

2017-2018 BUDGET HIGHLIGHTS

State School Fund

- CL budget assumption reflects statewide 2017-19 biennium \$8.2 billion K-12 state school fund allocation
- Central Linn 17/18 estimate \$3,372,532 (only \$929 over 16/17 budget number which according to 5/1/17 state estimate is down another \$87,669 from the \$3,371,603 budgeted)

General Fund Revenue

- Taxes: 3% compounded increase on 15/16 actual tax collection; tax collection thus far estimated to not reach 16/17 budget
- Beginning Fund Balance: calculated on YTD 16/17 expenses and anticipated revenue and expenditures to June 30, 2017



PERS

- PERS rate increase for 2017-19 biennium
- Tier I/II

16/17	17/18
28.33%	33.2%
- OPSRP

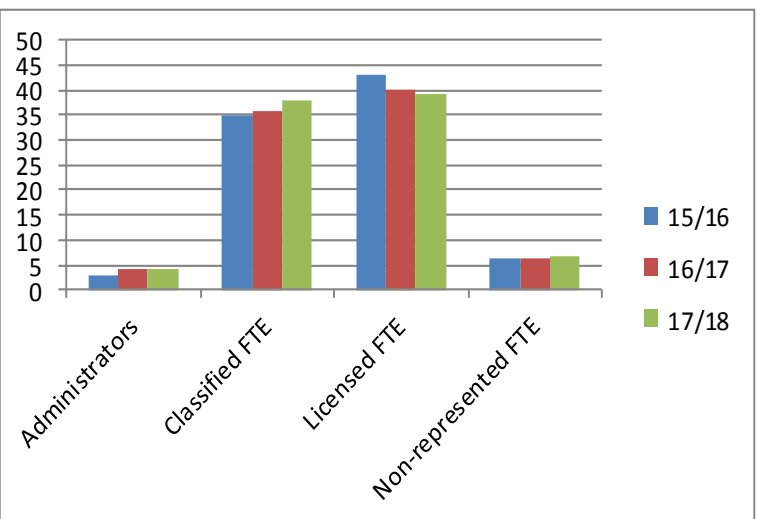
16/17	17/18
23.64%	27.87%
- Central Linn pays 6% employee pick-up
- Rate increase equates to \$156,462 additional cost on required retirement contribution. 17/18 budget reflects total PERS cost of \$1,129,368

Liability Insurance

- PACE is recommending a 2% increase over 2016-17 actual rates
- Liability insurance increase reflected in both property and vehicle 2017-18 insurance premiums

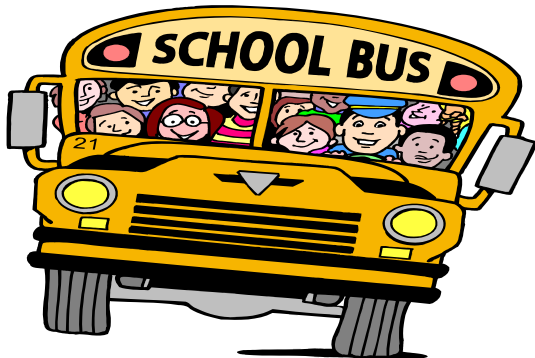
Labor Assumptions

- Both classified and certified unions have ratified contracts for 17/18
- Licensed staff receiving 3.45% steps and classified staff receiving 3.5% rate increase
- Both groups receiving \$50 per month insurance cap increase and district paid life insurance
- Superintendent 1% increase; Administrators and non-represented estimated 2% increase



	15/16	16/17	17/18
Administrators	3	4	4
Classified FTE	34.9	35.7	37.85
Licensed FTE	43.1	40.2	39.15
Non-represented FTE	6.3	6.3	6.6

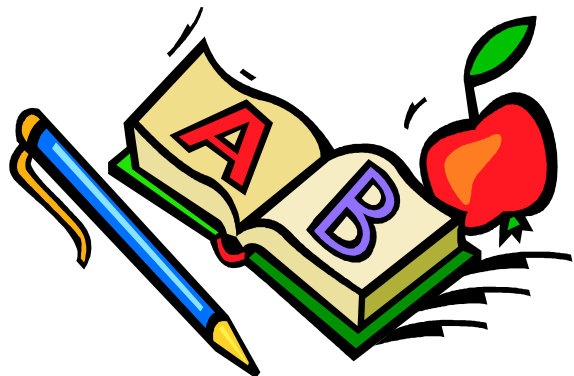
BUDGET LOSSES AND ADDITIONS



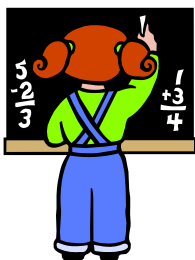
- Loss of 0.54 FTE 7th grade Social Studies teacher
- Loss of 0.40 FTE CLES office staff
- E-rate phone service discount decreasing from 40% to 20%
- Add 1.10 FTE ELL classified
- Add purchase of CLES student school supplies
- Add 0.475 FTE Student Transporter
- AVID grant activities

BUDGET UNKNOWNNS

- Finalized state school fund numbers not expected until end of legislative session August 2017 (-\$211,511 to +? swing)
- Continuation and/or renewal of ELL grant dollars (-\$48,000 to + \$90,000 swing)
- Measure 98 dollars: how much and when
- High cost disability funding possibly linked with Medicaid claiming
- PERS UAL backfilling
- May 16th last state fiscal estimate for 2015-2017 biennium will determine kicker distribution



Notes:



Central Linn
School District
Purpose

*Individualized
Education for
All Learners*