

Tigard-Tualatin School District 23J
 \$100 Budget Information
 FY 2009 Adopted Budget

Category	\$100 Budget	FTE	2008-09 Adopted Budget	Student Count	Amount per Student
Elementary Schools					
Salaries and Benefits	24.09	313.21	27,940,304		
Materials, Supplies, Capital Items	0.43		499,808		
Purchased Services	0.26		299,981		
All Other	0.01		11,823		
Utilities	0.84		969,483		
Full Day Kindergarten	0.78	10.50	907,136		
Total Elementary Schools	26.41	323.71	30,628,535	5,771	\$ 5,307.32
Middle Schools					
Salaries and Benefits	12.62	167.92	14,630,206		
Materials, Supplies, Capital Items	0.26		303,262		
Purchased Services	0.18		204,817		
All Other	0.01		8,527		
Utilities	0.45		517,839		
Total Middle Schools	13.51	167.92	15,664,651	2,891	\$ 5,418.42
High Schools					
Salaries and Benefits	16.51	212.65	19,146,465		
Materials, Supplies, Capital Items	0.45		527,475		
Purchased Services	0.26		299,954		
All Other	0.01		13,790		
Utilities	0.62		715,212		
Athletics	1.16	5.50	1,349,347		
Total High Schools	19.02	218.15	22,052,243	3,931	\$ 5,609.83
K-12 Textbooks and Technology					
Textbooks	0.48		559,653	12,595	\$ 44.43
Technology Replacement Plan	0.45		525,825	12,595	\$ 41.75
Total K-12 Textbooks and Technology	0.94		1,085,478	12,595	\$ 86.18
Alternative Education Programs					
Salaries and Benefits	1.19	19.32	1,382,410		
Textbooks	0.00		3,000		
Materials, Supplies, Capital Items	0.04		48,103		
Purchased Services	0.21		246,104		
All Other	0.00		800		
Utilities	0.01	-	11,953		
Total Alternative Education Programs	1.46	19.32	1,692,370	113	\$ 14,976.73
Student Services					
Salaries and Benefits	7.43	128.96	8,611,190		
Materials, Supplies, Capital Items	0.02		18,900		
Purchased Services	0.14		157,600		
All Other	0.03		37,000		
Legal, Audit, Insurance	0.03	-	40,000		
Total Student Services	7.64	128.96	8,864,690	1,250	\$ 7,091.75
English Language Learners Program					
Salaries and Benefits	3.14	53.95	3,643,341		
Textbooks	0.02		18,000		
Materials, Supplies, Capital Items	0.01		7,000		
Purchased Services	0.00	-	5,400		
Total English Language Learners Program	3.17	53.95	3,673,741	1,636	\$ 2,245.56

Category	\$100 Budget	FTE	2008-09 Adopted Budget	Student Count	Amount per Student
Talented and Gifted					
Salaries and Benefits	0.37	4.32	428,964		
Materials, Supplies, Capital Items	0.00		1,000		
Purchased Services	0.00	-	2,750		
Total Talented and Gifted	0.37	4.32	432,714	1,658	\$ 260.99
Curriculum and Instruction					
Salaries and Benefits	1.26	8.10	1,466,293		
Textbooks	0.08		89,000		
Materials, Supplies, Capital Items	0.16		188,920		
Purchased Services	0.16		186,546		
All Other	0.02	-	21,850		
Total Curriculum and Instruction	1.68	8.10	1,952,609	12,595	\$ 155.03
Student Transportation					
Regular	3.78	1.70	4,386,618	6,961	\$ 630.17
Student Services	1.11	18.30	1,282,696	276	\$ 4,647.45
After School	0.02		26,947		
EBS Extended Day	0.06		70,800		
Extended Day Program	0.03	-	30,000		
Total Student Transportation	5.00	20.00	5,797,061		
Maintenance and Operations					
Salaries and Benefits	4.20	74.51	4,868,020		
Materials, Supplies, Capital Items	0.32		367,598		
Purchased Services	0.23		262,557		
All Other	0.01		6,828		
Utilities	0.14	-	167,944		
Total Maintenance and Operations	4.89	74.51	5,672,947	12,595	\$ 450.41
Staff Development					
Salaries and Benefits	0.15	1.00	172,770		
Textbooks	0.01		6,828		
Materials, Supplies, Capital Items	0.12		140,000		
Purchased Services	0.12		142,500		
Tuition	0.30	-	347,976		
Total Staff Development	0.70	1.00	810,074	12,595	\$ 64.32
Human Resources					
Salaries and Benefits	0.45	5.00	519,685		
Materials, Supplies, Capital Items	0.03		34,639		
Purchased Services	0.06		70,800		
All Other	0.01	-	8,500		
Total Human Resources	0.55	5.00	633,624	12,595	\$ 50.31
Information Technology Services					
Salaries and Benefits	0.43	5.00	493,560		
Materials, Supplies, Capital Items	0.10		114,629		
Purchased Services	0.40		469,071		
All Other	0.00	-	300		
Total Information Technology Services	0.93	5.00	1,077,560	12,595	\$ 85.55

Category	\$100 Budget	FTE	2008-09 Adopted Budget	Student Count	Amount per Student
Central Administration					
Salaries and Benefits	1.17	13.38	1,357,286		
Materials, Supplies, Capital Items	0.05		57,285		
Purchased Services	0.19		215,762		
All Other	0.02		20,360		
Legal, Audit, Insurance	0.54	-	622,125		
Total Central Administration	1.96	13.38	2,272,818	12,595	\$ 180.45
Business and Payroll Services					
Salaries and Benefits	0.97	13.13	1,125,950		
Materials, Supplies, Capital Items	0.02		27,067		
Purchased Services	0.05		57,349		
All Other	0.02	-	25,780		
Total Business and Payroll Services	1.07	13.13	1,236,146	12,595	\$ 98.15
Aquatics Programs					
Salaries and Benefits	0.39	5.41	455,565		
Textbooks	0.00		1,200		
Materials, Supplies, Capital Items	0.03		33,477		
Purchased Services	0.01		14,955		
All Other	0.00		1,470		
Utilities	0.14	-	166,770		
Total Aquatics Programs	0.58	5.41	673,437	12,595	\$ 53.47
Other Payments					
Charter School Payments	0.53		609,500	123	\$ 4,955.28
Fund Transfers - to Debt Service	0.68		793,340	12,595	\$ 62.99
Total Other Payments	1.21		1,402,840		
Contingency and Reserves					
Contingency	1.81		2,099,679	12,595	\$ 166.71
Sustainability Reserve	2.59		3,000,000	12,595	\$ 238.19
Ending Fund Balance	4.53		5,249,199	12,595	\$ 416.77
Total Contingency and Reserves	8.92		10,348,878		
Total \$100 Budget	100.00	1,061.85	115,972,416		

If budget reductions are necessary the value of the reduction is:

\$1,000,000	0.86	1,000,000	12,595	\$ 79.40
\$2,000,000	1.72	2,000,000	12,595	\$ 158.79
\$5,000,000	4.31	5,000,000	12,595	\$ 396.98
\$7,500,000	6.47	7,500,000	12,595	\$ 595.47

STATE SCHOOL FUND GRANT

2008-2009

AS OF 7/1/2008

Washington County, Tigard-Tualatin SD 23J

District ID: 2242

2008-2009 ADMw Components

ADMr:	12,102.0	X 1.00 =	12,102.0
Students in ESL programs:	1,550.0	X 0.50 =	775.0
1,250.0 IEP Students capped at 11% of ADMr:	1,250.0	X 1.00 =	1,250.0
Students on IEP Above 11% of ADMr:	0.0	X 1.00 =	0.0
Students in Pregnant/Parenting Programs:	15.0	X 1.00 =	15.0
Students in Poverty:	754.3	X 0.25 =	188.6
Students in Foster Care or Neglected/Delinquent:	60.0	X 0.25 =	15.0
Remote Elementary School Correction:	0.0	X 1.00 =	0.0
Small High School Correction:	0.0	X 1.00 =	0.0
Estimated ADMw:		=	14,345.6

2008-2009 Extended ADMw

2008-2009 Estimated ADMw	=	14,345.6
2007-2008 Estimated ADMw	=	14,223.0
Extended ADMw - Greater of		
Or 2008-2009 Estimated ADMw	=	14,345.6
2007-2008 Estimated ADMw		

2008-2009 Experience Adjustment

District Average Teacher Experience	=	12.07
State Average Teacher Experience	=	12.28
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.21

2008-2009 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$36,589,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$916,107.71
County School Fund	=	\$250,000.00
State Managed Timber	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$37,755,107.71

2008-2009 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$5,650,000.00
Trans per ADMr Rank.	36%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$3,955,000.00

2008-2009 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (14,345.6 x [\$4500 + (\$25 x -0.21)]) X 1.352596293576 = **\$87,215,057**

2008-2009 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = **\$87,215,057 + \$3,955,000 = \$91,170,057**

2008-2009 State School Fund Grant

Total Formula Revenue - Local Revenue
 = **\$91,170,057 - \$37,755,108 = \$53,414,949**

General Purpose Grant per Extended ADMw	=	\$6,080
Total Formula Revenue per Extended ADMw	=	\$6,355
Charter Schools Rate(ORS 338.155)	=	\$6,080

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