase orders, salary contracts, and other financial commitments which are forthcoming.

GLOSSARY (Continued)

ENDING FUND BALANCE: The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: 1) unexpended budget (budgeted expenditures minus actual expenditures); and 2) revenues received in excess of the budgeted amount.

EQUALIZATION: A method of allocating local and state funds for schools adopted by the 1991 Oregon legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

EXECUTIVE CABINET: Consists of a group of District administrators appointed by the Superintendent.

EXPENDITURE: A charge that is incurred, presumably to benefit the District.

FEDERAL PROGRAMS: Federally funded programs. An example would be Migrant and Indian Education, among others.

FISCAL YEAR (FY): A 12-month period beginning July 1st and ending June 30th each year. The District's budget operates annually on this schedule.

FIXED COSTS: A cost, such as rent, that does not change with increases or decreases in the amount of services provided.

FULL-TIME EQUIVALENT (FTE): A unit of workforce measurement. An employee hired to fill a normal contract day of approximately 8 hours is considered 1.0 FTE. An assistant that works $\frac{1}{2}$ time is considered 0.5 FTE, and so forth.

FUNCTION: A relatively broad grouping of related expenditures or revenue aimed at accomplishing a common objective.

FUND BALANCE: The difference between assets and liabilities (see "asset" and "liability").

FUNDS: The annual budget is made up of several divisions , called funds. Funds that receive revenue directly from property taxes include the general fund and debt service fund. Funds that do not receive revenue from property taxes include the capital projects fund and the special revenue funds. Funds that receive revenue primarily from other district funds because they 1) provide services to other funds and charge back for that service, or 2) serve as reserves for specific purposes as permitted by statute and approved by the School Board, are titled internal service funds. Other funds serving the community are the enterprise and trust funds.

GLOSSARY (Continued)

GENERAL FUND: The fund used to account for District operations except those required to be accounted for in another fund.

GENERAL OBLIGATION BOND (GO BOND): A bond that is secured by the pledge of a government's "full faith and credit." General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

HIGH COST DISABILITY GRANT: State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student for high cost special education students.

INDIRECT COST: Costs that are associated with, but not directly attributable to, a specific program or service provided.

LEGAL DEBT LIMIT: The amount of debt the District can enter into; based on the overall taxable market value of Springfield multiplied by 7.95%.

LEGAL DEBT MARGIN: Amount of debt the District can enter into after current debt is included. This can be classified as a percentage or dollar amount. See "legal debt limit".

LIABILITY: An obligation of the District arising from past transactions or events. Liabilities are recorded on the District's balance sheet.

LICENSED STAFF: All licensed teachers, counselors, media specialists and other support staff under contract with the District. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.

LOCAL OPTION LEVY: A tax levy approved by the 1999 legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.

MEASURE 5: Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

MEASURE 47: Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995–96 levels less 10% and capping future increases by 3% annually.

GLOSSARY (Continued)

MEASURE 50: Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

MEASURE 56: State ballot measure referred by the Legislature to remove the “double majority” requirement for approval of local property tax measures from all May and November elections. Approved by voters in November 2008.

MODIFIED ACCRUAL BASIS: Government accounting method where revenue is recognized when it becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred.

NON-ROUTINE EXPENDITURE: Expenditures that occur infrequently and are not typically part of normal operations.

OBJECT: A classification used for both revenues and expenditures to determine the kind of transaction taking place. Examples of objects includes teacher salaries, textbooks, and repairs.

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

OREGON ASSESSMENT OF KNOWLEDGE AND SKILLS (OAKS): State assessment testing of student achievement in the areas of reading, math, writing and science for students in grades 3 through 12.

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

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

GLOSSARY (Continued)

OREGON REVISED STATUTES (ORS): Oregon laws established by the legislature.

OREGON SCHOOL EMPLOYEES ASSOCIATION (OSEA): The employee group representing classified staff.

OTHER FINANCING SOURCE: Transactions that cannot be clearly classified as either a revenue or expenditures. An example is the transfer of fund balances from one fund to another.

PAYROLL COSTS: Amounts paid by the District on behalf of employees, in addition to gross salary. Examples are group health insurance, contributions to Public Employees Retirement System (PERS), social security (FICA), workers' compensation, and unemployment insurance.

PERMANENT TAX RATE: The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. A district can levy any rate or amount up to their permanent rate authority each year. The District's permanent tax rate is \$4.6412.

PROGRAM: Revenues and expenditures that are tracked as a particular project. An example of a program is "Title I", which is referenced in the book as a federal grant the District received. The District operates approximately 100 such programs.

PROGRAM REVIEWS: Part of the internal review process for the general fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency, and assessing budget needs for the next year.

PROPERTY TAX LEVY: Individual components of property taxes the District receives each year. The District may receive tax revenue from up to three different levies, and when combined they form the overall property tax rate.

PROPERTY TAX RATE: The tax rate at which homes and businesses are charged annually.

PROPOSED BUDGET: Financial and operating plan for the District that the Superintendent is recommending to the public and budget committee.

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS): System that administers public employee benefits in Oregon. The District contributes to two pension plans administered by PERS: The Oregon Public Employees Retirement Fund (OPRF) and the Oregon Public Service Retirement Plan (OPSRP).

GLOSSARY (Continued)

QUALITY EDUCATION MODEL (QEM): A model, developed by the Legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, specifies what constitutes adequate funding and services for elementary, middle and high school students.

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

REGRESSION ANALYSIS: A statistical method that can be used for predicting future numerical values. The District uses a form of regression analysis when projecting future enrollment, revenues, and other figures.

REQUIREMENT: An expenditure or net decrease to fund resources.

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

REVENUES: Actual income the District receives from external sources. Donated items of value are not counted as revenue. Types of revenue include:

- Unrestricted: Revenues received by the District that can be used for any legal purpose desired by the District, without restriction.
- Restricted: Revenues received by the District that must be used for a categorical or specific purpose. If such money is not completely used, it must be returned.
- Revenues from intermediate sources: Revenues that come to the District from other local governments, such as the Safe Routes to School.
- Revenues from state sources: Revenues that come to the District from, or through, the Oregon Department of Education.
- Unrestricted grants-in-aid: Revenues received as grants by the District, which can be used for any legal purpose desired by the District without restriction. This category represents a significant portion of the District's general fund total resources.
- Restricted grants-in-aid: Revenues received as grants by the District from state funds that must be used for a categorical or specific purpose.
- Revenue from federal sources: Revenue received from the federal government.

SPRINGFIELD ASSOCIATION OF ADMINISTRATORS & CONFIDENTIAL EMPLOYEES (SAAC): The employee group representing all licensed and non-licensed administrators.

SPRINGFIELD EDUCATION ASSOCIATION (SEA): The employee group representing all licensed teachers, including licensed nursing and health care staff.

SPRINGFIELD EDUCATION FOUNDATION (SEF): The Springfield Education Foundation is a non-profit, 501(c)3 organization, dedicated to creating bright and successful futures for students attending Springfield Public Schools.

GLOSSARY (Continued)

STAFFING RATIO: The licensed staffing ratio is the ratio of students to licensed staff.

STAKEHOLDER: Any person or group that has a vested interest in the District. Examples include the public, local businesses, employees, Board of Education, and legislature.

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.

SURVIVAL RATES: A method used by the District to project future enrollment. Factors included in the method can include birth rates, inter- and intra-city mobility patterns, previous enrollment figures, rental vs. homeownership figures, etc.

TAXABLE MARKET VALUE: See "Assessed Value".

TAXES: Compulsory charges levied by the District for the purpose of financing the operation of schools.

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

TRANSFERS: Amounts distributed from one fund to finance activities in another fund.

TRUST AND AGENCY FUNDS: Also referred to as fiduciary funds. Assets held by the District in trustee capacity for organizations related, but independent, of the District. The District does not have the authority to expend these funds and cannot use these accounts without authorization from the approving club or organization.

UNAPPROPRIATED ENDING FUND BALANCE: 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.

UNDISTRIBUTED RESERVE: Part of the District's fund balance that is not specifically reserved for a particular purpose.

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

ACRONYMS

ADM	Average Daily Membership	ELL	English Language Learners
ADMr	Average Daily Resident Membership	ESD	Education Service District
ADMw	Average Daily Weighted Membership	ESL	English as a Second Language
ASB	Associated Student Body	FDA	Food and Drug Administration
AV	Assessed Property Value	FTE	Full-Time Equivalency
BFB	Beginning Fund Balance	GAAP	Generally Accepted Accounting Principles
CACFP	Child and Adult Care Food Program	GDP	Gross Domestic Product
CDC	Child Development Center	GO Bond	General Obligation Bond
CEP	Community Eligibility Provision	GOL	Gift of Literacy
COLA	Cost of Living Adjustment	HR	Human Resources
CRIS	Criminal Information Services	IAP	Individual Account Program
CTP	Community Transition Program	IDEA	Individuals with Disabilities Education Act
EA	Educational Assistant	IEP	Individualized Education Program
DOL	Department of Labor	LEA	Local Education Agency
EEOC	Equal Employment Opportunity Commission	LTCT	Long-Term Care and Treatment
EFB	Ending Fund Balance	MAPS	Managers, Administrators, Professionals & Supervisors

ACRONYMS (Continued)

PERS	Public Employees Retirement System	SAAC	Springfield Association of Administrators & Confidential Employees
OAKS	Oregon Assessment of Knowledge and Skills	SAIF	State Accident Insurance Fund
OAR	Oregon Administrative Rules	SEA	Springfield Education Association
ODE	Oregon Department of Education	SEF	Springfield Education Foundation
OPERF	Oregon Public Employees Retirement Fund	SPED	Special Education
OPSRP	Oregon Public Service Retirement Plan	SPS	Springfield Public Schools
ORS	Oregon Revised Statutes	SSF	State School Fund
OSBA	Oregon School Boards Association	STEM	Science, Technology, Engineering & Mathematics curriculum
OSEA	Oregon School Employees Association	STEAM	Science, Technology, Engineering, Arts & Mathematics curriculum
OSHA	Occupational Safety and Health Administration	TAG	Talented and Gifted
PBIS	Positive Behavior Interventions and Supports	TOSA	Teacher on Special Assignment
PTA	Parent Teacher Association	UEFB	Unappropriated Ending Fund Balance
PTO	Parent Teacher Organization	USDE	United States Department of Education
QEM	Quality Education Model	VER	Voluntary Early Retirement
RMV	Real Market Value	YTP	Youth Transition Program

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AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }
COUNTY OF LANE, } ss.

I, Kelly Gant, being first duly affirmed, depose and say that I am the Advertising Manager, or his principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the **Notice of Budget Committee Meeting** printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper for two successive and consecutive Week(s) in the following issues:

April 26, May 03, 2017

BUDGET COMMITTEE MEETING
A public meeting of the Budget Committee of the Springfield Public Schools, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at Administration Building, 525 Mill Street. The meeting will take place on May 11, 2017 at 6:00 p.m.
The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.
A copy of the budget document may be inspected or obtained on or after May 12, 2017 at Administration Building, between the hours of 8:00 a.m. and 5:00 p.m.
No. 6923138 - May 3, 2017

Subscribed and affirmed to before me this May 3, 2017

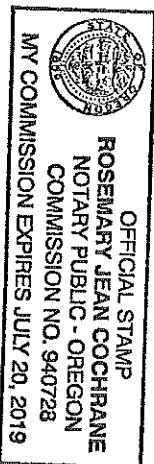
Rosemary Jean Cochrane
Rosemary Jean Cochrane
Notary Public of Oregon

Account #: 1000159

INVOICE 6923138

Case: May 11, 2017

Ad Price: \$120.0



Every Student a Graduate prepared for a Bright and Successful Future



NEWS RELEASE

Communications Dept. • 525 Mill Street, Springfield, OR 97477 • (541) 747-3331 • fax: (541) 726-9555 • pr@sps.lane.edu • www.sps.lane.edu

Media Advisory --
May 9, 2017

Contact: Brett Yancey
Phone: (541) 726-3206

SPRINGFIELD SCHOOL BOARD AND BUDGET COMMITTEE MEETING

The Springfield School District Board of Education and Budget Committee will hold a Budget Committee Meeting on Thursday, May 11, 2017 at 6:00 p.m. at the District Administration Center, 525 Mill Street, Springfield, to conduct formal discussions regarding the 2017-2018 budget. At that time the Superintendents budget message will be read. The 2017-2018 proposed budget document will be available during this time.

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EUGENE SCHOOL DISTRICT 4J
SHERYL CRAMER
525 MILL ST
SPRINGFIELD, OR 97477

FORM EP-1
NOTICE OF BUDGET HEARING.
A public meeting of the Springfield School Board of Directors will be held on June 12, 2017 at 8:30 pm at 525 Mill Street, Springfield, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Springfield School District's Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 525 Mill Street, Springfield, OR between the hours of 8:00 am. and 5:00 pm. This budget is for an annual budget period. This budget was prepared as of the date of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are noted.
Contact: Brett Yancey
Email: brett.yancey@springfield.k12.or.us
FINANCIAL SUMMARY - RESOURCES
Telephone: 541-716-3206

REGISTRATION

COUNTY OF LANE, }
 } 33.
I, Wendy Raz, being first duly affirmed, depose and say that I am the Advertising Manager, or his principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the Notice of Budget Hearing printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper for one successive and consecutive Day(s) in the following issues:

June 04, 2017

Subscribed and affirmed to before me this 1st June 5, 1877.

affirmed to before me this June 5, 2017
Jeremy Jean Lehman
Notary Public of Oregon

Notary Public of Oregon



ROSEMARY JEAN COCK

Account #: 1000159
INVOICE 6959661

Case: June 12, 2017
Ad Price: \$455.0

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Springfield School District Board of Directors will be held on June 12, 2017 at 6:30 pm at 525 Mill Street, Springfield, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Springfield School District's Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 525 Mill Street, Springfield, OR between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as different than the preceding year. If different, the major changes and their effect on the budget are:

Contact: Brett Yancey

Telephone: 541-726-3206 Email: brett.yancey@springfield.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$86,934,828	\$75,644,828	\$78,043,184
Current Year Property Taxes, other than Local Option Taxes	28,549,370	30,071,453	30,892,552
Other Revenue from Local Sources	0	0	0
Revenue from Intermediate Sources	31,703,058	31,745,724	30,780,195
Revenue from State Sources	1,649,373	1,797,785	1,910,000
Revenue from Federal Sources	73,814,422	74,128,585	80,229,803
Interfund Transfers	11,199,079	11,818,416	11,636,672
All Other Budget Resources	1,177,898	2,631,577	2,439,144
Total Resources	\$239,973,780	\$228,239,257	\$207,157,050

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
1000 Instruction	\$56,423,307	\$59,384,995	\$62,431,163
FTE	740.60	779.06	788.82
2000 Support Services	50,555,974	56,068,311	58,247,181
Purchased Services	18,542,082	204,111,297	16,561,266
Supplies & Materials	10,320,966	10,774,057	11,110,148
Capital Outlay	11,293,276	36,544,736	23,681,217
Other Objects (except debt service & interfund transfers)	1,831,040	1,983,380	2,518,013
Debt Service*	11,534,612	12,093,174	12,772,461
Interfund Transfers*	1,177,898	2,631,577	2,439,144
Operating Contingency	0	983,175	1,318,056
Unappropriated Ending Fund Balance & Reserves	78,289,665	27,364,575	16,078,405
Total Requirements	\$239,973,780	\$411,939,257	\$207,157,050

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$72,792,564	\$77,385,727	\$80,530,778
FTE	740.60	779.06	788.82
2000 Support Services	58,204,906	63,100,940	63,744,792
FTE	354,70	369,40	381,49
3000 Enterprise & Community Service	4,140,383	4,535,395	4,897,286
FTE	54,28	52,90	53,31
4000 Facility Acquisition & Construction	13,833,812	39,959,327	24,820,956
FTE	0	0	0
5000 Other Uses			555,177
- 5100 Debt Service*	11,534,612	12,278,540	12,772,461
5200 Interfund Transfers*	1,177,858	2,631,577	2,439,144
6000 Contingency	0	983,175	1,318,056
7000 Unappropriated Ending Fund Balance	78,289,665	27,364,575	16,078,401
Total Requirements	\$239,973,780	\$228,239,257	\$207,157,050
Total FTE	169.58	1201.36	1,223.52

* 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 sources of financing remain consistent with prior years, although there has been an increase in the Oregon State School Fund support. An additional increase in interfund transfers has been made. The statement of changes in activity reflect consistent instructional days with previous years (inflationary costs included), thereby slightly increasing personnel costs, as well as increased staffing. Consistent with the previous year, the District continues to implement the successful 2014 General Obligation Bond Measure. Additionally, dedicated resources have been allocated to maintain General Fund reserve levels within current School Board Policy (4%).

PROPERTY TAX LEVIES			
LONG TERM DEBT	Estimated Debt Outstanding	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.6412 per \$1,000)	4,6412	4,6412	4.6412
Local Option Levy			
Levy For General Obligation Bonds	\$6,210,526	\$6,947,368	\$7,052,631

STATEMENT OF INDEBTEDNESS			
General Obligation Bonds	On July 1	Estimated Debt Authorized, But Not Incurred on July 1	
Other Bonds	\$114,354,245		
Other Borrowings	\$53,132,288		
Total	\$2,275,297		
	\$169,761,830		

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

2017-2018 BUDGET RESOLUTIONS

BE IT RESOLVED that the Board of Directors of the Springfield School District hereby adopts the budget for the fiscal year 2017-18 in the sum of \$207,157,050 now on file at the Springfield School District Administration Office.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby appropriated:

General Fund	\$	Bond Fund	\$
Instruction	\$ 64,534,515	Instruction	\$ 1,766,491
Support Services	37,869,028	Support Services	91,974
Facilities Acq & Const	5,000	Construction	22,168,454
Debt Service	12,280	*Unappropriated Fund Balance	4,865,362
Transfers		Total	\$ 29,792,281
Contingencies	2,439,144		
* Unappropriated Fund Balance	\$ 4,000,000		
Total	\$ 109,778,033		
Debt Service Fund		Capital Projects Fund	
Support Services	\$ 5,000	Support Services	\$ 126,000
Debt Service	12,207,831	Facilities Acq & Const	2,647,500
* Unappropriated Fund Balance	\$ 760,313	Contingencies	400,000
Total	\$ 12,983,144	Total	\$ 3,522,299
Federal, State and Local Programs		Insurance Fund	
Instruction	\$ 10,646,086	Support Services	\$ 18,167,711
Support Services	4,623,400	*Unappropriated Fund Balance	3,522,299
Community Services	30,817	Total	\$ 21,690,000
Debt Service	1,084,177		
* Unappropriated Fund Balance	\$ 1,482,335		
Total	\$ 18,216,816		
Nutrition Services Fund		Early Voluntary Retirement Fund	
Community Services	\$ 4,516,469	Support Services	\$ 1,095,000
* Unappropriated Fund Balance	426,688	*Unappropriated Fund Balance	55,000
Total	\$ 4,943,157	Total	\$ 1,150,000
Student Body Activities		Total Appropriations	
Instruction	\$ 2,180,000	Total Unappropriated Funds	\$ 191,078,649
* Unappropriated Fund Balance	930,000	TOTAL ADOPTED BUDGET	\$ 16,078,401
Total	\$ 3,110,000		\$ 207,157,050 *
Co-Curricular Fund			
Instruction	\$ 1,403,686		
* Unappropriated Fund Balance	16,414		
Total	\$ 1,420,100		

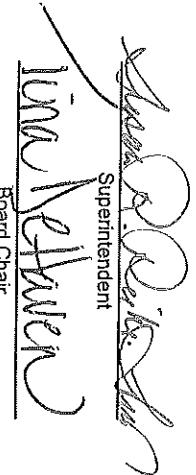
BE IT RESOLVED that the Board of Directors of the Springfield School District hereby imposes the taxes provided for in the adopted budget at the rate of \$4.6412 per \$1,000 of assessed value for operations; and in the amount of \$7,052,631 for bonds; and that these taxes are hereby imposed and categorized for tax year 2017-18 upon the assessed value of all taxable property within the district.

Education
Limitation

General Fund.....\$ 4,6412/\$1000

Debt Service Fund

The above resolution statements were approved and declared adopted on this 12th day of June 2017.



Superintendent

Board Chair

2017-2018 BUDGET RESOLUTIONS

RELEVANT DATA:

On May 18, 2017 the Springfield Public Schools Budget Committee approved the proposed budget for 2017-2018 with slight modification from the originally proposed budget. The approved adjustment was a reallocation of resources within the General Fund. District administration is not recommending any further modifications to the adopted budget, other than what was made by the Budget Committee. The following details the adjustments made by the Budget Committee.

- Eliminate General Fund allocation supporting Outdoor School (\$30,500). It is anticipated that funding provided by Ballot Measure 99 will support this future effort.
- Eliminate additional music/art General Fund support (\$41,500). Future support will be provided through partnerships with Springfield Education Foundation.
- Eliminate General Fund club/activity support (\$28,000).
- Transfer CTE TOSA to Measure 98 funding (\$90,600) from grant support funds.
- Transfer 1.0 fte Human Resources technician to grant support funds (\$64,000).
- Add 2.0 fte Certified Reserve positions (\$164,000).

At the time of the budget adoption, the State of Oregon has yet to formally adopt a budget allocation for K-12 education for the 2017-2019 biennium. The Springfield School District based it's 2017-18 budget on a statewide K-12 allocation of \$7.8 billion. In the event that the State of Oregon allocates resources above this assumption, it is the administration's recommendation that the School Board review considerations during it's summer planning meeting and make "official" adjustments to the operating budget in early fall 2017.

The statutory authority for budget adjustments by the School Board is (up to) 10% in any single fund. At this time, there are no further adjustments. Any recommended adjustments will be brought forward with a commitment to input provided from stakeholders, as well as the values of the School Board. The attached resolution is reflective of the requirement to present a balanced operating budget for the 2017-2018 fiscal year, as approved by the District's budget committee.

Brett Yancey is available tonight for additional clarification or questions.

RECOMMENDATION:

It is recommended that the Board of Directors adopt the 2017-2018 Budget Resolution as presented on the attached sheet.

Submitted by:

Recommended by:

Brett M. Yancey
Chief Operations Officer

Susan Rieke-Smith, Ed.D.
Superintendent

Notice of Property Tax and Certification of Intent to Impose a Tax

**FORM ED-50
2017-2018**

To assessor of _____ Lane _____ County

JUN 19 2017

Check here if this is
an amended form.

File no later than JULY 15.

Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet Lane County Assessment & Taxation

The _____ Springfield School Dist 19 _____ has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of _____ Lane _____ County. The property tax, fee, charge or assessment is categorized as stated by this form.

District Name Springfield School Dist 19	City Springfield	State OR	Zip 97477	Date Submitted brett.yancey@springfield.k12.or.us
County Name Lane				Contact Person E-mail
Mailing Address of District 525 Mill Street	Director of Business Brett Yancey	Title Contract Person		

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
 The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

Subject to Education Limits	
Rate -or- Dollar Amount	
1	4.6412
2	
3	

- | Measure 5 Limits | Amount of Levy |
|------------------|----------------|
| 4.6412 | \$0 |
| | \$7,052,631 |
| | \$7,052,631 |
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)
 2. Local option operating tax
 3. Local option capital project tax
 - 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001
 - 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001
 - 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000
6. Election date when your new district received voter approval for your permanent rate limit
7. Estimated permanent rate limit for newly merged/consolidated district

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-0755 (Rev. 12-'15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.