

2014-2015 BUDGET HIGHLIGHTS

State School Fund

- Statewide 2013-15 Biennium \$6,650,400,826 K-12 state general fund allocation.
- 49/51 split; 51% to be received in 14/15 year.
- Central Linn 51% allocation equals \$3,587,623.
- \$392,076 increase to 13/14 allocation.

General Fund Revenue

- Taxes: 6% compounded on 12/13 actuals; over collected in both 12/13 and 13/14 to budgeted numbers.
- Beginning Fund Balance: calculated on YTD 13/14 expenses and anticipated revenue and expenditures to June 30, 2014.

PERS

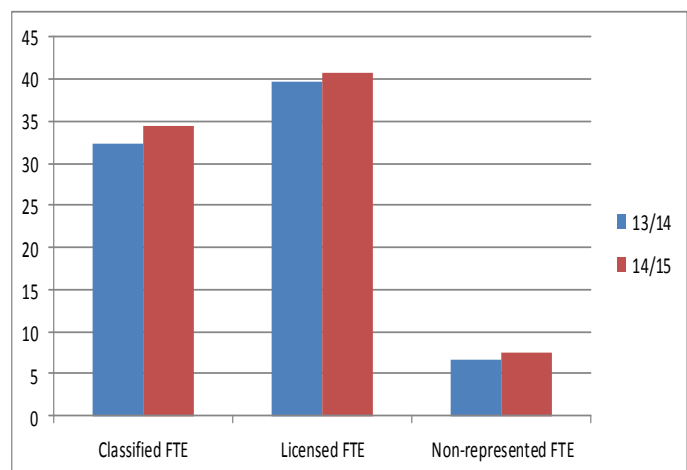
- 2013-2014 Central Linn budget assumed no PERS reform and reflected higher PERS rates.
- 2014-2015 Central Linn budget PERS rates at current amount but includes transfer to PERS reserve fund should reform make higher rates retroactive.
- Tier I/II members 22.29%.
- OPSRP members 20.29%.
- Central Linn pays 6% employee pick-up.

Liability Insurance

- PACE is recommending a 5% increase over 2013-14 actual rates.
- Liability insurance increase reflected in both property and vehicle 2014-15 insurance premiums.

Labor Assumptions

- Classified contract negotiated for 2014-15 includes \$50 insurance increase and step movement.
- Classified employees at the top step will continue to receive the 2% bonus as directed by the contract.
- Licensed step movement and \$50 insurance increase.
- Licensed additional 70 hours on Fridays.



	13/14 Adopted	14/15 Proposed
Classified FTE	32.26	34.49
Licensed FTE	39.73	40.76
Non-represented FTE	6.75	7.45

BUDGET ADDITIONS

- Athletics: add campus supervision stipend to AD duties.
- Athletics: Increase travel budget to include state competition travel for all extra-curricular activities.
- TAG: add tuition expense for OSU summer program.
- Special Ed: add 1.0 FTE High school teacher.
- Special Ed: increase to full-time SPED secretary.

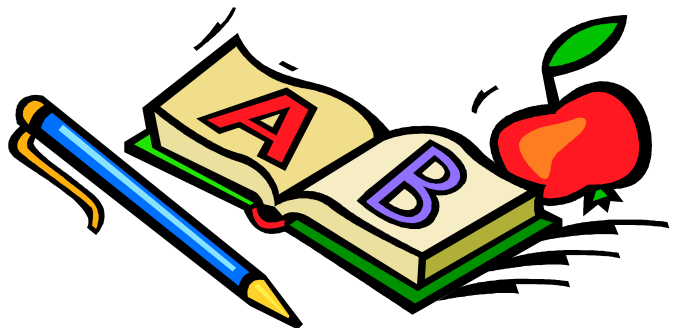


- Special Ed: add 0.5 FTE SPED Director.
- Speech: Contracting with ESD for speech pathologist during 13/14 year indicates cost will be greater.
- Board of Education: increase architecture & engineering to \$30,000 in anticipation of research required related to long term facility use.
- Maintenance: Add 0.7125 Director of Facilities position (rest of 1.0 FTE as Athletic Director).
- Maintenance: Increase repair dollars to accommodate some smaller repair projects.
- Maintenance: Add two new complete classrooms of furniture for each building.
- Maintenance: Add trash lift to use compactor at high school.
- Transportation: Due to rising fuel costs, increase fuel budget.
- Increase professional development for high school licensed staff from 36 hours under current contract to 76 hours.

BUDGET CHANGES

- Nursing Services: No longer contracted with Monroe, nurse works 2 days at CL & 1 day at Harrisburg per week.
- Office of the Principal: 1.0 FTE Behavior Support to be split between the two schools; no longer a licensed position.
- Transportation: Classified salaries include dollars for trip driving, standby, activity bus, and Friday bus service.
- Technology: Contracted Services to be used for netbook service or changing wiring to have wireless capacity in every classroom.
- Community Services: Pending board policy would change Friday and summer enrichment instructors from contracted services to employees.
- Long Term Debt: Modular loan paid off in 13/14.

- Long Term Debt: Cool Schools only budgeted for half of year; utilizing returned loan proceeds for first half of year.
- Transfers: \$13,311 to YTP required as 1/3 matching for this federal grant.
- Contingency: \$70,087 result of greater beginning fund balance and saved dollars in 13/14.
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TITLE I

- Increased funding compared to 13/14 Adopted Budget due to US Department of Education use of 2012 Census results instead of 2010 Census results.
- Additional dollars in licensed and classified wages for professional development related to Mass Customized Learning and proficiency.
- Title I dollars utilized to increase Friday school to full licensed staff from 10 to 20 days per year.
- Use of Title I federal funding to increase technology in elementary building to include computers in each classroom and wireless access from every classroom.
- Add 1.0 Math Specialist.
- Increase professional development for elementary licensed staff from 36 hours under current contract to 76 hours.

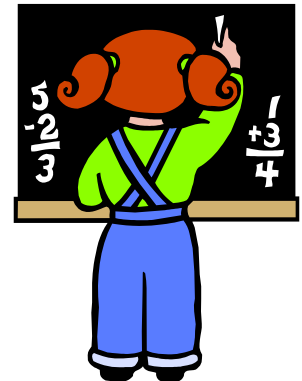
RESERVE FUNDS

- PERS Reserve: New reserve fund created with revenue transfer from general fund.
- PERS Reserve: Pending litigation regarding 2013-2015 rate structure could result in retroactive payment of higher rates.
- Vehicle, Bus Replacement & Repair Reserve Fund: Closing fund with balance rolled into maintenance reserve until district makes long term decision regarding transportation services.
- Maintenance Reserve: \$40,000 transfer from general fund dedicated specifically to address smaller long term facility maintenance issues.
- Maintenance Reserve: Includes \$30,000 contribution and donation receipt should community start to help fund long term facility maintenance.
- Dave Grieve Estate: New fund added to allow distribution of estate left by Dave Grieve, former CLSD groundskeeper.
- Dave Grieve fund 296: Estate committee has discussed using these dollars to fund fine arts programs in the buildings or to purchase additional technology, both of which were supported by Mr. Grieve.
- Track Reserve: \$20,000 transfer from general fund district commitment towards replacing the OSAA condemned track.



Central Linn School
District Purpose

*Individualized
Education for All
Learners*



**Central Linn
School District**

331 E Blakely Ave
Brownsville, OR 97327

Phone: 541-369-2813

Fax: 541-466-3180

Website: centrallinn.k12.or.us

Notes: