



## Lane County School District 4J

200 North Monroe Street

Eugene OR 97402

(541) 687-3123 • TDD 687-3447

[www.4j.lane.edu](http://www.4j.lane.edu)



# Budget Document & Superintendent's Message

Adopted  
2007-2008

**SCHOOL DISTRICT NO. 4J, LANE COUNTY, OREGON**

**2007-08**

BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2007

**BUDGET COMMITTEE**

**Electors:**

Mary Walston, Chairperson  
Betsy Boyd  
Joe Cavanagh  
Virginia Farkas  
Pete Gribskov  
Wendy Laing  
Tom Lininger

**Term:**

July 1, 2004 to June 30, 2007  
July 1, 2005 to June 30, 2008  
July 1, 2004 to June 30, 2007  
July 1, 2005 to June 30, 2008  
July 1, 2005 to June 30, 2008  
July 1, 2006 to June 30, 2009  
July 1, 2006 to June 30, 2009

**Board of Directors:**

Eric Forrest  
Beth Gerot  
Alicia Hays  
Charles Martinez, Jr.  
Craig Smith  
Jim Torrey  
Yvette Webber-Davis

**Term:**

July 1, 2005 to June 30, 2009  
July 1, 2005 to June 30, 2009  
July 1, 2007 to June 30, 2011  
July 1, 2005 to June 30, 2009  
July 1, 2003 to June 30, 2007  
July 1, 2007 to June 30, 2011  
July 1, 2007 to June 30, 2011

**Clerk:**

George Russell, Superintendent

**Staff:**

Hillary Kittleson, Director, Finance and Support Services  
Caroline Passerotti, Financial Analysis and Procurement Manager  
Susan Fahey, Financial Operations and Reporting Manager  
John Ewing, Financial Management Analyst  
Cheri Criteser, Accounting and Business Systems Specialist  
Mike Palandri, Business Systems Support Specialist  
Eliza Drummond, Document Preparation

*Para asistencia en español por favor llame al número (541) 687-3123.*

# The Budget At A Glance

## Operating Budget

The 2007–09 biennium promises to be a better one for Oregon schools if the economy remains on track. Given higher state funding, the adopted budget is built around the three goals: 1) continue current service level, including services now funded by the City levy and certain grants; 2) use additional ongoing funds to add teachers in the classroom and address critical building support needs; and 3) use reserves to make investments in students and teachers.

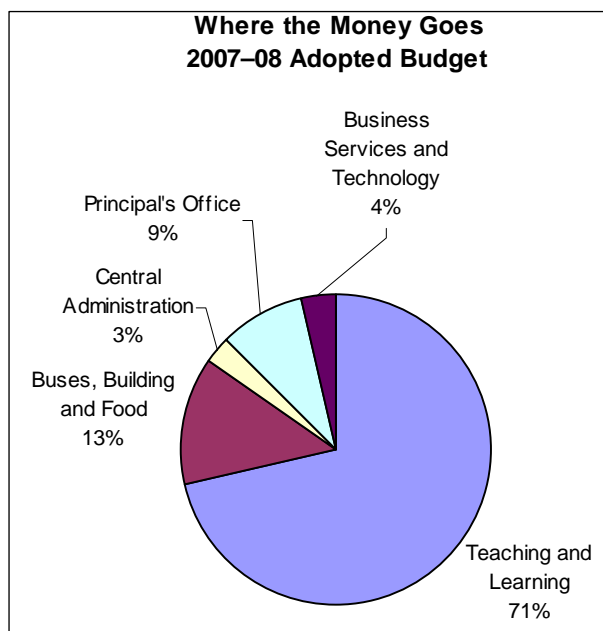
Overall, the adopted budget totals \$316.3 million, an increase of \$2.5 million or 1% from the 2006–07 adopted budget. This represents the net result of a lower capital budget and grants budget and a higher General Fund budget, which includes \$2.8 million in state funding to increase student achievement added at the adopted stage.

## General Fund

The General Fund operating budget has increased by \$17.3 million—or by 13.1%. Of the increase, \$7 million is due to the onload of services that had been supported by the City of Eugene local option levy from 2003–04 through 2006–07. The operating budget was also increased to include \$2.8 million in state School Improvement Funds and shift \$3 million to contingency to support employee compensation agreements.

Ongoing service additions include more P.E. specialist time at the elementary and middle levels, additional sections of math at the secondary level and additional custodial/maintenance services for the high schools, sports parks and district landscaping. A portion of

district reserves has been used to provide funding for: additional services and materials to secondary students not meeting math benchmarks, pilot programs to assist students' transition from elementary to middle school and from middle school to high school, staff development for teachers, additional "academy school" funding to address higher student needs at certain schools, extension of funding for after-school programs, and temporary support for human resources operations.



The higher level of state funding will be focused on the classroom. Additions include more sections of math or language arts at the secondary level and more specialist time at all levels.

## Revenue Outlook

In June, the state legislature adopted a \$6.245 billion K–12 budget for the 2007–09 biennium. This included \$260 million to support student achievement and represented an unprecedented 18% increase over the 2005–07 allocation. The increase will help address the severe underfunding of schools over the last several biennia.

State lawmakers were able to consider these options because of strong income tax and property tax revenues. The May state revenue forecast projects a slowing but steady economy in the next biennium.

Locally, rising real market value has increased district local option levy revenues.

## Capital Budget

The capital budget of \$32.1 million reflects the sixth year of the capital improvement program approved by the voters in May 2002. To date, all major construction projects are on schedule. These include the opening of the new César Chávez and Bertha Holt elementary schools in the fall of 2004, the opening of the new Madison Middle School in the fall of 2005, and the opening of the new Cal Young Middle School in the fall of 2006. Projects scheduled for 2007–08 focus on district-wide upgrades of systems (e.g., security, electrical) in areas of highest need. The budget also includes the use of funds from the sale of surplus property to preserve the district's infrastructure through a five-year preventive maintenance and interior painting program.

## STAFFING HISTORY

	2004-05 FTE	2005-06 FTE	2006-07 Budget	2007-08 Budget	Changes from 06-07
<b>GENERAL FUND</b>					
ADMINISTRATORS					
Central Administrators/Supervisors	24.8	25.8	26.2	30.57	4.37
School Administrators	47.8	48.1	49.1	49.57	0.47
LICENSED STAFF					
Program Staff <sup>1</sup>	10.4 <sup>3</sup>	11.6	13.3	25.30	12.00
Special Education	93.6 <sup>3</sup>	98.6	99.6	103.86	4.26
School Licensed	667.3	667.6	665.8	735.75 <sup>4</sup>	69.95 <sup>4</sup>
CLASSIFIED STAFF					
Ed Center	64.4	67.0	71.1	77.47	6.37
Facilities	42.7	42.7	42.7	48.00	5.30
Transportation	76.1	77.3	78.7	86.05	7.35
Custodians	79.2	79.2	79.2	95.35	16.15
Community Recreation Services	2.0	2.0	2.0	2.00	-
School Based					
Support Staff	172.1	172.9	174.0	205.39 <sup>4</sup>	31.39 <sup>4</sup>
Special Ed Assts.	95.9	98.9	98.9	98.93	0.03
<b>TOTALS - GENERAL FUND</b>	<b>1,376.3</b>	<b>1,391.7</b>	<b>1,400.6</b>	<b>1,558.24</b>	<b>157.64</b>
<b>CITY LEVY SUBFUND</b>					
LICENSED STAFF					
Program Staff	8.3	11.7	9.7		(9.70)
School Licensed	38.4 <sup>2</sup>	47.4	48.0		(48.00)
CLASSIFIED STAFF					
Program Staff	2.0 <sup>2</sup>	1.8	1.8		(1.80)
Facilities	4.3	4.3	3.3		(3.30)
Custodians	13.0	13.1	13.2		(13.20)
<b>TOTALS - CITY LEVY SUBFUND</b>	<b>66.0</b>	<b>78.2</b>	<b>76.0</b>	<b>0.00</b>	<b>(76.00)</b>
<b>GENERAL FUND &amp; CITY LEVY SUBFUND</b>	<b>1,442.3</b>	<b>1,469.9</b>	<b>1,476.6</b>	<b>1,558.24</b>	<b>81.64</b>

Totals may not foot due to rounding.

<sup>1</sup> Includes TOSA's, Strings, TAG, Nurses, Psychologists, Social Workers.

<sup>2</sup> 2004-05 budget restated to correct classification of 1.0 FTE from Licensed Program Staff to Classified Program Staff.

<sup>3</sup> 2004-05 budget restated to correct classification between Program Staff and Special Education.

<sup>4</sup> Includes conversion of a portion of 2007-08 "targeted funding" allocation to staffing. Targeted funding has historically been budgeted as dollars and converted to FTE once staffing plans were reconciled.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lane County School District 4J  
Oregon**

For the Fiscal Year Beginning

**July 1, 2006**

*Manuel Zullo*  
President

*Jeffrey P. Baker*  
Executive Director

**BUDGET  
PRESENTATION  
AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lane County School District 4J, Oregon, for its annual budget for the fiscal year beginning July 1, 2006.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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**BUDGET FORMAT AND PROCESS**

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**Welcome!**

*Bienvenidos! Para asistencia en español por favor llame al número (541) 687-3123.*

This section explains how the district's budget is organized and developed. The goal of the budget is to present a meaningful financial plan that can be readily understood by all members of our community and create a sound basis for decision-making.

All budget committee meetings are open to the public. Community members are invited to speak in favor of or opposition to the adopted budget or requested revisions. The budget process and calendar are described below.

**BUDGET FORMAT**

The budget document is organized into eight major sections:

- Superintendent's Budget Message
- District Overview/Reader's Guide
- Financial Summaries & Performance Indicators
- General Fund
- Other Funds
- Capital Improvement Program
- Program Budget Detail for All Funds
- Appendices

For quick and easy reference, summary information is provided on the first few pages of the budget document. Inside the front cover is a list of **Budget Committee** members. This page includes the names and terms of the seven elected School Board members and seven

appointed Budget Committee members. They are jointly responsible for overseeing the development and approval of the district's budget.

**The Budget at a Glance** describes the highlights of this year's budget and major changes from the previous year. It focuses on the General Fund and the capital budget, where the greatest portions of the district's resources and requirements are budgeted.

A **Table of Contents** for the entire budget document follows. Individual tables of contents are also included on the back of each divider page.

The **Superintendent's Budget Message** presents a comprehensive, narrative overview of the 2007–08 budget and explains the major influences affecting the school district's financial condition. It presents the budget in the context of the district's five-year financial forecast and a three-year service and funding plan. It also states the Superintendent's budget goals for the year and identifies changes in the budget for each fund.

The **District Overview/Reader's Guide** includes a description of the district and its programs, a district-wide organizational chart, enrollment history and projections, staffing history, explanation of the impacts of significant state and local measures and levies, the district's guiding financial management goals and policies, and a glossary of commonly used terms.

**Financial Summaries and Performance Indicators** contains budget summaries for all

funds, tax levy computations, and key district performance indicators, organized by program areas.

The **General Fund, Other Funds** and **Capital Improvement Program** sections contain resource and requirement information for each of the district's nine funds:

**General Fund** – The General Fund is the district's major operating fund and accounts for most of the district's financial resources. Revenues come from two main sources: state funding and local property taxes. All of the state revenue and most of the local property taxes are included in the State School Fund formula, which determines 86% of General Fund operating revenue. Additional income, outside the funding formula, includes a voter-approved local option tax levy, interest earnings, tuition and fees. Resources also include transfers of reserves from other funds.

General Fund expenditures represent costs incurred to operate the school system: salary and benefits costs for teachers, administration and support staff; textbooks and supplies; building maintenance and utilities; and other expenses. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts. Each area is divided into functional categories which contain purpose statements, budget goals, financial highlights and changes, organizational charts and expenditure summaries.

## BUDGET FORMAT AND PROCESS

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**Other Funds** include the following:

– **Fleet and Equipment** This fund was established in 1990 to support the replacement of school buses, vehicles and equipment on a scheduled basis. Primary sources of funding include transfers from the General Fund and state reimbursement of certain qualifying transportation costs.

– **Federal and State Programs** This fund accounts for money received from federal, state, local, and private grants. It also includes donations from the Eugene Education Fund, a local, non-profit foundation established to support instruction programs. Educational programs benefit from funding received for disadvantaged and disabled students, drug and alcohol prevention, professional development of school staff members, and special projects.

– **Student Body** This fund accounts for the money schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities.

– **Debt Service** This fund accounts for the district's repayment of general obligation bonds and pension obligation bonds. The funds also accounts for the refinancing of outstanding bonded debt and issuance of pension bonds. Issuance of construction bonds is accounted for in the Capital Projects Fund, although the repayment of those general obligation bonds occurs through this fund. Voter approval of general obligation bonds allows the district to finance new capital projects, such as the construction or remodel of schools and facilities.

– **Nutrition Services** This fund accounts for the activities of the district's Nutrition Services Program. Services include lunch programs in all schools, breakfast and snack programs in many schools, and catering services provided upon request. Resources reflect federal subsidies from the U.S. Department of Agriculture, which provides partial reimbursement to the district for each meal served; student sales; the value of federal commodities; and a matching grant from the state.

– **Insurance Reserve** This fund accounts for the risk management activities and employee benefits programs provided by the district. It covers insurance premium payments, insurance reserves and efforts to manage the district's exposure to potential loss.

– **District Retirement** This fund accounts for the district's obligations to provide supplemental retirement benefits.

**Capital Improvement Program** – The district's Capital Projects Fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds, transfers from the General Fund, the sale of surplus property, and prior year balances of state capital funding.

The **Program Budget Detail** contains line item information on revenues and expenditures for each fund, presented in the state accounting format. Information is presented by fund, function (type of activity), and object (service or commodity obtained as a result of the expenditure).

The final section, **Appendices**, provides information on full-time equivalent positions and salary schedules by employee group.

### **BUDGETING AND ACCOUNTING**

The budget was developed to reflect Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, interest revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting and budgeting is used by proprietary fund types; the district uses one such fund—the Insurance Reserve Fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

## **BUDGET FORMAT AND PROCESS**

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### **THE BUDGET PROCESS**

The budget is a financial plan that estimates the cost to operate district schools and programs for the next fiscal year. The district prepares its annual budget in accordance with provisions of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and appraisal of budgets. The law mandates public involvement in budget preparation and public exposure of proposed programs. The law also requires that the budget be balanced, that is, projected resources must equal projected requirements in each fund.

Budget preparation takes several months and involves both building-based and central staff. A flowchart identifying the steps involved in the budget process is provided on the following page. Once a proposed budget is developed, the Superintendent presents it and the budget message to the Budget Committee, which then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget if needed and approves a budget for School Board adoption.

The first Budget Committee meeting to review the proposed budget is generally held in April, unless an earlier meeting is required to address special circumstances. Notice of the meeting is published twice in the local newspaper, five to 30 days before each meeting date with notices separated by at least five days.

Once a document is given to the Budget Committee, citizens may obtain a copy by calling (541) 687-3309.

### **HOW THE BUDGET IS ADOPTED**

At the first Budget Committee meeting, the Superintendent presents the budget message, which explains the proposed budget and identifies significant changes in district programs or financial condition. At this meeting or a subsequent meeting, the Budget Committee receives public comment, makes revisions, and approves the budget. The Budget Committee may meet as many times as needed to revise and complete the budget.

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published once in the local newspaper, five to 30 days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

The School Board may make changes in the approved budget before or after it is adopted, but no later than June 30, the last day of the old fiscal year. There are two limitations which cannot be exceeded without publishing a revised summary of the budget and holding another budget hearing on the revisions: First, taxes needed to balance the budget may not be increased beyond what is approved by the budget committee. Second, estimated expenditures in any one fund may not be increased by more than ten percent. After the budget hearing and consideration of public testimony, the Board adopts the budget in the latter part of June.

### **SUPPLEMENTAL BUDGETS**

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

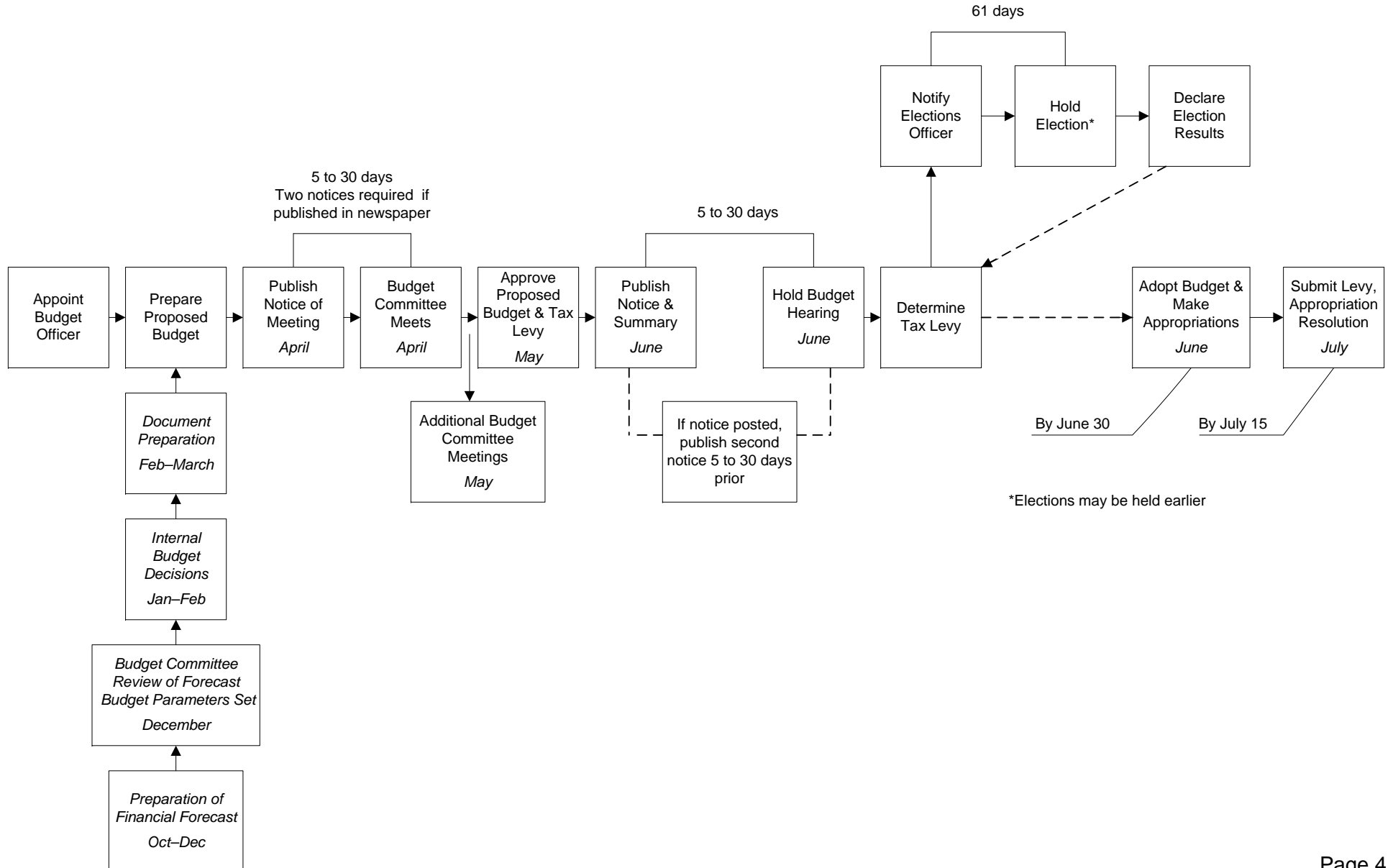
The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more, the School Board must first publish the supplemental budget and hold a special hearing.

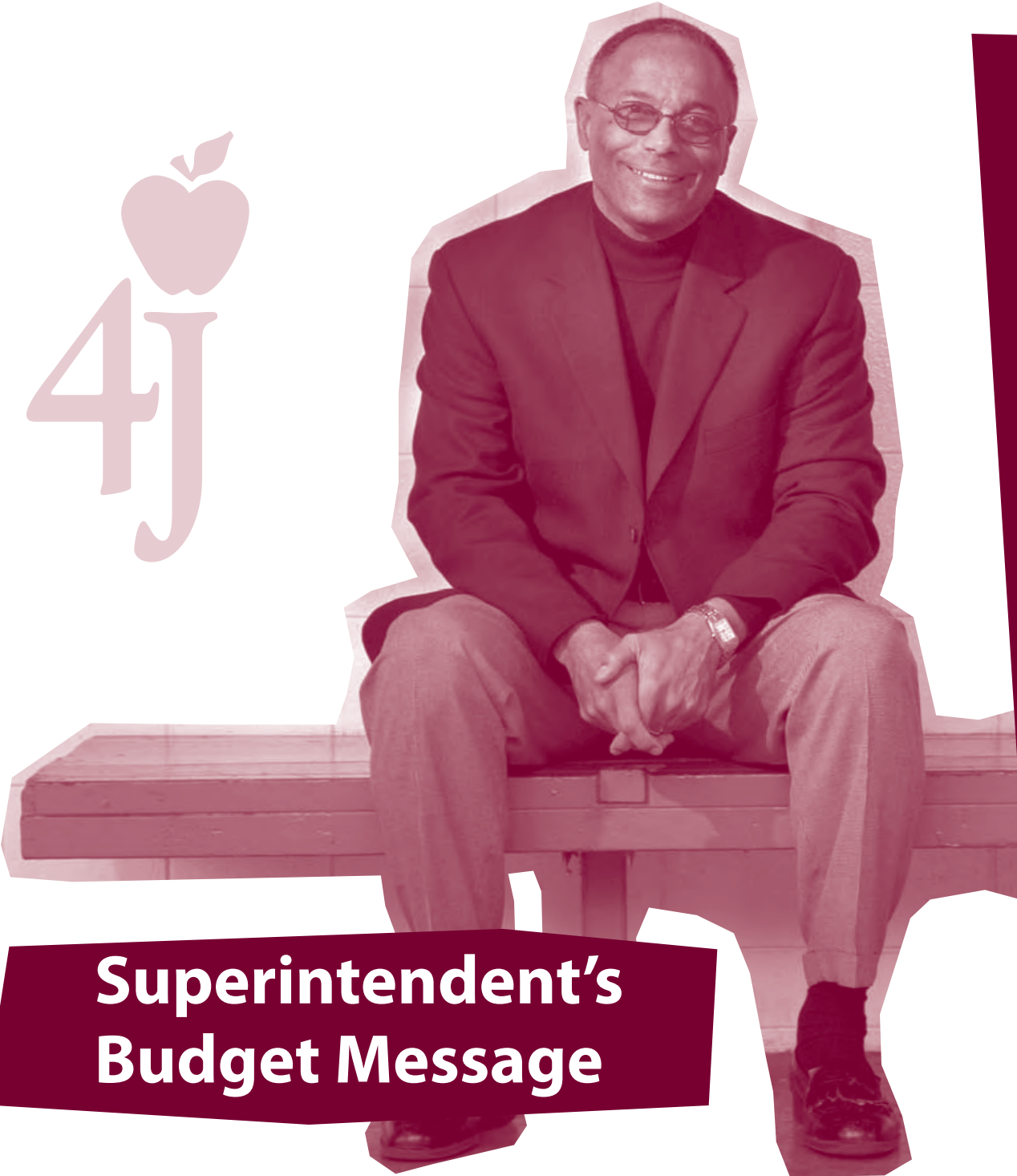
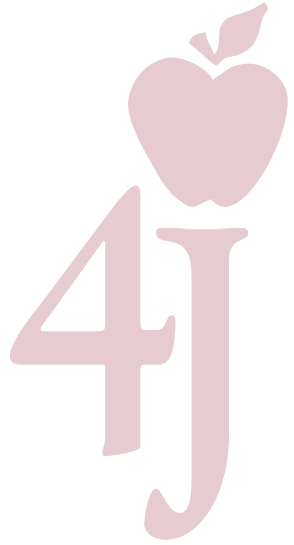
### **2007-08 BUDGET CALENDAR**

December 11, 2006	Budget Committee elected officers, received enrollment report and reviewed the financial forecast.
January 19, 2007	Budget Committee provided direction on service priorities and other parameters for balancing the 2007-08 budget.
April 30	Budget Committee received budget message, and proposed budget and public comment.
May 7	Budget Committee reviewed and approved budget and set date for public hearing by board.
June 20	School Board received public testimony and adopted budget.

# The Budget Process: Requirements of Oregon Local Budget Law

District 4J activities or dates in italics





**Superintendent's  
Budget Message**

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**ADOPTED BUDGET – CHANGES MADE BY THE BOARD**

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**Members of School District 4J Budget Committee:**

On June 20, 2007, the Board adopted School District 4J's Annual Budget for Fiscal Year 2007–08. The adopted budget consists of the Superintendent's Proposed Budget as amended by the Budget Committee and Board.

On April 30, 2007 I presented the Proposed Budget to the Budget Committee and on May 7, 2007 the Budget Committee unanimously approved the Proposed Budget, with the following amendments to the General Fund:

- *Increase the appropriation for Central Support Services by \$50,000 for expenses related to the Harvard Executive Leadership Program for Educators and decrease Contingency by a like amount.*

In association with the Wallace Foundation, Harvard University is offering a three-year initiative, the Executive Leadership Program for Educators. The schools of education, business and government at Harvard are collaborating on this program. Beginning this summer, Harvard will be working with eight-person teams from four Oregon school districts to build knowledge and skills in four areas: "instructional improvement, systems thinking and alignment, leadership and team building strategies, and assessment and organizational improvement." The program consists of two summer institutes at Harvard, two in-state institutes each year, a coach and access to on-line resources and courses.

The cost to districts is projected to be up to \$50,000 per year for the first two years and up to \$25,000 per year for the third year. The State Superintendent of Public Instruction is currently working to raise funds to cover these district costs. However, the Budget Committee amended the budget to authorize up to \$50,000 for the program in 2007–08 to cover costs if additional funds are not raised.

- *Increase Direct Classroom Services budgeted expenditures by \$72,000 to expand services from Lane Arts Council and decrease Contingency by the same amount.*

For a number of years, Lane Arts Council has provided "artist-in-residence" programs at the district's elementary schools, as well as a few middle schools, on a rotating basis. For 2006–07, the Council provided 27 weeks of service to eleven elementary schools under the base contract, plus an additional 12 weeks purchased by some schools.

Because of the Council's loss of grant funding for overhead and coordination, this arrangement may have ended without additional school district support. The Budget Committee amendment increased Instruction's General Fund appropriation by \$72,000 in order to fund artist-in-residence programs at each elementary school (a total of 72 weeks).

On June 20, 2007 the Board adopted the budget approved by the Budget Committee, with the following amendments to the General Fund:

- *Increase State School Fund revenue in the General Fund by \$2.8 million and increase General Fund Contingency by a like amount.*

The Proposed Budget was built assuming the \$6.06 billion state K–12 education budget recommended by the governor in December. By the June 20 board meeting, the House and Senate had approved a budget of \$6.245 billion for K–12 education, with \$260 million of that amount dedicated to a School Improvement Fund. This higher amount generates approximately \$2.8 million more per year for the district. The additional funds must be spent for purposes specified by the legislature.

## **SUPERINTENDENT'S BUDGET MESSAGE**

In May, anticipating additional state revenue, the Budget Committee recommended specific additions of licensed staff in \$1 million, \$2 million and \$3 million packages. Given the increased state education budget, the board directed staff to implement the \$2 million “add” package recommended by the committee (see Attachment C) and amended the Approved Budget to recognize \$2.8 million in State School Fund revenue and increase Contingency by that amount. Once staff analyzes the requirements of the law and the actual financial impact of the package, I will recommend adoption of a board resolution authorizing a transfer of \$2,800,000 from Contingency to the appropriate budget categories.

- *Decrease the Unappropriated Ending Fund Balance by \$3 million and increase General Fund Contingency by the same amount.*

According to Oregon Local Budget Law, a jurisdiction cannot use reserve funds budgeted in its Unappropriated Ending Fund Balance (UEFB) during the fiscal year in which those funds are budgeted. The district is likely to need access to a portion of the funds that had been budgeted in the UEFB in the budget approved by the Budget Committee in order to implement employee compensation agreements for 2007–08. This amendment would allow the district to access additional funds by board resolution, if needed.

- *Increase General Fund Beginning Working Capital by \$860,000 and decrease State School Fund revenue by a like amount.*

The district received revised 2005–06 and 2006–07 State School Fund estimates from the Oregon Department of Education and now believes that funds that were budgeted to be received in 2007–08 will be received instead in the current fiscal year, thus increasing 2007–08 Beginning Working Capital and decreasing estimated State School Fund revenue in 2007–08.

- *Increase authorized staffing level by 13.3 licensed FTE and 29.9 classified FTE to reflect the use of targeted funding in schools' staffing plans.*

Each year schools receive a staffing allocation and a “discretionary budget” for materials and services. Part of that discretionary budget is

a “targeted funding” allocation that schools can use for either staff or materials and services. In 2003–04 when literacy dollars were first allocated, the targeted funding amount increased substantially. It now totals \$2.7 million, much of which is used to fund teachers and instructional assistants. In past years, these funds have been budgeted as dollars only because staffing plans were not reconciled until after the budget was adopted. This year, district staff prepared an initial reconciliation of staffing plans in time to identify FTE supported by the targeted funding allocation prior to board adoption of the budget. Appropriation amounts were not changed. This increase in FTE represents our best estimate as of June; actual FTE may differ.

As amended, the Adopted Budget for all funds totals \$316.3 million and the General Fund budget totals \$164.3 million.

I would like to express my appreciation for your review of the 2007–08 budget and for your commitment to the students of this district.

Sincerely,



George Russell  
Superintendent



## ***SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET***

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### ***Members of School District 4J Budget Committee:***

The 2007–09 biennium promises to be a better one for Oregon schools if the economy remains on track. In December, the governor recommended a budget for K–12 education above the amount needed to continue current services, and in March, the co-chairs of the legislature's Ways and Means Committee recommended an even higher level of spending for schools—an unprecedented 18% increase over the 2005–07 allocation. Such an increase would help address the severe under-funding of schools over the last several biennia.

State lawmakers are able to consider these options because of strong income tax and property tax revenues. Locally, rising real market value has increased district local option levy revenues.

Taken together, these circumstances allow me to propose a budget with modest additions, despite the expiration of the City of Eugene local option levy which supported \$7.0 million in services in 2006–07. The budget I am proposing assumes the level of funding initially recommended by the governor. If higher funding is achieved, the district will be able to invest more in its schools. Additional funds will likely come to the district with the requirement that they be spent in any of four investment areas: the classroom (reduced class size, added specialists); workforce quality (mentor programs, staff development, etc.), literacy initiatives, and instructional resources. Those areas mesh well with the district's priorities over the last few years.

Given this financial picture, I am proposing a budget that is grounded in the district's mission and values and built around the following budget goals:

- Continue the current service level, including services now funded by the City levy and certain grants.
- Use additional ongoing funds to add teachers in the classroom and address critical building support needs.
- Use reserves to make investments in students and teachers.

Specifically, I am proposing these key additions for 2007–08:

- More PE specialist time at elementary and middle schools—4.0 FTE
- Additional sections of math at secondary schools—5.0 FTE
- Additional custodial or maintenance services for the high schools, sports parks and district landscaping—4.0 FTE
- Use of reserves to provide
  - additional services and materials for secondary students not meeting math benchmarks
  - pilot programs to assist students' transition from elementary to middle school and from middle school to high school
  - additional, targeted training for teachers
  - "academy school" funding for two middle schools and one high school and continued funding for the current elementary academy schools
  - an extension of funding for after-school programs now supported by grants
  - temporary support for human resources operations.

If additional funding is received, the highest priority for increased investment will be the classroom. Depending on the level of funding, I am proposing to provide additional specialist time or improve the student/teacher ratio at the elementary level, add sections of math or language arts and specialist time at the middle level, and add math and language arts sections and counseling time at the high schools.

Over the longer term, the outcome of *Shaping 4J's Future*, the district's current strategic planning effort, will help us direct whatever resources we have to best serve district students.

**CURRENT FINANCIAL STATUS**

**State Economic and Revenue Forecast**

Because the district's general fund relies heavily on State income taxes, it is important to look at the State's economic and revenue forecast as a backdrop to the district's annual budget.

The March 2007 forecast prepared by the Office of Economic Analysis estimated that State general fund revenue for the 2007–09 biennium will be \$34 million higher than December 2006 forecast. Lottery fund earnings are projected to decrease by \$3.8 million from the December forecast, but total fund resources were estimated to be \$1.8 million higher. These relatively small changes mark a slowing, but stable economy. Revenues for the current biennium are projected to be 22% higher than the 2003–05 biennium and continue at that level in 2007–09, even taking into consideration the return of the personal "kicker"<sup>5</sup> in 2007–09. A moderated, but upward, trend is expected to continue through the 2011–13 biennium.

On the cautionary side, the March forecast states:

With the national economy going through a slow down in the first part of 2007, the risks are higher from any disturbances that could throw the economy off track.

The forecast cited potential risks facing the Oregon economy, including a major slowdown in the U. S. economy, geopolitical risks, a sharp stock market correction, a possible crash in the housing market, rising energy prices, a sharp fall in the U.S. dollar, rising interest rates to control inflation, and slowdown in Asian economies. On the upside, the forecast identified a possible sharp reduction in oil prices, recovering business and consumer confidence, and controlled growth in China and India.

**Revenue from the State**

For the first time in a number of years, one political party controls the governor's office and both houses of the state legislature, making action

on proposals more likely. Coupled with a positive revenue picture, the legislature is having an easier time crafting a State budget for the next biennium.

In December, the governor proposed a K–12 base budget of \$6.0 billion, plus a School Improvement Fund of \$60 million. The base budget was about \$250 million above the "Essential Budget Level" needed to carry current services forward. Under this proposal, the district would receive approximately \$3.5 million above its Essential Budget Level allocation. The district's share of the \$60 million School Improvement Fund would be about \$850,000 per year. This budget assumes the \$6.06 billion K–12 budget proposed by the governor.

The co-chairs budget proposed in March calls for a K–12 budget of \$6.245 billion. Of that amount, \$260 million would be part of a School Improvement Fund that would also be allocated on a weighted per student basis, but which must be spent in certain areas. The \$260 million represents about \$180 per ADMw<sup>6</sup> per year—or about \$3.6 million per year to the district. If the co-chairs budget is approved, the district would be able to add an estimated \$2.8 million per year in services above what is currently proposed.

<b>Biennial Changes in State Per Pupil Funding</b>							
<b>2001–03</b>		<b>2003–05</b>		<b>2005–07</b>		<b>2007–09 Governor's Budget</b>	
<b>01–02</b>	<b>02–03</b>	<b>03–04</b>	<b>04–05</b>	<b>05–06</b>	<b>06–07</b>	<b>07–08</b>	<b>08–09</b>
\$5,072	\$4,702	\$5,296	\$5,008	\$5,425	\$5,784	\$6,047	\$6,357
	(7.3%)	12.6%	(5.4%)	8.3%	6.6%	4.5%	5.1%

	\$5,153	\$5,272	\$5,414	\$5,598	\$5,777	\$5,881	\$6,005
CPI (March 2007)	1.6%	2.3%	2.7%	3.4%	3.2%	1.8%	2.1%

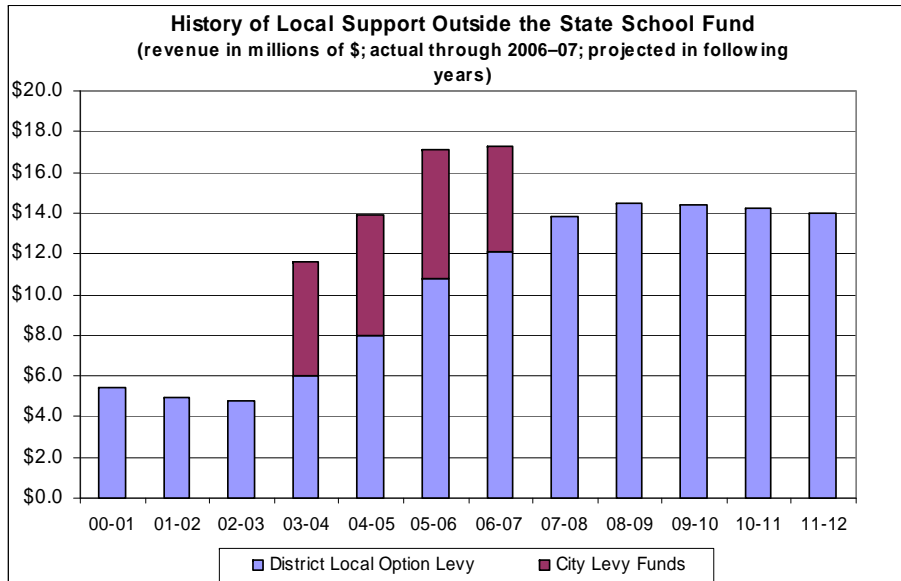
<sup>5</sup> If personal income tax revenue exceeds projections by more than 2% in one biennium, State law requires the return of the amount above the 2% to the taxpayers in the next biennium.

<sup>6</sup> Average Daily Membership, weighted for various factors, such as number of students requiring special education system.

**Importance of Local Support**

Local support has been critical to this district in the past and continues to be a key factor in how well we can serve our students. On the operating side, revenues from the district's local option levy have increased substantially since the levy was first passed in May of 2000. For 2007–08, the district's local option levy is projected to support almost 10% of general fund services.

The chart below shows the history of local support for services since 2000–01, including four years of a City of Eugene local option levy for youth and schools. It also shows projections of levy revenue through 2011–12.



The significant increases in revenue from the district's local option levy since 2002–03 are due to an unusually strong real estate market generating large increases in Real Market Value. As the gap between Assessed Value and Real Market Value grows, the district has been able to collect more of the \$1.50/\$1,000 Assessed Value rate before properties hit Measure 5 caps. You can see that the revenue projected for 2007–08 from the district levy alone nearly equals revenue generated by both the district and City levies in 2004–05.

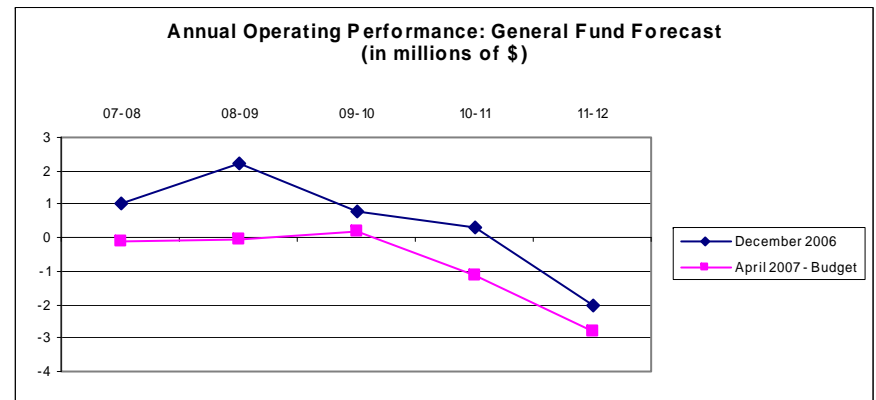
Looking forward, levy revenue is projected to taper off starting in 2009–10. At that time, because of declining enrollment, the district will hit per student state caps on what local levies can generate (see discussion on page 17).

On the capital side, district voters have funded the first phase of a 24-year Long-range Facilities Plan that has enabled the district to consolidate four elementary schools into two new schools, replace two middle schools, make major renovations at each high school and provide funding for needed projects at all district schools. Planning for the second phase bond is part of *Shaping 4J's Future*, the district's strategic planning process.

**General Fund Five-Year Financial Forecast**

Each year the district analyzes its revenue and expenditures for the next five years and produces a financial forecast. This forecast, traditionally presented in December, is a planning tool that provides the basis for the upcoming year's budget as well as longer-term resource allocation strategies.

Since December we have updated our forecast and balanced the proposed 2007–08 budget to reflect changing conditions. The chart below compares the December, 2006 and April 2007 projected annual operating performance, before any use of reserves.



## **SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

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The forecast projects breakeven operations through the early years of the forecast, with shortfalls in the later years. These shortfalls could be absorbed by reserves without reductions in service, assuming no further ongoing service additions or large draw down of reserves for other purposes.

Major changes in forecast assumptions between December and April are summarized below:

### **Resources**

- An increase in state per pupil funding to reflect the governor's proposed budget of \$6.06 billion for K–12 education, rather than the governor's "base budget" of \$6.0 billion, as well as more recent per pupil estimates from the Department of Education:
  - \$5,741 to \$5,784 in 2006–07
  - \$6,038 to \$6,047 in 2007–08
  - \$6,280 to \$6,357 in 2008–09
  - Reflects higher statewide property tax collections than earlier assumed
  - Includes \$42 per pupil per year for the governor's recommended \$60 million School Improvement Fund
- The exclusion of \$2.6 million in Federal Forest Fees from revenues beginning in 2007-08 (*Note: Federal Forest Fees are a component of state formula revenue.*)
- A \$1.5 million one-time increase in the prior year adjustment to 2006–07 state funding, representing higher statewide property tax collections and lower statewide enrollment than previously projected for 2005-06
- Higher than anticipated property tax collections, resulting in an additional \$252,000 from the district's operating levy and \$41,000 from the local option levy in 2006-07 (*Note: Property taxes generated by the operating levy are included in State formula revenue.*)
- A \$611,000 increase in projected investment earnings related to higher interest rates in 2006-07

### **Requirements**

- The addition of \$1.1 million in on-going service additions, including 9.9 FTE licensed staff in the classroom, 1.25 FTE licensed staff to address expanded student requirements, and 4.0 facilities staff

- The addition of \$2.0 million in one-time service additions for the 2007-09 biennium, including academy school funding, pilot programs to address particular student needs, and targeted professional development
- Elimination of the \$600,000 transfer to the City Levy Fund from the general fund in 2006–07
- A one-year special education contingency
- The on-load of 10.8 FTE supported by grants and other time-limited funding in previous years
- The inclusion of English Language Learner FTE and high school staffing pool FTE previously supported by targeted funding allocations
- The use of March 2007 Consumer Price Index (U.S.-Urban) to inflate future year costs

### **Unappropriated Ending Fund Balance**

- An increase in the projected ending fund balance (including projected underspending) for 2007–08 from 12% to 12.6%, with the use of reserves to support operations beginning in 2010–11.

### **BUDGET DIRECTION**

After review of the Five-Year Financial Forecast in December, you met in January to discuss service priorities and set parameters for balancing the 2007–08 budget. You directed me to propose a budget that:

- *Is guided by the district's mission and values*
- *Assumes state funding at the level recommended by the governor in December 2006*
- *Reflects service priorities expressed by the Budget Committee on January 19, 2007*
- *Retains sufficient reserves to meet cash flow needs, retain district bond rating, achieve board targets for contingency and provide cushion for an expected economic slowdown by maintaining a general fund reserve of 8.5% of operating revenues for the 2007–09 biennium*
- *Includes a prioritized list of service additions, should the final state budget exceed the governor's proposal*
- *Includes a three-year service and funding plan.*

## **SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

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I believe this budget responds to that direction. It focuses additional resources on the Budget Committee's service priorities to:

- 1) Use additional ongoing funding to reduce class size in a targeted manner, restore specialists, and invest in staff development and instructional materials and equipment; and
- 2) Use one-time funds for strategies to close the achievement gap and for staff training on instructional initiatives (see Attachment D).

If the legislature should appropriate more for education than the governor's budget, I am proposing three tiers of add packages, depending on the level of funding received. These packages add teachers to the classroom at all levels. The proposal is detailed in Attachment C.

The three-year service and funding plan is organized around the board's 2005–07 goals and focuses on those actions that are linked with a change in resources. The plan does not include many ongoing activities that can be accomplished within existing resources.

Finally, budgeted district reserves are higher than the 8.5% target specified by the committee for the first year of the biennium. This reserve level will provide additional cushion against mid-biennium corrections and more flexibility in building the 2008–09 budget.

### **SUMMARY OF PROPOSED BUDGET**

Overall, the Proposed Budget totals \$313.5 million, a decrease of \$261,000 or .1% from the 2006–07 adopted budget. The small decrease is the net result of a lower capital and grants budgets and a higher general fund budget.

The general fund operating budget has increased by \$11.4 million—or by 8.6%. Of the increase, \$7 million is due to the onload of services supported by the City of Eugene local option levy from 2003–04 through 2006–07.

General fund revenues have increased by 4.4%, to \$143.5 million. This \$6 million increase from 2006–07 reflects higher State School Fund and local option revenues, as well as higher revenue from interest earnings.

General fund reserves including contingency funds, have increased \$3.3 million above last year's adopted budget.

### **General Fund Operating Budget—Key Assumptions**

The key resources and requirements assumptions are presented below.

#### *Beginning Working Capital*

We believe we will end 2006–07 with \$18 million in working capital—\$6.3 million above the 8.5% board target for the 2007–09 biennium.

#### Revenue

*Per Pupil Funding:* \$6,047 per ADMw, based on the March 6, 2006 Oregon Department of Education State School Fund Estimate and adjusted to reflect the expectation of higher statewide local revenues.

*Local Option Levy Revenue:* \$13.5 million, reflecting a 4.25% increase in assessed value and an estimated \$1.3 million decrease in compression as a result of the rapid growth of real market values. Because the amount actually levied depends on the relationship of each property's assessed value and real market value, it is difficult to predict the amount the district will receive from this source.

*Local Property Tax Collection Rate:* 94.8%, up from the 94.25% budgeted in 2006–07, but down 0.5% from the revised projected rate for the current year.

*Interest Earnings:* Continued increase predicted as interest rates reach an anticipated average of 5.0% in 2007–08.

#### Expenditures

*Wages and benefits:* State of Oregon assumptions for wages and benefits, that is, 2.1% general increase for wages and 9% increase for health insurance benefits. Composite PERS rate budgeted at 16.6%. All agreements with employee groups must be negotiated for 2007–08, so these assumptions may differ from actual costs.

*Materials and Services:* Assumes a 2.2% general adjustment for inflation plus an additional \$235,000 for costs exceeding inflation, primarily utilities costs.

**SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

*Service Level Changes:* Costs for additional General Fund are summarized in the table on this page and detailed in Attachment B, page 22.

*Transfers:* \$1.8 million to the Fleet and Equipment Fund for high priority equipment needs and to support the district's bus fleet; \$520,000 to the Capital Projects Budget for capital maintenance projects that do not qualify for bond funding; \$568,000 to the Insurance Reserve Fund, with \$368,000 to support risk and benefits program management and \$200,000 to employee group reserves from projected FICA savings related to the use of Section 125 (tax sheltered health insurance) accounts; \$291,000 to the Food Service Fund to support operations.

*Contingency:* \$2.8 million, at the board target of 2% of the operating budget, plus a special education contingency of \$500,000.

**Summary of Service Level Changes in General Fund**

	<b>Amount</b>	<b>FTE</b>
<b>Continuation of Existing Services</b>	\$8,365,337	92.08
Ongoing Services Supported by Time-limited Funding in 2006–07		
Supplemental Budget Additions		
Services Supported by the City of Eugene Local Option Levy from 2003–04 through 2006–07		
Services Support by Grants in 2006–07		
Accounting Changes (FTE only)		
<b>Adjustments Related to Enrollment</b>	(\$229,156)	(3.18)
<b>Ongoing Service Additions</b>	\$1,141,529	15.17
Addition of Licensed Staff in the Classroom		
Addition of Licensed Staff to Address Expanded Student Requirements		
Essential Support for School Facilities and Systems		
<b>Funding for 2007–08 Only</b>	\$2,275,502	10.35
One-year Extension of Funding for Programs Supported by Grants in 2006–07		
Allocations to Academy Schools		
Targeted Professional Development		
Pilot Programs to Address Particular Student Needs		
Temporary Support for Operations		
<b>Total</b>	<b>\$11,553,212</b>	<b>114.42</b>

**Other Operating Funds**

Other operating funds range from those that are quite stable to ones that rely on reserves to cover costs. Major operating funds are discussed below.

*Federal, State and Local Programs Fund*

This fund accounts for revenues and expenditures from federal, state, local and private grant programs. The largest grants budgeted for 2007–08 are discussed below.

Elementary and Secondary Education Act (Title I–V)

The district receives federal No Child Left Behind grant allocations to support education programs. For 2007–08, we are anticipating a 4% reduction, amounting to \$130,907, in Title IA funds, the largest grant. Allocations in other areas will either remain flat or be reduced.

Regional Programs for Students with Disabilities

Lane Education Service District contracts with District 4J to provide certain Lane regional special education services, such as services to students who are deaf or hard of hearing, visually impaired or orthopedically-impaired. State and federal resources fund the contract. We have not received information about the funding level for 2007–08, so have budgeted regional programs at the current 2006–07 level. Once we know the amount of the contract, we will adjust services accordingly.

Individuals with Disabilities Education Act (IDEA) Grant

The proposed IDEA grant budget for special education assumes a budget of \$3.1 million, a 2.3% decrease from the amount budgeted last year, but a 2.9% increase over 2006–07's actual award. This rate of increase is not sufficient to cover services currently supported by the grant. I will discuss the issues related to special education later in this message.

Eugene Education Fund

The District receives quarterly distributions from the Eugene Education Fund, a non-profit organization established in 1993 to support district schools and programs. For 2007–08, a budget of \$901,007 is proposed.

*Fleet and Equipment Fund*

This fund accounts for expenditures for the district's fleet and for textbooks and equipment. The current funding strategy is to:

- Set an annual budget target of \$2 million per year for equipment and textbooks.
- Budget a \$1.65 million general fund transfer to the equipment fund, with the intent of using "excess ending working capital" (actual vs. budgeted) to increase the transfer by up to \$350,000.

For 2007–08 a budget of \$1.67 million is proposed, that is, the \$1.65 target, plus a factor for inflation

*Nutrition Services Fund*

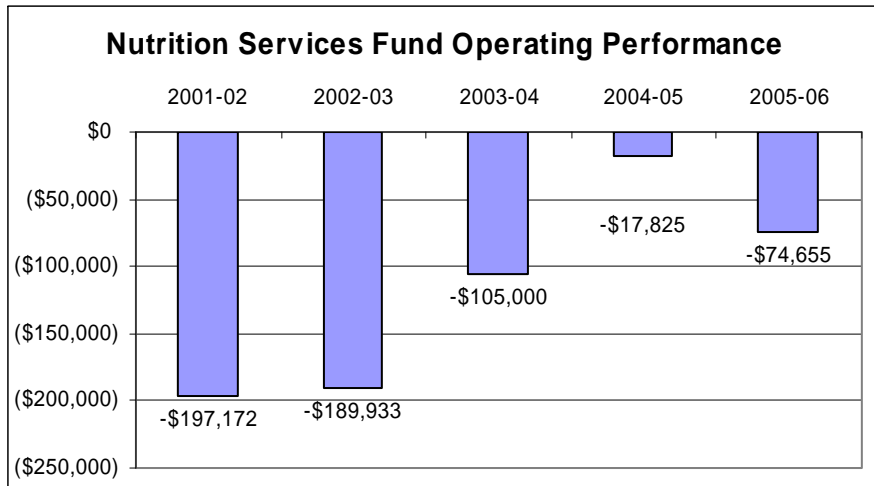
The Nutrition Services Service Fund accounts for the revenue and expenditures of the district's meal programs. Principal sources of revenue are sales of food and subsidies under the National School Lunch Act. It has been the district's goal that program revenues cover operating expenses. Since 2000–01, the fund has not be able to meet this goal.

The chart on the following page shows the fund's operating performance for the last five years, not including any general fund transfers or funds from management companies. As the chart shows, the program made significant progress toward self-sufficiency in 2003–04 and 2004–05 however the deficit rose in 2005–06, despite increased sales.<sup>7</sup> For this year, we are projecting a shortfall of approximately \$200,000.<sup>8</sup> For 2007–08 a transfer of \$291,373 is proposed, assuming wages and benefits increase no more than the State of Oregon assumptions that have been used for all funds, that is, a 2.1% increase in wages and 9% increase in health insurance costs.

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<sup>7</sup> Performance for 2004–05 and 2005–06 does not include expenditures of \$50,000 and \$95,345 respectively to partially address changes in accounting for inventory as recommended by the district's auditors.

<sup>8</sup> The current budgeted transfer from the General Fund is \$170,000; due to an employee agreement ratified after the budget was adopted, additional transfer authority will be requested in a supplemental budget.



Nutrition Services management and staff are working hard to achieve the goal of a self-sustaining program. As a result of many program changes, participation is up significantly, particularly at the middle school level. However, factors outside the program's control make it more difficult to achieve a cost neutral program. These factors include federal reimbursement rate increases that do not match program cost increases, declining enrollment, small schools, and open campus at the high schools. In addition, Nutrition Services has been working with the Wellness Advisory Committee to implement the district's new Wellness Policy. Some provisions of that policy have reduced a la carte revenues and increased food costs. These provisions improve the quality of what is served to students; however, at least in the short-term, they have resulted in lower revenue to the program.

***Insurance Reserve Fund***

The Insurance Reserve Fund accounts for the majority of the district's insurance functions, including employee benefit plans and property and liability insurance. It is segregated into five "subfunds": an insurance reserve fund for each employee association, a Wellness Clinic fund and a risk management fund which accounts for worker's compensation and unemployment payments and district administration. The licensed and classified employee reserve funds and the Wellness Clinic fund have been

able to cover current expenses with current revenue and even increase reserves.

The administrator insurance reserve fund and the risk management fund are not as stable, that is, revenues are not projected to cover expenses. The risk management fund is losing about \$300,000 per year; within a few years, reserves are projected to fall below prudent levels. I will be recommending increases in the general fund transfer for the 2008–09 and 2009–10 fiscal years in order to stabilize the fund.

***District Retirement Fund***

The district retirement fund accounts for supplemental retirement benefits for employees who retire before age 65 and for the PERS Reserve created in 2003–04.

The supplemental retirement benefit applies to administrators hired prior to 1996 and teachers hired prior to 1998. To cover the annual cost of that benefit, the district budgets a percent of salary costs. For 2007-08, we are budgeting 4.7% of salaries to cover those costs, based on retirement information to date. If the number of retirees exceeds projections, fund reserves will be used to cover required payments.

The PERS Reserve was created in 2003–04 to hold savings from a rate reduction in the 2003–05 biennium. These savings were to be returned to the general fund to offset expected rate increases in the 2005–07 biennium. That rate increase did occur and transfers were made. The PERS Board raised rates for the 2005–07 biennium from 11.11% to 16.97% for Tier One and Tier Two school district employees. For the 2007–09 biennium, the rates were set at 17.64% for Tier One and Tier Two employees and 19.91% for newer employees hired under the Oregon Public Service Retirement Plan (OPSRP). For this proposed budget, those rates are offset somewhat by savings from the district's issuance of pension bonds to cover a portion of its unfunded actuarial liability.

The original reserve was set up to cover a rate increase to 18% in 2005–07 biennium, so there is a balance of \$2.5 million in the PERS Reserve. I am recommending that this reserve be kept to offset future rate increases.



***Impact of Operating Budget Changes on Programs and Services***

About half of the expenditure increases proposed for the general fund relate to absorbing the costs of services that were budgeted in other funds last year. There is no operational impact from these changes.

Other changes in the general fund fall into three categories: mitigating the effect of declining enrollment, ongoing service additions and one-time service additions.

Mitigating the effect of enrollment decline is critical to preserving viable instructional programs at all district schools while we plan for a smaller-sized district. We have, for example, added back half the licensed staffing that would have been cut from schools with projected declines in enrollment. We have also provided 0.25 FTE in “stability staffing” to the seven smallest neighborhood schools and to all the middle schools, and 1.25 FTE at the two smaller high schools.

The ongoing additions provide for more math and P.E. teachers. The math additions will allow high schools to meet new graduation requirements and will reduce math class size at both the middle and high school levels. The P. E. additions at the elementary and middle school levels will enable those schools to meet the first year of a three-year plan to increase minimum standards for physical education.

The ongoing service additions also provide essential support for buildings and systems, with the aim of improving the appearance of high school campuses, sports parks and district landscaping and providing required maintenance on such critical information systems as the new library system and the emergency notification system.

Over \$2 million in time-limited expenditures is proposed in order to provide high priority staff training, increase efforts to close the achievement gap and attend to at-risk students in all of our schools. If these programs are successful, I will be looking for ways to continue them. I believe our efforts in recent years to use monies in a targeted fashion to increase support for students who need the most help are beginning to pay off. Student achievement is higher at all levels and the achievement gap is narrower, particularly at the elementary level. I will be monitoring each of these programs to determine whether the results warrant continued funding.

Finally, if the state budget for K–12 education exceeds the governor’s proposal, the additions I am proposing will add more teachers in the classroom, providing a base of specialist time at each school and lowering class sizes in math and language arts at the secondary level.

***Capital Budget***

The proposed 2007–08 capital budget of \$32.1 million reflects the sixth year of the capital improvement program (CIP) approved by the voters in May 2002. This program continues to fund major repairs and the replacement of capital systems and security and safety improvements. To date, all major construction projects have been completed on schedule and within budget. Remaining projects focus on district-wide upgrades of building systems and infrastructure in the areas of highest need. Projects budgeted for 2007–08 include security system and lighting upgrades and the replacement of electrical and heating and ventilation systems. The budget also includes an allowance for building improvements that may be required as a result of enrollment shifts and/or the relocation of alternative schools.

The current CIP is the first phase of a 24-year Long Range Facilities Plan that the board adopted in February 2002. This plan calls for the proactive disposition of surplus district property and four bond elections spaced six years apart to address capital repair and replacement needs. After the success of the first bond election, the board began considering consultant’s recommendations regarding the disposition of surplus property. To date, three residential lots and the Laurel Hill, Whiteaker, Westmoreland, Willakenzie and Santa Clara elementary school sites have been sold. By board policy, revenue from the sales of these properties has been “placed in a district capital improvement fund and used to acquire and develop land and/or upgrade and improve district facilities.”

In addition to appropriations for sixth year bond projects, the proposed capital budget allocates funds transferred from the general fund for projects that cannot be bonded, and uses revenue from the sale of surplus property to fund five-year preventive maintenance and interior painting programs.

**SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

The proposed sources and uses of capital funds are shown below:

<b>Proposed Capital Budget (in \$ millions)</b>			
Sources		Uses	
State Sources	\$0.8	Bond Projects	\$12.1
Interest Earnings	1.2	Other Capital Projects	6.4
General Fund Transfer	0.5	Prev. Maint./Interior Painting	1.0
Other	0.3	Technology Upgrades	0.7
Beginning Fund Balance	29.3	Ending Fund Balance	11.9
<b>TOTAL</b>	<b>\$32.1</b>	<b>TOTAL</b>	<b>\$32.1</b>

**BUDGET AND ACCOUNTING CHANGES**

This proposed budget reflects some changes in how FTE are shown.

Each year schools receive a staffing allocation and a “discretionary budget” for materials and services. Part of that discretionary budget is a “targeted funding” allocation that schools can use for either staff or materials and services. In 2003–04 when literacy dollars were first allocated, the targeted funding amount increased substantially. It now totals \$2.7 million, much of which is used to fund teachers and instructional assistants. In past years, these funds have been budgeted as dollars only because staffing plans were not reconciled until after the budget was adopted. This year we are intending to reconcile staffing plans in time to show FTE funded through “targeted funding” in the Adopted Budget. For the proposed budget, 8.1 FTE (6.1 FTE in the ELL program and 1.5 FTE from the “high school staffing pool”) are now shown as FTE and not dollars only.

Also, in past years, we have shown employee group “release positions” as FTE; the Proposed Budget shows the costs as dollars only. These are positions paid for by employee associations to allow members to serve as association officers.

**FUTURE BUDGET ISSUES**

A number of issues may impact the budget in 2007–08 or in the next few years. Some of those issues are discussed below.

**Employee Benefits Costs**

Health insurance costs are continuing to rise nationwide at rates much greater than the rate of inflation. This trend is clearly not sustainable in the long-term; in the short-term, it is creating enormous pressure on the compensation system. Recent state legislation has created a statewide health insurance pool for all school district employees. Starting in 2008–09, the hope is that such a pool will result in insurance premium savings.

The future of PERS rates will depend mainly on the investment portfolio performance—of PERS as a whole and of the district’s “lump sum” account with PERS (created when the district sold pension bonds). Strong, or at least steady, performance, will keep rates from increasing dramatically.

**Final State Budget for K–12 Education**

Unlike the past several biennia, we are waiting to see what level of services we can add when the legislature passes its final budget for education. The governor’s \$6.06 billion budget allows us to add services as proposed. The co-chairs’ budget proposal would allow us to add an estimated \$2.8 million per year in services and the education lobby proposal would add \$770,000 per year more to the co-chairs’ amount.

**Other Actions of the Legislature**

As of this writing, there are a number of bills under consideration (or passed) that could have a financial impact on schools. In addition to the creation of a rainy day fund through use of the “corporate kicker” and establishment of an education employees benefits board (both approved), pending legislation would:

- Refer a constitutional amendment to the voters to allow elections in May and November of each year that do not require the “double-majority.”
- Establish minimum standards for food and beverages sold in public schools
- Allow school districts to establish impact fees to help pay for capital improvements.

This is just a small sample of pending legislation, but this sample suggests how such changes could have significant impact on district finances and services.

***State Limits on Local Option Levy Revenue***

Oregon statutes limit the amount that districts can realize from local option levies to the lesser of: a) the amount of revenue actually received by the district from local option taxes; b) fifteen percent of the combined total for the school district of the general purpose grant, the transportation grant and the facilities grant of the district; or c) \$750 per district extended ADMw. This last criterion essentially sets a declining cap for declining enrollment districts. Given current assumptions regarding our enrollment reductions, our local option revenue reach the cap in 2008–09. For 2009–10, the maximum revenue the district could realize would be \$14.8 million; without the cap, the projection would be \$15.7 million (before applying the collection rate). Any amount above the \$750 per pupil cap would be folded into the State School Fund calculation.

***Timber Payments***

For a number of years, under the Secure Rural Schools and Community Self-Determination Act, the federal government made payments to rural counties hurt by cutbacks in federal logging. These “timber payments” provided \$60 million in revenue to the State School Fund and substantial support for county services throughout rural Oregon. The Act expired in 2006. As of this writing, a one-year extension is included in the federal Emergency Supplemental Appropriations bill and there are proposals for a five-year phase out of this program. School districts in Oregon will be directly affected by the reduction in revenue to the State School Fund. More dramatically, loss of this funding will require a new revenue source or a dramatic reduction in county services. Service reductions, particularly in the area of human services, could negatively impact district students and families.

The district’s April financial forecast assumes that the State will not receive income from this source in the 2007–09 biennium.

***Federal No Child Left Behind Act***

The federal No Child Left Behind Act requires that district students achieve at certain levels in reading and math. By 2014 the law requires that all students reach the “proficient” level of achievement. The district’s last assessment data indicates that three middle schools and three high schools did not make “Adequate Yearly Progress”. Students with disabilities and those qualifying for English Language Learner services fell behind their peers in these tests.

In order to meet the stringent requirements of the law, increased funding will be needed for staff training and for additional assistance to students who need more help. This budget includes some targeted funding in these areas, but more may be required over the next few years. The State of Oregon is advocating at the federal level for the substantially higher level of funding envisioned when the law was first passed. The state is also arguing for changes in how student progress is measured and how schools and districts are scored.

***Special Education***

At present, the State School Fund formula limits additional payments for students with special needs to 11% of the district population (ADMr). If a district’s percentage exceeds 11%, some additional funding is available, but at a much lower rate per student. Our district’s percentage is currently about 14% and includes an increasing number of high-cost students.

In a district with a declining population, the additional payment cap is lowered each year, even if the number students on Individual Education Plans (IEP’s) remains the same or is rising.

In addition, the number of students with intense needs has been increasing. The 2003–05 legislature recognized the issue of high-cost students and earmarked \$12 million annually for grants to districts to help offset per student costs which exceed \$25,000. The 2005–07 legislature raised the threshold to \$30,000.

## SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

The chart below shows the number of students in those categories since 2003–04:

	>\$25,000	>\$30,000
2003-04	109	49
2004-05	148	46
2005-06	148	66

To date, the district has received \$1.3 million from this resource.

Federal funding for special education falls short of covering 40% of costs as envisioned when the national special education law was passed in 1975. This commitment was based on the acknowledgement that federal special education mandates have increased state and local costs. If 40% of the district's special education costs were funded by the federal government, we would receive about \$3.8 million more each year.

In the meantime, federal mandates related to the provision of special education require the district to expand services and provide maximum access to the general education curriculum for all students. These mandates have not been fully funded.

The service and funding challenges in the area of special education led the district to include special education as one of the topic areas for the *Shaping 4J's Future* strategic planning process.

### **Declining Enrollment and Changing Student Needs**

Based on December 2006 enrollment projections, the district has lost nearly 1,065 students (ADMr<sup>9</sup>) in its regular district programs (excluding alternative education placements and charter schools) since 1999–2000 and is projected to lose an additional 886 students (ADMr) between 2006–07 and 2011–12. The decline will be particularly steep at the high school level.

A decline in enrollment reduces the district's per pupil funding from the State School Fund. Even with teacher reductions to track enrollment

<sup>9</sup> ADMr stands for Average Daily Membership (resident) which represents the annual average of daily student enrollment. ADMr is slightly less than the enrollment figure used for projections, which capture enrollment as of a certain date.

decline, the district will lose more funds than it can cut and maintain a stable student/teacher ratio. For example, if the district loses 100 ADMw, it will receive \$578,400 less from the State School Fund, based on the current 2006–07 per pupil estimate of \$5,784.<sup>10</sup> If that 100 ADMw translates into 85 students and the student/teacher ratio is 25:1, the district would cut 3.4 FTE teachers in order to keep the student/teacher ratio constant. The savings would be approximately \$282,710. *Additional reductions of \$295,690 in services to students<sup>11</sup> would be needed in order to make up the loss of state revenue.*

### **Impact of Shaping 4J's Future Process**

Last summer the board initiated a strategic planning process to determine how and where the district will provide instructional programs in light of declining enrollment and changing student needs.

The process is being conducted in three phases: 1) identify trends and issues; 2) develop possibilities for the future; 3) assess community preference for future possibilities. Board action is scheduled for Spring 2008. That action will set the district direction in a number of areas for the next five to seven years, including how we will deliver services to students and the content and timing of the next bond measure.

At present, the first phase has been successfully completed and the second phase has begun. On February 26, 2007, the board received a *Trends and Issues Report*, including options developed by eight focus groups, and forwarded those options to a group of community leaders who agreed to “develop possibilities for the future” based on the trends, issues and options developed during the first phase. The group is scheduled to forward recommendations to the board by June 2007. A public involvement process is scheduled for Fall 2007.

I see this process as critical to increasing achievement for all students and closing the achievement gap. If we cannot envision a better future, it is more likely that we will waste resources making disjointed, incremental

<sup>10</sup> State per pupil funding is distributed based on ADMw—Average Daily Membership, weighted.

<sup>11</sup> These services include special education, custodial, maintenance, transportation, computing and central services.

## ***SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET***

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changes rather than the coordinated, strategic changes that will be much more effective in carrying out our mission.

### ***CONCLUSION***

We are now in the “good news” phase of state funding for K–12 education, a condition driven by strong tax collections. The truly good news is the establishment of a rainy day fund to soften the impact of times when tax revenues fall short. I am hopeful that there is growing consensus regarding educational funding stability and the political will to put structures in place to protect schools from volatile funding swings.

The combination of the prospect of additional state funding, successful use of focused strategies to improve student achievement, and a district-wide planning process to carry us forward make this an exciting time for our district. Through it all, it is the teachers, instructional assistants, bus drivers, custodians, food service employees and administrators who take the resources we have and deliver services to students. Every day they live out the district’s mission to “do what’s best for kids” and I want to thank them for their efforts.

In closing, I also want to express my appreciation to all the staff involved in the preparation of this budget, with special thanks to the staff in Financial Services.

Sincerely,



George Russell  
Superintendent

#### Attachments:

- A. Draft Three-year Service and Funding Plan
- B. Overview of Service Level Changes
- C. Potential Add Packages
- D. Summary of Budget Committee Service Priorities—January 19, 2007
- E. Overview: *Shaping 4J's Future*

**ATTACHMENT A: DRAFT THREE-YEAR SERVICE AND FUNDING PLAN**

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The following draft three-year service and funding plan is organized around the board's 2005–07 goals. The plan covers the 2007–08 through 2009–10 fiscal years.

**STUDENT ACHIEVEMENT**

**Increase achievement for all students and close the achievement gap.**

*Action Plan*

Provide targeted class size reduction.

- For 2007–08, add sections of math at the secondary level. If higher state funding is approved for the 2007-09 biennium, address class size as described in Attachment B.

Improve the physical education program.

- Over the next three years, implement minimum standards for P.E. at elementary and middle school levels. For 2007–08, add 4.0 FTE P.E. specialists to assist with first year implementation. Add 5.0 FTE over the following two years.

Add additional specialist time, if funds become available.

- If higher state funding is approved for the 2007-09 biennium, add music, P.E. and counseling time as described in Attachment B.

Review staffing allocation methods with the aim of creating more staffing stability from year to year.

Allocate certain resources using funding formulas aimed at providing more funds to schools with the highest need.

- For 2007–08, continue to distribute \$1.2 million in literacy funding to all schools through a weighted formula based on poverty level, special education enrollment and number of English Language Learners.
- Continue to allocate \$300,000 in equity funds to schools with the highest percentages of high need students.

- For 2007–08 add funds to implement the recommendations of the Math Task Force to provide additional service to secondary students who have not met math benchmarks.
- Provide English Language Learner (ELL) funding to track projected increases in enrollment.
- Review programs funded by Title I to ensure that they are aligned with best practices for closing the achievement gap.
- Integrate general education and special education planning to meet each student's learning and social/behavioral needs.
- Provide teachers and administrators with the tools and assistance they need to use data to inform and improve instruction.

**STRATEGIC PLANNING OPTIONS**

**Plan for the services and facilities that will best support the district's instructional goals.**

*Action Plan*

For 2007–08, complete the *Shaping 4J's Future* planning process, including a public involvement phase in the fall of 2007 and action by the board in the first quarter of 2008. For 2009–10, begin to implement the direction set through this process.

**FUNDING AND FISCAL ACCOUNTABILITY**

**Provide prudent stewardship of district resources to best support success.**

*Action Plan*

- Continue to implement the Long-range Facilities Plan. Complete projects funded by the 2002 bond measure and prepare a capital improvement plan for the second of four bond measures envisioned by the 24-year plan, with timing to be determined through the *Shaping 4J's Future* process.
- By 2009–10, stabilize funding for risk and benefits management (Risk Subfund of the Insurance Reserve Fund).

**LEGISLATIVE ISSUES**

***Achieve adequate and stable funding for schools.***

*Action Plan*

- Advocate at the state level for a long-term adequate funding source for education and to adjust the cap for local option funding measures.
- Advocate at the federal level for sufficient resources to implement federal requirements for both regular and special education.
- Work with the Oregon School Funding Defense Foundation to support the legal challenge related to the inadequacy of state funding for education.

**COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS**

***Engage the community in supporting students and schools.***

*Action Plan*

- Work with local partners, including the Chamber of Commerce and the City of Eugene, to support or provide programs that serve students and schools.
- Communicate key trends and issues impacting the district and develop public involvement strategies and tools to engage the community in the district's strategic planning process, bond measures planning, and in other policy and school funding issues.

**SUPERINTENDENT'S BUDGET MESSAGE**

**ATTACHMENT B: OVERVIEW OF SERVICE LEVEL CHANGES  
AND OVERVIEW OF POTENTIAL ADD PACKAGES**

<b>Continuation of Existing Services</b>	<b>\$</b>	<b>FTE</b>
<u>Ongoing Services Supported by Time-limited Funding in 2006-07</u>		
Access and Options Allocation (two-year allocation—2005-06 and 2006-07)		
Parent/Family/Community Coordinator—1.0 FTE		
Clerical support for equity programs (change from temporary help to 1.0 FTE classified staff)	30,629	1.00
Classified staff at Family Resource Center and Welcome Center—1.25 FTE		
Coordinator of Student of Color Achievement Program—6 FTE		
Licensed counselor/student services support staff at seven neighborhood schools—3.5 FTE		
Teacher Pathways Program—\$10,000		
Other		
User Service Specialist to assist with additional state reporting requirements—1.0 FTE		
<u>Supplemental Budget Additions</u>		
Continued funding for fuel increases, two additional regular bus routes and one additional special needs route. State will reimburse 70% of this expense.	75,279	1.63
Continued funding for additional bus aides for special education routes.	128,222	3.75
Continued funding for the increased costs of athletics transportation as a result of a Oregon School Athletics Association decision (for 2006-07, this amount will be requested in the June 2007 supplemental budget)	100,000	
<u>Onload of Services Supported by the City of Eugene Local Option Levy from 2003-04 through 2006-07</u>		
Elementary Music and PE Specialists, Counselors, Media Specialists and Nurses	4,204,064	50.56
Secondary Athletics and Activities	2,031,508	
Maintenance, Grounds and Custodial Staff (portion of staff related to above activities)	824,672	17.47
<u>Onload of Services Support by Grants in 2006-07</u>		
Half-time administrator at Sheldon High School, funded by Wallace Grant in 2006-07	66,902	0.50
Portion of Director of K-8 Services, funded by Wallace Grant in 2006-07	135,452	0.85
Data Analyst	88,833	0.50
Portion of Special Assistant to the Superintendent, funded by Wallace Grant in 2006-07	71,481	0.50
Licensed staff supported by IDEA grant carryover in 2006-07	274,395	3.30
Licensed staff supported by Class Size Reduction funds (Title II Grant) in 2006-07	498,900	6.00
Equity funds to schools and reading assessments, supported by federal Title I and V grants in 2006-07 and no longer qualifying as "innovative programs"	130,000	
Portion of staff development funding moved from General Fund to Title II and V grants	(295,000)	
<u>Budget/Accounting Changes (no effect on appropriation dollar amount)</u>		
Budget a portion of schools' "targeted funding allocation" as FTE, rather than dollars only.		
English Language Learner staff supported by targeted funding allocation in 2006-07	0	6.62
High school staffing pool supported by targeted funding allocation in 2006-07	0	1.50
Show costs related to employee group "release" positions as dollars only, not FTE (district bills employee groups for union officers on leave from district)	0	(2.10)
<b>Subtotal—Continuation of Existing Services</b>	<b>8,365,337</b>	<b>92.08</b>



**SUPERINTENDENT’S BUDGET MESSAGE—ATTACHMENT B: OVERVIEW OF SERVICE LEVEL CHANGES**

<b>Adjustments Related to Enrollment</b>	<b>\$</b>	<b>FTE</b>
Certified staff reductions related to decline in enrollment, less staff added back to mitigate the effect of this decline	(183,762)	(2.21)
Classified allocation to schools	(45,394)	(0.97)
<b>Subtotal—Adjustments Related to Enrollment</b>	<b>(229,156)</b>	<b>(3.18)</b>
<b>Ongoing Service Additions</b>		
<u>Addition of Licensed Staff in the Classroom</u>		
Add PE specialist time at elementary and middle schools	332,600	4.00
Add one section of math at each secondary school to reduce class size	242,798	2.92
Add one section of math at each high schools to meet new requirement that students must have three years of math to graduate	166,300	2.00
Add a total of 1.0 FTE to small elementary schools with relatively high special education enrollment	83,150	1.00
<u>Addition of Licensed Staff to Address Expanded Student Requirements</u>		
Add nursing service to medically fragile students.	20,788	0.25
Add licensed staff to support new graduation requirements	83,150	1.00
<u>Provide Essential Support for School Facilities and Systems</u>		
Restore high school custodial staff that had been cut in 2002–03	72,023	2.00
Add youth sports park custodian, with half of the funding from the City of Eugene	48,694	1.00
Add an irrigation specialist	48,026	1.00
Continue inspection of climbing walls (move funding from Risk Subfund of the Insurance Reserve Fund)	8,000	
Annual maintenance contract for new emergency notification system (system will be purchased in 2006–07)	18,000	
Annual maintenance contract for new data warehouse analysis software (software will be purchased in 2006–07)	8,000	
Annual maintenance of library computer system (the district completed conversion to a new system in 2006–07)	10,000	
<b>Subtotal—Ongoing Service Additions</b>	<b>1,141,529</b>	<b>15.17</b>

**SUPERINTENDENT'S BUDGET MESSAGE—ATTACHMENT B: OVERVIEW OF SERVICE LEVEL CHANGES**

<b>Funding for 2007–08 Only</b>	<b>\$</b>	<b>FTE</b>
<u>One-year Extension of Funding for Programs Supported by Grants in 2006–07</u>		
After school programs at Jefferson K–8 and Kelly Middle Schools, supported by City Levy (1.8 FTE) in 2006–07	99,272	2.03
After school programs, funded by 21st Century Community Learning Center Grant in 2006–07	126,275	2.32
Family Resource Center Coordinator, supported by grant funds in 2006–07	43,407	1.00
<u>Academy Schools</u>		
Extend academy funding for Adams, Chavez, Harris, Howard and River Road elementary schools (schools had been funded for 2005–06 and 2006–07)	275,000	
Fund Kelly and Madison middle schools as academy schools	200,000	
Fund North Eugene High School as an academy school	150,000	
<u>Targeted Professional Development</u>		
Training on language arts adoption	137,750	
"Sheltered English" training	66,000	
Training on high school graduation requirements	15,000	
Training on use of technology in instruction	20,000	
Training for special education staff and general education staff on special education law and how to serve high needs students	58,750	
<u>Pilot Programs to Address Particular Student Needs</u>		
Continuation of pilot started in 2006–07 that places behavior specialists on certain regular bus routes	78,920	2.00
Transition Program from Elementary to Middle School	95,000	
Transition Program from Middle School to High School	285,000	
Expansion of middle level summer school	28,500	
Implementation of recommendations of secondary math task force	332,500	
<u>Temporary Support for Operations</u>		
Temporary funding for Human Resources Information Specialist to work on human resources systems	92,527	1.00
Funding for six months for two Human Resources classified positions to work on human resources systems	49,819	1.00
Temporary Technician II Specialist to assist with instructional technology support	35,337	0.50
Temporary Labor Relations Director position, part of succession plan for Human Resources Department	<u>86,445</u>	<u>0.50</u>
<u>Other</u>		
High school incentive grants to support innovative programs, funded in the General Fund, with goal of a three-year program, if resources were available—\$125,000 (same level as 2006–07)		
<b>Subtotal—Funding for 2007–08 Only</b>	<b>2,275,502</b>	<b>10.35</b>
<b>TOTAL: SERVICES ADDED DURING 2006–07, UNLOADED FROM OTHER FUNDS AND PROPOSED AS ADDITIONS FOR 2007–08</b>	<b>11,553,212</b>	<b>114.42</b>

**ATTACHMENT C: PROPOSED ADD PACKAGES**

*If State Budget for K–12 Education Exceeds the Governor's Budget of \$6.06 Billion for the 2007–09 Biennium*

Packages would be modified, based on actual additional funding.

\$1 Million Range		
Elementary School (includes K-8 school)	FTE	\$
Staffing Ratio Reduction	6.26	520,519
<b>Middle School</b>		
Two sections/school of math or language arts	2.8	232,820
<b>High School</b>		
One section/school of language arts* (.33 FTE)	1.65	137,198
One section/school of math** (.33 FTE)	<u>1.32</u>	<u>109,758</u>
	2.97	246,956
<b>TOTAL</b>	12.03	1,000,295

\$2 Million Range		
Elementary School (includes K-8 school)	FTE	\$
Program staffing for PE/Music/Class Size Reduction	10.85	902,178
<b>Middle School</b>		
Two sections/school for language arts or math	2.80	232,820
0.5 FTE/school for counseling, music or PE	<u>3.50</u>	<u>291,025</u>
	6.30	523,845
<b>High School</b>		
One section/school for language arts*	1.65	137,198
One section/school for math**	1.32	109,758
1.3 FTE/school for counselors**	<u>5.20</u>	<u>432,380</u>
	8.17	679,336
<b>TOTAL</b>	25.32	2,105,359

\$3 Million Range		
Elementary School (includes K-8 school)	FTE	\$
Program staffing for PE/Music/Class Size Reduction	16.20	1,347,030
<b>Middle School (excludes K-8 school)</b>		
Two sections/school for language arts or math	2.80	232,820
1.0 FTE/school for counseling, music or PE	<u>7.00</u>	<u>582,050</u>
	9.80	814,870
<b>High School</b>		
One section/school for language arts*	1.65	137,198
One section/school for math**	1.32	109,758
2.0 FTE/school for counselors**	<u>8.00</u>	<u>665,200</u>
	10.97	912,156
<b>TOTAL</b>	36.97	3,074,056

Note: What changes will occur in each school will depend, in part, on how the school is using its current staffing allocation. For example, if an elementary school has chosen to have more specialists and larger classes, the additions for P.E. and music would allow it to use some of the staff time currently allocated to P.E. or music to reduce class size. Another school may have lower class sizes and fewer specialists. This proposal would allow that school to add specialists.

\* Four high schools plus International High School

\*\* Four high schools only

**ATTACHMENT D: SUMMARY OF BUDGET COMMITTEE PRIORITIES**

Budget Committee Meeting as of January 19, 2007.

**One-time Funds: Service Chosen as First Second or Third Priority**

Initiatives to Close the Achievement Gap	8 times
Targeted Staff Training on Instructional Initiatives	7 times
Instructional Technology, Textbooks, Equipment	6 times
Extended Learning Opportunities for Students	6 times

**Allocation of \$10: One-Time Funds (seven participants)**

Initiatives to close the achievement gap	\$27
Targeted Staff Training	\$18
Instructional Technology, Textbooks, Equip.	\$15
Extended Learning Opportunities for Students	\$9
	\$69

Other: Central Administration Funds for Enrollment Management	High/Very High Priority	22%
Other: Analyze and Reorganize Service to At Risk Students		44%

**Allocation of \$10: Ongoing Resources**

Class size reduction: across the board	\$0
Class size reduction: by subject area	\$7
Class size reduction: by level	\$21
Class size reuction: by student need	\$8
Specialists: PE	\$4
Specialists: Music	\$2
Specialists: Librarians	\$0
Specialists: Counselors	\$3
Specialists: Other	\$0
Full day kindergarten: Title 1 Schools	\$3
Full day kindergarten: Neighborhood Schools	\$3
Full day kindergarten: All schools	\$2
Enhance literacy initiatives	\$2
Mentoring/induction programs	\$6
Staff development	\$4
Instructional Technology, Textbooks, Equipment	\$4

**Ongoing Funding High/Very High Priority**

Reduce Class Size	89%
Highest priority for reducing class size is:	
Across the board	11%
By level (e.g. middle schools)	44%
By subject	33%
By student need	11%
Restore Specialists	66%
Highest priority, if specialists are added	
Physical education	22%
Music	0%
Librarians	0%
Counselors	56%
Other	22%
Investing in Instructional Materials/Equipment	66%
Staff Development	66%
Full-day Kindergarten	55%
Mentoring/Induction Programs	55%
Enhancing Literacy Initiatives	55%
Stability Fund for Declining Enrollment Schools	44%
Parent Communication	22%







## District Overview/ Reader's Guide



***DISTRICT OVERVIEW/READER'S GUIDE***

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## ***THE DISTRICT***

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### ***"Investing in Students, Creating the Future"***

Eugene School District 4J is committed to helping each student succeed. The district's board of directors and staff strive to ensure that students acquire the knowledge and skills necessary to meet the challenges of life, work and citizenship in the 21<sup>st</sup> century. The district is governed by these core values:

- Do what's best for students.
- Continue to learn and grow.
- Respect and care about each other.

Students consistently surpass state averages and district schools receive positive ratings based on Oregon's state education standards. Students score well above the national and state averages on the SAT test. The high school drop out rate continues to be lower than the state average. The success of the district's educational program reflects the cooperation and involvement of parents, students, district staff and the community.

The largest school district in Lane County and the fifth largest district in the state, Eugene School District provides diverse educational experiences for approximately 17,000 students from kindergarten through grade 12. The district operates 50 different schools and programs. Although students are guaranteed a place in their neighborhood school, an open enrollment policy allows any student to attend any school in the district as long as space is available. Site councils made up of parents, teachers, support staff, administrators and students collaborate to chart each school's direction.

Eighteen neighborhood schools, a K-8 school, seven alternative programs and two district-sponsored charter schools comprise the district's elementary program. Each school reflects the uniqueness of its students, staff, and community. The alternative programs, K-8 school and charter schools reflect particular visions and educational philosophies and have such emphases as language and culture immersion, arts and technology.

The secondary program (grades 6–12) consists of seven neighborhood middle schools, two middle school alternative programs, and three language immersion programs. In addition, there are four regional high schools, three alternative high schools, an international high school program that offers classes on three high school campuses and is accredited by the International Baccalaureate program, and an environmental science program. The two charter schools that serve elementary students also provide middle school education. A third charter school serves grades 6–12. School and business partnerships exchange school facilities and services for career training or other educational benefits and support.

Formed in 1854, the district covers about 155 square miles in western Oregon at the southern end of the Willamette Valley. It lies within the Eugene-Springfield metropolitan area and includes the town of Coburg. Most of the district is in Lane County, with a small portion extending north into Linn County. Most of the assessed value of the City of Eugene lies within district

boundaries. The district's official name, Lane County School District No. 4J, indicates that it was the fourth district to form in Lane County; the "J" stands for "joint" district because its area extends across two counties.

With a population of 146,160, Eugene is the third largest city in Oregon and the seat of Lane County government. The City of Eugene together with the City of Springfield form a metropolitan area that serves as the regional center for industry, service and trade, as well as for cultural, academic and recreational activities. Eugene is the home of the University of Oregon, the state's liberal arts institution, Lane Community College and Northwest Christian College.

The district is governed by a seven-member, elected board of directors that is responsible for setting policy, approving expenditures and contracts, appointing the Superintendent, and hiring, terminating and approving resignations of all certified and administrative staff. The board and seven appointed citizen members make up the budget committee.



**STUDENT ENROLLMENT**

ENROLLMENT (ADM<sub>r</sub>) HISTORY & PROJECTIONS  
2002-03 TO 2007-08

FISCAL YEAR <sup>1, 2</sup>	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
LEVEL:						
Elementary (K-5) <sup>3</sup>	7,230	7,051	7,043	7,150	7,070	7,063
Middle School (6-8)	4,526	4,491	4,374	4,230	4,116	4,045
High School (9-12)	6,223	6,183	6,154	6,169	6,119	5,961
TOTAL	17,979	17,725	17,571	17,549	17,305	17,069
% Change Over Previous Year	0.40%	-1.41%	-0.87%	-0.13%	-1.39%	-1.36%

<sup>1</sup> Enrollment figures for 2002-03 through 2005-06 are actual, as of June 30; whereas figures for 2006-07 and 2007-08 are projected.

<sup>2</sup> Includes charter school enrollment.

<sup>3</sup> Kindergarten enrollment at 0.5 FTE.

## **MEASURES AND LEVIES**

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### **MEASURE 5**

In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991–92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995–96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

### **MEASURE 50**

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997–98 assessed values were rolled back to 1995–96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.75 per \$1,000 of assessed value.

Other provisions of the measure limited the use of bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

### **LOCAL OPTION LEVY**

Beginning in 1999, school districts were allowed to request voter approval for local property tax levies to support operations and/or capital needs. Levies are subject to the same "double majority" voter turnout requirement as general obligation bonds.

As revised by the 2003 Legislature, the amount a district can receive under a local option levy is restricted to the least of

- \$750 per student (ADMw);
- 15% of total amounts received under the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant; or
- the actual tax "gap" between the Measure 5 and Measure 50 property tax limits for taxable properties within district boundaries.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the capital project(s).

Local option levies for more than a year may be filed as either a fixed dollar amount per year or a tax rate. Revenue raised through local option levies is excluded from the state funding formula.

### **GENERAL OBLIGATION BONDS**

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

Measure 50 limits the use of bonded debt to funding capital construction and prohibits using bonds to finance the purchase of equipment or maintenance and routine repairs. Additional detail on the district's bonded debt can be found beginning on page 142.

## FINANCIAL MANAGEMENT GOALS AND POLICIES

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### SCHOOL BOARD POLICY, SECTION D: FISCAL MANAGEMENT

#### DA. FINANCIAL MANAGEMENT GOALS AND POLICIES

School District 4J's Financial Management Goals and Policies provide the framework for financial planning and decision making by the School Board, Budget Committee, and district staff. They are designed to help ensure the financial integrity of the district which, along with prudent management of its financial resources, is necessary if the district is to provide the educational services, support services and facilities that address the needs and desires of our students, their parents, and the community.

The following goals and policies for the school district are intended to guide the district in its financial matters. The goals are broad statements of board philosophy for financial management of the district. The policies provide more specific direction for consistent financial management decisions.

#### **Financial Management Goals**

1. The district will establish a financial base sufficient to support high quality and innovative educational programs which meet community needs.

2. The district will follow prudent and professional financial management practices in order to achieve and maintain long-term financial stability.

3. The district will demonstrate to the taxpayers of the district and the financial community that its schools are well managed.

4. The district will provide cost effective services to citizens by cooperating with other educational, government, and non-profit agencies.

5. The district will have an adequate capital improvement program that maintains existing district assets, provides for student and employee safety, maintains a quality instructional environment, and allows for enhancements that are necessary to meet changes in enrollment.

6. The district will continually review and improve its formal budget document and other financial information so that it clearly and openly communicates its resources, expenditures, and financial position.

7. The district will communicate, as permitted by law, with its employees and the community so that they understand the district's program requirements and financial status.

#### DI. FINANCIAL MANAGEMENT POLICIES

##### **Resource Planning and Allocation Policies**

1. The district estimates revenues, operating and capital expenditures, and debt service each year for the following five years. Annually, the Superintendent will propose a financial forecast that is reviewed and potentially modified by the budget committee or board. This forecast serves as the basis for

budget instructions to the superintendent for the following year and for other financial planning activities.

2. The Superintendent's proposed annual budget will reflect the official five-year forecast approved by the board, incorporate operating and capital budgets, and respond to current district goals and policies and other long-range plans and needs of the district.

3. The operating and capital budgets will be proposed by the Superintendent and approved by the budget committee consistent with the following criteria:

- a) The physical safety of students and employees;
- b) Instructional services that meet the needs of all students;
- c) Support services to efficiently manage the human, financial, capital, facility and information resources of the district;
- d) Development of new capital assets to meet enrollment changes or otherwise improve the safety, efficiency or quality of district instructional services.

## ***DISTRICT OVERVIEW/READER'S GUIDE — FINANCIAL MANAGEMENT GOALS AND POLICIES***

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It is the responsibility of the superintendent, budget committee and board to balance these criteria during the development, review, and adoption of the annual budget.

4. The district's education program must be responsive to the changing needs of the community and its students. To respond to these changes, a portion of the operating budget may be reserved each year for research and development purposes.

5. The district will gradually fund reserve and replacement accounts for its future liabilities, claims and fixed assets. Each reserve account will include explicit standards for setting the amount of the reserve.

### ***Accounting and Financial Practices Policies***

1. The district will maintain an accounting and financial reporting system that conforms to both Generally Accepted Accounting Principles (GAAP) adopted by the Government Accounting and Standards Board (GASB) and Oregon local budget law, and will issue a Comprehensive Annual Financial Report (CAFR).

2. The board will establish funds as needed to support effective and efficient service delivery. The budget committee and the board will review each fund annually as the budget is prepared and reviewed. If certain funds are not found to enhance the district's services or financial goals, they will be restructured or eliminated.

3. Each fund will maintain an appropriate contingency account to meet unanticipated requirements that may occur during the

budget year. Cash reserves and fund balances will be consistent with generally accepted accounting practices and local budget law. The targeted contingency for the General Fund is two percent of the operating budget. The district will review other funds for contingency and cash reserve requirements to ensure that each fund has sufficient reserves and a positive balance at year end, as required by local budget law.

4. The district will maintain an ending fund balance in the General Fund, in order to provide stable services and employment to offset cyclical variations in revenues and expenditures.

The targeted floor for the ending fund balance will be at five percent of annual operating revenues. The annual financial forecast will project operating revenues and ending fund balance for the next five years. 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 volatility and other district needs. The UEFB may not be spent or appropriated during the fiscal year in which it is budgeted.

Once the targeted five percent for the ending fund balance has been achieved, the Superintendent will advise the board if at any time the ending fund balance falls below or is projected to fall below that amount. The Superintendent will update the board on the financial condition of the district and present financial options for board consideration.

5. If district revenues are less than anticipated, operating, capital and ending fund balance allocations will be reviewed by the board for possible reductions. The board may decide to use a portion of the projected ending fund balance to stabilize services. When such a determination is made, the board will adopt a plan to rebuild reserves to the five percent targeted level within five years.

6. Excess one-time funds may be available for capital, equipment, library books, automation or other one-time projects that improve the district's productivity and efficiency, but only if the ending fund balance is sufficient.

7. Each fund will maintain adequate cash reserves in order to meet operating cash flow needs or borrow internally from another fund, or as a last resort, borrow externally to provide for cash requirements.

8. When feasible, and where legally permissible, the district may evaluate support services to determine if creating a user-fee, internal service fund, or enterprise will increase efficiency of service delivery or recover the cost of providing the service from the users.

9. The district may recover the indirect costs associated with the operation of programs from such non-General Fund sources as federal and state grants, intergovernmental services agreements, and other operating internal service or enterprise funds.

**Revenue Policies**

1. The district will strive to establish a stable revenue base for the operating budget for program needs through cooperation with its associations, legislators, and other districts. The district will make capital funding requests periodically to assure adequate safety and preservation of school buildings, district equipment, and other capital assets.

2. The district may charge the service fees intended to recover the partial or full cost of non-district sponsored use of its facilities, services or equipment, if permitted by law. In approving new uses of district services or facilities, the criteria for setting fees will include:

- a) The cost of the use to the district;
- b) The ability of the user to pay for the service or activity;
- c) The degree to which the activity supports or detracts from the educational mission of the district;
- d) Whether the use is by a private organization or individual or by another public entity; and
- e) The comparable fees charged by other public or private organizations.

Periodically the administration will review and adjust service fees to ensure that rates are equitable and recover the cost of operation. The district reserves the right to deny any use of its facilities or services to prevent possible conflicts with its educational purpose.

**Capital Improvements Policies**

1. Facilities are essential to the support of the district's instructional programs. The

annual operating and capital budget will reflect the need to maintain and repair facilities to preserve the public's investment in district facilities and to minimize future costs of major renovation and/or replacement.

2. Construction, acquisition, or improvements of capital assets may be financed with resources outside of the district's normal operating and maintenance budget (e.g., bond issues or other methods of financing).

3. The district will maintain a current inventory of its capital assets, their condition, and replacement and maintenance costs.

4. The district will operate an ongoing preventive maintenance program to inspect facilities, inventory needs, and perform required repairs and maintenance.

5. The district will plan for capital improvements over a multi-year period. The capital improvements program (CIP) will reflect long-range plans and policies, adopted land-use requirements, and growth projections. The staff and public will be involved in developing the capital improvements plan. The plan document will include estimates of known major capital needs extending beyond five years.

6. CIP will estimate the changes in operating costs resulting from the improvements in facilities.

**Intergovernmental Revenue Policies**

1. The district will use non-recurring grant revenue for one-time services such as capital projects, equipment requirements, services that can be terminated without significant disruption

to students and the community, and the development of innovative programs which the district is considering for future adoption. If grant resources do not provide predictable operating income for district programs, a plan will be available for replacement of the income from another source or phase out of the program. This plan will be a part of the district's financial forecast.

**Debt and Investment Management Policies**

1. The district will seek to maintain an Aa Moody's bond rating or equivalent to preserve its access to credit and to minimize the cost of borrowing.

2. The district will use general obligation bonds or other financing instruments permitted by law to finance essential fixed assets, equipment and capital improvements to support its instructional mission.

3. The district will periodically review debt capacity as part of long range capital planning to ensure that debt levels are prudent and affordable. Retirement of bonded debt shall not exceed the useful life of the capital improvements that have been financed.

4. The district will comply with debt issuance laws and regulations established by federal and state government and with board policies.

5. The district will follow state law and local investment guidelines and abide by the following prioritized criteria when making investments:

- a) Preserve capital through prudent financial investments;
- b) Maintain sufficient liquidity so that funds are available when needed; and
- c) Achieve the best available rate of return on investments.

***Organizational Policies***

1. The superintendent will review the district's organizational structure and operating programs periodically to assure that it is responsive to current needs and avoids service duplication or inefficiencies.

2. The district will maintain a plan for balancing the cost of services with available revenues in order to minimize uncertainty about employment and services. The plan will be consistent with the adopted forecast.

3. The compensation of employees will be competitive with that of comparable public and private sector employers in the relevant recruiting or market area. The criteria for reviewing employee wages and benefits will also include internal comparability for similar jobs, ability to pay and relevant federal or state requirements.

4. The district will, within available resources, maintain the productivity of staff through a supportive working environment which includes appropriate equipment, supplies, materials, and professional staff development.

5. The district will routinely evaluate its support services and determine whether the services are being provided at a competitive market cost. The district will develop corrective plans for any services that are not efficient or effective.

6. The district will use intergovernmental service contracts to minimize the duplication of services and to ensure the most effective and efficient delivery of services to the taxpayers.



## **GLOSSARY**

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### **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 organizational components.

### **ACCRUAL BASIS**

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

### **ACTIVITY**

A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

### **ACHIEVEMENT GAP**

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

### **ADEQUATE YEARLY PROGRESS (AYP)**

The minimum level of improvement that school districts and schools must achieve each year as determined under the No Child Left Behind Act.

### **ADM**

Average daily membership is the year-to-date average of daily student enrollment.

### **ADM<sub>w</sub>**

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 one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

### **ADOPTED BUDGET**

The financial plan adopted by the school board which forms a basis for expenditure appropriations.

### **APPROPRIATION**

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

### **ASSESSED VALUE**

The portion of value of real or personal property that is taxable; the lesser of the property's real market value or the constitutional value limit. The value limit may increase 3% annually unless qualifying improvements or changes are made to the property. See "Measure 50."

### **ASSESSMENT**

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

### **ASSETS**

Resources owned or held by a government which have monetary value.

### **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.

### **BOND or BOND ISSUE**

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

### **BUDGET**

A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the School Board.

### **BUDGET COMMITTEE**

Fiscal planning board of a local government or district, consisting of the governing body (school board) plus an equal number of legal voters from the district, who are appointed by the governing body (Oregon Revised Statutes, 294.336).

### **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.

**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 OUTLAY**

Expenditures that result in the acquisition of or addition to fixed assets.

**CASH BASIS**

The basis of accounting under which transactions are recognized only when cash changes hands.

**CERTIFIED EMPLOYEES**

Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational, speech, and physical therapists. Also referred to as "licensed" employees.

**CITY LEVY**

A four-year local option tax levy approved by residents of the City of Eugene for youth cultural and recreational services. The levy expired in 2006-07. Ninety-three percent of the levy was distributed to the two school

districts within the City limits (Eugene and Bethel). The distribution was based on assessed value, that is, the portion of city assessed value within each district. Services funded from the levy included elementary music and P.E., counselors, nurses and media specialists at all levels, secondary athletics and activities, and the custodial and maintenance services that support these activities. For 2007-08, the general fund has absorbed the cost of those services.

**CLASSIFIED EMPLOYEES**

Support staff, including instructional assistants, clerical staff, bus drivers, custodians, maintenance and food service staff.

**CONTINGENCY**

An amount budgeted each year for unforeseen expenditures. Board policy recommends an operating contingency of 2% of expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

**CURRENT RESOURCES**

Resources available to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

**DEBT SERVICE**

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt services is usually expressed as an annual amount.

**DEFICIT**

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

**EEA**

Eugene Education Association, an employee group representing certified employees.

**ENDING FUND BALANCE**

The difference between a fund's resources and requirements at year end.

**EQUALIZATION**

A method for 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.

**ELL**

The English Language Learner program provides educational support to students who do not meet a minimal English language proficiency standard. Previously the English as a Second Language (ESL) Program.

**EXPENDITURES**

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**FTE**

Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

**FISCAL YEAR**

A 12-month period that determines the time frame for financial reporting, budgeting and accounting. For District 4J, the fiscal year is July 1 through June 30.

**FIXED ASSETS**

Asset of a long term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

**FIXED COST**

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

**FUNCTION**

Expenditure classification identifying the activity or principal purpose for which an expenditure is made.

**FUND**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND STRUCTURE**

The district budgets its resources in nine funds—four major governmental funds, four non-major governmental funds, and one proprietary—or internal service—fund. The funds are:

*Major Governmental Funds*

- General
- Debt Service
- Capital Projects
- Federal, State and Local Programs

*Non-major Governmental Funds (Special Revenue)*

- Nutrition Services
- Student Body
- District Retirement
- Fleet and Equipment

*Proprietary (Internal Service)*

- Insurance Reserve

**GENERAL FUND**

The fund used to account for district operations except those required to be accounted for in another fund.

**GENERAL OBLIGATION (G.O.) 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.

**IDEA**

The Individuals with Disabilities Education Act is federal legislation which requires local districts to provide free and appropriate

education in the least restrictive environment to students with disabilities.

**IEP (Individualized Education Program)**

A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

**INDIRECT COST**

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**INTERNAL SERVICE FUND**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**KRVM**

District 4J's radio station which provides career education in communications media and broadcasts school district activities.

**LIABILITIES**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**LICENSED EMPLOYEES**

Includes teachers, counselors, media specialist, psychologists, social workers, nurse, athletic trainers, occupational, speech, and physical therapists. Also referred to as "certified" staff.

**LOCAL OPTION**

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.

**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.

**MODIFIED ACCRUAL BASIS**

All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

**NO CHILD LEFT BEHIND ACT**

The most recent authorization of the Elementary and Secondary Education Act

(ESEA), the principal federal law affecting K–12 education. A number of federal entitlement programs (Title I–V) have been grouped together under this program name.

**OSEA**

Oregon School Employees Association, the employee group representing classified staff.

**OBJECT**

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

**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 EDUCATIONAL ACT FOR THE 21<sup>ST</sup> CENTURY**

A sweeping school improvement effort initiated in 1991, calling for increased academic standards, student achievement and accountability through benchmark testing and public/parent involvement and reporting of progress.

**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.

**PERS (Public Employee Retirement System)**

This system covers employees hired prior to August 29, 2003. Employees hired since that date are covered by the Oregon Public Service Retirement Plan (OPSRP).

**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 for the tax year.

**REQUIREMENT**

An expenditure or net decrease to a fund's resources.

**RESERVE FUND**

Established to accumulate money from one fiscal year to another for a specific purpose.

**RESOURCES**

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

**REVENUES**

Monies received or anticipated by a local government from either tax or non-tax sources.

**SHAPING 4J'S FUTURE**

A strategic planning process initiated by the district in 2006. This process is focused on several unanswered questions about how and where the district will provide instructional programs to best serve students, in light of declining enrollment and changing student demographics and needs. The results guide school size and grade configuration, location of schools and programs, and related decisions over the next 5–7 years

**STAFFING RATIO**

The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are funded through the staffing ratio.

**STATE SCHOOL FUND**

The major appropriation of state support for public schools. State School Fund grants are distributed to school districts on a per-student

basis. The State School Fund formula adopted by the legislature includes monies from the State School Fund plus local property taxes and some other local revenues. This formula determines over 90% of the district's General Fund revenues.

**SUPPLEMENTAL BUDGET**

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

**TAG**

The Talented and Gifted (TAG) State legislation requires local districts to provide programs and services to academically talented and cognitively gifted students at their assessed level and rate of learning.

**TITLE I**

Title 1 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.

**TOSA**

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

**TRANSFERS**

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

**TSPC**

The Teacher Standards and Practices Commission is an organization separate from the Oregon Department of Education which provides licenses to teachers and administrators.

**UNAPPROPRIATED ENDING FUND BALANCE (UEFB)**

Amount budgeted to carryover 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.

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# Financial Summaries & Performance Indicators

# ***FINANCIAL SUMMARIES & PERFORMANCE INDICATORS***

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**BUDGET SUMMARY— ALL FUNDS**

**STATEMENT OF RESOURCES—ALL FUNDS  
For Fiscal Year Beginning July 1, 2007**

In Thousands

FUND	RESOURCES									TOTAL
	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FD BALANCE	
General	61,286		7,341	245	76,241	177		118	18,905	164,313
Fleet & Equipment			65		441			1,816	7,493	9,815
Federal, State & Local Pgms			3,111		2,612	11,275				16,998
Student Body			5,663						3,500	9,163
Debt Service	13,889		3,718						9,652	27,259
Capital Projects			1,493		800			520	29,265	32,078
Food Services			2,224		49	2,569		323	14	5,179
Insurance Reserve		30,966	436					568	8,859	40,829
District Retirement		3,955							6,716	10,671
<b>TOTAL - All Funds</b>	<b>75,175</b>	<b>34,921</b>	<b>24,051</b>	<b>245</b>	<b>80,143</b>	<b>14,021</b>		<b>3,345</b>	<b>84,404</b>	<b>316,305</b>

**STATEMENT OF REQUIREMENTS—ALL FUNDS  
For Fiscal Year Beginning July 1, 2007**

In Thousands

FUND	REQUIREMENTS—BY OBJECT									TOTAL
	SALARIES	EMPLOYEE BENEFITS	SERVICES/ SUPPLIES	EQUIPMT/ CAPITAL	OTHER	TRANSFERS	CONTING	UEFB		
General	74,708	45,547	19,321	99	676	3,195	8,983	11,784	164,313	
Fleet & Equipment			3,093	3,704	329		2,689		9,815	
Federal, State & Local Pgms	7,672	4,524	4,165	20	617				16,998	
Student Body			4,515	73	1,424		500	2,651	9,163	
Debt Service					17,689			9,570	27,259	
Capital Projects	723	411	1,677	17,319				11,948	32,078	
Food Services	1,467	1,090	2,589	6	13		14		5,179	
Insurance Reserve	295	30,215	716	152	326	150	600	8,375	40,829	
District Retirement	1,157	2,798					3,013	3,703	10,671	
<b>TOTAL - All Funds</b>	<b>86,022</b>	<b>84,585</b>	<b>36,076</b>	<b>21,373</b>	<b>21,074</b>	<b>3,345</b>	<b>15,799</b>	<b>48,031</b>	<b>316,305</b>	

FINANCIAL SUMMARIES

**BUDGET SUMMARY REQUIREMENTS BY PROGRAM AREA AND BY FUNCTION — ALL FUNDS**

STATEMENT OF REQUIREMENTS—ALL FUNDS

For Fiscal Year Beginning July 1, 2007

In Thousands

REQUIREMENTS—BY PROGRAM AREA <sup>1</sup>

FUND	DIRECT CLASS SVC	CLASSRM SUPPORT	BUILDING SUPPORT	CENTRAL SUPPORT	OTHER ACCOUNTS	CONTING	UNAPPROP BALANCE	TOTAL
General	83,684	26,550	22,132	7,984	3,196	8,983	11,784	164,313
Fleet & Equipment	2,076	4,718	3		329	2,689		9,815
Federal, State & Local Pgms	10,410	5,492	179	917				16,998
Student Body		6,012				500	2,651	9,163
Debt Service					17,689		9,570	27,259
Capital Projects	1		20,122	7			11,948	32,078
Food Services			5,109	56		14		5,179
Insurance Reserve			337	31,367	150	600	8,375	40,829
District Retirement				3,955		3,013	3,703	10,671
<b>TOTAL - All Funds</b>	<b>96,171</b>	<b>42,772</b>	<b>47,882</b>	<b>44,286</b>	<b>21,364</b>	<b>15,799</b>	<b>48,031</b>	<b>316,305</b>

STATEMENT OF REQUIREMENTS—ALL FUNDS

For Fiscal Year Beginning July 1, 2007

In Thousands

REQUIREMENTS—BY FUNCTION <sup>1</sup>

FUND	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COM SVC	FACIL ACQ & CONSTR	FUND TRANSFERS	OTHER USES	CONTING	UNAPPROP BALANCE	TOTAL
General	85,937	54,119	293	1	3,195	1	8,983	11,784	164,313
Fleet & Equipment	2,076	4,720	1			329	2,689		9,815
Federal, State & Local Pgms	10,422	6,124	452						16,998
Student Body	6,012						500	2,651	9,163
Debt Service						17,689		9,570	27,259
Capital Projects	1	1,869		18,260				11,948	32,078
Food Services		56	5,109				14		5,179
Insurance Reserve		31,562		142	150		600	8,375	40,829
District Retirement		3,955					3,013	3,703	10,671
<b>TOTAL - All Funds</b>	<b>104,448</b>	<b>102,405</b>	<b>5,855</b>	<b>18,403</b>	<b>3,345</b>	<b>18,019</b>	<b>15,799</b>	<b>48,031</b>	<b>316,305</b>

<sup>15</sup> Several functions show a \$1,000 minimum budget to allow for additions by supplemental budget, if needed, in accordance with Oregon local budget law.

**BUDGET SUMMARY — FOUR YEARS — ALL FUNDS**

Four Fiscal Years—All Funds Totals

In Thousands

RESOURCES

ALL FUNDS TOTAL	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FD BALANCE	TOTAL
Actual 2004–2005	59,199	26,050	28,981	1,057	56,364	14,516		9,002	90,022	285,191
Actual 2005–2006	67,722	27,245	30,839	610	60,811	15,883	46,964	7,262	61,621	318,957
Budget 2006–2007	71,756	34,674	27,253	450	70,951	16,045		8,595	84,042	313,766
Budget 2007–2008	75,175	34,921	24,051	245	80,143	14,021		3,345	84,404	316,305

In Thousands

REQUIREMENTS

ALL FUNDS TOTAL	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COMMUN SERVICES	FACILITIES ACQUISITION & CONSTR	FUND TRANSFERS	OTHER USES	CONTINGENCY	UNAPPROP BALANCE	TOTAL	
Actual 2004–2005		85,339	76,407	5,119	32,894	9,002	14,809	61,621	285,191	
Actual 2005–2006		94,292	85,303	5,270	25,538	7,262	14,920	86,372	318,957	
Budget 2006–2007		100,327	99,449	5,618	25,366	8,595	18,068	13,535	42,808	313,766
Budget 2007–2008		104,448	102,405	5,855	18,403	3,345	18,019	15,799	48,031	316,305

**PROJECTED ENDING FUND BALANCES — ALL FUNDS**

ENDING FUND BALANCES—ALL FUNDS  
2007–08

FUND	BEGINNING FUND BALANCE	PLUS REVENUES	LESS EXPENDITURES	PLUS UNDERSPENDING	ENDING FUND BALANCE
GENERAL <sup>1</sup>	18,904,578	145,408,000	152,528,968	3,153,412	14,937,022
FLEET & EQUIPMENT <sup>2</sup>	7,493,303	2,322,098	9,815,401	5,337,938	5,337,938
FED, STATE & LOCAL PGMS	-	16,998,488	16,998,488	-	-
STUDENT BODY <sup>3</sup>	3,500,000	5,663,251	6,512,686	530,095	3,180,660
DEBT SERVICE <sup>4</sup>	9,651,528	17,607,412	17,688,969	-	9,569,971
CAPITAL PROJECTS <sup>5</sup>	29,264,596	2,812,498	20,129,415	1,006,471	12,954,150
FOOD SERVICES <sup>6</sup>	13,885	5,165,500	5,179,385	13,885	13,885
INSURANCE RESERVE <sup>7</sup>	8,858,866	31,970,074	32,453,969	1,347,119	9,722,090
DISTRICT RETIREMENT <sup>8</sup>	6,716,370	3,954,638	6,967,860	2,952,485	6,655,633
<b>TOTAL—ALL FUNDS</b>	<b>84,403,126</b>	<b>231,901,959</b>	<b>268,275,141</b>	<b>14,341,405</b>	<b>62,371,349</b>

Fund balance projections indicate the estimated financial condition of the district at year end. School board policy sets the targeted minimum fund balance for the General Fund at 5% of operating revenues. For the 2007-08 biennium, the minimum fund balance has been set at 8.5% as cushion against mid-biennium corrections to state funding in case of an economic downturn. The 2007-08 budget projects the General Fund ending fund balance at \$14.9 million, or 10.3% of operating revenues. Total revenues include \$118,000 in transfers from other funds.

Balances in the Capital Projects Fund and Debt Service Fund reflect the issuance of bonds approved by voters on the May 2002 ballot.

Each year the board allocates a portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget. The UEFB may not be spent or appropriated during the fiscal year in which it is budgeted.

<sup>1</sup> Underspending is projected to be 66% of the budgeted contingency plus 0.75% underspending in all other accounts. Transfers to other funds, including capital, equipment and food service, are excluded.

<sup>2</sup> Underspending is projected to be 66% of budgeted contingency plus 50% of all other accounts.

<sup>3</sup> Underspending is projected to be 97% of the budgeted contingency plus 0.75% of all other accounts.

<sup>4</sup> Ending Fund Balance is available for debt service payments due July 1, 2008.

<sup>5</sup> Underspending is expected to be 5% of budgeted expenditures.

<sup>6</sup> Underspending is expected to be the amount of budgeted contingency.

<sup>7</sup> Underspending is projected to be 66% of the budgeted contingency plus 3% of all other accounts. Transfers are excluded from underspending calculations.

<sup>8</sup> Underspending is projected to be 97% of the budgeted contingency plus 0.75% of all other accounts.

**FINANCIAL SUMMARY — TAX LEVY COMPUTATION**

**FINANCIAL SUMMARY - TAX LEVY COMPUTATION**

	2006-07 Budget				2007-08 Budget			
	General Fund		Debt Service Fund	All Funds Total	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>
	Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	(Outside M. 5 Limits)		Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	(Outside M. 5 Limits)	
Total Requirements	146,812,500		27,110,304	173,922,804	164,312,578		27,258,940	191,571,518
Total Resources	(101,323,500)		(11,536,243)	(112,859,743)	(116,495,578)		(13,358,528)	(129,854,106)
Revenue Required to Bal.	45,489,000	10,765,000	15,574,061	71,828,061	47,817,000	13,521,000	13,900,412	75,238,412
Loss Due to Constitutional Limit (Compression)	444,000	4,154,000		4,598,000	460,000	1,814,000		2,274,000
Uncollected Tax	2,775,191	656,750	950,142	4,382,083	2,622,873	741,657	762,470	4,127,000
Estimated Tax Imposed	48,708,191	15,575,750	16,524,203	80,808,144	50,899,873	16,076,657	14,662,882	81,639,412
Total Certified Levy	48,708,191	15,575,750	16,524,203	80,808,144	50,899,873	16,076,657	14,662,882	81,639,412
	<b>2006-07 Actual</b>				<b>2007-08 Projected</b>			
Permanent Tax Rate	\$4.7485	\$1.5000	\$1.5950	\$7.8435	\$4.7485	\$1.5000	\$1.3680	\$7.6165
Assessed Value				\$10,281,818,660				\$10,718,795,953

<sup>1</sup> Requirements and Resources totals for all funds may be found on page 48.

## PERFORMANCE INDICATORS

**District Mission:** Do what's best for students. Continue to learn and grow. Respect and care about each other.

**Goals for 2006–08**

- Increase achievement for all students and close the achievement gap.
- Plan for the services and facilities that will best support the district's instructional goals.
- Provide prudent stewardship of district resources to best support student success.
- Achieve adequate and stable funding for schools.
- Engage the community in supporting students and schools.

### INTRODUCTION

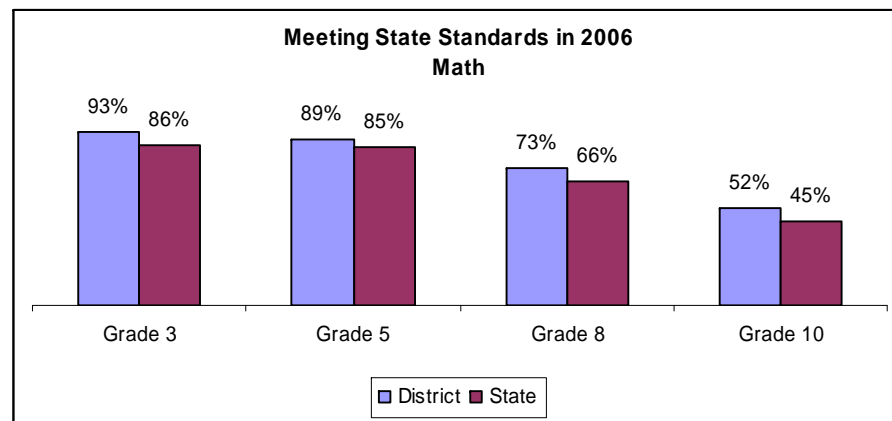
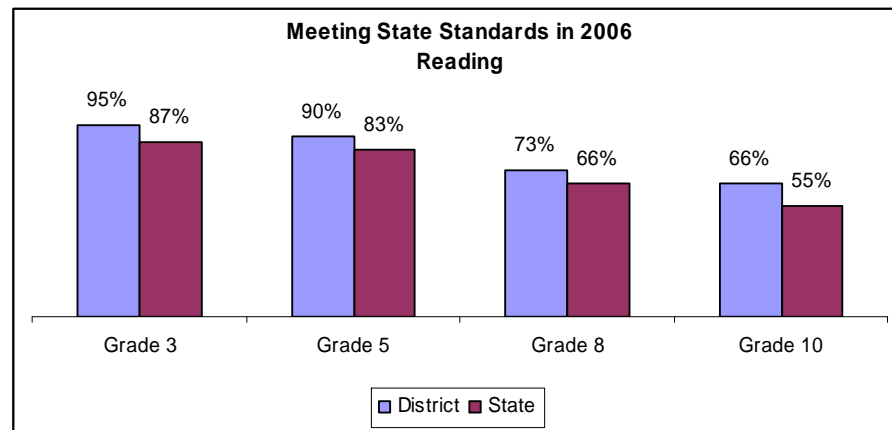
Eugene School District 4J strives for excellence in all areas of its operations, driven by its mission to do what's best for students. In this section are key indicators of how well the district is carrying out this mission. These indicators provide some specific measures of student success, as well as of the efficiency and effectiveness of operations. They are organized three areas: 1) Direct Classroom and Classroom Support Services; 2) Building Support Services; and 3) Central Support Services.

### DIRECT CLASSROOM/CLASSROOM SUPPORT SERVICES

#### Student Achievement

The district has a strong record of fostering student achievement. The 2005–06 State School Report Card rated 80% of district schools as strong or excellent and 20% as satisfactory. Moreover, results of the 2006 Oregon Statewide Assessment were consistently better than the statewide averages, as shown on the charts on this page.

While these overall results are impressive, there is an achievement gap present when the data are broken down by ethnicity, poverty and disability. As seen in the line charts on the following page, American Indian, African-American and Latino students underperform their Asian and White peers on the reading and math assessments, especially as students move from elementary schools to secondary schools.

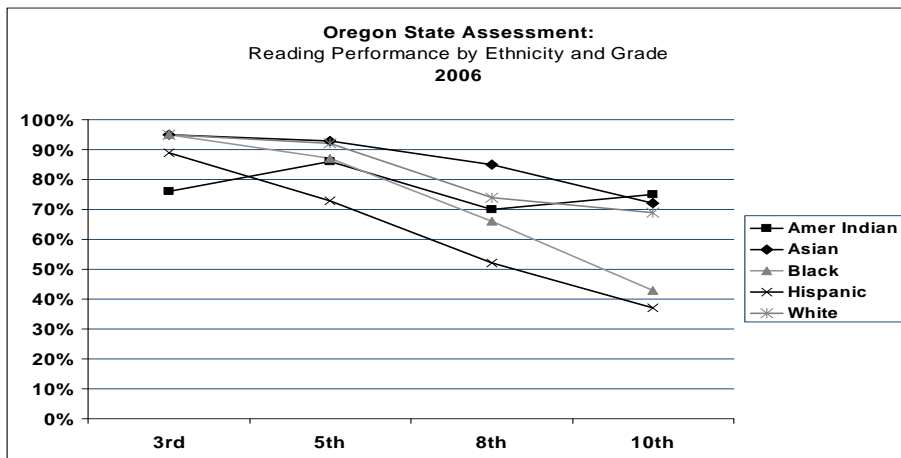
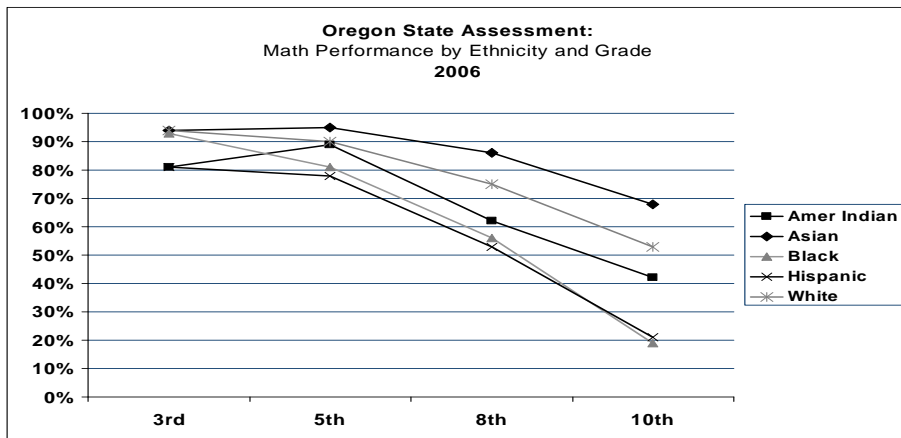


**PERFORMANCE INDICATORS**

**DIRECT CLASSROOM & CLASSROOM SUPPORT SERVICES**

**Progress on the Achievement Gap**

Over the past several years, closing the achievement gap has been a primary goal of the school board. The district has allocated additional funds to achieve this goal and is beginning to see some success. Reading achievement has increased at all levels, elementary, middle and high. At the elementary level, the achievement gap has narrowed considerably over a three year period. However, at the secondary level, more work needs to be done. The tables on this page show fifth and tenth grade math and reading score on the Oregon Statewide Assessment for the last three years.



**Math Performance by Ethnicity–Fifth Grade**

	American Indian	Asian	African American	Latino	White
2003–04	84%	82%	69%	73%	87%
2004–05	95%	95%	76%	80%	91%
2005–06	89%	95%	81%	78%	90%

**Math Performance by Ethnicity–Tenth Grade**

	American Indian	Asian	African American	Latino	White
2003–04	48%	71%	29%	32%	59%
2004–05	41%	67%	39%	25%	62%
2005–06	42%	68%	19%	21%	53%

**Reading Performance by Ethnicity–Fifth Grade**

	American Indian	Asian	African American	Latino	White
2003–04	81%	81%	78%	66%	89%
2004–05	88%	89%	70%	80%	89%
2005–06	86%	93%	87%	73%	92%

**Reading Performance by Ethnicity–Tenth Grade**

	American Indian	Asian	African American	Latino	White
2003–04	63%	58%	41%	34%	67%
2004–05	53%	66%	39%	31%	70%
2005–06	75%	72%	43%	37%	69%

**PERFORMANCE INDICATORS**

**DIRECT CLASSROOM & CLASSROOM SUPPORT SERVICES  
Report Card Results—2004–2007**

The Oregon Department of Education is responsible for issuing a report card to all schools and districts in the state. These report cards provide information to educators, parents and community members about teaching and learning in Oregon’s schools. It must be noted that the ratings can be volatile because they are based on comparing different cohort groups from one year to the next.

The grade that a school receives is based mostly on performance on the Oregon Statewide Assessment. To a lesser degree, student attendance and teacher experience factor into a school’s grade. The report card does not measure the extent to which schools are able to offer a comprehensive instructional program that includes media, the arts, counseling, second language, technology, physical education, etc.

**High Schools**

Schools	2004	2005	2006	2007
Churchill	Sa	Sa	Sa	Sa
North Eugene	Sa	Sa	L	Sa
Sheldon	St	St	St	St
South Eugene	St	E	E	E

**Middle Schools**

Schools	2004	2005	2006	2007
Cal Young	Sa	Sa	St	St
Jefferson	St	Sa	Sa	Sa
Kelly/daVinci	Sa	Sa	Sa	St
Kennedy	St	St	St	St
Madison	Sa	Sa	Sa	Sa
Monroe	St	St	St	St
Roosevelt	E	E	E	E
Spencer Butte	Sa	St	St	St

<sup>1</sup> Population of school changed more than 40% from the previous year, because of boundary changes; therefore, the State did not rate this school.

<sup>2</sup> In 2005–06, Patterson and Westmoreland were consolidated into the new César Chávez Elementary School and Washington and Willakenzie were consolidated into the new Bertha Holt Elementary School. Report cards will not be available for the new schools until 2009, when four years of student data is available.

**Elementary Schools**

Schools	2004	2005	2006	2007
Adams	St	E	Sa	Sa
Awbrey Park	E	E	Sa	St
Buena Vista	E	St	E	E
Coburg	St	Sa	St	St
Corridor	St	St	St	St
Crest Drive	St	St	E	E
Eastside	E	E	E	E
Edgewood	St	E	St	St
Edison	E	E	E	E
Evergreen	E	E	E	E
Family	Sa	Sa	St	E
Fox Hollow	E	E	E	E
Gilham	St	St	St	St
Harris	St	St	St	St
Hillside	E	E	E	E
Howard	Sa	Sa	Sa	Sa
Magnet Arts	Sa	Sa	Sa	Sa
McCornack	St	St	St	St
Meadowlark	E	E	St	St
Parker	St	E	E	E
Patterson	Sa	Sa	<sup>2</sup>	<sup>2</sup>
River Road	NR <sup>1</sup>	Sa	Sa	St
Spring Creek	E	St	St	St
Twin Oaks	NR <sup>1</sup>	St	St	St
Washington	St	E	<sup>2</sup>	<sup>2</sup>
Westmoreland	St	St	<sup>2</sup>	<sup>2</sup>
Willagillespie	St	St	E	E
Willakenzie	St	St	<sup>2</sup>	<sup>2</sup>
Yujin Gakuen	St	St	St	St

**Performance:**  
L=Low      Sa=Satisfactory      St=Strong      E=Exceptional



**PERFORMANCE INDICATORS**

As seen in the following tables, the overall district performance on the Oregon Statewide Assessment is well above the state average, and the dropout rate for our high schools is lower than the state average dropout rate.

**Results for The Statewide Assessment —2004–06**

**Percent Meeting the Standard**

<b>Grade 3</b>	<b>2004</b>		<b>2005</b>		<b>2006</b>	
	Dist	State	Dist	State	Dist	State
Reading/Literature	90	82	91	86	95	87
Math	89	81	90	86	93	86

<b>Grade 5</b>	<b>2004</b>		<b>2005</b>		<b>2006</b>	
	Dist	State	Dist	State	Dist	State
Reading/Literature	86	76	89	81	90	85
Math	85	79	84	84	90	85
Writing <sup>1 2</sup>			38	32	55	42
Science <sup>1</sup>			83	75	86	79

<b>Grade 8</b>	<b>2004</b>		<b>2005</b>		<b>2006</b>	
	Dist	State	Dist	State	Dist	State
Reading/Literature	73	60	72	59	73	63
Math	72	59	70	59	64	66
Writing <sup>1 2</sup>			50	39	61	45
Science <sup>1</sup>			73	66	76	68

<sup>1</sup> No 5<sup>th</sup> or 8<sup>th</sup> grade writing or science tests administered in 2004

<sup>2</sup> Writing tests were administered to grades 4, 7, and 10 in 2006.

<b>Grade 10</b>	<b>2004</b>		<b>2005</b>		<b>2006</b>	
	Dist	State	Dist	State	Dist	State
Reading/Literature	64	52	64	50	67	54
Math	60	45	56	43	58	47
Writing <sup>2 3</sup>			76	56	69	55
Science <sup>3</sup>			74	61	70	62

**4J High School Dropout Rates – 2004–2006**

<b>School</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Henry Sheldon High School	1.90%	1.20%	1.70%
North Eugene High School	1.20%	1.30%	2.0%
South Eugene High School	2.10%	1.20%	1.60%
Winston Churchill High School	1.10%	1.50%	1.10%
DISTRICT AVERAGE *	2.30%	2.50%	3.10%
STATEWIDE AVERAGE	4.40%	4.50%	4.20%

\*This calculation includes students in the four high schools shown above, plus district students in alternative education programs and placements.

**Average SAT Verbal And Math Scores – 2004–2006**

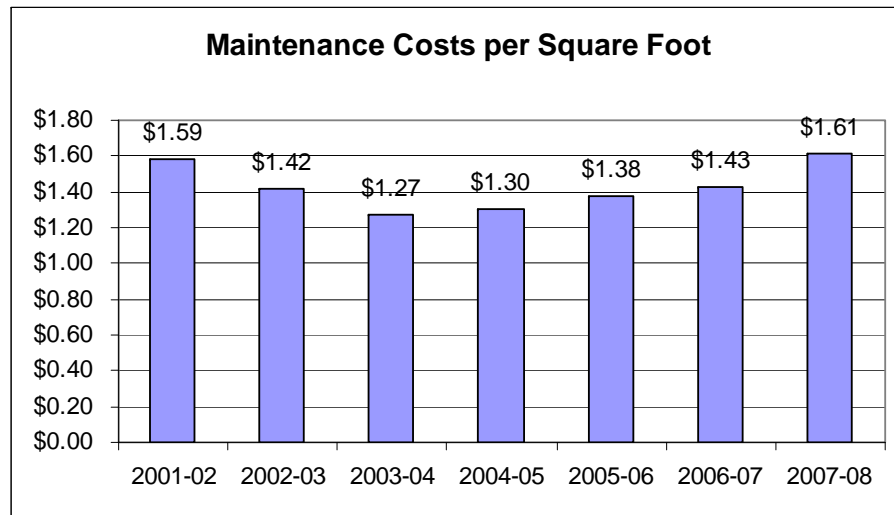
	2004	2005	2006		2004	2005	2006
	VERBAL				MATH		
4J	556	563	563		560	568	568
Oregon	527	523	523		528	529	529
Nation	508	503	503		520	518	518

<sup>3</sup>No 10<sup>th</sup> grade writing or science tests administered in 2004.

**BUILDING & CENTRAL SUPPORT SERVICES**

**BUILDING SUPPORT SERVICES**

One industry measure for tracking building operating costs is to compare building maintenance costs (excluding custodial and utility costs) per square foot of building space over time. The facilities maintenance budget for 2007–08 includes \$4.8 million to maintain over three million square feet. The budget per square foot is slightly higher in 2007–08 than in 2006–07 because maintenance budgets were adjusted for inflation, and staffing costs are higher. One additional maintenance position has been added (Irrigation Specialist). Over the past 4-5 years a portion of the total square footage has been replaced by new construction, requiring less maintenance. The recent sale of district properties has reduced the total square footage only slightly due to the offset of additional square footage from new construction.



**Student Transportation**

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
<b>Number of Students Transported Daily</b>	4,365	4,490	4,437	4,567	4,407
<b>Total Miles Traveled</b>	1,152,658	1,112,387	1,142,656	1,265,765	1,317,538

**CENTRAL SUPPORT SERVICES**

**Bond Rating**

In August 2005, Moody’s Investors Service assigned an **Aa3** rating to all of the district’s general obligation bonded debt. According to Moody’s, one of the top bond rating agencies in the country, the rating reflects the district’s sizable tax base, well diversified local economy, and expectation that the district will continue to maintain a satisfactory reserve given prudent, multi-year financial planning and history of strong community support. The district’s moderate debt position with significant future borrowing plans was also factored into the rating.

**Aa** indicates that bonds, from an investor’s perspective, are judged to be high quality by all standards. The highest rating that Moody’s assigns is **Aaa**. State of Oregon bonds are rated **Aa3**.

**Audit Opinions**

The district has received unqualified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2006.

An unqualified opinion indicates that the auditor has determined that financial statements 1) fairly present the financial position, results of operations and changes in financial position of an entity in accordance with generally accepted accounting principles applied on a consistent basis and 2) include appropriate informative disclosures.

**Budget and Financial Reporting**

The district has received the *Certificate of Achievement for Excellence in Financial Reporting* from the Government Finance Officers Association (GFOA) every year since June 30, 1987.

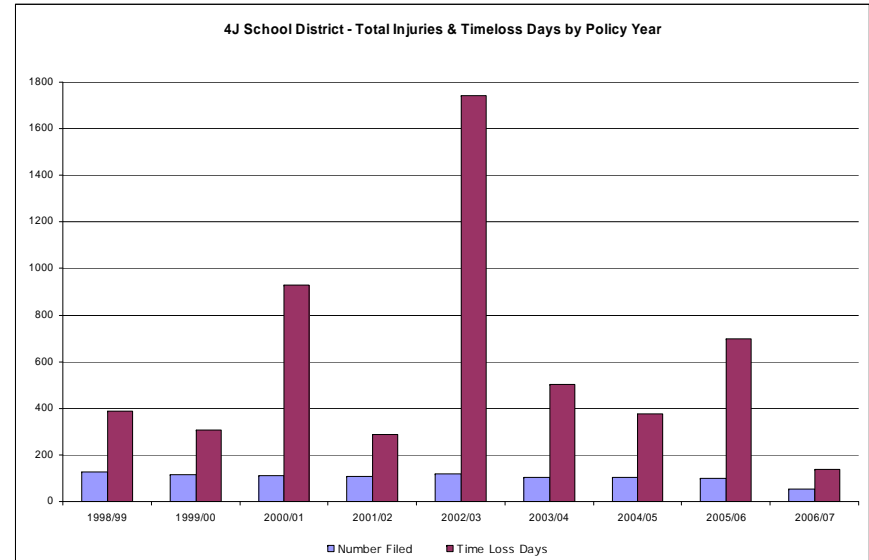
This certificate is presented to government units whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

The district has received the GFOA *Distinguished Budget Presentation Award* every year since 1992–93.

This states that the district has published a budget document that meets program criteria as a policy document, operations guide, financial plan and communications device.

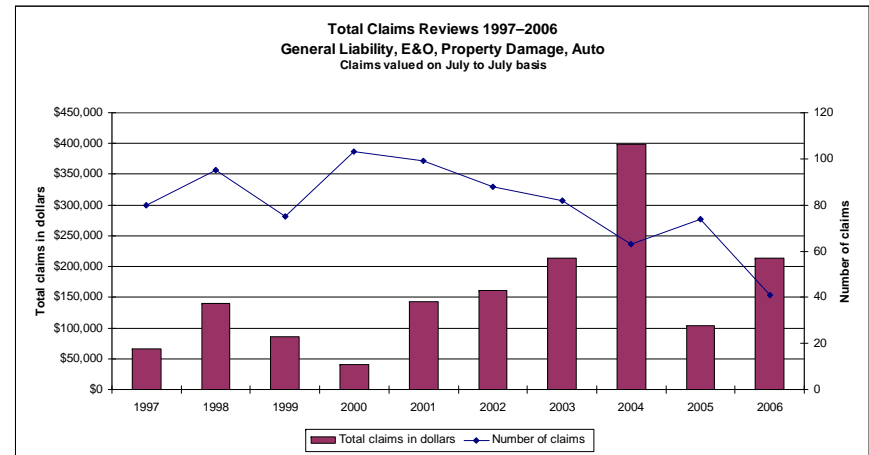
### WORKERS' COMPENSATION

This graph outlines the number of workers' compensation claims and time loss days for all the district employees and volunteers between July 1, 1998 and February 15, 2007. Workers' compensation provides medical and/or time loss payments to 4J employees and volunteers for work place injuries. As indicated in the graph, while the number of claims filed has remained somewhat constant, the number of time loss days has varied considerably. With the exception of 2000–01 and 2002–03, time loss days have been between 286 and 697. The current year, with data through February 15, 2007, promises to fall within this range.



### TOTAL CLAIMS REVIEW

This graph provides information on the district's history for all insured and self-insured property and liability losses from July 1, 1997 through July 1, 2006. The total number and cost of all property and liability claims are illustrated for each fiscal year. The claims and costs indicated include losses in the following areas: General liability, property, error and omissions, and auto (including school buses). The increase in 2004 claims costs is due to approximately \$250,000 of fire damage at a closed school.



**PERFORMANCE INDICATORS — BUILDING & CENTRAL SERVICES**

**Bond And Levy Election Record**

Year	Type of Election	Amount Requested	Yes Votes	No Votes	% Passed (Failed)	Turnout
11/03/92	G.O. Bonds	\$73,400,000	38,717	27,939	58.1%	N/A
11/08/94	G.O. Bonds	6,000,000	28,378	22,632	55.6	N/A
11/03/98	G.O. Bonds	12,200,000	32,294	16,824	65.7	N/A
05/15/00	Local Option Levy <sup>1</sup>	27,100,000	28,449	16,229	63.7	60.4%
05/21/02	G.O. Bonds	116,000,000	26,248	12,681	67.4	51.6
11/02/04	Local Option Renewal <sup>2</sup>	31,250,000	53,709	20,885	72.0	92.3

**Ratio Of Human Resources/Risk Management FTE to District Staff (Full Time and Part Time)**

<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
1:135	1:147	1:140	1:148	1:137	1:137	1:139

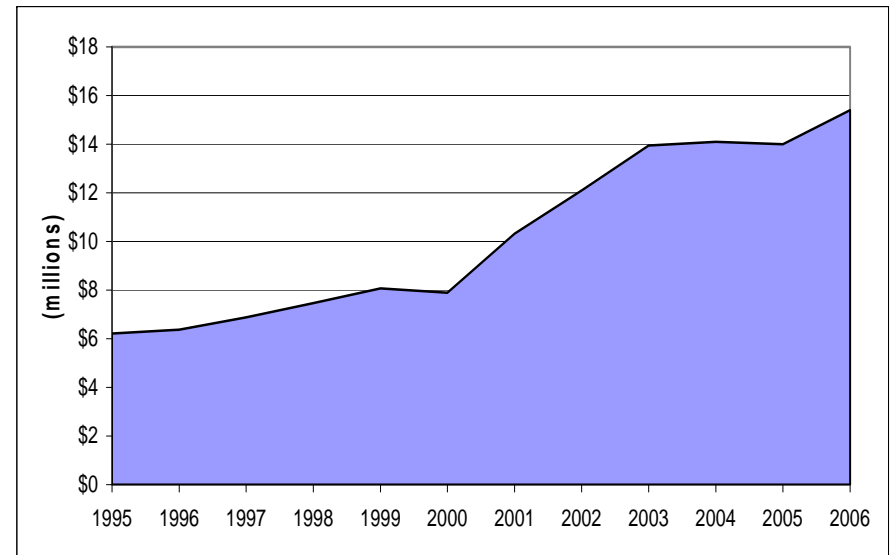
**Grant Funds Received (in millions)**

**Ratio Of Payroll Checks Issued Per Payroll FTE**

<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
11,904:1	11,776:1	11,991:1	12,181:1	12,375:1

**Grant Funds Received**

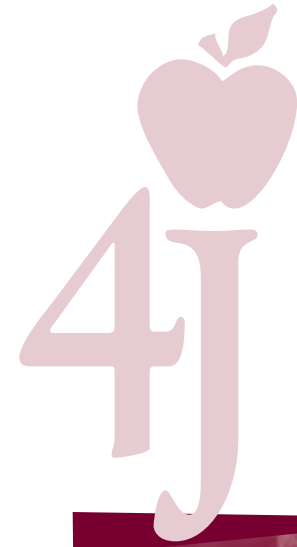
District success generating grant funding for new and innovative instructional programs contributes to its ability to support student success. These funds are restricted to specific purposes and are time-limited. (Amounts do not include EEF and City Levy Fund grants.)



<sup>1</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2000-01. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary. Actual revenues projected to be \$4.6 million higher.

<sup>2</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2005-06. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary. Current forecast estimates higher revenue.

**General Fund**



**General Fund**

**GENERAL FUND**

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## RESOURCES

Resources supporting district General Fund operations primarily reflect local and state revenues, with additional income representing federal, county, and other sources. The largest segment, which includes state funding and local property taxes, is determined by the State School Fund formula. Since Measure 5 property tax limitations were approved in 1990, school district funding has been largely defined by the state; previously, it was primarily determined locally and supported by local property taxes.

### **State School Fund**

In 1991, the State School Fund was created by the Oregon Legislature to distribute state aid to school districts. A formula was developed with the goal of providing equal funding to all school districts, with funds allocated on a weighted, per-student basis. Extra weighting is provided for special education, English Language Learners, poverty, and teen parents. To determine a district's general purpose grant, the weighted student count is multiplied by a statewide target grant amount (approximately \$4,500), which is adjusted to reflect average teacher experience and available state resources. Based on individual district expenditures, a transportation grant, high cost disabilities grant and facilities grant are added to the general purpose grant to determine total formula revenue. Once total formula revenue is calculated, local property taxes and other specified revenues are deducted to determine the amount of the State School Fund grant to be paid to a district.

The State legislature sets appropriations for K–12 education each biennium. These appropriations are highly dependent upon corporate and personal income taxes as well as local property taxes.

### **Current Property Taxes**

Under Measure 50, district property taxes are based on a permanent tax rate of \$4.75 per \$1,000 of assessed value, applied to the value of real and personal property located within district boundaries. In 1997–98, assessed values were rolled back to 1995–96 values less 10%, reducing the district's tax base by about 13%. Future increases in assessed value are limited to 3% per year plus exceptions such as the value of new construction. Tax revenues budgeted for 2007–08 assume an overall 4.25% increase in assessed values and a collection rate of 94.8%.

### **Prior Year's Property Taxes**

Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 35% of the outstanding balance of uncollected taxes will be received during the 2007–08 fiscal year. Other property tax-related revenues include interest earnings from delinquent taxes.

### **Other State Funding Formula Revenues**

- Federal Forest Fees—Receipts under ORS 294.060 from the logging of national forests in Lane County. *Budgeted revenues do not include Federal Forest Fee income in 2007–08.*
- Common School Fund—State allocation per student (varies from year to year).
- County School Fund—Miscellaneous tax receipts from Lane County distributed on a per student basis.

### **Local Option Tax Levy**

Since 1999, school districts have been allowed to request voter approval of additional property taxes to support operations and/or capital needs.

This levy is limited to \$750 per student, 15% of State funding formula revenue, or the difference in taxes under Measure 5 and Measure 50, whichever is smallest. Proceeds from such a levy are excluded from the State funding formula.

In November 2004, district voters approved renewal of a five-year, local option tax of \$1.50 per \$1,000 of assessed value. This levy, first approved in May 2000, has contributed an average of \$7.4 million per year to support district operations. The levy is expected to generate \$13.8 million in 2007–08.

### **Other Sources of Revenue**

The district receives money from a variety of sources outside its State School Fund grant. These include tuition payments, interest earnings on investments, local option tax revenues (discussed above), and funds for services. Beginning in 2007–08, the district will also receive a school improvement grant from the state to support student achievement.

### **Interfund Transfers**

The 2007–08 budget includes a transfer of \$118,000 from the Classified Employees Reserve in the Insurance Reserve Fund to support classified compensation costs.

### **Beginning Fund Balance**

Other General Fund resources include unexpended resources and the unappropriated ending fund balance carried over from the previous year. These resources are also excluded from the State School Fund formula.

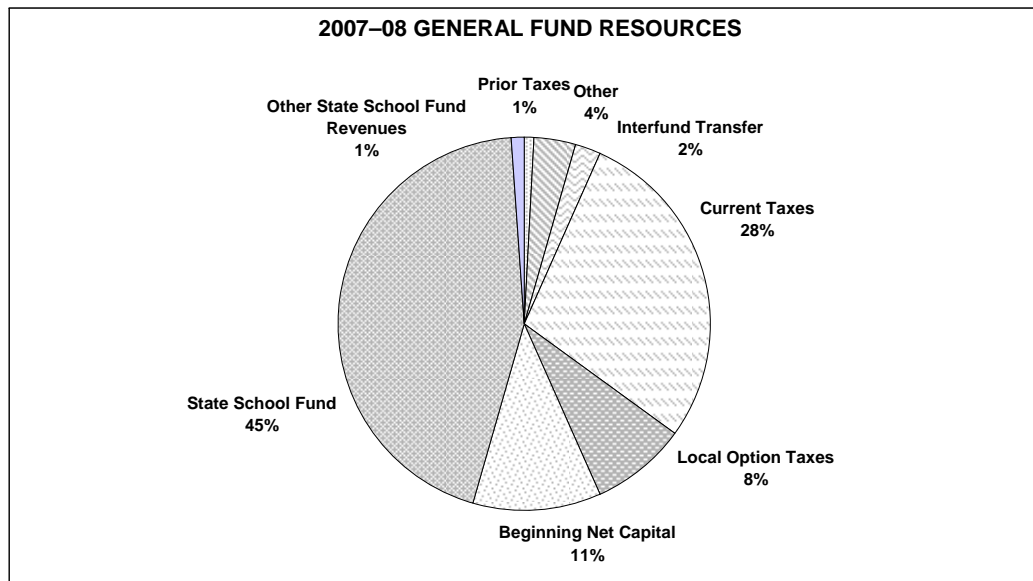


**GENERAL FUND — RESOURCES**

**2007-08 GENERAL FUND BUDGET**

**Resources**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
<b>STATE SCHOOL FUNDING</b>				
Current Property Tax	42,026,233	43,984,252	45,437,000	47,776,000
Prior Taxes	1,359,534	1,354,856	1,467,000	1,284,000
State School Fund	52,104,761	56,999,987	66,787,000	74,451,000
Other SSF Revenues	4,182,166	4,398,533	4,782,000	2,015,000
<b>LOCAL OPTION PROPERTY TAX</b>	7,966,527	10,810,128	10,931,000	13,760,000
<b>INTERFUND TRANSFERS</b>	0	3,000,000 <sup>1</sup>	3,818,000 <sup>1</sup>	118,000
<b>OTHER</b>	<u>4,255,300</u>	<u>5,269,633</u>	<u>4,263,500</u>	<u>6,004,000</u>
<b>TOTAL REVENUES</b>	111,894,521	125,817,389	137,485,500	145,408,000
<b>BEGINNING NET WKG CAPITAL</b>	<u>16,427,157</u>	<u>10,374,411</u>	<u>9,327,000</u>	<u>18,904,578</u>
<b>TOTAL BUDGET RESOURCES</b>	128,321,678	136,191,800	146,812,500	164,312,578



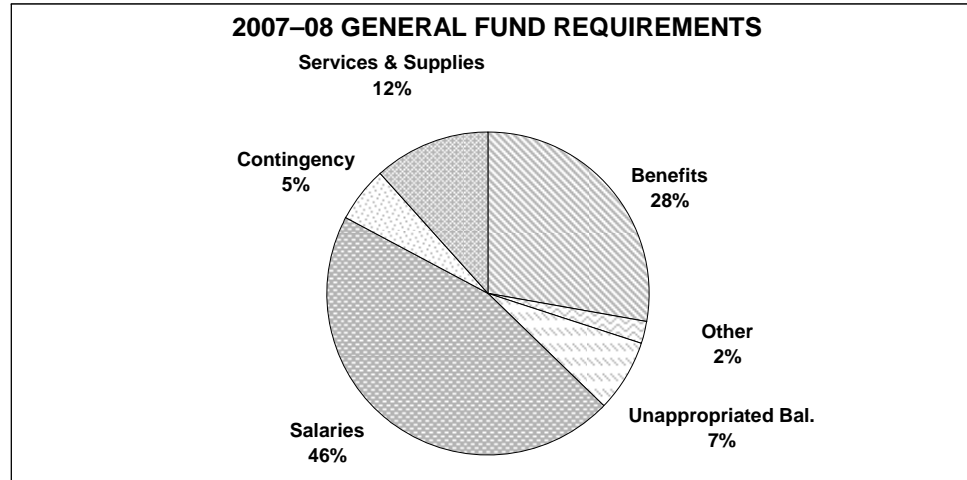
<sup>1</sup> Includes \$3 million transfer from District Retirement Fund to cover increase in PERS rate. (See page 154).



**REQUIREMENTS**

**2007-08 GENERAL FUND BUDGET**

	Requirements			
	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	63,329,209	67,484,908	66,897,595	74,708,236
Benefits	31,632,448	37,118,030	39,076,487	45,546,935
Services	9,249,202	12,111,307	16,548,938	14,922,372
Supplies	3,992,541	3,891,566	3,986,239	4,398,595
Equipment	74,966	29,873	103,286	99,197
Other	9,668,901 <sup>1</sup>	4,740,772	5,436,185	3,870,633
Contingency	<u>0</u>	<u>0</u>	<u>5,818,780</u> <sup>2</sup>	<u>8,983,000</u> <sup>3</sup>
Expenditures	117,947,267	125,376,456	137,867,510	152,528,968
Unapprop Bal	<u>10,374,411</u>	<u>10,815,344</u>	<u>8,944,990</u>	<u>11,783,610</u>
Total Gen Fund	128,321,678	136,191,800	146,812,500	164,312,578



<sup>1</sup> Includes transfers in savings from PERS rate reduction to the District Retirement Fund. \$4,548,000 transferred in 2004-05.

<sup>2</sup> Includes one-time State School Fund resources held in reserve to offset operating shortfalls due to the expiration of the City Levy in 2007-08.

<sup>3</sup> Includes 2.8 million in state School Improvement Fund grant proceeds, \$3.0 million for employee compensation contracts, and a \$500,000 contingency for special education.

**GENERAL FUND**

**GENERAL FUNDS — PROGRAM AREAS**

---

General Fund expenditure functions (activities) are organized into five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts. The functions associated with these areas are presented below. Specific costs associated with each function can be found in the Program Budget Detail Section.

The list below represents General Fund Expenditure Functions in the Budget System as of March 14, 2007.

**DIRECT CLASSROOM SERVICES**

Regular Programs

- 1111 Elementary Primary Programs
- 1112 Elementary Intermediate Programs
- 1121 Middle School Programs
- 1131 High School Programs

Special Programs

- 1210 Talented & Gifted Program
- 1220 Restrictive Programs for Students with Disabilities
- 1229 Other Restrictive Programs
- 1250 Resource Rooms
- 1260 Early Intervention
- 1271 Remediation
- 1280 Alternative Education
- 1288 Charter Schools
- 1291 English Language Learner Program
- 1294 Youth Corrections Education
- 1299 Other Programs
- 1460 Summer School

**CLASSROOM SUPPORT SERVICES**

Extra-Curricular Activities

- 1113 Elementary Student Activities
- 1122 Middle School Student Activities
- 1132 High School Student Activities

Counselors, Nurses, and Student Support

- 2110 Attendance & Social Work
- 2115 Student Safety
- 2122 Guidance Services
- 2131 Health Services
- 2139 Other Health Services
- 2142 Psychological Testing
- 2143 Psychological Counseling
- 2152 Speech Pathology Services
- 2169 Miscellaneous Support of Ed Services
- 2190 Educational Services Direction

Libraries, Curriculum, and Staff Development

- 2211 Direction of Instruction Services
- 2213 Curriculum Development
- 2214 Multicultural Education
- 2219 Other Improvements of Instruction Services
- 2221 Instructional Materials Center
- 2222 School Library Services
- 2223 Multi Media Services
- 2230 Assessment and Testing
- 2240 Instructional Staff Development

Principals Office

- 2411 Principals' Services
- 2490 Other Support Services School Administration

Community Recreation Services and Child Care

- 3320 Community Recreation Services
- 3510 Custody and Care of Children Services

**GENERAL FUND — PROGRAM AREAS**

---

**BUILDING SUPPORT SERVICES**

Facilities Management

- 2540 Operation and Maintenance of Plant Services
- 2541 Facilities Management
- 2542 Building Division Services
- 2543 Grounds Division Services
- 2544 Building Repair and Maintenance
- 2546 Security Services
- 2548 Care of Buildings Services
- 2549 Fleet Maintenance Services

Student Transportation

- 2551 Transportation Services
- 2552 Vehicle Operation Services
- 2554 Vehicle Purchasing, Servicing and Maintenance Services
- 2555 Student Transportation
- 2556 Student Transportation
- 2559 Other Pupil Transportation Services

Computing and Information Services

- 2660 Computing and Information Services
- 2669 Other Data Processing Services

Other Support Services

- 2575 Purchasing and Warehouse
- 2576 Mail Distribution Services

**CENTRAL SUPPORT SERVICES**

Executive Administration

- 2311 Board of Directors Service
- 2321 Office of the Superintendent
- 2325 Other Executive Administration Services

Financial Services

- 2521 Financial Services

Human Resources

- 2215 EEA President Leave
- 2641 Human Resources
- 2649 Other Staff Services
- 2700 Supplemental Retirement Program

Communications and Intergovernmental Relations

- 2630 Communications and Intergovernmental Relations

Nutrition Services

- 3100 Nutrition Services

**OTHER ACCOUNTS**

Other Accounts

- 3390 KRVM
- 3399 Other Community Services
- 5120 Short-term Debt Service
- 5200 Interfund Transfers
- 6110 Contingency Fund
- 6111 Contingency – Special Education
- 7000 Reserves and Balances Fund

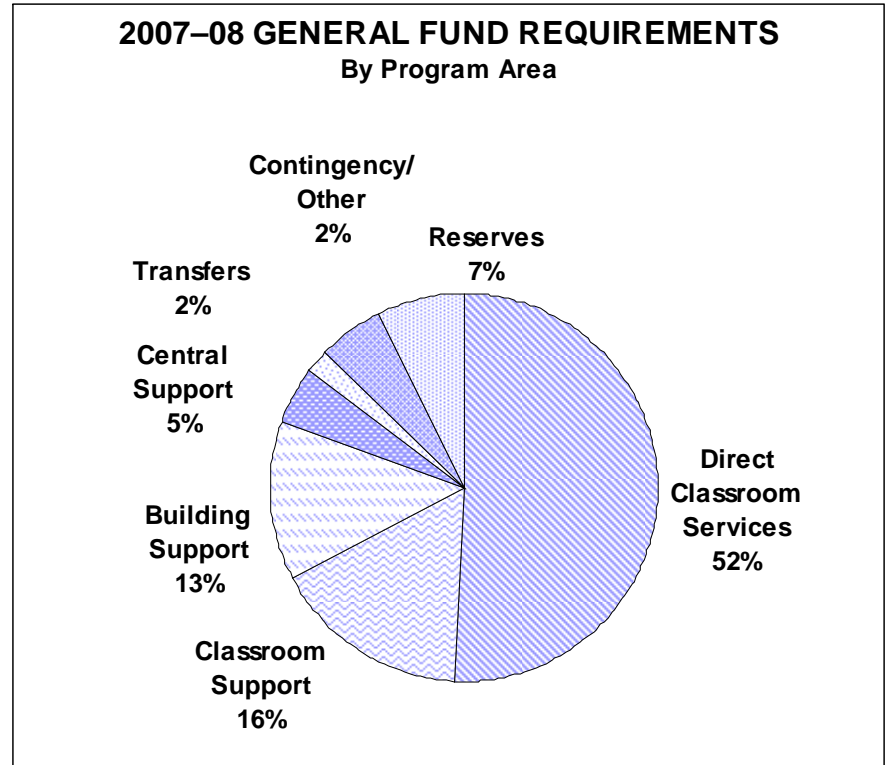
**REQUIREMENTS — MAJOR PROGRAM AREAS**

**DESCRIPTION**

The General Fund’s five major program areas are further divided into programs and functions (or activities). This document includes purpose statements, descriptions of budget goals, financial highlights and program changes, major functions, organization charts and budget tables for each program.

**SUMMARY OF GENERAL FUND PROGRAM AREAS**

	<u>2007–08 Budget</u>
DIRECT CLASSROOM SERVICES	\$83,683,726
CLASSROOM SUPPORT SERVICES	26,550,414
BUILDING SUPPORT SERVICES	22,131,397
CENTRAL SUPPORT SERVICES	7,984,415 <sup>1</sup>
TRANSFERS	3,196,016
CONTINGENCY/OTHER	8,983,000
RESERVES	11,783,610
TOTAL	<u>\$164,312,578</u>



<sup>1</sup> Includes \$3,655,000 payment from General Fund to District Retirement Fund to cover 2007–08 obligations. Remaining Central Support expenditures represent 2.7% of the General Fund budget.

***DIRECT CLASSROOM SERVICES***

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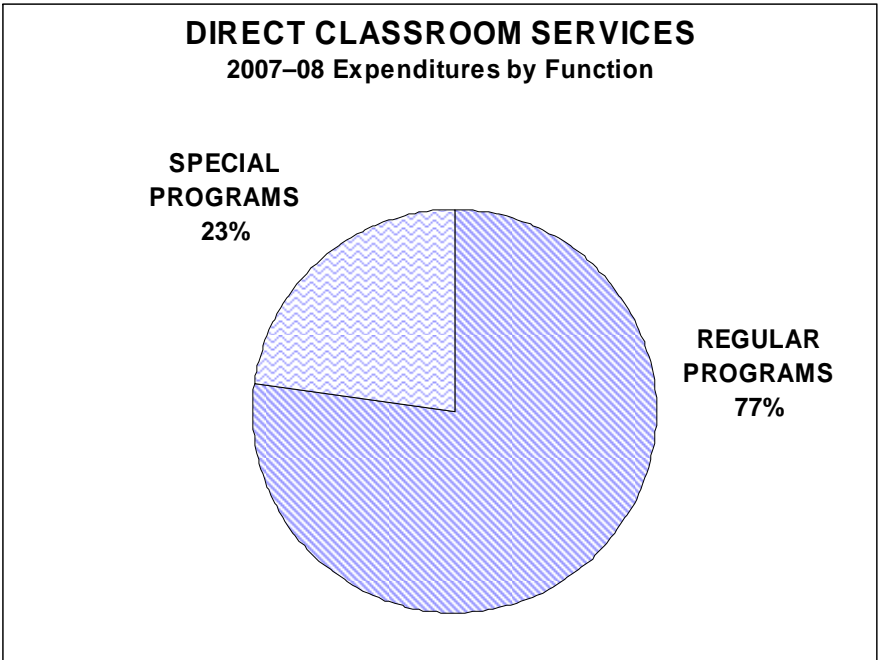
The direct classroom services portion of the budget is dedicated to school district activities that are involved in direct instructional services to students. Since the primary mission of the district is instruction, the goals for the direct classroom services budget are exactly the same as the instructional goals of the school district. *Our overall goal is to increase student achievement for all students and close the achievement gap.*

The fundamental purpose of the school district is to provide the very best education we can for every student, from kindergarten through high school graduation, in a safe environment which is demanding but nurturing, rigorous but compassionate, fosters both independence and collaboration, and respectfully demands accountability as well as excellence from students and staff.

Each of the direct classroom services programs has established a program of work and a set of goals and objectives that it intends to accomplish during the 2007–08 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

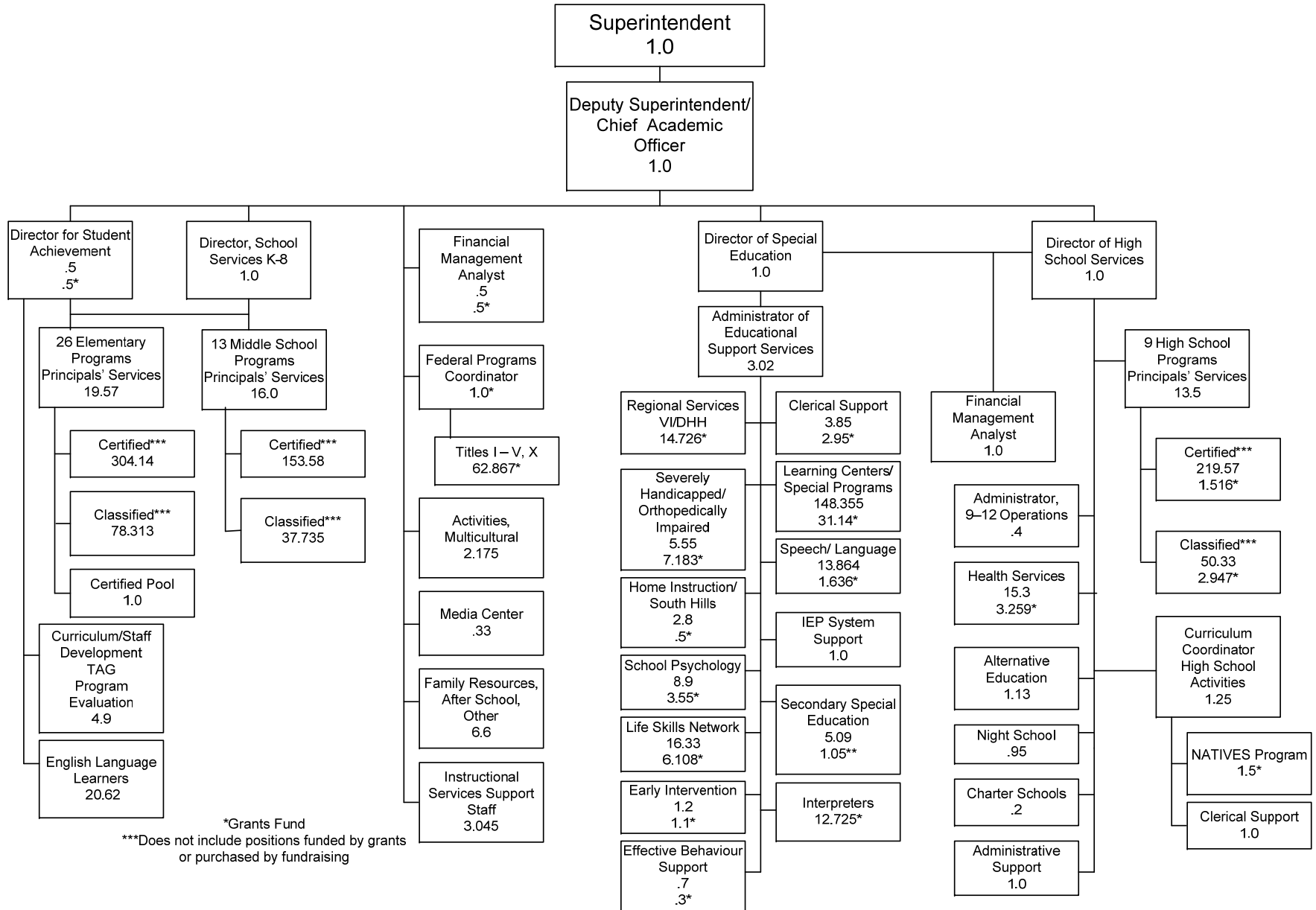
***MAJOR FUNCTIONS***

	<u>2007–08 Budget</u>
REGULAR PROGRAMS	\$64,575,845
SPECIAL PROGRAMS	19,107,881
TOTAL	<u>\$83,611,726</u>





**Instructional Services Organization Chart**  
 2007-08 - Lane County School District 4J - Eugene, Oregon



\*Grants Fund  
 \*\*\*Does not include positions funded by grants or purchased by fundraising

## REGULAR PROGRAMS

---

### SERVICE DESCRIPTION

Kindergarten through grade twelve instruction programs are designed to prepare students to be successful citizens, and family members. These programs provide learning experiences to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. They also include special learning experiences designed to meet physical, mental, social and emotional disabilities or gifts. Instructional areas include language arts (reading, speaking, listening, writing); mathematics; science; fine arts (including the visual arts, and general music); physical and health education, social sciences, technology and media, second language, and career development.

#### **Key Board Goal for this service:**

- **Increase achievement for all students and close the achievement gap.**

### BUDGET GOALS FOR 2007–08

**Goal 1. Use data to identify where performance gaps exist and implement district-wide and school-based strategies to close the achievement gap.**

A focus will be on data analysis to ensure that the needs of all students are being met and that they are given opportunities to achieve the standards and benchmarks established and recently updated by the Oregon State Board of Education. At the district level, staff development will be provided to help students, staff, and parents understand the standards and develop alternative learning options for students who need additional services. Data will be disaggregated to determine needs for special populations. A major emphasis will be placed on literacy and reading instruction to ensure that all students can read proficiently at all grade levels. We will also begin to implement the strategies identified by the Math Task Force to improve student achievement in mathematics.

**Goal 2. Ensure that each school has developed a literacy and school improvement plan based on best practices to improve achievement for all students.**

The district has completed a report at the elementary and secondary levels outlining best instructional practices for literacy. In partnership with the University of Oregon, we have also designed a comprehensive reading assessment for all students in grades K–8 and are expanding to grades 9–10 in 2005–06. Each school has developed a literacy plan, and the Instruction Department is providing building-based staff development to assist schools in implementing their plans. A major emphasis will be placed on staff development to support the language arts adoption and enable all students to access the general curriculum.

**Goal 3. Ensure that all students receive and are engaged in a rigorous curriculum.**

Programs and professional development will emphasize and support a belief system that all students can learn and meet high standards.

**Goal 4. Schools will develop an environment that promotes learning, respect, and an appreciation for diversity.**

Training and assistance will be provided to schools to promote positive behavior and cultural competency. Staff will be informed about policies and practices to prevent bullying, harassment, and intimidation.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Adjustments related to enrollment**

- A net reduction of 2.21 FTE licensed staff and .97 FTE classified staff related to the projected decline in enrollment, less staff added back to mitigate the effect of this decline.

**Onload of Services Supported by Other Funds**

- A total of 50.56 FTE licensed staff supported by funds from the City of Eugene Local Option Levy from 2003–04 through 2006–07. Staff supported by the levy included elementary music and P.E. specialists and counselors, nurses and media specialists at all levels. Some of those positions are budgeted in Direct Classroom Services—Special Program and Classroom Support Services.
- 6.0 FTE licensed staff, supported by federal Title II grant funds (“Class Size Reduction” funds) in 2006–07.

**Continuation of services funded by Access and Options allocation in 2005–06 and 2006–07**

- 0.6 FTE Coordinator of Student of Color Achievement Program (also teaching classes in high schools).

**Reductions**

None.

**Additions**

- 4.0 FTE P.E. specialists allocated to elementary and middle schools to implement the superintendent’s direction regarding minimum standards for physical education and activity.
- 2.92 FTE math teachers to add one section of math at each middle and high school in order to reduce class size.
- 2.0 FTE math teachers to add one section of math at each high school in order to meet new requirement that students must have three years of math to graduate.
- 1.0 FTE to small elementary schools with relatively high special education enrollment.
- 1.0 FTE to coordinate high school graduation requirements (0.25 FTE to each high school).
- 0.5 FTE temporary technician specialist to assist with professional development in instructional technology.

**MAJOR FUNCTIONS**

**1111 Elementary Primary Programs**

Expenditures for kindergarten through third grade programs. This program of instruction for children in grades kindergarten through three provides learning experiences focused on knowledge, concepts, skill, appreciation, attitudes, and behavioral characteristics needed by all pupils. The common learning areas include language arts (reading, writing, speaking, listening), mathematics, science,

fine arts (including visual arts and music), physical and health education, social studies and media. Instruction is delivered in ways which encourage students to make connections between subject areas and to apply skills and knowledge in their lives.

**1112 Elementary Intermediate Programs**

Expenditures for grades 4 and 5 programs, except extra-curricular activities, including language arts, math, science, social studies, arts, physical and health education, and technology/media.

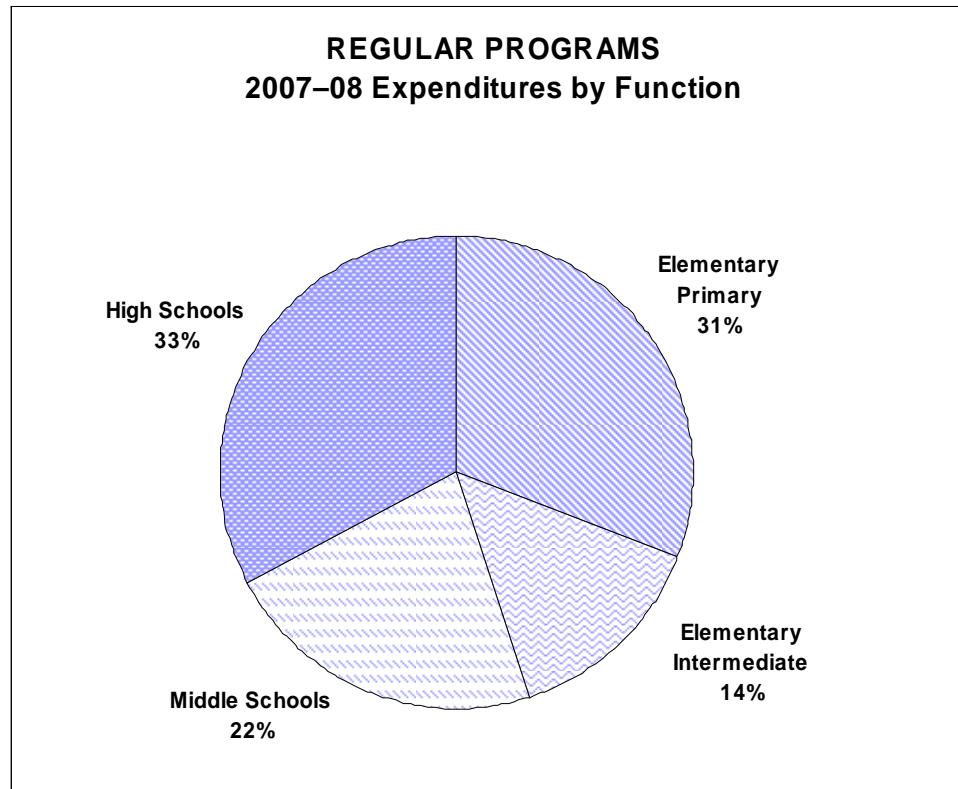
**1121 Middle School Programs**

This level of instruction blends a strong academic program with a gradual transition from the elementary school to the high school. The middle school climate and program are designed to assist students to progress intellectually, physically, and socially by involving them in continued development of basic skills and exploratory activities. Instruction is interdisciplinary and individualized to the extent possible. Students are encouraged to take increasing responsibility for their own behavior and learning.



**1131 Senior High School Programs**

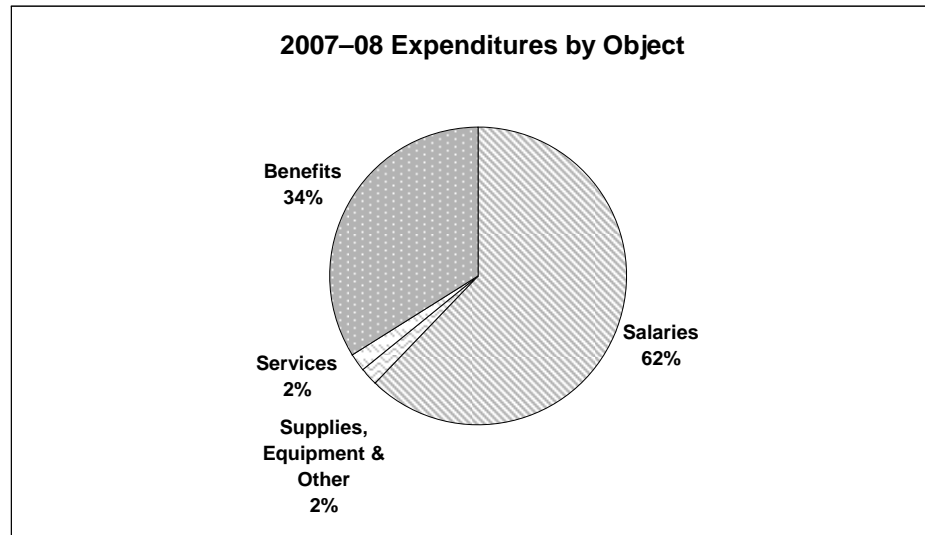
The high school instructional programs focus on learning experiences and activities which emphasize knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. Special efforts are made to help students understand themselves, their relationship with society, and the preparation necessary for their entry into the world of work and/or advanced academic and career training.



**REGULAR PROGRAMS**

**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	36,171,077	37,794,980	37,340,019	40,158,492
Benefits	15,680,525	18,021,257	19,136,579	21,917,094
Services	164,619	208,177	3,084,804 <sup>1</sup>	1,265,857
Supplies	1,626,853	1,211,112	1,220,357	1,224,752
Equipment	0	4,940	5,875	8,150
Other	9,190	9,781	3,250	1,500
	<u>53,652,264</u>	<u>57,250,247</u>	<u>60,790,884</u>	<u>64,575,845</u>



<sup>1</sup> Increase reflects additional funding for literacy and other targeted funding to schools plus a change in how "block grants" to schools are budgeted. This funding will be transferred to appropriate accounts (mainly salaries and benefits) once plans for use of the funds are finalized.

<sup>2</sup> Increase represents the conversion of school "targeted funding" allocations to staffing. Allocations were budgeted as dollars under services in previous years.

## SPECIAL PROGRAMS

### SERVICE DESCRIPTION

Special Programs provide a wide range of learning experiences designed to meet a wide range of physical, mental, social, and emotional abilities. Programs include services for students with disabilities, as well as alternative education, talented and gifted, English Language Learner, summer school, and charter school and other programs.

#### Key Board Goal for this service:

- *Increase achievement for all students and close the achievement gap.*

### BUDGET GOALS FOR 2007–08

**Goal 1.** *Partner with general education to shape the educational delivery system to meet every child's learning and social/behavioral needs and close the achievement gap.*

**Goal 2.** *Partner with general education to provide high quality instruction and access to the general curriculum for students with disabilities.*

**Goal 3.** *Work with district staff to design, implement and monitor specially designed instruction and effective intervention activities that address the needs of culturally and linguistically diverse students.*

**Goal 4.** *Work collaboratively with general education and the University of Oregon to implement Progress Monitoring and Response to Intervention activities outlined in the Model Demonstration Center grant.*

**Goal 5.** *Partner with High School Services to support reform efforts to increase expectations for all students and change the*

*service delivery model for secondary students with disabilities.*

**Goal 6.** *Based on the results of the Oregon Department of Education's System's Performance Review and Improvement process, review current data and progress toward completing the 2006–2007 Improvement Plan and develop the 2007–2008 Improvement Plan.*

### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

**Continuation of services funded by Access and Options allocation in 2005–06 and 2006–07**

- \$275,000 to continue academy school funding for an additional year at Adams, César Chávez, Harris, Howard and River Road elementary schools.

**Budget Portion of Targeted Funding Allocation as FTE**

- 6.62 FTE staff in the English Language Learner program (2.97 FTE licensed and 3.65 FTE classified). This staff was budgeted in 2006–07 as part of the targeted funding allocation, rather than as FTE.

#### Onload of Services Supported by Other Funds

- 3.3 FTE licensed special education staff, supported by IDEA grant funds in 2006–07. Also, a \$500,000 special education contingency account is proposed. See page 131.

#### Reductions

None.

#### Additions

- A total of \$350,000 in academy school funding for Kelly and Madison middle schools (\$100,000 per school) and North Eugene High School (\$150,000). Funding is for 2007–08, with the goal of extending support through 2008–09, if funds are available.

**GENERAL FUND — DIRECT CLASSROOM SERVICES — SPECIAL PROGRAMS**

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- \$332,500 to implement the recommendations of the Secondary Math Task Force. The funds will be used for additional services for middle and high school students who have not met math benchmarks on standardized tests.
- \$72,000 to expand the Artist-in-Residence program provided by Lane Arts Council.

**MAJOR FUNCTIONS**

**1210 Programs And Services For The Talented And Gifted (TAG)**  
Instruction provided for intellectually gifted and academically talented students addressing their assessed levels and rate of learning.

**1220 Programs For Students with Disabilities**

Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting. This includes programs for Life Skills Network, which provides functional academics, vocational instruction, and independent living instruction for students ages 14 to 21; Transition which provides services for students leaving school programs; services and support to students with moderate to severe orthopedic impairments; instructional assistants provided to students needing 1:1 support; and special programs for summer school students.

**1229 Other Restrictive Programs**

**1250 Learning Centers**

Programs where students with mild to moderate disabilities receive academic instruction and support during the school day. This program serves students in their neighborhood school or in regional programs.

**1260 Early Intervention**

Services designed to evaluate children with developmental deficits in sensory, motor, communication, self-help, and socialization areas. It includes transition services to school age programs.

**1271 Remediation**

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School.

**1280 Alternative Education**

Learning experiences for students who are not succeeding in a regular classroom setting; who are at-risk of dropping out of school; who may be more successful in a nontraditional environment; or who need a special education placement outside of district programs.

**GENERAL FUND — DIRECT CLASSROOM SERVICES — SPECIAL PROGRAMS**

**1288 Charter Schools**

Expenditures related to district sponsored charter schools.

**1291 English Language Learner (ELL) Program**

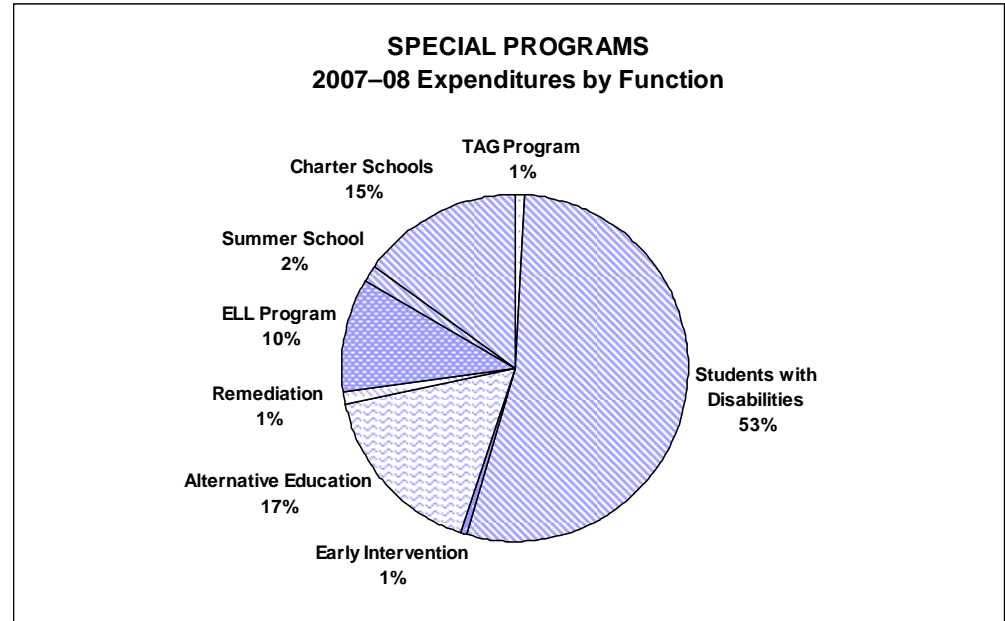
Instructional activities designed to improve English skills of students who do not speak English as their native language.

**1294 Youth Corrections Education**

Instructional programs delivered to youth in detention.

**1299 Other Programs**

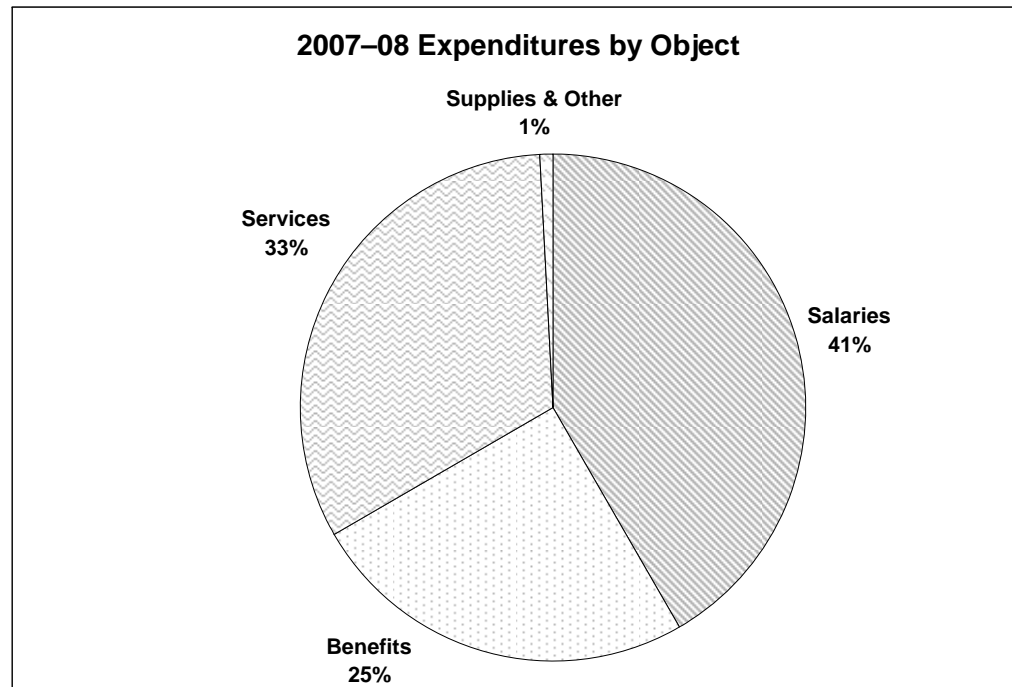
Function 1299 can not be used for children with Individual Education Plans (IEP's).



**SPECIAL PROGRAMS**

**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	6,851,700	7,730,588	7,640,847	7,979,316
Benefits	3,285,148	4,111,048	4,235,001	4,734,820
Services	3,433,805	5,337,198	5,822,263	6,258,759
Supplies	84,710	75,989	59,895	99,506
Equipment	0	0	0	0
Other	67,601	702	55,970	35,480
	<u>13,722,964</u>	<u>17,255,525</u>	<u>17,813,976</u>	<u>19,107,881</u>



**CLASSROOM SUPPORT SERVICES**

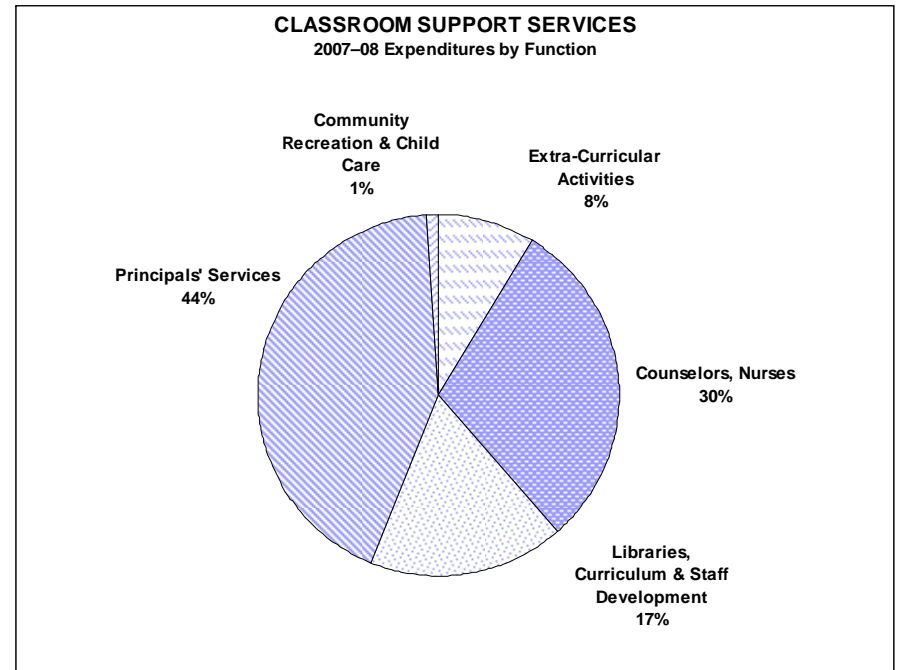
Classroom Support Services include extra-curricular activities for students; direct services to the staff that provides student instruction; those functions that directly support the non-instructional needs of students; the administration of the schools that our students attend; and activities designed to support instruction by providing materials, services, and professional growth opportunities.

Each of the classroom support services programs has established a program of work and a set of goals and objectives for the 2007–08 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

**MAJOR FUNCTIONS**

2007–08 Budget

EXTRA-CURRICULAR ACTIVITIES	\$2,253,027
COUNSELORS, NURSES & STUDENT SUPPORT	7,990,705
LIBRARIES, CURRICULUM & STAFF DEVELOPMENT	4,640,396
PRINCIPALS' SERVICES	11,373,211
COMMUNITY RECREATION SERVICES & CHILD CARE	293,075
<b>TOTAL</b>	<b>\$26,550,414</b>



## EXTRA-CURRICULAR ACTIVITIES

### SERVICE DESCRIPTION

Activities designed to support successful student participation in regular and special instructional programs and extra-curricular activities. Support is provided by various specialists through direct service to students and consultation services with school personnel, parents, students and other agencies. Schools at each level provide opportunities for students to participate in music and physical education activities. The district continues to attend to the repair, maintenance, and improvement of district activity/athletic facilities. The district also collaborates with Lane Community College, the City of Eugene, YMCA, and KidSports to make co-curricular activities available for students.

#### Key Board Goal for this service:

- **Increase achievement for all students and close the achievement gap.**

### BUDGET GOALS FOR 2007–08

#### Goal 1. Coordinate district activities and programs.

- Investigate, develop, and implement district activity programs that provide maximum opportunities for student participation.
- Establish safe and legal standards for all programs.
- Focus on raising student participation, especially from underrepresented groups.
- Conduct after school programs and activities that provide more time for learning and enhance academic achievement.

#### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

##### **Continuation of services funded by Access and Options allocation in 2005–06 and 2006–07**

- *0.75 FTE classified support staff for the Family Resource Center.*

##### **One-Year extension of Funding for Services Supported by Grants in 2006–07**

- *Funding for pilot programs to assist at-risk students' transition from elementary to middle school and middle school to high school: \$95,000 for the elementary to middle school program and \$285,000 for the middle to high school program. If pilots are successful, and resources are available, ongoing funding will be considered for 2008–09.*
- *\$28,500 for extension of middle level summer school. Ongoing funding will be*

*considered for 2008–09, if resources are available.*

##### **Onload of Services Supported by Other Funds**

- *\$2,031,508 for secondary athletics and activities, supported by the City of Eugene Local Option Levy from 2003–04 through 2006–07.*
- *\$99,272 to fund after-school programs at Jefferson Arts and Technology Academy and Kelly Middle School for an additional year. These programs had been supported by the City of Eugene Local Option Levy.*
- *\$126,275 to fund after-school programs at River Road, Howard, and César Chávez elementary schools for an additional year. These programs were supported by the BEST grant in 2006–07. The grant will continue about 50% of program costs in 2007–08.*



- Extension of funding for an additional year for 1.0 FTE classified Family Resource Center coordinator. This position was funded by a grant in 2006–07.

**Reductions**

None.

**Additions**

- Continued funding of \$100,000 for the increased costs of athletic transportation as a result of the Oregon School Athletics Association decision to move Sheldon and South Eugene high schools to another league (for 2006–07, amount will be requested on the June 2007 supplemental budget).

**MAJOR FUNCTIONS**

**1113 Elementary Student Activities**

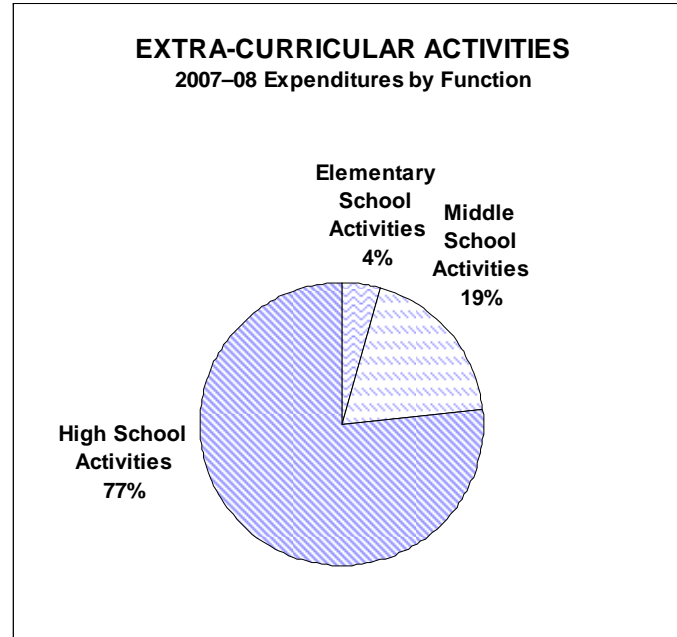
This account provides compensation for music teachers for the additional time required for planning, re-hearsing, and presenting student concerts or performances for parents and general public.

**1122 Middle School Student Activities**

This portion of the budget includes the expenditures for student activities and athletics in district middle schools. These programs supplement the basic instruction offerings by providing additional interests and experience for student learning to take place.

**1132 High School Student Activities**

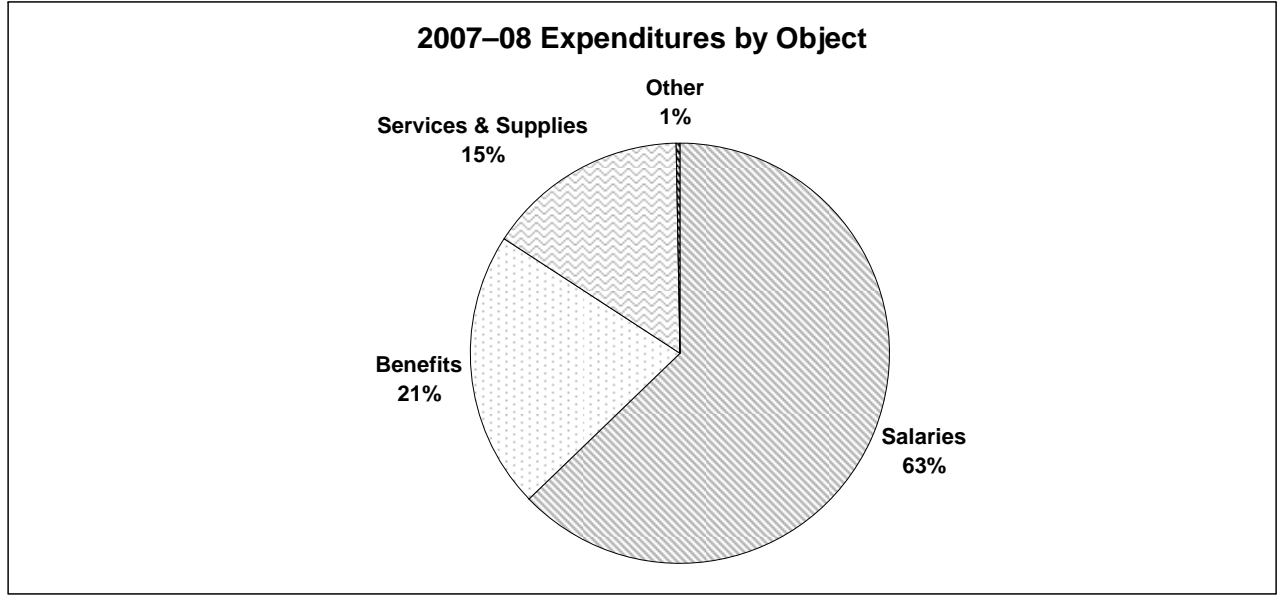
This portion of the budget includes expenditures for student activities and athletics in the district's high schools. These co-curricular programs supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.



EXTRA-CURRICULAR ACTIVITIES

Expenditures

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	294,061	354,544	169,776	1,417,375
Benefits	89,107	116,292	60,907	478,257
Services	3,701	14,293	1,500	164,445
Supplies	24,657	5,605	22,100	188,525
Equipment	0	0	0	0
Other	600	0	0	4,425
	<u>412,126</u>	<u>490,734</u>	<u>254,283</u>	<u>2,253,027<sup>1</sup></u>



<sup>34</sup> Reflects addition of secondary athletics and activities that had been budgeted in the City Levy fund since 2003-04.

## COUNSELORS, NURSES AND STUDENT SUPPORT

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### SERVICE DESCRIPTION

Activities designed to support successful student participation in regular and special instructional programs. Support is provided by various specialists through direct service to students and consultation services with school personnel, parents, students and other agencies. *Some of these functions are funded by Federal, State and local grants.*

#### Key Board Goals for this service:

- **Increase achievement for all students and close the achievement gap.**
- **Ensure that all students have equitable access to educational programs that meet their needs and interests and that school choice supports diversity and high achievement for all schools and students.**

### BUDGET GOALS FOR 2007–08

#### **Goal 1. Include school counseling and guidance programs in the instructional support structure of all of the district schools.**

- Identify the guidance and counseling needs of each student.
- Provide counseling services for students which will assist them to understand their educational, personal, and occupational strengths and areas for improvement.
- Relate students' abilities, emotions and aptitudes to educational and career opportunities.

#### **Goal 2. Identify the needs of at-risk and special education students and design and implement intervention programs.**

- Provide casework and intervention services to district secondary personnel, students and their families when family, health, social, emotional, or learning

problems interfere with a student's school adjustment.

- Provide assistance, support and consultation to secondary school staff who implement required individualized education programs for students with disabilities.
- Assist secondary level schools and families in identifying necessary social, medical, and related community resources.

#### **Goal 3. Work with staff and parents to identify health problems that are interfering with a student's ability to function effectively in schools; assist students, through referral and direct services; and provide education, consultation and support to students and their families.**

- Ensure that students with chronic medical problems or those who are in fragile health have the nursing and related support necessary to attend school.

- Provide for the public health of all students and staff in the district by coordinating the screening of students, implementing state immunization and communicable disease laws; serve as a liaison with community-based professional and civic organizations.

#### **Goal 4. Provide assessment and consultation services to all schools within the district to ensure that students are appropriately placed in school programs.**

- Provide assessment services for those students who have been referred to determine if they are eligible for special services, e.g., services to students with disabilities, services to talented and gifted.
- Provide assistance, support and consultation to school staff who implement required individualized educational programs for students with disabilities.

**Goal 5. Provide crossing guards, student supervision assistants, and police officers in the schools to protect the safety of all students.**

- Provide instruction and guidance to students to increase their understanding of safety measures.

### **FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Continuation of services funded by Access and Options allocation in 2005–06 and 2006–07**

- 3.5 FTE counselor/student support specialists at seven neighborhood schools.

#### **Reductions**

None.

#### **Additions**

- 0.25 FTE nurse to support medically fragile students.

### **MAJOR FUNCTIONS**

#### **2110 Attendance And Social Work Services**

Those activities which are designed to improve student performance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

#### **2115 Student Safety**

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student campus, and vicinity safety.

#### **2122 Guidance Services**

This program provides activities concerned with the relationship between students and others, including other students, staff, and parents. The major purpose of this effort is to assist pupils to understand their educational, personal and occupational strengths and limitations; to relate their abilities, emotions, and aptitudes to educational career opportunities; to form realistic plans and to achieve satisfying personal and social development.

#### **2131 Health Services**

Activities associated with directing and managing health services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries, and referrals for other health services.

**2142 Psychological Testing Services**

**2143 Psychological Services**

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students, conducting behavioral evaluations and interventions, and managing a program of psychological services.

**2152 Speech And Language**

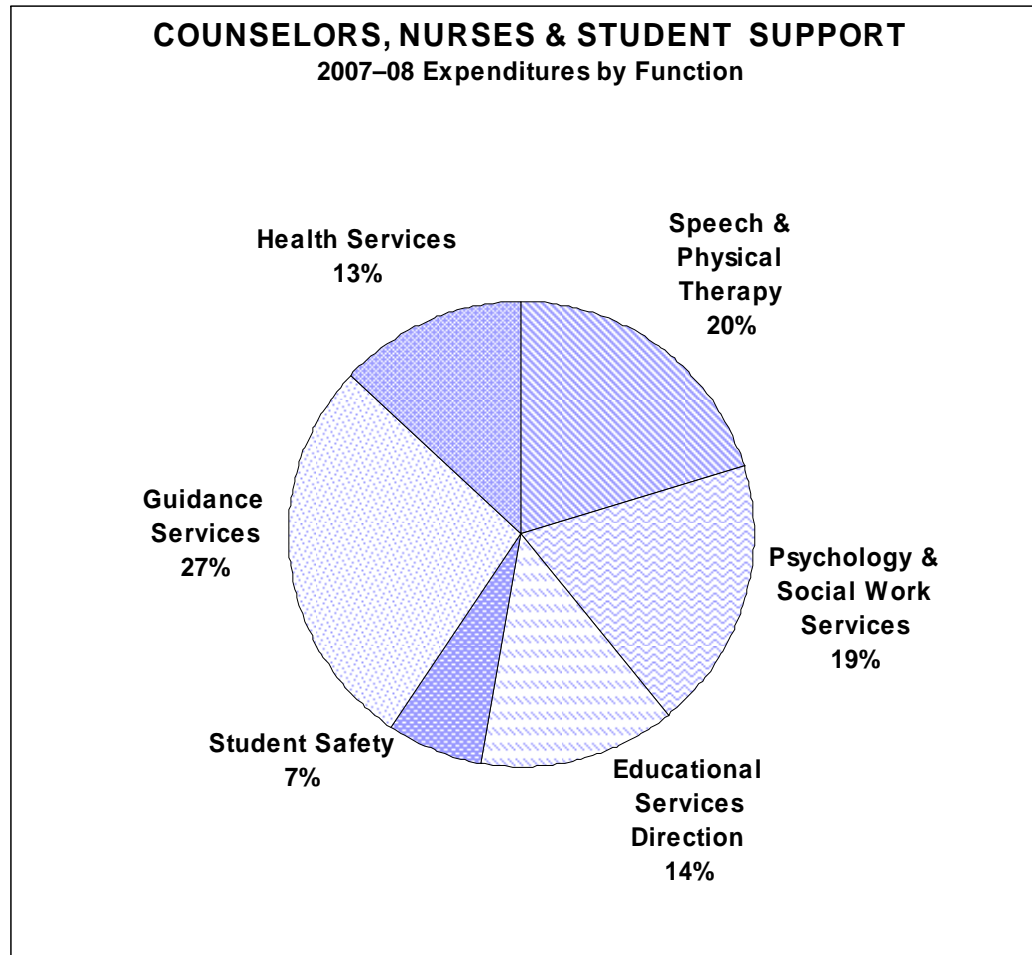
Speech/language services and support to students with disabilities.

**2169 Miscellaneous Support Of Educational Services**

Activities supporting district special educational programs.

**2190 Service Direction, Student Support Services**

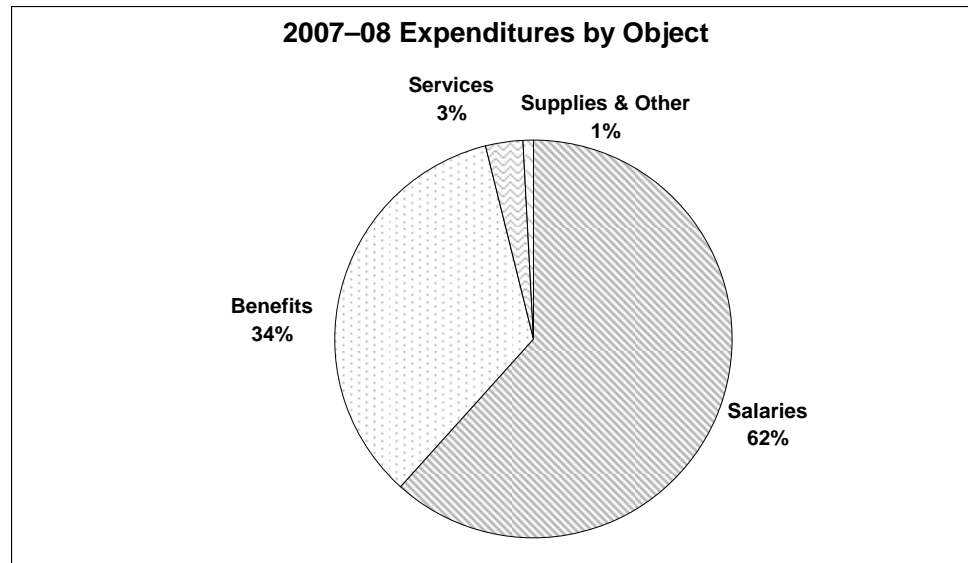
Activities associated with directing and managing student support services.



**COUNSELORS, NURSES AND STUDENT SUPPORT**

**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	2,840,522	3,217,262	3,299,590	4,926,537
Benefits	1,212,025	1,571,672	1,755,315	2,753,135
Services	222,858	257,043	215,202	234,626
Supplies	71,412	109,933	79,158	75,873
Other	1,673	626	523	534
	<b>4,348,490</b>	<b>5,156,536</b>	<b>5,349,788</b>	<b>7,990,705<sup>1</sup></b>



<sup>1</sup> Reflects addition of counseling and nursing staff that had been budgeted in the City Levy Fund since 2003-04.

## LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

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### SERVICE DESCRIPTION

Activities designed to support instruction by providing materials, services, and professional growth opportunities.

#### Key Board Goals for this service:

- **Increase achievement for all students and close the achievement gap.**
- **Ensure that all students have equitable access to educational programs that meet their needs and interests and that school choice supports diversity and high achievement for all schools and students.**
- **Plan for services and facilities that will best support the district's instructional goals.**
- **Engage the community in supporting students and schools.**

### BUDGET GOALS FOR 2007–08

**Goal 1. Conduct curriculum planning, professional development, and assessment to support priority projects.**

#### Priority Projects

To attain its objectives, the district's Instructional Leadership Team will take action in ten areas that impact student achievement. Those areas and the projects that accompany each are outlined here.

#### Literacy:

- Expand and refine District 4J reading assessments.
- Prioritize and align K–12 standards in language arts.
- Implement the language arts adoption materials and programs in 2007–08.
- Help schools integrate their literacy goals and plans in the Continuous School Improvement Plan.
- Articulate expectations, budget guidelines, and accountability for the Literacy Infusion

Project, a project aimed at training teachers in effective reading and writing instruction.

#### Math:

- Complete and implement District 4J math assessments.
- Prioritize and align K–12 standards in math.
- Begin implementing Math Task Force recommendations for best practices and programs to improve student achievement in math.
- Train teachers on effective math instruction, especially for teaching algebraic relationships and concepts.

#### Integration of special education and regular education:

- Improve effectiveness of SSTs (Student Support Teams) through training on interventions and best practices.

- Include teams of principals, special education teachers, and regular education teachers in all staff development on best practices, requirements and assessment.
- Serve students identified on the autism spectrum in a more effective way through training and program development.
- Train staff on progress monitoring, interventions, and access to the general curriculum.

#### Data-driven decision-making:

- Train building administrators and teachers on effective use of data for making instructional decisions.
- Train building administrators and teachers on how to get data by accessing the District 4J data warehouse and on how to work with data on the 4J Reading and Math Project website.

#### Testing Environments:

## **GENERAL FUND — CLASSROOM SUPPORT SERVICES — LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT**

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- a. Share and implement strategies to create optimum testing environments.
- b. Refine implementation of the computerized state assessment system called TESA (Technology Enhanced Student Achievement).
- c. Clarify Oregon Department of Education assessment rules and processes for building administrators and teachers.

### *English Language Learner (ELL) Students:*

- a. Provide training on best ELL instructional practices for building administrators and teachers.
- b. Provide coaching for teachers using sheltered English strategies.
- c. Enhance the language development program at the elementary level.

### *Structures for student achievement coordination:*

- a. Give guidance to building administrators and teachers on integrating general and special education and on improving student achievement.
- b. Implement new Neighborhood Academy Schools model.
- c. Refine Student Achievement Co-ordinator model in middle schools.
- d. Focus high school 21<sup>st</sup> Century Coordinators on improving achievement for all students and eliminating the achievement gap.

### *Cultural Competence:*

- a. Provide site-specific cultural competence training to building administrators and teachers.

- b. Train building administrators on engaging families from diverse backgrounds in the school.
- c. Incorporate concepts around cultural competence and community engagement into Continuous School Improvement Plans.

### *High School reform:*

- a. Develop a task force that outlines work to be done in the high schools within the next five years so that all students graduate from high school ready for college, careers, and active civic participation.
- b. Implement new graduation requirements.
- c. Establish standards that will be used for measuring student performance in grades 9–12.

### *School culture support:*

- a. Refine and expand Positive Behavior Support (PBS) in schools.
- b. Maintain and use data on student attitudes, suspension/expulsion, and bullying/harassment.
- c. Conduct Tribes Learning Communities training for interested schools.

### **Goal 2. Provide additional instructional materials and resources to staff and students.**

- Loan supplementary kits, computer software, professional books and periodicals, classroom sets of library books to teachers.
- Provide examination copies of district adopted textbooks.
- Organize cataloging of library books, periodical and other instructional materials.

### **Goal 3. Provide programs that incorporate into the curriculum an appreciation for diversity, an understanding and respect for different cultural and ethnic backgrounds, and a knowledge of the contributions made by ethnic minorities.**

- Support district efforts at implementing instructionally related recommendations, based on data and survey results, to promote diversity and multicultural education.
- Continue the analysis of state test scores to monitor the academic progress of minority population and design strategies or programs to assist students.
- Support and encourage school based efforts to incorporate multicultural curriculum throughout the instructional and staff development programs.

### **Goal 4. Implement new district-wide library system and train staff on new functionality and increased access.**

### **Goal 5. Assist schools in accessing community resources for the improvement of instruction.**

- Enhance the educational experience by using volunteers and by developing school partnerships.
- Recruit business and community organizations to be involved with schools.
- Develop career pathway opportunities for students and promote school-to-work activities.



**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Onload of Services Supported by Other Funds**

- 0.85 FTE Director of School Services, K–8, supported by the Wallace Grant in 2006–07.

**Reductions**

- Shift \$295,000 in staff development costs from the General Fund to Title funds to partially offset onload of “Class Size Reduction” FTE from Title II Grant.

**Additions**

- Fund additional targeted staff development in the following areas:
  - Language arts adoption — \$137,750
  - “Sheltered English”— \$66,000
  - High school graduation requirements — \$15,000
  - Use of technology in instruction — \$20,000
  - Special education laws and how to serve high needs students — \$58,750

**MAJOR FUNCTIONS**

- 2211 Direction of Instruction Services**  
Activities associated with directing and managing the improvement of instruction services.
- 2213 Curriculum Development Services**  
Activities designed to aid teachers in developing, preparing and using curriculum materials.
- 2214 Multicultural Education**  
Activities associated with managing and directing the multicultural program.
- 2219 Other Improvement of Instruction Services**  
Activities for improving instruction other than those contained in the other 2210 functions. The staff included in this function are district coordinator of activities and athletics, district music coordinator and the coordinator in charge of foreign students. Funds to support the Artist-In-Residence and the student work study programs.
- 2221 Instructional Materials Center**  
Activities associated with previewing publications.

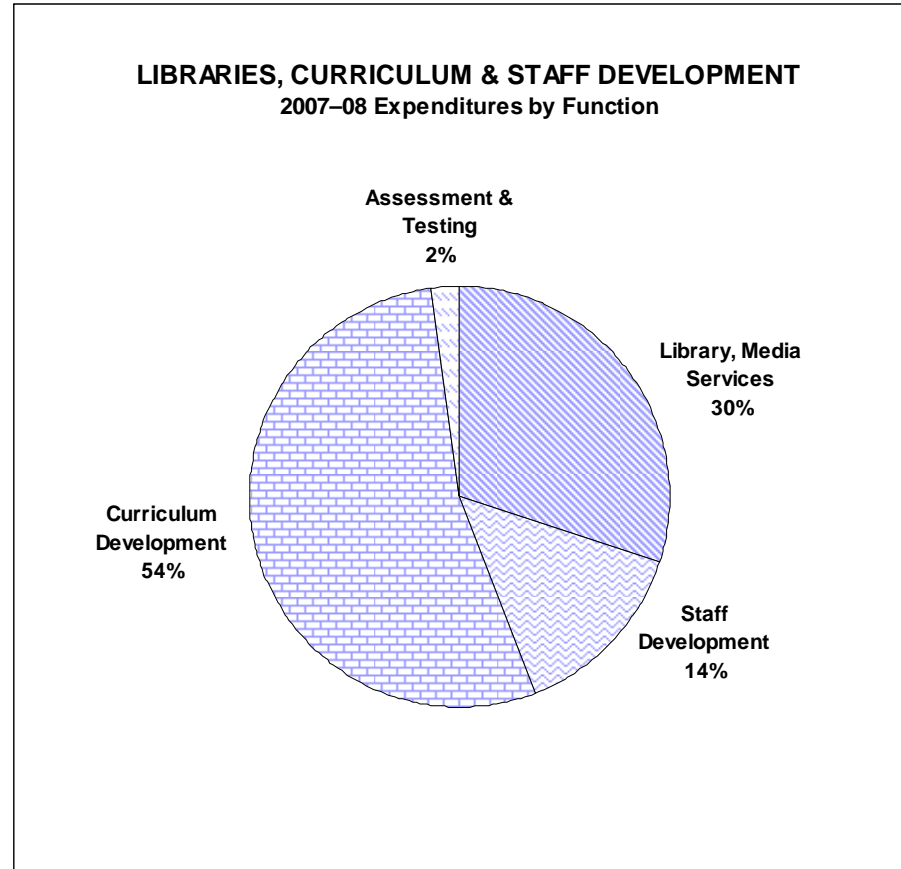
- 2222 Library/Media Services/Print**  
Activities such as acquiring, cataloging, circulating print and non-print materials, and networking with other entities to offer a wide array of these materials to students and staff.
- 2223 Library/Media Services/Audio-Visual, Nonprint, and Computers**  
Activities related to the district’s library/media program. This program provides resources and instruction to help students find, use and apply information which enables them to function successfully in the school program, to enjoy reading and fulfill future learning needs. Automated media centers help students by providing opportunities for them to seek information electronically and independently.

**2230 Assessment and Testing**

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

**2240 Instructional Staff Development**

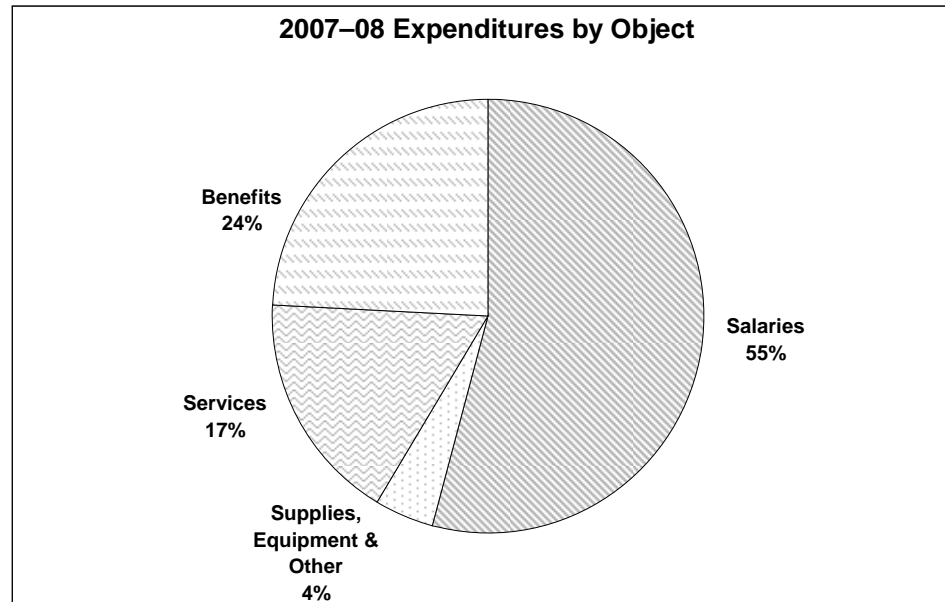
Activities specifically designed for instructional staff to assist them in preparing and using special/new curriculum materials, understanding and using best teaching practices, and any other activity designed to improve teacher performance.



**LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT**

**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	1,839,154	2,140,256	1,781,410	2,517,336
Benefits	557,586	783,532	788,073	1,124,976
Services	271,179	308,571	1,139,568	799,885
Supplies	242,690	301,504	165,083	193,164
Equipment	0	0	5,000	5,000
Other	2,034	1,899	35	35
	<u>2,912,643</u>	<u>3,535,762</u>	<u>3,879,169</u>	<u>4,640,396</u> <sup>1</sup>



<sup>1</sup> Reflects addition of media specialists that had been budgeted in the City Levy Fund since 2003-04.

**PRINCIPALS' SERVICES**

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**SERVICE DESCRIPTION**

Principals' Services provides funding for school leadership, including principals, assistant principals, extended contracts, and other related services.

**Key Board Goals for this service:**

- *Increase achievement for all students and close the achievement gap.*
- *Ensure that all students have equitable access to educational programs that meet their needs and interests and that school choice supports diversity and high achievement for all schools and students.*

**BUDGET GOALS FOR 2007–08**

*Goal 1. Implement and supervise the district's required instructional program.*

*Goal 2. Emphasize strategies and techniques that will facilitate the transition of students from elementary to middle school, from middle to high school, high school, and high school to post-secondary school or work.*

*Goal 3. Evaluate staff using required evaluation procedures.*

*Goal 4. Coordinate school instructional and athletic/activity programs including programs for at-risk students.*

*Goal 5. Lead and direct school level budgeting, scheduling, staffing and restructuring.*

*Goal 6. Lead efforts to eliminate the achievement gap and to enable all students to achieve higher standards.*

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Onload of Services Supported by Other Funds**

- *0.5 FTE Assistant Principal at Sheldon High School, funded by the Wallace Grant in 2006–07.*

**Reductions**

*None.*

**Additions**

*None.*

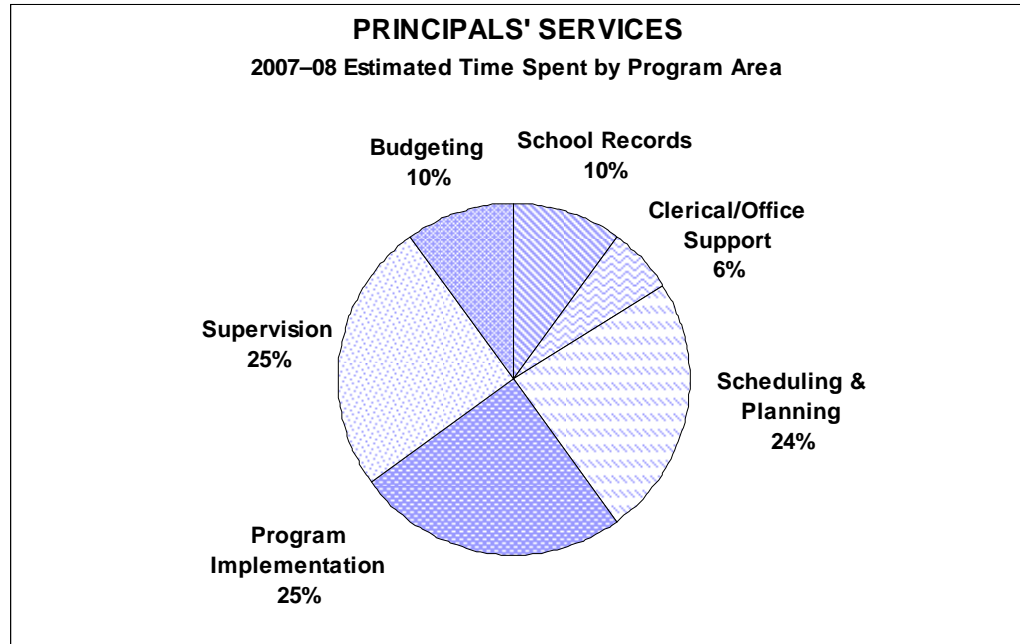
**MAJOR FUNCTIONS**

**2411 Principals' Services**

Activities performed by the principal in the general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of school records, and coordination of school instructional activities with instructional activities of the Eugene School District. Clerical staff for these activities is included.

**2490 Other Support Services—School Administration**

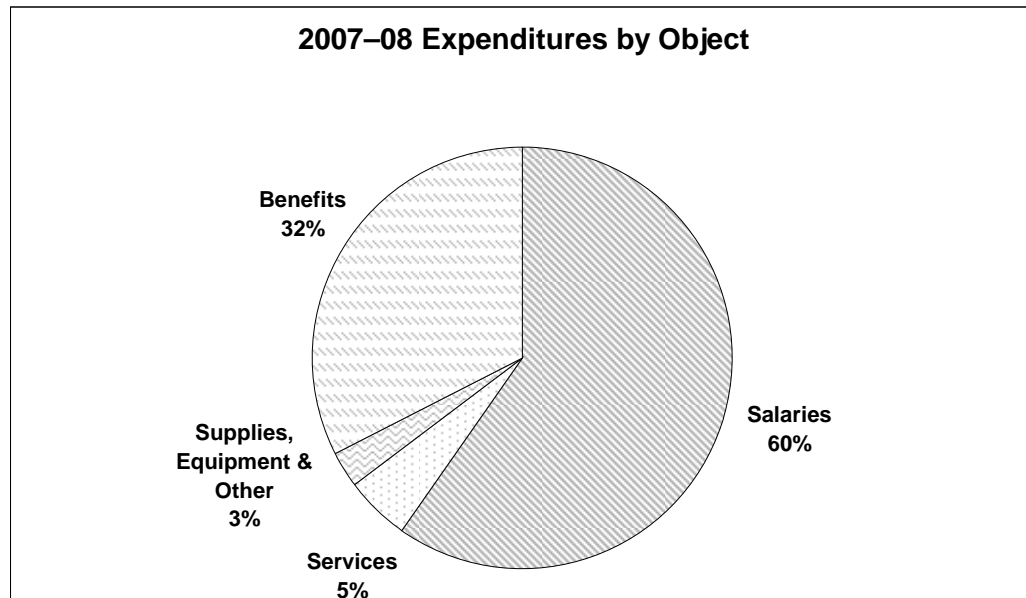
Other school administration services which cannot be recorded under the preceding function. Included here are extended contract costs for school administrators.



**PRINCIPALS' SERVICES**

**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	6,274,172	6,755,109	6,812,711	6,787,385
Benefits	2,836,933	3,545,017	3,565,892	3,688,753
Services	498,036	501,703	957,756	560,964
Supplies	255,858	270,321	305,938	335,709
Equipment	0	0	6,647	0
Other	3,568	11,305	400	400
	<b>9,868,567</b>	<b>11,083,455</b>	<b>11,649,344</b>	<b>11,373,211</b>



**COMMUNITY RECREATION SERVICES AND CHILDCARE**

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**SERVICE DESCRIPTION**

Activities involved in providing child care and in managing community use of district facilities.

**Key Board Goals for this service:**

- **Increase achievement for all students and close the achievement gap.**
- **Engage the community in supporting students and schools.**

**BUDGET GOALS FOR 2007–08**

**Goal 1. Building Rental & Scheduling.**

Ensure safe and appropriate use of school buildings by youth activity groups and other community users that rent school facilities.

**Goal 2. Child Care Services.**

Provide Child Care Services as an adjunct to the instructional program. These services are available at the Opportunity Center, Churchill High School and North Eugene High School. The instructional program includes child care classes as a part of the curriculum. This program is supported by tuition fees from parents.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

No program changes.

**Reductions**

*None.*

**Additions and Reallocations**

*None.*

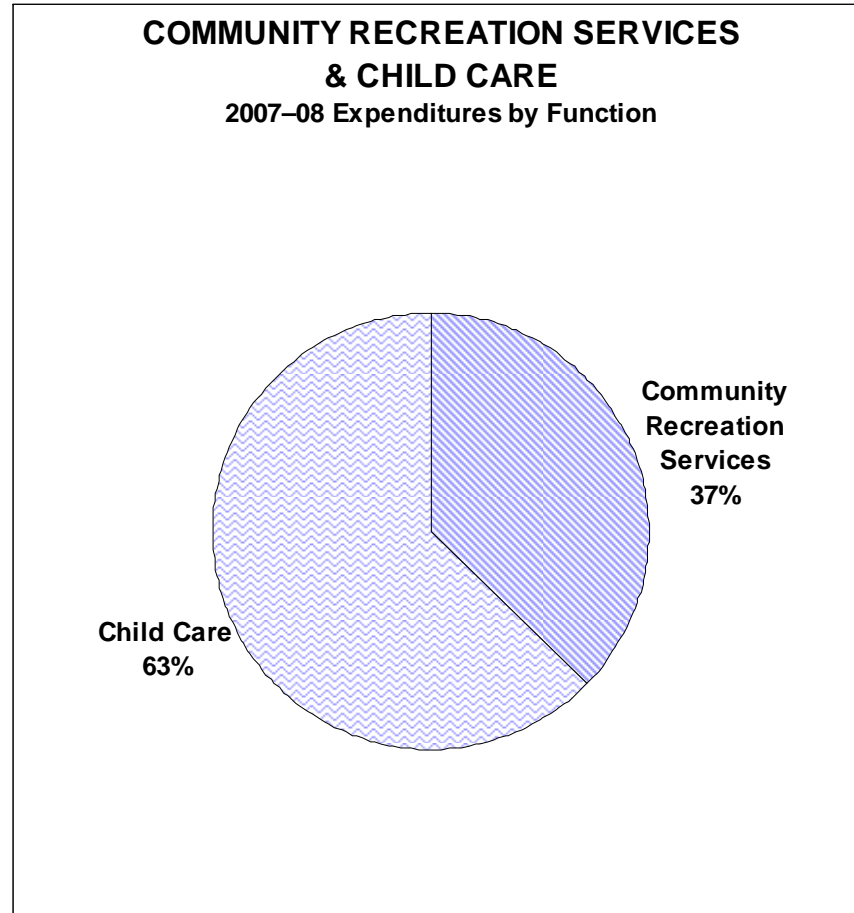
**MAJOR FUNCTIONS**

**3300 Community Recreation Services**

School District 4J provides facilities for the City of Eugene, Kidsports and other partners to provide students a variety of educational and recreational enrichment activities after school and on weekends. School facilities are also frequently rented for other community activities and for private uses.

**3510 Child Care Services**

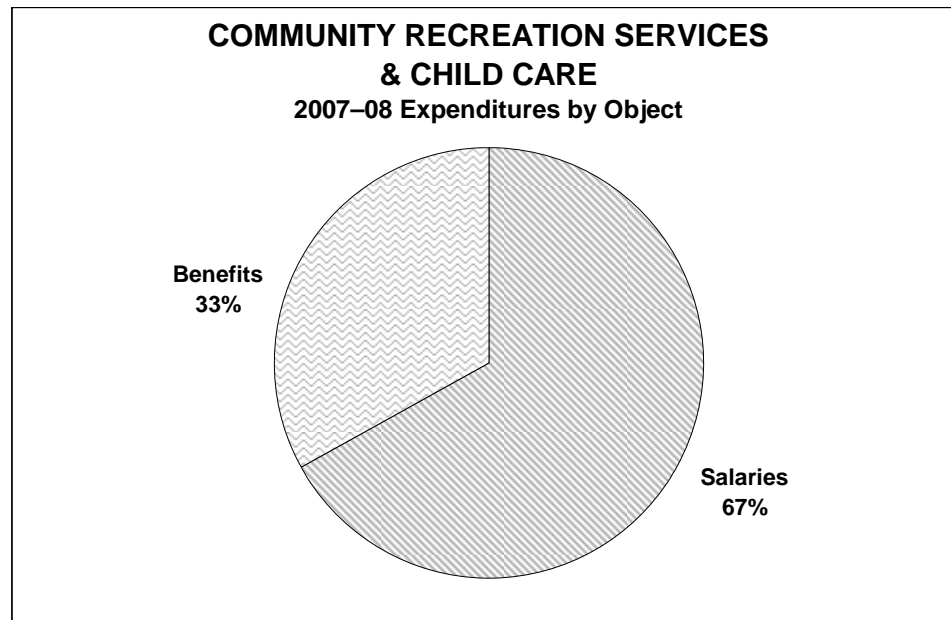
Activities concerned with the provision of programs for custodial child care, which are not a part of, or directly related to, the instructional program.





**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	199,382	218,108	260,830	196,326
Benefits	90,472	96,094	117,890	96,749
Services	6,655	5,103	0	0
Supplies	0	664	0	0
Other	0	0	0	0
	<b>296,509</b>	<b>319,969</b>	<b>378,720</b>	<b>293,075</b>



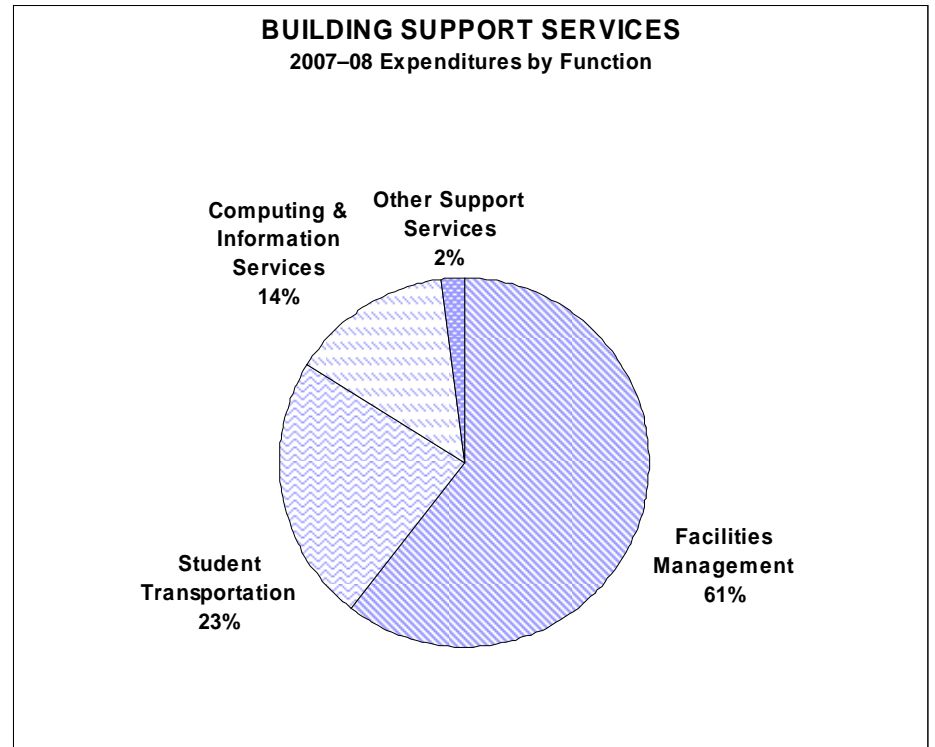
**BUILDING SUPPORT SERVICES**

Building Support Services provide direct support to students and staff in the school buildings, including maintenance and operations of school buildings, student transportation, nutrition services (included in a separate Nutrition Services Fund), supplies and mail distribution, and effective communications through networked computer and telephone systems.

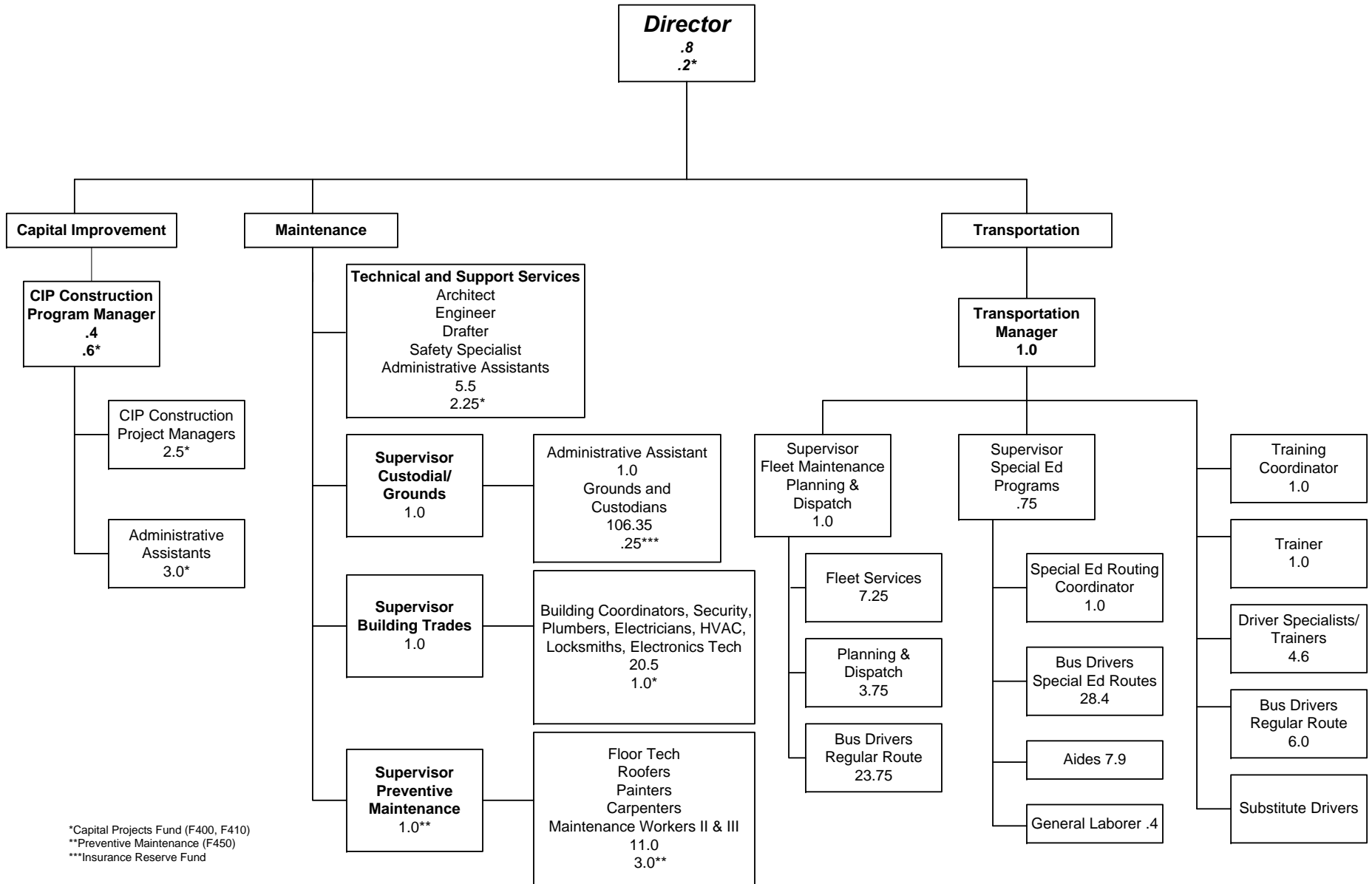
- The Facilities and Transportation Services Department provides safe, reliable transportation for district students, and works to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.
- The Nutrition Services program provides affordable and nutritious meals to students under the guidelines of the federal Child Nutrition Program. This program is budgeted in the Nutrition Services Fund and is not included in the General Fund budget.
- Computing and Information Services manages the district’s information resources, which span instructional and administrative uses of technology.
- Other Support Services include purchasing, warehousing, courier and mail service.

**MAJOR FUNCTIONS**

	<u>2007–08 Budget</u>
FACILITIES MANAGEMENT	\$13,377,585
STUDENT TRANSPORTATION	5,174,240
COMPUTING & INFORMATION SERVICES	3,125,798
OTHER SUPPORT SERVICES	453,774
<b>TOTAL</b>	<b>\$22,131,397</b>



 Facilities and Transportation Department - Organization Chart  
2007–2008 - Lane County School District 4J - Eugene, Oregon



**SERVICE DESCRIPTION**

The purpose of the Facilities and Transportation Services Department is to provide safe, reliable transportation for district students, and to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.

**Key Board Goals for this service:**

- **Provide prudent stewardship of district resources to best support student success.**
- **Plan for the services and facilities that will best support the district's instructional goals.**

**BUDGET GOALS FOR 2007–08**

**Goal 1. Continue to implement the long-range facilities plan adopted by the board in February 2002.**

Continue making the capital improvements specified in the plan for the 2002–2008 time frame. To date, all capital projects have been completed on or ahead of schedule, and within budget. Implement direction to proactively dispose of surplus property through sale, trade or long-term lease and manage remaining property designated as “in use” or “reserve.” See Capital Budget.

**Goal 2. Continue to implement five-year preventive maintenance and interior painting programs.**

The capital budget includes the third year of funding for five-year preventive maintenance and interior painting programs. These programs are funded by proceeds from the sale of surplus property. The preventive maintenance program funds activities that maximize the longevity and reduce the long term maintenance costs for buildings. The focus is on regular and scheduled lubrication, replacement of parts, and detection and repair of damaged parts, systems and

materials. 4.0 FTE are budgeted for this program.

The budget also includes \$250,000 for the regular painting of classroom interiors and for materials and supplies to support the preventive maintenance function.

**Goal 3. Continue emergency response.**

Responding to emergencies will be the top priority use of staff.

**Goal 4. Maintain a program committed to necessary upgrades to facilities required by law and/or regulatory codes.**

Every aspect of the district is impacted by the need for safety, health, and security. It is the intent of Facilities Management to continue to provide safe and secure sites and buildings for all that access them.

**Goal 5. Continue to explore ways to provide maintenance services in light of staffing reductions in prior years.**

**Goal 6. Implement alternative Work Order System options in conjunction with the**

**District's planned replacement of business systems.**

Replacement of the District's business system and elimination of the mainframe computer will require replacement of the existing work order system.

Integration of a work order driven preventive maintenance program for scheduled maintenance will begin to be initiated once the new work order system is on line.

**Goal 7. Begin to implement the newly adopted Landscape Rules and Guidelines and upgrade irrigation systems.**

In an effort to improve the functionality, usability, and appearance of the district's landscaping, revised and updated landscape rules and guidelines were recently developed and adopted (February, 2007). Also, a master plan is being developed to upgrade irrigation systems, beginning with conversion of manually operated systems to automatic systems primarily for landscaped areas in and around the front of schools. “Conversion” in many cases will mean complete replacement and/or renovation.

**Goal 8. Operate jointly with the City of Eugene two additional multi-purpose synthetic turf athletic fields and plan for an additional two fields.**

**Goal 9. Continue a custodial evaluation program for improvement of custodial services; upgrade custodial maintenance equipment; and continue implementation of district-wide custodial and cleanliness standards.**

**Goal 10. Continue to provide safe and efficient transportation for 4J students.**

The Transportation Department is committed to providing safe, cost effective bus service for both home-to-school transportation and for activity transportation that meets the needs of the students and the schools.

**Goal 11. Continue to add to the features of the Transportation Intranet Web Site which provides pupil transportation information to schools.**

This web site has improved the schools' ability to respond to parent questions regarding current bus routes and stops. It also assists schools in accessing information regarding activity trips, approved van drivers, which street addresses are assigned to which schools and the assigned route and the closest bus stop for a qualifying address.

**Goal 12. Use the Edulog routing system to assist in long term planning for student populations, capacity of buildings, and attendance boundaries.**

This system can accurately produce and analyze student demographics. It reduces the need for services and reports previously

purchased from LCOG. This data is used for long-term planning, including planning for school closures and consolidations.

**Goal 13. Implement a GPS system that is integrated with existing school bus routing software. This would allow better management of resources and improve security for students.**

**Goal 14. Continue to provide quality repair and service of the district fleet and grounds equipment.**

### **FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

#### **Facilities**

Over the last few years, the Facilities Repair function has become more responsive to clients through enhancement of the work order and scheduling program. Implementation of a replacement work order system is expected to improve the ability to track status of work, manage staffing commensurate with district needs, and provide improved cost data for maintenance activities. Future integration of scheduled maintenance will insure that critical maintenance requirements, especially those legally required, are not overlooked.

Building and site security improvements (funded through the Capital Improvement Program) are becoming increasing sophisticated and effective for managing daily security. Upgrade to building security systems and addition of card access features are ongoing activities.

Energy conservation and "tightening" of buildings, coupled with building age, has

contributed to potential air quality concerns. The Facilities Management Department has a proactive program of investigating, analyzing and mitigating (where necessary) environmental hazards. If the facilities are maintained, they will be more comfortable and safe, will provide a better environment for learning, and will be less costly to maintain overall.

#### **Transportation**

Funds awarded to the district, in partnership with six other districts under the "Clean School Bus USA" grant program, will assist with the retrofit installation of Diesel Oxidation Catalyst filters for 95 school buses from the participating school districts. The 4J Transportation Department will oversee the distribution of the funds and the reporting requirements of the grant. The project goal is to reduce emissions by 50% for each bus using DOC technology to treat exhaust emissions. This follows a previous grant awarded to the district by Oregon Department of Environmental Quality for the same purpose. The latest grant will allow the district to complete the project for retrofitting each bus in the fleet with the DOC filters, thereby significantly reducing emissions from the entire bus fleet. Note: these funds are budgeted in the Federal, State and Local Programs Fund.

**GENERAL FUND — BUILDING SUPPORT SERVICES — FACILITIES AND TRANSPORTATION SERVICES**

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**Onload of Services Supported by Other Funds**

- 17.47 FTE maintenance, custodial and grounds staff, supported by the City of Eugene Local Option Levy from 2003–04 through 2006–07.

**Reductions**

None.

**Additions and Reallocations**

- 2.0 FTE 10-month custodial positions to increase improve service at the four high schools.
- 1.0 FTE youth sports park custodian, jointly funded by the district and the City of Eugene (\$24,350) in revenue from the City has been budgeted.
- 1.0 FTE irrigation specialist to maintain new athletic fields and address other irrigation needs.
- Continued funding through 2007–08 for a pilot program begun in 2006–07 that adds 2.0 FTE behavior specialists on four regular bus routes.
- 1.63 FTE bus drivers and \$13,350 for two regular bus routes and one special education route added by supplemental budget in 2006–07.
- 3.75 FTE bus aides for special education routes, added by supplemental budget in 2006–07.

**MAJOR FUNCTIONS**

**2541 Directing & Managing 4J Facilities**

Activities of directing and managing the operation and maintenance of school plant facilities.

**2542 Building Maintenance**

- Floor Covering
- Roofing
- Building Repairs
- Plumbing/Heating/Electrical
- Air Conditioning
- Filters
- Food Service Equipment Repair

**2543 Grounds Maintenance**

- General Grounds Service
- Asphalt Repair
- Playgrounds/Athletic Fields
- Irrigation
- Fencing
- Site Improvements

**2544 Building Repair**

- Building Construction
- Remodeling/Alterations

**2546 Security Services**

- Security Monitoring
- Security Patrolling
- Locks & Keys
- Asbestos Management
- Building Safety

**2548 Building Operation Services**

- Custodial Equipment Repair
- Rentals
- Custodial Supplies & Equipment
- Pest Control
- Electricity & Fuel
- Water/Garbage/Sewage

**2549, 2559 Transportation**

District motor pool and fleet management. Student transportation is included under Direct Support of Students.

**2551 Pupil Transportation Services**

Activities pertaining to directing and managing pupil transportation services.

**2552 Vehicle Operation Services**

Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Driving buses or other pupil transportation vehicles is included. Liability insurance of pupil transportation vehicles is recorded here.

**2554 Vehicle Purchasing, Servicing, And Maintenance Services**

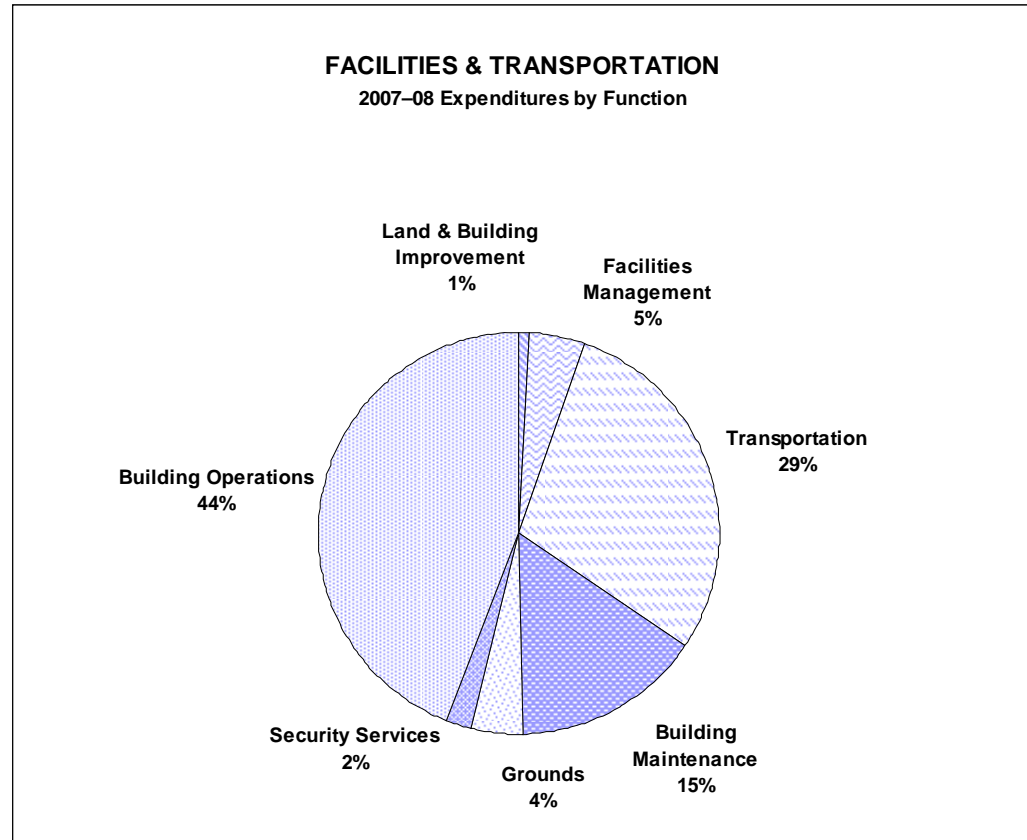
Activities concerned with maintaining pupil transportation vehicles in good operating condition.

**2555 Student Transportation**

Other than to and from school (District Expenses)

**2556 Student Transportation**

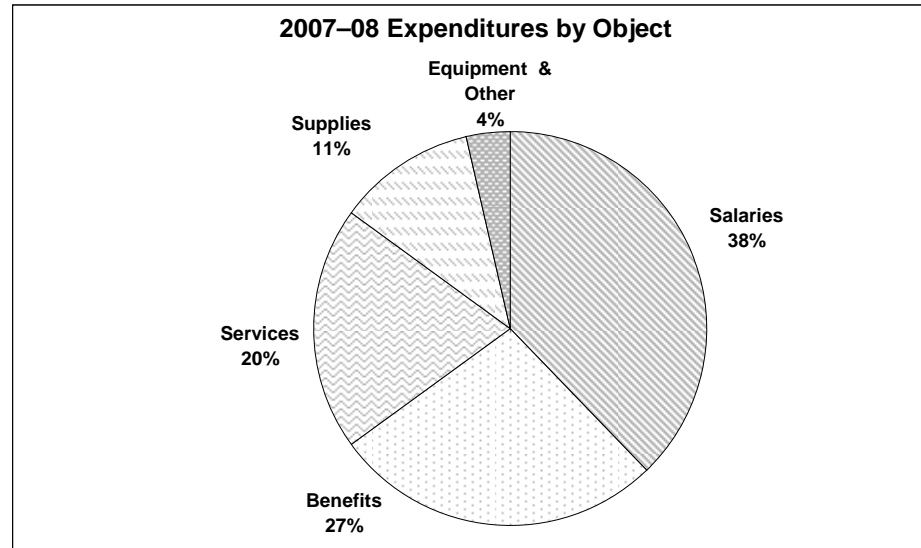
Other than to and from school (Refundable)



**FACILITIES & TRANSPORTATION**


**Expenditures**

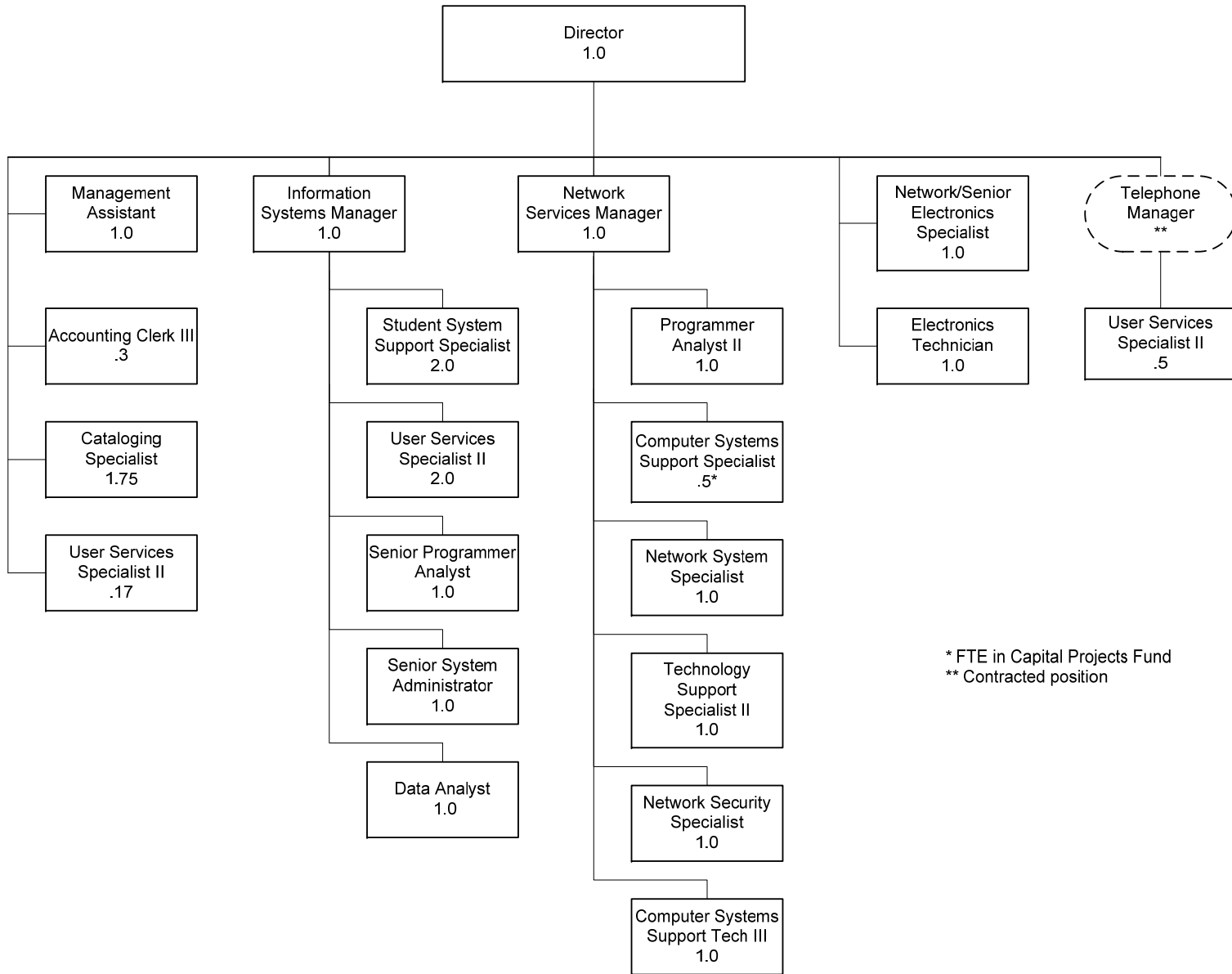
	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	5,949,635	6,100,837	6,194,698	7,005,073
Benefits	3,097,411	3,563,083	4,171,885	5,053,651
Services	3,186,188	3,400,161	3,292,094	3,714,420
Supplies	1,518,704	1,749,441	2,009,521	2,120,640
Equipment	74,966	24,933	60,514	60,797
Other	645,894	545,904	598,501	597,244
	<u>14,472,798</u>	<u>15,384,359</u>	<u>16,327,213</u>	<u>18,551,825</u> <sup>1</sup>



<sup>1</sup> Reflects addition of custodial and facilities maintenance costs that had been budgeted in the City Levy Fund since 2003-04.



 Computing and Information Services Department - Organization Chart  
2007–2008 - Lane County School District 4J - Eugene, Oregon



## COMPUTING AND INFORMATION SERVICES

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### SERVICE DESCRIPTION

The mission of the Computing and Information Services (CIS) Department is to provide highly reliable and useable technology resources for district students and staff. The resources provided by the department include in-school and district-wide networks, phone systems, student information systems, library systems, email services, calendaring services, web services, repair services, file and print services, and desktop support.

#### **Key Board Goal for this service:**

- **Provide prudent stewardship of district resources to best support student services.**

### BUDGET GOALS FOR 2007–08

#### **Goal 1. Support Information Systems.**

The original student information consortium included the Eugene, Springfield, and Coos Bay school district. The Bend-LaPine and Redmond school districts joined the consortium beginning with the 2006–07 school year and the Three Rivers school district is joining for the 2007–08 school year. The system provides student information systems for the six districts. 2007–08 will be the fifth year of that 4J has used this system. Each year new features are implemented and existing procedures are streamlined. CIS continues to work with other Oregon districts in the development of a new CIM/CAM/PASS tracking and reporting system. This system is planned to be implemented during the 2007–08 school year.

During the 2005–06 school year CIS began implementation of a new data warehouse system to help teachers and administrators inform instruction. The system became available during the 2006–07 school year. An advisory committee of teachers and

administrators guides the future development of this resource.

The Information Systems (IS) group within CIS continues to be responsible for the servers running the financial applications such as general ledger, accounts payable, order entry, inventory, email, calendaring, and directory services.

#### **Goal 2. Support Networks.**

Provide high capacity, highly reliable data networks and resources to district students and staff to improve instruction and administrative functions. CIS continues to deploy a new metropolitan area network which currently connects the four high schools, eight middle schools, eight elementary buildings and the Ed Center in a high-speed fiber network. CIS expects to add eight additional elementary sites to the fiber network by January 2008. Increased capacity for the remaining seven sites will be a mixture of leased services and wireless.

Six sites now have fixed wireless access points throughout their buildings. A seventh site will be added before the beginning of the 2007–08 school year. CIS continues to work on the security issues surrounding wireless networks.

#### **Goal 3. Support Telecommunications Services.**

Provide highly reliable, highly functional voice communications capabilities for district staff. The district has implemented Internet Protocol (IP) phones in the four new school buildings. Centralized voice mail services at the Ed Center serve all schools.

#### **Goal 4. Support School and District Libraries.**

Provide library systems and support for schools to enhance student learning. 2007–08 will be the second year of our new library system. Staff also supports instructional information resources on 4JNet. These resources include multi-media encyclopedias and full-text magazine databases. Searching and reserving of materials in the Instructional

Materials Center (IMC) collection is available to all staff from the 4J Web and 4JNet. Staff will continue research and development to determine the best ways to meet the informational needs of the school community.

**Goal 5. Provide Technical Services**

CIS maintains the following electronic technology: Desktop computer equipment, intercom systems, clock systems, bell systems, audio-visual equipment and other miscellaneous equipment.

**Goal 6. Provide Desktop Support**

CIS provides end-user support for phone and computer systems. This is done across the department in conjunction with the other services that each group delivers. Many departments and schools also provide their own desktop support.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions**

*None.*

**Additions and Reallocations**

- *Continued ongoing funding for 1.0 FTE data analyst position (an increase of 0.5 FTE in the General Fund, since 0.5 FTE of the position had been funded in 2006–07 by the Wallace Grant)*
- *\$18,000 for annual maintenance contract for new emergency notification system (system will be purchased in 2006–07)*
- *\$8,000 for annual maintenance contract for new data warehouse analysis software (software will be purchased in 2006–07)*
- *\$10,000 for annual maintenance of library computer system (the district completed conversion to a new system in 2006–07)*

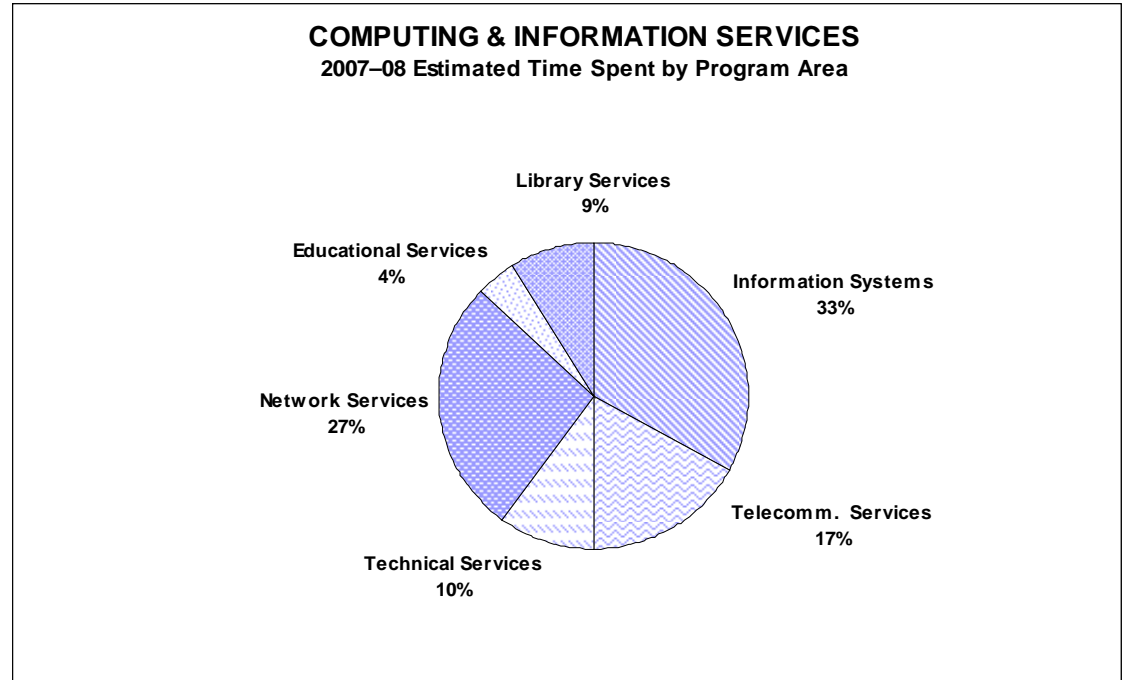
**MAJOR FUNCTIONS**

**2660 Computing & Information Services**

**2669 Other Data Processing Services**

Information Systems

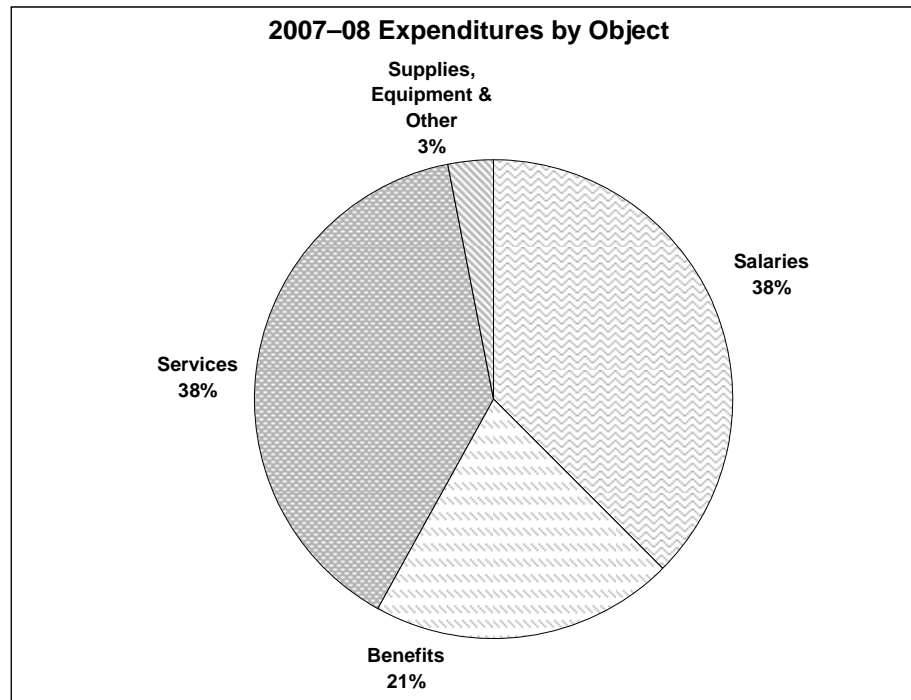
- Student Services
  - Student Records
  - Scheduling
  - Attendance Records
  - Grade Reporting
  - Transcripts
  - Special Programs
  - CIM/CAM/PASS
  - State and District Reporting
  - Health Services
- Electronic Mail
  - Webmail and desktop clients
  - Teacher management of class e-mail lists
- Systems Management
  - Hardware
  - Systems Software
  - Application Software
  - Data Management Software
  - Database Tools
- Business Information Systems
  - Human Resources/Payroll
  - Financial Accounting
  - Procurement/Warehousing
  - Facilities Work Order
  - Budget



**COMPUTING & INFORMATION SERVICES**

**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	1,022,791	1,086,639	1,124,085	1,173,581
Benefits	406,756	514,065	573,402	642,644
Services	857,419	1,171,524	1,102,530	1,210,449
Supplies	93,425	80,957	38,475	72,975
Equipment	0	0	25,250	25,250
Other	899	490	899	899
	<b>2,381,290</b>	<b>2,853,675</b>	<b>2,864,641</b>	<b>3,125,798</b>



**OTHER SUPPORT SERVICES**

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**SERVICE DESCRIPTION**

Other Support Services include purchasing, central supply warehouse and materials/mail distribution. Purchasing staff facilitates the acquisition of professional services, supplies, and equipment for the district. The staff is also responsible for compliance with state purchasing statutes and competitive bidding requirements. Central Warehouse staff provides receiving, distribution, courier services, furniture and equipment relocation, and disposition of excess property for the school district. (See Financial Services organization chart on page 120.)

**Key Board Goal for this service:**

- **Provide prudent stewardship of district resources to best support student services.**

**BUDGET GOALS FOR 2007–08**

**Goal 1. Convert purchasing, warehouse and inventory control systems to a new system.**

On September 1, 2004 the board authorized district staff to enter into an intergovernmental agreement with Clackamas Education Service District (ESD) to host district business systems and to fund the purchase of appropriate licenses and maintenance agreements on behalf of the district. Conversion of the district's existing purchasing, warehouse and inventory control systems is expected to be completed by February 2008. This conversion will involve training of staff in schools and departments.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions**

*None.*

**Additions and Reallocations**

*None.*

**MAJOR FUNCTIONS**

**2575 Purchasing and Central Services**

- Purchasing Administration
- Preparation of Bids
  - Bid Openings
  - Requisition Processing
  - Contract Administration
  - Procurement of Warehouse Stock
  - Interpretation of State Statutes and Administrative Rules
  - Vendor Resource to Schools/Departments
  - School/Department Assistance
  - Fixed Asset Inventory

**Warehouse Services**

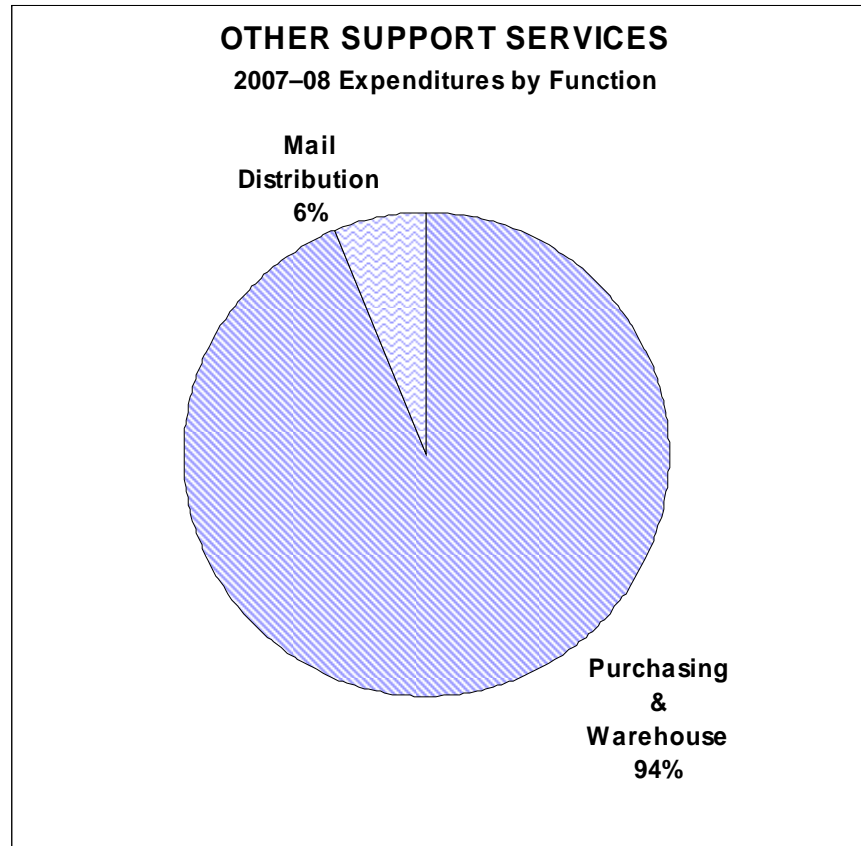
- Receive and Store Central Stock
- Deliver Supplies, Textbooks, Audio-visual and Computer Equipment
- District-wide Receiving Station for Schools/Departments
- Mail and Courier Deliveries
- Intra-District Mail

**Excess Property**

- Move and Store Excess Property
- Transfer Excess Items to Auction for Disposition
- Arrange for Non-Auction Disposition of Excess Items
- Chair and Table Rental

**2576 Mailroom/Courier Services**

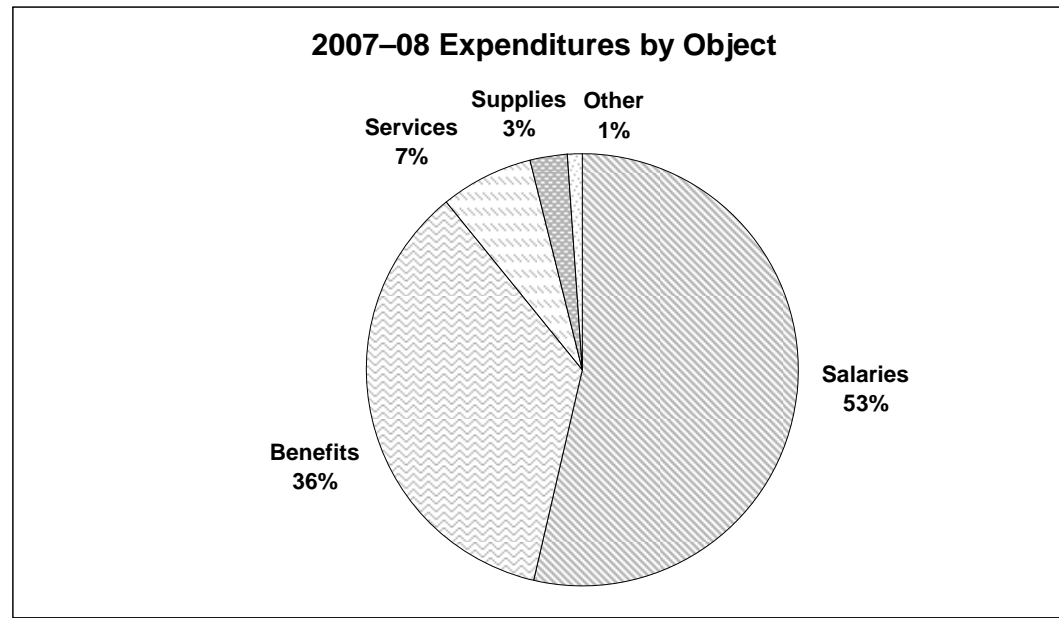
- U.S. Mail
- Special Mail Service—UPS, Airborne, Express Mail



OTHER SUPPORT SERVICES

Expenditures

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	206,098	219,368	229,415	242,725
Benefits	100,327	115,107	146,767	161,750
Services	84,014	153,303	40,470	31,920
Supplies	16,237	12,890	12,500	12,879
Other	2,987	4,960	5,500	4,500
	<u>409,663</u>	<u>505,628</u>	<u>434,652</u>	<u>453,774</u>





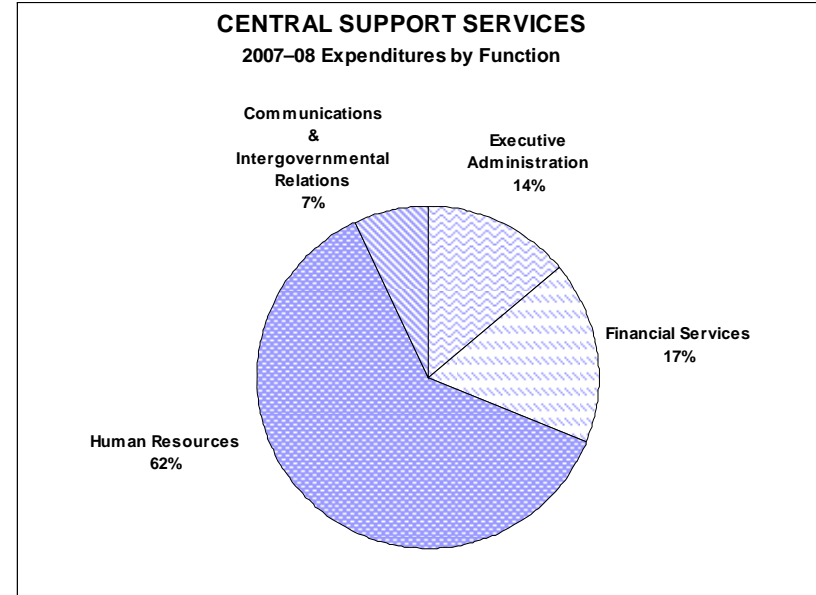
**CENTRAL SUPPORT SERVICES**

Central Support Services provide general direction and support for the district's various programs. More specifically:


- Executive Administration includes the School Board and the Office of the Superintendent. The School Board has the ultimate responsibility for the education of children residing within the school district (ORS 332.072), budgeting the resources allocated by the State Legislature and, to the extent allowed under the law, obtaining additional funds needed for the operation of schools. The Superintendent provides leadership for the district's programs and is ultimately responsible for all areas of the district's operation (School Board Policy), provides executive leadership and administrative direction for all departments and services, and is responsible for proposing and implementing long-range plans.
- The Finance and Support Services Department is responsible for the district's fiscal operations of accounting, budget, and audit and provides analysis and support to schools, departments, district administration and the School Board in financial matters. The department also directs the activities of Nutrition Services (budgeted in a separate fund), and Other Support Services including purchasing, mail delivery, and warehouse services (included in the Building Services section.)
- The Human Resources Department facilitates the recruitment, selection, and maintenance of a skilled and diverse work force, and is responsible for the collective bargaining agreements. Costs of the district supplemental retirement program are budgeted here.
- The Communications and Intergovernmental Relations Department implements communication and community engagement activities that support district goals and maintain open communication within the district and with the public. The department also assists district leadership in maintaining positive intergovernmental relationships.

**MAJOR FUNCTIONS**

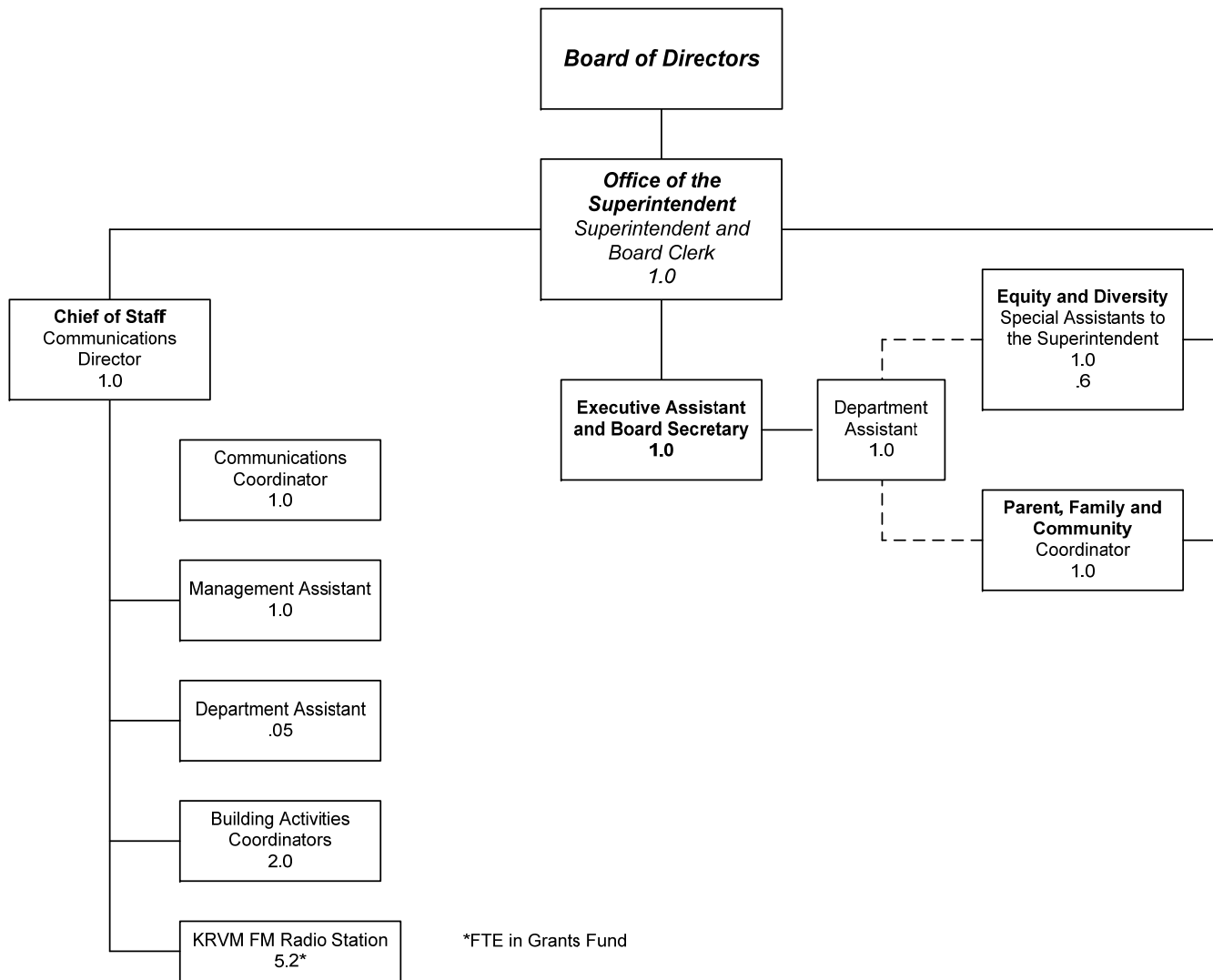
	<u>2007-08 Budget</u>
EXECUTIVE ADMINISTRATION	\$1,104,633
FINANCIAL SERVICES	1,382,937
HUMAN RESOURCES	4,942,409 <sup>1</sup>
COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS	554,436
<b>TOTAL</b>	<u>\$7,984,415</u>



<sup>1</sup> Includes \$3,655,000 payment from General Fund to District Retirement Fund to cover 2007-08 obligations.



Executive Administration - Organization Chart  
2007–2008 - Lane County School District 4J - Eugene, Oregon



\*FTE in Grants Fund

SERVICE DESCRIPTION

The School Board helps ensure that the fundamental purpose of the school district—to provide the best possible education for every student—is realized. It has responsibility for establishing and supporting the overall purpose of the school district, leading and participating in the identification of needs and possibilities for improvement, and working with the legislature, community, and staff to secure the resources required to achieve the district’s purpose.

The Superintendent has responsibility for the day-to-day operation of the school district, which includes supporting and communicating district goals, helping to establish a positive environment for learning, leading and participating in the identification of needs, and possibilities for improvement, ensuring that policies, laws, and mandates are followed, and working with the School Board to determine the allocation of resources required to achieve the district’s purpose.

BUDGET GOALS FOR 2007–08

SCHOOL BOARD GOALS

School Board Policy BA requires the School Board to establish an annual agenda that sets the direction for the School Board and the district for the next school year and beyond. The board adopted the following agenda on September 20, 2006.

Goal 1. Student Achievement.

Increase achievement for all students and close the achievement gap.

The board is committed to providing equal opportunities for all students to succeed. All students shall enjoy success in school and have the support needed to reach their full potential. In our current system, inequalities exist among schools in terms of their ability to address students’ educational needs. These inequalities affect student performance and contribute to an achievement gap. Some schools, particularly those serving low income and/or low achieving students, may require additional resources to achieve the same

student outcomes in terms of meeting district and state academic goals.

Our goals are to:

- Eliminate differences in achievement among groups of students with common characteristics like race, ethnicity, gender, English language learner, socio-economic status or disability;
- Increase the achievement of all students;
- Ensure that every student meets or exceeds established benchmarks in school; and
- Ensure that our graduates are prepared to succeed in post secondary education, chosen careers and as actively participating citizens.

The No Child Left Behind Act requires all students to reach state benchmarks by 2014 and all schools to achieve adequate yearly progress in student achievement among all groups of students. The district must act aggressively and proactively to achieve these goals.

Goal 2. Strategic Planning

Plan for the services and facilities that will best support the district’s instructional goals.

Over the past seven years, the district has engaged in several planning processes that have provided direction for changes in district instructional services and facilities. Many of those recommendations have already been implemented; however, other strategies have yet to be addressed. The district must also decide how best to respond to declining enrollment and regional enrollment patterns, a student population with more diverse needs, and staff turnover due to retirements. The strategic planning process will involve staff, parents and the community in evaluating potential strategies and options for the future. The plan will help the district align resources and strategies to best support instructional goals.

**Goal 3. Funding and Fiscal Accountability.**

**Provide prudent stewardship of district resources to best support student success.**

While the Oregon legislature has not provided for the long-term funding of public schools, the district must continue to be accountable to its community for the wise use of the resources it does receive and visibly acknowledge local funding the community has provided for school operations and capital improvements. As we make local decisions about the use of our funds, we will continue to keep the needs of our students uppermost in our minds, be clear about our priorities, and maximize administrative and operational efficiency.

**Goal 4. Legislative Issues.**

**Achieve adequate and stable funding for schools.**

The board and district staff must continue to work with other school districts, organizations, and members of Congress, the Oregon legislature and the City Council to develop the strategies and solutions necessary to provide schools with long-term stable and adequate funding for our children, and to ensure that local communities and their school boards, to the extent possible, can continue to manage their schools.

**Goal 5. Communication and Intergovernmental Relations.**

**Engage the community in supporting students and schools.**

In order for the board to provide effective leadership, it must communicate with and establish working relationships with the community, other governmental agencies, site councils, and staff.

**SUPERINTENDENT'S GOALS**

On October 18, 2006, the School Board and Superintendent agreed upon the following two-year goals for the 2006–07 and 2007–08 school years. Specific outcomes are agreed to at the beginning of each school year.

**Goal 1. Student Achievement.**

Increase achievement for all students and close the achievement gap.

**Goal 2. Strategic Planning.**

Plan for the services and facilities that will best support the district's instructional goals.

**Goal 3. Funding and Fiscal Accountability.**

Provide prudent stewardship of district resources to best support student success.

**Goal 4. Legislative Issues.**

Achieve adequate and stable funding for schools.

**Goal 5. Communication and Intergovernmental Relations.**

Engage the community in supporting students and schools.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Continuation of Services Funded by Access and Options Allocation in 2005–06 and 2006–07**

- 1.0 FTE Parent/Family/Community Coordinator.
- 1.0 FTE clerical assistance (budgeted as temporary help in 2006–07; this proposal adds a 10-month department assistant position)
- \$10,000 contribution to Lane County Teacher Pathways, an inter-institutional program designed to improve diversity in education through outreach activities aimed at enlisting bicultural and bilingual students in teacher education programs

**Onload of Services Supported by Other Funds**

- 0.5 FTE Assistant to the Superintendent, supported by the Wallace Grant in 2006–07.

**Reductions**

None.

**Additions and Reallocations**

- \$50,000 to fund a portion of the costs associated with the Executive Leadership Program for Educators at Harvard University.

**District Mission**

- 1. Do what's best for students.**
- 2. Continue to learn and grow.**
- 3. Respect and care about each other.**

**Board of Directors Guiding Beliefs and Values**

In order to meet the district's mission statement above, the Board has adopted the following guiding beliefs and values:

**Children**

- We believe that our children's education and welfare are our most important commitments.
- We believe that all children can learn to their highest potential, given sufficient support and resources.
- We believe that a student's success in school should be independent of factors such as race, ethnicity, gender, socio-economic status, disability, native language, religion, and sexual orientation.
- We believe that public schools should foster development beyond academics such as character, creativity, resourcefulness, citizenship, an understanding of workplace expectations, respect for diverse cultures, and a lifelong love of learning.

**Staff**

- We value highly qualified and caring staff and believe they are the key to meeting our goals for children.
- We believe collaborating with staff in making policy decisions is essential when deciding what is best for our schools and our children.
- We believe that it is essential for staff and Board members to hold high expectations of all students and that these expectations are critical to student success.
- We believe that high quality instruction is integral to student success and best achieved by providing training in best practices for staff teams that work together to improve student achievement.

**Community**

- We believe that the Board and staff make a difference in learning for our children by developing relationships and effectively engaging our community and local, state and federal governments on social, political and economic challenges and inequities.
- We value public support for our schools and believe that our community's exceptional financial contribution demonstrates that quality public schools are highly valued in Eugene.

**Leadership**

- We believe Board and staff leadership in planning and directing the use of resources, consistent with our beliefs and values, is critical for the school district to be successful in its mission of doing what's best for all students.
- We value continual learning for all –Board, staff and students –and believe that is essential to student success in school.

**MAJOR FUNCTIONS**

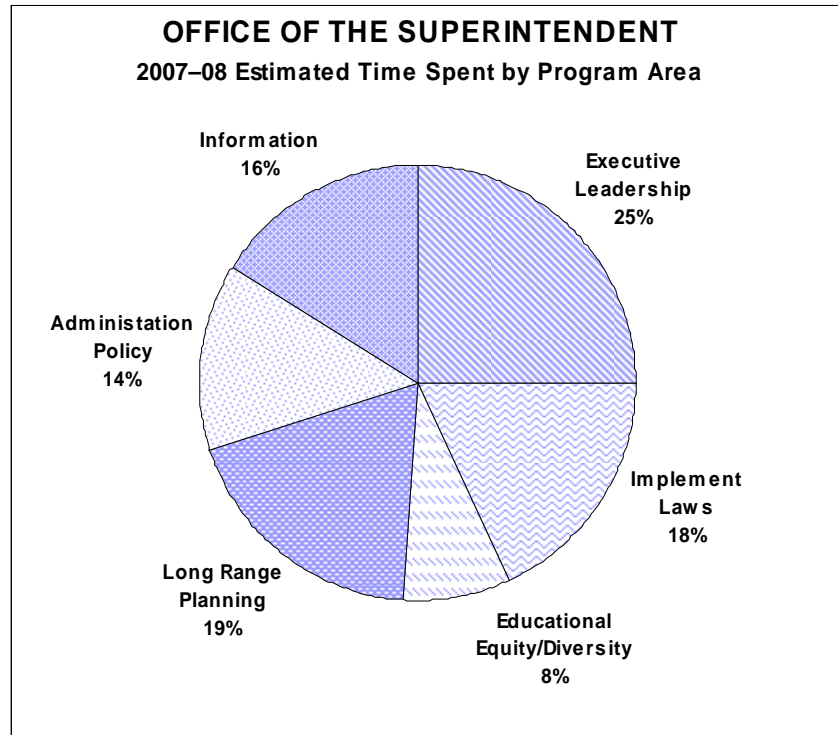
**2311 School Board**

- Set goals for the district and establish the necessary policies, contracts, budget, and directives for accomplishing those goals.
- Monitor the extent to which the goals of the district are accomplished.
- Engage the community on school issues, advocate with legislators and collaborate with other governmental units, for K–12 education.
- Monitor the fiscal efficiency of the district.
- Evaluate the performance of the Superintendent.

**2321 Office Of The Superintendent**

- Provide executive leadership and administrative direction for all functions of the school district.
- Propose and implement long-range plans that will continue to improve the effectiveness of school district programs.
- Administer the policies, contracts, budgets and directives of the School Board.

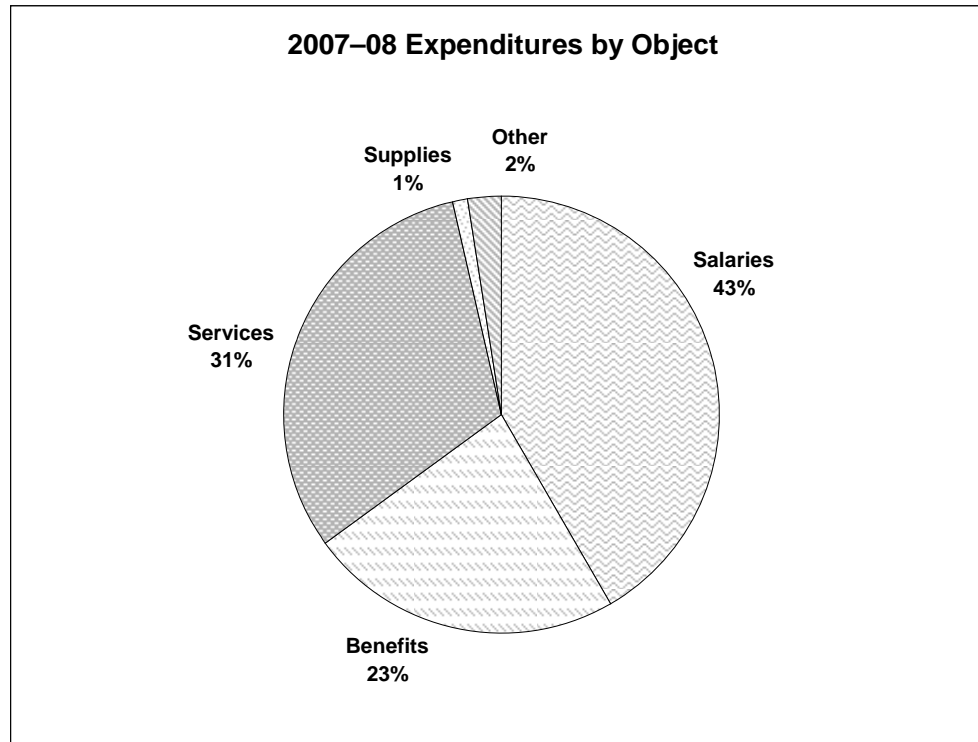
- Promote and maintain educational equity/diversity, including liaison with the minority community.
- Carry out the laws and administrative rules of the State of Oregon and the federal government as they relate to public schools.
- Develop and disseminate information useful to the board and administration in decision-making.
- Coordinate authorization, monitoring, and evaluation of district charter schools.




**EXECUTIVE ADMINISTRATION**

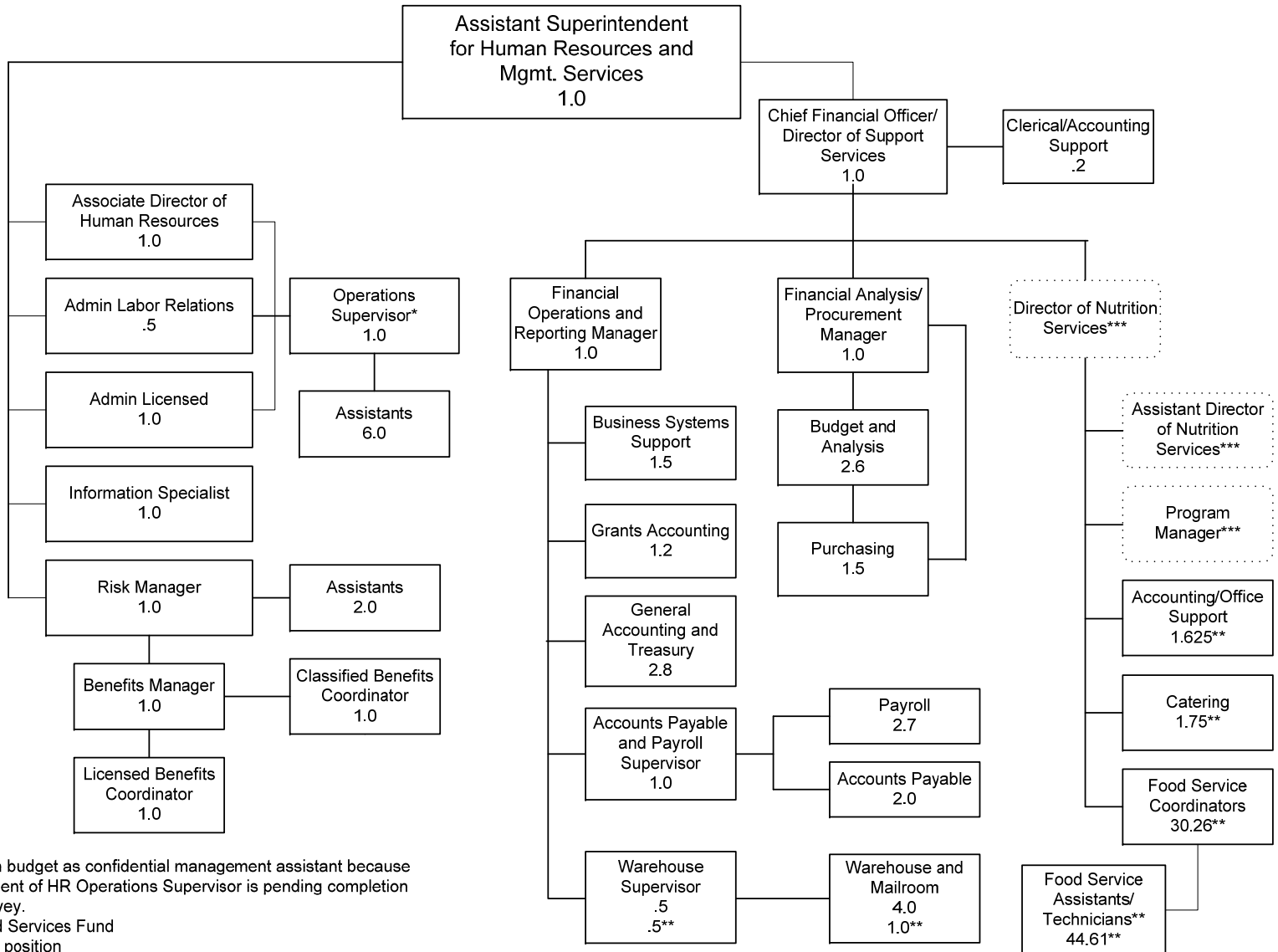
**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	206,950	342,501	398,313	459,084
Benefits	104,195	163,412	216,049	257,737
Services	250,852	375,591	443,039	347,562
Supplies	10,476	13,931	13,700	13,750
Other	48,516	49,649	23,061	26,500
	<b>620,989</b>	<b>945,084</b>	<b>1,094,162</b>	<b>1,104,633</b>





**Human Resources and Management Services**  
**Organization Chart**  
 2007–2008 - Lane County School District 4J - Eugene, Oregon



\* Position is in budget as confidential management assistant because salary placement of HR Operations Supervisor is pending completion of market survey.  
 \*\*FTE in Food Services Fund  
 \*\*\*Contracted position



## FINANCIAL SERVICES

### SERVICE DESCRIPTION

The mission of the Finance and Support Services Department is to work together in a respectful and ethical manner to provide high quality financial, food, mail and warehouse services to district students, staff and community. All department work supports the district's mission to do what is best for students. Specific financial services include accounting and financial reporting, treasury and cash management, budgeting, financial analysis, payroll, accounts payable, business systems support and purchasing, which is budgeted in Building Support Services. The nutrition service operation is budgeted in the Nutrition Services Fund. Warehouse and materials/mail distribution services are budgeted under Building Support Services.

#### Key Board Goals for this service:

- **Provide prudent stewardship of district resources to best support student services.**
- **Achieve adequate and stable funding for schools.**
- **Plan for the services and facilities that will best support the district's instructional goals.**

### BUDGET GOALS FOR 2007-08

#### **Goal 1. Implement financial and procurement systems, with conversion to the new systems scheduled for February 2008.**

On September 1, 2004 the board authorized staff to enter into an intergovernmental agreement with Clackamas Education Service District (ESD) to host district business systems and to fund the purchase of appropriate licenses and maintenance agreements on behalf of the district. The payroll/human resources systems were converted in July 2006. A staff team is now working to implement financial and procurement systems. This second phase of the business systems conversion project will involve training of staff in schools and departments.

#### **Goal 2. Implement human resources/payroll system enhancements.**

The Human Resources/Payroll systems project team will implement a position control

system and related reports in July 2007. The employee self-service module will also be available for the 2007-08 school year. Staff will continue to develop reports and system processes to improve operations.

#### **Goal 3. Provide ongoing financial forecasting and analytical support for projects to address board goals and district priorities.**

Staff will continue to provide ongoing analysis to help the board and superintendent meet district goals and respond strategically to a changing financial environment. In particular, Financial Services staff will provide feasibility analysis and cost estimating for the *Shaping 4J's Future* planning process.

### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

#### Reductions

None.

#### Additions and Reallocations

None.

**GENERAL FUND — CENTRAL SUPPORT SERVICES — FINANCIAL SERVICES**

**MAJOR FUNCTIONS**

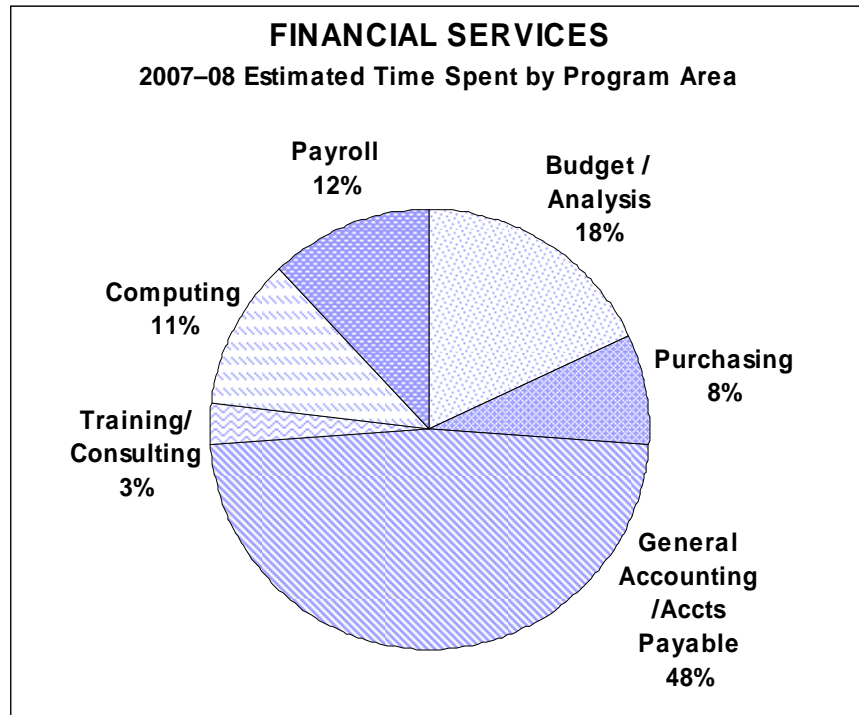
**2521 Financial Services**

- Service Direction: Financial Services, Food Services, Other Building Services
- Support Services
- Budget
  - Budget Development
  - Transfers of Funds
  - Budget Committee Support
  - School/Department Support
  - Administration

**Charter School Financial Administration**

- Financial Analysis/Forecasting
- Financial Accounting
  - General Ledger/Chart of Accounts
  - Accounts Receivable
  - Cash Receipts
  - Journal Entries
- Account Reconciliations
  - Audit
  - Financial Reporting
  - Student Body Fund Accounting
  - Staff training

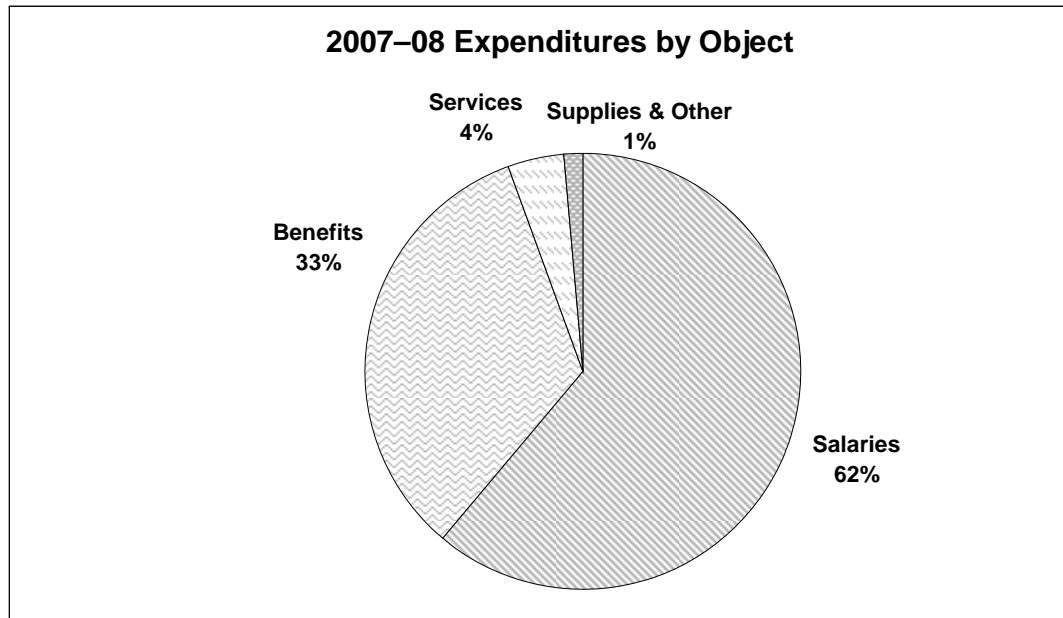
- Payroll
  - Employee Pay
  - Record Keeping
  - Payroll Reporting & Compliance
  - Employee Benefits
  - Employee Questions
- Accounts Payable
  - Invoice Payment
  - Vendor relations
- Grant Administration
  - Application processing
  - Compliance monitoring
  - Federal and State reporting
  - Audit
- Cash Management
  - Investments
  - Cash flow analysis



**FINANCIAL SERVICES**

**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	688,441	681,889	843,623	844,524
Benefits	295,527	339,374	436,948	460,717
Services	45,872	142,581	65,529	60,346
Supplies	22,808	23,109	17,050	16,250
Equipment	0	0	0	0
Other	466	1,025	1,000	1,100
	<b>1,053,114</b>	<b>1,187,978</b>	<b>1,364,150</b>	<b>1,382,937</b>



## HUMAN RESOURCES

### SERVICE DESCRIPTION

The mission of the Human Resources Department is to provide the human resources, professional leadership, technical assistance, and support services that will enable the school district to achieve and maintain excellence in teaching and learning for all students. Specific services include employee recruitment and selection, salary/wage administration, risk management and benefit administration, workforce diversity, labor and employee relations, and employee evaluation. The risk management and employee benefits functions are budgeted in the Insurance Reserve Fund.

#### **Key Board Goal for this service:**

- **Increase achievement for all students and close the achievement gap.**
- **Provide prudent stewardship of district resources to best support student success.**

### BUDGET GOALS FOR 2007–08

#### **Goal 1. Continue to implement the Teacher Standards and Practices Commission and federal government “No Child Left Behind” mandates.**

Teachers need to meet the license requirements of the No Child Left Behind mandate. In addition, all classified instructional assistants who work directly with students, in pay grades 8–13, are required by the district to meet the paraprofessional requirements of the Act. The Human Resources Staff will continue to work with the employees impacted to assist them in meeting these requirements.

#### **Goal 2. Recruit, select, promote, and retain a highly qualified and culturally competent licensed and administrative workforce.**

To this end, Human Resources is infusing cultural competence in job descriptions, postings, applications, and interview processes. When possible, the district will engage in early hiring of culturally competent diverse teachers. The new online system of

recruitment and applications for all employee groups will help the district to better monitor its candidate pool.

#### **Goal 3. Maintain a collaborative working relationship and negotiate labor agreements with the district’s licensed, classified, and substitute teacher unions.**

Contracts with all employee groups for the 2007–08 school year are currently in bargaining. Human Resources will continue to collaborate with the district’s licensed, classified, and substitute teacher unions and assist and support managers with labor relations and contract issues.

#### **Goal 4. Continue to implement the human resource/payroll system.**

The conversion to the Lawson human resources/payroll systems will continue to be implemented during the coming year as staff work on refinements and upgrades.

#### **Reductions**

*None.*

#### **Additions**

- *Temporary funding for 0.5 FTE Labor Relations Director position, a part of the succession plan for Human Resources Department management.*
- *Extension of temporary funding for 1.0 FTE Human Resources Specialist through 2007–08 to assist in implementation of human resources system*
- *Extension of temporary funding for six months for two classified positions to assist in implementation of human resources system (temporary addition of 1.0 FTE)*

**MAJOR FUNCTIONS**

**2215 Reimbursable Leave**

Certified president's leave—1.0 FTE, as provided in the certified agreement—reimbursed by EEA

**2641 Human Resources**

Certified and Classified Services

- Staffing
  - Position Posting
  - Advertising/Recruitment
  - Screening
  - Certification Checks/ Tracking
  - Reference/background and Fingerprint checks
  - Interviewing
  - Consultation with Hiring Principals
  - Employment Offers
  - Applicant Tracking
  - Maintenance of Applicant Files
  - Communication with Applicants
  - Responding to Inquiries
  - RIF/Recall Processes
- Career Counseling
- Liaison with Universities, TSPC, ESD, Oregon Department of Education, and other organizations as required
- Consulting with building administrators re: employee assistance issues including plans of assistance
- Development and management of staffing plans
- Management of leave requests and return from leave placements

- Maintenance of classification and pay systems
- Providing substitutes for licensed and classified employees
- 1.0 FTE classified president's leave as approved by the classified employees — reimbursed by OSEA

Employee Counseling and Assistance Services

- Pre-retirement services to employees and their spouses

Employee Relations

- Consultation with managers
- Relationships with union leadership
- Contract negotiations
- Grievance management
- Maintenance of appropriate documentation/history
- Education of district managers and HR department personnel re: emerging issues/trends

Department Operations

- Employee Records
- Applicant Tracking System
- Human Resources Information Services
- Responding to regulatory reporting requirements
- Provision of information to labor union, district negotiation teams, etc.

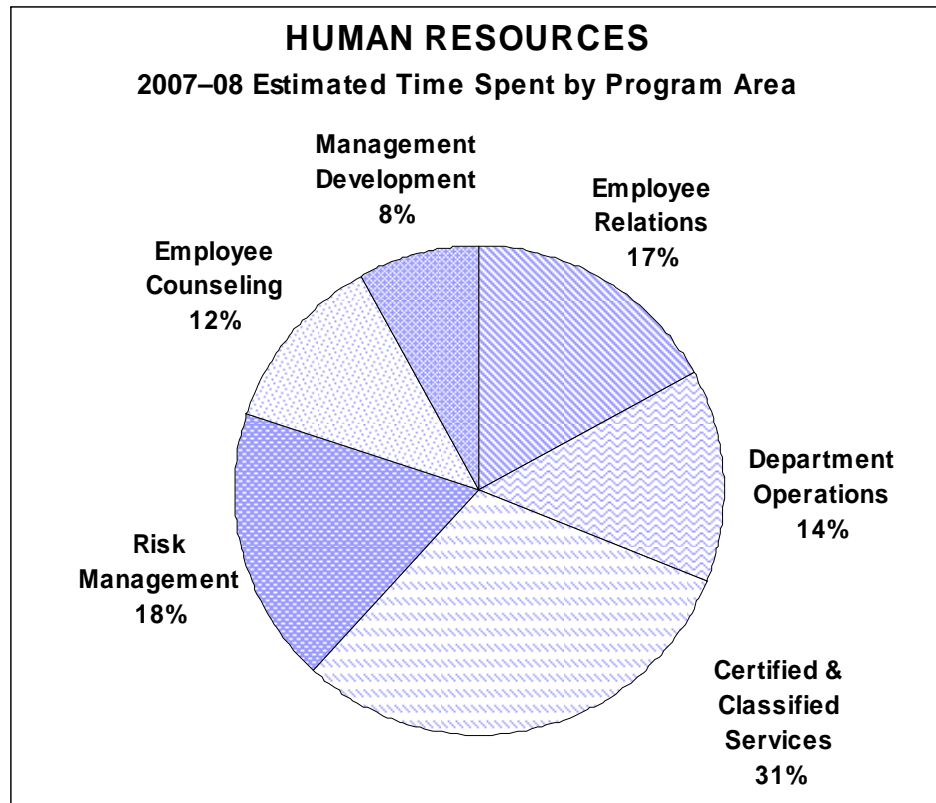
Risk Management—*Budgeted in Insurance Reserve Fund*

- Wellness Clinic
- Property and Casualty
- Unemployment
- Safety/Loss Prevention
- Workers' Compensation
  - Maintain reporting requirements
  - Case and claims management
  - Manage return-to-work process
  - Direct role in litigation

Benefits—*Budgeted in Insurance Reserve Fund*

- Responding to employee inquiries; provide benefits counseling
- Supporting the operation of joint benefits committee
- Building and maintaining relationships with insurance and medical providers
- Employee enrollment and employee orientation
- Research and development of alternative programs
- 1.0 FTE Certified Benefits Coordinator
- 1.0 FTE Classified Benefits Coordinator

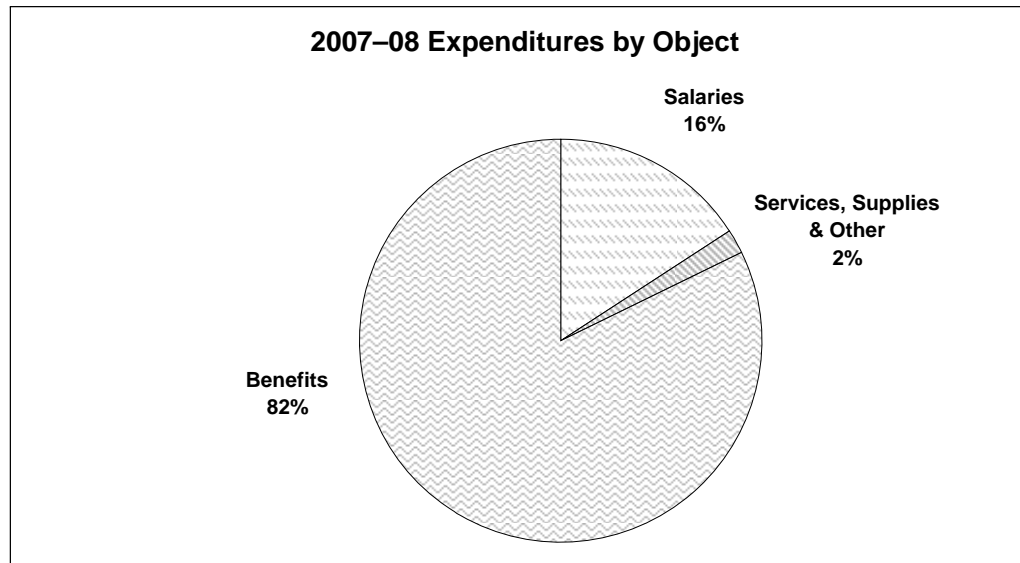
**2700 Supplemental Retirement Program**  
Costs associated with a supplemental retirement program provided to employees by the district.



**HUMAN RESOURCES**

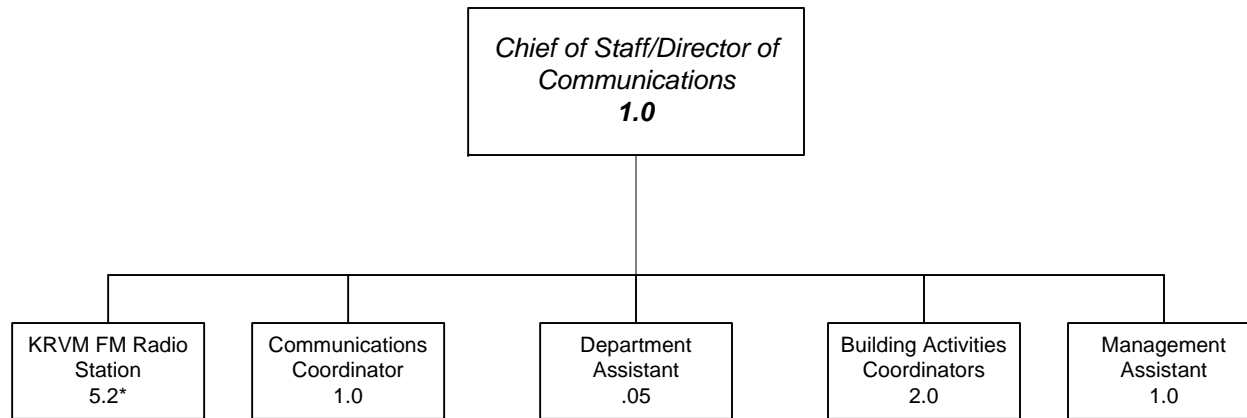
**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	595,048	655,278	594,432	780,410
Benefits	3,796,079 <sup>1</sup>	4,073,013 <sup>1</sup>	3,770,572 <sup>1</sup>	4,070,513 <sup>1</sup>
Services	33,993	67,812	173,933	68,302
Supplies	15,971	22,733	25,397	22,684
Other	447	642	0	500
	<u>4,441,538</u>	<u>4,819,478</u>	<u>4,564,334</u>	<u>4,942,409</u>



<sup>1</sup> Includes payments from the General Fund to the District Retirement Fund to cover projected retirement program obligations.

 Communications and Intergovernmental Relations Organization Chart  
2007–2008 - Lane County School District 4J - Eugene, Oregon



\*FTE in Grants Fund



**COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS**

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**SERVICE DESCRIPTION**

The Communications and Intergovernmental Relations staff develops and implements a comprehensive communication program that includes external communications between the district and parents and the community, news media relations, publications, internal communications, and technical assistance to schools and departments. The staff supports efforts to maintain positive intergovernmental relationships with legislators and local government officials and works cooperatively with other agencies that provide community services for students. The staff also oversees school use scheduling, criminal background checks for school volunteers, and radio station KRVM budgeted in the Federal, State and Local Programs Fund. (See Executive Administration organization chart on page 114.)

**Key Board Goal for this service:**

- **Achieve adequate and stable funding for school.**
- **Engage the community in supporting students and schools.**
- **Plan for the services and facilities that will best support the district's instructional goals.**

**BUDGET GOALS FOR 2007–08**

**Goal 1. District Web Site**

Improve the appearance and organization of the district web site. Continue to expand content and use the web site to engage the public on key issues.

**Goal 2. Community Engagement**

Plan and implement community engagement strategies and communication programs to support the achievement of 2007–08 Board and Superintendent goals. Activities include public involvement and outreach related to specific goals and policy issues, events such as a community open house at the new Cal Young Middle School, and collaborations such as the Middle School Literacy partnership with Eugene Chamber of Commerce.

**Goal 3. Student Achievement**

Broaden community awareness of student achievement goals and strategies.

**Goal 4. Intergovernmental Relations**

Ensure that the district proactively communicates with local and state officials and works cooperatively to improve educational quality and funding and to address issues of student health, safety, and welfare.

**Goal 5. School Assistance**

Assist principals and school staff in managing urgent situations and issues, by providing communication support and expertise.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions**

None.

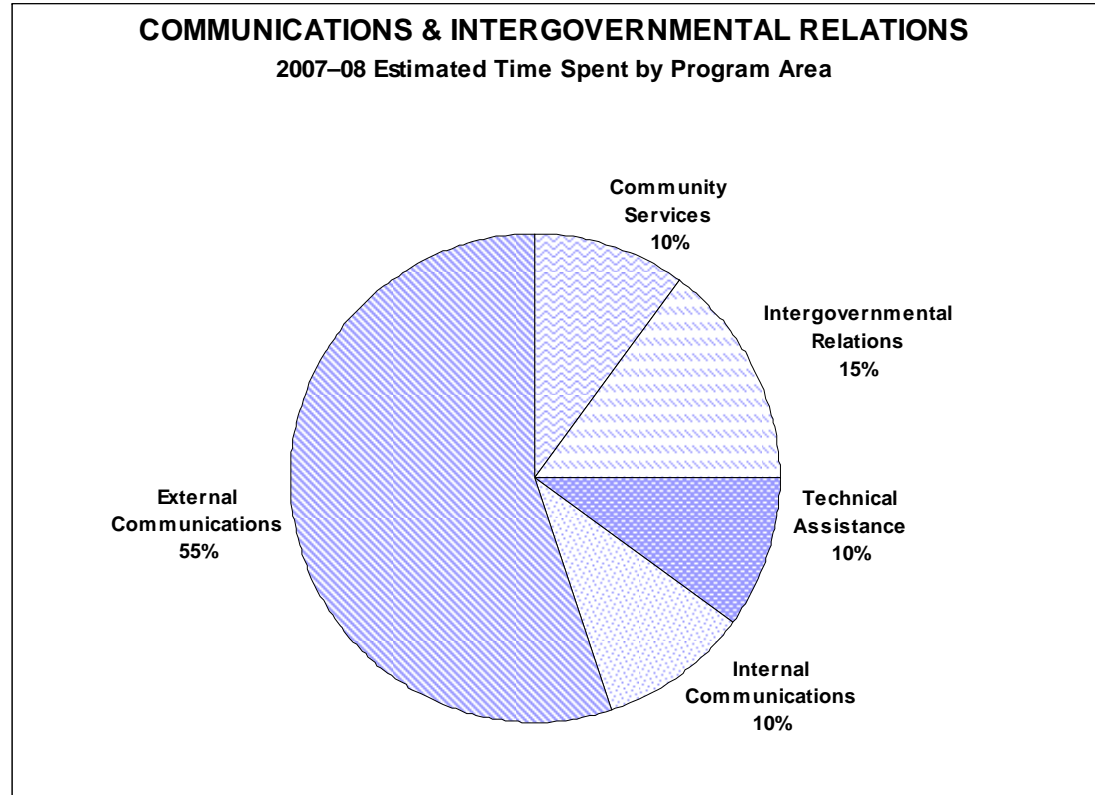
**Additions and Reallocations**

None.

**MAJOR FUNCTIONS**

**2630 Public Information**

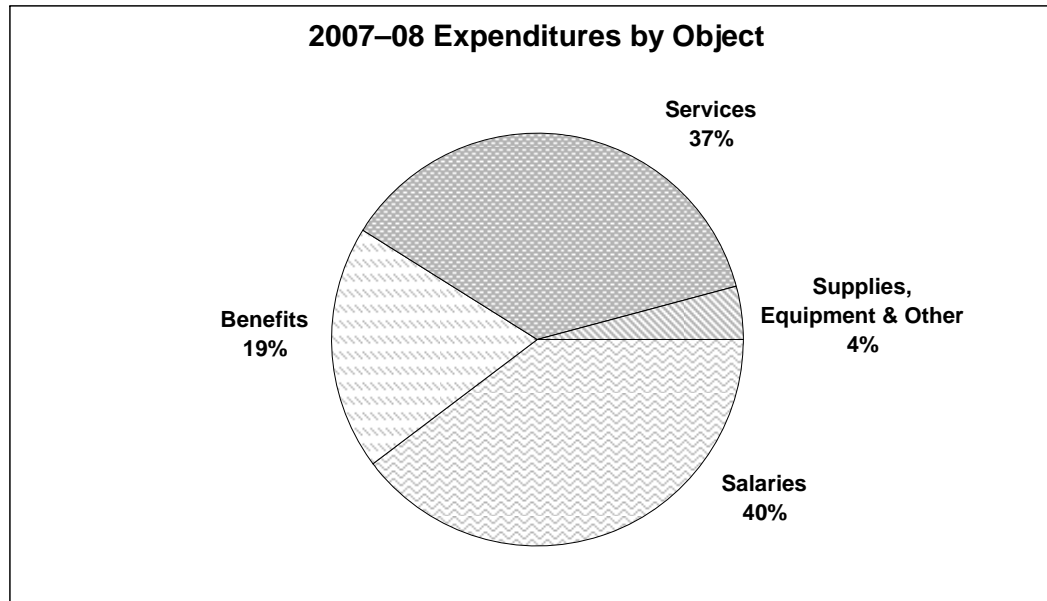
- External Communications and Community Engagement
- Internal Communication
- Intergovernmental Relations
- Community Services
- Technical Assistance to Schools



COMMUNICATIONS & INTERGOVERNMENTAL RELATIONS

Expenditures

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	190,178	187,549	207,846	220,072
Benefits	80,357	96,110	101,207	106,139
Services	190,011	168,247	210,250	204,837
Supplies	8,740	13,377	17,065	21,888
Equipment	0	8	0	0
Other	539	690	1,200	1,500
	<b>469,825</b>	<b>465,981</b>	<b>537,568</b>	<b>554,436</b>



**OTHER GENERAL FUND ACCOUNTS**

**TRANSFERS**

These are transactions that withdraw money from one fund and place it in another fund to facilitate accounting for specific projects and to accumulate reserves.

**TRANSFERS FOR 2007–08**

**To the Fleet and Equipment Fund—\$1,815,643**

- \$1,672,000 for textbooks and highest priority equipment needs.

Of that amount, \$526,745 goes to schools for textbooks and equipment and \$1,145,255 is budgeted for the highest priority district-wide needs.

- \$146,643 to bus replacement account to ensure that school buses are replaced on a scheduled basis.

Of that amount, \$51,643 represents the state reimbursement for interest paid on bus leases.

**To the Capital Projects Fund—\$520,000**

Of that amount, \$500,000 will be used to fund capital projects that do not qualify for bond funding. The remaining \$20,000 represents a portion of the revenue received from the rental of Civic Stadium and will be used for field improvements.

**To the Food Services Fund—\$291,373**

This transfer covers a portion of labor costs in the food service program.

**To the Insurance Reserve Fund—\$568,000**

- \$200,000—estimated district paid FICA savings from employee use of Section 125 accounts (tax sheltered insurance accounts). By agreement with employee groups, these savings are to be transferred to the employee group reserves in the Insurance Reserve Fund.
- \$368,000—for operation of the district's risk management and employee benefits program.

**DEBT RETIREMENT**

This account is used to budget the cost of short term borrowing necessary to fund district operations during periods when cash reserves are depleted. The district's goal is to minimize the cost of short-term borrowing.

**Debt Retirement Budget For 2006–07**

No short-term borrowing is anticipated in 2006–07. If cash flow projections change and borrowing is required then staff would request approval of short-term borrowing as soon as this determination is made. The \$1,000 budgeted for interest expenditures preserves the district's budgetary authority to borrow if it should experience unforeseen cash flow difficulties.

**CONTINGENCY**

These funds are budgeted to allow for unforeseen expenditures or reductions in planned revenues. Expenditures from this account are approved by the School Board, and the funds are transferred and charged to the correct appropriation.

**Contingency Budget For 2007–08**

Board policy sets the funding target for the contingency account at 2% of operating expenditures. Transfers of other funds are not included in this calculation. The budget includes a general contingency account of \$8,483,000. Of that amount, \$5.8 million will be allocated to schools for additional licensed staff and to implement the provisions of employee agreements for 2007–08, once all factors are known. The remaining \$2,683,000 represents 1.9% of budgeted operating expenditures.

In addition, a special education contingency account of \$500,000 is proposed.

**UNAPPROPRIATED ENDING FUND BALANCE**

The Unappropriated Ending Fund Balance (UEFB) is an amount set aside in the budget to be used as a cash carry-over to the next year's budget and to provide the school district with needed cash flow until other resources are received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year in which it is budgeted.

**GENERAL FUND — OTHER GENERAL FUND ACCOUNTS**

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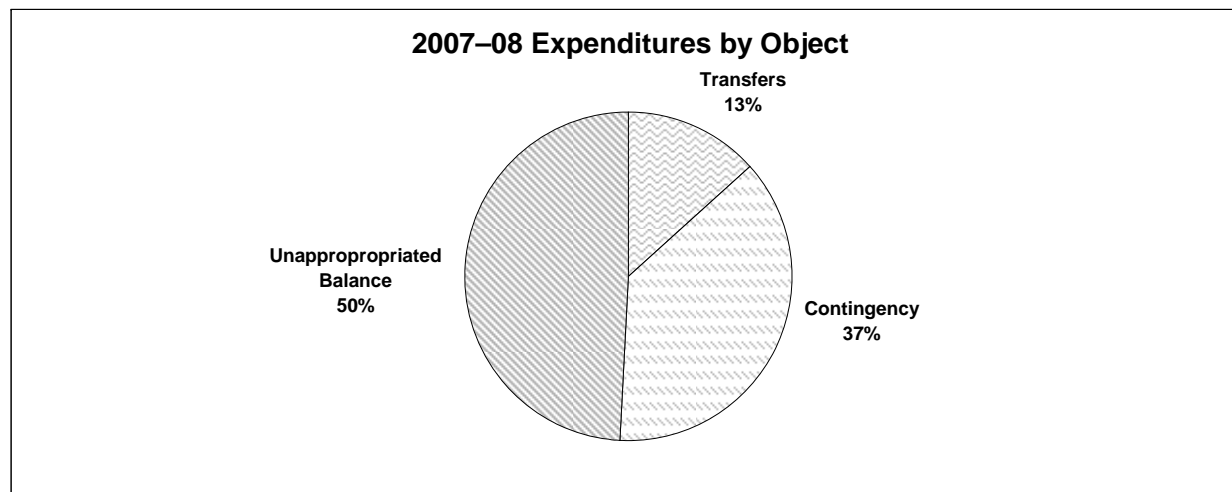
***Unappropriated Ending Fund Balance  
(UEFB) for 2007–08***

Board policy sets a minimum target for the projected ending fund balance at 5% of operating revenues; however, due to concerns about a cooling economy, the Budget Committee directed the Superintendent to maintain an 8.5% projected ending fund balance for the 2007–09 biennium. The budgeted UEFB for 2007–08 is \$11,783,610 or 8.1% of operating revenues. The district projects that the budgeted UEFB plus underspending will result in an ending fund balance of \$14,937,022 or 10.3% of operating revenues.

**OTHER ACCOUNTS**

**Expenditures**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
<b>TRANSFERS:</b>				
To Fleet & Equipment Fund	3,569,613	3,043,051	2,386,846	1,815,643
To Federal, State and Local Programs Fund	0	0	1,100,000	0
To Capital Projects Fund	520,000	520,000	520,000	520,000
To Food Services Fund	67,825	201,000	170,000	291,373
To Insurance Reserve Fund	179,049	349,048	568,000	568,000
To Retirement Fund	4,548,000		0	0
<b>TOTAL TRANSFERS</b>	<b>8,884,487</b>	<b>4,113,099</b>	<b>4,744,846</b>	<b>3,195,016</b>
SHORT-TERM DEBT	0	0	1,000	1,000
CONTINGENCY	0	0	5,818,780	8,983,000
UNAPPROPRIATED BALANCE	10,374,411	10,815,344	8,944,990	11,783,610
	19,258,898	14,928,443	19,509,616	23,962,626





# Other Funds



4J

***OTHER FUNDS***

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Note: Information on the Capital Projects Fund is located in the Capital Improvement Program section.



**OTHER FUNDS****SUMMARY OF REQUIREMENTS**

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	Actual 04–05	Actual 05–06	Budget 06–07	Adopted Budget 07–08
Budget Requirements				
Fleet & Equipment Fund	10,259,540	11,693,276	9,781,726	9,815,401
Federal, State & Local Programs Fund	21,570,012	23,950,712	23,898,609	16,998,488 <sup>2</sup>
Student Body Fund	8,490,875	8,727,017	8,365,223	9,163,251
Debt Service Fund	22,001,751	23,339,445	27,110,304	27,258,940
Capital Projects Fund <sup>1</sup>	43,839,483	61,896,320 <sup>3</sup>	39,863,840	32,077,094
Nutrition Services Fund	4,448,953	4,596,347	4,784,885	5,179,385
Insurance Reserve Fund	30,417,201	32,401,514	40,107,964	40,828,940
District Retirement Fund	15,841,498	16,160,065 <sup>4</sup>	13,041,145 <sup>4</sup>	10,671,008

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<sup>1</sup> Detail for the Capital Projects Fund can be found in the Capital Improvement Program section.

<sup>2</sup> Reflects expiration of four-year City of Eugene local option levy.

<sup>3</sup> Reflects issuance of g.o. bonds.

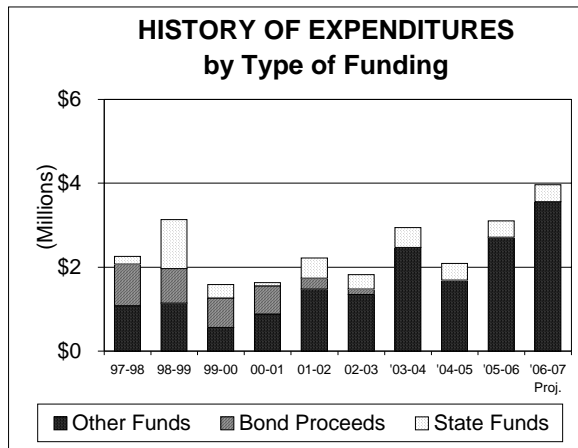
<sup>4</sup> Includes a \$3 million transfer from the PERS reserve to the general fund.

**FLEET AND EQUIPMENT FUND**

**INTRODUCTION**

The Fleet and Equipment Fund was established in 1990–91 to support efforts to replace fleet, vehicles and equipment on a scheduled basis. Over the years, purchases have been funded by a variety of sources: bond funds in the early 1990’s (no longer legal to use for equipment), state lottery and classroom needs funds in the late 1990’s, transfers from the general fund, and partial state reimbursement of school bus purchases.

The following graph shows, by funding source, a history of expenditures through 2006–07 in the Fleet and Equipment Fund and projected spending for 2006–07. “Other Funds” in this graph include transfers from the general fund.



**CAPITAL ASSETS**

The district owns \$29.8 million in fleet and equipment valued at \$5,000 or more, as shown below. Fleet includes buses, vans, cars and trucks used to transport students as well as to support other district functions. Grounds equipment includes tractors and mowers used to maintain district real property. Other equipment includes computers and related technology, musical instruments and athletic equipment. Each has an estimated useful life at the end of which the equipment should be replaced to maintain functionality or stay abreast of technological advances.

Capital Assets	
Bus Fleet	\$6,657,000
Other District Fleet	3,682,000
Grounds Equipment	2,370,000
Other Equipment	17,124,000
<b>Total Value</b>	<b>\$29,833,000</b>

**BUS FLEET**

The district uses both State and general fund money to purchase new school buses. The State reimburses replacement costs for buses and vans used to transport students at a rate of 70% of the allowable fleet depreciation. Vehicles are depreciated over a ten-year period. State reimbursements for 2007–08 are currently anticipated to be \$441,455. Any additional purchases in 2007–08 will increase this amount. The district has budgeted a general fund transfer of \$143,643 to supplement these funds.

The district owns 88 regular and special education school buses that have an estimated useful life of 10 years. Five special needs buses will be purchased in 2007–08. Four will replace existing buses, and one will be an addition to the fleet.

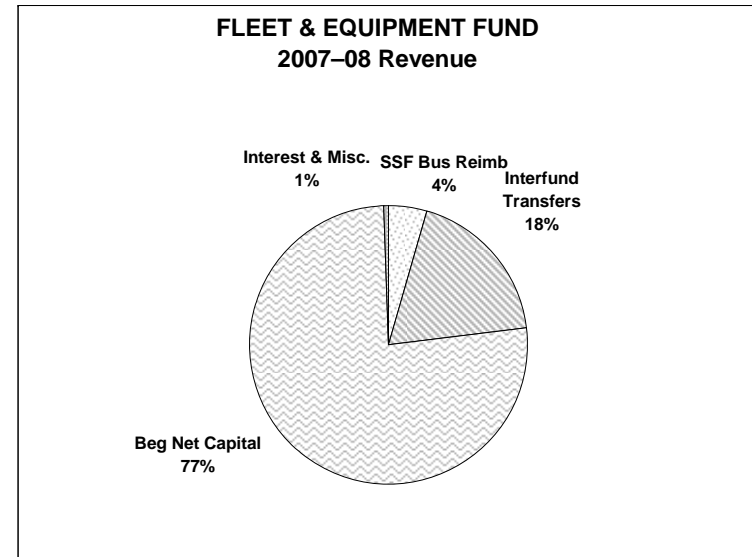
**TEXTBOOKS AND EQUIPMENT**

Starting in 2003–04, ongoing equipment costs have been funded by transfers from the general fund. The district estimates that \$2 million per year is needed to fund the purchase of textbooks and equipment. For 2007–08, a transfer of \$1,672,000 from the general fund is budgeted for these purposes. This amount includes \$526,745 to provide per student allocations to schools and \$1,145,255 for textbooks and high priority equipment needs.

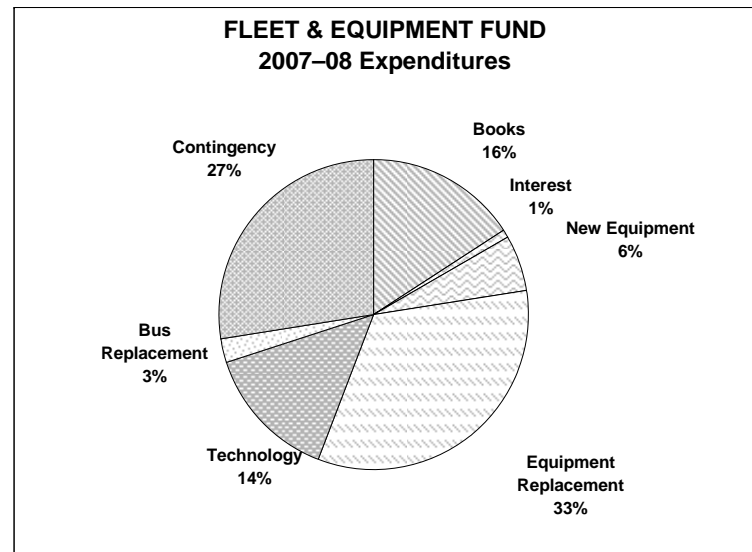
In addition, since 1991–92, schools and departments have transferred savings from the general fund at year-end to build reserves for future equipment needs. Reserves fund the purchase of equipment and instructional materials such as textbooks and library books. The ability to reserve building-based funds for future use supports longer range planning.

**OTHER FUNDS — FLEET AND EQUIPMENT FUND**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
<b>REVENUE</b>				
Interest	10,991	33,590	47,000	50,000
Misc Local Rev	64,491	26,053	68,000	15,000
SSF Bus Reimb	394,423	389,742	455,879	441,455
Fund Transfers	3,569,613	3,074,051	2,386,846	1,815,643
Beg Net Capital	<u>6,220,022</u>	<u>8,169,840</u>	<u>6,824,001</u>	<u>7,493,303</u>
<b>TOTAL</b>	<b>10,259,540</b>	<b>11,693,276</b>	<b>9,781,726</b>	<b>9,815,401</b>



	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
<b>EXPENDITURES</b>				
Texts, Lib Books	436,426	575,356	1,868,068	1,550,310
Building Remodel	3,216	7,621	2,000	1,600
New Equipment	171,182	172,513	566,132	588,210
Replacem Equip	-892,148	248,554	2,400,000	3,256,000
Technology	1,035,268	1,752,949	743,125	1,401,139
Bus Replacement	1,265,140	287,559	298,777	255,380
Interest	70,618	62,963	64,066	73,775
Contingency	0	0	3,839,558	2,688,987
Unapprop Bal	<u>8,169,838</u>	<u>8,585,761</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>10,259,540</b>	<b>11,693,276</b>	<b>9,781,726</b>	<b>9,815,401</b>



**FEDERAL, STATE AND LOCAL PROGRAMS FUND**

**DESCRIPTION**

These are designated-purpose funds for programs that are of a special nature. Their uses and limitations are specified by the entity providing the funds. Generally the resources of this fund cannot be diverted to other uses.

Programs accounted for in this fund are approved by the Board of Directors. Budgeted amounts are based on anticipated funding; however, actual expenditures are dependent upon receipt of grants from the various sources. The 2007–08 budget includes estimated carryover from the prior year and assumes full expenditure of anticipated grant awards. The major anticipated grants include funding for the following programs.

**NO CHILD LEFT BEHIND (NCLB)**

The No Child Left Behind Act of 2001 was passed to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. This is a federally-funded program administered by the State Department of Education. The funds are distributed to the local schools to be used for purposes stated in the law. No Child Left Behind includes the following grants:

- Title I – Disadvantaged: Funds and instruction will focus on improving the academic achievement of disadvantaged students. Thirteen district elementary schools, two private schools, and one charter K–8 school will receive Title I funding.

- Title IIA – Preparing, Training, and Recruiting High Quality Teachers and Principals.
- Title IID – Enhancing Education Through Technology.
- Title III – Language Instruction for Limited English Proficient and Immigrant Students.
- Title IV – Safe and Drug-Free Schools and Communities.
- Title V – Innovative Programs: Support school improvement, educational reform, staff development, and choice options for students.

**STUDENTS WITH DISABILITIES**

Grants from state and federal sources are received by the district to support students eligible for special education. Grants received by School District 4J include the following:

- The IDEA Grant provides funding for education of disabled students.
- Regional Programs provide funding for students with severe orthopedic impairment; students with vision impairment; students with hearing impairment; and students who are deaf and blind.

**HIGH SCHOOL REFORM**

To provide equal opportunities for all high school students to reach high standards and insure that they are prepared for college, career, and citizenship, two high schools have written and received grants to support innovation and reform. By shaping smaller learning communities, or small schools, students can build relationships to experience

rigorous, relevant curriculum that supports all students in achieving the increased state graduation requirements and prepares them for post-secondary education.

- Churchill High School's Smaller Learning Communities grant is designed to restructure the school providing rigorous curriculum, personalization, and support for the success of all students.
- North Eugene High School's Oregon Small Schools Initiative Employers for Education Excellence (E3) grant supported by Meyer Memorial Trust and the Gates Foundation creates effective small school learning environments.
- North Eugene High School's New Technology grant for the School of IDEAS (Innovation, Design, Engineering, Art and Science), supports a school where students do meaningful work in a project-based learning environment.

**EUGENE EDUCATION FUND (EEF)**

The District receives quarterly distributions from the Eugene Education Fund. EEF was established by parents and teachers in 1993 as a non-profit organization to support the students of Lane County School District 4J. Funds are used to provide students with wider opportunities. Donations may be earmarked for particular schools, district programs or a program at a specified school. Five percent of any gift to a specific school is retained by EEF for Equity Grants, which are available to all schools through a grant proposal process.

**OTHER FUNDS — FEDERAL, STATE & LOCAL PROGRAMS FUND**

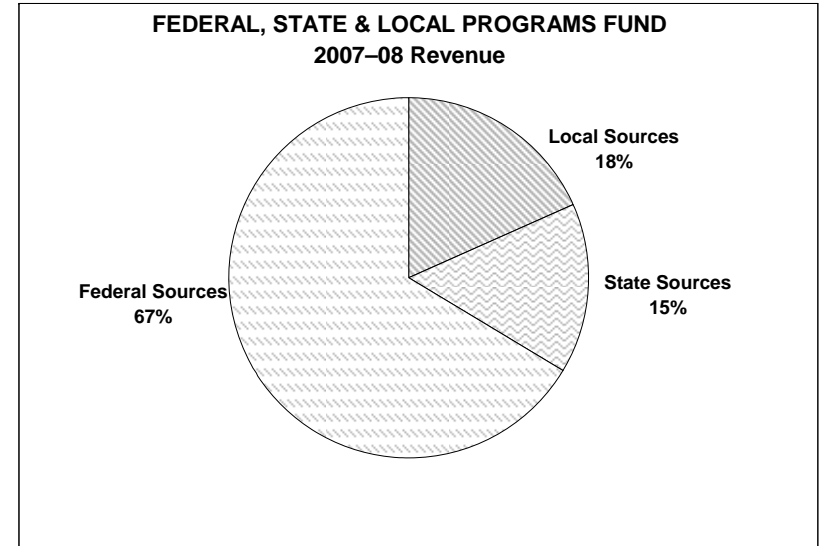
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FEDERAL, STATE & LOCAL PROGRAMS FUND  
2007-08

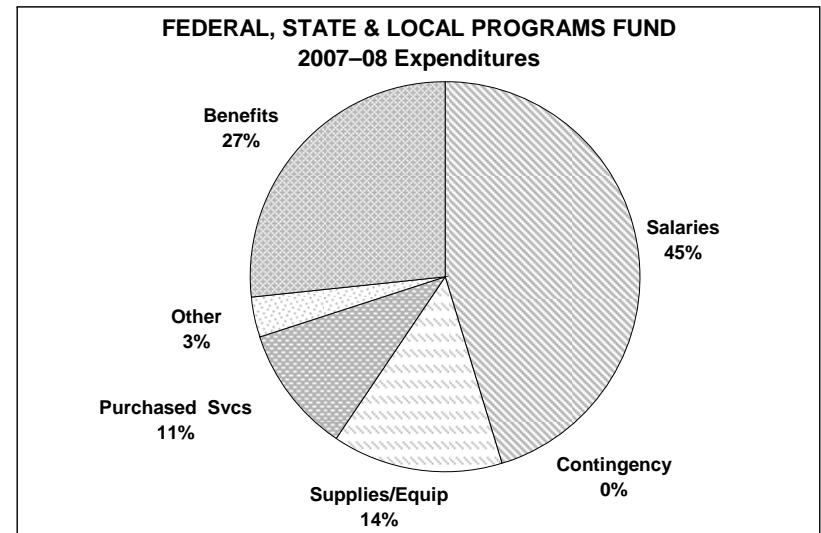
Adolescent Clinics	\$ 453,334	No Child Left Behind	\$ 4,921,408
Clean School Bus USA Project	68,490	PEP Grant	250,913
Drivers' Education	181,740	Progress Monitoring Grant	107,992
Eugene Education Fund	901,007	PT/OT Services	230,000
EWEB Grants	346,216	Regional Handicapped Programs	1,806,112
Foreign Language Programs	230,213	Small Schools Initiative	424,280
Handicapped: IDEA	3,508,717	Supplemental LRP Services	647,693
Health Services (other than Adolescent Clinics)	73,495	Tobacco Prevention	75,000
Indian Education	578,064	Vocational Education Programs	198,252
KRVM Radio	445,000	Wallace Readers' Digest Grant	155,000
Looking Glass/Stepping Stone School	202,083	Workforce Investment Act	104,348
Miscellaneous (categories less than \$30,000)	91,048	Youth Transition Program	233,852
		21 <sup>st</sup> Century Learning Centers (BEST)	764,231
		TOTAL	<u>\$ 16,998,488</u>

**OTHER FUNDS — FEDERAL, STATE & LOCAL PROGRAMS FUND**

<b>REVENUE</b>	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Local Sources	9,696,827	10,508,420	9,805,511	3,111,555 <sup>2</sup>
Intermed. Sources	83,029	11,500	0	0
State Sources	1,439,246	1,171,196	1,342,202	2,612,317
Federal Sources	9,567,427	10,996,701	10,537,452	11,274,616
Interfund Transfers	0	0	1,100,000	0
Beg Net Capital	783,483	1,262,895	1,113,444	0
<b>TOTAL</b>	<b>21,570,012</b>	<b>23,950,712</b>	<b>23,898,609 <sup>1</sup></b>	<b>16,998,488 <sup>1</sup></b>



<b>EXPENDITURES</b>	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	11,227,678	12,157,865	12,355,639	7,672,493
Benefits	4,989,112	6,142,516	6,588,241	4,524,432
Purchased Svcs	2,386,910	2,022,121	2,471,453	1,798,724
Supplies	1,126,565	1,166,687	1,885,043	2,366,099
Equipment	1,525	73,755	71,740	19,781
Other	518,996	513,646	526,493	547,799
Flow-Through Fds	56,331	74,550	0	69,160
Contingency	0	0	0	0
Unappro Bal	1,262,895	1,799,572	0	0
<b>TOTAL</b>	<b>21,570,012</b>	<b>23,950,712</b>	<b>23,898,609 <sup>1</sup></b>	<b>16,998,488 <sup>1</sup></b>



<sup>1</sup> Includes estimated carryover from prior year and assumes full expenditure of budgeted grant amount.

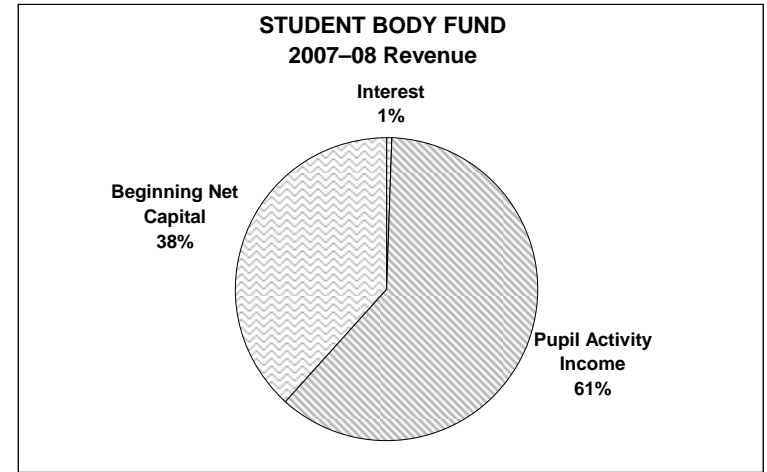
<sup>2</sup> Reflects expiration of four-year City of Eugene local option levy.

**OTHER FUNDS**

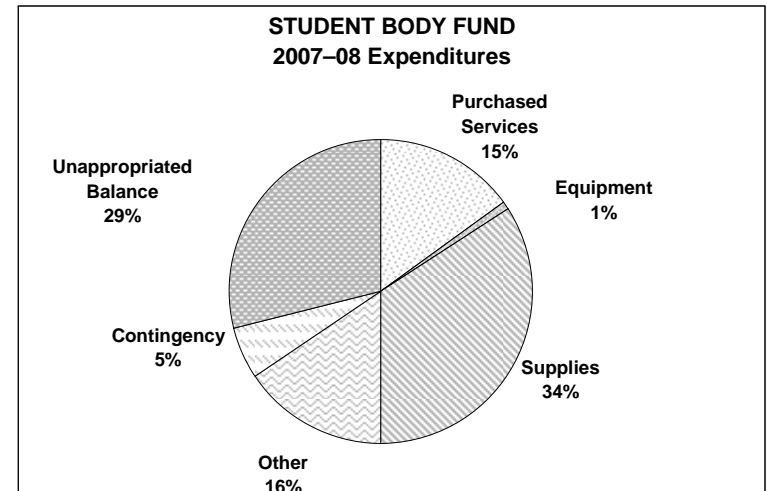
**STUDENT BODY FUND**

This fund is used to record the financial transactions for school-sponsored activities at district elementary, middle, and high schools, including the cash receipts, the cash disbursements, and the transfer of funds from one student body account to another. The major source of income is from fund-raising by parent groups and student organizations. These funds are used for various student activities and special school projects.

<b>REVENUE</b>	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Interest	0	0	50,000	50,000
Pupil Activ Income	5,409,117	5,387,639	5,115,223	5,613,251
Federal Reimbursement	8,181	12,622	0	0
Beg Net Capital	<u>3,073,577</u>	<u>3,326,756</u>	<u>3,200,000</u>	<u>3,500,000</u>
<b>TOTAL</b>	<b>8,490,875</b>	<b>8,727,017</b>	<b>8,365,223</b>	<b>9,163,251</b>



<b>EXPENDITURES</b>	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Purchased Svcs	1,217,060	1,323,208	1,230,615	1,367,306
Supplies	2,852,601	2,818,121	3,246,575	3,147,880
Equipment	94,114	36,828	67,500	72,500
Other	1,000,344	1,184,921	1,357,500	1,425,000
Contingency	0	0	500,000	500,000
Unapprop Bal	<u>3,326,756</u>	<u>3,363,939</u>	<u>1,963,033</u>	<u>2,650,565</u>
<b>TOTAL</b>	<b>8,490,875</b>	<b>8,727,017</b>	<b>8,365,223</b>	<b>9,163,251</b>



***DEBT SERVICE FUND***

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The Debt Service Fund is used to account for principal and interest payments on long-term, general obligation and limited tax pension obligation debt. Expenditures budgeted in 2007–08 represent the portion of principal and interest that must be paid during that fiscal year. Amounts budgeted in the Unappropriated Ending Fund Balance will be levied in 2007–08 to cover payments due on July 1, 2008, which are recorded as expenditures in the 2008–09 fiscal year. Sources of revenue include the debt service levy on local property taxes, interest earnings on investments and charges to other funds.

Debt service payments in 2007–08 reflect the following debt issues:

- In November 1992, district voters approved \$74.3 million in general obligation debt to finance capital improvements, fund equipment and textbooks, and refinance certificates of participation. Bonds were issued in May and June 1993 and February 1994.
- In November 1998, the district passed a general obligation bond levy for \$12.2 million to finance critical capital needs, security improvements to schools, and the construction of new high school athletic fields. Bonds totaling \$8.7 million were issued in June 1999, with an additional \$3.5 million issued in January 2000.

- In February 2002, the district did an advance refunding to take advantage of lower interest rates in the bond market. Bonds in the amount of \$21 million were issued, the proceeds of which were used to advance refund the callable portion of the 1993A bonds. These were the only bonds that met the state Department of Treasury's requirement that the net present value of the savings from a refunding be at least 3%. Actual savings to the taxpayers over the remaining 11 years of the refunded bonds is \$1 million, or a net present value savings of 3.9%. The remaining \$3.8 million of 1993A bonds are not callable.
- In May 2002, district voters approved a bond measure for \$116 million. In November 2002, \$70 million in general obligation bonds were issued. The remaining \$46 million were issued in August 2005. (See the Capital Improvement Program budget beginning on page 158 for additional details.)
- In February 2003, the district did a second advance refunding to take advantage of lower interest rates in the bond market. Bonds in the amount of \$17.6 million were issued, the proceeds of which were used to advance refund the callable portion of the 1994 and 2000 general obligation bonds. Savings to the taxpayers over the life of the refunded bonds is over \$668,000 or a net present value savings of 4.0%. The remaining \$3.1 million of

1994 and \$990,000 of 2000 bonds are not callable.

- In February 2004, the district sold \$53.4 million in pension bonds to finance one-half of the district's unfunded actuarial liability in the Public Employees Retirement System (PERS). Estimated net present value of the savings to the district over the life of the bonds is projected to be \$13.9 million, assuming the bond proceeds deposited in the district's PERS account earn an average of 8% per year.

As of June 2007, the district's legal debt limit will permit additional bonding of up to \$1.2 billion. This figure is based on a percentage per grade of the district's real market value, as calculated on page 147.

Property taxes levied for debt service payments on voter-approved general obligation bonds are not subject to the property tax rate limits of Measure 5 or Measure 50.

The following tables show the bonded indebtedness of District 4J as of June 30, 2007, and annual payments to be made in 2007–08.



**OTHER FUNDS — DEBT SERVICE FUND**

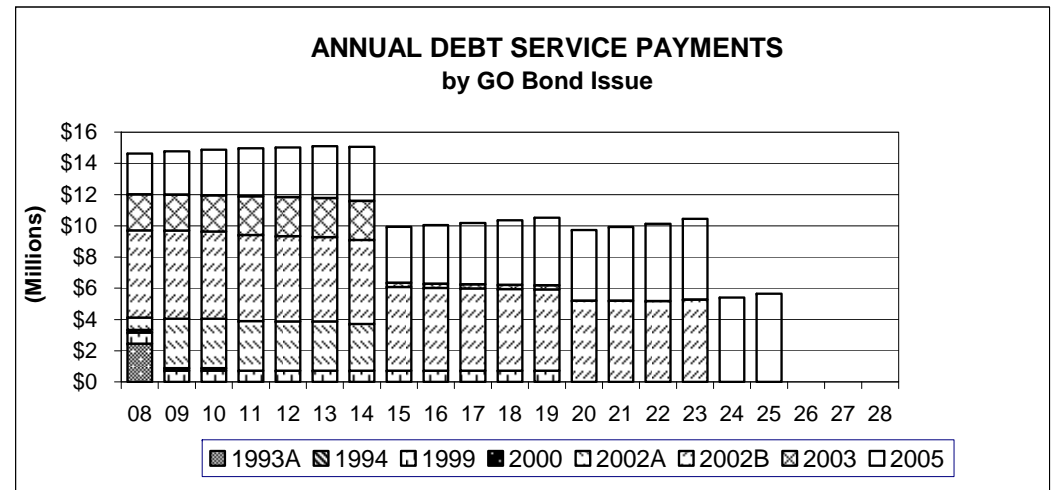
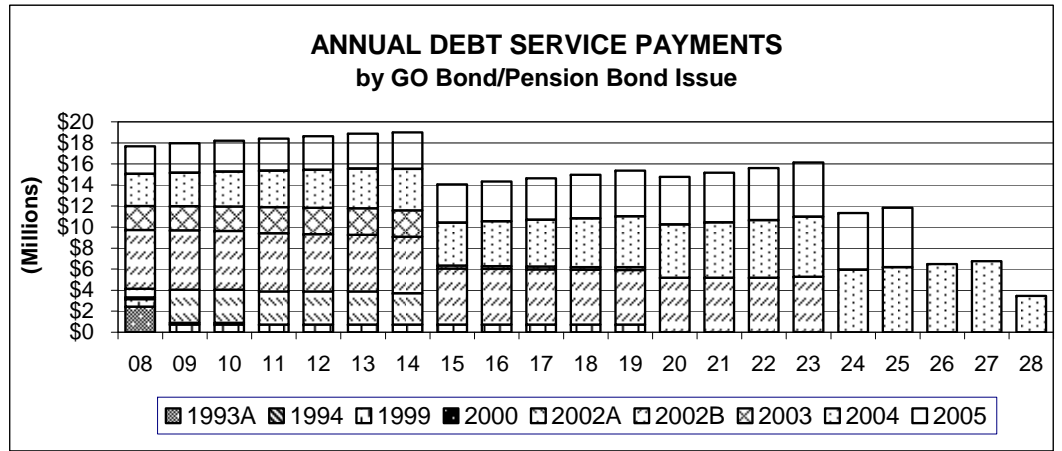
<b>Date of Issue</b>	<b>Purpose of Issue</b>	<b>Amount of Issue</b>	<b>Effective Interest Rate</b>	<b>Amount Outstanding June 30, 2007</b>	<b>Principal Payments 2007-08</b>	<b>Interest Payments 2007-08</b>	<b>Total Payments 2007-08</b>
05/27/93	Capital Improvements and Repairs, Refunding of 1978 GO Bonds	\$ 18,527,837 <sup>1</sup>	5.24%	\$ 1,163,929	\$1,163,929	\$ 1,276,071	\$ 2,440,000
06/01/99	Critical Capital-Needs & Security Improvements	8,700,000	4.83%	6,540,000	415,000	299,845	714,845
02/01/00	Athletic Fields Construction	1,215,000 <sup>1</sup>	5.56%	470,000	150,000	20,075	170,075
02/15/02	Advance Refunding of Portion of 1993A GO Bonds	21,035,000	4.11%	16,280,000	0	805,975	805,975
11/01/02	New Construction, Capital Improvements, Repairs & Equipment	70,000,000	4.22%	60,760,000	2,800,000	2,779,153	5,579,153
02/01/03	Advance Refunding of 1994 and 2000 GO Bonds	17,630,000	3.65%	15,425,000	1,730,000	565,181	2,295,181
02/19/04	Series 2004 Pension Bonds	53,435,000	5.48%	53,435,000	200,000	2,857,151	3,057,151
08/25/05	New Construction, Capital Improvements, Repairs & Equipment	46,000,000	4.28%	46,000,000	550,000	2,076,588	2,626,588
<b>TOTAL</b>		<b>\$ 236,542,837</b>		<b>\$ 200,073,929</b>	<b>\$ 7,008,929</b>	<b>\$ 10,680,039</b>	<b>\$ 17,688,968</b>

<sup>1</sup> Net of refunded bonds.

**OTHER FUNDS — DEBT SERVICE FUND**

**STATEMENT OF FUTURE REQUIREMENTS FOR RETIREMENT  
OF BOND AND BOND INTEREST COUPONS**

<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2007-08	7,008,929	10,680,039	17,688,968
2008-09	8,855,000	9,109,036	17,964,036
2009-10	9,490,000	8,710,904	18,200,904
2010-11	10,140,000	8,279,617	18,419,617
2011-12	10,825,000	7,809,662	18,634,662
2012-13	11,575,000	7,293,966	18,868,966
2013-14	12,225,000	6,757,599	18,982,599
2014-15	7,780,000	6,261,902	14,041,902
2015-16	8,445,000	5,872,671	14,317,671
2016-17	9,170,000	5,469,726	14,639,726
2017-18	9,955,000	5,030,333	14,985,333
2018-19	10,790,000	4,559,218	15,349,218
2019-20	10,690,000	4,074,310	14,764,310
2020-21	11,610,000	3,567,712	15,177,712
2021-22	12,605,000	3,007,894	15,612,894
2022-23	13,765,000	2,388,810	16,153,810
2023-24	9,515,000	1,836,572	11,351,572
2024-25	10,485,000	1,361,314	11,846,314
2025-26	5,630,000	837,216	6,467,216
2026-27	6,220,000	525,989	6,745,989
2027-28	3,295,000	182,148	3,477,148
<b>TOTAL</b>	<b>200,073,929</b>	<b>103,616,638</b>	<b>303,690,567</b>



**SCHOOL DISTRICT NO. 4J BONDING LIMIT**

2006–07 Real Market Value \* \$ 17,644,689,246

<u>Grades K–8</u>	\$ x .0055 =	\$ 97,045,791
(55/100th of 1% per grade)		<u>          9</u>
Total, Grades K–8.....		\$ 873,412,118

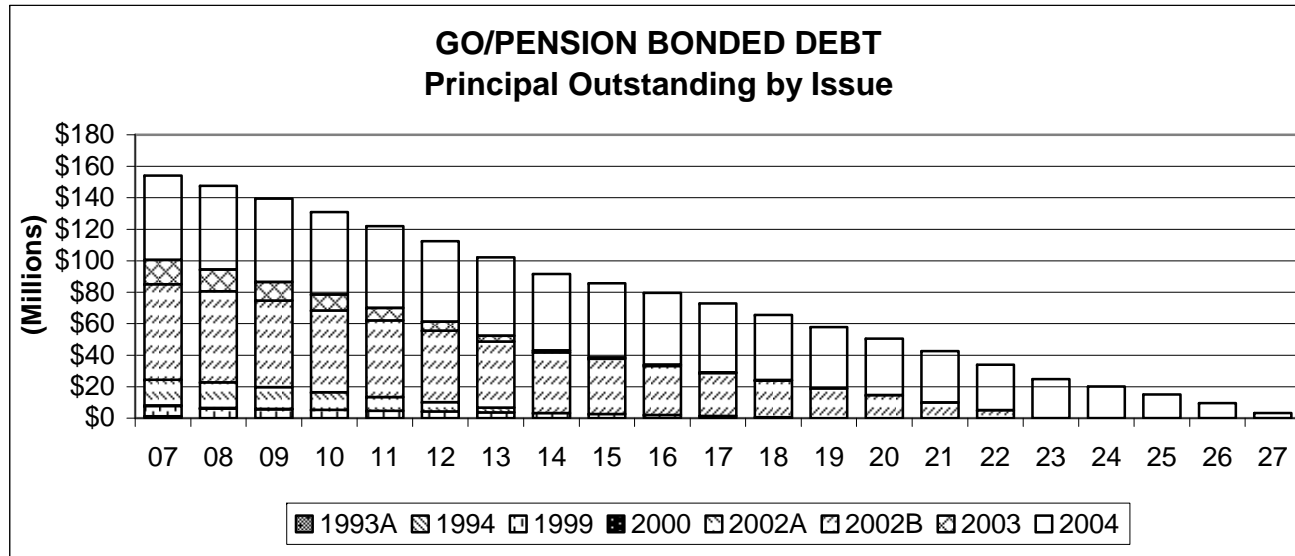
<u>Grades 9–12</u>	\$ x .0075 =	\$ 132,335,169
(75/100th of 1% per grade)		<u>          4</u>
Total, Grades 9–12.....		\$ 529,340,677

<u>Total Bonding Limit-Grades K–12</u>		
	Grades K–8.....	\$ 873,412,118
	Grades 9–12.....	<u>529,340,677</u>

Total, Grades K–12	\$ 1,402,752,795	
Bonds Outstanding, 06/30/07	<u>(200,073,929)</u>	
		<b>\$ 1,202,678,866</b>

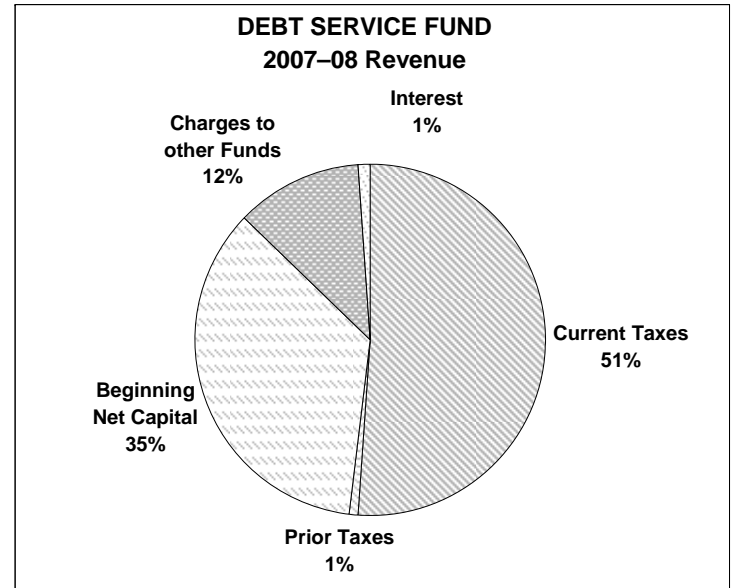
Limitation on Additional Bonding

\* The bonding limit is based on Real Market Value of district property. Property tax calculations are based on Assessed Value.

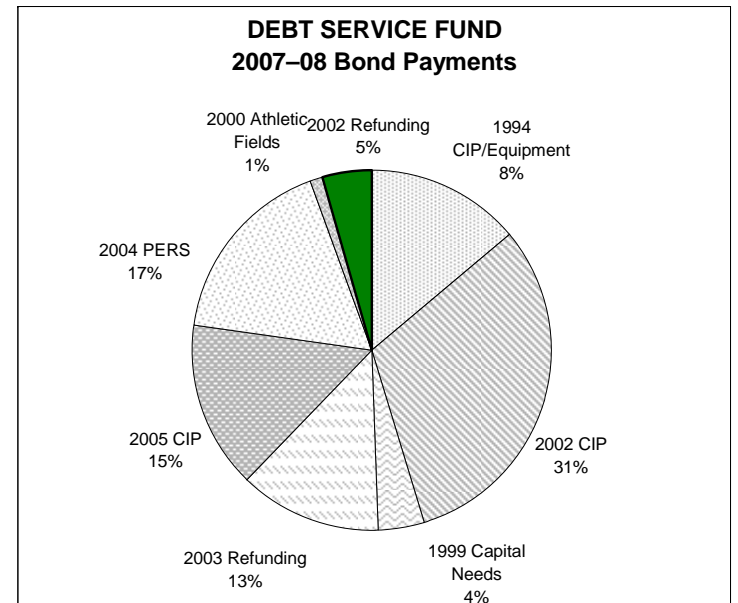


**OTHER FUNDS — DEBT SERVICE FUND**

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
<b>REVENUE</b>				
Current Taxes	9,392,038	13,227,983	15,574,061	13,900,412
Prior Taxes	257,844	248,779	300,000	248,000
Interest	198,564	296,099	260,000	313,000
Other Local Revenue	1,518	766	0	0
Chgs to Other Funds	1,987,749	2,372,693	2,493,000	3,146,000
Bond Issuance	0	0	0	0
Beg Net Capital	<u>10,164,038</u>	<u>7,193,125</u>	<u>8,483,243</u>	<u>9,651,528</u>
<b>TOTAL</b>	<b>22,001,751</b>	<b>23,339,445</b>	<b>27,110,304</b>	<b>27,258,940</b>



	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
<b>EXPENDITURES</b>				
Fiscal Services	0	0	0	0
District Retirement	0	0	0	0
Debt Service	14,808,626	14,919,625	17,704,292	17,688,969
Unapprop Bal	<u>7,193,125</u>	<u>8,419,820</u>	<u>9,406,012</u>	<u>9,569,971</u>
<b>TOTAL</b>	<b>22,001,751</b>	<b>23,339,445</b>	<b>27,110,304</b>	<b>27,258,940</b>



## NUTRITION SERVICES FUND

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### SERVICE DESCRIPTION

The purpose of the Nutrition Services Program is to provide nutritious and affordable meals and to promote nutrition education. Meals must be in compliance with the Child Nutrition Program, administered by the United States Department of Agriculture (USDA). The financial goal of the program is a break-even or better level of operation. Income is received from Federal and State Government reimbursements as well as student participation. The educational goal of the program is to provide students, staff and parents with information to facilitate good nutritional habits that will last a lifetime.

### BUDGET GOALS FOR 2007–08

**Goal 1. Continue to increase participation.**

Increase participation by introducing menus that offer a wide variety of nutritious and appealing choices. Conduct extensive training for coordinators, with a focus on food quality, nutrition, safety, presentation, and consistent following of recipes. Implement a variety of marketing strategies to promote our breakfast and lunch program.

**Goal 2. Make progress toward a financially self-sufficient program.**

Employ a variety of strategies to meet the board directive for a self-sustaining food services operation. Strategies include continued efforts to offer better and more nutritious food and present it more attractively, increasing à la carte prices, more pro-active control of inventory, more analysis of revenue and expense data, a focus on elementary, middle, and high school marketing strategies, and managing food and labor costs.

**Goal 3. Participate in community efforts to improve nutrition.**

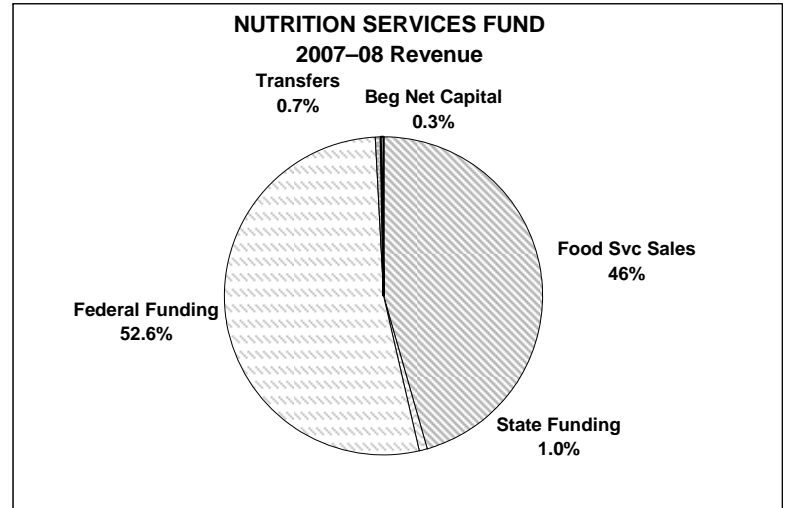
Actively participate in community efforts to address the increasing problem of obesity among youth. Communicate the district's current efforts to improve nutrition and increase students' awareness of a healthful lifestyle. Continue nutritional education programs and marketing. Look at ways to introduce local food products.

**Goal 4. Support District Wellness Policy.**

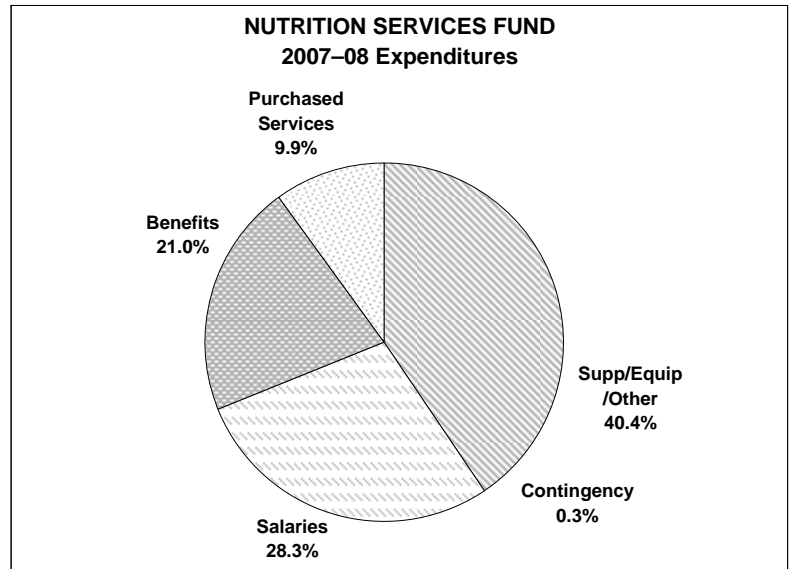
Implement new administrative rules, make operational changes necessary to comply with the newly adopted policy and rules, and actively participate on the wellness advisory committee.

**OTHER FUNDS—NUTRITION SERVICE FUND**

<b>REVENUE</b>	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Food Svc Sales	2,012,794	2,088,472	2,125,751	2,223,532
State Funding	49,528	49,182	49,182	49,182
Federal Funding	2,251,360	2,190,247	2,367,152	2,569,413
Transfers	67,825	201,000	202,000	323,373
Beg Net Capital	67,446	67,446	40,800	13,885
<b>TOTAL</b>	<b>4,448,953</b>	<b>4,596,347</b>	<b>4,784,885</b>	<b>5,179,385</b>



<b>EXPENDITURES</b>	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	1,286,751	1,357,163	1,413,628	1,467,478
Benefits	821,491	931,885	968,414	1,090,100
Purchased Svcs	355,908	379,084	477,292	514,207
Supplies	1,885,299	1,849,159	1,893,960	2,075,365
Equipment	10,505	0	5,619	5,829
Other	21,553	11,610	12,087	12,521
Contingency	0	0	13,885	13,885
Unapprop Bal	67,446	67,446	0	0
<b>TOTAL</b>	<b>4,448,953</b>	<b>4,596,347</b>	<b>4,784,885</b>	<b>5,179,385</b>



## INSURANCE RESERVE FUND

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### SERVICE DESCRIPTION

The Insurance Reserve Fund is an internal service fund established to fund and record the district's risk management activities and services. These activities and services fall into three major areas: 1) Insurance premium payments; 2) Insurance reserve requirements, and 3) Risk management program costs.

The premium costs and reserve requirements include all of the district's employee fringe benefit programs: medical, dental, vision, long-term disability, and life insurance. It also includes the unemployment and workers' compensation programs. The amount of the district contribution for employee benefits is budgeted with salary expenditures and is paid from the general fund and other funds containing salaries to the Insurance Reserve Fund. Program administration is covered by a transfer from the general fund and by fund reserves.

The 4J Risk Management program has responsibility for the systematic identification of exposure to potential loss within the district and the selection of appropriate methods for managing those exposures. The operation of a school district involves the ongoing risk of loss through normal business activity from the acts or omissions of employees, as well as the use and condition of the district's facilities and equipment. These risks are also associated with acts of nature, the economy, and society. The costs of the risk management program are comprised of staffing and operating expenses.

### BUDGET GOALS FOR 2007–08

**Goal 1: Support loss prevention activities on high frequency employee injury categories.**

Continue to provide financial and consulting support for loss prevention activities that target employee groups or injury categories showing a high frequency of potentially costly claims.

**Goal 2: Support Lawson HR/payroll system implementation of employee benefits module.**

Continue to focus on the design and maintenance of the employee benefits module within the new Lawson system. This includes the re-engineering of processes associated with annual enrollment, self-pay and premium payments.

**Goal 3: Support the development and implementation of effective district-wide emergency procedures at all 4J schools.**

Risk Management services will continue to focus on assisting 4J schools in their efforts to develop and implement appropriate strategies for dealing with emergency situations that might arise in schools.

**Goal 4: Support continued use of the Preferred Worker and Employer-at-Injury Program.**

The Oregon Workers' Compensation Division has a fund specifically targeted to assist Oregon employers in the re-employment of injured workers. These funds are disbursed through two programs: Employer-at-Injury (EAIP) and Preferred Worker. The district has received approximately \$1,107,300 from the Preferred Worker Program since 1990. The district also received an additional \$521,950

from the Employer-at-Injury Program since the program began in 1993. Risk Management will continue to pursue aggressively the use of these funding sources for the re-employment of injured workers, and to further invest in district loss prevention efforts.

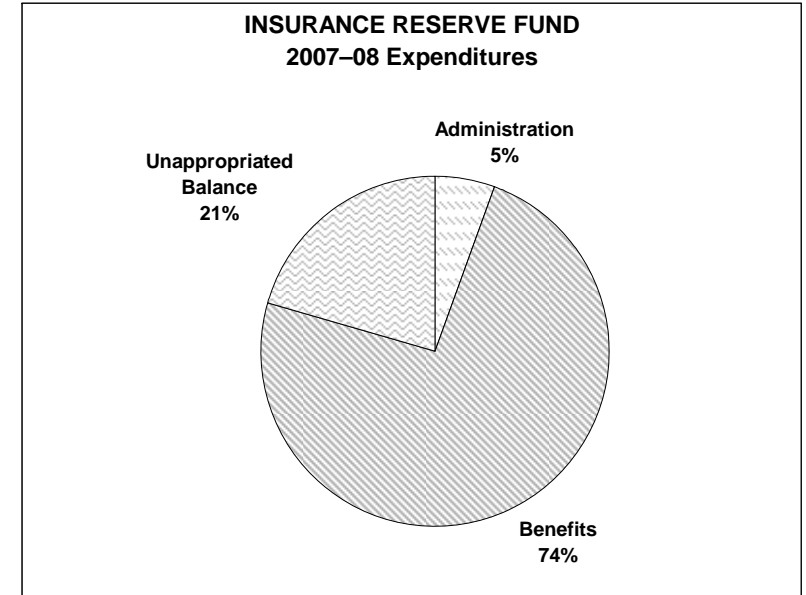
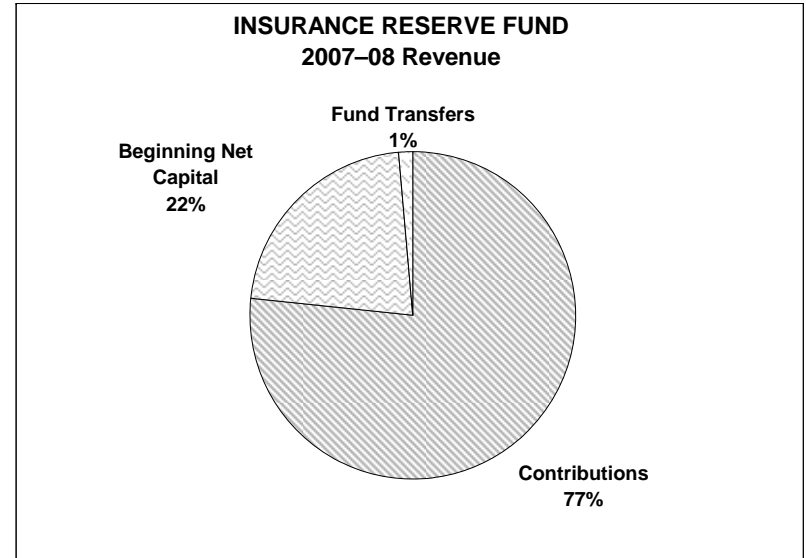
**Goal 5: Stabilize fund.**

If current revenue and expenditure trends continue, the funds general reserve (excluding employee group and Wellness Clinic reserves) will fall below prudent levels in a few years. Staff will develop a plan to stabilize the fund in 2007-08, to be implemented over the following two years.

**OTHER FUNDS—INSURANCE RESERVE FUND**

	04-05	05-06	06-07	07-08
<b>REVENUE</b>	Actual	Actual	Budget	Adopted
Interest	130,254	261,839	343,038	435,842
Contributions	22,378,701	23,100,794	30,620,955	30,966,232
State Revenue	27,065	83,074	0	0
Fund Transfers	297,049	467,048	568,000	568,000
Beg Net Capital	<u>7,584,132</u>	<u>8,488,759</u>	<u>8,575,971</u>	<u>8,858,866</u>
<b>TOTAL</b>	<b>30,417,201</b>	<b>32,401,514</b>	<b>40,107,964</b>	<b>40,828,940</b>

	04-05	05-06	06-07	07-08
<b>EXPENDITURES</b>	Actual	Actual	Budget	Adopted
Salaries	312,983	359,071	475,115	295,038
Benefits	20,631,696	22,374,343	30,438,708	30,214,963
Purch Svcs	515,772	554,916	679,187	617,725
Supplies	111,542	107,382	149,493	98,243
Equipment	2,154	5,786	633,180	152,000
Other	236,295	47,008	500,509	326,000
Transfers	118,000	149,000	850,000	150,000
Contingency	0	0	350,000	600,000
Unapprop Bal	<u>8,488,759</u>	<u>8,804,008</u>	<u>6,031,772</u>	<u>8,374,971</u>
<b>TOTAL</b>	<b>30,417,201</b>	<b>32,401,514</b>	<b>40,107,964</b>	<b>40,828,940</b>





**DISTRICT RETIREMENT FUND**

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**DESCRIPTION**

The District Retirement Fund was established in 1991–92 to account for the district's obligation related to supplemental retirement benefits. Starting in 2003–04, the fund also accounts for a Public Employees Retirement System (PERS) Reserve. This reserve was built by savings from lower employer rates in the 2003–05 biennium and is being used to buy down higher rates in the 2005–2007 biennium, with any balance used to offset PERS costs in future years.

The supplemental retirement program, which was established in 1978, provides monthly cash payments and/or insurance benefits for eligible employees who retire before age 65. Benefit levels and eligibility have been bargained and vary among the different employee groups. This program ended in July 1996 for administrators and July 1998 for teachers. The fund provides benefits for most administrators and teachers hired before those dates, as well as a limited contribution to health premiums for retired classified employees.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

Expenditures budgeted in this fund for early retirement costs amount to 4.7% of the district budget for salaries. This is the amount needed to cover projected retirement benefits for 2007–08. Revenue to the fund comes from an assessment on wages from all district funds that include staff. If the number of retirees exceeds projections, fund reserves are available to meet increased payment obligations.

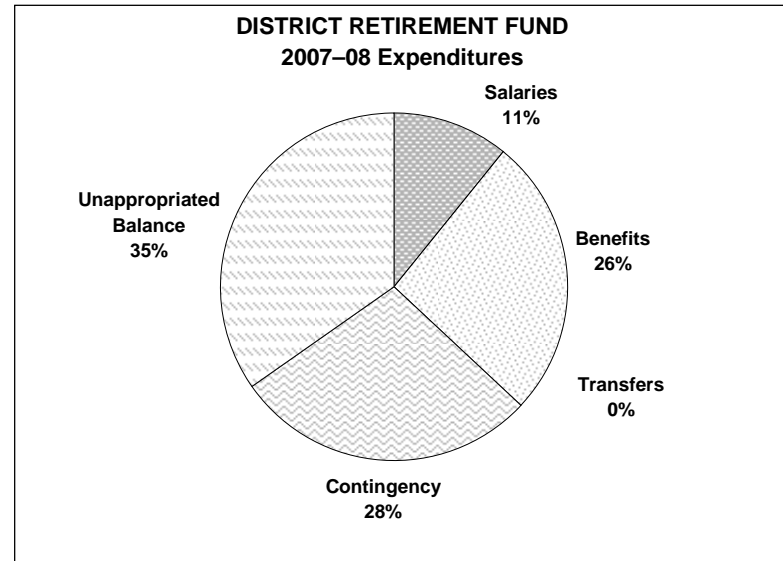
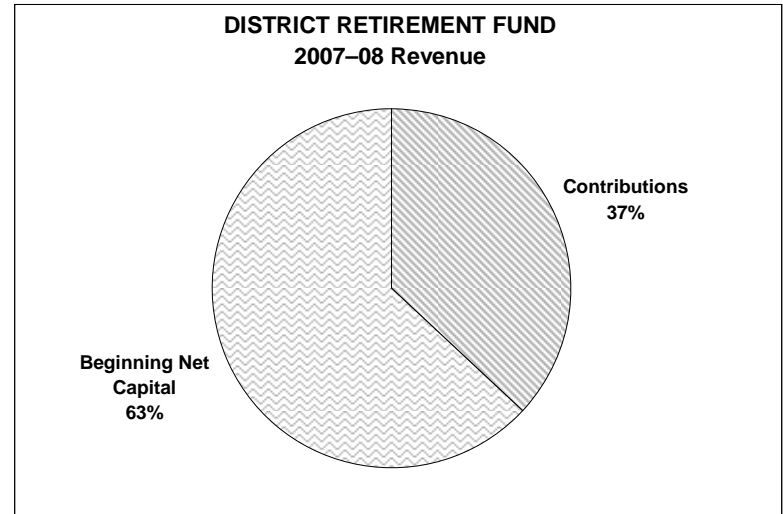
**USE OF PERS RESERVE**

The PERS Reserve was created in 2003–04 to hold savings from a rate reduction in the 2003–05 biennium. Most of the savings were returned to the general fund to offset rate increases in the 2005–07 biennium. A balance of \$2.5 million remains because the actual rate increase was less than originally projected. These funds are budgeted in a reserve to help offset rate increases in future years.

**OTHER FUNDS—DISTRICT RETIREMENT FUND**

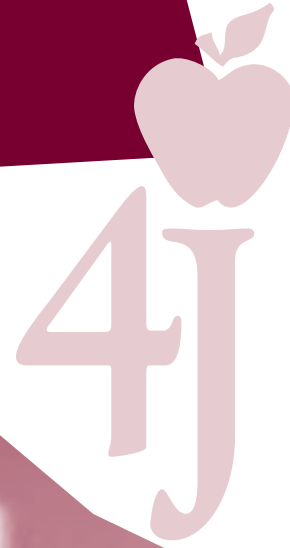
	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Proposed
<b>REVENUE</b>				
Contributions	3,853,649	4,172,082	4,053,162	3,954,638
Fund Transfers	4,548,000	0	0	0
Beg Net Capital	<u>7,439,849</u>	<u>11,987,983</u>	<u>8,987,983</u>	<u>6,716,370</u>
<b>TOTAL</b>	<b>15,841,498</b>	<b>16,160,065</b>	<b>13,041,145</b>	<b>10,671,008</b>

	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Proposed
<b>EXPENDITURES</b>				
Salaries	1,515,635	1,375,695	1,527,200	1,156,948
Benefits	2,337,880	2,403,000	2,525,962	2,797,690
Transfers	0	3,000,000	3,000,000	0
Contingency	0	0	3,013,222 <sup>1</sup>	3,013,222 <sup>1</sup>
Unapprop Bal	<u>11,987,983</u>	<u>9,381,370</u>	<u>2,974,761</u>	<u>3,703,148</u>
<b>TOTAL</b>	<b>15,841,498</b>	<b>16,160,065</b>	<b>13,041,145</b>	<b>10,671,008</b>



<sup>1</sup> Includes \$2,513,222 PERS Reserve.

# Capital Improvement



Capital Improvement Program

**CAPITAL IMPROVEMENT PROGRAM**

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**CAPITAL PROJECTS FUND**

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**INTRODUCTION**

The 2007–08 capital budget reflects construction activity in the sixth year of the district’s capital improvement program (CIP). This six-year program, approved by voters in May 2002, is funded by a \$116 million bond levy. Its purpose is to better support learning in district facilities and minimize building repair and operating costs. The CIP also represents the first phase of the Long Range Facilities Plan approved by the Board in February 2002. When fully implemented, the 24-year plan will address approximately 60% of district facilities through replacement, full renovation, consolidations and closures, and the sale, trade or long-term lease of surplus property. The funding strategy consists of four bond measures over 24 years, issued in six-year intervals.

In November 2002, the district issued \$70 million in general obligation bonds to fund the first three years of the six-year CIP. Remaining bonds totaling \$46 million were issued in August 2005. Construction of two new elementary schools and two new middle schools was completed in the first four years of the bond. Remaining projects focus on district-wide upgrades of infrastructure and systems in areas of highest need. Projects budgeted for 2007–08 include improving emergency egress and security site lighting, electrical systems, security systems, heating and ventilation systems, and plumbing. In addition, the capital budget includes an allowance for building improvements which may be required as a result of enrollment shifts and / or the relocation of alternative schools.

Additional detail on the uses of bond proceeds and the status of the Long Range Facilities Plan is provided below.

The capital budget includes funding for the third year of a five-year preventive maintenance and interior painting program, financed with the proceeds from the sale of surplus properties. Funding is also allocated for the potential purchase of real property and for the completion of middle school athletic field upgrades.

Finally, the capital budget includes the expenditure of funds transferred from the General Fund and from balances of one-time state capital funding designated for technology infrastructure.

**THE CAPITAL PROJECTS FUND**

Capital improvements and repairs valued at \$5,000 or more are typically budgeted in the Capital Projects Fund. Projects are funded with voter-approved bonds, the sale or lease of district properties, state resources, General Fund resources, and other income.

Budgeted 2007–08 expenditures include:

- \$12.7 million for capital projects using bond proceeds to remodel and upgrade district buildings; includes \$631,000 to install fiber optic network
- \$5.4 million in additional capital projects and routine building repairs funded from state and local sources

- \$2.0 million for preventive maintenance, interior paint, the disposition of surplus properties, and real property acquisition from the proceeds of the sale of surplus properties.

A total of 14.05 FTE are budgeted in the Capital Projects fund, for activities ranging from project management to preventive maintenance activities. This represents a reduction of 1.75 FTE from 2006-07.

Sources of funding for these expenditures include:

*Interest Earnings*

Income is generated from investing bond proceeds, state capital funds and other resources.

*General Fund Transfer*

A \$500,000 annual transfer is budgeted to pay for capital projects that do not qualify for bond funding. A portion of the income from the lease of Civic Stadium is also budgeted to pay for improvements to district athletic fields.

*Other Local Reimbursements*

Youth sports organizations such as Kid Sports and AYSO make payments to offset the cost of upgrading district athletic facilities. In addition, tax credits and energy conservation incentive grants related to the construction of the new elementary schools are budgeted to pay for moving and equipment costs not eligible for bond funding.

## CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

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### *Revenue from Other Local Governments*

User fees from the City of Eugene related to the use of the high school athletic fields are budgeted to support field maintenance.

### *Revenue from Other State Sources*

Sources include a state facilities grant, which provides reimbursement for a (variable) percentage of the cost of new instructional space.

### *Beginning Fund Balance*

Primary sources of carry-over funding include g.o. bond proceeds, revenue from the sale of property, amounts transferred from the General Fund, state capital funding and interest earnings. Amounts are re-appropriated each year to finance additional capital projects.

## **IMPACT ON THE GENERAL FUND**

Capital projects to be completed in 2007–08 are expected to impact operating costs in the General Fund in the following ways:

**Remodel Projects:** Projects budgeted for 2007–08 represent upgrades to existing spaces and will reduce maintenance and repair costs for the effected schools.

**System Replacements:** Replacement of systems and finishes will reduce maintenance requirements of district buildings and decrease the workload for existing facilities maintenance staff. This will allow staff to respond to service requests in a timely manner.

**Technology Upgrades:** Fiber optic and wireless technology are being installed to meet instructional needs, provide expanded capacity, and allow the district to stay abreast of

technological advances. Operating costs are expected to be lower than the cost of purchasing additional network band width from existing, outside providers. Savings are expected to be offset by an increase in maintenance costs for the new equipment.

**Freezer Replacement:** A new, larger walk-in freezer will support the needs of the district's growing food service program. The district expects to serve 181,000 more meals in 2006–07 than in 2003–04. Savings in the General Fund will result from reducing the need to rent additional freezer space (which costs approximately \$25,000 per year) and reducing the higher maintenance and repair costs of the existing unit. Staff efficiencies will also result from having more on-site food storage capacity.

**Preventive Maintenance:** Four dedicated staff in the preventive maintenance program are systematically inspecting district buildings, beginning with the new elementary schools, to ensure that building systems are working properly and that minor problems are addressed before they escalate. For example, damaged wiring is being replaced before mechanical systems are impacted and leaking windows are being resealed before supporting walls are damaged by moisture, each of which would have required a more costly and time-consuming response.

## **STRATEGIC FACILITIES PLANNING**

The capital budget reflects the direction of the Long Range Facilities Plan approved by the Board in February 2002. The 24-year plan was developed by the Strategic Facilities Planning Advisory Committee, a group of 21 community members, parents, students, teachers, classified

staff, administrators, and School Board members appointed by the Superintendent to develop a plan to address the district's aging facilities, rising facilities operating costs and declining enrollment.

The committee reviewed recommendations made by the Schools of the Future Committee (1999–00) and the School Closure, Consolidation and Replacement Committee (2000–01) as well as district financial and enrollment projections, demographic and geographic information, building operating costs, and capital needs.

The Long Range Facilities Plan includes the following strategic direction:

- Replace or fully renovate aging elementary and middle school buildings that no longer adequately serve students.
- Remodel high schools in stages, replacing portable classrooms and improving instruction and student activity spaces.
- More closely match available space with enrollment at the elementary level, through school consolidations.
- Replace and upgrade capital systems, such as roofs, wiring, plumbing, and fire and security systems as needed to prolong the useful life of the buildings and to upgrade the technology infrastructure to support current instructional needs.
- Dispose of surplus property that will not be needed in the future for educational purposes or to seek long-term leases that would financially benefit the district.
- Improve instructional spaces throughout the district.

**CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND**

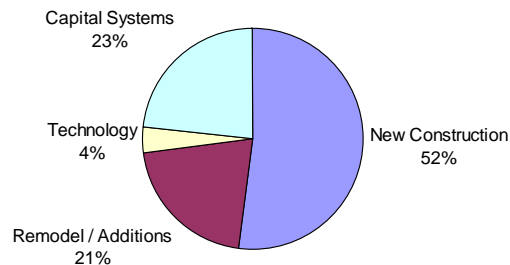
The plan calls for four bond elections, approximately six years apart. Voters approved the first bond in May 2002; a second bond election could occur in November 2008.

**2002 General Obligation Bond**

The \$116 million bond levy approved by the voters in May 2002 directly addressed the recommendations of the Strategic Facilities Planning Advisory Committee. Projects funded from 2002 bonds were reviewed and approved by the Strategic Facilities Planning Advisory Committee, the Superintendent and the Board.

Major program changes reflecting highest priority capital needs were identified by district staff and reviewed by the Board. For a number of projects, particularly the new elementary and middle schools, the scope and/or budget of the projects were updated to more accurately reflect instructional and community needs and construction costs. Costs have shifted among the original project categories to reflect these changes.

**\$116 Million Bond Levy  
by Project Category**



The revised plan allocated bond proceeds as follows:

*New Construction \$58.6 million*

- Consolidate and replace Patterson and Westmoreland elementary schools with a new school, César Chávez Elementary School.
- Consolidate and replace Washington and Willakenzie elementary schools with a new school, Bertha Holt Elementary School.
- Replace Madison and Cal Young Middle Schools.

*Remodels and Additions \$24.3 million*

- Make major renovations at each of the four high schools.
- Replace portable classrooms with permanent additions and restrooms.
- Remodel classrooms to improve the instructional environment.
- Remodel restrooms to current standards.

*Technology \$4.4 million*

- Enhance communications capabilities and increase access to information resources for secondary schools.

*Systems Replacements \$27.3 million*

- Replace critical building systems such as plumbing or heating/ventilation.
- Increase security for students and staff.

In the first four years of the current bond-funded program, efforts were primarily focused on design and construction of the new elementary and middle schools and remodel projects at

each of the four high schools. The status of these major projects is as follows:

*New Schools*

The new elementary schools opened in the fall of 2004. The new Madison Middle School opened in the fall of 2005. The new Cal Young Middle School opened in the fall of 2006.

*School Remodels*

New student centers at North Eugene and South Eugene high schools were constructed, as was the new science and technology wing at Sheldon High School. The new science wing at Churchill High School was completed in December 2005.

In 2006-07, Willagillespie Elementary School restrooms were upgraded; classrooms, cafeteria and kitchen received new flooring and paint; and the gym floor was refinished. At Jefferson Arts and Technology Academy, the kitchen and restrooms are scheduled to be remodeled and interior spaces painted.

*Technology*

This portion of the bond has been used to increase the speed and reliability of the district's fiber optic ring to the high schools and extend this fiber network to all of our middle schools. Additionally fiber network has been extended to the two new elementary schools and to elementary schools that share adjacent property with either a high school or middle school. Work is still progressing on updating the network in several additional locations.



## **CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND**

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### *Real Property Management*

To permit the district to take a more proactive approach to property management, the Long Range Facilities Plan calls for the biannual review and classification of real property into the following classifications:

- *In Use:* Property that houses or supports the educational program.
- *Reserve:* Property that is not in use but which is or may be needed for a definable future use. Reserve property shall be managed to preserve its use for future district requirements.
- *Surplus:* Property that may not in the judgment of the School Board be required for school purposes and may be sold or leased. This may include property currently in use for some district function that could be moved without significant disruption to the service provided. Surplus property shall be managed to maximize the financial return to the district while taking potential community benefit into consideration.

In March 2005, the board reviewed and made no changes to the classifications of properties that were updated in October 2002.

Current surplus properties (excluding the Santa Clara site which has been sold) are:

- Dunn/Opportunity Center
- Bailey Hill Elementary
- Civic Stadium
- Coburg farm property

A review and update of property classifications will be completed by May 2007.

According to board policy, net proceeds from the sale or lease of facilities will be used to acquire and develop land and/or upgrade and improve district facilities “unless the board decides otherwise for compelling reasons.”

### ***Shaping 4J’s Future***

The district has begun a new strategic planning process called *Shaping 4J’s Future*. This process is focused on several unanswered questions about how and where the district will provide instructional programs to best serve its students, in light of declining enrollment and changing student demographics and needs. The process will guide school size and grade configuration, location of schools and programs, and related decisions over the next 5-7 years.

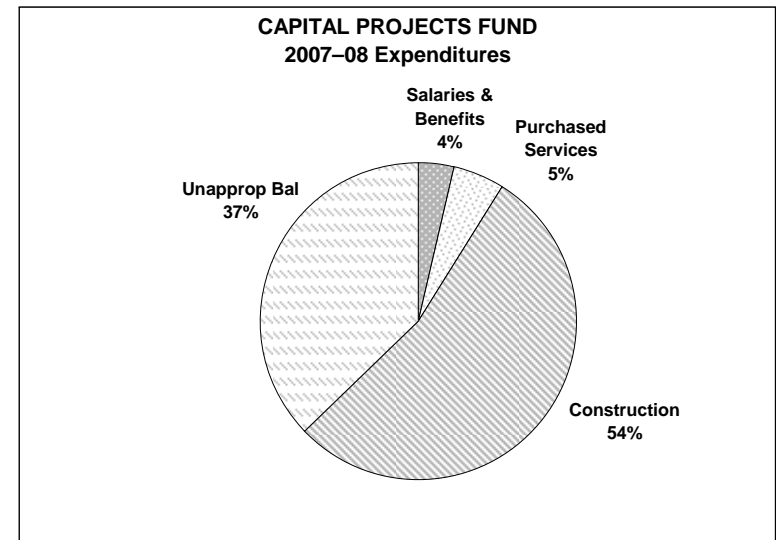
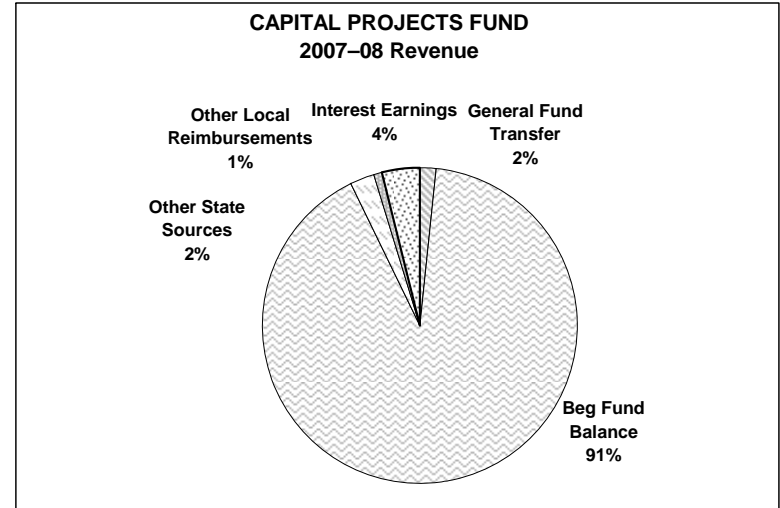
Board action on *Shaping 4J’s Future* will set the timing and shape the content of the second bond election envisioned in the Long Range Facilities Plan.



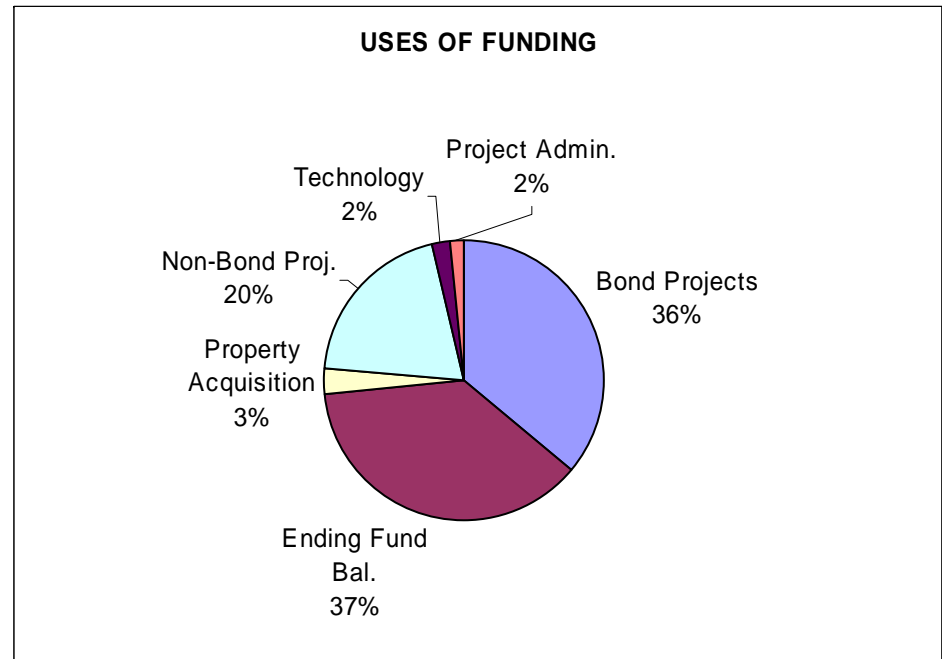
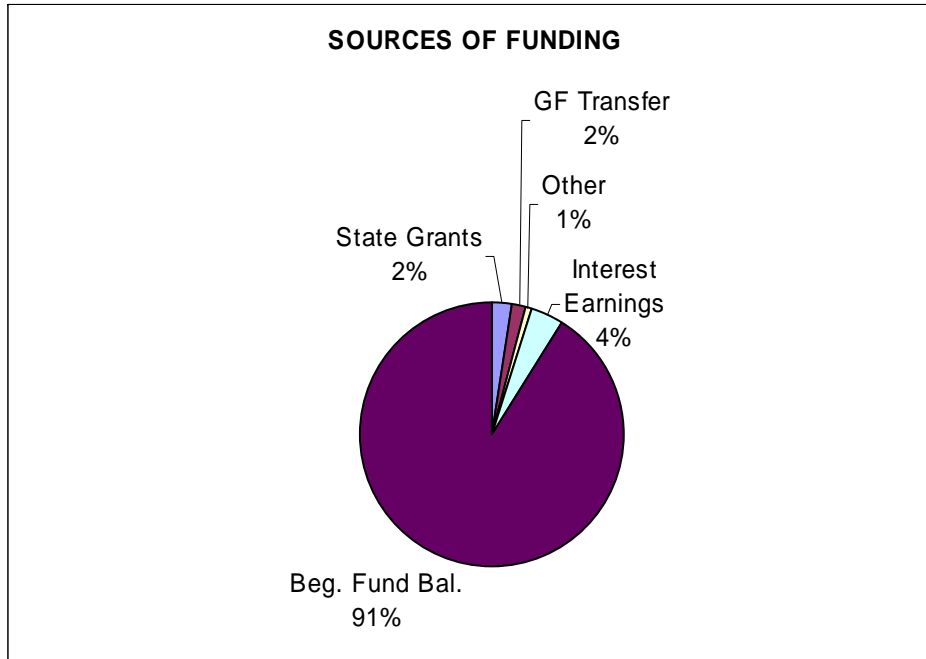
**CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND**

<b>REVENUE</b>	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Bond Proceeds	0	46,964,027	0	0
Sale / Lease of Assets	3,072,323	30,000	0	0
General Fund Transfer	520,000	520,000	520,000	520,000
Other State Sources	910,089	465,400	800,000	800,000
Other Intermediate Sources	350,891	0	0	0
Other Local Reimbursements	197,981	1,723,133	274,176	224,000
Interest Earnings	350,528	1,414,169	750,000	1,238,498
Fund Raising	145,676	0	0	0
Other Local Gov Units	29,836	17,357	30,000	30,000
Beg Fund Balance	<u>38,262,159</u>	<u>10,749,395</u>	<u>37,489,664</u>	<u>29,264,596</u>
<b>TOTAL</b>	<b>43,839,483</b>	<b>61,883,481</b>	<b>39,863,840</b>	<b>32,077,094</b>

<b>EXPENDITURES</b>	04-05 Actual	05-06 Actual	06-07 Budget	07-08 Adopted
Salaries	904,532	901,522	889,986	722,917
Benefits	421,889	435,517	468,573	410,717
Purch Svcs	3,182,247	3,336,696	888,085	1,676,981
Supplies	1,781,493	1,654,219	0	0
Construction	26,781,727	20,433,566	24,130,000	17,318,800
Other	18,200	196	0	0
Transfers	0	0	0	0
Contingency	0	0	0	0
Unapprop Bal	<u>10,749,395</u>	<u>35,134,604</u>	<u>13,487,196</u>	<u>11,947,679</u>
<b>TOTAL</b>	<b>43,839,483</b>	<b>61,896,320</b>	<b>39,863,840</b>	<b>32,077,094</b>



**SOURCES AND USES OF CAPITAL FUNDING**



**Sources of Capital Funding**

State Sources	\$800,000
Interest Earnings	1,238,498
General Fund Transfer	520,000
Other Local Reimbursements	224,000
Revenue from Other Local Gov. Units	30,000
Beg. Fund Balance:	29,264,596
Sale of Assets	9,363,702
G.O. Bonds	15,406,268
Other	4,494,626

**Total Budget** **\$32,077,094**

**Uses of Capital Funding**

General Obligation Bond Funded Costs	
Capital Projects	\$11,557,000
Fiber Optic Wiring	631,000
Project Management/Administration	550,920
Non-Bond Funded Costs	
Preventive Maintenance/Interior Paint	1,000,000
Capital Projects/Repairs	5,370,495
State-Funded Technology Infrastructure	20,000
Reserve for Real Property Acquisition	1,000,000
Unappropriated Ending Fund Balance	11,947,679

**Total Budget** **\$32,077,094**

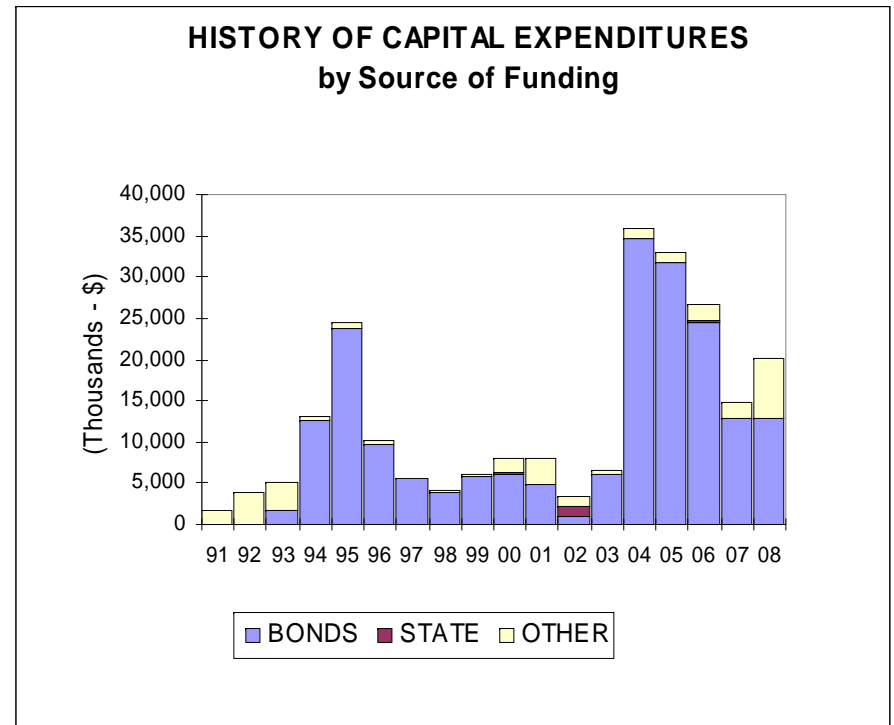
**CAPITAL IMPROVEMENT PROGRAM**

**HISTORY OF CAPITAL IMPROVEMENT PROGRAM EXPENDITURES**

<b>Capital Projects</b>	<b>2004–05 Actual</b>	<b>2005–06 Actual</b>	<b>2006–07 Projected Actual</b>	<b>2007–08 Budgeted CIP Expenditures</b>
Bond Funded Projects	\$31,657,721	\$24,507,756	\$12,755,845	\$12,738,920
Non-Bond Projects	1,354,812	2,076,123	2,059,229	7,370,495
State Funded Projects	77,554	177,835	20,000	20,000
<b>Total</b>	<b>\$33,090,087</b>	<b>\$26,761,714</b>	<b>\$14,835,074</b>	<b>\$20,129,415</b>

The district's history of capital expenditures shows the strong, positive impact of voter-approved bonds on its ability to make improvements to buildings and grounds. Prior to bond issuance in 1993, typical annual expenditures ranged from \$1 million to \$3 million. The adjacent graph highlights the impact of bond issuance, identifying 1994 through 1996 as the peak construction years of the 1993–98 Capital Improvement Program (CIP). Spending from 1999 to 2003 reflects the 1999 \$12.2 million bond issue, funding from the City of Eugene, and resources provided by the state. Spending from 2003–04 through 2007–08 represent the implementation of the first five years of the 2003–09 CIP, a six-year program funded with \$116 million bond levy approved by voters in May 2002. The first \$70 million in bonds were issued in 2002. The balance of \$46 million in bonds was issued in August 2005.

Bond-funded projects budgeted for 2007–08 include \$11,557,000 in capital construction costs, \$631,000 for the installation of fiber optic wiring and technology upgrades, and \$550,920 in project and bond administration costs. Non-bond projects include \$5,390,495 in construction and staffing costs funded from other sources (including a \$500,000 transfer from the General Fund). Costs include a \$1.5 million allowance for building improvements that may be needed to accommodate enrollment shifts and/or the relocation of alternative schools. Additional non-bond funded projects include \$1,000,000 for the preventive maintenance and interior painting program and \$1,000,000 for the possible acquisition of real property primarily funded with the proceeds of the sale of surplus district property. State-funded projects represent the continued use of state capital funding provided in previous biennia to support technology infrastructure.



CAPITAL ASSETS

**CAPITAL ASSETS**

The district owns 43 real properties, including 684 acres of land and 40 buildings. Facilities represent approximately three million square feet of building space and \$392 million of value (estimated replacement value for insurance purposes). The average age of school buildings is 45 years, with an age range of 1 to 82 years.

Thirty-six properties currently house district schools or central services functions. The

remaining seven include closed schools, Civic Stadium, and additional properties being held for future school use.

According to the Association of School Business Officials, the useful life of a school building is about 50 years. By this measure, about one-half of the district's buildings are nearly beyond their useful lives. Older buildings have higher maintenance and repair costs. Many buildings were not constructed with high quality building materials magnifying this problem.

Adding two new elementary schools, replacing two middle schools, and selling or demolishing six elementary school sites (12% of properties) has dropped the age of the average district buildings to 45 years. Thirty percent of the district's properties are scheduled to be addressed by 2008 under the current CIP, through replacement, full renovation, closure and consolidation, sale, trade or long-term lease of properties.

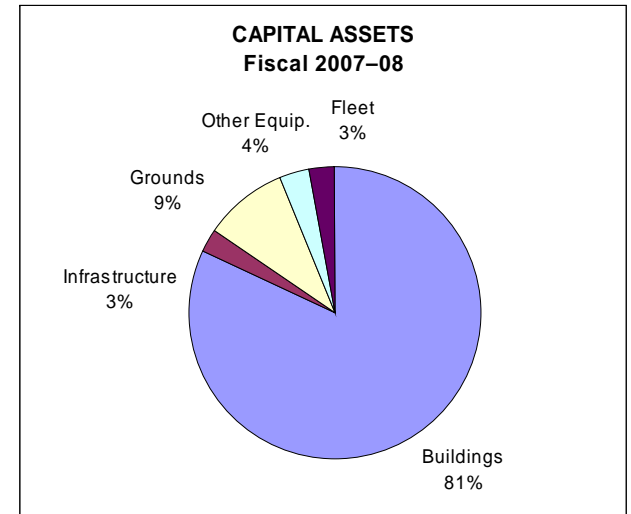
**I. Sites/Improvements**

	<b>Area</b>	<b>Value</b>
A. Infrastructure (Parking lots; sidewalks, curbs, sewers, irrigation)	74 acres	\$12,128,000
B. Buildings (40) <sup>47</sup>	68 acres/ 3,032,230 sq. ft. bldgs.	392,273,000
a. 35 School buildings <sup>48</sup>		
b. 5 Miscellaneous Bldgs. (Ed Ctr., Facilities, Transportation, Civic Stadium, First Place)		
C. Grounds <sup>49</sup>	542 acres	44,258,000
a. Improved (4 h.s. athletic fields, 2 skate parks, 52 ball fields; 24 running tracks; 72 football/soccer fields; 14 mi. fence)		
b. Unimproved (future sites; existing rough play areas)		
Subtotal Sites	684 acres land; 3,032,230 sq. ft. bldgs.	<b>\$448,659,000</b>

**II. Fleet/Equipment<sup>50</sup>**

**TOTAL DISTRICT ASSETS**

**29,833,000**  
**\$478,492,000**



<sup>47</sup> Replacement values for buildings were calculated for insurance purposes and do not represent appraised values.

<sup>48</sup> Includes four former school buildings classified as either "Reserve" or "Surplus."

<sup>49</sup> Includes three properties totaling 75 acres which are currently being held for future use.

<sup>50</sup> See Fleet and Equipment Fund for detail.

**CAPITAL PROJECTS LISTING**

**BOND FUNDED PROJECTS  
2007-08**

<b>PROJECT NUMBER</b>	<b>DEPARTMENT/ BUILDING</b>	<b>PROJECT</b>	<b>TOTAL 2007-08</b>
2	Churchill	Upgrade HVAC System	\$ 750,000
3	Churchill	Stage Rigging Upgrade	355,000
3	Spencer Butte	Building Remodel	696,000
3	Jefferson	Upgrade Playground and Fencing	125,000
3	Education Center	Food Services Freezer Upgrade	173,000
4	Multiple Sites	Upgrade Technology / Install Fiber Optic Network	631,000
9	Multiple Sites	Parking Lot Lighting	108,000
10	Willagillespie	Building Remodel	25,000
12	Multiple Sites	Replace Carpets	80,000
15	Madison	Add Gymnasium Bleachers/Modify Parking Lot	300,000
22	Jefferson	Fire Alarm Replacement	375,000
25	Multiple Sites	Improve Emergency Egress Lighting	1,300,000
31	Multiple Sites	Upgrade Security Site Lighting	230,000
32	Multiple Sites	Upgrade HVAC Systems	1,160,000
36	Facilities/Coburg	Reroofing/Seismic Improvements	292,000
40	Multiple Sites	Upgrade Electrical Systems	1,200,000
41	Monroe	Replace Doors	330,000
50	Multiple Sites	Upgrade Stage Lighting/Lighting	320,000
100	Multiple Sites	Allowance-Accessibility Improvements	30,000
101	Multiple Sites	Allowance-Asbestos / Lead Paint Removal	32,000
102	Multiple Sites	Allowance-Asphalt Repair	100,000
103	Multiple Sites	Allowance-Emergency Contingency	800,000
104	Multiple Sites	Allowance-Interior Plumbing Upgrade	960,000
105	Multiple Sites	Allowance-Irrigation / Grounds Upgrade	90,000
106	Multiple Sites	Allowance-Locker Replacement	75,000
107	Multiple Sites	Allowance-Security Improvements	30,000

**BOND FUNDED PROJECTS (cont'd)  
2007-08**

108	Multiple Sites	Allowance—Storm Water Piping Upgrade	75,000
109	Multiple Sites	Allowance—Structural Repairs	100,000
111	Multiple Sites	Allowance—Program Modifications	25,000
119	Multiple Sites	Security Fencing	282,000
127	Multiple Sites	Electronic Security System Upgrades	400,000
129	High Schools	Grandstand Safety Upgrades	200,000
164	Multiple Sites	Wire Glass Replacement	100,000
168	Multiple Sites	Fire and Life Safety Remediation	1,000,000
	Total		12,188,000

**NON-BOND FUNDED PROJECTS  
FISCAL 2007-08**

<b>PROJECT NUMBER</b>	<b>DEPARTMENT/ BUILDING</b>	<b>PROJECT</b>	<b>TOTAL 2007-08</b>
1	Multiple Sites	Real Estate Consulting Services	\$50,000
2	Multiple Sites	Upgrade Playground/Bleachers	50,000
3	Multiple Sites	High School Ed Spec/Bond Planning	50,000
4	Multiple Sites	Consulting/Planning Services	65,000
5	Multiple Sites	Replace Chalk and Marker Boards	10,000
6	Multiple Sites	Modify Buildings	200,000
7	Multiple Sites	Modify Sites for Improved Traffic Flow	300,000
8	Multiple Sites	Site Improvements	100,000
9	Multiple Sites	Maintain Closed Schools	30,000
10	Multiple Sites	Non-bonded Equipment Costs	100,000
11	Multiple Sites	Refinish Gym Floors	50,000
12	Multiple Sites	Repair Asphalt Surfaces	60,000
13	Multiple Sites	Preventive Maintenance/Interior Painting	381,884
14	Multiple Sites	Replace / Upgrade Door Locks	150,000
15	Multiple Sites	Accessibility Upgrades	100,000
18	Multiple Sites	Repair Portable Classrooms	150,000
20	Facilities	Upgrade Work Order System	80,000
21	Multiple Sites	Repair / Replace Flooring	100,000
23	Multiple Sites	Demolish Portables	40,000
24	Multiple Sites	Paint Building Exteriors	600,000
27	Multiple Sites	Repair Security Systems	50,000
100	Multiple Sites	Upgrade Telecommunications Infrastructure	20,000
150	High Schools	Maintain Sports Fields	30,000
161	Multiple Site	Field Improvement Matching Fund	20,000
162	Churchill/North	Resurface Track	100,000
163	Multiple Sites	Upgrade / Replace Exterior Doors	350,000
166	Multiple Sites	Renovate or Demolish Surplus Property	300,000
167	Multiple Sites	Fire / Life Safety Remediation Consulting	10,000
170	Multiple Sites	Acquire Real Property	1,000,000
171	Multiple Sites	Program / Enrollment Driven School Renovations	1,500,000

**CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS LISTING**

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172	Multiple Sites	Upgrade Irrigation Systems	200,000
173	Multiple Sites	Improve Landscaping	100,000
175	Edgewood	Improve Drainage	20,000
176	Harris	Repair Concrete	20,000
177	Kelly	Upgrade Ventilation System	15,000
178	Multiple Sites	Replace Folding Walls	50,000
180	Multiple Sites	Upgrade Boiler Controls	10,000
181	Transportation	Bus Heater Controls	25,800
182	Churchill	Repair Corridor Walls	15,000
183	Multiple Sites	Upgrade Steam and Chemical Boiler Feeds	30,000
184	Multiple Sites	Artificial Turf Contract Reserve	59,000
185	Transportation	Develop Master Plan, Relocate Grounds, Custodial Equipment Repair Divisions	210,000
	Total		\$6,800,181



## CAPITAL PROJECTS DESCRIPTIONS

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The following projects are budgeted for 2007–08. Specific work at “multiple site” projects will be identified once staff has determined where the greatest needs exist. The budget was developed to authorize the maximum amount of work that can take place during this fiscal period. Unspent amounts will be carried over for expenditure in future years. (Numbers correspond to projects listed on pages 169–172.)

### **BOND FUNDED PROJECTS SERIES 2002 BONDS**

#### **2 Upgrade HVAC System**

Upgrade controls for the heating, ventilation and air conditioning system at Churchill High School to improve air circulation and comfort.

#### **3 Construct Addition/Remodel**

Replace stage rigging at Churchill High School.

Upgrade the north wing and selected restrooms at Spencer Butte Middle School.

Improve the playground and fencing at the Jefferson Arts and Technology Academy.

Replace the freezer in the Ed Center central warehouse. It has reached the end of its useful life and has insufficient capacity to support the growing demands of the District's food service

#### **4 Upgrade Technology/Install Fiber Optic Network**

Install a fiber optic network to increase the speed and reliability of technology in schools. Funding will complete the fiber installation and begin establishing a wireless network for remaining locations.

#### **9 Parking Lot Lighting**

Install parking lot lighting at McCornack and Corridor Elementary Schools, as well as at the Education Center.

#### **10 Building Remodel**

Complete the remodel of Willagillespie Elementary School which included restroom upgrades, interior paint and replacing flooring in the classrooms, cafeteria and kitchen.

#### **12 Replace Carpets**

Replace carpeting in classrooms at multiple sites.

#### **15 Add Gymnasium Bleachers / Modify Parking Lot**

Complete the construction of the new Madison Middle School facility by adding the addition of gymnasium bleachers and parking lot alterations.

#### **22 Fire Alarm Replacement**

Replacement parts are no longer available for the alarm control panel at Jefferson Arts and Technology Academy. This project will replace the existing control panel and provide new audio/visual devices throughout the school.

#### **25 Improve Emergency Egress Lighting**

Provide sufficient lighting at floor level to allow egress to appropriate exits and increase safety in corridors where needed at multiple sites.

#### **31 Upgrade Security Site Lighting**

Install security lighting to allow better visibility for students, staff and community members when traveling between the building and parking lots after dark.

#### **32 Upgrade HVAC Systems**

Replace HVAC controls to improve comfort at Churchill, South and North Eugene High Schools and at the Ed Center.

#### **36 Re-roofing/Seismic Improvements**

Re-roof and make Priority 1 seismic improvements at Coburg Elementary School and at Facilities Management.

#### **40 Upgrade Electrical Systems**

Replace electrical service at Spencer Butte and Kennedy Middle School.

#### **41 Replace Doors**

Replace doors at Monroe Middle School. Doors get constant use at school buildings and need to be replaced more frequently than other parts of a building

#### **50 Upgrade Stage Lighting/Lighting**

Upgrade stage lighting at Churchill High School and Kelly Middle School and Jefferson Arts and Technology Academy. Upgrade lighting at Parker Elementary School.

## **CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS**

---

### **100 Allowance—Accessibility Improvements**

Improve access to district buildings, including ramp installations, restroom upgrades, entrance improvements and playground equipment upgrades, where needed.

### **101 Allowance—Asbestos / Lead Paint Removal**

Remove asbestos-containing materials and lead paint, where needed.

### **102 Allowance—Asphalt Repair**

Repair asphalt parking lots and playgrounds in poor condition.

### **103 Allowance—Emergency Contingency**

Address emergency or unanticipated projects that need to be performed immediately as well as major changes to existing projects.

### **104 Allowance—Interior Plumbing Upgrade**

Replace failed galvanized piping and add valves to prevent the failure of plumbing systems. This will provide increased reliability of hot water to restrooms, classrooms and science areas, and allow isolation of leaks instead of stopping flow to entire building.

### **105 Allowance—Irrigation/ Grounds Upgrade**

Improve irrigation systems for the preservation of school grounds and playing fields.

### **106 Allowance—Locker Replacement**

Repair or replace old, damaged lockers.

### **107 Allowance—Security Improvements**

Install sensors and motion detectors to improve building security and occupant safety.

### **108 Allowance—Storm Water Piping Upgrade**

Repair and improvement to storm water piping and sewers, where needed.

### **109 Allowance—Structural Repairs**

Repair components of building structures, where needed.

### **111 Allowance—Program Modifications**

Supplement budgets for projects where scope of work has increased.

### **119 Security Fencing**

Install wrought iron fencing to provide a secure connection between all instructional buildings on site for students and staff.

### **127 Upgrade Electronic Security Systems**

Improve building security and occupant safety with new technology at multiple sites.

### **129 Grandstand Safety Upgrades**

Provide observation booths at the grandstands at the four high schools. These structures will provide seating for coaches and scorekeepers during games.

### **164 Wire Glass Modification**

Replace wire glass or apply a film to strengthen wire glass in areas accessible to students. This project is complete for high schools and middle schools.

### **168 Fire/Life Safety Remediation**

Correct deficiencies discovered by the Life/Safety Study, which was performed to evaluate the integrity of fire and life-safety provisions in all district buildings.

## **NON-BOND FUNDED PROJECTS**

### **1 Real Estate Consulting Services**

Assist district staff by providing land use consulting and brokerage services for determining the best use for district properties and establishing long-term plans for site utilization, lease or sale.

### **2 Playground/Bleacher Upgrades**

Improve outdated playground equipment and outdoor bleachers

### **3 High School Ed Spec/Bond Planning**

Begin developing district-wide educational specifications for future high school improvements and initiate planning efforts for the second six-year capital improvement plan under the district's Long Range Facilities Plan.

### **4 Consulting/Planning Services**

Fund anticipated personal services to support special projects.

### **5 Replace Chalk and Marker Boards**

Replace deteriorated chalk and marker boards to support the instructional program. Bond funds were provided for replacement of chalk and marker boards at high schools and middle schools. Funding is required for additional replacements.

## CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

---

### **6 Modify Buildings**

Perform minor building remodels such as workspace remodels, time-out rooms, and repair or replacement of accordion walls.

### **7 Modify Sites for Improved Traffic Flow**

Create a new entrance drive to Churchill High School from Bailey Hill Road, evaluate options, and construct improvements to improve traffic flow at other locations.

### **8 Site Improvements**

Repair or reconstruct sidewalks, entry ways, planter boxes and drainage at various sites throughout the district.

### **9 Maintain Closed Schools**

Provide for operating expenses associated with closed schools and unanticipated additional expenses such as vandalism repair.

### **10 Equipment Costs**

Funds support non-bondable equipment purchases necessary for the operations of new school buildings and major additions and remodels.

### **11 Refinish Gym Floors**

Preserve wooden gym floors district-wide, screening and re-coating according to three-year schedule.

### **12 Repair Asphalt Surfaces**

Repair or reconstruct deteriorated asphalt parking lots and playgrounds at a number of sites.

### **13 Preventive Maintenance/ Interior Painting**

Implement preventive maintenance program with proceeds from the sale of surplus property. Funds are used to make repairs discovered by the preventative maintenance team, staff salaries, and also to support a minimal schedule for painting building interiors.

### **14 Replace/Upgrade Door Locks**

Replace classroom door locksets with ADA compliant locksets that can be locked from the inside.

### **15 Accessibility Upgrades**

Support accessibility upgrades to building entrances, restrooms, cafeterias and gymnasiums.

### **18 Repair Portable Classrooms**

Repair failing systems and finishes in aging portable classrooms.

### **20 Upgrade Work Order System**

Replace or upgrade the Facilities Management work order system in conjunction with the upgrades of the Human Resource and Financial Services information systems.

### **21 Repair / Replace Flooring**

Replace flooring and remove related asbestos to maintain floor surfaces.

### **23 Demolish Portables**

Dispose of building materials upon removal or reconstruction of portable classrooms.

### **24 Paint Building Exteriors**

Paint building exteriors to preserve building structures and maintain exterior finishes in accordance with seven to eight year schedule.

### **27 Repair Security Systems**

Provide repairs and replacement parts for existing security systems when General Fund resources are inadequate.

### **100 Upgrade Telecommunications Infrastructure**

Use carry-over funds provided by the state in previous years to provide wiring and electrical power requirements; servers, hubs, and routers; network design and installation; video distance education equipment; technology support staff salaries; or other costs necessary to support telecommunications connectivity.

### **150 Maintain Sports Fields**

Repair and maintain artificial turf fields using savings from the construction of the high school athletic fields combined with user fees from field usage.

### **161 Field Improvement Matching Fund**

Offer matching funds to community youth organizations and booster clubs to cooperatively renovate, improve, or develop district playing fields. Mutually beneficial projects will be selected by the district grounds supervisor.

### **162 Track Resurface**

Re-coat rubberized track surfaces at Churchill and North Eugene High Schools. Install, repair or replace expensive athletic

**CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS**

---

facility components such as retractable basketball goals, volleyball standards.

**163 Upgrade/Replace Exterior Doors**

Supplement bond funding to replace exterior doors, which must be replaced more frequently than other building components.

**166Renovate / Demolish Surplus Property**

Provide for removal of infrastructure followed by renovation or mitigation of environmental impacts.

**167Fire / Life Safety Remediation**

Correct deficiencies discovered by the Fire/ Life Safety Study, which was performed to evaluate the integrity of fire and life-safety provisions in all district buildings.

**170 Acquire Real Property**

Funds are budgeted for the potential purchase of property adjacent to existing school sites when it becomes available. A few properties have been identified that, if available, could greatly enhance the existing district property with regard to access, additional amenities, and flexibility for future site development under a long range facilities plan. Board Policy requires use of the Land Use Decision Process for acquisition of real property.

**171Program / Enrollment Driven School Renovations**

Anticipates costs associated with potential relocations of alternative schools and enrollment shifts within the District.

**172Upgrade Irrigation**

Convert manually operated or failed irrigation systems to automatic controlled systems to support landscaping at District sites.

**173Improve Landscaping**

Support implementation of newly adopted landscaping rules and guidelines.

**175Drainage Improvements**

Improve drainage improvements for Edgewood Elementary School's Evergreen Quad to eliminate classroom tile moisture damage.

**176Repair Concrete**

Reconstruct Harris Elementary School delivery driveway.

**177Upgrade Ventilation**

Upgrade the existing main distribution frame for network equipment. at Kelly Middle School.

**178Replace Folding Walls**

Repair or replace folding walls in classrooms and multi-purpose spaces.

**180Upgrade Boiler Controls**

Install updated controls at Awbrey Park and McCornack Elementary Schools.

**181Bus Heater Controls**

Provide additional controls for engine block heaters on our school buses and improve energy efficiency.

**182Repair Walls**

Repair the corridor wall repair in "J" wing at Churchill High School

**183Steam and Chemical Feeds**

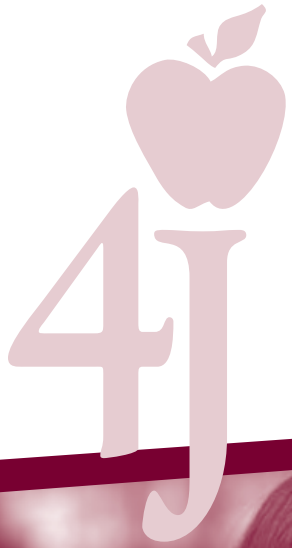
Upgrade steam heating system chemical treatment through installation of automatic chemical injection systems.

**184Artificial Turf Contract Reserve**

Reserve funds due to SprinTurf for artificial turf fields located at Madison and Cal Young Middle Schools. Contract Reserve guarantees performance of SprinTurf on an extended 10 year warranty.

**185Develop Master Plan for Transportation and Expand Parking Space for Buses**

In conjunction with a master plan to improve the functionality of the Transportation site and expansion of Transportation parking capacity, expand and/or remodel Facilities and Education Center buildings to accommodate the relocation of the Grounds Department and Custodial Equipment Repair Shop.



**Program Budget  
Detail – All Funds**



**Program Budget Detail – All Funds**



***PROGRAM BUDGET DETAIL - ALL FUNDS***

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**PROGRAM BUDGET DETAIL**

**GENERAL FUND**

General Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008						EUGENE SCHOOL DISTRICT 4J	
		Actual 2004 - 2005	Revenues 2005 - 2006	2006 - FTE	2007 Budget	2007 - FTE	2008 Proposed	BUDGET Approved	Adopted
1001	Current Year's Taxes 000	42,026,233	43,984,252		45,437,000		47,776,000	47,776,000	47,776,000
1002	Prior Years' Taxes 000	1,079,476	1,058,617		1,160,000		989,000	989,000	989,000
1004	Current Local Option Tax 000	7,788,675	10,520,030		10,757,000		13,510,000	13,510,000	13,510,000
1005	Prior Local Option Tax 000	144,493	170,972		141,000		207,000	207,000	207,000
1006	Penalties-Local Op Tax 000	25,630	111,728		25,000		32,000	32,000	32,000
1115	Taxes/Linn County 000	37,580	38,357		52,000		41,000	41,000	41,000
1116	Linn Local Op 000	7,729	7,398		8,000		11,000	11,000	11,000
1118	Interest From Delinquent Taxes 000	204,342	215,105		225,000		188,000	188,000	188,000
1227	Eugene Water & Electric Board 000	38,136	42,777		30,000		66,000	66,000	66,000
1228	IN LIEU OF TAX - LOCAL OPTION 000	2,173	826						
1311	Tuition From Pupils Or Parents 000	33,696	32,368		10,000		20,000	20,000	20,000
1312	Tuition-Other SD Within State 000	240,532	185,371		171,000		128,000	128,000	128,000
1516	Int Earnings On Unsegregated T 000	39,281	77,074		70,000		120,000	120,000	120,000
1517	Int Loc Opt Unseg 000	7,009	17,669		17,000		30,000	30,000	30,000
1519	Interest Other Investments 000	1,017,841	1,933,181		1,725,000		2,975,000	2,975,000	2,975,000
1711	Gate Receipts 000						106,000	106,000	106,000
1730	Student Body Cards 000	63,212	66,646		68,500		70,000	70,000	70,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J		
	Actual 2004 - 2005	Revenues 2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	Proposed	BUDGET Approved	Adopted
1740 Athletic Participation Fees 000						241,000	241,000	241,000
1742 Elementary Strings Particip Fe 000	9,385							
1750 Student Activity Transp. Reimb 000	162,469	162,629		170,000		175,000	175,000	175,000
1790 Other Pupil Activity Income 000						3,000	3,000	3,000
1820 Commun Svs Activ-Child Care R 000	158,856	190,836		162,000		210,000	210,000	210,000
1911 Building Rental 000	204,725	220,339		175,000		240,000	240,000	240,000
1913 Closed Schools Rentals 000	141,244	137,534		135,000		169,000	169,000	169,000
1920 Private Grants 000	243,543	70,254						
1960 Adjustm-Prior Yrs Expenditures 000	-9,142	262,270						
1980 Fees Charged to Grants 000	494,256	489,156		400,000		400,000	400,000	400,000
1992 Other Local Reimbursements 000	836,404	880,757		825,000		900,000	900,000	900,000
1993 Charges to Other Funds 000	699	4,283						
1999 Miscellaneous 000	41,056	15,584		10,000		20,000	20,000	20,000
2101 County School Funds 000	225,212	212,339		300,000		245,000	245,000	245,000
2990 Miscellaneous Intermediate Sou 000	397,511	373,790		150,000				
3101 School Support Fund 000	44,903,200	56,707,735		63,105,000		72,011,000	72,011,000	73,951,000
3103 Common School Fund 000	1,416,527	1,597,696		1,482,000		1,770,000	1,770,000	1,770,000



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund Resources		P R O G R A M B U D G E T D E T A I L JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J		
		Actual 2004 - 2005	Revenues 2005 - 2006	2 0 0 6 FTE	- 2 0 0 7 Budget	2 0 0 7 FTE	- 2 0 0 8 Proposed	B U D G E T Approved
3105	State School Fund Transp 000	2,662,701			3,182,000			
3106	State School Fund Accrual 000	4,208,726						
3199	Other 000	330,134	292,252		500,000	500,000	500,000	500,000
3910	Teacher Training 000	19,347	52,100		35,000	20,000	20,000	20,000
3990	Other Revenue From State Sourc 000	3,023	2,181					
4513	Snack Subsidy - Fed and St 000		10,536					
4700	Grants-in-Aid Fed Govt Inter A 000	146,180	79,063		140,000	177,000	177,000	177,000
4801	Federal Forest Fees 000	2,540,427	2,588,498		3,000,000			
4990	Other Revenue Fm Federal Sourc 000	2,000	5,186					
5200	Interfund Transfers 000		3,000,000		3,818,000	118,000	118,000	118,000
5400	Net Working Capital 000	16,427,157	10,374,411		9,327,000	18,044,578	18,044,578	18,904,578
Total: Resources		128,321,678	136,191,800		146,812,500	161,512,578	161,512,578	164,312,578

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Primary, K-3								
111 Licensed Salaries	9,067,883	9,528,975	183.1	10,193,461	203.1	10,516,390	10,516,390	10,648,511
112 Classified Salaries	726,907	821,826	40.5	880,237	48.4	890,536	890,536	1,109,325
121 Licensed Subs Salaries	584,291	563,372		469,392		469,392	469,392	469,392
122 Subs-Classified Salaries	3,275	6,438						
131 Licensed Additional Salaries	26,354	18,970		1,032				
132 Classified Salaries Overtime	439	1,598						
151 Department Head Increments				13,648		13,931	13,931	13,931
1XX Salaries Total:	10,409,149	10,941,179	223.5	11,557,770	251.5	11,890,249	11,890,249	12,241,159
211 PERS Employers Contribution	1,201,027	1,750,103		2,513,145		2,613,967	2,613,967	2,706,590
213 Dist Contrib to Pers For Contr	43,949	95,818						
214 PERS Debt Service Charge	267,078	315,813						
220 Social Security Administration	767,738	803,542		840,820		909,606	909,606	936,451
231 Worker's Compensation	148,725	70,525		67,046		72,523	72,523	72,523
232 State Unemployment Insurance	19,496	20,667		32,972		35,673	35,673	35,673
243 Tax Sheltered Annuities	54,604	73,409		91,335		146,278	146,278	146,278
244 Insurance Benefits	2,052,249	2,130,060		2,374,091		2,761,339	2,761,339	2,887,933
2XX Employee Benefits Total:	4,554,866	5,259,937		5,919,409		6,539,386	6,539,386	6,785,448
319 Other Instruc Prof & Tech Svcs	7,471	3,818		1,240,883		1,188,808	1,260,808	663,836
324 Rentals	175							
341 Travel - Local In-District	787	183		800		800	800	800
342 Travel & Exp Out Of District	1,599	6,863				300	300	300
346 In-District Expense	513	1,820						
353 Postage	3,990	5,313		3,700		3,600	3,600	3,600
389 Other Non-Instruc Services	408	5,540						
3XX Purchased Services Total:	14,943	23,537		1,245,383		1,193,508	1,265,508	668,536
410 Supplies	255,410	258,572		269,141		276,046	276,046	276,046
421 Textbooks	18,195	47,334		16,685		15,991	15,991	15,991
432 Reference Books		11,461						
440 Periodicals		628						
460 Non-consumable Items	4,355	4,767		2,400		2,000	2,000	2,000
470 Computer Software	10,629	8,678		2,400		870	870	870
480 Computer Hardware	39,254	7,388		2,500		2,300	2,300	2,300
4XX Supplies & Materials Total:	327,843	338,828		293,126		297,207	297,207	297,207
1111 Total: Primary, K-3	15,306,801	16,563,481	223.5	19,015,688	251.5	19,920,350	19,992,350	19,992,350

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1112 Intermediate Programs								
111 Licensed Salaries	5,083,905	5,475,794	97.6	4,966,464	102.9	5,262,696	5,262,696	5,262,696
112 Classified Salaries	178,293	217,713	7.9	176,734	11.7	274,514	274,514	274,514
121 Licensed Subs Salaries				234,694		234,694	234,694	234,694
122 Subs-Classified Salaries	3,265	3,066						
131 Licensed Additional Salaries	3,477	3,675						
151 Department Head Increments				7,776		7,934	7,934	7,934
1XX Salaries Total:	5,268,940	5,700,248	105.5	5,385,668	114.6	5,779,838	5,779,838	5,779,838
211 PERS Employers Contribution	655,141	975,919		1,138,799		1,269,634	1,269,634	1,269,634
213 Dist Contrib to Pers For Contr	18,069	38,529						
214 PERS Debt Service Charge	145,740	176,462						
220 Social Security Administration	389,456	423,535		412,000		442,160	442,160	442,160
231 Worker's Compensation	22,939	23,769		32,851		35,259	35,259	35,259
232 State Unemployment Insurance	10,069	11,004		16,160		17,343	17,343	17,343
243 Tax Sheltered Annuities	31,482	45,352		48,827		73,785	73,785	73,785
244 Insurance Benefits	1,046,217	1,099,384		1,139,348		1,328,996	1,328,996	1,328,996
2XX Employee Benefits Total:	2,319,113	2,793,954		2,787,985		3,167,177	3,167,177	3,167,177
319 Other Instruc Prof & Tech Svcs	171							
342 Travel & Exp Out Of District	514							
346 In-District Expense	217	280						
353 Postage	732	746		600		350	350	350
389 Other Non-Instruc Services		500						
3XX Purchased Services Total:	1,634	1,526		600		350	350	350
410 Supplies	147,707	127,647		141,539		143,171	143,171	143,171
421 Textbooks	9,743	12,191		16,107		12,604	12,604	12,604
432 Reference Books		347						
460 Non-consumable Items	1,345	919		2,000		2,000	2,000	2,000
470 Computer Software	31,385	1,646		600		270	270	270
480 Computer Hardware	24,867	13,971		1,000		800	800	800
4XX Supplies & Materials Total:	215,047	156,721		161,246		158,845	158,845	158,845
1112 Total: Intermediate Programs	7,804,734	8,652,449	105.5	8,335,499	114.6	9,106,210	9,106,210	9,106,210

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
111 Licensed Salaries	18,711	7,189	.9	43,233	.7	43,468	43,468	43,468
112 Classified Salaries	1,243	1,234						
131 Licensed Additional Salaries	3,519							
152 Activity Increments				23,579		24,074	24,074	24,074
1XX Salaries Total:	23,473	8,423	.9	66,812	.7	67,542	67,542	67,542
211 PERS Employers Contribution	2,496	1,319		14,451		15,265	15,265	15,265
213 Dist Contrib to Pers For Contr	80							
214 PERS Debt Service Charge	554	248						
220 Social Security Administration	1,656	619		5,111		5,167	5,167	5,167
231 Worker's Compensation	101	36		408		412	412	412
232 State Unemployment Insurance	39	16		201		202	202	202
243 Tax Sheltered Annuities				425		508	508	508
244 Insurance Benefits	3,557	1,421		9,231		8,472	8,472	8,472
2XX Employee Benefits Total:	8,483	3,659		29,827		30,026	30,026	30,026
1113 Total: Elementary Extra-Curricular	31,956	12,082	.9	96,639	.7	97,568	97,568	97,568

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1121	Regular Middle School Program								
111	Licensed Salaries	7,996,057	8,089,557	149.3	7,593,353	155.6	7,973,812	7,973,812	8,082,377
112	Classified Salaries	168,891	164,728	4.8	100,374	13.2	190,652	190,652	306,596
121	Licensed Subs Salaries	342,449	270,065		392,875		392,875	392,875	392,875
122	Subs-Classified Salaries	1,117	3,410						
123	Temps-Licensed Salaries		4,282						
124	Temps-Classified Salaries		1,357						
131	Licensed Additional Salaries	25,670	62,555		4,902		2,562	2,562	2,562
132	Classified Salaries Overtime		195						
151	Department Head Increments	142,205	144,878		149,156		152,283	152,283	152,283
1XX	Salaries Total:	8,676,389	8,741,027	154.1	8,240,660	168.8	8,712,184	8,712,184	8,936,693
211	PERS Employers Contribution	1,041,331	1,454,805		1,746,360		1,907,662	1,907,662	1,968,507
213	Dist Contrib to Pers For Contr	23,957	56,605						
214	PERS Debt Service Charge	233,111	261,749						
220	Social Security Administration	645,042	648,108		628,905		666,480	666,480	683,655
231	Worker's Compensation	100,339	60,601		50,147		53,139	53,139	53,139
232	State Unemployment Insurance	16,575	16,694		24,668		26,138	26,138	26,138
243	Tax Sheltered Annuities	53,574	65,184		74,450		108,697	108,697	108,697
244	Insurance Benefits	1,610,886	1,563,423		1,669,982		1,890,053	1,890,053	1,966,474
2XX	Employee Benefits Total:	3,724,815	4,127,169		4,194,512		4,652,169	4,652,169	4,806,610
319	Other Instruc Prof & Tech Svcs	10,373	16,496		489,131		687,694	687,694	208,296
321	Equip Rep (Not Service Cntcts)	703	1,336		1,750		2,450	2,450	2,450
324	Rentals	7,920							
341	Travel - Local In-District	1,165	1,809		1,500		1,533	1,533	1,533
342	Travel & Exp Out Of District	743	4,643						
346	In-District Expense	678	1,456						
353	Postage	1,464	1,709		2,000		2,298	2,298	2,298
389	Other Non-Instruc Services	670	220		1,000		1,000	1,000	1,000
3XX	Purchased Services Total:	23,716	27,669		495,381		694,975	694,975	215,577
410	Supplies	240,982	229,756		259,999		269,710	269,710	269,710
421	Textbooks	39,825	19,346		10,263		5,857	5,857	5,857
422	Repair Of Textbooks				200		200	200	200
431	Library Books	326	221						
432	Reference Books	857	800						
440	Periodicals	902	2,718		1,100		1,100	1,100	1,100
460	Non-consumable Items	31,739	12,753		4,303		6,000	6,000	6,000
470	Computer Software	107,379	18,227		4,552		11,553	11,553	11,553
480	Computer Hardware	101,178	40,049		740		2,000	2,000	2,000
4XX	Supplies & Materials Total:	523,188	323,870		281,157		296,420	296,420	296,420
1121	Total: Regular Middle School Program	12,948,108	13,219,735	154.1	13,211,710	168.8	14,355,748	14,355,748	14,255,300

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1122 Middle School Extra-Curricular								
111 Licensed Salaries					.1	8,203	8,203	8,203
112 Classified Salaries		1,023			1.9	44,242	44,242	44,242
121 Licensed Subs Salaries		717						
124 Temps-Classified Salaries		493						
132 Classified Salaries Overtime	41							
152 Activity Increments						177,455	177,455	177,455
153 Athletic Increments	4,933	3,409				61,002	61,002	61,002
154 Supervision-After Schl Activit	4,409	5,093		13,176		13,448	13,448	13,448
1XX Salaries Total:	9,383	10,735		13,176	2.0	304,350	304,350	304,350
211 PERS Employers Contribution	899	1,287		3,976		68,787	68,787	68,787
213 Dist Contrib to Pers For Contr	6	93						
214 PERS Debt Service Charge	202	232						
220 Social Security Administration	703	764				23,292	23,292	23,292
231 Worker's Compensation	74	44				1,856	1,856	1,856
232 State Unemployment Insurance	18	20				916	916	916
243 Tax Sheltered Annuities		2				359	359	359
244 Insurance Benefits	12	34				21,047	21,047	21,047
2XX Employee Benefits Total:	1,914	2,476		3,976		116,257	116,257	116,257
319 Other Instruc Prof & Tech Svcs		444				1,580	1,580	1,580
3XX Purchased Services Total:		444				1,580	1,580	1,580
410 Supplies	2,823	2,308		2,100		7,228	7,228	7,228
4XX Supplies & Materials Total:	2,823	2,308		2,100		7,228	7,228	7,228
1122 Total: Middle School Extra-Curricular	14,120	15,963		19,252	2.0	429,415	429,415	429,415

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1131	Regular High School Program								
111	Licensed Salaries	10,778,563	11,323,480	217.8	11,284,764	227.7	11,465,101	11,465,101	11,904,996
112	Classified Salaries	332,406	321,081	6.4	164,937	23.2	192,442	192,442	583,691
121	Licensed Subs Salaries	374,852	462,462		393,532		393,532	393,532	393,532
122	Subs-Classified Salaries	33,555	25,988						
124	Temps-Classified Salaries		4,063						
131	Licensed Additional Salaries	35,314	23,367		26,200		26,104	26,104	26,104
132	Classified Salaries Overtime	6,469	724		1,000		1,000	1,000	1,000
139	CELL PHONE STIPEND		963						
151	Department Head Increments	254,783	250,398		285,488		291,479	291,479	291,479
153	Athletic Increments	657							
1XX	Salaries Total:	11,816,599	12,412,526	224.2	12,155,921	250.8	12,369,658	12,369,658	13,200,802
211	PERS Employers Contribution	1,412,904	2,055,364		2,689,430		2,734,154	2,734,154	2,961,913
213	Dist Contrib to Pers For Contr	48,922	98,295						
214	PERS Debt Service Charge	311,939	368,777						
220	Social Security Administration	877,018	923,296		909,118		946,278	946,278	1,009,860
231	Worker's Compensation	142,616	73,734		72,493		75,457	75,457	75,457
232	State Unemployment Insurance	22,526	23,753		35,652		37,114	37,114	37,114
243	Tax Sheltered Annuities	84,163	113,073		108,260		154,474	154,474	154,474
244	Insurance Benefits	2,181,643	2,183,905		2,419,720		2,643,354	2,643,354	2,919,041
2XX	Employee Benefits Total:	5,081,731	5,840,197		6,234,673		6,590,831	6,590,831	7,157,859
319	Other Instruc Prof & Tech Svcs	35,945	52,031		1,211,646		1,528,190	1,528,190	230,466
321	Equip Rep (Not Service Cntcts)	33,664	36,590		46,456		47,357	47,357	47,357
322	Repairs & Maint Svcs (Cntrcts)	19,440	18,615		8,500		33,500	33,500	33,500
324	Rentals	6,245	4,779		7,500		7,500	7,500	7,500
341	Travel - Local In-District	1,846	4,025		2,800		2,855	2,855	2,855
342	Travel & Exp Out Of District	2,677	2,486		1,000		1,000	1,000	1,000
343	STUDENT TRAVEL	3,041	1,733		2,400		2,400	2,400	2,400
346	In-District Expense	1,277	1,418		500		500	500	500
351	Telephone And Telegraph	206	216		200		200	200	200
353	Postage	15,785	19,960		12,788		16,147	16,147	16,147
355	Printing And Binding		19						
374	Other Tuition				46,250		32,569	32,569	32,569
389	Other Non-Instruc Services	4,200	13,573		3,400		6,900	6,900	6,900
3XX	Purchased Services Total:	124,326	155,445		1,343,440		1,679,118	1,679,118	381,394
410	Supplies	323,922	316,390		381,776		376,815	376,815	376,815
419	Miscellaneous						500	500	500
421	Textbooks	55,619	18,562		49,672		22,588	22,588	22,588
422	Repair Of Textbooks				750		750	750	750
432	Reference Books	10,733	327		1,371		650	650	650
440	Periodicals	4,517	3,461		3,828		3,823	3,823	3,823
460	Non-consumable Items	30,218	21,081		25,931		26,771	26,771	26,771
470	Computer Software	75,223	6,398		6,310		7,700	7,700	7,700
480	Computer Hardware	52,876	15,034		7,000		24,311	24,311	24,311
4XX	Supplies & Materials Total:	553,108	381,253		476,638		463,908	463,908	463,908

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
541 Initial & Addt'l Equip Purch		4,940						
542 Replacement Equipment Purchase				5,875		8,150	8,150	8,150
5XX Capital Outlay Total:		4,940		5,875		8,150	8,150	8,150
640 Dues And Fees	9,190	9,781		3,250		1,500	1,500	1,500
6XX Other Objects Total:	9,190	9,781		3,250		1,500	1,500	1,500
861 Vehicle Supplies	7,667	10,440		8,190		8,372	8,372	8,372
8XX Maintenance Supplies Total:	7,667	10,440		8,190		8,372	8,372	8,372
1131 Total: Regular High School Program	17,592,621	18,814,582	224.2	20,227,987	250.8	21,121,537	21,121,537	21,221,985



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1132	High School Extra-Curricular								
111	Licensed Salaries					.5	23,276	23,276	23,276
112	Classified Salaries	439	80						
121	Licensed Subs Salaries	1,679	6,192						
122	Subs-Classified Salaries	44,438	35,202						
124	Temps-Classified Salaries		11,400						
131	Licensed Additional Salaries	5,246	4,794						
132	Classified Salaries Overtime	2,322	5,264						
151	Department Head Increments				46,860		47,844	47,844	47,844
152	Activity Increments						183,356	183,356	183,356
153	Athletic Increments	171,934	236,253				747,179	747,179	747,179
154	Supervision-After Schl Activit	35,147	36,201		42,928		43,828	43,828	43,828
1XX	Salaries Total:	261,205	335,386		89,788	.5	1,045,483	1,045,483	1,045,483
211	PERS Employers Contribution	19,914	41,472		23,096		236,279	236,279	236,279
213	Dist Contrib to Pers For Contr	750	1,210						
214	PERS Debt Service Charge	6,586	7,617						
220	Social Security Administration	16,246	21,302		3,584		79,981	79,981	79,981
231	Worker's Compensation	1,656	2,015		284		6,380	6,380	6,380
232	State Unemployment Insurance	451	554		140		3,141	3,141	3,141
243	Tax Sheltered Annuities	1,800	2,344				350	350	350
244	Insurance Benefits	31,307	33,643				5,843	5,843	5,843
2XX	Employee Benefits Total:	78,710	110,157		27,104		331,974	331,974	331,974
319	Other Instruc Prof & Tech Svcs	-486	3,487				48,900	48,900	48,900
321	Equip Rep (Not Service Cntcts)				1,500		1,500	1,500	1,500
322	Repairs & Maint Svcs (Cntrcts)						300	300	300
342	Travel & Exp Out Of District		49						
343	STUDENT TRAVEL						107,800	107,800	107,800
346	In-District Expense		347				365	365	365
353	Postage	187	250				1,000	1,000	1,000
389	Other Non-Instruc Services	4,000	9,716				3,000	3,000	3,000
3XX	Purchased Services Total:	3,701	13,849		1,500		162,865	162,865	162,865
410	Supplies	15,820	3,184		20,000		169,997	169,997	169,997
419	Miscellaneous	172					11,300	11,300	11,300
460	Non-consumable Items	5,501							
4XX	Supplies & Materials Total:	21,493	3,184		20,000		181,297	181,297	181,297
640	Dues And Fees	600					4,425	4,425	4,425
6XX	Other Objects Total:	600					4,425	4,425	4,425
861	Vehicle Supplies	341	113						
8XX	Maintenance Supplies Total:	341	113						
1132	Total: High School Extra-Curricular	366,050	462,689		138,392	.5	1,726,044	1,726,044	1,726,044

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1210	Programs For Talented & Gifted								
111	Licensed Salaries	51,511	42,781	1.0	50,864	1.0	55,826	55,826	55,826
113	Administrators	15,167	7,075						
121	Licensed Subs Salaries	12,168			11,762		12,010	12,010	12,010
123	Temps-Licensed Salaries		8,685						
131	Licensed Additional Salaries	3,918			4,937		5,041	5,041	5,041
151	Department Head Increments		12,232		7,493		7,650	7,650	7,650
	<b>1XX Salaries Total:</b>	<b>82,764</b>	<b>70,773</b>	<b>1.0</b>	<b>75,056</b>	<b>1.0</b>	<b>80,527</b>	<b>80,527</b>	<b>80,527</b>
211	PERS Employers Contribution	5,266	7,041		14,926		16,326	16,326	16,326
213	Dist Contrib to Pers For Contr	52							
214	PERS Debt Service Charge	1,198	1,328						
220	Social Security Administration	5,543	4,874		5,742		6,161	6,161	6,161
231	Worker's Compensation	326	278		458		492	492	492
232	State Unemployment Insurance	88	68		225		241	241	241
243	Tax Sheltered Annuities	240			500		700	700	700
244	Insurance Benefits	6,554	5,194		11,107		11,985	11,985	11,985
	<b>2XX Employee Benefits Total:</b>	<b>19,267</b>	<b>18,783</b>		<b>32,958</b>		<b>35,905</b>	<b>35,905</b>	<b>35,905</b>
319	Other Instruc Prof & Tech Svcs	175	2,500		8,986		9,175	9,175	9,175
341	Travel - Local In-District				210		214	214	214
342	Travel & Exp Out Of District	538	854		1,045		652	652	652
346	In-District Expense	635			785		802	802	802
353	Postage	725			941		961	961	961
374	Other Tuition	1,288	1,333		3,659		3,736	3,736	3,736
	<b>3XX Purchased Services Total:</b>	<b>3,361</b>	<b>4,687</b>		<b>15,626</b>		<b>15,540</b>	<b>15,540</b>	<b>15,540</b>
410	Supplies	4,102	193		2,352		2,401	2,401	2,401
432	Reference Books	215	42		241		246	246	246
440	Periodicals	90	175						
480	Computer Hardware		151						
	<b>4XX Supplies &amp; Materials Total:</b>	<b>4,407</b>	<b>561</b>		<b>2,593</b>		<b>2,647</b>	<b>2,647</b>	<b>2,647</b>
640	Dues And Fees	65	79		470		480	480	480
	<b>6XX Other Objects Total:</b>	<b>65</b>	<b>79</b>		<b>470</b>		<b>480</b>	<b>480</b>	<b>480</b>
1210	<b>Total: Programs For Talented &amp; Gifted</b>	<b>109,864</b>	<b>94,883</b>	<b>1.0</b>	<b>126,703</b>	<b>1.0</b>	<b>135,099</b>	<b>135,099</b>	<b>135,099</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1220	Restrictive Programs								
111	Licensed Salaries	417,110	448,484	8.5	441,349	11.8	579,605	579,605	579,605
112	Classified Salaries	1,054,262	1,190,798	54.8	1,500,045	55.8	1,425,192	1,425,192	1,425,192
121	Licensed Subs Salaries	55,728	108,097		96,065		95,783	95,783	95,783
122	Subs-Classified Salaries	142,624	171,961		70,455		72,005	72,005	72,005
123	Temps-Licensed Salaries		114						
124	Temps-Classified Salaries		10,845						
131	Licensed Additional Salaries	46,785	57,140		87,228		86,383	86,383	86,383
132	Classified Salaries Overtime	453	975						
151	Department Head Increments	4,171	2,295		2,368		2,417	2,417	2,417
	<b>1XX Salaries Total:</b>	<b>1,721,133</b>	<b>1,990,709</b>	<b>63.3</b>	<b>2,197,510</b>	<b>67.6</b>	<b>2,261,385</b>	<b>2,261,385</b>	<b>2,261,385</b>
211	PERS Employers Contribution	184,199	273,487		462,408		479,859	479,859	479,859
213	Dist Contrib to Pers For Contr	14,247	37,601						
214	PERS Debt Service Charge	39,283	45,184						
220	Social Security Administration	125,028	144,496		156,475		172,996	172,996	172,996
231	Worker's Compensation	9,866	9,316		12,477		13,796	13,796	13,796
232	State Unemployment Insurance	3,173	3,659		6,138		6,785	6,785	6,785
243	Tax Sheltered Annuities	2,700	2,589		4,225		16,602	16,602	16,602
244	Insurance Benefits	529,744	637,875		609,280		716,299	716,299	716,299
	<b>2XX Employee Benefits Total:</b>	<b>908,240</b>	<b>1,154,207</b>		<b>1,251,003</b>		<b>1,406,337</b>	<b>1,406,337</b>	<b>1,406,337</b>
319	Other Instruc Prof & Tech Svcs	162,123	356,673		12,292		12,562	12,562	12,562
322	Repairs & Maint Svcs (Cntrcts)	988	1,197		423		432	432	432
324	Rentals	20,746	20,960		21,119		21,584	21,584	21,584
331	Pupil Transp To And From Schl	70	438						
341	Travel - Local In-District	10,618	11,990		11,619		11,875	11,875	11,875
342	Travel & Exp Out Of District	55	553						
346	In-District Expense	92	193						
351	Telephone And Telegraph	2,004	1,792		265		271	271	271
353	Postage	761	725		418		427	427	427
373	TUITION PRIVATE SCHOOLS	6,770	787		10,270		10,496	10,496	10,496
389	Other Non-Instruc Services	200							
	<b>3XX Purchased Services Total:</b>	<b>204,427</b>	<b>395,308</b>		<b>56,406</b>		<b>57,647</b>	<b>57,647</b>	<b>57,647</b>
410	Supplies	5,129	5,267		8,537		8,725	8,725	8,725
421	Textbooks	61	557						
432	Reference Books		40						
470	Computer Software	4,505	21						
	<b>4XX Supplies &amp; Materials Total:</b>	<b>9,695</b>	<b>5,885</b>		<b>8,537</b>		<b>8,725</b>	<b>8,725</b>	<b>8,725</b>
1220	<b>Total: Restrictive Programs</b>	<b>2,843,495</b>	<b>3,546,109</b>	<b>63.3</b>	<b>3,513,456</b>	<b>67.6</b>	<b>3,734,094</b>	<b>3,734,094</b>	<b>3,734,094</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1229	Other Restrictive Programs								
	111 Licensed Salaries	142,507	151,993	3.0	161,528	3.0	159,300	159,300	159,300
	131 Licensed Additional Salaries		1,544						
	1XX Salaries Total:	142,507	153,537	3.0	161,528	3.0	159,300	159,300	159,300
	211 PERS Employers Contribution	18,532	28,562		34,939		36,002	36,002	36,002
	213 Dist Contrib to Pers For Contr		32						
	214 PERS Debt Service Charge	4,806	5,343						
	220 Social Security Administration	10,598	11,446		12,357		12,186	12,186	12,186
	231 Worker's Compensation	599	642		985		972	972	972
	232 State Unemployment Insurance	278	299		485		478	478	478
	243 Tax Sheltered Annuities	600	1,800		1,500		2,100	2,100	2,100
	244 Insurance Benefits	28,341	29,358		32,580		35,055	35,055	35,055
	2XX Employee Benefits Total:	63,754	77,482		82,846		86,793	86,793	86,793
	341 Travel - Local In-District		3,011						
	342 Travel & Exp Out Of District		248						
	3XX Purchased Services Total:		3,259						
1229	Total: Other Restrictive Programs	206,261	234,278	3.0	244,374	3.0	246,093	246,093	246,093

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1250 Less Restricted								
111 Licensed Salaries	2,773,395	2,770,923	54.3	2,873,679	54.3	2,818,523	2,818,523	2,818,523
112 Classified Salaries	749,980	997,778	43.2	1,050,630	42.2	1,037,865	1,037,865	1,037,865
121 Licensed Subs Salaries	350	2,939						
122 Subs-Classified Salaries	46,341	61,703		51,971		51,971	51,971	51,971
131 Licensed Additional Salaries	13,446	8,851		6,708		6,856	6,856	6,856
132 Classified Salaries Overtime	95	355						
151 Department Head Increments	19,880	27,288		26,105		26,653	26,653	26,653
1XX Salaries Total:	3,603,487	3,869,837	97.4	4,009,093	96.4	3,941,868	3,941,868	3,941,868
211 PERS Employers Contribution	434,654	642,743		855,926		879,117	879,117	879,117
213 Dist Contrib to Pers For Contr	11,080	26,378						
214 PERS Debt Service Charge	97,977	116,875						
220 Social Security Administration	265,745	283,930		306,697		301,553	301,553	301,553
231 Worker's Compensation	17,754	16,621		24,456		24,046	24,046	24,046
232 State Unemployment Insurance	6,778	7,386		12,028		11,827	11,827	11,827
243 Tax Sheltered Annuities	18,158	23,697		27,128		44,308	44,308	44,308
244 Insurance Benefits	859,165	911,875		995,195		1,069,624	1,069,624	1,069,624
2XX Employee Benefits Total:	1,711,311	2,029,505		2,221,430		2,330,475	2,330,475	2,330,475
319 Other Instruc Prof & Tech Svcs	102,288	70,541		31,930		32,632	32,632	32,632
341 Travel - Local In-District	1,722	4,642						
342 Travel & Exp Out Of District	689	329						
346 In-District Expense	220							
351 Telephone And Telegraph	1,590	791						
3XX Purchased Services Total:	106,509	76,303		31,930		32,632	32,632	32,632
410 Supplies	183	63						
470 Computer Software	254							
4XX Supplies & Materials Total:	437	63						
1250 Total: Less Restricted	5,421,744	5,975,708	97.4	6,262,453	96.4	6,304,975	6,304,975	6,304,975

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1260 Early Intervention								
111 Licensed Salaries	67,798	71,334	1.2	71,675	1.2	72,544	72,544	72,544
131 Licensed Additional Salaries	7,011	10,238						
151 Department Head Increments	1,886	2,658		2,743		2,800	2,800	2,800
1XX Salaries Total:	76,695	84,230	1.2	74,418	1.2	75,344	75,344	75,344
211 PERS Employers Contribution	9,932	14,067		16,096		17,028	17,028	17,028
214 PERS Debt Service Charge	2,278	2,639						
220 Social Security Administration	5,639	6,203		5,693		5,764	5,764	5,764
231 Worker's Compensation	314	343		454		460	460	460
232 State Unemployment Insurance	147	161		223		226	226	226
243 Tax Sheltered Annuities				600		840	840	840
244 Insurance Benefits	11,472	11,245		13,032		14,022	14,022	14,022
2XX Employee Benefits Total:	29,782	34,658		36,098		38,340	38,340	38,340
341 Travel - Local In-District		198						
353 Postage	436	342						
389 Other Non-Instruc Services	200							
3XX Purchased Services Total:	636	540						
410 Supplies	596	775		1,030		1,053	1,053	1,053
470 Computer Software	100							
480 Computer Hardware		242						
4XX Supplies & Materials Total:	696	1,017		1,030		1,053	1,053	1,053
1260 Total: Early Intervention	107,809	120,445	1.2	111,546	1.2	114,737	114,737	114,737

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M   B U D G E T   D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1271	Remediation								
	111 Licensed Salaries		260			.7	39,574	39,574	39,574
	112 Classified Salaries		2,746			1.6	37,646	37,646	37,646
	1XX Salaries Total:		3,006			2.3	77,220	77,220	77,220
	211 PERS Employers Contribution		266				17,452	17,452	17,452
	213 Dist Contrib to Pers For Contr		75						
	214 PERS Debt Service Charge		41						
	220 Social Security Administration		177				5,907	5,907	5,907
	231 Worker's Compensation		13				471	471	471
	232 State Unemployment Insurance		4				232	232	232
	243 Tax Sheltered Annuities						734	734	734
	244 Insurance Benefits						24,960	24,960	24,960
	2XX Employee Benefits Total:		576				49,756	49,756	49,756
	319 Other Instruc Prof & Tech Svcs						95,000	95,000	95,000
	3XX Purchased Services Total:						95,000	95,000	95,000
1271	Total: Remediation		3,582			2.3	221,976	221,976	221,976

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1280	Alternative Education								
	111 Licensed Salaries	492,153	722,316	8.7	456,863	9.1	482,133	482,133	482,133
	112 Classified Salaries	84,835	46,306	1.3	33,187	1.0	25,287	25,287	25,287
	113 Administrators	97							
	121 Licensed Subs Salaries	46,867	7,976		43,501		43,375	43,375	43,375
	122 Subs-Classified Salaries	4,549	9,966		12,740		13,020	13,020	13,020
	124 Temps-Classified Salaries		657						
	131 Licensed Additional Salaries	46,406	20,233		6,849		6,784	6,784	6,784
	132 Classified Salaries Overtime	430	431						
	139 CELL PHONE STIPEND		141						
	151 Department Head Increments		2,875		3,059		3,123	3,123	3,123
	1XX Salaries Total:	675,337	810,901	10.1	556,199	10.1	573,722	573,722	573,722
	211 PERS Employers Contribution	73,558	132,085		112,709		126,157	126,157	126,157
	213 Dist Contrib to Pers For Contr	4,170	8,016						
	214 PERS Debt Service Charge	16,106	23,568						
	220 Social Security Administration	49,791	60,705		42,550		40,831	40,831	40,831
	231 Worker's Compensation	3,645	3,459		3,394		3,256	3,256	3,256
	232 State Unemployment Insurance	1,265	1,555		1,669		1,600	1,600	1,600
	243 Tax Sheltered Annuities	5,517	8,941		4,366		5,974	5,974	5,974
	244 Insurance Benefits	130,538	170,857		108,402		118,188	118,188	118,188
	2XX Employee Benefits Total:	284,590	409,186		273,090		296,006	296,006	296,006
	319 Other Instruc Prof & Tech Svcs	37,068	43,349		208,173		210,003	210,003	210,003
	322 Repairs & Maint Svcs (Cntrcts)	2,671	490		555		567	567	567
	324 Rentals	31	49		223		228	228	228
	331 Pupil Transp To And From Schl	2,527	87		1,188		1,214	1,214	1,214
	341 Travel - Local In-District	669	899		111		113	113	113
	342 Travel & Exp Out Of District	1,791	4,238		556		568	568	568
	343 STUDENT TRAVEL		385						
	346 In-District Expense	2,285	3,336		979		1,000	1,000	1,000
	353 Postage	176	697		121		124	124	124
	355 Printing And Binding	1,142							
	371 TUITION/OTHR DIST IN STATE	328,033	133,715		279,066		285,205	285,205	285,205
	373 TUITION PRIVATE SCHOOLS	1,087,865	2,132,778		2,140,741		1,677,430	1,677,430	1,677,430
	374 Other Tuition		88		55,000		55,000	55,000	55,000
	389 Other Non-Instruc Services	1,628	45,742		20,910		21,370	21,370	21,370
	3XX Purchased Services Total:	1,465,886	2,365,853		2,707,623		2,252,822	2,252,822	2,252,822
	410 Supplies	26,895	45,273		41,830		43,052	43,052	43,052
	421 Textbooks	1,283	530		1,274		1,302	1,302	1,302
	432 Reference Books	231	86						
	440 Periodicals	25			164		167	167	167
	460 Non-consumable Items	4,115	1,002						
	470 Computer Software	482	394		109		111	111	111
	480 Computer Hardware	29,515	1,945						
	4XX Supplies & Materials Total:	62,546	49,230		43,377		44,632	44,632	44,632



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	758	623						
6XX Other Objects Total:	758	623						
1280 Total: Alternative Education	2,489,117	3,635,793	10.1	3,580,289	10.1	3,167,182	3,167,182	3,167,182

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	Proposed	BUDGET Approved	Adopted
1288 Charter Flow-Through								
360 Charter School Payments	1,602,963	2,477,744		2,399,722		2,549,963	2,549,963	2,549,963
361 Charter School Local Option				203,000		278,000	278,000	278,000
3XX Purchased Services Total:	1,602,963	2,477,744		2,602,722		2,827,963	2,827,963	2,827,963
720 FLOW-THROUGH	66,778			55,500		35,000	35,000	35,000
7XX Transfers Total:	66,778			55,500		35,000	35,000	35,000
1288 Total: Charter Flow-Through	1,669,741	2,477,744		2,658,222		2,862,963	2,862,963	2,862,963

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1291	English Language Learner Pgm								
111	Licensed Salaries	292,858	373,703	6.2	312,810	9.1	492,371	492,371	492,371
112	Classified Salaries	193,326	251,022	9.7	230,079	11.5	268,564	268,564	268,564
121	Licensed Subs Salaries	490	7,885		1,266		1,293	1,293	1,293
122	Subs-Classified Salaries	307	1,874						
123	Temps-Licensed Salaries		4,677						
124	Temps-Classified Salaries		1,200						
131	Licensed Additional Salaries	600	464						
132	Classified Salaries Overtime		707						
139	CELL PHONE STIPEND		240						
151	Department Head Increments	6,171	6,326						
1XX	Salaries Total:	493,752	648,098	15.9	544,155	20.6	762,228	762,228	762,228
211	PERS Employers Contribution	56,412	88,325		117,561		172,062	172,062	172,062
213	Dist Contrib to Pers For Contr	4,805	13,026						
214	PERS Debt Service Charge	12,006	14,689						
220	Social Security Administration	36,270	47,254		41,629		58,310	58,310	58,310
231	Worker's Compensation	2,778	2,861		3,320		4,649	4,649	4,649
232	State Unemployment Insurance	950	1,234		1,633		2,287	2,287	2,287
243	Tax Sheltered Annuities	92	1,884		3,075		8,109	8,109	8,109
244	Insurance Benefits	132,599	178,972		158,335		225,348	225,348	225,348
2XX	Employee Benefits Total:	245,912	348,245		325,553		470,765	470,765	470,765
319	Other Instruc Prof & Tech Svcs	10,888	7,025		10,455		10,675	10,675	10,675
322	Repairs & Maint Svcs (Ctrcts)	448	483		523		534	534	534
341	Travel - Local In-District	2,427	2,233		4,045		4,129	4,129	4,129
342	Travel & Exp Out Of District	1,845	670		313		320	320	320
346	In-District Expense	2,017	1,929		523		66,534	66,534	66,534
351	Telephone And Telegraph	56	909		105		107	107	107
353	Postage	207	132		157		160	160	160
389	Other Non-Instruc Services	30,299	123		391,835		17,196	17,196	17,196
3XX	Purchased Services Total:	48,187	13,504		407,956		99,655	99,655	99,655
410	Supplies	4,737	3,824		1,568		1,601	1,601	1,601
421	Textbooks	1,744	2,078		2,330		2,379	2,379	2,379
432	Reference Books	190			157		160	160	160
460	Non-consumable Items		75						
470	Computer Software		4,241		303		309	309	309
480	Computer Hardware	84	9,000						
4XX	Supplies & Materials Total:	6,755	19,218		4,358		4,449	4,449	4,449
868	Oth than Home to Sch Supplies		8						
8XX	Maintenance Supplies Total:		8						
1291	Total: English Language Learner Pgm	794,606	1,029,073	15.9	1,282,022	20.6	1,337,097	1,337,097	1,337,097

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M   B U D G E T   D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8	B U D G E T		
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1294	Youth Corrections Education								
	111 Licensed Salaries	25,643	33,262	.5	22,888	.5	24,722	24,722	24,722
	131 Licensed Additional Salaries		941						
	1XX Salaries Total:	25,643	34,203	.5	22,888	.5	24,722	24,722	24,722
	211 PERS Employers Contribution	3,431	6,461		4,951		5,587	5,587	5,587
	214 PERS Debt Service Charge	849	1,219						
	220 Social Security Administration	1,788	2,536		1,751		1,891	1,891	1,891
	231 Worker's Compensation	110	144		140		151	151	151
	232 State Unemployment Insurance	48	67		69		74	74	74
	243 Tax Sheltered Annuities	855	1,106		225		315	315	315
	244 Insurance Benefits	7,819	7,732		4,887		5,258	5,258	5,258
	2XX Employee Benefits Total:	14,900	19,265		12,023		13,276	13,276	13,276
1294	Total: Youth Corrections Education	40,543	53,468	.5	34,911	.5	37,998	37,998	37,998

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M   B U D G E T   D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1299 Other Programs								
122 Subs-Classified Salaries	30							
1XX Salaries Total:	30							
214 PERS Debt Service Charge	-113							
220 Social Security Administration	9							
231 Worker's Compensation	-1							
232 State Unemployment Insurance	1							
244 Insurance Benefits	-32							
2XX Employee Benefits Total:	-136							
319 Other Instruc Prof & Tech Svcs						625,000	625,000	625,000
342 Travel & Exp Out Of District	1,836							
3XX Purchased Services Total:	1,836					625,000	625,000	625,000
410 Supplies	100							
4XX Supplies & Materials Total:	100							
1299 Total: Other Programs	1,830					625,000	625,000	625,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1460 Special Programs Summer School								
121 Licensed Subs Salaries	28,453	63,261						
122 Subs-Classified Salaries	1,899	1,451						
123 Temps-Licensed Salaries		582						
131 Licensed Additional Salaries						23,000	23,000	23,000
1XX Salaries Total:	30,352	65,294				23,000	23,000	23,000
211 PERS Employers Contribution	3,204	7,777				5,198	5,198	5,198
213 Dist Contrib to Pers For Contr	571	3,135						
214 PERS Debt Service Charge	346	1,001						
220 Social Security Administration	2,282	4,948				1,760	1,760	1,760
231 Worker's Compensation	179	347				140	140	140
232 State Unemployment Insurance	56	141				69	69	69
243 Tax Sheltered Annuities		12						
244 Insurance Benefits	890	1,780						
2XX Employee Benefits Total:	7,528	19,141				7,167	7,167	7,167
319 Other Instruc Prof & Tech Svcs						252,500	252,500	252,500
3XX Purchased Services Total:						252,500	252,500	252,500
410 Supplies	74	7				38,000	38,000	38,000
4XX Supplies & Materials Total:	74	7				38,000	38,000	38,000
1460 Total: Special Programs Summer School	37,954	84,442				320,667	320,667	320,667

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2110 Attendance & Social Work Servi								
111 Licensed Salaries	168,913	140,024	4.1	208,032	5.1	249,563	249,563	249,563
112 Classified Salaries	8,978	7,034						
151 Department Head Increments	2,741	3,953		4,079		4,164	4,164	4,164
1XX Salaries Total:	180,632	151,011	4.1	212,111	5.1	253,727	253,727	253,727
211 PERS Employers Contribution	20,022	24,141		45,879		57,342	57,342	57,342
213 Dist Contrib to Pers For Contr	1,132	2,461						
214 PERS Debt Service Charge	4,410	4,162						
220 Social Security Administration	13,831	11,368		16,226		19,411	19,411	19,411
231 Worker's Compensation	772	646		1,294		1,547	1,547	1,547
232 State Unemployment Insurance	352	288		636		761	761	761
243 Tax Sheltered Annuities	1,200	2,138		2,045		3,563	3,563	3,563
244 Insurance Benefits	36,947	33,301		44,417		59,477	59,477	59,477
2XX Employee Benefits Total:	78,666	78,505		110,497		142,101	142,101	142,101
341 Travel - Local In-District		931						
342 Travel & Exp Out Of District		109						
3XX Purchased Services Total:		1,040						
2110 Total: Attendance & Social Work Servi	259,298	230,556	4.1	322,608	5.1	395,828	395,828	395,828

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2115	Student Safety								
	112 Classified Salaries	273,275	326,440	13.3	242,543	11.1	221,837	221,837	221,837
	122 Subs-Classified Salaries	1,552	23						
	124 Temps-Classified Salaries		2,691						
	132 Classified Salaries Overtime	2,257	3,694						
	1XX Salaries Total:	277,084	332,848	13.3	242,543	11.1	221,837	221,837	221,837
	211 PERS Employers Contribution	29,625	47,602		52,463		50,134	50,134	50,134
	213 Dist Contrib to Pers For Contr	4,970	4,417						
	214 PERS Debt Service Charge	5,888	8,411						
	220 Social Security Administration	20,271	23,910		18,556		16,971	16,971	16,971
	231 Worker's Compensation	2,758	2,253		1,480		1,356	1,356	1,356
	232 State Unemployment Insurance	530	624		730		666	666	666
	243 Tax Sheltered Annuities						1,667	1,667	1,667
	244 Insurance Benefits	111,962	137,616		125,142		114,787	114,787	114,787
	2XX Employee Benefits Total:	176,004	224,833		198,371		185,581	185,581	185,581
	389 Other Non-Instruc Services	98,152	103,539		112,000		126,000	126,000	126,000
	3XX Purchased Services Total:	98,152	103,539		112,000		126,000	126,000	126,000
2115	Total: Student Safety	551,240	661,220	13.3	552,914	11.1	533,418	533,418	533,418



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2122	Counseling Services								
111	Licensed Salaries	209,575	422,127	7.5	379,433	26.8	1,358,737	1,358,737	1,358,737
112	Classified Salaries	2,382	37,956	.2	6,188	.2	7,110	7,110	7,110
131	Licensed Additional Salaries	9,659	1,575						
151	Department Head Increments	6,171	6,326		14,342		14,642	14,642	14,642
	1XX Salaries Total:	227,787	467,984	7.7	399,963	27.0	1,380,489	1,380,489	1,380,489
211	PERS Employers Contribution	18,641	67,405		86,512		311,989	311,989	311,989
213	Dist Contrib to Pers For Contr	5,373	8,641						
214	PERS Debt Service Charge	3,184	11,321						
220	Social Security Administration	16,562	34,496		30,595		105,610	105,610	105,610
231	Worker's Compensation	797	1,980		2,439		8,417	8,417	8,417
232	State Unemployment Insurance	343	861		1,202		4,140	4,140	4,140
243	Tax Sheltered Annuities	809	4,967		3,730		18,795	18,795	18,795
244	Insurance Benefits	53,120	101,216		83,272		315,620	315,620	315,620
	2XX Employee Benefits Total:	98,829	230,887		207,750		764,571	764,571	764,571
319	Other Instruc Prof & Tech Svcs	2,525	2,000		32,000		32,000	32,000	32,000
324	Rentals	24	48						
341	Travel - Local In-District	94			564		564	564	564
342	Travel & Exp Out Of District	412	551		834		1,634	1,634	1,634
346	In-District Expense	2,571	3,516		5,627		4,703	4,703	4,703
353	Postage	7,385	1,027		2,943		3,143	3,143	3,143
389	Other Non-Instruc Services	270							
	3XX Purchased Services Total:	13,281	7,142		41,968		42,044	42,044	42,044
410	Supplies	12,995	15,410		18,938		17,332	17,332	17,332
421	Textbooks	1,083							
432	Reference Books	1,112			1,741		1,741	1,741	1,741
440	Periodicals	311	24						
460	Non-consumable Items	2,058	217						
470	Computer Software	585			2,248		2,735	2,735	2,735
	4XX Supplies & Materials Total:	18,144	15,651		22,927		21,808	21,808	21,808
640	Dues And Fees	83	66						
	6XX Other Objects Total:	83	66						
2122	Total: Counseling Services	358,124	721,730	7.7	672,608	27.0	2,208,912	2,208,912	2,208,912

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2007 - 2008 Proposed	BUDGET Approved	Adopted
2131 Health Services								
111 Licensed Salaries	19,625	57,168	.2	10,172	9.1	470,178	470,178	470,178
112 Classified Salaries	142,199	151,464	6.4	153,407	6.4	154,598	154,598	154,598
122 Subs-Classified Salaries	315			1,115		1,140	1,140	1,140
131 Licensed Additional Salaries	587	3,216		3,098		3,068	3,068	3,068
132 Classified Salaries Overtime	38							
151 Department Head Increments	6,171	6,326		6,528		6,665	6,665	6,665
1XX Salaries Total:	168,935	218,174	6.6	174,320	15.5	635,649	635,649	635,649
211 PERS Employers Contribution	20,391	38,081		37,464		143,399	143,399	143,399
213 Dist Contrib to Pers For Contr	1,097	700						
214 PERS Debt Service Charge	4,710	7,130						
220 Social Security Administration	12,314	15,601		13,335		48,628	48,628	48,628
231 Worker's Compensation	889	989		1,063		3,879	3,879	3,879
232 State Unemployment Insurance	277	402		522		1,905	1,905	1,905
243 Tax Sheltered Annuities	322	730		100		7,330	7,330	7,330
244 Insurance Benefits	51,180	59,068		62,332		172,421	172,421	172,421
2XX Employee Benefits Total:	91,180	122,701		114,816		377,562	377,562	377,562
319 Other Instruc Prof & Tech Svcs	3,970	3,975						
321 Equip Rep (Not Service Cntcts)	772	64		627		641	641	641
341 Travel - Local In-District	4,140	3,920		1,117		1,142	1,142	1,142
342 Travel & Exp Out Of District	61	505						
346 In-District Expense	141	22		105		107	107	107
351 Telephone And Telegraph	659	671		836		854	854	854
353 Postage	785	616		565		577	577	577
354 Advertising		103						
389 Other Non-Instruc Services						4,000	4,000	4,000
3XX Purchased Services Total:	10,528	9,876		3,250		7,321	7,321	7,321
410 Supplies	8,250	10,275		16,684		13,867	13,867	13,867
432 Reference Books	385	307		210		215	215	215
440 Periodicals	95	97		105		107	107	107
460 Non-consumable Items	-3	491		100				
470 Computer Software	275	502						
480 Computer Hardware	1,506	250						
4XX Supplies & Materials Total:	10,508	11,922		17,099		14,189	14,189	14,189
640 Dues And Fees	575	335		523		534	534	534
6XX Other Objects Total:	575	335		523		534	534	534
2131 Total: Health Services	281,726	363,008	6.6	310,008	15.5	1,035,255	1,035,255	1,035,255

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2142 Psychological Testing Services								
353 Postage	10							
3XX Purchased Services Total:	10							
410 Supplies	5,899	6,351		5,350		5,350	5,350	5,350
4XX Supplies & Materials Total:	5,899	6,351		5,350		5,350	5,350	5,350
2142 Total: Psychological Testing Services	5,909	6,351		5,350		5,350	5,350	5,350

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2143	Psychological Counseling Servi								
111	Licensed Salaries	425,227	388,268	8.9	575,703	12.9	706,720	706,720	706,720
121	Licensed Subs Salaries	18,596							
131	Licensed Additional Salaries	3,268							
151	Department Head Increments	2,546	2,806		4,079		4,164	4,164	4,164
	1XX Salaries Total:	449,637	391,074	8.9	579,782	12.9	710,884	710,884	710,884
211	PERS Employers Contribution	46,975	58,978		131,192		160,658	160,658	160,658
213	Dist Contrib to Pers For Contr	1,523	5,787						
214	PERS Debt Service Charge	10,526	10,142						
220	Social Security Administration	33,547	29,115		39,182		54,384	54,384	54,384
231	Worker's Compensation	1,851	1,609		3,124		4,336	4,336	4,336
232	State Unemployment Insurance	849	761		1,536		2,132	2,132	2,132
243	Tax Sheltered Annuities	3,000	2,880		4,451		9,030	9,030	9,030
244	Insurance Benefits	77,313	61,388		96,655		150,737	150,737	150,737
	2XX Employee Benefits Total:	175,584	170,660		276,140		381,277	381,277	381,277
319	Other Instruc Prof & Tech Svcs		2,414						
341	Travel - Local In-District	7,212	7,634						
342	Travel & Exp Out Of District	411	2,348						
351	Telephone And Telegraph	1,025	1,075		222		227	227	227
	3XX Purchased Services Total:	8,648	13,471		222		227	227	227
410	Supplies	12,818	2,905		12,310		12,581	12,581	12,581
	4XX Supplies & Materials Total:	12,818	2,905		12,310		12,581	12,581	12,581
2143	Total: Psychological Counseling Servi	646,687	578,110	8.9	868,454	12.9	1,104,969	1,104,969	1,104,969

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2152	Speech Pathology Services								
	111 Licensed Salaries	719,635	721,212	13.9	734,526	13.9	745,138	745,138	745,138
	121 Licensed Subs Salaries		358						
	131 Licensed Additional Salaries		768						
	151 Department Head Increments	4,669	4,648		4,796		4,896	4,896	4,896
	1XX Salaries Total:	724,304	726,986	13.9	739,322	13.9	750,034	750,034	750,034
	211 PERS Employers Contribution	77,262	111,795		159,915		169,507	169,507	169,507
	213 Dist Contrib to Pers For Contr	1,458	8,393						
	214 PERS Debt Service Charge	17,350	19,642						
	220 Social Security Administration	52,976	53,593		56,558		57,378	57,378	57,378
	231 Worker's Compensation	2,974	3,023		4,510		4,575	4,575	4,575
	232 State Unemployment Insurance	1,233	1,394		2,218		2,250	2,250	2,250
	243 Tax Sheltered Annuities	3,357	4,940		6,932		9,705	9,705	9,705
	244 Insurance Benefits	119,375	139,572		150,563		162,001	162,001	162,001
	2XX Employee Benefits Total:	275,985	342,352		380,696		405,416	405,416	405,416
	319 Other Instruc Prof & Tech Svcs		779						
	321 Equip Rep (Not Service Cntcts)	1,350	1,350						
	341 Travel - Local In-District	1,459	1,195						
	342 Travel & Exp Out Of District	41			649		663	663	663
	346 In-District Expense	89	277		134		137	137	137
	3XX Purchased Services Total:	2,939	3,601		783		800	800	800
	410 Supplies	6,600	7,228		7,035		7,190	7,190	7,190
	432 Reference Books	125	33						
	470 Computer Software	192	84						
	480 Computer Hardware	79							
	4XX Supplies & Materials Total:	6,996	7,345		7,035		7,190	7,190	7,190
2152	Total: Speech Pathology Services	1,010,224	1,080,284	13.9	1,127,836	13.9	1,163,440	1,163,440	1,163,440

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2169 Misc Support Of Educational Se								
111 Licensed Salaries	233,354	265,760	4.7	249,332	4.7	263,507	263,507	263,507
112 Classified Salaries	20,857	27,743	.9	24,622	.9	24,983	24,983	24,983
131 Licensed Additional Salaries	6,256	219						
151 Department Head Increments	1,500	2,968		3,207		3,274	3,274	3,274
1XX Salaries Total:	261,967	296,690	5.6	277,161	5.6	291,764	291,764	291,764
211 PERS Employers Contribution	31,400	53,201		59,951		65,939	65,939	65,939
213 Dist Contrib to Pers For Contr	397	356						
214 PERS Debt Service Charge	7,096	9,926						
220 Social Security Administration	19,183	21,524		21,203		22,319	22,319	22,319
231 Worker's Compensation	1,686	1,240		1,691		1,779	1,779	1,779
232 State Unemployment Insurance	445	533		832		876	876	876
243 Tax Sheltered Annuities	714	1,551		2,325		3,390	3,390	3,390
244 Insurance Benefits	49,772	58,452		58,959		63,628	63,628	63,628
2XX Employee Benefits Total:	110,693	146,783		144,961		157,931	157,931	157,931
341 Travel - Local In-District	3,519	1,883						
342 Travel & Exp Out Of District	691	466						
343 STUDENT TRAVEL		41						
346 In-District Expense		78						
351 Telephone And Telegraph		172						
3XX Purchased Services Total:	4,210	2,640						
410 Supplies	3,006	2,260		3,091		3,159	3,159	3,159
432 Reference Books		93						
440 Periodicals	24	77						
470 Computer Software	50	50						
4XX Supplies & Materials Total:	3,080	2,480		3,091		3,159	3,159	3,159
640 Dues And Fees		225						
6XX Other Objects Total:		225						
2169 Total: Misc Support Of Educational Se	379,950	448,818	5.6	425,213	5.6	452,854	452,854	452,854

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2190	Director of Educ Services								
111	Licensed Salaries	20,231	12,013						
112	Classified Salaries	185,064	190,207	5.9	232,588	5.9	236,115	236,115	236,115
113	Administrators	280,109	307,088	4.0	333,335	4.0	338,240	338,240	338,240
121	Licensed Subs Salaries	48,370	45,485		37,297		37,188	37,188	37,188
122	Subs-Classified Salaries	5,815	18,775		4,150		4,241	4,241	4,241
124	Temps-Classified Salaries		4,833						
131	Licensed Additional Salaries	9,192	49,076		67,018		66,369	66,369	66,369
132	Classified Salaries Overtime	1,395	4,541						
139	CELL PHONE STIPEND		477						
1XX	Salaries Total:	550,176	632,495	9.9	674,388	9.9	682,153	682,153	682,153
211	PERS Employers Contribution	59,043	102,526		140,821		147,408	147,408	147,408
213	Dist Contrib to Pers For Contr	3,824	10,382						
214	PERS Debt Service Charge	12,057	17,720						
220	Social Security Administration	40,596	46,762		51,589		52,186	52,186	52,186
231	Worker's Compensation	2,332	2,708		4,113		4,161	4,161	4,161
232	State Unemployment Insurance	1,070	1,226		2,024		2,046	2,046	2,046
241	Professional Fund	3,619	2,489		5,976		5,976	5,976	5,976
243	Tax Sheltered Annuities	14,351	27,773		24,300		25,028	25,028	25,028
244	Insurance Benefits	68,192	43,365		93,261		101,891	101,891	101,891
2XX	Employee Benefits Total:	205,084	254,951		322,084		338,696	338,696	338,696
319	Other Instruc Prof & Tech Svcs	1,275	249		5,227		5,342	5,342	5,342
321	Equip Rep (Not Service Cntcts)		70						
322	Repairs & Maint Svcs (Cntrcts)	3,398	4,715		3,659		3,740	3,740	3,740
324	Rentals	2,168	2,081		2,614		2,672	2,672	2,672
341	Travel - Local In-District	3,184	3,662		31,365		32,055	32,055	32,055
342	Travel & Exp Out Of District	2,253	4,320						
346	In-District Expense	1,554	2,746		1,046		1,069	1,069	1,069
351	Telephone And Telegraph	2,270	847		5,227		5,342	5,342	5,342
353	Postage	3,562	3,243		2,614		2,672	2,672	2,672
354	Advertising	716	421						
382	Legal Services	54,426	67,936						
389	Other Non-Instruc Services	10,284	25,444		5,227		5,342	5,342	5,342
3XX	Purchased Services Total:	85,090	115,734		56,979		58,234	58,234	58,234
410	Supplies	11,987	18,244		11,136		11,381	11,381	11,381
421	Textbooks	207							
432	Reference Books	147	129						
440	Periodicals		16		210		215	215	215
460	Non-consumable Items	233	999						
470	Computer Software	291	1,183						
480	Computer Hardware	1,102	42,708						
4XX	Supplies & Materials Total:	13,967	63,279		11,346		11,596	11,596	11,596

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	1,015							
6XX Other Objects Total:	1,015							
2190 Total: Director of Educ Services	855,332	1,066,459	9.9	1,064,797	9.9	1,090,679	1,090,679	1,090,679



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	12,792	12,544	.2	10,172	.2	12,895	12,895	12,895
112 Classified Salaries	190,245	224,048	5.8	236,709	6.8	293,528	293,528	293,528
113 Administrators	202,646	213,711	2.8	283,111	1.6	164,486	164,486	164,486
121 Licensed Subs Salaries	280	10,035						
122 Subs-Classified Salaries	1,780	9,605						
123 Temps-Licensed Salaries		1,693						
131 Licensed Additional Salaries	10,651	9,756		2,210		2,189	2,189	2,189
139 CELL PHONE STIPEND		342						
1XX Salaries Total:	418,394	481,734	8.8	532,202	8.6	473,098	473,098	473,098
211 PERS Employers Contribution	50,433	84,043		115,115		106,920	106,920	106,920
213 Dist Contrib to Pers For Contr	152	1,534						
214 PERS Debt Service Charge	10,070	16,494						
220 Social Security Administration	30,265	34,868		40,712		36,191	36,191	36,191
231 Worker's Compensation	1,724	2,121		3,246		2,886	2,886	2,886
232 State Unemployment Insurance	760	950		1,598		1,421	1,421	1,421
241 Professional Fund	1,557	1,261		4,488		3,643	3,643	3,643
243 Tax Sheltered Annuities	12,901	26,902		24,440		19,614	19,614	19,614
244 Insurance Benefits	47,153	66,499		82,200		88,671	88,671	88,671
2XX Employee Benefits Total:	155,015	234,672		271,799		259,346	259,346	259,346
316 Data Processing Serv (Instr)	240							
319 Other Instruc Prof & Tech Svcs	60	33,370		772,049		510,064	510,064	510,064
321 Equip Rep (Not Service Cntcts)	330							
322 Repairs & Maint Svcs (Cntrcts)	3,921	1,190		1,376		1,406	1,406	1,406
324 Rentals	2,932	2,832		3,134		3,203	3,203	3,203
341 Travel - Local In-District	149	253		106		108	108	108
342 Travel & Exp Out Of District	-245	2,196		7,500		7,665	7,665	7,665
346 In-District Expense	7,668	11,408		7,700		7,869	7,869	7,869
353 Postage	1,332	1,068		257		263	263	263
354 Advertising		262						
389 Other Non-Instruc Services	1,250	17,484		48,616		53,768	53,768	53,768
3XX Purchased Services Total:	17,637	70,063		840,738		584,346	584,346	584,346
410 Supplies	18,606	16,994		7,000		7,154	7,154	7,154
432 Reference Books	1,664	38,202		541		553	553	553
440 Periodicals	57	80						
460 Non-consumable Items	734	3,028		695		710	710	710
470 Computer Software	788	2,191		500		511	511	511
480 Computer Hardware	39	46,935						
4XX Supplies & Materials Total:	21,888	107,430		8,736		8,928	8,928	8,928
640 Dues And Fees		186						
6XX Other Objects Total:		186						
2211 Total: Improvement Of Instruction Ser	612,934	894,085	8.8	1,653,475	8.6	1,325,718	1,325,718	1,325,718

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2213 Curriculum Development Svcs								
111 Licensed Salaries		2,644	.2	10,172	.2	12,133	12,133	12,133
112 Classified Salaries	61,611	65,070	2.0	69,914	2.0	70,869	70,869	70,869
113 Administrators	122,048	125,232	2.0	174,670	4.0	391,969	391,969	391,969
121 Licensed Subs Salaries	4,500	7,881						
139 CELL PHONE STIPEND		140						
1XX Salaries Total:	188,159	200,967	4.2	254,756	6.2	474,971	474,971	474,971
211 PERS Employers Contribution	27,524	38,285		55,103		107,343	107,343	107,343
213 Dist Contrib to Pers For Contr	6	95						
214 PERS Debt Service Charge	5,919	7,179						
220 Social Security Administration	13,706	14,609		19,488		36,335	36,335	36,335
231 Worker's Compensation	1,462	932		1,553		2,897	2,897	2,897
232 State Unemployment Insurance	363	388		765		1,425	1,425	1,425
241 Professional Fund	923	365		2,600		5,200	5,200	5,200
243 Tax Sheltered Annuities	7,170	7,778		10,100		20,440	20,440	20,440
244 Insurance Benefits	28,637	31,546		39,652		63,529	63,529	63,529
2XX Employee Benefits Total:	85,710	101,177		129,261		237,169	237,169	237,169
342 Travel & Exp Out Of District	985							
3XX Purchased Services Total:	985							
410 Supplies	9,027	4,509						
432 Reference Books	157							
4XX Supplies & Materials Total:	9,184	4,509						
2213 Total: Curriculum Development Svcs	284,038	306,653	4.2	384,017	6.2	712,140	712,140	712,140

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2214 Multicultural Education								
111 Licensed Salaries		817						
112 Classified Salaries	21,753	24,539	.6	21,848				
1XX Salaries Total:	21,753	25,356	.6	21,848				
211 PERS Employers Contribution	2,837	4,620		4,726				
213 Dist Contrib to Pers For Contr		46						
214 PERS Debt Service Charge	614	862						
220 Social Security Administration	1,563	1,800		1,671				
231 Worker's Compensation	99	114		133				
232 State Unemployment Insurance	41	48		66				
244 Insurance Benefits	4,387	4,839		5,875				
2XX Employee Benefits Total:	9,541	12,329		12,471				
2214 Total: Multicultural Education	31,294	37,685	.6	34,319				

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2215 Reimburseable Leave								
111 Licensed Salaries	75,678	84,112	1.0	50,864		81,596	81,596	81,596
112 Classified Salaries	884	52						
131 Licensed Additional Salaries	6,570	7,827						
1XX Salaries Total:	83,132	91,991	1.0	50,864		81,596	81,596	81,596
211 PERS Employers Contribution	10,793	16,880		11,002		18,441	18,441	18,441
214 PERS Debt Service Charge	2,506	3,175						
220 Social Security Administration	6,321	6,976		3,891		6,242	6,242	6,242
231 Worker's Compensation	340	371		310		498	498	498
232 State Unemployment Insurance	168	182		153		245	245	245
243 Tax Sheltered Annuities				500		910	910	910
244 Insurance Benefits	12,023	13,070		10,860		15,191	15,191	15,191
2XX Employee Benefits Total:	32,151	40,654		26,716		41,527	41,527	41,527
2215 Total: Reimburseable Leave	115,283	132,645	1.0	77,580		123,123	123,123	123,123

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2219 Other Improvement Of Inst Serv								
111 Licensed Salaries	77,841	64,852	1.7	95,707	1.6	109,041	109,041	109,041
112 Classified Salaries	4,330	4,545	.1	4,370	.1	4,692	4,692	4,692
113 Administrators	1,226	33,468						
121 Licensed Subs Salaries				3,858		7,347	7,347	7,347
122 Subs-Classified Salaries	187,522	148,089		179,286		183,231	183,231	183,231
124 Temps-Classified Salaries		47,728						
131 Licensed Additional Salaries	1,746			8,219		18,645	18,645	18,645
139 CELL PHONE STIPEND		177						
151 Department Head Increments	6,400	12,442						
1XX Salaries Total:	279,065	311,301	1.8	291,440	1.7	322,956	322,956	322,956
211 PERS Employers Contribution	6,592	10,981		23,829		30,432	30,432	30,432
214 PERS Debt Service Charge	1,471	2,082						
220 Social Security Administration	6,889	8,519		22,294		24,706	24,706	24,706
231 Worker's Compensation	1,899	1,639		1,778		1,971	1,971	1,971
232 State Unemployment Insurance	97	116		875		968	968	968
243 Tax Sheltered Annuities				825		1,122	1,122	1,122
244 Insurance Benefits	8,217	9,227		19,175		19,879	19,879	19,879
2XX Employee Benefits Total:	25,165	32,564		68,776		79,078	79,078	79,078
319 Other Instruc Prof & Tech Svcs	13,247	12,241		15,117		3,973	3,973	3,973
341 Travel - Local In-District	6	67		256		262	262	262
342 Travel & Exp Out Of District	148	233		334		341	341	341
346 In-District Expense	83	218		730		1,741	1,741	1,741
353 Postage	70			222		227	227	227
389 Other Non-Instruc Services	600			606		619	619	619
3XX Purchased Services Total:	14,154	12,759		17,265		7,163	7,163	7,163
410 Supplies	22,547	23,138		5,678		5,803	5,803	5,803
470 Computer Software	900	900						
480 Computer Hardware		30						
4XX Supplies & Materials Total:	23,447	24,068		5,678		5,803	5,803	5,803
2219 Total: Other Improvement Of Inst Serv	341,831	380,692	1.8	383,159	1.7	415,000	415,000	415,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2221	Instructional Materials Center								
	112 Classified Salaries	11,085	10,951	.3	9,508	.3	12,402	12,402	12,402
	1XX Salaries Total:	11,085	10,951	.3	9,508	.3	12,402	12,402	12,402
	211 PERS Employers Contribution	1,471	2,068		2,057		2,803	2,803	2,803
	214 PERS Debt Service Charge	297	407						
	220 Social Security Administration	809	799		727		949	949	949
	231 Worker's Compensation	435	54		58		76	76	76
	232 State Unemployment Insurance	21	23		29		37	37	37
	243 Tax Sheltered Annuities						50	50	50
	244 Insurance Benefits	2,317	2,555		2,350		3,408	3,408	3,408
	2XX Employee Benefits Total:	5,350	5,906		5,221		7,323	7,323	7,323
	322 Repairs & Maint Svcs (Ctrcts)	1,085	1,161						
	346 In-District Expense	757	660						
	3XX Purchased Services Total:	1,842	1,821						
	410 Supplies	738	366				27,023	27,023	27,023
	431 Library Books	1,907	1,463						
	440 Periodicals	296	301						
	460 Non-consumable Items		200						
	480 Computer Hardware	649							
	4XX Supplies & Materials Total:	3,590	2,330				27,023	27,023	27,023
2221	Total: Instructional Materials Center	21,867	21,008	.3	14,729	.3	46,748	46,748	46,748

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2222	School Library Services								
111	Licensed Salaries	146,917	172,596	3.0	150,860	8.6	488,592	488,592	488,592
112	Classified Salaries	181,018	240,483	7.0	157,645	7.5	171,371	171,371	171,371
122	Subs-Classified Salaries	1,204	4,690		1,950		410	410	410
124	Temps-Classified Salaries		686						
131	Licensed Additional Salaries		3,613						
132	Classified Salaries Overtime	74							
151	Department Head Increments	77,931	82,157		83,798		85,554	85,554	85,554
1XX	Salaries Total:	407,144	504,225	10.0	394,253	16.0	745,927	745,927	745,927
211	PERS Employers Contribution	41,197	78,442		84,855		168,488	168,488	168,488
213	Dist Contrib to Pers For Contr	2,484	4,229						
214	PERS Debt Service Charge	8,914	14,047						
220	Social Security Administration	29,475	35,609		30,163		57,064	57,064	57,064
231	Worker's Compensation	1,758	2,212		2,406		4,551	4,551	4,551
232	State Unemployment Insurance	646	845		1,184		2,240	2,240	2,240
243	Tax Sheltered Annuities	-50	733		1,483		7,125	7,125	7,125
244	Insurance Benefits	95,888	113,684		98,020		177,199	177,199	177,199
2XX	Employee Benefits Total:	180,312	249,801		218,111		416,667	416,667	416,667
322	Repairs & Maint Svcs (Cntrcts)	1,630	1,738		1,700		1,700	1,700	1,700
342	Travel & Exp Out Of District	64							
346	In-District Expense		182						
353	Postage	319	471		217		417	417	417
389	Other Non-Instruc Services	500	500		600		600	600	600
3XX	Purchased Services Total:	2,513	2,891		2,517		2,717	2,717	2,717
410	Supplies	10,200	10,793		14,964		14,087	14,087	14,087
419	Miscellaneous	96	431		300		300	300	300
421	Textbooks	10	245		700		800	800	800
422	Repair Of Textbooks		2,000		2,000				
431	Library Books	46,333	47,999		43,262		34,532	34,532	34,532
432	Reference Books	14,015	4,211		10,167		6,469	6,469	6,469
433	Repair Of Library & Ref Books	2,924	1,021		1,520		770	770	770
440	Periodicals	19,912	16,627		18,975		20,188	20,188	20,188
460	Non-consumable Items	1,816	1,925		1,900		1,900	1,900	1,900
470	Computer Software	11,644	7,128		5,100		5,800	5,800	5,800
480	Computer Hardware	816	1,192						
4XX	Supplies & Materials Total:	107,766	93,572		98,888		84,846	84,846	84,846
640	Dues And Fees		140						
6XX	Other Objects Total:		140						
2222	Total: School Library Services	697,735	850,629	10.0	713,769	16.0	1,250,157	1,250,157	1,250,157

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2223	MultiMedia Services								
	112 Classified Salaries	21,539	23,253	1.0	23,866	1.0	24,190	24,190	24,190
	122 Subs-Classified Salaries						1,540	1,540	1,540
	1XX Salaries Total:	21,539	23,253	1.0	23,866	1.0	25,730	25,730	25,730
	211 PERS Employers Contribution	2,789	4,278		5,162		5,467	5,467	5,467
	214 PERS Debt Service Charge	635	802						
	220 Social Security Administration	1,648	1,779		1,826		1,969	1,969	1,969
	231 Worker's Compensation	109	115		146		157	157	157
	232 State Unemployment Insurance	43	47		72		78	78	78
	243 Tax Sheltered Annuities						150	150	150
	244 Insurance Benefits	7,030	7,820		9,400		10,326	10,326	10,326
	2XX Employee Benefits Total:	12,254	14,841		16,606		18,147	18,147	18,147
	319 Other Instruc Prof & Tech Svcs	150							
	321 Equip Rep (Not Service Cntcts)	459	1,287		4,300		4,200	4,200	4,200
	324 Rentals		105						
	353 Postage	88	74		78		200	200	200
	389 Other Non-Instruc Services	660							
	3XX Purchased Services Total:	1,357	1,466		4,378		4,400	4,400	4,400
	410 Supplies	22,194	23,542		33,039		33,889	33,889	33,889
	422 Repair Of Textbooks						2,000	2,000	2,000
	460 Non-consumable Items	7,149	6,560		1,742		3,100	3,100	3,100
	470 Computer Software	8,398	6,822		14,600		10,500	10,500	10,500
	480 Computer Hardware	4,545	9,292		1,600		16,200	16,200	16,200
	4XX Supplies & Materials Total:	42,286	46,216		50,981		65,689	65,689	65,689
	542 Replacement Equipment Purchase				5,000		5,000	5,000	5,000
	5XX Capital Outlay Total:				5,000		5,000	5,000	5,000
	640 Dues And Fees	35	35		35		35	35	35
	6XX Other Objects Total:	35	35		35		35	35	35
2223	Total: MultiMedia Services	77,471	85,811	1.0	100,866	1.0	119,001	119,001	119,001



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2230	Assessment and Testing								
	113 Administrators	7,582							
	121 Licensed Subs Salaries	31,727	54,221						
	1XX Salaries Total:	39,309	54,221						
	211 PERS Employers Contribution		665						
	213 Dist Contrib to Pers For Contr		227						
	214 PERS Debt Service Charge		75						
	220 Social Security Administration	398	4,040						
	231 Worker's Compensation	25	209						
	232 State Unemployment Insurance		30						
	244 Insurance Benefits		671						
	2XX Employee Benefits Total:	423	5,917						
	319 Other Instruc Prof & Tech Svcs	13,184							
	342 Travel & Exp Out Of District	3,688							
	346 In-District Expense		206						
	389 Other Non-Instruc Services						100,000	100,000	100,000
	3XX Purchased Services Total:	16,872	206				100,000	100,000	100,000
2230	Total: Assessment and Testing	56,604	60,344				100,000	100,000	100,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2240	Instructional Staff Developm								
	111 Licensed Salaries	568	15,549			.2	12,895	12,895	12,895
	112 Classified Salaries	7,570	10,462						
	113 Administrators		1,449						
	121 Licensed Subs Salaries	283,045	281,093		117,401		298,893	298,893	298,893
	122 Subs-Classified Salaries	1,194	6,447		500		500	500	500
	123 Temps-Licensed Salaries		636						
	124 Temps-Classified Salaries		49						
	131 Licensed Additional Salaries	159,269	210,046		135,636		149,964	149,964	149,964
	132 Classified Salaries Overtime	1,060	2,517						
	1XX Salaries Total:	452,706	528,248		253,537	.2	462,252	462,252	462,252
	211 PERS Employers Contribution	31,976	56,916		41,664		57,727	57,727	57,727
	213 Dist Contrib to Pers For Contr	3,318	7,313						
	214 PERS Debt Service Charge		6,856						
	220 Social Security Administration	33,723	39,336		19,394		35,361	35,361	35,361
	231 Worker's Compensation	1,983	2,282		1,544		2,819	2,819	2,819
	232 State Unemployment Insurance		738		761		1,388	1,388	1,388
	243 Tax Sheltered Annuities		61				140	140	140
	244 Insurance Benefits	3,939	8,226		2,465		9,811	9,811	9,811
	245 Other Employee Benefits	1,219	2,042						
	2XX Employee Benefits Total:	83,816	126,325		65,828		107,246	107,246	107,246
	312 Instructional Prgms Improv Svc		2,012						
	316 Data Processing Serv (Instr)		225						
	319 Other Instruc Prof & Tech Svcs	18,463	26,764		187,680		32,806	32,806	32,806
	324 Rentals		125						
	341 Travel - Local In-District		1,290						
	342 Travel & Exp Out Of District	119,344	119,546		67,300		47,594	47,594	47,594
	346 In-District Expense	53,328	66,001		16,627		17,796	17,796	17,796
	353 Postage		157						
	389 Other Non-Instruc Services	23,638	3,245		3,063		3,063	3,063	3,063
	3XX Purchased Services Total:	215,819	219,365		274,670		101,259	101,259	101,259
	410 Supplies	23,916	12,612		800		875	875	875
	432 Reference Books	6,410	10,023						
	440 Periodicals		60						
	460 Non-consumable Items		418						
	470 Computer Software		196						
	480 Computer Hardware	3,322	70						
	4XX Supplies & Materials Total:	34,529	23,379		800		875	875	875
	640 Dues And Fees	1,999	1,538						
	6XX Other Objects Total:	1,999	1,538						
2240	Total: Instructional Staff Developm	788,869	898,855		594,835	.2	671,632	671,632	671,632

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2311 Board Of Directors Expenses								
342 Travel & Exp Out Of District	84							
344 Conference And Visitations	9,885	8,716		10,000		10,000	10,000	10,000
346 In-District Expense	2,552	4,366		1,600		3,176	3,176	3,176
354 Advertising	1,195	1,153		750		750	750	750
381 Audit Services	32,440	23,500		33,000		33,000	33,000	33,000
382 Legal Services	54,392	202,369		67,689		68,000	68,000	68,000
388 Election Services	56,737	25		14,500		14,500	14,500	14,500
389 Other Non-Instruc Services	828	903		1,200		1,200	1,200	1,200
3XX Purchased Services Total:	158,113	241,032		128,739		130,626	130,626	130,626
410 Supplies	3,252	4,043		7,000		7,000	7,000	7,000
440 Periodicals	342			200		250	250	250
4XX Supplies & Materials Total:	3,594	4,043		7,200		7,250	7,250	7,250
640 Dues And Fees	21,479	21,705		22,200		23,000	23,000	23,000
6XX Other Objects Total:	21,479	21,705		22,200		23,000	23,000	23,000
2311 Total: Board Of Directors Expenses	183,186	266,780		158,139		160,876	160,876	160,876

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2321 Office Of The Superintendent S								
111 Licensed Salaries		34,234	1.6	81,770	.6	28,964	28,964	28,964
112 Classified Salaries	73,759	149,274	3.3	176,076	4.8	191,660	191,660	191,660
113 Administrators	127,677	134,651	1.0	132,119	2.0	230,960	230,960	230,960
121 Licensed Subs Salaries		3,707						
122 Subs-Classified Salaries	3,417	4,918		1,950		1,000	1,000	1,000
131 Licensed Additional Salaries	1,735	15,357		6,398		6,500	6,500	6,500
132 Classified Salaries Overtime		216						
139 CELL PHONE STIPEND		360						
1XX Salaries Total:	206,950	342,501	5.9	398,313	7.4	459,084	459,084	459,084
211 PERS Employers Contribution	30,053	43,777		80,582		103,527	103,527	103,527
213 Dist Contrib to Pers For Contr		3,141						
214 PERS Debt Service Charge	5,717	8,440						
220 Social Security Administration	14,226	23,577		31,488		35,120	35,120	35,120
231 Worker's Compensation	843	1,499		2,511		2,801	2,801	2,801
232 State Unemployment Insurance	440	593		1,235		1,378	1,378	1,378
241 Professional Fund	2,533	4,060		2,525		4,500	4,500	4,500
242 Physical Examinations	500			500				
243 Tax Sheltered Annuities	29,671	34,891		37,160		34,463	34,463	34,463
244 Insurance Benefits	20,212	43,434		60,048		75,948	75,948	75,948
2XX Employee Benefits Total:	104,195	163,412		216,049		257,737	257,737	257,737
319 Other Instruc Prof & Tech Svcs	47,065	44,920		280,860		131,636	131,636	131,636
321 Equip Rep (Not Service Cntcts)	126			100		100	100	100
322 Repairs & Maint Svcs (Cntcrcts)	1,808	1,705		3,290		3,300	3,300	3,300
341 Travel - Local In-District	6,352	5,873		6,600		6,700	6,700	6,700
342 Travel & Exp Out Of District	14,899	36,963		7,250		7,800	7,800	7,800
346 In-District Expense	14,607	12,113		7,000		7,200	7,200	7,200
348 Community Liaison	155	418		500		500	500	500
353 Postage	1,428	2,131		1,700		1,700	1,700	1,700
389 Other Non-Instruc Services	5,722	30,011		7,000		8,000	8,000	8,000
3XX Purchased Services Total:	92,162	134,134		314,300		166,936	166,936	166,936
410 Supplies	6,137	7,388		6,000		6,000	6,000	6,000
432 Reference Books	78							
440 Periodicals	611	423		500		500	500	500
460 Non-consumable Items		110						
470 Computer Software	56	119						
480 Computer Hardware		1,848						
4XX Supplies & Materials Total:	6,882	9,888		6,500		6,500	6,500	6,500
640 Dues And Fees	27,037	27,944		861		3,500	3,500	3,500
6XX Other Objects Total:	27,037	27,944		861		3,500	3,500	3,500
2321 Total: Office Of The Superintendent S	437,226	677,879	5.9	936,023	7.4	893,757	893,757	893,757

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2325	Management & Organ Develop Svc								
	346 In-District Expense	577	425						
	389 Other Non-Instruc Services							50,000	50,000
	3XX Purchased Services Total:	577	425					50,000	50,000
2325	Total: Management & Organ Develop Svc	577	425					50,000	50,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2411	Principals Services								
112	Classified Salaries	2,587,126	2,787,412	79.6	2,568,971	76.3	2,302,731	2,302,731	2,302,731
113	Administrators	3,553,538	3,800,584	49.1	4,048,393	49.6	4,296,129	4,296,129	4,296,129
121	Licensed Subs Salaries	4,407	931						
122	Subs-Classified Salaries	92,158	135,687		188,053		187,404	187,404	187,404
124	Temps-Classified Salaries		514						
131	Licensed Additional Salaries	26,171	15,528						
132	Classified Salaries Overtime	9,148	6,795		6,162				
139	CELL PHONE STIPEND		7,632						
	1XX Salaries Total:	6,272,548	6,755,083	128.6	6,811,579	125.9	6,786,264	6,786,264	6,786,264
211	PERS Employers Contribution	798,723	1,184,082		1,478,739		1,491,230	1,491,230	1,491,230
213	Dist Contrib to Pers For Contr	13,497	37,166						
214	PERS Debt Service Charge	171,750	216,570						
220	Social Security Administration	463,676	497,598		491,981		519,112	519,112	519,112
231	Worker's Compensation	31,738	233,874		39,947		41,391	41,391	41,391
232	State Unemployment Insurance	12,280	12,932		19,641		20,361	20,361	20,361
241	Professional Fund	22,400	12,193		79,991		66,326	66,326	66,326
243	Tax Sheltered Annuities	206,623	198,595		241,000		259,301	259,301	259,301
244	Insurance Benefits	1,115,845	1,151,999		1,196,751		1,290,683	1,290,683	1,290,683
245	Other Employee Benefits				17,500				
	2XX Employee Benefits Total:	2,836,532	3,545,009		3,565,550		3,688,404	3,688,404	3,688,404
319	Other Instruc Prof & Tech Svcs	1,960	444		437,499		31,700	31,700	31,700
321	Equip Rep (Not Service Cntcts)	7,145	8,138		29,490		19,790	19,790	19,790
322	Repairs & Maint Svcs (Cntrcts)	233,061	229,750		303,537		295,070	295,070	295,070
324	Rentals	69,023	90,362		57,077		57,440	57,440	57,440
341	Travel - Local In-District	4,596	5,915		11,276		11,310	11,310	11,310
342	Travel & Exp Out Of District	23,960	22,312		1,200		3,600	3,600	3,600
346	In-District Expense	57,869	65,163		30,025		32,003	32,003	32,003
351	Telephone And Telegraph	1,921	1,240		1,100		950	950	950
353	Postage	68,596	76,626		66,552		64,101	64,101	64,101
354	Advertising		201						
389	Other Non-Instruc Services	29,905	1,084		20,000		45,000	45,000	45,000
	3XX Purchased Services Total:	498,036	501,235		957,756		560,964	560,964	560,964
410	Supplies	204,118	187,059		297,535		318,308	318,308	318,308
419	Miscellaneous				357		362	362	362
421	Textbooks	1,634			2,896		2,896	2,896	2,896
432	Reference Books	4,515	5,835		1,100		1,100	1,100	1,100
440	Periodicals	553	594		100		100	100	100
460	Non-consumable Items	16,635	8,323		1,650		7,943	7,943	7,943
470	Computer Software	4,564	9,258		1,600		1,500	1,500	1,500
480	Computer Hardware	23,839	59,252		700		3,500	3,500	3,500
	4XX Supplies & Materials Total:	255,858	270,321		305,938		335,709	335,709	335,709

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
522 Bldg Improv (Done Maint Dept)				6,647				
5XX Capital Outlay Total:				6,647				
640 Dues And Fees	3,568	3,549		400		400	400	400
6XX Other Objects Total:	3,568	3,549		400		400	400	400
2411 Total: Principals Services	9,866,542	11,075,197	128.6	11,647,870	125.9	11,371,741	11,371,741	11,371,741

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M   B U D G E T   D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2490	Other Support Serv-School Admn								
	122 Subs-Classified Salaries		26						
	131 Licensed Additional Salaries	1,624			1,132		1,121	1,121	1,121
	1XX Salaries Total:	1,624	26		1,132		1,121	1,121	1,121
	211 PERS Employers Contribution	221	5		245		253	253	253
	214 PERS Debt Service Charge	45	1						
	220 Social Security Administration	123	2		87		86	86	86
	231 Worker's Compensation	8			7		7	7	7
	232 State Unemployment Insurance	4			3		3	3	3
	2XX Employee Benefits Total:	401	8		342		349	349	349
	346 In-District Expense		468						
	3XX Purchased Services Total:		468						
	655 Judg & Settlem Against Distric		7,756						
	6XX Other Objects Total:		7,756						
2490	Total: Other Support Serv-School Admn	2,025	8,258		1,474		1,470	1,470	1,470



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services								
112 Classified Salaries	446,469	465,225	12.5	591,693	11.5	507,443	507,443	507,443
113 Administrators	175,272	156,395	2.0	187,297	3.0	271,155	271,155	271,155
114 Classified Supervisors	56,477	51,412	1.0	59,883	1.0	60,696	60,696	60,696
122 Subs-Classified Salaries	9,137	6,511		4,500		4,980	4,980	4,980
124 Temps-Classified Salaries		567						
132 Classified Salaries Overtime	1,086	1,659		250		250	250	250
139 CELL PHONE STIPEND		120						
<b>1XX Salaries Total:</b>	<b>688,441</b>	<b>681,889</b>	<b>15.5</b>	<b>843,623</b>	<b>15.5</b>	<b>844,524</b>	<b>844,524</b>	<b>844,524</b>
211 PERS Employers Contribution	90,252	125,784		186,065		189,737	189,737	189,737
213 Dist Contrib to Pers For Contr	2,562	2,653						
214 PERS Debt Service Charge	17,869	24,216						
220 Social Security Administration	50,908	50,238		63,550		64,605	64,605	64,605
231 Worker's Compensation	2,943	3,111		5,067		5,151	5,151	5,151
232 State Unemployment Insurance	1,341	1,395		2,494		2,533	2,533	2,533
241 Professional Fund	2,400	4,090		6,200		6,900	6,900	6,900
243 Tax Sheltered Annuities	27,360	28,393		30,160		33,075	33,075	33,075
244 Insurance Benefits	99,892	99,494		143,412		158,716	158,716	158,716
<b>2XX Employee Benefits Total:</b>	<b>295,527</b>	<b>339,374</b>		<b>436,948</b>		<b>460,717</b>	<b>460,717</b>	<b>460,717</b>
321 Equip Rep (Not Service Cntcts)				250		100	100	100
322 Repairs & Maint Svcs (Cntrcts)	1,853	2,394		2,300		2,400	2,400	2,400
341 Travel - Local In-District	203	367		250		350	350	350
342 Travel & Exp Out Of District	4,593	4,763		2,000		500	500	500
346 In-District Expense	1,065	1,631		1,000		1,000	1,000	1,000
351 Telephone And Telegraph	426	464		500		600	600	600
353 Postage	11,237	10,903		12,500		13,396	13,396	13,396
354 Advertising		606						
389 Other Non-Instruc Services	26,495	121,453		46,729		42,000	42,000	42,000
<b>3XX Purchased Services Total:</b>	<b>45,872</b>	<b>142,581</b>		<b>65,529</b>		<b>60,346</b>	<b>60,346</b>	<b>60,346</b>
410 Supplies	18,801	12,650		14,000		13,000	13,000	13,000
432 Reference Books	119	607		250		250	250	250
440 Periodicals	709	377		300		300	300	300
460 Non-consumable Items	897	798		500		200	200	200
470 Computer Software	1,835	4,190		2,000		2,500	2,500	2,500
480 Computer Hardware	447	4,487						
<b>4XX Supplies &amp; Materials Total:</b>	<b>22,808</b>	<b>23,109</b>		<b>17,050</b>		<b>16,250</b>	<b>16,250</b>	<b>16,250</b>
640 Dues And Fees	405	1,025		1,000		1,100	1,100	1,100
655 Judg & Settlem Against Distric	61							
<b>6XX Other Objects Total:</b>	<b>466</b>	<b>1,025</b>		<b>1,000</b>		<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>2521 Total: Financial &amp; Support Services</b>	<b>1,053,114</b>	<b>1,187,978</b>	<b>15.5</b>	<b>1,364,150</b>	<b>15.5</b>	<b>1,382,937</b>	<b>1,382,937</b>	<b>1,382,937</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2541	Facilities Management								
112	Classified Salaries	184,880	180,775	3.5	142,567	3.5	151,835	151,835	151,835
113	Administrators	83,448	78,244	1.0	90,786	1.0	95,128	95,128	95,128
114	Classified Supervisors	128,538	155,273	2.0	138,483	2.0	143,869	143,869	143,869
122	Subs-Classified Salaries	210,617	162,070		114,334		114,334	114,334	114,334
124	Temps-Classified Salaries		32,445						
132	Classified Salaries Overtime	10,591	927						
139	CELL PHONE STIPEND		477						
	<b>1XX Salaries Total:</b>	<b>618,074</b>	<b>610,211</b>	<b>6.5</b>	<b>486,170</b>	<b>6.5</b>	<b>505,166</b>	<b>505,166</b>	<b>505,166</b>
211	PERS Employers Contribution	64,166	100,875		80,428		88,327	88,327	88,327
213	Dist Contrib to Pers For Contr	320	2,513						
214	PERS Debt Service Charge	12,320	18,722						
220	Social Security Administration	45,859	45,336		37,193		38,645	38,645	38,645
231	Worker's Compensation	10,026	10,559		18,221		18,840	18,840	18,840
232	State Unemployment Insurance	1,141	1,157		1,458		1,515	1,515	1,515
241	Professional Fund	1,040	2,397		3,175		3,175	3,175	3,175
242	Physical Examinations	110	182						
243	Tax Sheltered Annuities	12,357	15,665		15,500		15,950	15,950	15,950
244	Insurance Benefits	56,235	70,637		60,890		66,451	66,451	66,451
245	Other Employee Benefits	8,802	10,446						
	<b>2XX Employee Benefits Total:</b>	<b>212,376</b>	<b>278,489</b>		<b>216,865</b>		<b>232,903</b>	<b>232,903</b>	<b>232,903</b>
321	Equip Rep (Not Service Cntcts)	3,943	416		4,000		4,000	4,000	4,000
322	Repairs & Maint Svcs (Cntcrcts)	10,926	19,241		16,000		16,000	16,000	16,000
324	Rentals	2,200	2,200		2,600		2,600	2,600	2,600
341	Travel - Local In-District	138	347		1,000		1,000	1,000	1,000
342	Travel & Exp Out Of District	1,174	1,408		1,500		1,500	1,500	1,500
346	In-District Expense	533	928		1,500		1,500	1,500	1,500
351	Telephone And Telegraph	12							
353	Postage	632	639		1,500		1,500	1,500	1,500
354	Advertising	2,197	2,398						
383	Architect/Engineer Services	3,792	1,000		20,000		20,000	20,000	20,000
389	Other Non-Instruc Services	15,267	4,341		15,000		15,000	15,000	15,000
	<b>3XX Purchased Services Total:</b>	<b>40,814</b>	<b>32,918</b>		<b>63,100</b>		<b>63,100</b>	<b>63,100</b>	<b>63,100</b>
410	Supplies	11,920	11,136		14,638		14,638	14,638	14,638
432	Reference Books	2,911	1,305		2,500		2,500	2,500	2,500
440	Periodicals	351	260		1,000		1,000	1,000	1,000
460	Non-consumable Items	5,896	8,954		2,000		2,000	2,000	2,000
470	Computer Software	1,483	1,798		10,000		10,000	10,000	10,000
480	Computer Hardware	7,138	1,928		5,500		5,500	5,500	5,500
	<b>4XX Supplies &amp; Materials Total:</b>	<b>29,699</b>	<b>25,381</b>		<b>35,638</b>		<b>35,638</b>	<b>35,638</b>	<b>35,638</b>
640	Dues And Fees	605	50		600		600	600	600
656	Taxes	226	239		200		200	200	200
	<b>6XX Other Objects Total:</b>	<b>831</b>	<b>289</b>		<b>800</b>		<b>800</b>	<b>800</b>	<b>800</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	Budget	2007 - 2008 FTE	Proposed	BUDGET Approved	Adopted
845 Equipment Rental	2,310	4,723		6,000		6,000	6,000	6,000
851 Dispensing	4,319	4,385		5,339		5,339	5,339	5,339
873 Equipment And Machinery Repair	5,932	6,744		7,000		7,000	7,000	7,000
8XX Maintenance Supplies Total:	12,561	15,852		18,339		18,339	18,339	18,339
2541 Total: Facilities Management	914,355	963,140	6.5	820,912	6.5	855,946	855,946	855,946

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 6	- 2 0 0 7	2 0 0 7	- 2 0 0 8	B U D G E T		
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2542	Building Div Services								
112	Classified Salaries	959,544	1,011,093	30.8	1,202,621	31.5	1,216,557	1,216,557	1,216,557
132	Classified Salaries Overtime	49,691	10,239						
139	CELL PHONE STIPEND		878						
	1XX Salaries Total:	1,009,235	1,022,210	30.8	1,202,621	31.5	1,216,557	1,216,557	1,216,557
211	PERS Employers Contribution	112,898	154,620		260,127		274,942	274,942	274,942
213	Dist Contrib to Pers For Contr	7,175	12,847						
214	PERS Debt Service Charge	30,167	32,951						
220	Social Security Administration	75,141	74,017		92,001		93,067	93,067	93,067
231	Worker's Compensation	32,401	35,374		88,994		90,025	90,025	90,025
232	State Unemployment Insurance	1,954	1,929		3,608		3,650	3,650	3,650
243	Tax Sheltered Annuities		-17				4,725	4,725	4,725
244	Insurance Benefits	178,461	208,096		289,050		325,269	325,269	325,269
	2XX Employee Benefits Total:	438,197	519,817		733,780		791,678	791,678	791,678
389	Other Non-Instruc Services	81,084	74,483		30,000		115,000	115,000	115,000
	3XX Purchased Services Total:	81,084	74,483		30,000		115,000	115,000	115,000
410	Supplies	1,190	420						
460	Non-consumable Items		1,210						
	4XX Supplies & Materials Total:	1,190	1,630						
541	Initial & Addt'l Equip Purch		1,850						
	5XX Capital Outlay Total:		1,850						
830	FIRE ALARMS				15,000		15,000	15,000	15,000
831	Plumbing	43,497	58,194		60,000		60,000	60,000	60,000
832	Heating	108,510	136,669		125,000		130,000	130,000	130,000
833	Tank Lining	4,439	4,361		15,000		15,000	15,000	15,000
835	Electrical	86,532	118,068		117,000		119,500	119,500	119,500
836	Air Conditioning	5,482	9,961		30,000		30,000	30,000	30,000
837	Filters	13,018	11,543		15,000		15,000	15,000	15,000
838	Food Services Equipment Repair	10,287	36,662		10,000		10,000	10,000	10,000
841	Carpentry	42,582	49,249		56,000		66,790	66,790	66,790
846	Locks And Keys	614	183						
871	Fencing	1,995							
872	Building Repairs	31,541	48,494		40,000		45,000	45,000	45,000
874	Roofing	65,449	54,813		60,000		60,000	60,000	60,000
875	Glazier	13,519	28,240		40,286		40,286	40,286	40,286
877	Preventative Maintenance		4,313		20,000		20,000	20,000	20,000
878	Floor Covering	45,057	21,257		50,000		50,000	50,000	50,000
881	Exterior Painting	16,906	27,642		25,200		25,200	25,200	25,200
	8XX Maintenance Supplies Total:	489,428	609,649		678,486		701,776	701,776	701,776
2542	Total: Building Div Services	2,019,134	2,229,639	30.8	2,644,887	31.5	2,825,011	2,825,011	2,825,011

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2543	Grounds Division Services								
	112 Classified Salaries	178,651	186,823	6.5	195,951	11.0	334,021	334,021	334,021
	132 Classified Salaries Overtime	743	520						
	1XX Salaries Total:	179,394	187,343	6.5	195,951	11.0	334,021	334,021	334,021
	211 PERS Employers Contribution	23,257	35,039		42,384		75,489	75,489	75,489
	214 PERS Debt Service Charge	5,108	6,499						
	220 Social Security Administration	12,814	13,489		14,990		25,553	25,553	25,553
	231 Worker's Compensation	7,029	7,422		14,500		24,718	24,718	24,718
	232 State Unemployment Insurance	333	356		588		1,002	1,002	1,002
	243 Tax Sheltered Annuities						1,650	1,650	1,650
	244 Insurance Benefits	43,513	48,530		60,912		113,586	113,586	113,586
	2XX Employee Benefits Total:	92,054	111,335		133,374		241,998	241,998	241,998
	389 Other Non-Instruc Services	10,910	10,000		32,000		52,000	52,000	52,000
	3XX Purchased Services Total:	10,910	10,000		32,000		52,000	52,000	52,000
	410 Supplies	452	772						
	440 Periodicals		29						
	460 Non-consumable Items	1,608	3,063		6,000		6,000	6,000	6,000
	4XX Supplies & Materials Total:	2,060	3,864		6,000		6,000	6,000	6,000
	531 Improvement Of Sites	2,973							
	542 Replacement Equipment Purchase	602							
	5XX Capital Outlay Total:	3,575							
	811 Asphalt Repair	9,604	7,119		17,000		17,000	17,000	17,000
	813 General Grounds	39,467	39,190		40,000		40,000	40,000	40,000
	821 Playground Maintenance	15,625	13,755		15,000		17,500	17,500	17,500
	822 Athletic Fields Maintenance	10,012	29,133		25,000		30,000	30,000	30,000
	839 Irrigation	21,861	12,819		30,000		30,000	30,000	30,000
	871 Fencing	7,957	3,874		15,000		15,000	15,000	15,000
	8XX Maintenance Supplies Total:	104,526	105,890		142,000		149,500	149,500	149,500
2543	Total: Grounds Division Services	392,519	418,432	6.5	509,325	11.0	783,519	783,519	783,519

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2544	Building Repair & Maintenance								
112	Classified Salaries	40,114	42,442	1.0	42,315	1.0	43,276	43,276	43,276
122	Subs-Classified Salaries		36						
132	Classified Salaries Overtime	87	419						
139	CELL PHONE STIPEND		120						
	1XX Salaries Total:	40,201	43,017	1.0	42,315	1.0	43,276	43,276	43,276
211	PERS Employers Contribution	5,204	8,038		9,153		9,780	9,780	9,780
213	Dist Contrib to Pers For Contr		13						
214	PERS Debt Service Charge	1,160	1,467						
220	Social Security Administration	2,952	3,185		3,237		3,311	3,311	3,311
231	Worker's Compensation	1,573	193		3,131		3,202	3,202	3,202
232	State Unemployment Insurance	77	82		127		130	130	130
243	Tax Sheltered Annuities						150	150	150
244	Insurance Benefits	7,020	7,743		9,400		10,326	10,326	10,326
	2XX Employee Benefits Total:	17,986	20,721		25,048		26,899	26,899	26,899
324	Rentals	50							
389	Other Non-Instruc Services	4,634	2,838						
	3XX Purchased Services Total:	4,684	2,838						
410	Supplies	2,910	1,135						
480	Computer Hardware	3,650							
	4XX Supplies & Materials Total:	6,560	1,135						
522	Bldg Improv (Done Maint Dept)	49,386	23,083		60,514		59,797	59,797	59,797
	5XX Capital Outlay Total:	49,386	23,083		60,514		59,797	59,797	59,797
2544	Total: Building Repair & Maintenance	118,817	90,794	1.0	127,877	1.0	129,972	129,972	129,972

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2546	Security Services								
112	Classified Salaries	41,700	43,155	1.0	42,315	1.0	44,576	44,576	44,576
132	Classified Salaries Overtime	877	2,507						
139	CELL PHONE STIPEND		159						
	1XX Salaries Total:	42,577	45,821	1.0	42,315	1.0	44,576	44,576	44,576
211	PERS Employers Contribution	5,541	8,594		9,153		10,074	10,074	10,074
214	PERS Debt Service Charge	1,211	1,603						
220	Social Security Administration	3,083	3,320		3,237		3,410	3,410	3,410
231	Worker's Compensation	1,667	1,799		3,131		3,299	3,299	3,299
232	State Unemployment Insurance	81	87		127		134	134	134
243	Tax Sheltered Annuities						150	150	150
244	Insurance Benefits	7,020	7,743		9,400		10,326	10,326	10,326
245	Other Employee Benefits	2,925							
	2XX Employee Benefits Total:	21,528	23,146		25,048		27,393	27,393	27,393
342	Travel & Exp Out Of District	285			1,000		1,000	1,000	1,000
356	Security Services - Monitor &	51,218	48,350		69,000		69,000	69,000	69,000
357	Security Modifications & Repai	16,003	10,973		15,000		15,000	15,000	15,000
358	Sec Patrols	43,778	22,999		37,000		37,000	37,000	37,000
389	Other Non-Instruc Services	13,374	34,652		10,000		30,000	30,000	30,000
	3XX Purchased Services Total:	124,658	116,974		132,000		152,000	152,000	152,000
846	Locks And Keys	43,291	28,731		26,000		31,000	31,000	31,000
892	Building Safety	39,234	49,804		45,000		53,000	53,000	53,000
898	Environmental Safety	17,722	7,969		32,000		32,000	32,000	32,000
	8XX Maintenance Supplies Total:	100,247	86,504		103,000		116,000	116,000	116,000
2546	Total: Security Services	289,010	272,445	1.0	302,363	1.0	339,969	339,969	339,969

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8	B U D G E T		
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2548	Care Of Buildings Services								
112	Classified Salaries	1,958,202	2,031,024	79.2	2,062,463	95.4	2,471,140	2,471,140	2,471,140
122	Subs-Classified Salaries	79,682	71,311		32,760		32,760	32,760	32,760
124	Temps-Classified Salaries		2,146						
132	Classified Salaries Overtime	18,364	24,897		20,000		20,000	20,000	20,000
	1XX Salaries Total:	2,056,248	2,129,378	79.2	2,115,223	95.4	2,523,900	2,523,900	2,523,900
211	PERS Employers Contribution	258,372	368,227		450,430		562,996	562,996	562,996
213	Dist Contrib to Pers For Contr	5,067	7,503						
214	PERS Debt Service Charge	54,970	68,113						
220	Social Security Administration	150,257	155,453		161,814		193,078	193,078	193,078
231	Worker's Compensation	79,703	85,484		155,167		185,412	185,412	185,412
232	State Unemployment Insurance	3,876	4,086		6,347		7,574	7,574	7,574
243	Tax Sheltered Annuities						14,303	14,303	14,303
244	Insurance Benefits	570,728	554,390		744,535		984,585	984,585	984,585
	2XX Employee Benefits Total:	1,122,973	1,243,256		1,518,293		1,947,948	1,947,948	1,947,948
321	Equip Rep (Not Service Cntcts)		250						
323	Stormwater	195,498	205,701		214,200		214,200	214,200	214,200
324	Rentals		409						
325	Electricity	1,211,936	1,230,016		1,197,000		1,257,000	1,257,000	1,257,000
326	Fuel	788,675	995,985		880,000		1,000,000	1,000,000	1,000,000
327	Water	131,984	151,899		145,000		155,000	155,000	155,000
328	Garbage	160,550	162,885		161,243		181,243	181,243	181,243
329	Sewage	79,889	87,128		76,700		91,700	91,700	91,700
341	Travel - Local In-District	467	469						
346	In-District Expense	84	807						
351	Telephone And Telegraph	1,690	1,316		2,000		2,000	2,000	2,000
389	Other Non-Instruc Services	18,467	11,857		39,900		38,000	38,000	38,000
	3XX Purchased Services Total:	2,589,240	2,848,722		2,716,043		2,939,143	2,939,143	2,939,143
410	Supplies	222,400	218,095		235,385		236,202	236,202	236,202
440	Periodicals		74						
460	Non-consumable Items	765	1,986						
	4XX Supplies & Materials Total:	223,165	220,155		235,385		236,202	236,202	236,202
640	Dues And Fees		190						
651	Liability Insurance	108,121	143,405		182,502		187,376	187,376	187,376
653	Property Insurance	499,066	352,576		356,391		350,260	350,260	350,260
	6XX Other Objects Total:	607,187	496,171		538,893		537,636	537,636	537,636
850	Custodial Maintenance Supply	8,581	11,624		15,800		15,867	15,867	15,867
873	Equipment And Machinery Repair	1,398	113		3,500		3,500	3,500	3,500
888	Pest Control	5,120	4,382		6,500		6,500	6,500	6,500
	8XX Maintenance Supplies Total:	15,099	16,119		25,800		25,867	25,867	25,867
2548	Total: Care Of Buildings Services	6,613,912	6,953,801	79.2	7,149,637	95.4	8,210,696	8,210,696	8,210,696



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2549	Fleet Maintenance Services								
	112 Classified Salaries	37,560	39,393	1.0	42,315	1.0	42,423	42,423	42,423
	1XX Salaries Total:	37,560	39,393	1.0	42,315	1.0	42,423	42,423	42,423
	211 PERS Employers Contribution	4,904	7,404		9,153		9,588	9,588	9,588
	214 PERS Debt Service Charge	1,058	1,392						
	220 Social Security Administration	2,695	2,835		3,237		3,245	3,245	3,245
	231 Worker's Compensation	1,161	1,496		2,962		2,970	2,970	2,970
	232 State Unemployment Insurance	71	76		127		127	127	127
	243 Tax Sheltered Annuities						150	150	150
	244 Insurance Benefits	7,020	7,743		9,400		10,326	10,326	10,326
	2XX Employee Benefits Total:	16,909	20,946		24,879		26,406	26,406	26,406
	321 Equip Rep (Not Service Cntcts)	26,007	17,802		25,000		25,000	25,000	25,000
	322 Repairs & Maint Svcs (Cntcrcts)	1,037	1,127		1,000		1,001	1,001	1,001
	3XX Purchased Services Total:	27,044	18,929		26,000		26,001	26,001	26,001
	542 Replacement Equipment Purchase	2,598							
	5XX Capital Outlay Total:	2,598							
	861 Vehicle Supplies	35,251	39,682		35,000		35,000	35,000	35,000
	863 Tires	8,323	10,982		8,000		11,500	11,500	11,500
	864 Fuel	59,774	82,140		86,863		86,863	86,863	86,863
	865 Oil	2,898	3,558		3,000		3,000	3,000	3,000
	867 Diesel Fuel Tax	216	419		279		279	279	279
	8XX Maintenance Supplies Total:	106,462	136,781		133,142		136,642	136,642	136,642
2549	Total: Fleet Maintenance Services	190,573	216,049	1.0	226,336	1.0	231,472	231,472	231,472

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2551	Transportation Services								
112	Classified Salaries	17,808	22,649			1.8	48,363	48,363	48,363
113	Administrators	90,716	92,641	1.2	99,917	1.2	100,042	100,042	100,042
122	Subs-Classified Salaries				3,000		1,000	1,000	1,000
139	CELL PHONE STIPEND		152						
	1XX Salaries Total:	108,524	115,442	1.2	102,917	3.0	149,405	149,405	149,405
211	PERS Employers Contribution	14,755	22,558		21,612		33,539	33,539	33,539
214	PERS Debt Service Charge	3,193	4,125						
220	Social Security Administration	8,048	8,607		7,874		11,430	11,430	11,430
231	Worker's Compensation	437	449		819		4,065	4,065	4,065
232	State Unemployment Insurance	219	225		309		448	448	448
241	Professional Fund	50			1,560		1,560	1,560	1,560
243	Tax Sheltered Annuities	4,488	4,728		6,000		6,263	6,263	6,263
244	Insurance Benefits	16,402	17,871		11,208		30,233	30,233	30,233
	2XX Employee Benefits Total:	47,592	58,563		49,382		87,538	87,538	87,538
322	Repairs & Maint Svcs (Cntcrcts)	6,962	7,393		10,000		8,000	8,000	8,000
323	Stormwater	8,291	8,479						
325	Electricity	28,802	29,486						
326	Fuel	8,421	10,068						
327	Water	3,158	2,459						
328	Garbage	3,293	2,961						
329	Sewage	4,090	2,939						
341	Travel - Local In-District		20		200		200	200	200
342	Travel & Exp Out Of District	740	2,066		1,500		2,500	2,500	2,500
346	In-District Expense	743							
351	Telephone And Telegraph	91	1,486						
353	Postage	249	619		500		700	700	700
354	Advertising	319	407		500		500	500	500
389	Other Non-Instruc Services	3,312	4,289		10,000		9,101	9,101	9,101
	3XX Purchased Services Total:	68,471	72,672		22,700		21,001	21,001	21,001
410	Supplies	23,836	26,716		24,790		28,000	28,000	28,000
432	Reference Books	292			200		200	200	200
440	Periodicals	167	167		500		200	200	200
460	Non-consumable Items	3,896	3,672		5,000		5,000	5,000	5,000
470	Computer Software	1,991	16,368		3,000		8,000	8,000	8,000
480	Computer Hardware	10,902	4,609		11,190		14,000	14,000	14,000
	4XX Supplies & Materials Total:	41,084	51,532		44,680		55,400	55,400	55,400
522	Bldg Improv (Done Maint Dept)	50							
542	Replacement Equipment Purchase	14,161							
	5XX Capital Outlay Total:	14,211							

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 - 2009 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	140			150		150	150	150
653 Property Insurance	8,483	877		29,150		29,150	29,150	29,150
6XX Other Objects Total:	8,623	877		29,300		29,300	29,300	29,300
2551 Total: Transportation Services	288,505	299,086	1.2	248,979	3.0	342,644	342,644	342,644

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2552 Vehicle Operation Services								
112 Classified Salaries	1,285,596	1,332,027	71.4	1,435,851	77.1	1,592,168	1,592,168	1,592,168
114 Classified Supervisors	105,610	106,309	1.8	107,410	1.8	109,344	109,344	109,344
122 Subs-Classified Salaries	75,997	100,326		110,000		130,000	130,000	130,000
124 Temps-Classified Salaries		777						
132 Classified Salaries Overtime	98	735						
139 CELL PHONE STIPEND		120						
1XX Salaries Total:	1,467,301	1,540,294	73.1	1,653,261	78.8	1,831,512	1,831,512	1,831,512
211 PERS Employers Contribution	195,122	266,977		333,808		384,541	384,541	384,541
213 Dist Contrib to Pers For Contr	16,051	23,565						
214 PERS Debt Service Charge	40,242	46,655						
220 Social Security Administration	122,402	127,241		126,475		140,111	140,111	140,111
231 Worker's Compensation	76,711	73,526		108,865		121,219	121,219	121,219
232 State Unemployment Insurance	3,143	3,332		4,960		5,495	5,495	5,495
241 Professional Fund				1,313		1,313	1,313	1,313
242 Physical Examinations	8,801	14,313						
243 Tax Sheltered Annuities	3,600	14,650		7,350		18,908	18,908	18,908
244 Insurance Benefits	575,468	610,532		687,223		813,355	813,355	813,355
2XX Employee Benefits Total:	1,041,540	1,180,791		1,269,994		1,484,942	1,484,942	1,484,942
322 Repairs & Maint Svcs (Cntrcts)		901						
331 Pupil Transp To And From Schl	58,898	24,117		57,000		62,000	62,000	62,000
342 Travel & Exp Out Of District				1,000		1,000	1,000	1,000
389 Other Non-Instruc Services	7,408	23,204		10,000		31,000	31,000	31,000
3XX Purchased Services Total:	66,306	48,222		68,000		94,000	94,000	94,000
410 Supplies	794			2,000		2,000	2,000	2,000
4XX Supplies & Materials Total:	794			2,000		2,000	2,000	2,000
651 Liability Insurance	29,253	48,567		29,508		29,508	29,508	29,508
6XX Other Objects Total:	29,253	48,567		29,508		29,508	29,508	29,508
864 Fuel	-1,027							
8XX Maintenance Supplies Total:	-1,027							
2552 Total: Vehicle Operation Services	2,604,167	2,817,874	73.1	3,022,763	78.8	3,441,962	3,441,962	3,441,962

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2554	Vehicle Purch Svcs & Maint Svc								
	112 Classified Salaries	180,658	191,739	6.3	240,883	6.3	242,754	242,754	242,754
	122 Subs-Classified Salaries	159			1,000		1,000	1,000	1,000
	1XX Salaries Total:	180,817	191,739	6.3	241,883	6.3	243,754	243,754	243,754
	211 PERS Employers Contribution	23,539	35,831		52,103		54,863	54,863	54,863
	213 Dist Contrib to Pers For Contr		339						
	214 PERS Debt Service Charge	5,003	6,590						
	220 Social Security Administration	12,999	13,900		18,505		18,648	18,648	18,648
	231 Worker's Compensation	6,605	6,606		16,932		17,062	17,062	17,062
	232 State Unemployment Insurance	337	371		726		731	731	731
	243 Tax Sheltered Annuities						938	938	938
	244 Insurance Benefits	35,773	39,882		58,750		64,538	64,538	64,538
	245 Other Employee Benefits	2,000	2,500		2,700		2,700	2,700	2,700
	2XX Employee Benefits Total:	86,256	106,019		149,716		159,480	159,480	159,480
	321 Equip Rep (Not Service Cntcts)	23,292	37,068		36,349		58,940	58,940	58,940
	322 Repairs & Maint Svcs (Cntcrcts)	10,389	12,567		11,000		12,707	12,707	12,707
	342 Travel & Exp Out Of District	155			500		500	500	500
	389 Other Non-Instruc Services		305		1,000		1,000	1,000	1,000
	3XX Purchased Services Total:	33,836	49,940		48,849		73,147	73,147	73,147
	410 Supplies	1,576	659		2,500		2,500	2,500	2,500
	432 Reference Books				500		500	500	500
	460 Non-consumable Items	301			4,000		4,000	4,000	4,000
	4XX Supplies & Materials Total:	1,877	659		7,000		7,000	7,000	7,000
	542 Replacement Equipment Purchase	5,196							
	5XX Capital Outlay Total:	5,196							
	861 Vehicle Supplies	96,261	96,995		117,441		126,691	126,691	126,691
	863 Tires	37,288	33,944		35,685		50,000	50,000	50,000
	864 Fuel	201,658	302,718		326,562		336,185	336,185	336,185
	865 Oil	9,515	8,632		10,500		10,500	10,500	10,500
	8XX Maintenance Supplies Total:	344,722	442,289		490,188		523,376	523,376	523,376
2554	Total: Vehicle Purch Svcs & Maint Svc	652,704	790,646	6.3	937,636	6.3	1,006,757	1,006,757	1,006,757

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2555	Student Transportation Dist E								
	112 Classified Salaries	138,311	116,539		69,727		70,483	70,483	70,483
	114 Classified Supervisors	3,907							
	1XX Salaries Total:	142,218	116,539		69,727		70,483	70,483	70,483
	211 PERS Employers Contribution				15,082		15,929	15,929	15,929
	220 Social Security Administration				5,334		5,392	5,392	5,392
	231 Worker's Compensation				4,881		4,934	4,934	4,934
	232 State Unemployment Insurance				209		211	211	211
	2XX Employee Benefits Total:				25,506		26,466	26,466	26,466
	331 Pupil Transp To And From Schl		444						
	389 Other Non-Instruc Services	40,192	8,814						
	3XX Purchased Services Total:	40,192	9,258						
	864 Fuel		113						
	868 Oth than Home to Sch Supplies	26,073	20,014		37,863		106,900	106,900	106,900
	8XX Maintenance Supplies Total:	26,073	20,127		37,863		106,900	106,900	106,900
2555	Total: Student Transportation Dist E	208,483	145,924		133,096		203,849	203,849	203,849

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2556 Student Transportaion - Refund								
112 Classified Salaries	67,486	59,450						
1XX Salaries Total:	67,486	59,450						
389 Other Non-Instruc Services	82,841	90,886		125,000		150,000	150,000	150,000
3XX Purchased Services Total:	82,841	90,886		125,000		150,000	150,000	150,000
868 Oth than Home to Sch Supplies	14,184	11,874		50,000				
8XX Maintenance Supplies Total:	14,184	11,874		50,000				
2556 Total: Student Transportaion - Refund	164,511	162,210		175,000		150,000	150,000	150,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2559 Other Pupil Transportation Svc								
331 Pupil Transp To And From Schl	16,108	24,319		28,402		29,028	29,028	29,028
3XX Purchased Services Total:	16,108	24,319		28,402		29,028	29,028	29,028
2559 Total: Other Pupil Transportation Svc	16,108	24,319		28,402		29,028	29,028	29,028



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 6	- 2 0 0 7	2 0 0 7	- 2 0 0 8	B U D G E T		
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2575	Purchasing And Warehouse Servi								
112	Classified Salaries	180,876	191,707	6.0	203,018	6.0	215,757	215,757	215,757
114	Classified Supervisors	22,950	21,663	.5	24,397	.5	24,728	24,728	24,728
122	Subs-Classified Salaries	1,050	1,151		1,000		1,240	1,240	1,240
124	Temps-Classified Salaries		2,223						
132	Classified Salaries Overtime	1,222	2,564		1,000		1,000	1,000	1,000
139	CELL PHONE STIPEND		60						
	<b>1XX Salaries Total:</b>	<b>206,098</b>	<b>219,368</b>	<b>6.5</b>	<b>229,415</b>	<b>6.5</b>	<b>242,725</b>	<b>242,725</b>	<b>242,725</b>
211	PERS Employers Contribution	26,886	33,904		49,406		54,576	54,576	54,576
213	Dist Contrib to Pers For Contr		922						
214	PERS Debt Service Charge	5,758	6,242						
220	Social Security Administration	15,064	15,949		17,550		18,570	18,570	18,570
231	Worker's Compensation	5,295	5,197		15,253		12,568	12,568	12,568
232	State Unemployment Insurance	385	423		688		728	728	728
241	Professional Fund		63		375		1,125	1,125	1,125
242	Physical Examinations		536						
243	Tax Sheltered Annuities	1,950	2,275		2,100		7,050	7,050	7,050
244	Insurance Benefits	44,842	49,596		61,070		66,833	66,833	66,833
245	Other Employee Benefits	147			325		300	300	300
	<b>2XX Employee Benefits Total:</b>	<b>100,327</b>	<b>115,107</b>		<b>146,767</b>		<b>161,750</b>	<b>161,750</b>	<b>161,750</b>
321	Equip Rep (Not Service Cntcts)	1,573	1,554		2,000		2,500	2,500	2,500
324	Rentals		2,574		500		500	500	500
341	Travel - Local In-District	18			50		50	50	50
342	Travel & Exp Out Of District				100		250	250	250
346	In-District Expense	1,259	1,082		400		400	400	400
351	Telephone And Telegraph	319	322		400		600	600	600
353	Postage		103						
389	Other Non-Instruc Services	61,376	122,479		10,300		400	400	400
	<b>3XX Purchased Services Total:</b>	<b>64,545</b>	<b>128,114</b>		<b>13,750</b>		<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
410	Supplies	1,834	3,210		2,750		2,240	2,240	2,240
432	Reference Books		130						
457			1,003				1,000	1,000	1,000
460	Non-consumable Items	8,301	617		1,000		500	500	500
	<b>4XX Supplies &amp; Materials Total:</b>	<b>10,135</b>	<b>4,960</b>		<b>3,750</b>		<b>3,740</b>	<b>3,740</b>	<b>3,740</b>
640	Dues And Fees	4,245	4,960		4,500		4,500	4,500	4,500
680	Inventory	-1,258			1,000				
	<b>6XX Other Objects Total:</b>	<b>2,987</b>	<b>4,960</b>		<b>5,500</b>		<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
864	Fuel	6,102	7,930		8,750		9,139	9,139	9,139
	<b>8XX Maintenance Supplies Total:</b>	<b>6,102</b>	<b>7,930</b>		<b>8,750</b>		<b>9,139</b>	<b>9,139</b>	<b>9,139</b>
2575	<b>Total: Purchasing And Warehouse Servi</b>	<b>390,194</b>	<b>480,439</b>	<b>6.5</b>	<b>407,932</b>	<b>6.5</b>	<b>426,554</b>	<b>426,554</b>	<b>426,554</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted
2576 Mail Distribution Services						
353 Postage	-3,658	165		4,000	4,000	4,000
389 Other Non-Instruc Services	23,127	25,024		22,720	23,220	23,220
3XX Purchased Services Total:	19,469	25,189		26,720	27,220	27,220
2576 Total: Mail Distribution Services	19,469	25,189		26,720	27,220	27,220

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2630	Communic & Intergov Relations								
112	Classified Salaries	95,402	97,262	2.1	96,122	2.1	103,158	103,158	103,158
113	Administrators	92,628	88,270	1.0	99,802	1.0	103,101	103,101	103,101
121	Licensed Subs Salaries				512		513	513	513
122	Subs-Classified Salaries	202	1,682		6,000		2,050	2,050	2,050
124	Temps-Classified Salaries		80				10,000	10,000	10,000
131	Licensed Additional Salaries	1,626	81		5,160		500	500	500
132	Classified Salaries Overtime	320	54		250		250	250	250
139	CELL PHONE STIPEND		120				500	500	500
	1XX Salaries Total:	190,178	187,549	3.1	207,846	3.1	220,072	220,072	220,072
211	PERS Employers Contribution	25,964	36,118		43,602		46,363	46,363	46,363
213	Dist Contrib to Pers For Contr		483						
214	PERS Debt Service Charge	5,265	6,999						
220	Social Security Administration	14,538	14,160		15,901		15,877	15,877	15,877
231	Worker's Compensation	789	841		1,269		1,267	1,267	1,267
232	State Unemployment Insurance	385	398		624		623	623	623
241	Professional Fund	1,184	520		2,050		2,050	2,050	2,050
243	Tax Sheltered Annuities	9,540	10,740		9,200		9,350	9,350	9,350
244	Insurance Benefits	22,692	25,851		28,561		30,609	30,609	30,609
	2XX Employee Benefits Total:	80,357	96,110		101,207		106,139	106,139	106,139
321	Equip Rep (Not Service Cntcts)				100		100	100	100
324	Rentals				250		250	250	250
341	Travel - Local In-District	759	693		1,050		1,050	1,050	1,050
342	Travel & Exp Out Of District	1,574	3,556		8,000		8,000	8,000	8,000
346	In-District Expense	8,604	2,750		7,500		8,000	8,000	8,000
351	Telephone And Telegraph	665	652		850		700	700	700
353	Postage	12,631	10,238		17,500		18,000	18,000	18,000
389	Other Non-Instruc Services	165,778	150,358		175,000		168,737	168,737	168,737
	3XX Purchased Services Total:	190,011	168,247		210,250		204,837	204,837	204,837
410	Supplies	7,590	12,083		15,665		20,400	20,400	20,400
432	Reference Books	47	162		150		150	150	150
440	Periodicals	387	140		250		250	250	250
460	Non-consumable Items		72		500		500	500	500
470	Computer Software	530	920		500		588	588	588
480	Computer Hardware	186							
	4XX Supplies & Materials Total:	8,740	13,377		17,065		21,888	21,888	21,888
640	Dues And Fees	539	690		1,200		1,500	1,500	1,500
	6XX Other Objects Total:	539	690		1,200		1,500	1,500	1,500
2630	Total: Communic & Intergov Relations	469,825	465,973	3.1	537,568	3.1	554,436	554,436	554,436

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2641	Human Resources								
	111 Licensed Salaries		650						
	112 Classified Salaries	237,918	272,176	6.5	234,990	7.0	280,736	280,736	280,736
	113 Administrators	260,551	276,051	3.0	289,390	3.5	308,465	308,465	308,465
	114 Classified Supervisors					1.0	51,153	51,153	51,153
	122 Subs-Classified Salaries	1,289	1,426		6,809				
	124 Temps-Classified Salaries		331				6,809	6,809	6,809
	131 Licensed Additional Salaries	11,868	12,176		12,379		12,379	12,379	12,379
	132 Classified Salaries Overtime	290					2,000	2,000	2,000
	139 CELL PHONE STIPEND		477				37,272	37,272	37,272
	1XX Salaries Total:	511,916	563,287	9.5	543,568	11.5	698,814	698,814	698,814
	211 PERS Employers Contribution	67,019	94,052		116,101		147,971	147,971	147,971
	213 Dist Contrib to Pers For Contr	1,984	4,331						
	214 PERS Debt Service Charge	13,734	17,329						
	220 Social Security Administration	37,749	41,257		41,583		50,087	50,087	50,087
	231 Worker's Compensation	2,166	2,491		3,317		3,995	3,995	3,995
	232 State Unemployment Insurance	1,003	1,118		1,630		1,963	1,963	1,963
	241 Professional Fund	582	130		4,000		6,050	6,050	6,050
	243 Tax Sheltered Annuities	15,720	18,780		107,100		26,875	26,875	26,875
	244 Insurance Benefits	69,961	87,104		89,060		122,862	122,862	122,862
	245 Other Employee Benefits	10,600	21,040		81,065		14,183	14,183	14,183
	248	5,220	4,400						
	2XX Employee Benefits Total:	225,738	292,032		443,856		373,986	373,986	373,986
	319 Other Instruc Prof & Tech Svcs				21,626		22,102	22,102	22,102
	321 Equip Rep (Not Service Cntcts)				294		300	300	300
	322 Repairs & Maint Svcs (Cntcrcts)	893	40,931		1,849		1,540	1,540	1,540
	324 Rentals				223				
	341 Travel - Local In-District	2	41		514		525	525	525
	342 Travel & Exp Out Of District	3,904	4,478		1,255		1,161	1,161	1,161
	346 In-District Expense	5,732	4,599		5,614		5,738	5,738	5,738
	347 Recruitment Expenses	1,312	1,160		2,359		1,711	1,711	1,711
	353 Postage	2,698	2,629		2,568		2,625	2,625	2,625
	354 Advertising		420		205		210	210	210
	384 Negotiation Services	4,631	510		11,111		1,135	1,135	1,135
	389 Other Non-Instruc Services	14,821	13,044		126,315		31,255	31,255	31,255
	3XX Purchased Services Total:	33,993	67,812		173,933		68,302	68,302	68,302
	410 Supplies	6,721	11,052		14,362		11,406	11,406	11,406
	432 Reference Books	82	223		556		568	568	568
	440 Periodicals	1,676	1,390		2,169		2,217	2,217	2,217
	460 Non-consumable Items		2,302						
	470 Computer Software	73	5,074		6,175		6,311	6,311	6,311
	480 Computer Hardware	7,419	2,692		2,135		2,182	2,182	2,182
	4XX Supplies & Materials Total:	15,971	22,733		25,397		22,684	22,684	22,684

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	447	642				500	500	500
6XX Other Objects Total:	447	642				500	500	500
2641 Total: Human Resources	788,065	946,506	9.5	1,186,754	11.5	1,164,286	1,164,286	1,164,286

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2649	Retirement Pay Plan (Class)								
	245 Other Employee Benefits		8,954						
	2XX Employee Benefits Total:		8,954						
2649	Total: Retirement Pay Plan (Class)		8,954						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
2660 Computing & Info Services								
111 Licensed Salaries		80						
112 Classified Salaries	718,988	816,267	18.7	855,707	18.7	899,167	899,167	899,167
113 Administrators	88,429	117,444	1.0	99,802	1.0	103,101	103,101	103,101
114 Classified Supervisors	194,091	143,487	2.0	160,776	2.0	163,513	163,513	163,513
121 Licensed Subs Salaries	1,986	1,936						
122 Subs-Classified Salaries	12,027	3,964		7,800		7,800	7,800	7,800
124 Temps-Classified Salaries		430						
131 Licensed Additional Salaries	2,859							
132 Classified Salaries Overtime	4,411	1,975						
139 CELL PHONE STIPEND		840						
1XX Salaries Total:	1,022,791	1,086,423	21.7	1,124,085	21.7	1,173,581	1,173,581	1,173,581
211 PERS Employers Contribution	113,763	165,615		245,198		259,211	259,211	259,211
213 Dist Contrib to Pers For Contr	7,830	20,205						
214 PERS Debt Service Charge	22,126	28,487						
220 Social Security Administration	75,760	81,309		83,083		92,244	92,244	92,244
231 Worker's Compensation	7,814	7,811		6,626		7,355	7,355	7,355
232 State Unemployment Insurance	1,953	2,123		3,257		3,617	3,617	3,617
241 Professional Fund	1,054	885		6,550		8,425	8,425	8,425
243 Tax Sheltered Annuities	30,140	38,957		34,400		46,733	46,733	46,733
244 Insurance Benefits	145,502	168,363		194,288		225,059	225,059	225,059
245 Other Employee Benefits	599							
2XX Employee Benefits Total:	406,541	513,755		573,402		642,644	642,644	642,644
319 Other Instruc Prof & Tech Svcs		240						
322 Repairs & Maint Svcs (Cntrcts)	160,997	339,543		341,071		345,071	345,071	345,071
324 Rentals	1,849	1,789		1,800		1,800	1,800	1,800
341 Travel - Local In-District	3,084	1,119		1,000		1,000	1,000	1,000
342 Travel & Exp Out Of District	18,658	22,010		2,000		6,945	6,945	6,945
346 In-District Expense	1,682	2,018		1,000		1,000	1,000	1,000
351 Telephone And Telegraph	7,415	7,710		11,000		4,500	4,500	4,500
353 Postage	447	216		400		400	400	400
354 Advertising	2,093	6,986		1,000		1,000	1,000	1,000
359		50						
382 Legal Services	400							
386 Data Processing Ser (Non-Instr	1,078	81,771		86,000		95,000	95,000	95,000
389 Other Non-Instruc Services	133,003	255,533		149,422		247,443	247,443	247,443
3XX Purchased Services Total:	330,706	718,985		594,693		704,159	704,159	704,159
410 Supplies	6,019	7,374		6,500		6,500	6,500	6,500
432 Reference Books	2,145	811		1,000		1,000	1,000	1,000
440 Periodicals		36						
460 Non-consumable Items	276	375				36,000	36,000	36,000
470 Computer Software	19,845	6,259		6,000		6,000	6,000	6,000
480 Computer Hardware	439	5,140		5,000		5,000	5,000	5,000
4XX Supplies & Materials Total:	28,724	19,995		18,500		54,500	54,500	54,500

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 - 2009 Proposed	BUDGET Approved	Adopted
550 Technology				20,000		20,000	20,000	20,000
5XX Capital Outlay Total:				20,000		20,000	20,000	20,000
2660 Total: Computing & Info Services	1,788,762	2,339,158	21.7	2,330,680	21.7	2,594,884	2,594,884	2,594,884



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2669	Other Data Processing Services								
	124 Temps-Classified Salaries		216						
	1XX Salaries Total:		216						
	211 PERS Employers Contribution		43						
	220 Social Security Administration		17						
	241 Professional Fund	215	250						
	2XX Employee Benefits Total:	215	310						
	316 Data Processing Serv (Instr)	4,265	3,832		4,072		4,072	4,072	4,072
	321 Equip Rep (Not Service Cntcts)	5,450	7,414		54,223		54,223	54,223	54,223
	322 Repairs & Maint Svcs (Cntrocts)	72,180	69,013		73,969		73,969	73,969	73,969
	346 In-District Expense		95						
	351 Telephone And Telegraph	381,402	299,252		318,573		317,026	317,026	317,026
	353 Postage		22						
	389 Other Non-Instruc Services	63,394	72,933		57,000		57,000	57,000	57,000
	3XX Purchased Services Total:	526,713	452,539		507,837		506,290	506,290	506,290
	410 Supplies	36,918	26,074		13,800		12,300	12,300	12,300
	432 Reference Books	224	346		440		440	440	440
	440 Periodicals	12	124		100		100	100	100
	460 Non-consumable Items	4,696	7,753						
	470 Computer Software	1,620	413		1,500		1,500	1,500	1,500
	480 Computer Hardware	21,231	26,252		4,135		4,135	4,135	4,135
	4XX Supplies & Materials Total:	64,701	60,962		19,975		18,475	18,475	18,475
	550 Technology				5,250		5,250	5,250	5,250
	5XX Capital Outlay Total:				5,250		5,250	5,250	5,250
	640 Dues And Fees	899	490		899		899	899	899
	6XX Other Objects Total:	899	490		899		899	899	899
2669	Total: Other Data Processing Services	592,528	514,517		533,961		530,914	530,914	530,914

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 6 - 2 0 0 7	2 0 0 7 - 2 0 0 8	B U D G E T		
		2004 - 2005	2005 - 2006	FTE	Proposed	Approved	Adopted
2700	Supplemental Retirement Pgm						
	249 District Retirement	3,538,190	3,740,327		3,655,000	3,655,000	3,655,000
	2XX Employee Benefits Total:	3,538,190	3,740,327		3,655,000	3,655,000	3,655,000
2700	Total: Supplemental Retirement Pgm	3,538,190	3,740,327		3,655,000	3,655,000	3,655,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
3100 Food Services								
112 Classified Salaries	13,123	20,222		55,304				
1XX Salaries Total:	13,123	20,222		55,304				
211 PERS Employers Contribution	2,766	2,438		16,696				
213 Dist Contrib to Pers For Contr		222						
214 PERS Debt Service Charge		953						
220 Social Security Administration	953	333						
231 Worker's Compensation	419	609						
232 State Unemployment Insurance	25	21						
244 Insurance Benefits	7,040							
2XX Employee Benefits Total:	11,203	4,576		16,696				
410 Supplies		664						
4XX Supplies & Materials Total:		664						
3100 Total: Food Services	24,326	25,462		72,000				

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
3320 Community Recreation Services								
112 Classified Salaries	64,007	64,531	2.0	61,240	2.0	67,307	67,307	67,307
1XX Salaries Total:	64,007	64,531	2.0	61,240	2.0	67,307	67,307	67,307
211 PERS Employers Contribution	5,923	7,966		13,246		15,211	15,211	15,211
213 Dist Contrib to Pers For Contr		2,413						
214 PERS Debt Service Charge	1,308	1,142						
220 Social Security Administration	4,710	4,651		4,685		5,149	5,149	5,149
231 Worker's Compensation	288	1,388		374		411	411	411
232 State Unemployment Insurance	87	122		184		202	202	202
243 Tax Sheltered Annuities						300	300	300
244 Insurance Benefits	10,934	15,622		18,800		20,652	20,652	20,652
2XX Employee Benefits Total:	23,250	33,304		37,289		41,925	41,925	41,925
389 Other Non-Instruc Services	6,655	5,103						
3XX Purchased Services Total:	6,655	5,103						
3320 Total: Community Recreation Services	93,912	102,938	2.0	98,529	2.0	109,232	109,232	109,232

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
3390	Radio KRVM Services								
	112 Classified Salaries		1,259						
	1XX Salaries Total:		1,259						
	211 PERS Employers Contribution		127						
	213 Dist Contrib to Pers For Contr		42						
	214 PERS Debt Service Charge		18						
	220 Social Security Administration		77						
	231 Worker's Compensation		5						
	232 State Unemployment Insurance		2						
	2XX Employee Benefits Total:		271						
3390	Total: Radio KRVM Services		1,530						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
3399								
112	Classified Salaries	32						
	1XX Salaries Total:	32						
211	PERS Employers Contribution	3						
213	Dist Contrib to Pers For Contr	1						
220	Social Security Administration	2						
	2XX Employee Benefits Total:	6						
3399	Total:	38						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
3510 Custody And Care Of Children S								
112 Classified Salaries	81,358	95,638	3.4	72,020	2.6	55,164	55,164	55,164
121 Licensed Subs Salaries	630			23,783		24,306	24,306	24,306
122 Subs-Classified Salaries	40,264	30,503		42,930		43,874	43,874	43,874
124 Temps-Classified Salaries		5,923						
131 Licensed Additional Salaries				5,553		5,675	5,675	5,675
1XX Salaries Total:	122,252	132,064	3.4	144,286	2.6	129,019	129,019	129,019
211 PERS Employers Contribution	8,320	8,880		19,275		20,394	20,394	20,394
213 Dist Contrib to Pers For Contr	2,914	3,282						
214 PERS Debt Service Charge	1,104	1,647						
220 Social Security Administration	6,682	7,165		11,037		5,649	5,649	5,649
231 Worker's Compensation	1,143	391		880		451	451	451
232 State Unemployment Insurance	178	183		433		222	222	222
244 Insurance Benefits	35,678	36,389		32,280		28,108	28,108	28,108
2XX Employee Benefits Total:	56,019	57,937		63,905		54,824	54,824	54,824
3510 Total: Custody And Care Of Children S	178,271	190,001	3.4	208,191	2.6	183,843	183,843	183,843

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2007 - 2008 Proposed	B U D G E T Approved	Adopted
4150 Building Acquisition & Improv								
522 Bldg Improv (Done Maint Dept)						1,000	1,000	1,000
5XX Capital Outlay Total:						1,000	1,000	1,000
4150 Total: Building Acquisition & Improv						1,000	1,000	1,000



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
5120 Short Term Debt								
620 Interest				1,000		1,000	1,000	1,000
6XX Other Objects Total:				1,000		1,000	1,000	1,000
5120 Total: Short Term Debt				1,000		1,000	1,000	1,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
5200 Interfund Transfers								
710 Fund Modifications	8,884,487	4,113,099		4,744,846		3,195,016	3,195,016	3,195,016
7XX Transfers Total:	8,884,487	4,113,099		4,744,846		3,195,016	3,195,016	3,195,016
5200 Total: Interfund Transfers	8,884,487	4,113,099		4,744,846		3,195,016	3,195,016	3,195,016

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 Proposed	B U D G E T Approved	Adopted
6110 Contingency Fund								
810 Planned Reserve				2,818,780		2,805,000	2,683,000	8,483,000
8XX Planned Reserve Total:				2,818,780		2,805,000	2,683,000	8,483,000
6110 Total: Contingency Fund				2,818,780		2,805,000	2,683,000	8,483,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	Proposed	BUDGET Approved	Adopted
6111 Contingency ESS								
810 Planned Reserve						500,000	500,000	500,000
8XX Maintenance Supplies Total:						500,000	500,000	500,000
6111 Total: Contingency ESS						500,000	500,000	500,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
6112 Contingency PERS Reserve								
810 Planned Reserve				3,000,000				
8XX Maintenance Supplies Total:				3,000,000				
6112 Total: Contingency PERS Reserve				3,000,000				

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted
7000 Reserves And Fund Balances						
820 Unapp.Ending Fund Bal.	10,374,411	10,815,344	8,944,990	14,783,610	14,783,610	11,783,610
8XX Unapp.Ending Fund Bal. Total:	10,374,411	10,815,344	8,944,990	14,783,610	14,783,610	11,783,610
7000 Total: Reserves And Fund Balances	10,374,411	10,815,344	8,944,990	14,783,610	14,783,610	11,783,610

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 - 2009 Proposed	BUDGET Approved	Adopted
Total: Requirements	128,321,678	136,191,800	1400.6	146,812,500	1558.2	161,512,578	161,512,578	164,312,578

**PROGRAM BUDGET DETAIL**

**FLEET AND EQUIPMENT FUND**

Fleet and Equipment Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J			
		Actual 2004 - 2005	Revenues 2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
1510	Interest On Investment 000	10,991	33,590		47,000		50,000	50,000	50,000
1992	Other Local Reimbursements 000	39,099	18,780		18,000				
1999	Miscellaneous 000	25,392	7,273		50,000		15,000	15,000	15,000
3222	SSF Transportation Equipment 000	394,423	389,742		455,879		441,455	441,455	441,455
5200	Interfund Transfers 000	2,940,568	1,867,365		519,450		526,745	526,745	526,745
5210	Transfer From General Fund 000	629,045	1,206,686		1,867,396		1,288,898	1,288,898	1,288,898
5400	Net Working Capital 000	6,220,022	8,169,840		6,824,001		7,493,303	7,493,303	7,493,303
Total: Resources		10,259,540	11,693,276		9,781,726		9,815,401	9,815,401	9,815,401



**PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND**

Fleet and Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1111	Primary, K-3								
	421 Textbooks	51,175	50,892		85,403		88,142	88,142	88,142
	460 Non-consumable Items	21,281	17,113		4,010		5,661	5,661	5,661
	470 Computer Software	1,510	845		700		100	100	100
	480 Computer Hardware	48,573	178,831		5,400		1,494	1,494	1,494
	4XX Supplies & Materials Total:	122,539	247,681		95,513		95,397	95,397	95,397
1111	Total: Primary, K-3	122,539	247,681		95,513		95,397	95,397	95,397
1112	Intermediate Programs								
	410 Supplies	4,943	1,065						
	421 Textbooks	4,029	21,458		42,379		38,075	38,075	38,075
	432 Reference Books		60						
	460 Non-consumable Items	7,827	14,666		2,150		6,061	6,061	6,061
	470 Computer Software	458	348		700		50	50	50
	480 Computer Hardware	15,446	216,549		4,217		6,076	6,076	6,076
	4XX Supplies & Materials Total:	32,703	254,146		49,446		50,262	50,262	50,262
1112	Total: Intermediate Programs	32,703	254,146		49,446		50,262	50,262	50,262
1121	Regular Middle School Program								
	421 Textbooks	49,036	190,643		39,938		34,546	34,546	34,546
	431 Library Books						2,000	2,000	2,000
	460 Non-consumable Items	17,512	18,406		11,534		19,876	19,876	19,876
	470 Computer Software	7,993	3,078		4,462		2,691	2,691	2,691
	480 Computer Hardware	102,890	213,828		14,708		15,022	15,022	15,022
	4XX Supplies & Materials Total:	177,431	425,955		70,642		74,135	74,135	74,135
	541 Initial & Addt'l Equip Purch	2,000	2,000		15,126		10,135	10,135	10,135
	5XX Capital Outlay Total:	2,000	2,000		15,126		10,135	10,135	10,135
1121	Total: Regular Middle School Program	179,431	427,955		85,768		84,270	84,270	84,270
1131	Regular High School Program								
	410 Supplies		64						
	421 Textbooks	269,538	206,864		1,652,536		1,337,111	1,337,111	1,337,111
	432 Reference Books	268	691						
	460 Non-consumable Items	26,927	35,956		22,020		28,315	28,315	28,315
	470 Computer Software	75	11,059		190				
	480 Computer Hardware	29,202	151,905		42,750		56,343	56,343	56,343
	4XX Supplies & Materials Total:	326,010	406,539		1,717,496		1,421,769	1,421,769	1,421,769
	541 Initial & Addt'l Equip Purch	7,000			429,712		424,784	424,784	424,784
	5XX Capital Outlay Total:	7,000			429,712		424,784	424,784	424,784
1131	Total: Regular High School Program	333,010	406,539		2,147,208		1,846,553	1,846,553	1,846,553

**PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND**

Fleet and Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2006 - 2007		2007 - 2008		BUDGET		
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1132	High School Extra-Curricular								
	460 Non-consumable Items	15,692	39,438						
	4XX Supplies & Materials Total:	15,692	39,438						
1132	Total: High School Extra-Curricular	15,692	39,438						
1220	Restrictive Programs								
	470 Computer Software	65							
	480 Computer Hardware	59							
	4XX Supplies & Materials Total:	124							
1220	Total: Restrictive Programs	124							
1250	Less Restricted								
	460 Non-consumable Items		155						
	4XX Supplies & Materials Total:		155						
1250	Total: Less Restricted		155						
1280	Alternative Education								
	421 Textbooks		1,009		6,200				
	460 Non-consumable Items		5,662		456				
	470 Computer Software		2,878		2,800				
	480 Computer Hardware		31,200						
	4XX Supplies & Materials Total:		40,749		9,456				
	542 Replacement Equipment Purchase		8,960						
	5XX Capital Outlay Total:		8,960						
1280	Total: Alternative Education		49,709		9,456				
1291	English Language Learner Pgm								
	421 Textbooks	13,885	9,218						
	470 Computer Software		716						
	480 Computer Hardware	2,668	3,366						
	4XX Supplies & Materials Total:	16,553	13,300						
1291	Total: English Language Learner Pgm	16,553	13,300						
2122	Counseling Services								
	421 Textbooks		13						
	432 Reference Books		612						
	460 Non-consumable Items		249						
	470 Computer Software		910						

**PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND**

Fleet and Equipment Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware		60						
4XX Supplies & Materials Total:		1,844						
2122 Total: Counseling Services		1,844						
2190 Director of Educ Services								
421 Textbooks	450							
460 Non-consumable Items	3,755	2,324						
470 Computer Software	2,431	1,980						
480 Computer Hardware	56,541	25,696						
4XX Supplies & Materials Total:	63,177	30,000						
541 Initial & Addt'l Equip Purch		12,263						
5XX Capital Outlay Total:		12,263						
2190 Total: Director of Educ Services	63,177	42,263						
2211 Improvement Of Instruction Ser								
421 Textbooks	546	45,131						
432 Reference Books		1,732						
460 Non-consumable Items	26,963	25,950						
470 Computer Software	1,985	4,602						
480 Computer Hardware	23,071	161,492						
4XX Supplies & Materials Total:	52,565	238,907						
2211 Total: Improvement Of Instruction Ser	52,565	238,907						
2214 Multicultural Education								
460 Non-consumable Items	9,201	14,725						
480 Computer Hardware	8,211	12,042						
4XX Supplies & Materials Total:	17,412	26,767						
541 Initial & Addt'l Equip Purch		10,500						
5XX Capital Outlay Total:		10,500						
2214 Total: Multicultural Education	17,412	37,267						
2221 Instructional Materials Center								
470 Computer Software	15,718	7,913						
4XX Supplies & Materials Total:	15,718	7,913						
2221 Total: Instructional Materials Center	15,718	7,913						

**PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND**

Fleet and Equipment Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2222	School Library Services								
431	Library Books	29,144	28,270		27,928		32,635	32,635	32,635
432	Reference Books	13,014	16,615		12,350		17,801	17,801	17,801
440	Periodicals				1,334				
460	Non-consumable Items		1,788						
470	Computer Software	595	4,533						
480	Computer Hardware	4,189	2,596						
	4XX Supplies & Materials Total:	46,942	53,802		41,612		50,436	50,436	50,436
542	Replacement Equipment Purchase		12,082						
	5XX Capital Outlay Total:		12,082						
2222	Total: School Library Services	46,942	65,884		41,612		50,436	50,436	50,436
2223	MultiMedia Services								
460	Non-consumable Items	6,288	2,064						
470	Computer Software	116	5,044						
480	Computer Hardware	30,706	31,893		36,420		4,600	4,600	4,600
	4XX Supplies & Materials Total:	37,110	39,001		36,420		4,600	4,600	4,600
2223	Total: MultiMedia Services	37,110	39,001		36,420		4,600	4,600	4,600
2321	Office Of The Superintendent S								
432	Reference Books	119	634						
460	Non-consumable Items	5,644	6,135						
470	Computer Software	646							
480	Computer Hardware	4,099							
	4XX Supplies & Materials Total:	10,508	6,769						
542	Replacement Equipment Purchase		10,205						
	5XX Capital Outlay Total:		10,205						
2321	Total: Office Of The Superintendent S	10,508	16,974						
2411	Principals Services								
410	Supplies	279							
421	Textbooks		237						
432	Reference Books		148						
460	Non-consumable Items	59,327	60,839		199,891		241,577	241,577	241,577
470	Computer Software	2,874	3,425		635				
480	Computer Hardware	83,401	95,716		491,112		1,154,794	1,154,794	1,154,794
	4XX Supplies & Materials Total:	145,881	160,365		691,638		1,396,371	1,396,371	1,396,371
541	Initial & Addt'l Equip Purch	45,376			1,264		1,546	1,546	1,546

**PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND**

Fleet and Equipment Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted
542 Replacement Equipment Purchase		5,765	2,400,000	3,256,000	3,256,000	3,256,000
550 Technology		8,918	9,000	9,224	9,224	9,224
5XX Capital Outlay Total:	45,376	14,683	2,410,264	3,266,770	3,266,770	3,266,770
2411 Total: Principals Services	191,257	175,048	3,101,902	4,663,141	4,663,141	4,663,141
2541 Facilities Management						
460 Non-consumable Items	778	1,949				
480 Computer Hardware	137	4,622				
4XX Supplies & Materials Total:	915	6,571				
542 Replacement Equipment Purchase	23,518	40,049				
5XX Capital Outlay Total:	23,518	40,049				
2541 Total: Facilities Management	24,433	46,620				
2542 Building Div Services						
460 Non-consumable Items	2,776	17,322				
480 Computer Hardware		7,409				
4XX Supplies & Materials Total:	2,776	24,731				
541 Initial & Addt'l Equip Purch	2,244					
542 Replacement Equipment Purchase	39,800	117,859				
5XX Capital Outlay Total:	42,044	117,859				
2542 Total: Building Div Services	44,820	142,590				
2543 Grounds Division Services						
541 Initial & Addt'l Equip Purch	389					
5XX Capital Outlay Total:	389					
2543 Total: Grounds Division Services	389					
2544 Building Repair & Maintenance						
522 Bldg Improv (Done Maint Dept)	3,216	7,621	2,000	1,600	1,600	1,600
5XX Capital Outlay Total:	3,216	7,621	2,000	1,600	1,600	1,600
2544 Total: Building Repair & Maintenance	3,216	7,621	2,000	1,600	1,600	1,600
2548 Care Of Buildings Services						
460 Non-consumable Items	4,933	8,852				
4XX Supplies & Materials Total:	4,933	8,852				

**PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND**

Fleet and Equipment Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted
542 Replacement Equipment Purchase	9,662	53,634				
5XX Capital Outlay Total:	9,662	53,634				
2548 Total: Care Of Buildings Services	14,595	62,486				
2554 Vehicle Purch Svcs & Maint Svc						
564 BUSES AND CAPITAL BUS IMPRVMT	279,904	287,559				
5XX Capital Outlay Total:	279,904	287,559				
622 Interest-Bus pmts	70,618	62,963				
6XX Other Objects Total:	70,618	62,963				
2554 Total: Vehicle Purch Svcs & Maint Svc	350,522	350,522				
2630 Communic & Intergov Relations						
460 Non-consumable Items	3,079	3,208				
480 Computer Hardware	1,199	5,900				
4XX Supplies & Materials Total:	4,278	9,108				
2630 Total: Communic & Intergov Relations	4,278	9,108				
2641 Human Resources						
470 Computer Software	4,397					
480 Computer Hardware	3,006					
4XX Supplies & Materials Total:	7,403					
2641 Total: Human Resources	7,403					
2660 Computing & Info Services						
460 Non-consumable Items	6,699	12,340				
470 Computer Software	393,782	194,903				
480 Computer Hardware	22,699	8,410				
4XX Supplies & Materials Total:	423,180	215,653				
542 Replacement Equipment Purchase	20,108					
550 Technology	25,694	122,882				
5XX Capital Outlay Total:	45,802	122,882				
2660 Total: Computing & Info Services	468,982	338,535				
2669 Other Data Processing Services						
460 Non-consumable Items	275	167				
470 Computer Software		66,689				
4XX Supplies & Materials Total:	275	66,856				

**PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND**

Fleet and Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	Proposed	BUDGET Approved	Adopted
2669 Total: Other Data Processing Services	275	66,856						
3100 Food Services								
460 Non-consumable Items	550	2,903						
480 Computer Hardware	26,658	8,442		10,000				
4XX Supplies & Materials Total:	27,208	11,345		10,000				
541 Initial & Addt'l Equip Purch						1,000	1,000	1,000
5XX Capital Outlay Total:						1,000	1,000	1,000
3100 Total: Food Services	27,208	11,345		10,000		1,000	1,000	1,000
3390 Radio KRVM Services								
460 Non-consumable Items	8,840	3,290						
480 Computer Hardware		4,518						
4XX Supplies & Materials Total:	8,840	7,808						
3390 Total: Radio KRVM Services	8,840	7,808						
5110 Long-Term Debt Service								
610 Principal				298,777		255,380	255,380	255,380
622 Interest-Bus pmts				64,066		73,775	73,775	73,775
6XX Other Objects Total:				362,843		329,155	329,155	329,155
5110 Total: Long-Term Debt Service				362,843		329,155	329,155	329,155
6110 Contingency Fund								
810 Planned Reserve				3,839,558		2,688,987	2,688,987	2,688,987
8XX Planned Reserve Total:				3,839,558		2,688,987	2,688,987	2,688,987
6110 Total: Contingency Fund				3,839,558		2,688,987	2,688,987	2,688,987
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	8,169,838	8,585,761						
8XX Unapp.Ending Fund Bal. Total:	8,169,838	8,585,761						
7000 Total: Reserves And Fund Balances	8,169,838	8,585,761						
Total: Requirements	10,259,540	11,693,276		9,781,726		9,815,401	9,815,401	9,815,401

**PROGRAM BUDGET DETAIL**

**FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J		
	Actual 2004 - 2005	Revenues 2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
1200 Rev from Local Govt Units 000	5,944,938	6,294,374		4,652,000				
1311 Tuition From Pupils Or Parents 000	87,625	94,622		124,000		128,150	128,150	128,150
1519 Interest Other Investments 000	44,672	113,333		35,767				
1711 Gate Receipts 000	145,169	129,324		97,375				
1740 Athletic Participation Fees 000	255,150	245,774		182,000				
1790 Other Pupil Activity Income 000				4,000				
1911 Building Rental 000	76,302	43,189		32,438		45,000	45,000	45,000
1920 Private Grants 000	1,918,233	1,741,624		1,966,984		926,556	926,556	926,556
1990 Miscellaneous 000	1,026,575	1,542,476		2,346,570		1,574,306	1,574,306	1,574,306
1992 Other Local Reimbursements 000	40,516	19,585		113,172				
1995 MEMBERSHIP PLEDGES 000	135,280	90,410		75,688		130,000	130,000	130,000
1998 UNDERWRITING-KRVM 000	2,727	142,824		100,918		125,000	125,000	125,000
1999 Miscellaneous 000	19,640	50,885		74,599		182,543	182,543	182,543
2101 County School Funds 000	83,029							
2990 Miscellaneous Intermediate Sou 000		11,500						
3204 Driver Education 000	37,340	38,340				53,590	53,590	53,590
3990 Other Revenue From State Sourc 000	1,401,906	1,132,856		1,342,202		2,558,727	2,558,727	2,558,727



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Resources

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual 2004 - 2005	Revenues 2005 - 2006	2 0 0 6 FTE	- 2 0 0 7 Budget	2 0 0 7 FTE	- 2 0 0 8 Proposed	B U D G E T Approved	Adopted
4300								
000						291,459	291,459	291,459
4311 Indian Education								
000	487,278	531,811		617,451		578,064	578,064	578,064
4500 Restrictd Fed Grnts thru State								
000	1,449,036	2,104,462		1,637,723		2,777,080	2,777,080	2,777,080
4501 ECIA Chapter 1								
000	3,063,714	3,324,680		3,333,591		3,348,457	3,348,457	3,348,457
4503								
000				89,817				
4506 Vocational Education								
000	188,102	193,569		195,921		198,252	198,252	198,252
4508 P.L. 94-142 Handicapped								
000	2,688,657	4,082,563		3,822,140		3,536,217	3,536,217	3,536,217
4530 Drug & Alcohol Prevntn								
000	47,495	30,487						
4700 Grants-in-Aid Fed Govt Inter A								
000	7,406	759						
4990 Other Revenue Fm Federal Sourc								
000	1,635,739	728,370		840,809		545,087	545,087	545,087
5210 Transfer From General Fund								
000				1,100,000				
5400 Net Working Capital								
000	783,483	1,262,895		1,113,444				
Total: Resources	21,570,012	23,950,712		23,898,609		16,998,488	16,998,488	16,998,488

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8	B U D G E T		
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1111	Primary, K-3								
	111 Licensed Salaries	679,398	658,335	12.0	517,723	6.2	295,572	295,572	295,572
	112 Classified Salaries	36,783	65,142	.1	3,200	.7	14,486	14,486	14,486
	122 Subs-Classified Salaries	3,558	1,837						
	131 Licensed Additional Salaries	14,891	1,352		1,841				
	1XX Salaries Total:	734,630	726,666	12.1	522,764	6.8	310,058	310,058	310,058
	211 PERS Employers Contribution	86,947	115,527		113,075		70,073	70,073	70,073
	213 Dist Contrib to Pers For Contr	1,454	3,299						
	214 PERS Debt Service Charge	19,077	22,844						
	220 Social Security Administration	54,016	53,718		39,977		23,719	23,719	23,719
	231 Worker's Compensation	3,075	3,219		3,194		1,892	1,892	1,892
	232 State Unemployment Insurance	1,315	1,418		1,570		931	931	931
	243 Tax Sheltered Annuities	3,999	7,042		6,007		4,413	4,413	4,413
	244 Insurance Benefits	142,491	157,500		131,203		78,876	78,876	78,876
	2XX Employee Benefits Total:	312,374	364,567		295,026		179,904	179,904	179,904
	319 Other Instruc Prof & Tech Svcs	3,759	3,540				17,464	17,464	17,464
	341 Travel - Local In-District	209	291						
	342 Travel & Exp Out Of District	1,721	2,841						
	343 STUDENT TRAVEL		135						
	346 In-District Expense	409	273						
	353 Postage	75							
	389 Other Non-Instruc Services	600							
	3XX Purchased Services Total:	6,773	7,080				17,464	17,464	17,464
	410 Supplies	52,926	27,710		200,436		212,723	212,723	212,723
	421 Textbooks	2,469	2,856		480		610	610	610
	432 Reference Books	580			559				
	460 Non-consumable Items	18,562	3,538		6,293				
	470 Computer Software	2,064	2,298		500		254	254	254
	480 Computer Hardware	14,277	6,512				2,059	2,059	2,059
	4XX Supplies & Materials Total:	90,878	42,914		208,268		215,646	215,646	215,646
1111	Total: Primary, K-3	1,144,655	1,141,227	12.1	1,026,058	6.8	723,072	723,072	723,072
1112	Intermediate Programs								
	111 Licensed Salaries	391,237	339,970	11.9	514,163	.3	19,342	19,342	19,342
	112 Classified Salaries	5,307	14,375	.1	3,222				
	122 Subs-Classified Salaries	2,431							
	131 Licensed Additional Salaries	5,588	3,000		481				
	1XX Salaries Total:	404,563	357,345	12.0	517,866	.3	19,342	19,342	19,342
	211 PERS Employers Contribution	48,815	55,103		112,015		4,371	4,371	4,371
	213 Dist Contrib to Pers For Contr	702	3,491						

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service Charge	10,936	10,198						
220 Social Security Administration	29,551	26,188		39,602		1,480	1,480	1,480
231 Worker's Compensation	1,700	1,547		3,165		118	118	118
232 State Unemployment Insurance	730	684		1,554		58	58	58
243 Tax Sheltered Annuities	3,006	3,327		5,828		210	210	210
244 Insurance Benefits	76,191	75,280		126,743		3,506	3,506	3,506
2XX Employee Benefits Total:	171,631	175,818		288,907		9,743	9,743	9,743
319 Other Instruc Prof & Tech Svcs	3,264	1,215				4,610	4,610	4,610
324 Rentals		1,700						
341 Travel - Local In-District	138							
342 Travel & Exp Out Of District	1,980	1,976						
343 STUDENT TRAVEL				154				
346 In-District Expense		50						
3XX Purchased Services Total:	5,382	4,941		154		4,610	4,610	4,610
410 Supplies	34,486	18,610		131,489		131,114	131,114	131,114
421 Textbooks		1,483				772	772	772
432 Reference Books				559				
440 Periodicals	132							
460 Non-consumable Items	18,029	7,952		9,616				
470 Computer Software	18,838	9,362				254	254	254
480 Computer Hardware	2,687	83,596				95,329	95,329	95,329
4XX Supplies & Materials Total:	74,172	121,003		141,664		227,469	227,469	227,469
1112 Total: Intermediate Programs	655,748	659,107	12.0	948,591	.3	261,164	261,164	261,164
1113 Elementary Extra-Curricular								
152 Activity Increments	21,610	19,010						
1XX Salaries Total:	21,610	19,010						
211 PERS Employers Contribution	2,235	2,848						
213 Dist Contrib to Pers For Contr	67	122						
214 PERS Debt Service Charge	493	515						
220 Social Security Administration	1,603	1,404						
231 Worker's Compensation	90	80						
232 State Unemployment Insurance	35	37						
244 Insurance Benefits	79	24						
2XX Employee Benefits Total:	4,602	5,030						
321 Equip Rep (Not Service Cntcts)	270							
3XX Purchased Services Total:	270							
410 Supplies	282			2,066		2,780	2,780	2,780
4XX Supplies & Materials Total:	282			2,066		2,780	2,780	2,780

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Total: Elementary Extra-Curricular	26,764	24,040		2,066		2,780	2,780	2,780
1121 Regular Middle School Program								
111 Licensed Salaries	32,683	46,035						
112 Classified Salaries	3,937	2,665	.1	1,449				
122 Subs-Classified Salaries	2,109	1,624						
124 Temps-Classified Salaries		696						
131 Licensed Additional Salaries	4,067							
1XX Salaries Total:	42,796	51,020	.1	1,449				
211 PERS Employers Contribution	5,406	5,614		313				
214 PERS Debt Service Charge	835	2,863						
220 Social Security Administration	3,272	3,889		111				
231 Worker's Compensation	243	317		9				
232 State Unemployment Insurance	79	190		4				
243 Tax Sheltered Annuities	157	376						
244 Insurance Benefits	5,100	9,367		479				
2XX Employee Benefits Total:	15,092	22,616		916				
319 Other Instruc Prof & Tech Svcs	625	1,307				5,015	5,015	5,015
341 Travel - Local In-District	308							
342 Travel & Exp Out Of District	220	4,185						
346 In-District Expense	2,607							
353 Postage	39	34						
389 Other Non-Instruc Services		900						
3XX Purchased Services Total:	3,799	6,426				5,015	5,015	5,015
410 Supplies	92,107	35,168		150,677		207,367	207,367	207,367
421 Textbooks	6,015	6,392						
460 Non-consumable Items	31,918	50,375		28,214				
470 Computer Software	17,575	18,990				254	254	254
480 Computer Hardware	15,072	74,372				1,355	1,355	1,355
4XX Supplies & Materials Total:	162,687	185,297		178,891		208,976	208,976	208,976
1121 Total: Regular Middle School Program	224,374	265,359	.1	181,256		213,991	213,991	213,991
1122 Middle School Extra-Curricular								
111 Licensed Salaries		3,785						
112 Classified Salaries	40,687	41,013	1.8	83,978				
131 Licensed Additional Salaries	4,902	4,297						
152 Activity Increments	86,667	71,146	1.7	173,814				
153 Athletic Increments	70,322	73,260	.1	59,752				
1XX Salaries Total:	202,578	193,501	3.6	317,544				
211 PERS Employers Contribution	21,124	30,239		80,879				

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
213 Dist Contrib to Pers For Contr	458	627						
214 PERS Debt Service Charge	4,756	5,616						
220 Social Security Administration	14,991	14,029		13,388				
231 Worker's Compensation	874	824		1,067				
232 State Unemployment Insurance	375	347		526				
243 Tax Sheltered Annuities	-7			895				
244 Insurance Benefits	11,094	11,553		36,359				
<b>2XX Employee Benefits Total:</b>	<b>53,665</b>	<b>63,235</b>		<b>133,114</b>				
319 Other Instruc Prof & Tech Svcs	15,847	4,344		28,512				
324 Rentals		200						
342 Travel & Exp Out Of District		1,733						
346 In-District Expense	127	1,114						
389 Other Non-Instruc Services	72	62		2,876				
<b>3XX Purchased Services Total:</b>	<b>16,046</b>	<b>7,453</b>		<b>31,388</b>				
410 Supplies	13,827	21,225		25,204		1,217	1,217	1,217
<b>4XX Supplies &amp; Materials Total:</b>	<b>13,827</b>	<b>21,225</b>		<b>25,204</b>		<b>1,217</b>	<b>1,217</b>	<b>1,217</b>
1122 Total: Middle School Extra-Curricular	286,116	285,414	3.6	507,250		1,217	1,217	1,217
1131 Regular High School Program								
111 Licensed Salaries	107,894	95,538	1.5	74,642	1.7	79,162	79,162	79,162
112 Classified Salaries	109,316	77,999	2.8	74,802				
121 Licensed Subs Salaries	22,877	13,118				1,761	1,761	1,761
122 Subs-Classified Salaries	1,845							
124 Temps-Classified Salaries		576						
131 Licensed Additional Salaries	5,409	3,611						
<b>1XX Salaries Total:</b>	<b>247,341</b>	<b>190,842</b>	<b>4.3</b>	<b>149,444</b>	<b>1.7</b>	<b>80,923</b>	<b>80,923</b>	<b>80,923</b>
211 PERS Employers Contribution	30,150	28,135		32,325		18,014	18,014	18,014
213 Dist Contrib to Pers For Contr	152	1,214						
214 PERS Debt Service Charge	6,645	5,786						
220 Social Security Administration	18,217	14,000		11,433		6,192	6,192	6,192
231 Worker's Compensation	1,178	879		911		494	494	494
232 State Unemployment Insurance	466	365		450		242	242	242
243 Tax Sheltered Annuities	1,350	1,671		2,138		1,162	1,162	1,162
244 Insurance Benefits	50,160	43,960		46,436		19,442	19,442	19,442
<b>2XX Employee Benefits Total:</b>	<b>108,318</b>	<b>96,010</b>		<b>93,693</b>		<b>45,546</b>	<b>45,546</b>	<b>45,546</b>
319 Other Instruc Prof & Tech Svcs	124,970	133,945		124,000		181,740	181,740	181,740
321 Equip Rep (Not Service Cntcts)		246						
324 Rentals		1,500						
341 Travel - Local In-District		341						
342 Travel & Exp Out Of District	1,029	1,000						

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
343 STUDENT TRAVEL		149						
346 In-District Expense	561	758				180	180	180
353 Postage	30							
389 Other Non-Instruc Services	5,326	5,887		4,036				
3XX Purchased Services Total:	131,916	143,826		128,036		181,920	181,920	181,920
410 Supplies	10,016	26,997		132,086		201,318	201,318	201,318
421 Textbooks	790	2,506		1,401		1,583	1,583	1,583
432 Reference Books	12	1,044		520		242	242	242
440 Periodicals		20				242	242	242
460 Non-consumable Items	9,581	12,965		11,527		7,706	7,706	7,706
470 Computer Software	2,047	180		3,556		530	530	530
480 Computer Hardware	1,729	31,125		15,364		5,083	5,083	5,083
4XX Supplies & Materials Total:	24,175	74,837		164,454		216,704	216,704	216,704
640 Dues And Fees	560	628						
6XX Other Objects Total:	560	628						
1131 Total: Regular High School Program	512,310	506,143	4.3	535,627	1.7	525,093	525,093	525,093
1132 High School Extra-Curricular								
112 Classified Salaries		1,307						
121 Licensed Subs Salaries	420	5,734		1,236				
122 Subs-Classified Salaries	385							
131 Licensed Additional Salaries	375							
151 Department Head Increments	33,912	38,319						
152 Activity Increments	135,664	142,616		179,588				
153 Athletic Increments	701,937	688,700	1.6	731,813				
1XX Salaries Total:	872,693	876,676	1.6	912,637				
211 PERS Employers Contribution	71,498	93,584		268,141				
213 Dist Contrib to Pers For Contr	2,812	7,453						
214 PERS Debt Service Charge	13,464	16,265						
220 Social Security Administration	65,576	66,059		6,264				
231 Worker's Compensation	4,728	3,898		499				
232 State Unemployment Insurance	1,662	1,643		246				
243 Tax Sheltered Annuities	11	3		805				
244 Insurance Benefits	791	1,195		17,485				
2XX Employee Benefits Total:	160,542	190,100		293,440				
319 Other Instruc Prof & Tech Svcs	68,684	74,157		62,689				
321 Equip Rep (Not Service Cntcts)	1,039	1,500						
322 Repairs & Maint Svcs (Cntcrcts)	313	85		300				
324 Rentals	8,172	14,007		17,551				
325 Electricity	8,895	8,241		9,200				

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
341 Travel - Local In-District		30		123				
342 Travel & Exp Out Of District	37	209		1,200				
343 STUDENT TRAVEL	3,390	3,519		9,500				
346 In-District Expense	1,126	135		1,090				
353 Postage	913	671		1,991				
389 Other Non-Instruc Services	2,113	675						
391 Football Services	15,428	18,475		16,133				
392 Clean-up, Parking & U Of O Sup	4,248	3,276		3,641				
393 Security Personnel	7,360	10,118		12,215				
397 Ambulance Service	7,116	5,433		7,440				
3XX Purchased Services Total:	128,834	140,531		143,073				
410 Supplies	106,245	103,968		132,301		7,351	7,351	7,351
419 Miscellaneous	13,540	14,975		15,328				
432 Reference Books	97							
460 Non-consumable Items	9,877	3,660						
480 Computer Hardware	140	858						
4XX Supplies & Materials Total:	129,899	123,461		147,629		7,351	7,351	7,351
640 Dues And Fees	7,184	8,657		6,245				
690 Overhead Costs				2,000				
6XX Other Objects Total:	7,184	8,657		8,245				
1132 Total: High School Extra-Curricular	1,299,152	1,339,425	1.6	1,505,024		7,351	7,351	7,351
1210 Programs For Talented & Gifted								
122 Subs-Classified Salaries	516							
1XX Salaries Total:	516							
211 PERS Employers Contribution	14							
213 Dist Contrib to Pers For Contr	6							
214 PERS Debt Service Charge	2							
220 Social Security Administration	39							
231 Worker's Compensation	3							
232 State Unemployment Insurance	1							
2XX Employee Benefits Total:	65							
312 Instructional Prgms Improv Svc	1,000							
324 Rentals	726							
342 Travel & Exp Out Of District	884	737						
3XX Purchased Services Total:	2,610	737						
410 Supplies				533		622	622	622
432 Reference Books	620	2,701						

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
470 Computer Software	205							
4XX Supplies & Materials Total:	825	2,701		533		622	622	622
1210 Total: Programs For Talented & Gifted	4,016	3,438		533		622	622	622
1220 Restrictive Programs								
111 Licensed Salaries	924,089	941,969	19.4	1,019,652	19.7	1,048,604	1,048,604	1,048,604
112 Classified Salaries	435,523	536,137	29.5	903,128	18.4	492,040	492,040	492,040
121 Licensed Subs Salaries	40,445	10,762				854	854	854
122 Subs-Classified Salaries	58,918	72,643		2,000		19,318	19,318	19,318
124 Temps-Classified Salaries		4,596		35,000				
131 Licensed Additional Salaries	9,121	6,669		2,000				
132 Classified Salaries Overtime	4,515	5,261						
151 Department Head Increments		140						
1XX Salaries Total:	1,472,611	1,578,177	48.9	1,961,780	38.1	1,560,816	1,560,816	1,560,816
211 PERS Employers Contribution	170,959	246,198		416,765		348,186	348,186	348,186
213 Dist Contrib to Pers For Contr	1,983	14,154						
214 PERS Debt Service Charge	38,454	44,154						
220 Social Security Administration	106,902	115,219		147,399		119,340	119,340	119,340
231 Worker's Compensation	6,509	6,912		11,753		9,517	9,517	9,517
232 State Unemployment Insurance	2,735	2,938		5,781		4,680	4,680	4,680
243 Tax Sheltered Annuities	3,761	4,749		9,703		16,527	16,527	16,527
244 Insurance Benefits	336,655	407,960		488,030		419,668	419,668	419,668
2XX Employee Benefits Total:	667,958	842,284		1,079,431		917,918	917,918	917,918
319 Other Instruc Prof & Tech Svcs	137,649	85						
321 Equip Rep (Not Service Cntcts)	647	746		500		500	500	500
322 Repairs & Maint Svcs (Cntrcts)	5,516	568				500	500	500
324 Rentals	11,257	13,994						
341 Travel - Local In-District	45,764	63,731		76,800		68,814	68,814	68,814
342 Travel & Exp Out Of District	13,749	10,079		9,500		4,000	4,000	4,000
346 In-District Expense	7,069	5,555		6,000		1,500	1,500	1,500
351 Telephone And Telegraph	5,732	3,828		6,200		7,916	7,916	7,916
353 Postage	767	261		400		600	600	600
354 Advertising	1,148	939		1,000		1,000	1,000	1,000
389 Other Non-Instruc Services	2,900	54,200		53,000		83,920	83,920	83,920
3XX Purchased Services Total:	232,198	153,986		153,400		168,750	168,750	168,750
410 Supplies	17,445	12,659		31,604		39,010	39,010	39,010
421 Textbooks		1,610						
432 Reference Books	1,088	199		200		700	700	700
440 Periodicals	10	330		200		700	700	700
460 Non-consumable Items	7,411	13,886		28,000		22,000	22,000	22,000
470 Computer Software	8,200	12,217		3,000		3,000	3,000	3,000
480 Computer Hardware	23,679	16,168		2,000		2,000	2,000	2,000
4XX Supplies & Materials Total:	57,833	57,069		65,004		67,410	67,410	67,410



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues And Fees	1,978	908		200		200	200	200
6XX Other Objects Total:	1,978	908		200		200	200	200
1220 Total: Restrictive Programs	2,432,578	2,632,424	48.9	3,259,815	38.1	2,715,094	2,715,094	2,715,094
1229 Other Restrictive Programs								
410 Supplies				76		14	14	14
4XX Supplies & Materials Total:				76		14	14	14
1229 Total: Other Restrictive Programs				76		14	14	14
1231 Programs for Hearing Imp								
410 Supplies				42		49	49	49
4XX Supplies & Materials Total:				42		49	49	49
1231 Total: Programs for Hearing Imp				42		49	49	49
1250 Less Restricted								
111 Licensed Salaries	286,225	781,970	11.0	559,570	16.6	717,115	717,115	717,115
112 Classified Salaries	570,076	490,510	9.8	266,364	14.5	360,923	360,923	360,923
121 Licensed Subs Salaries	43,753	8,936		12,000				
122 Subs-Classified Salaries	30,116	11,980						
124 Temps-Classified Salaries		1,440		20,000				
131 Licensed Additional Salaries	4,263							
132 Classified Salaries Overtime	1,181	792						
1XX Salaries Total:	935,614	1,295,628	20.8	857,934	31.1	1,078,038	1,078,038	1,078,038
211 PERS Employers Contribution	109,319	163,171		179,910		243,637	243,637	243,637
213 Dist Contrib to Pers For Contr	5,369	35,042						
214 PERS Debt Service Charge	21,796	25,321						
220 Social Security Administration	67,797	95,048		65,632		82,469	82,469	82,469
231 Worker's Compensation	4,892	5,743		5,234		6,576	6,576	6,576
232 State Unemployment Insurance	1,758	2,351		2,574		3,234	3,234	3,234
243 Tax Sheltered Annuities	2,800	7,921		5,500		13,807	13,807	13,807
244 Insurance Benefits	266,181	388,049		211,738		344,125	344,125	344,125
2XX Employee Benefits Total:	479,912	722,646		470,588		693,848	693,848	693,848
319 Other Instruc Prof & Tech Svcs		663		5,000				
341 Travel - Local In-District		4,150		5,913		5,500	5,500	5,500
342 Travel & Exp Out Of District	479	2,268		2,400		2,000	2,000	2,000
346 In-District Expense	683	225				1,500	1,500	1,500
351 Telephone And Telegraph		836		2,785		2,600	2,600	2,600
353 Postage	28							
371 TUITION/OTHR DIST IN STATE		350						
3XX Purchased Services Total:	1,190	8,492		16,098		11,600	11,600	11,600

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	9,029	12,391		8,731		21,478	21,478	21,478
421 Textbooks	7,485	5,620		40,000		40,000	40,000	40,000
432 Reference Books	795	440						
460 Non-consumable Items	498	816						
470 Computer Software	325	169						
480 Computer Hardware		188						
4XX Supplies & Materials Total:	18,132	19,624		48,731		61,478	61,478	61,478
864 Fuel		46						
8XX Maintenance Supplies Total:		46						
1250 Total: Less Restricted	1,434,848	2,046,436	20.8	1,393,351	31.1	1,844,964	1,844,964	1,844,964
1260 Early Intervention								
111 Licensed Salaries	55,132	57,670	1.1	55,957	1.1	59,570	59,570	59,570
1XX Salaries Total:	55,132	57,670	1.1	55,957	1.1	59,570	59,570	59,570
211 PERS Employers Contribution	7,195	10,754		12,103		13,463	13,463	13,463
214 PERS Debt Service Charge	1,624	2,015						
220 Social Security Administration	3,929	4,145		4,281		4,557	4,557	4,557
231 Worker's Compensation	229	241		341		363	363	363
232 State Unemployment Insurance	104	109		168		179	179	179
243 Tax Sheltered Annuities	471	710		550		770	770	770
244 Insurance Benefits	10,620	11,241		11,946		12,854	12,854	12,854
2XX Employee Benefits Total:	24,172	29,215		29,389		32,186	32,186	32,186
319 Other Instruc Prof & Tech Svcs	19,425	37,915		20,000		30,000	30,000	30,000
321 Equip Rep (Not Service Cntcts)	440	440						
3XX Purchased Services Total:	19,865	38,355		20,000		30,000	30,000	30,000
410 Supplies	1,737	2,001		2,000		386,615	386,615	386,615
4XX Supplies & Materials Total:	1,737	2,001		2,000		386,615	386,615	386,615
1260 Total: Early Intervention	100,906	127,241	1.1	107,346	1.1	508,371	508,371	508,371
1271 Remediation								
111 Licensed Salaries	11,831	38,034	.3	15,996	2.6	150,444	150,444	150,444
112 Classified Salaries	87,349	105,565	1.8	79,455	4.4	146,669	146,669	146,669
114 Classified Supervisors		5,452						
122 Subs-Classified Salaries	6,289	2,781				643	643	643
124 Temps-Classified Salaries		581						
131 Licensed Additional Salaries						178	178	178
132 Classified Salaries Overtime		150				19	19	19
1XX Salaries Total:	105,469	152,563	2.1	95,451	7.0	297,953	297,953	297,953

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
211 PERS Employers Contribution	8,675	18,894		20,647		67,191	67,191	67,191
213 Dist Contrib to Pers For Contr	1,988	5,137						
214 PERS Debt Service Charge	1,551	2,812						
220 Social Security Administration	7,538	11,114		7,301		22,793	22,793	22,793
231 Worker's Compensation	771	748		583		1,818	1,818	1,818
232 State Unemployment Insurance	201	290		285		894	894	894
243 Tax Sheltered Annuities	1,501	2,596		164		2,480	2,480	2,480
244 Insurance Benefits	27,504	41,966		20,385		75,757	75,757	75,757
2XX Employee Benefits Total:	49,729	83,557		49,365		170,933	170,933	170,933
319 Other Instruc Prof & Tech Svcs	9,726	15,569		12,127		1,400	1,400	1,400
341 Travel - Local In-District	68	44						
342 Travel & Exp Out Of District		195						
346 In-District Expense	211	324		160				
351 Telephone And Telegraph	397	261				71	71	71
389 Other Non-Instruc Services	188	62				10	10	10
3XX Purchased Services Total:	10,590	16,455		12,287		1,481	1,481	1,481
410 Supplies	4,023	3,777		10,433		1,868	1,868	1,868
421 Textbooks	98	2,369						
422 Repair Of Textbooks				3,039				
460 Non-consumable Items	118							
470 Computer Software	861							
480 Computer Hardware	150	1,199						
4XX Supplies & Materials Total:	5,250	7,345		13,472		1,868	1,868	1,868
640 Dues And Fees		10				20	20	20
6XX Other Objects Total:		10				20	20	20
1271 Total: Remediation	171,038	259,930	2.1	170,575	7.0	472,255	472,255	472,255
1272 Title I								
111 Licensed Salaries	567,471	734,314	18.5	705,417	11.4	675,272	675,272	675,272
112 Classified Salaries	728,189	655,887	24.4	705,260	27.9	673,686	673,686	673,686
121 Licensed Subs Salaries				31,029		92,209	92,209	92,209
122 Subs-Classified Salaries	27,090	169						
124 Temps-Classified Salaries		372						
131 Licensed Additional Salaries	1,567	2,879		345				
132 Classified Salaries Overtime	186	172						
1XX Salaries Total:	1,324,503	1,393,793	42.9	1,442,051	39.3	1,441,167	1,441,167	1,441,167
211 PERS Employers Contribution	160,202	229,260		308,464		311,320	311,320	311,320
213 Dist Contrib to Pers For Contr	9,207	13,588						
214 PERS Debt Service Charge	34,935	41,479						
220 Social Security Administration	95,562	100,584		110,313		110,250	110,250	110,250

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	8,196	6,229		8,794		8,794	8,794	8,794
232 State Unemployment Insurance	2,503	2,636		4,327		4,322	4,322	4,322
243 Tax Sheltered Annuities	5,763	6,827		10,463		12,169	12,169	12,169
244 Insurance Benefits	412,350	429,626		434,446		423,810	423,810	423,810
2XX Employee Benefits Total:	728,718	830,229		876,807		870,665	870,665	870,665
319 Other Instruc Prof & Tech Svcs	196,936	126,396		66,780		41,159	41,159	41,159
342 Travel & Exp Out Of District	7,758	1,843						
346 In-District Expense	5,485	7,212		1,500		2,134	2,134	2,134
348 Community Liaison	1,975	994		271		348	348	348
353 Postage	449	82						
389 Other Non-Instruc Services	30							
3XX Purchased Services Total:	212,633	136,527		68,551		43,641	43,641	43,641
410 Supplies	49,899	56,070		53,271		68,454	68,454	68,454
421 Textbooks	8,487	2,525		6,285		8,077	8,077	8,077
432 Reference Books	690	506		500		643	643	643
460 Non-consumable Items	394	1,326						
470 Computer Software	3,498	4,099		500				
480 Computer Hardware	44,809	51,543		9,840		12,645	12,645	12,645
4XX Supplies & Materials Total:	107,777	116,069		70,396		89,819	89,819	89,819
720 FLOW-THROUGH	56,331	74,550				69,160	69,160	69,160
7XX Transfers Total:	56,331	74,550				69,160	69,160	69,160
1272 Total: Title I	2,429,962	2,551,168	42.9	2,457,805	39.3	2,514,452	2,514,452	2,514,452
1280 Alternative Education								
111 Licensed Salaries	37,822	8,777	.3	18,337	.1	6,225	6,225	6,225
112 Classified Salaries		1,946						
131 Licensed Additional Salaries		424						
132 Classified Salaries Overtime		682						
1XX Salaries Total:	37,822	11,829	.3	18,337	.1	6,225	6,225	6,225
211 PERS Employers Contribution	1,641	1,837		3,966		1,407	1,407	1,407
213 Dist Contrib to Pers For Contr		9						
214 PERS Debt Service Charge	336	346						
220 Social Security Administration	2,700	771		1,403		476	476	476
231 Worker's Compensation	151	43		112		38	38	38
232 State Unemployment Insurance	25	20		55		19	19	19
243 Tax Sheltered Annuities				150		70	70	70
244 Insurance Benefits	3,534	1,419		3,258		1,169	1,169	1,169
2XX Employee Benefits Total:	8,387	4,445		8,944		3,179	3,179	3,179

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
319 Other Instruc Prof & Tech Svcs	153,219	175,792		181,445		165,201	165,201	165,201
342 Travel & Exp Out Of District		189						
343 STUDENT TRAVEL		316						
346 In-District Expense	31							
371 TUITION/OTHR DIST IN STATE	13,390	250						
373 TUITION PRIVATE SCHOOLS	262,420	113,953		325,000		89,043	89,043	89,043
374 Other Tuition	18,653			20,000				
389 Other Non-Instruc Services		2,500						
3XX Purchased Services Total:	447,713	293,000		526,445		254,244	254,244	254,244
410 Supplies	649	5,464		47,088		57,377	57,377	57,377
421 Textbooks	334	2,535						
460 Non-consumable Items				778				
470 Computer Software		3,050						
4XX Supplies & Materials Total:	983	11,049		47,866		57,377	57,377	57,377
1280 Total: Alternative Education	494,905	320,323	.3	601,592	.1	321,025	321,025	321,025
1288 Charter Flow-Through								
360 Charter School Payments	119,321	119,111		95,000				
3XX Purchased Services Total:	119,321	119,111		95,000				
1288 Total: Charter Flow-Through	119,321	119,111		95,000				
1291 English Language Learner Pgm								
111 Licensed Salaries	5,810	5,490	.1	4,925		1,014	1,014	1,014
112 Classified Salaries					.5	15,939	15,939	15,939
121 Licensed Subs Salaries						1,521	1,521	1,521
1XX Salaries Total:	5,810	5,490	.1	4,925	.5	18,474	18,474	18,474
211 PERS Employers Contribution	752	1,014		1,066		3,937	3,937	3,937
214 PERS Debt Service Charge	171	190						
220 Social Security Administration	434	411		377		1,413	1,413	1,413
231 Worker's Compensation	24	22		30		112	112	112
232 State Unemployment Insurance	11	11		15		56	56	56
243 Tax Sheltered Annuities				51		76	76	76
244 Insurance Benefits	902	881		1,086		5,223	5,223	5,223
2XX Employee Benefits Total:	2,294	2,529		2,625		10,817	10,817	10,817
319 Other Instruc Prof & Tech Svcs						5,575	5,575	5,575
342 Travel & Exp Out Of District						3,063	3,063	3,063
346 In-District Expense		10						
389 Other Non-Instruc Services				13,350				
3XX Purchased Services Total:		10		13,350		8,638	8,638	8,638

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	1,660	457		1,817		18,811	18,811	18,811
421 Textbooks	4,142	249		2,670		290	290	290
432 Reference Books	14			1,335				
470 Computer Software	146			344				
4XX Supplies & Materials Total:	5,962	706		6,166		19,101	19,101	19,101
1291 Total: English Language Learner Pgm	14,066	8,735	.1	27,066	.5	57,030	57,030	57,030
1293 Migrant Education								
112 Classified Salaries	2,699	1,035						
122 Subs-Classified Salaries	2,400							
1XX Salaries Total:	5,099	1,035						
211 PERS Employers Contribution	349	187						
214 PERS Debt Service Charge	80	36						
220 Social Security Administration	374	74						
231 Worker's Compensation	25	5						
232 State Unemployment Insurance	10	2						
244 Insurance Benefits	1,140	380						
2XX Employee Benefits Total:	1,978	684						
421 Textbooks	900							
4XX Supplies & Materials Total:	900							
1293 Total: Migrant Education	7,977	1,719						
1294 Youth Corrections Education								
111 Licensed Salaries	1,971	3,226						
1XX Salaries Total:	1,971	3,226						
211 PERS Employers Contribution	261	624						
214 PERS Debt Service Charge	53	114						
220 Social Security Administration	138	269						
231 Worker's Compensation	9	14						
232 State Unemployment Insurance	4	7						
243 Tax Sheltered Annuities	43	94						
244 Insurance Benefits	570	805						
2XX Employee Benefits Total:	1,078	1,927						
1294 Total: Youth Corrections Education	3,049	5,153						
1299 Other Programs								
111 Licensed Salaries	12,831	11,971	.2	11,934				
112 Classified Salaries	139,220	13,402	.5	10,613				

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
122 Subs-Classified Salaries	26,453	13,935		18,904		28,102	28,102	28,102
124 Temps-Classified Salaries		4,464						
1XX Salaries Total:	178,504	43,772	.7	41,451		28,102	28,102	28,102
211 PERS Employers Contribution	18,004	2,871		4,877				
213 Dist Contrib to Pers For Contr	1,293	448						
214 PERS Debt Service Charge	3,689	503						
220 Social Security Administration	11,378	1,845		3,171		2,150	2,150	2,150
231 Worker's Compensation	868	234		253		171	171	171
232 State Unemployment Insurance	295	52		125		84	84	84
243 Tax Sheltered Annuities	1,463	264		100				
244 Insurance Benefits	38,736	5,232		6,402				
2XX Employee Benefits Total:	75,726	11,449		14,928		2,405	2,405	2,405
319 Other Instruc Prof & Tech Svcs	-4,965	5,065		9,500				
324 Rentals		292						
331 Pupil Transp To And From Schl	1,707	1,612						
341 Travel - Local In-District	4,081	47						
342 Travel & Exp Out Of District	3,109	596		3,656				
346 In-District Expense	117	4		3,512				
351 Telephone And Telegraph	2,046							
353 Postage	7							
371 TUITION/OTHR DIST IN STATE	133							
374 Other Tuition	70	1,095		600		4,000	4,000	4,000
389 Other Non-Instruc Services	851	715						
3XX Purchased Services Total:	7,156	9,426		17,268		4,000	4,000	4,000
410 Supplies	7,403	3,234		12,498		23,670	23,670	23,670
419 Miscellaneous	1,654	1,605		2,000		3,438	3,438	3,438
460 Non-consumable Items		1,147						
480 Computer Hardware		3,885						
4XX Supplies & Materials Total:	9,057	9,871		14,498		27,108	27,108	27,108
690 Overhead Costs	32							
6XX Other Objects Total:	32							
1299 Total: Other Programs	270,475	74,518	.7	88,145		61,615	61,615	61,615
1460 Special Programs Summer School								
111 Licensed Salaries						38,520	38,520	38,520
112 Classified Salaries	2,030	42,608	.9	27,818		38,654	38,654	38,654
121 Licensed Subs Salaries						28,588	28,588	28,588
122 Subs-Classified Salaries	8,455					22,031	22,031	22,031
123 Temps-Licensed Salaries		1,297						
124 Temps-Classified Salaries		1,313						

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Additional Salaries	32,815	45,042		53,180		12,977	12,977	12,977
132 Classified Salaries Overtime	25	900		36,797				
1XX Salaries Total:	43,325	91,160	.9	117,795		140,770	140,770	140,770
211 PERS Employers Contribution	4,466	15,804		25,480		22,375	22,375	22,375
213 Dist Contrib to Pers For Contr		1,671						
214 PERS Debt Service Charge	827	3,002						
220 Social Security Administration	3,272	6,888		9,012		10,769	10,769	10,769
231 Worker's Compensation	227	510		718		857	857	857
232 State Unemployment Insurance	66	228		352		423	423	423
243 Tax Sheltered Annuities						2	2	2
244 Insurance Benefits	201	435		8,780		759	759	759
2XX Employee Benefits Total:	9,059	28,538		44,342		35,185	35,185	35,185
319 Other Instruc Prof & Tech Svcs				1,375		6,767	6,767	6,767
346 In-District Expense		45				200	200	200
353 Postage	444	350				200	200	200
3XX Purchased Services Total:	444	395		1,375		7,167	7,167	7,167
410 Supplies	2,344	2,481		7,263		7,914	7,914	7,914
421 Textbooks						500	500	500
432 Reference Books	23							
4XX Supplies & Materials Total:	2,367	2,481		7,263		8,414	8,414	8,414
1460 Total: Special Programs Summer School	55,195	122,574	.9	170,775		191,536	191,536	191,536
2110 Attendance & Social Work Servi								
111 Licensed Salaries	49,941	44,327	.2	9,532	1.3	59,060	59,060	59,060
112 Classified Salaries	72,104	37,913	2.7	65,039	1.5	35,305	35,305	35,305
121 Licensed Subs Salaries	140	287						
122 Subs-Classified Salaries	1,069			10,633				
131 Licensed Additional Salaries	4,643	687						
1XX Salaries Total:	127,897	83,214	2.8	85,204	2.8	94,365	94,365	94,365
211 PERS Employers Contribution	16,069	13,063		14,636		21,373	21,373	21,373
213 Dist Contrib to Pers For Contr	459	1,252						
214 PERS Debt Service Charge	3,556	2,290						
220 Social Security Administration	9,302	6,694		6,516		7,235	7,235	7,235
231 Worker's Compensation	1,091	410		519		577	577	577
232 State Unemployment Insurance	240	172		257		285	285	285
243 Tax Sheltered Annuities	100	678		98		1,128	1,128	1,128
244 Insurance Benefits	34,035	27,298		27,017		30,235	30,235	30,235
2XX Employee Benefits Total:	64,852	51,857		49,043		60,833	60,833	60,833



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
319 Other Instruc Prof & Tech Svcs	1,387	15,000		21,495		27,621	27,621	27,621
322 Repairs & Maint Svcs (Cntrcts)	288							
331 Pupil Transp To And From Schl		245		29		37	37	37
341 Travel - Local In-District	1,013	582		2,000		1,885	1,885	1,885
342 Travel & Exp Out Of District	9,427	4,013		1,182		139	139	139
346 In-District Expense	3,885	1,375						
351 Telephone And Telegraph	679							
353 Postage	86	162		313		17	17	17
371 TUITION/OTHR DIST IN STATE	530							
389 Other Non-Instruc Services	1,772	1,048		14,740		427	427	427
3XX Purchased Services Total:	19,067	22,425		39,759		30,126	30,126	30,126
410 Supplies	13,966	13,035		21,188		23,178	23,178	23,178
431 Library Books		1,999						
460 Non-consumable Items		324		452				
470 Computer Software	213	74		500		643	643	643
480 Computer Hardware				952				
4XX Supplies & Materials Total:	14,179	15,432		23,092		23,821	23,821	23,821
670	75							
690 Overhead Costs	39,364							
6XX Other Objects Total:	39,439							
2110 Total: Attendance & Social Work Servi	265,434	172,928	2.8	197,098	2.8	209,145	209,145	209,145
2122 Counseling Services								
111 Licensed Salaries	850,168	949,283	17.1	883,034				
112 Classified Salaries					2.8	80,076	80,076	80,076
1XX Salaries Total:	850,168	949,283	17.1	883,034	2.8	80,076	80,076	80,076
211 PERS Employers Contribution	104,429	149,513		196,860		18,096	18,096	18,096
213 Dist Contrib to Pers For Contr	2,802	10,522						
214 PERS Debt Service Charge	23,383	26,401						
220 Social Security Administration	63,350	71,052		66,377		6,124	6,124	6,124
231 Worker's Compensation	3,713	3,961		5,292		488	488	488
232 State Unemployment Insurance	1,656	1,843		2,602		240	240	240
243 Tax Sheltered Annuities	11,184	11,566		8,525		416	416	416
244 Insurance Benefits	169,428	188,917		185,162		28,500	28,500	28,500
2XX Employee Benefits Total:	379,945	463,775		464,818		53,864	53,864	53,864
346 In-District Expense		429						
389 Other Non-Instruc Services	200							
3XX Purchased Services Total:	200	429						

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	277	568		6,041		7,292	7,292	7,292
460 Non-consumable Items		250						
480 Computer Hardware		382						
4XX Supplies & Materials Total:	277	1,200		6,041		7,292	7,292	7,292
2122 Total: Counseling Services	1,230,590	1,414,687	17.1	1,353,893	2.8	141,232	141,232	141,232
2129 Other Guidance Services								
112 Classified Salaries	596							
122 Subs-Classified Salaries	1,696							
1XX Salaries Total:	2,292							
211 PERS Employers Contribution	296							
214 PERS Debt Service Charge	70							
220 Social Security Administration	174							
231 Worker's Compensation	4							
232 State Unemployment Insurance	1							
244 Insurance Benefits	882							
2XX Employee Benefits Total:	1,427							
324 Rentals	80							
346 In-District Expense	485	409						
354 Advertising	41							
389 Other Non-Instruc Services	52							
3XX Purchased Services Total:	658	409						
410 Supplies	408	181						
4XX Supplies & Materials Total:	408	181						
690 Overhead Costs	8							
6XX Other Objects Total:	8							
2129 Total: Other Guidance Services	4,793	590						
2131 Health Services								
111 Licensed Salaries	385,365	447,662	9.0	465,555	.2	14,618	14,618	14,618
112 Classified Salaries	317	817						
122 Subs-Classified Salaries	73					24,930	24,930	24,930
131 Licensed Additional Salaries	6,971	8,852		15,106		14,161	14,161	14,161
1XX Salaries Total:	392,726	457,331	9.0	480,661	.2	53,709	53,709	53,709
211 PERS Employers Contribution	49,057	83,698		103,967		6,505	6,505	6,505
213 Dist Contrib to Pers For Contr	403	425						

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service Charge	11,071	15,636						
220 Social Security Administration	27,944	32,993		36,770		4,109	4,109	4,109
231 Worker's Compensation	1,604	1,887		2,932		329	329	329
232 State Unemployment Insurance	712	861		1,441		161	161	161
243 Tax Sheltered Annuities	1,566	3,466		4,475		140	140	140
244 Insurance Benefits	74,052	87,427		97,197		2,338	2,338	2,338
2XX Employee Benefits Total:	166,409	226,393		246,782		13,582	13,582	13,582
319 Other Instruc Prof & Tech Svcs	11,000			16,880				
321 Equip Rep (Not Service Cntcts)	362							
324 Rentals		91						
341 Travel - Local In-District	4							
342 Travel & Exp Out Of District	6,476	4,379		10,000		135	135	135
346 In-District Expense	1,191	1,275		17,880		2,742	2,742	2,742
353 Postage	40							
389 Other Non-Instruc Services	17,704	30,448		46,522		27,783	27,783	27,783
3XX Purchased Services Total:	36,777	36,193		91,282		30,660	30,660	30,660
410 Supplies	6,938	1,745		36,484		35,900	35,900	35,900
419 Miscellaneous	708							
432 Reference Books	966	2,102		1,500				
440 Periodicals	546	484		500				
460 Non-consumable Items		100		16,882				
480 Computer Hardware	280							
4XX Supplies & Materials Total:	9,438	4,431		55,366		35,900	35,900	35,900
690 Overhead Costs	2,022							
6XX Other Objects Total:	2,022							
2131 Total: Health Services	607,372	724,348	9.0	874,091	.2	133,851	133,851	133,851
2132 Medical Services								
111 Licensed Salaries	142,346	80,210	1.6	71,843	1.7	90,590	90,590	90,590
112 Classified Salaries	22,266	25,950			1.3	30,273	30,273	30,273
121 Licensed Subs Salaries				125,018				
122 Subs-Classified Salaries						183,411	183,411	183,411
131 Licensed Additional Salaries	5,709	314		39,779				
1XX Salaries Total:	170,321	106,474	1.6	236,640	3.1	304,274	304,274	304,274
211 PERS Employers Contribution	20,511	16,670		37,105		27,315	27,315	27,315
213 Dist Contrib to Pers For Contr	2,003	2,063						
214 PERS Debt Service Charge	4,333	2,842						
220 Social Security Administration	12,412	7,855		18,103		23,193	23,193	23,193
231 Worker's Compensation	716	465		1,444		1,849	1,849	1,849
232 State Unemployment Insurance	324	207		710		910	910	910

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	2,698	1,525		817		1,412	1,412	1,412
244 Insurance Benefits	35,614	26,091		20,359		33,933	33,933	33,933
2XX Employee Benefits Total:	78,611	57,718		78,538		88,612	88,612	88,612
342 Travel & Exp Out Of District		731						
346 In-District Expense	86			39,700				
354 Advertising	108	108				92	92	92
389 Other Non-Instruc Services	4,000	9,225		32,876		3,609	3,609	3,609
3XX Purchased Services Total:	4,194	10,064		72,576		3,701	3,701	3,701
410 Supplies		375		56,956		17,266	17,266	17,266
419 Miscellaneous	3,752	191		27,851		9,114	9,114	9,114
460 Non-consumable Items		11,500						
4XX Supplies & Materials Total:	3,752	12,066		84,807		26,380	26,380	26,380
690 Overhead Costs	3,092							
6XX Other Objects Total:	3,092							
2132 Total: Medical Services	259,970	186,322	1.6	472,561	3.1	422,967	422,967	422,967
2142 Psychological Testing Services								
410 Supplies				72		84	84	84
4XX Supplies & Materials Total:				72		84	84	84
2142 Total: Psychological Testing Services				72		84	84	84
2143 Psychological Counseling Servi								
111 Licensed Salaries	72,411	381,118	5.6	282,305	3.8	195,411	195,411	195,411
121 Licensed Subs Salaries		1,156						
131 Licensed Additional Salaries	2,949	4,887						
151 Department Head Increments		988						
1XX Salaries Total:	75,360	388,149	5.6	282,305	3.8	195,411	195,411	195,411
211 PERS Employers Contribution	7,130	50,053		61,063		44,163	44,163	44,163
213 Dist Contrib to Pers For Contr	1,215	7,008						
214 PERS Debt Service Charge	1,312	8,410						
220 Social Security Administration	5,647	28,440		21,596		14,949	14,949	14,949
231 Worker's Compensation	321	1,619		1,721		1,192	1,192	1,192
232 State Unemployment Insurance	148	741		849		586	586	586
243 Tax Sheltered Annuities		7,851		2,775		2,625	2,625	2,625
244 Insurance Benefits	14,470	77,187		60,273		43,819	43,819	43,819
2XX Employee Benefits Total:	30,243	181,309		148,277		107,334	107,334	107,334

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	13,747	10,371		78		91	91	91
4XX Supplies & Materials Total:	13,747	10,371		78		91	91	91
690 Overhead Costs	707							
6XX Other Objects Total:	707							
2143 Total: Psychological Counseling Servi	120,057	579,829	5.6	430,660	3.8	302,836	302,836	302,836
2152 Speech Pathology Services								
111 Licensed Salaries	1,049	47,187	1.4	73,049	1.6	65,637	65,637	65,637
1XX Salaries Total:	1,049	47,187	1.4	73,049	1.6	65,637	65,637	65,637
211 PERS Employers Contribution	139	1,994		15,800		14,834	14,834	14,834
214 PERS Debt Service Charge	28	404						
220 Social Security Administration	73	3,482		5,588		5,021	5,021	5,021
231 Worker's Compensation	5	187		446		400	400	400
232 State Unemployment Insurance	2	24		219		197	197	197
243 Tax Sheltered Annuities	21			718		1,145	1,145	1,145
244 Insurance Benefits	250	3,637		15,595		19,117	19,117	19,117
2XX Employee Benefits Total:	518	9,728		38,366		40,714	40,714	40,714
346 In-District Expense		33						
3XX Purchased Services Total:		33						
410 Supplies				179		175	175	175
4XX Supplies & Materials Total:				179		175	175	175
2152 Total: Speech Pathology Services	1,567	56,948	1.4	111,594	1.6	106,526	106,526	106,526
2169 Misc Support Of Educational Se								
111 Licensed Salaries	4,538	18,690	.7	35,609	.6	26,131	26,131	26,131
112 Classified Salaries	36,750	38,486	.7	20,784	1.6	43,983	43,983	43,983
113 Administrators	72,792	76,834			1.0	79,840	79,840	79,840
122 Subs-Classified Salaries						13,801	13,801	13,801
124 Temps-Classified Salaries		280				16,284	16,284	16,284
139 CELL PHONE STIPEND		120				480	480	480
1XX Salaries Total:	114,080	134,410	1.4	56,393	3.2	180,519	180,519	180,519
211 PERS Employers Contribution	14,571	23,475		12,198		33,890	33,890	33,890
213 Dist Contrib to Pers For Contr		45						
214 PERS Debt Service Charge	3,252	4,108						
220 Social Security Administration	8,179	9,727		4,314		12,529	12,529	12,529
231 Worker's Compensation	591	571		344		999	999	999

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
232 State Unemployment Insurance	221	255		169		491	491	491
241 Professional Fund	50					1,300	1,300	1,300
243 Tax Sheltered Annuities	3,600	3,900		350		5,659	5,659	5,659
244 Insurance Benefits	18,836	26,288		14,304		33,555	33,555	33,555
248	535	535						
2XX Employee Benefits Total:	49,880	70,349		31,679		88,423	88,423	88,423
410 Supplies				21		24	24	24
480 Computer Hardware				13,813				
4XX Supplies & Materials Total:				13,834		24	24	24
640 Dues And Fees		225						
690 Overhead Costs	63,078							
6XX Other Objects Total:	63,078	225						
2169 Total: Misc Support Of Educational Se	227,038	204,984	1.4	101,906	3.2	268,966	268,966	268,966
2190 Director of Educ Services								
112 Classified Salaries	68,110	59,604	3.8	125,855	3.0	77,911	77,911	77,911
113 Administrators	14,322	1,354	1.0	78,156				
121 Licensed Subs Salaries	3,708	8,888						
122 Subs-Classified Salaries	6,729	2,769						
131 Licensed Additional Salaries	13,973	14,045						
1XX Salaries Total:	106,842	86,660	4.8	204,011	3.0	77,911	77,911	77,911
211 PERS Employers Contribution	11,161	12,902		44,128		17,608	17,608	17,608
213 Dist Contrib to Pers For Contr	17	838						
214 PERS Debt Service Charge	2,308	2,373						
220 Social Security Administration	7,730	6,255		15,607		5,960	5,960	5,960
231 Worker's Compensation	453	413		1,244		475	475	475
232 State Unemployment Insurance	153	163		611		234	234	234
241 Professional Fund				1,300				
243 Tax Sheltered Annuities		3		5,000		443	443	443
244 Insurance Benefits	15,858	15,779		45,342		30,462	30,462	30,462
2XX Employee Benefits Total:	37,680	38,726		113,232		55,182	55,182	55,182
319 Other Instruc Prof & Tech Svcs	15,123	365						
346 In-District Expense	158							
373 TUITION PRIVATE SCHOOLS	44,164							
389 Other Non-Instruc Services	10,101	1,200		10,891				
3XX Purchased Services Total:	69,546	1,565		10,891				
410 Supplies	1,538	115						
421 Textbooks	26							

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
460 Non-consumable Items	912							
470 Computer Software	722							
480 Computer Hardware	659							
4XX Supplies & Materials Total:	3,857	115						
690 Overhead Costs	97,582							
6XX Other Objects Total:	97,582							
2190 Total: Director of Educ Services	315,507	127,066	4.8	328,134	3.0	133,093	133,093	133,093
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	144,414	223,127	4.2	218,577	4.9	289,737	289,737	289,737
112 Classified Salaries	56,571	60,807	1.3	36,544	2.9	119,215	119,215	119,215
113 Administrators	83,744	162,652	1.9	169,478	1.3	136,687	136,687	136,687
114 Classified Supervisors		4,496						
121 Licensed Subs Salaries	83,626	16,814		34,190		16,898	16,898	16,898
122 Subs-Classified Salaries	16,784	13,937		502		3,375	3,375	3,375
124 Temps-Classified Salaries		2,106						
131 Licensed Additional Salaries	59,334	53,305		47,853		46,907	46,907	46,907
132 Classified Salaries Overtime	225	1,045				6,972	6,972	6,972
139 CELL PHONE STIPEND		299				1,560	1,560	1,560
1XX Salaries Total:	444,698	538,588	7.5	507,144	9.1	621,351	621,351	621,351
211 PERS Employers Contribution	43,164	83,425		105,810		136,673	136,673	136,673
213 Dist Contrib to Pers For Contr	276	553						
214 PERS Debt Service Charge	9,541	15,672						
220 Social Security Administration	32,764	39,915		38,796		47,439	47,439	47,439
231 Worker's Compensation	1,894	2,251		3,095		3,782	3,782	3,782
232 State Unemployment Insurance	712	905		1,521		1,860	1,860	1,860
241 Professional Fund	719	619		2,487		2,066	2,066	2,066
243 Tax Sheltered Annuities	7,206	11,684		11,655		12,211	12,211	12,211
244 Insurance Benefits	51,703	63,518		75,469		100,465	100,465	100,465
2XX Employee Benefits Total:	147,979	218,542		238,833		304,496	304,496	304,496
319 Other Instruc Prof & Tech Svcs	1,465	254		176,443		182,418	182,418	182,418
322 Repairs & Maint Svcs (Cntrcts)		499				511	511	511
324 Rentals	54	345						
341 Travel - Local In-District	2,868	4,224		14,599		1,956	1,956	1,956
342 Travel & Exp Out Of District	5,331	8,222		47,825		10,131	10,131	10,131
346 In-District Expense	6,445	13,760		23,205		8,503	8,503	8,503
351 Telephone And Telegraph	631	508		2,100		555	555	555
353 Postage	212	879		44		159	159	159
355 Printing And Binding		2,663						
389 Other Non-Instruc Services	1,800	6,967		2,000		87,617	87,617	87,617
3XX Purchased Services Total:	18,806	38,321		266,216		291,850	291,850	291,850

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	29,483	45,983		85,135		45,031	45,031	45,031
421 Textbooks	963	353		8,001		10,281	10,281	10,281
432 Reference Books	2,622	3,114		100		435	435	435
440 Periodicals	639	257						
460 Non-consumable Items	1,561	3,072		3,000		6,001	6,001	6,001
470 Computer Software	2,557	2,892		9,711		9,941	9,941	9,941
480 Computer Hardware	2,633	28,455		24,305		24,799	24,799	24,799
4XX Supplies & Materials Total:	40,458	84,126		130,252		96,488	96,488	96,488
550 Technology				6,000		6,000	6,000	6,000
5XX Capital Outlay Total:				6,000		6,000	6,000	6,000
640 Dues And Fees		239				500	500	500
690 Overhead Costs	34,797							
6XX Other Objects Total:	35,016	239				500	500	500
2210 Total: Improvement Of Instruction Ser	686,957	879,816	7.5	1,148,445	9.1	1,320,685	1,320,685	1,320,685
2211 Improvement Of Instruction Ser								
111 Licensed Salaries		14,060						
112 Classified Salaries	27,404	24,711	1.0	39,920				
113 Administrators	83,162	62,958	.9	80,716				
121 Licensed Subs Salaries	1,190			1,150				
131 Licensed Additional Salaries	2,689							
132 Classified Salaries Overtime		361		256				
139 CELL PHONE STIPEND		135						
1XX Salaries Total:	114,445	102,225	1.9	122,042				
211 PERS Employers Contribution	14,538	19,918		26,275				
213 Dist Contrib to Pers For Contr	1,209	258						
214 PERS Debt Service Charge	2,358	4,216						
220 Social Security Administration	8,581	7,603		9,346				
231 Worker's Compensation	476	500		746				
232 State Unemployment Insurance	220	236		367				
241 Professional Fund				1,472				
243 Tax Sheltered Annuities	3,774	4,945		5,664				
244 Insurance Benefits	16,709	16,137		16,581				
2XX Employee Benefits Total:	47,865	53,813		60,451				
312 Instructional Prgms Improv Svc	1,500							
319 Other Instruc Prof & Tech Svcs	18,999			4,186				
342 Travel & Exp Out Of District	24,508	17,016		29,570				
346 In-District Expense	689	494		500				
353 Postage		15						
389 Other Non-Instruc Services	5,326	5,472		5,472		8,406	8,406	8,406
3XX Purchased Services Total:	51,022	22,997		39,728		8,406	8,406	8,406



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
432 Reference Books	2,572	238						
480 Computer Hardware				583				
4XX Supplies & Materials Total:	2,572	238		583				
690 Overhead Costs	54,851							
6XX Other Objects Total:	54,851							
2211 Total: Improvement Of Instruction Ser	270,755	179,273	1.9	222,804		8,406	8,406	8,406
2213 Curriculum Development Svcs								
111 Licensed Salaries	58,104	57,865	.9	46,570	1.2	73,577	73,577	73,577
112 Classified Salaries	17,229	14,449	.2	9,616	.2	9,084	9,084	9,084
121 Licensed Subs Salaries	70	3,512		3,265		12,514	12,514	12,514
122 Subs-Classified Salaries	5,330	4,483		3,019				
131 Licensed Additional Salaries	9,279	778		555		2,000	2,000	2,000
132 Classified Salaries Overtime	234							
1XX Salaries Total:	90,246	81,087	1.1	63,025	1.4	97,175	97,175	97,175
211 PERS Employers Contribution	11,405	13,588		12,615		20,009	20,009	20,009
213 Dist Contrib to Pers For Contr	53	165						
214 PERS Debt Service Charge	2,534	2,553						
220 Social Security Administration	6,536	5,791		4,822		7,434	7,434	7,434
231 Worker's Compensation	389	368		385		592	592	592
232 State Unemployment Insurance	171	155		189		291	291	291
243 Tax Sheltered Annuities		2		450		871	871	871
244 Insurance Benefits	11,999	11,887		11,723		16,423	16,423	16,423
2XX Employee Benefits Total:	33,087	34,509		30,184		45,620	45,620	45,620
319 Other Instruc Prof & Tech Svcs	1,047			100		2,818	2,818	2,818
341 Travel - Local In-District	56	133						
342 Travel & Exp Out Of District	2,422	1,355		1,775		1,011	1,011	1,011
346 In-District Expense	1,124	1,120				1,256	1,256	1,256
353 Postage	31			216				
389 Other Non-Instruc Services						500	500	500
3XX Purchased Services Total:	4,680	2,608		2,091		5,585	5,585	5,585
410 Supplies	8,887	328		2,289		1,052	1,052	1,052
421 Textbooks	1,007							
432 Reference Books	1,534	40				500	500	500
460 Non-consumable Items	9,499					10,064	10,064	10,064
470 Computer Software	453			1,000		408	408	408
480 Computer Hardware	10,380	70		2,060				
4XX Supplies & Materials Total:	31,760	438		5,349		12,024	12,024	12,024

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
690 Overhead Costs	4,789							
6XX Other Objects Total:	4,789							
2213 Total: Curriculum Development Svcs	164,562	118,642	1.1	100,649	1.4	160,404	160,404	160,404
2214 Multicultural Education								
111 Licensed Salaries	61,509	73,738	1.0	53,558	.5	28,946	28,946	28,946
112 Classified Salaries	104,357	90,161	5.0	118,458	1.0	83,471	83,471	83,471
113 Administrators	166,032	203,458	2.7	189,000				
122 Subs-Classified Salaries	10,802	954		9,000		79,911	79,911	79,911
124 Temps-Classified Salaries		7,922						
131 Licensed Additional Salaries	16,280	17,528		39,000		11,753	11,753	11,753
132 Classified Salaries Overtime	22,221	24,296		29,000		24,976	24,976	24,976
139 CELL PHONE STIPEND		822						
1XX Salaries Total:	381,201	418,879	8.7	438,016	1.5	229,057	229,057	229,057
211 PERS Employers Contribution	48,030	54,214		92,796		33,707	33,707	33,707
213 Dist Contrib to Pers For Contr	651	7,921						
214 PERS Debt Service Charge	10,502	9,192						
220 Social Security Administration	28,529	31,271		33,509		17,523	17,523	17,523
231 Worker's Compensation	1,843	1,795		2,671		1,397	1,397	1,397
232 State Unemployment Insurance	752	815		1,315		687	687	687
241 Professional Fund		69		3,623				
243 Tax Sheltered Annuities	2,735	1,138		14,608		500	500	500
244 Insurance Benefits	56,630	63,912		87,658		16,169	16,169	16,169
2XX Employee Benefits Total:	149,672	170,327		236,180		69,983	69,983	69,983
311 Instruction Services	23,605	43,423		2,000		22,955	22,955	22,955
319 Other Instruc Prof & Tech Svcs	21,150	10,840		40,721				
322 Repairs & Maint Svcs (Cntrcts)	5,360	3,299		606		6,074	6,074	6,074
324 Rentals	5,021	1,465		61		7,441	7,441	7,441
332 Pupil Transp-Activity Trips		234				3,037	3,037	3,037
341 Travel - Local In-District	25,250	36,116		30,700		42,518	42,518	42,518
342 Travel & Exp Out Of District	8,097	8,315		5,424		1,519	1,519	1,519
346 In-District Expense	705	1,391		33,799				
351 Telephone And Telegraph	1,170	921		303		2,202	2,202	2,202
353 Postage	6,268	6,890		4,303		10,052	10,052	10,052
354 Advertising	87	213		152		1,040	1,040	1,040
355 Printing And Binding	10,051	14,960		5,609		20,126	20,126	20,126
389 Other Non-Instruc Services	540	3,679		15,606		4,556	4,556	4,556
3XX Purchased Services Total:	107,304	131,746		139,284		121,520	121,520	121,520
410 Supplies	97,789	107,272		69,295		119,792	119,792	119,792
431 Library Books	12,924	6,286		909		4,783	4,783	4,783
432 Reference Books	226	161		30		2,278	2,278	2,278
440 Periodicals	172	56				759	759	759

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-consumable Items	654	2,225		606				
470 Computer Software	1,447	2,285		11,840		1,213	1,213	1,213
480 Computer Hardware	7,553	4,679		4,383				
4XX Supplies & Materials Total:	120,765	122,964		87,063		128,825	128,825	128,825
640 Dues And Fees		287						
651 Liability Insurance		241				362	362	362
690 Overhead Costs	17,748							
6XX Other Objects Total:	17,748	528				362	362	362
2214 Total: Multicultural Education	776,690	844,444	8.7	900,543	1.5	549,747	549,747	549,747
2219 Other Improvement Of Inst Serv								
111 Licensed Salaries	26,870	30,030						
1XX Salaries Total:	26,870	30,030						
211 PERS Employers Contribution	2,773	5,681						
213 Dist Contrib to Pers For Contr	257							
214 PERS Debt Service Charge	562	1,040						
220 Social Security Administration	1,919	2,199						
231 Worker's Compensation	110	123						
232 State Unemployment Insurance	50	58						
243 Tax Sheltered Annuities	548	51						
244 Insurance Benefits	4,957	5,639						
2XX Employee Benefits Total:	11,176	14,791						
319 Other Instruc Prof & Tech Svcs	4,226	73,330		57,089				
341 Travel - Local In-District		33						
346 In-District Expense	721	404		426				
3XX Purchased Services Total:	4,947	73,767		57,515				
2219 Total: Other Improvement Of Inst Serv	42,993	118,588		57,515				
2222 School Library Services								
111 Licensed Salaries	395,138	338,690	8.7	444,542				
112 Classified Salaries	46,326	5,423	.2	5,539	.2	4,799	4,799	4,799
151 Department Head Increments	4,410							
1XX Salaries Total:	445,874	344,113	8.9	450,081	.2	4,799	4,799	4,799
211 PERS Employers Contribution	57,782	59,761		97,353		1,085	1,085	1,085
213 Dist Contrib to Pers For Contr		2,009						
214 PERS Debt Service Charge	13,249	10,874						
220 Social Security Administration	32,539	25,500		34,430		367	367	367
231 Worker's Compensation	1,880	1,403		2,743		29	29	29

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	849	660		1,351		14	14	14
243 Tax Sheltered Annuities	1,269	632		4,370		28	28	28
244 Insurance Benefits	89,406	64,551		96,674		1,941	1,941	1,941
2XX Employee Benefits Total:	196,974	165,390		236,921		3,464	3,464	3,464
410 Supplies	393	1,446		16,634		17,603	17,603	17,603
431 Library Books	6,415	5,593						
432 Reference Books	952							
470 Computer Software	43							
480 Computer Hardware		1,947						
4XX Supplies & Materials Total:	7,803	8,986		16,634		17,603	17,603	17,603
690 Overhead Costs	37	32						
6XX Other Objects Total:	37	32						
2222 Total: School Library Services	650,688	518,521	8.9	703,636	.2	25,866	25,866	25,866
2223 MultiMedia Services								
410 Supplies		15		544		633	633	633
460 Non-consumable Items	22							
470 Computer Software	44	187						
4XX Supplies & Materials Total:	66	202		544		633	633	633
2223 Total: MultiMedia Services	66	202		544		633	633	633
2230 Assessment and Testing								
121 Licensed Subs Salaries	71,379	131,307		62,717		54,166	54,166	54,166
122 Subs-Classified Salaries						1,015	1,015	1,015
1XX Salaries Total:	71,379	131,307		62,717		55,181	55,181	55,181
211 PERS Employers Contribution	1,848	3,560		6,585		3,791	3,791	3,791
213 Dist Contrib to Pers For Contr	34	1,254						
214 PERS Debt Service Charge	385	499						
220 Social Security Administration	9,457	9,764		4,798		4,222	4,222	4,222
231 Worker's Compensation	444	618		383		336	336	336
232 State Unemployment Insurance	69	104		188		165	165	165
243 Tax Sheltered Annuities		7						
244 Insurance Benefits	680	1,248		1,317		1,354	1,354	1,354
2XX Employee Benefits Total:	12,917	17,054		13,271		9,868	9,868	9,868
319 Other Instruc Prof & Tech Svcs				1,263				
346 In-District Expense	232	134						
389 Other Non-Instruc Services						7,030	7,030	7,030
3XX Purchased Services Total:	232	134		1,263		7,030	7,030	7,030

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	319			680		6,051	6,051	6,051
4XX Supplies & Materials Total:	319			680		6,051	6,051	6,051
2230 Total: Assessment and Testing	84,847	148,495		77,931		78,130	78,130	78,130
2240 Instructional Staff Developm								
111 Licensed Salaries	87,873	85,415	.2	12,970	.5	39,678	39,678	39,678
112 Classified Salaries	31,080	48,410	.6	18,897	2.4	76,995	76,995	76,995
113 Administrators	49,014	8,132						
114 Classified Supervisors		848						
121 Licensed Subs Salaries	164,020	122,152		494,821		171,684	171,684	171,684
122 Subs-Classified Salaries	2,902	5,909		7,911		3,550	3,550	3,550
123 Temps-Licensed Salaries		2,237						
124 Temps-Classified Salaries		120						
131 Licensed Additional Salaries	65,657	140,257		101,335		78,878	78,878	78,878
132 Classified Salaries Overtime		788						
153 Athletic Increments		2,997						
1XX Salaries Total:	400,546	417,265	.9	635,934	2.9	370,785	370,785	370,785
211 PERS Employers Contribution	33,713	50,595		80,768		56,206	56,206	56,206
213 Dist Contrib to Pers For Contr	2,196	5,215						
214 PERS Debt Service Charge	7,269	8,619						
220 Social Security Administration	29,922	30,199		48,647		28,369	28,369	28,369
231 Worker's Compensation	1,888	1,787		3,882		2,260	2,260	2,260
232 State Unemployment Insurance	756	736		1,908		1,113	1,113	1,113
241 Professional Fund	750	750						
243 Tax Sheltered Annuities	3,304	876		132		708	708	708
244 Insurance Benefits	27,799	31,380		19,235		34,721	34,721	34,721
249 District Retirement	141							
2XX Employee Benefits Total:	107,738	130,157		154,572		123,377	123,377	123,377
319 Other Instruc Prof & Tech Svcs	138,975	95,715		157,531		224,100	224,100	224,100
324 Rentals		1,200						
341 Travel - Local In-District	2,195	2,308				3,208	3,208	3,208
342 Travel & Exp Out Of District	190,183	237,554		155,889		200,707	200,707	200,707
346 In-District Expense	51,371	52,509		44,878		7,257	7,257	7,257
353 Postage	94	635						
389 Other Non-Instruc Services	37,416	17,628		28,237		10,430	10,430	10,430
3XX Purchased Services Total:	420,234	407,549		386,535		445,702	445,702	445,702
410 Supplies	15,638	17,122		49,399		57,604	57,604	57,604
421 Textbooks		1,481				2,466	2,466	2,466
432 Reference Books	5,730	15,069		808		2,980	2,980	2,980
440 Periodicals	343	81				82	82	82
460 Non-consumable Items		269				2,859	2,859	2,859
470 Computer Software	8,912	1,189		162		18,623	18,623	18,623

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	39,827	12,089				116,826	116,826	116,826
4XX Supplies & Materials Total:	70,450	47,300		50,369		201,440	201,440	201,440
640 Dues And Fees	760	1,609		671		112	112	112
690 Overhead Costs	37,389							
6XX Other Objects Total:	38,149	1,609		671		112	112	112
2240 Total: Instructional Staff Developm	1,037,117	1,003,880	.9	1,228,081	2.9	1,141,416	1,141,416	1,141,416
2411 Principals Services								
112 Classified Salaries	585	11,116						
113 Administrators		2,495						
121 Licensed Subs Salaries		1,390		1,368				
122 Subs-Classified Salaries		348						
131 Licensed Additional Salaries		1,427						
1XX Salaries Total:	585	16,776		1,368				
211 PERS Employers Contribution	83	1,585		144				
213 Dist Contrib to Pers For Contr		8						
214 PERS Debt Service Charge	17	323						
220 Social Security Administration	45	1,282		105				
231 Worker's Compensation	4	89		8				
232 State Unemployment Insurance	1	23		4				
244 Insurance Benefits	215	4,030		29				
2XX Employee Benefits Total:	365	7,340		290				
342 Travel & Exp Out Of District	5,049	564						
346 In-District Expense	3,269	952						
353 Postage		132						
3XX Purchased Services Total:	8,318	1,648						
410 Supplies	6,694	1,952		38,669		24,311	24,311	24,311
432 Reference Books		103						
460 Non-consumable Items	165	531						
470 Computer Software	393							
480 Computer Hardware	4,560	3,380						
4XX Supplies & Materials Total:	11,812	5,966		38,669		24,311	24,311	24,311
640 Dues And Fees		899						
6XX Other Objects Total:		899						
2411 Total: Principals Services	21,080	32,629		40,327		24,311	24,311	24,311

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2490	Other Support Serv-School Admn								
	112 Classified Salaries		296						
	113 Administrators	32,122	26,415	.1	7,991				
	121 Licensed Subs Salaries		858						
	131 Licensed Additional Salaries	43,475	7,551						
	1XX Salaries Total:	76,751	33,966	.1	7,991				
	211 PERS Employers Contribution	5,584	4,790		1,728				
	213 Dist Contrib to Pers For Contr		15						
	214 PERS Debt Service Charge	1,149	275						
	220 Social Security Administration	5,660	2,992		611				
	231 Worker's Compensation	401	139		49				
	232 State Unemployment Insurance	101	32		24				
	241 Professional Fund				169				
	243 Tax Sheltered Annuities				650				
	244 Insurance Benefits	401	737		1,214				
	2XX Employee Benefits Total:	13,311	8,965		4,445				
	319 Other Instruc Prof & Tech Svcs	13,860							
	324 Rentals	2,886							
	341 Travel - Local In-District		118						
	342 Travel & Exp Out Of District	91,428	30,420						
	346 In-District Expense	25,409	1,722						
	353 Postage	155	23						
	389 Other Non-Instruc Services	246	140						
	3XX Purchased Services Total:	134,162	32,423						
	410 Supplies	5,281	249						
	432 Reference Books	6,156	72						
	460 Non-consumable Items	4,145	70						
	480 Computer Hardware	2,324							
	4XX Supplies & Materials Total:	17,906	391						
	640 Dues And Fees	10,000	10,000						
	690 Overhead Costs	14,216							
	6XX Other Objects Total:	24,216	10,000						
2490	Total: Other Support Serv-School Admn	266,346	85,745	.1	12,436				
2521	Financial & Support Services								
	690 Overhead Costs	123,438	489,140		512,977		542,015	542,015	542,015
	6XX Other Objects Total:	123,438	489,140		512,977		542,015	542,015	542,015
2521	Total: Financial & Support Services	123,438	489,140		512,977		542,015	542,015	542,015

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
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JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	Proposed	BUDGET Approved	Adopted
2525								
690 Overhead Costs						385	385	385
6XX Other Objects Total:						385	385	385
2525 Total:						385	385	385
2540								
Operation & Maint of Plant								
324 Rentals	7,122							
3XX Purchased Services Total:	7,122							
2540 Total: Operation & Maint of Plant	7,122							
2542								
Building Div Services								
112 Classified Salaries	52,766	55,481	1.5	49,461				
1XX Salaries Total:	52,766	55,481	1.5	49,461				
211 PERS Employers Contribution	6,806	10,426		10,698				
214 PERS Debt Service Charge	1,442	1,973						
220 Social Security Administration	3,814	3,995		3,784				
231 Worker's Compensation	2,039	2,242		3,660				
232 State Unemployment Insurance	101	108		148				
244 Insurance Benefits	11,540	13,335		14,100				
2XX Employee Benefits Total:	25,742	32,079		32,390				
410 Supplies				881		1,264	1,264	1,264
4XX Supplies & Materials Total:				881		1,264	1,264	1,264
531 Improvement Of Sites				122		143	143	143
5XX Capital Outlay Total:				122		143	143	143
2542 Total: Building Div Services	78,508	87,560	1.5	82,854		1,407	1,407	1,407
2543								
Grounds Division Services								
112 Classified Salaries	66,069	67,281	1.8	53,848				
1XX Salaries Total:	66,069	67,281	1.8	53,848				
211 PERS Employers Contribution	8,596	12,673		11,647				
214 PERS Debt Service Charge	1,877	2,354						
220 Social Security Administration	4,749	4,919		4,119				
231 Worker's Compensation	2,598	2,691		3,985				
232 State Unemployment Insurance	124	131		162				
244 Insurance Benefits	16,633	18,587		16,920				
2XX Employee Benefits Total:	34,577	41,355		36,833				
2543 Total: Grounds Division Services	100,646	108,636	1.8	90,681				



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2544	Building Repair & Maintenance								
	112 Classified Salaries		10,420						
	1XX Salaries Total:		10,420						
	211 PERS Employers Contribution		2,395						
	220 Social Security Administration		1,070						
	231 Worker's Compensation		85						
	232 State Unemployment Insurance		30						
	2XX Employee Benefits Total:		3,580						
	389 Other Non-Instruc Services				3,356		3,907	3,907	3,907
	3XX Purchased Services Total:				3,356		3,907	3,907	3,907
	480 Computer Hardware	2,744							
	4XX Supplies & Materials Total:	2,744							
	522 Bldg Improv (Done Maint Dept)		4,320		118		138	138	138
	531 Improvement Of Sites	1,525							
	5XX Capital Outlay Total:	1,525	4,320		118		138	138	138
2544	Total: Building Repair & Maintenance	4,269	18,320		3,474		4,045	4,045	4,045
2548	Care Of Buildings Services								
	112 Classified Salaries	310,889	321,471	13.1	338,919				
	132 Classified Salaries Overtime	74	84						
	1XX Salaries Total:	310,963	321,555	13.1	338,919				
	211 PERS Employers Contribution	39,756	57,073		73,312				
	213 Dist Contrib to Pers For Contr	698	1,040						
	214 PERS Debt Service Charge	8,483	10,625						
	220 Social Security Administration	22,659	23,515		25,927				
	231 Worker's Compensation	12,142	13,075		25,077				
	232 State Unemployment Insurance	588	625		1,013				
	244 Insurance Benefits	87,688	100,041		123,555				
	2XX Employee Benefits Total:	172,014	205,994		248,884				
	410 Supplies				3,946		4,722	4,722	4,722
	4XX Supplies & Materials Total:				3,946		4,722	4,722	4,722
2548	Total: Care Of Buildings Services	482,977	527,549	13.1	591,749		4,722	4,722	4,722

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2554	Vehicle Purch Svcs & Maint Svc								
	112 Classified Salaries			.3	6,173				
	1XX Salaries Total:			.3	6,173				
	211 PERS Employers Contribution				1,335				
	220 Social Security Administration				472				
	231 Worker's Compensation				432				
	232 State Unemployment Insurance				19				
	244 Insurance Benefits				2,397				
	2XX Employee Benefits Total:				4,655				
	389 Other Non-Instruc Services				21,154		15,750	15,750	15,750
	3XX Purchased Services Total:				21,154		15,750	15,750	15,750
	410 Supplies				33,427				
	4XX Supplies & Materials Total:				33,427				
	542 Replacement Equipment Purchase		20,000						
	543		49,435		60,501				
	5XX Capital Outlay Total:		69,435		60,501				
	861 Vehicle Supplies						3,042	3,042	3,042
	864 Fuel						46,958	46,958	46,958
	8XX Maintenance Supplies Total:						50,000	50,000	50,000
2554	Total: Vehicle Purch Svcs & Maint Svc		69,435	.3	125,910		65,750	65,750	65,750
2555	Student Transportation Dist E								
	112 Classified Salaries	13,979	45,928				12,399	12,399	12,399
	1XX Salaries Total:	13,979	45,928				12,399	12,399	12,399
	211 PERS Employers Contribution	35					2,802	2,802	2,802
	214 PERS Debt Service Charge	7							
	220 Social Security Administration	21					950	950	950
	231 Worker's Compensation	14					867	867	867
	232 State Unemployment Insurance	1					38	38	38
	244 Insurance Benefits						60	60	60
	2XX Employee Benefits Total:	78					4,717	4,717	4,717
	389 Other Non-Instruc Services	4,532	42,122		7,424		1,871	1,871	1,871
	3XX Purchased Services Total:	4,532	42,122		7,424		1,871	1,871	1,871

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
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P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
432 Reference Books				22,950		21,845	21,845	21,845
4XX Supplies & Materials Total:				22,950		21,845	21,845	21,845
640 Dues And Fees				4,050		3,855	3,855	3,855
6XX Other Objects Total:				4,050		3,855	3,855	3,855
864 Fuel		781						
868 Oth than Home to Sch Supplies	2,375	9,794		105,601		34,591	34,591	34,591
8XX Maintenance Supplies Total:	2,375	10,575		105,601		34,591	34,591	34,591
2555 Total: Student Transportation Dist E	20,964	98,625		140,025		79,278	79,278	79,278
2559 Other Pupil Transportation Svc								
331 Pupil Transp To And From Schl	14,092	9,267						
3XX Purchased Services Total:	14,092	9,267						
410 Supplies				92				
4XX Supplies & Materials Total:				92				
2559 Total: Other Pupil Transportation Svc	14,092	9,267		92				
2620								
111 Licensed Salaries	899	803	.1	5,567				
112 Classified Salaries	9,702	8,010	1.1	35,694				
114 Classified Supervisors		1,686						
1XX Salaries Total:	10,601	10,499	1.2	41,261				
211 PERS Employers Contribution	1,310	1,928		8,924				
213 Dist Contrib to Pers For Contr	14	99						
214 PERS Debt Service Charge	232	351						
220 Social Security Administration	789	791		3,157				
231 Worker's Compensation	50	47		253				
232 State Unemployment Insurance	23	21		122				
243 Tax Sheltered Annuities	501	658		55				
244 Insurance Benefits	1,761	1,820		11,736				
249 District Retirement	18							
2XX Employee Benefits Total:	4,698	5,715		24,247				
690 Overhead Costs	708							
6XX Other Objects Total:	708							
2620 Total:	16,007	16,214	1.2	65,508				

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2630	Communic & Intergov Relations								
	389 Other Non-Instruc Services				1,203		1,400	1,400	1,400
	3XX Purchased Services Total:				1,203		1,400	1,400	1,400
2630	Total: Communic & Intergov Relations				1,203		1,400	1,400	1,400
2641	Human Resources								
	389 Other Non-Instruc Services	5,769							
	3XX Purchased Services Total:	5,769							
2641	Total: Human Resources	5,769							
2660	Computing & Info Services								
	112 Classified Salaries			.5	19,960				
	1XX Salaries Total:			.5	19,960				
	211 PERS Employers Contribution				4,311				
	220 Social Security Administration				1,517				
	231 Worker's Compensation				120				
	232 State Unemployment Insurance				60				
	244 Insurance Benefits				6,547				
	2XX Employee Benefits Total:				12,555				
2660	Total: Computing & Info Services			.5	32,515				
2669	Other Data Processing Services								
	131 Licensed Additional Salaries				4,865				
	1XX Salaries Total:				4,865				
	211 PERS Employers Contribution				1,052				
	220 Social Security Administration				372				
	231 Worker's Compensation				30				
	232 State Unemployment Insurance				15				
	2XX Employee Benefits Total:				1,469				
	342 Travel & Exp Out Of District				1,200		2,000	2,000	2,000
	351 Telephone And Telegraph	3,030	3,296		6,088		8,281	8,281	8,281
	389 Other Non-Instruc Services	100	930		418		1,295	1,295	1,295
	3XX Purchased Services Total:	3,130	4,226		7,706		11,576	11,576	11,576
	410 Supplies	93			1,409		2,107	2,107	2,107
	460 Non-consumable Items		227		1,200		2,000	2,000	2,000
	480 Computer Hardware	4,435			1,800		2,000	2,000	2,000
	4XX Supplies & Materials Total:	4,528	227		4,409		6,107	6,107	6,107

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
550 Technology				4,999		6,000	6,000	6,000
5XX Capital Outlay Total:				4,999		6,000	6,000	6,000
2669 Total: Other Data Processing Services	7,658	4,453		23,448		23,683	23,683	23,683
2700 Supplemental Retirement Pgm								
249 District Retirement	268,477	376,699		277,337		361,300	361,300	361,300
279				173				
2XX Employee Benefits Total:	268,477	376,699		277,510		361,300	361,300	361,300
460 Non-consumable Items						12,050	12,050	12,050
4XX Supplies & Materials Total:						12,050	12,050	12,050
2700 Total: Supplemental Retirement Pgm	268,477	376,699		277,510		373,350	373,350	373,350
3320 Community Recreation Services								
112 Classified Salaries	33,395	30,457	.9	31,921				
1XX Salaries Total:	33,395	30,457	.9	31,921				
211 PERS Employers Contribution	4,238	5,703		6,905				
213 Dist Contrib to Pers For Contr	157	13						
214 PERS Debt Service Charge	872	1,084						
220 Social Security Administration	2,324	2,091		2,442				
231 Worker's Compensation	1,066	155		195				
232 State Unemployment Insurance	58	57		96				
244 Insurance Benefits	7,020	7,743		8,817				
2XX Employee Benefits Total:	15,735	16,846		18,455				
319 Other Instruc Prof & Tech Svcs	21,778	14,464		4,948				
321 Equip Rep (Not Service Cntcts)	234							
342 Travel & Exp Out Of District	836	690						
346 In-District Expense	901	498		100				
351 Telephone And Telegraph	298	269						
353 Postage	88	592						
354 Advertising	1,098	51						
389 Other Non-Instruc Services	5,294	815		1,768				
3XX Purchased Services Total:	30,527	17,379		6,816				
410 Supplies	4,915	3,021		573				
460 Non-consumable Items				104				
470 Computer Software	33	723						
4XX Supplies & Materials Total:	4,948	3,744		677				

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues And Fees	501	506						
6XX Other Objects Total:	501	506						
864 Fuel	103							
868 Oth than Home to Sch Supplies	108	24						
8XX Maintenance Supplies Total:	211	24						
3320 Total: Community Recreation Services	85,317	68,956	.9	57,869				
3390 Radio KRVM Services								
112 Classified Salaries	55,548	70,281	2.8	79,773	4.2	131,452	131,452	131,452
114 Classified Supervisors	56,123	62,575	1.0	55,174	1.0	51,153	51,153	51,153
122 Subs-Classified Salaries	38,764	43,479		32,240				
124 Temps-Classified Salaries		7,169						
132 Classified Salaries Overtime	21	3,410		3,873				
139 CELL PHONE STIPEND		519						
1XX Salaries Total:	150,456	187,433	3.8	171,060	5.2	182,605	182,605	182,605
211 PERS Employers Contribution	15,499	18,964		30,027		41,269	41,269	41,269
213 Dist Contrib to Pers For Contr	674	2,636						
214 PERS Debt Service Charge	2,933	3,119						
220 Social Security Administration	11,472	14,094		13,086		13,969	13,969	13,969
231 Worker's Compensation	926	860		1,045		1,114	1,114	1,114
232 State Unemployment Insurance	292	322		514		547	547	547
241 Professional Fund				750		750	750	750
243 Tax Sheltered Annuities	2,850	1,675		4,200		4,830	4,830	4,830
244 Insurance Benefits	25,674	20,083		35,660		53,504	53,504	53,504
2XX Employee Benefits Total:	60,320	61,753		85,282		115,983	115,983	115,983
321 Equip Rep (Not Service Cntcts)		1,714				1,100	1,100	1,100
324 Rentals	25,538	38,271		42,000		45,000	45,000	45,000
325 Electricity				5,500		5,610	5,610	5,610
341 Travel - Local In-District	157	365		500		500	500	500
342 Travel & Exp Out Of District	351	189		1,000		1,200	1,200	1,200
346 In-District Expense	3,434	1,718		1,000		500	500	500
351 Telephone And Telegraph	10,442	11,254		10,000		7,000	7,000	7,000
353 Postage	5,451	4,380		10,000		5,500	5,500	5,500
354 Advertising	2,655	1,542		1,000		800	800	800
381 Audit Services	6,350	4,900		7,000		5,500	5,500	5,500
382 Legal Services	2,142	3,425		3,000		3,000	3,000	3,000
383 Architect/Engineer Services						1,200	1,200	1,200
389 Other Non-Instruc Services	28,625	10,392		1,000		4,200	4,200	4,200
3XX Purchased Services Total:	85,145	78,150		82,000		81,110	81,110	81,110
410 Supplies	41,494	16,007		32,251		36,128	36,128	36,128

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
432 Reference Books	22	200		100		100	100	100
440 Periodicals	179	140				250	250	250
460 Non-consumable Items	5,896	9,465		10,000		12,500	12,500	12,500
470 Computer Software	3,747	6,441		3,000		1,500	1,500	1,500
480 Computer Hardware	1,801	6,701		3,000		2,000	2,000	2,000
4XX Supplies & Materials Total:	53,139	38,954		48,351		52,478	52,478	52,478
521 New Buildings						7,500	7,500	7,500
5XX Capital Outlay Total:						7,500	7,500	7,500
640 Dues And Fees	346	265		350		350	350	350
651 Liability Insurance	3,116							
6XX Other Objects Total:	3,462	265		350		350	350	350
861 Vehicle Supplies				300		300	300	300
862 Repairs				500		500	500	500
864 Fuel	100			400		400	400	400
8XX Maintenance Supplies Total:	100			1,200		1,200	1,200	1,200
3390 Total: Radio KRVM Services	352,622	366,555	3.8	388,243	5.2	441,226	441,226	441,226
3399								
111 Licensed Salaries	750	402		1,189				
112 Classified Salaries	2,782	5,037	.9	29,982				
114 Classified Supervisors		424						
1XX Salaries Total:	3,532	5,863	1.0	31,171				
211 PERS Employers Contribution	332	943		6,741				
213 Dist Contrib to Pers For Contr	13	93						
214 PERS Debt Service Charge	68	164						
220 Social Security Administration	264	439		2,383				
231 Worker's Compensation	15	26		189				
232 State Unemployment Insurance	6	12		94				
243 Tax Sheltered Annuities	135	173		14				
244 Insurance Benefits	689	1,023		9,143				
2XX Employee Benefits Total:	1,522	2,873		18,564				
319 Other Instruc Prof & Tech Svcs	3,198			5,229				
346 In-District Expense	508	695						
389 Other Non-Instruc Services	6,000			3,000				
3XX Purchased Services Total:	9,706	695		8,229				
410 Supplies	687	552		5,175				

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Federal, State and Local Programs Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	Proposed	BUDGET Approved	Adopted
470 Computer Software	1,459							
480 Computer Hardware	62							
4XX Supplies & Materials Total:	2,208	552		5,175				
690 Overhead Costs	399							
6XX Other Objects Total:	399							
3399 Total:	17,367	9,983	1.0	63,139				
3510 Custody And Care Of Children S								
112 Classified Salaries		6,601			.3	5,801	5,801	5,801
1XX Salaries Total:		6,601			.3	5,801	5,801	5,801
211 PERS Employers Contribution						1,311	1,311	1,311
220 Social Security Administration						444	444	444
231 Worker's Compensation						35	35	35
232 State Unemployment Insurance						17	17	17
243 Tax Sheltered Annuities						42	42	42
244 Insurance Benefits						2,902	2,902	2,902
2XX Employee Benefits Total:						4,751	4,751	4,751
319 Other Instruc Prof & Tech Svcs		650						
346 In-District Expense		500						
373 TUITION PRIVATE SCHOOLS		70						
3XX Purchased Services Total:		1,220						
410 Supplies				499		682	682	682
460 Non-consumable Items		505						
4XX Supplies & Materials Total:		505		499		682	682	682
3510 Total: Custody And Care Of Children S		8,326		499	.3	11,234	11,234	11,234
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	1,262,895	1,799,572						
8XX Unapp.Ending Fund Bal. Total:	1,262,895	1,799,572						
7000 Total: Reserves And Fund Balances	1,262,895	1,799,572						
Total: Requirements	21,570,012	23,950,712	248.3	23,898,609	166.8	16,998,488	16,998,488	16,998,488



**PROGRAM BUDGET DETAIL**

**STUDENT BODY FUND**

Student Body Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J			
		Actual 2004 - 2005	Revenues 2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
1510	Interest On Investment 000				50,000		50,000	50,000	50,000
1790	Other Pupil Activity Income 000	5,409,117	5,387,639		5,115,223		5,613,251	5,613,251	5,613,251
4513	Snack Subsidy - Fed and St 000	8,181	12,622						
5400	Net Working Capital 000	3,073,577	3,326,756		3,200,000		3,500,000	3,500,000	3,500,000
Total: Resources		8,490,875	8,727,017		8,365,223		9,163,251	9,163,251	9,163,251

**PROGRAM BUDGET DETAIL—STUDENT BODY FUND**

Student Body Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
319 Other Instruc Prof & Tech Svcs	217,867	223,365		189,280		465,000	465,000	465,000
342 Travel & Exp Out Of District	2,927	7,509		2,151		2,568	2,568	2,568
343 STUDENT TRAVEL	21,805	25,006						
346 In-District Expense	9,521	9,073		18,054		76,238	76,238	76,238
389 Other Non-Instruc Services	105,174	11,203		57,630		15,000	15,000	15,000
3XX Purchased Services Total:	357,294	276,156		267,115		558,806	558,806	558,806
410 Supplies	983,279	991,042		1,300,000		1,200,000	1,200,000	1,200,000
421 Textbooks	357	632		500		3,680	3,680	3,680
431 Library Books	24,265	26,310		26,500		10,000	10,000	10,000
432 Reference Books	820	1,636		2,675		1,000	1,000	1,000
460 Non-consumable Items	9,529	21,590		24,200		5,000	5,000	5,000
470 Computer Software	1,367	3,054		5,200		5,200	5,200	5,200
4XX Supplies & Materials Total:	1,019,617	1,044,264		1,359,075		1,224,880	1,224,880	1,224,880
541 Initial & Addt'l Equip Purch	37,329	11,569		12,500		12,500	12,500	12,500
542 Replacement Equipment Purchase		1,569						
550 Technology	4,882	10,740		21,000		15,000	15,000	15,000
5XX Capital Outlay Total:	42,211	23,878		33,500		27,500	27,500	27,500
640 Dues And Fees	64,483	53,692		42,500		30,000	30,000	30,000
6XX Other Objects Total:	64,483	53,692		42,500		30,000	30,000	30,000
868 Oth than Home to Sch Supplies	1,538	1		5,000		5,000	5,000	5,000
8XX Maintenance Supplies Total:	1,538	1		5,000		5,000	5,000	5,000
1113 Total: Elementary Extra-Curricular	1,485,143	1,397,991		1,707,190		1,846,186	1,846,186	1,846,186
1122 Middle School Extra-Curricular								
319 Other Instruc Prof & Tech Svcs	17,696	17,287		15,500		7,500	7,500	7,500
342 Travel & Exp Out Of District	51,303	27,412		12,500		6,000	6,000	6,000
343 STUDENT TRAVEL	12,898	24,794						
346 In-District Expense	24,737	25,054		35,000		45,000	45,000	45,000
389 Other Non-Instruc Services	122,964	165,700		225,000		225,000	225,000	225,000
3XX Purchased Services Total:	229,598	260,247		288,000		283,500	283,500	283,500
410 Supplies	543,053	440,112		500,000		500,000	500,000	500,000
421 Textbooks	8,086	14,223		28,000		5,500	5,500	5,500
431 Library Books	5,055	4,205		2,000		2,000	2,000	2,000
432 Reference Books	455							
460 Non-consumable Items	3,899	4,791		9,000		9,000	9,000	9,000
470 Computer Software		927						
4XX Supplies & Materials Total:	560,548	464,258		539,000		516,500	516,500	516,500

**PROGRAM BUDGET DETAIL—STUDENT BODY FUND**

Student Body Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch	1,479	3,628	7,000	18,000	18,000	18,000
542 Replacement Equipment Purchase	805					
550 Technology	20,958		5,000	5,000	5,000	5,000
5XX Capital Outlay Total:	23,242	3,628	12,000	23,000	23,000	23,000
640 Dues And Fees	73,876	83,284	115,000	95,000	95,000	95,000
6XX Other Objects Total:	73,876	83,284	115,000	95,000	95,000	95,000
868 Oth than Home to Sch Supplies	1,126	1	6,000	11,000	11,000	11,000
8XX Maintenance Supplies Total:	1,126	1	6,000	11,000	11,000	11,000
1122 Total: Middle School Extra-Curricular	888,390	811,418	960,000	929,000	929,000	929,000
1132 High School Extra-Curricular						
319 Other Instruc Prof & Tech Svcs	55,565	83,312	150,000	100,000	100,000	100,000
342 Travel & Exp Out Of District	109,501	73,771	90,000	90,000	90,000	90,000
343 STUDENT TRAVEL	60,796	214,066				
346 In-District Expense	96,874	50,401	60,000	60,000	60,000	60,000
389 Other Non-Instruc Services	307,432	365,255	375,500	275,000	275,000	275,000
3XX Purchased Services Total:	630,168	786,805	675,500	525,000	525,000	525,000
410 Supplies	1,187,732	1,231,497	1,225,000	1,225,000	1,225,000	1,225,000
421 Textbooks	6,726	30,096	45,000	45,000	45,000	45,000
431 Library Books	3,321	1,173	1,000	1,000	1,000	1,000
432 Reference Books	262	180	500	500	500	500
460 Non-consumable Items	64,504	45,374	50,000	100,000	100,000	100,000
470 Computer Software	1,198	1,278	1,000	1,000	1,000	1,000
4XX Supplies & Materials Total:	1,263,743	1,309,598	1,322,500	1,372,500	1,372,500	1,372,500
541 Initial & Addt'l Equip Purch	16,048	2,000	5,000	5,000	5,000	5,000
542 Replacement Equipment Purchase	11,345	7,322	12,000	12,000	12,000	12,000
550 Technology	1,268		5,000	5,000	5,000	5,000
5XX Capital Outlay Total:	28,661	9,322	22,000	22,000	22,000	22,000
640 Dues And Fees	861,985	1,047,945	1,200,000	1,300,000	1,300,000	1,300,000
6XX Other Objects Total:	861,985	1,047,945	1,200,000	1,300,000	1,300,000	1,300,000
868 Oth than Home to Sch Supplies	6,029	-1	15,000	18,000	18,000	18,000
8XX Maintenance Supplies Total:	6,029	-1	15,000	18,000	18,000	18,000
1132 Total: High School Extra-Curricular	2,790,586	3,153,669	3,235,000	3,237,500	3,237,500	3,237,500

**PROGRAM BUDGET DETAIL—STUDENT BODY FUND**

Student Body Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted
6110 Contingency Fund						
810 Planned Reserve				500,000	500,000	500,000
8XX Planned Reserve Total:				500,000	500,000	500,000
6110 Total: Contingency Fund				500,000	500,000	500,000
7000 Reserves And Fund Balances						
820 Unapp.Ending Fund Bal.	3,326,756	3,363,939		1,963,033	2,650,565	2,650,565
8XX Unapp.Ending Fund Bal. Total:	3,326,756	3,363,939		1,963,033	2,650,565	2,650,565
7000 Total: Reserves And Fund Balances	3,326,756	3,363,939		1,963,033	2,650,565	2,650,565
Total: Requirements	8,490,875	8,727,017		8,365,223	9,163,251	9,163,251

**PROGRAM BUDGET DETAIL**

**DEBT SERVICE FUND**

Debt Service Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J			
		Actual 2004 - 2005	Revenues 2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
1001	Current Year's Taxes 000	9,384,392	13,217,402		15,562,061		13,889,412	13,889,412	13,889,412
1002	Prior Years' Taxes 000	257,844	248,779		300,000		248,000	248,000	248,000
1115	Taxes/Linn County 000	7,646	10,581		12,000		11,000	11,000	11,000
1118	Interest From Delinquent Taxes 000	47,656	53,376		50,000		50,000	50,000	50,000
1227	Eugene Water & Electric Board 000	1,518	766						
1516	Int Earnings On Unsegregated T 000	8,861	22,379		20,000		25,000	25,000	25,000
1519	Interest Other Investments 000	142,047	220,344		190,000		238,000	238,000	238,000
1993	Charges to Other Funds 000	1,987,749	2,372,693		2,493,000		3,146,000	3,146,000	3,146,000
5400	Net Working Capital 000	10,164,038	7,193,125		8,483,243		9,651,528	9,651,528	9,651,528
Total: Resources		22,001,751	23,339,445		27,110,304		27,258,940	27,258,940	27,258,940

**PROGRAM BUDGET DETAIL—DEBT SERVICE FUND**

Debt Service Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted
5110 Long-Term Debt Service						
610 Principal	6,390,477	6,129,431	6,525,790	7,008,929	7,008,929	7,008,929
621 Interest (non-bus)	8,418,149	8,790,194	11,178,502	10,680,040	10,680,040	10,680,040
6XX Other Objects Total:	14,808,626	14,919,625	17,704,292	17,688,969	17,688,969	17,688,969
5110 Total: Long-Term Debt Service	14,808,626	14,919,625	17,704,292	17,688,969	17,688,969	17,688,969
7000 Reserves And Fund Balances						
820 Unapp.Ending Fund Bal.	7,193,125	8,419,820	9,406,012	9,569,971	9,569,971	9,569,971
8XX Unapp.Ending Fund Bal. Total:	7,193,125	8,419,820	9,406,012	9,569,971	9,569,971	9,569,971
7000 Total: Reserves And Fund Balances	7,193,125	8,419,820	9,406,012	9,569,971	9,569,971	9,569,971
Total: Requirements	22,001,751	23,339,445	27,110,304	27,258,940	27,258,940	27,258,940

**PROGRAM BUDGET DETAIL**

**CAPITAL PROJECTS FUND**

Capital Projects Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J		
	Actual 2004 - 2005	Revenues 2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
1200 Rev from Local Govt Units 000	29,836	17,357		30,000		30,000	30,000	30,000
1519 Interest Other Investments 000	350,528	1,414,169		750,000		1,238,498	1,238,498	1,238,498
1764 Fund Raising 000	145,676							
1913 Closed Schools Rentals 000	5,408							
1960 Adjustm-Prior Yrs Expenditures 000		59,902						
1992 Other Local Reimbursements 000	192,573	490,142		199,176		224,000	224,000	224,000
1994 Insurance Reimbursements 000		1,173,089		75,000				
2199 Other Intermediate Sources 000	350,891							
2990 Miscellaneous Intermediate Sou 000		12,839						
3299 Other Restricted Grants-in-aid 000	910,089	465,400		800,000		800,000	800,000	800,000
5111 Bond Principal 000		46,000,000						
5113 000		964,027						
5200 Interfund Transfers 000	520,000	520,000		520,000		520,000	520,000	520,000
5300 Sale/Compensat Loss Fixed Ass 000	3,072,323	30,000						
5400 Net Working Capital 000	38,262,159	10,749,395		37,489,664		29,264,596	29,264,596	29,264,596
<b>Total: Resources</b>	<b>43,839,483</b>	<b>61,896,320</b>		<b>39,863,840</b>		<b>32,077,094</b>	<b>32,077,094</b>	<b>32,077,094</b>

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
1121	Regular Middle School Program								
	121 Licensed Subs Salaries						1,000	1,000	1,000
	1XX Salaries Total:						1,000	1,000	1,000
1121	Total: Regular Middle School Program						1,000	1,000	1,000
2211	Improvement Of Instruction Ser								
	319 Other Instruc Prof & Tech Svcs		272						
	3XX Purchased Services Total:		272						
2211	Total: Improvement Of Instruction Ser		272						
2230	Assessment and Testing								
	131 Licensed Additional Salaries		6,688						
	1XX Salaries Total:		6,688						
	211 PERS Employers Contribution		1,221						
	214 PERS Debt Service Charge		250						
	220 Social Security Administration		512						
	231 Worker's Compensation		41						
	232 State Unemployment Insurance		13						
	2XX Employee Benefits Total:		2,037						
	470 Computer Software		1,575						
	480 Computer Hardware		75,790						
	4XX Supplies & Materials Total:		77,365						
2230	Total: Assessment and Testing		86,090						
2240	Instructional Staff Developm								
	112 Classified Salaries		42						
	113 Administrators		12,404						
	121 Licensed Subs Salaries		124,785						
	122 Subs-Classified Salaries		211						
	124 Temps-Classified Salaries		60						
	131 Licensed Additional Salaries		8,626						
	1XX Salaries Total:		146,128						
	211 PERS Employers Contribution		7,160						
	213 Dist Contrib to Pers For Contr		2,162						
	214 PERS Debt Service Charge		985						
	220 Social Security Administration		11,701						
	231 Worker's Compensation		598						
	232 State Unemployment Insurance		190						



**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities		22						
244 Insurance Benefits		813						
2XX Employee Benefits Total:		23,631						
319 Other Instruc Prof & Tech Svcs		55,832						
341 Travel - Local In-District		99						
342 Travel & Exp Out Of District		35,319						
346 In-District Expense		16,836						
3XX Purchased Services Total:		108,086						
410 Supplies		5,204						
432 Reference Books		7,771						
460 Non-consumable Items		9,922						
4XX Supplies & Materials Total:		22,897						
640 Dues And Fees		196						
6XX Other Objects Total:		196						
2240 Total: Instructional Staff Developm		300,938						
2520 Fiscal Services								
382 Legal Services		24,990						
389 Other Non-Instruc Services	5,729	182,152		6,600		6,600	6,600	6,600
3XX Purchased Services Total:	5,729	207,142		6,600		6,600	6,600	6,600
640 Dues And Fees	100							
6XX Other Objects Total:	100							
2520 Total: Fiscal Services	5,829	207,142		6,600		6,600	6,600	6,600
2540 Operation & Maint of Plant								
112 Classified Salaries	220	9,490	2.0	84,631				
121 Licensed Subs Salaries	140	2,170						
132 Classified Salaries Overtime		3,823						
1XX Salaries Total:	360	15,483	2.0	84,631				
211 PERS Employers Contribution	177	1,937		18,306				
213 Dist Contrib to Pers For Contr		108						
214 PERS Debt Service Charge	96	43						
220 Social Security Administration	20	1,168		6,474				
231 Worker's Compensation	101	844		6,263				
232 State Unemployment Insurance	5	33		254				
244 Insurance Benefits	62	2,042		18,800				
2XX Employee Benefits Total:	461	6,175		50,097				

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
321 Equip Rep (Not Service Cntcts)		314						
322 Repairs & Maint Svcs (Cntrocts)		19						
354 Advertising	148	1,075						
383 Architect/Engineer Services		50,224						
389 Other Non-Instruc Services	40	13,648		360,000		230,000	230,000	230,000
3XX Purchased Services Total:	188	65,280		360,000		230,000	230,000	230,000
410 Supplies		226						
460 Non-consumable Items		6,911						
4XX Supplies & Materials Total:		7,137						
522 Bldg Improv (Done Maint Dept)		25,410		350,000		910,000	910,000	910,000
531 Improvement Of Sites				160,000		210,000	210,000	210,000
541 Initial & Addt'l Equip Purch		5,114						
5XX Capital Outlay Total:		30,524		510,000		1,120,000	1,120,000	1,120,000
813 General Grounds	800							
841 Carpentry		738						
872 Building Repairs		9,682						
8XX Maintenance Supplies Total:	800	10,420						
2540 Total: Operation & Maint of Plant	1,809	135,019	2.0	1,004,728		1,350,000	1,350,000	1,350,000
2541 Facilities Management								
112 Classified Salaries			1.0	73,270				
113 Administrators	55,803	64,525			1.0	75,678	75,678	75,678
114 Classified Supervisors		4,202	1.0	57,228	1.0	51,153	51,153	51,153
139 CELL PHONE STIPEND		120						
1XX Salaries Total:	55,803	68,847	2.0	130,498	2.0	126,831	126,831	126,831
211 PERS Employers Contribution	7,924	13,823		28,226		28,664	28,664	28,664
214 PERS Debt Service Charge	1,492	2,819						
220 Social Security Administration	4,175	5,123		9,983		9,702	9,702	9,702
231 Worker's Compensation	193	458		796		774	774	774
232 State Unemployment Insurance	97	152		392		380	380	380
241 Professional Fund		462		1,500		1,500	1,500	1,500
243 Tax Sheltered Annuities	2,600	4,251		8,400		8,400	8,400	8,400
244 Insurance Benefits	5,224	9,136		18,680		20,270	20,270	20,270
2XX Employee Benefits Total:	21,705	36,224		67,977		69,690	69,690	69,690
389 Other Non-Instruc Services		1,492						
3XX Purchased Services Total:		1,492						
2541 Total: Facilities Management	77,508	106,563	2.0	198,475	2.0	196,521	196,521	196,521

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2542	Building Div Services								
	112 Classified Salaries		48,889	3.0	110,323	4.0	138,889	138,889	138,889
	1XX Salaries Total:		48,889	3.0	110,323	4.0	138,889	138,889	138,889
	211 PERS Employers Contribution		159		23,863		31,389	31,389	31,389
	213 Dist Contrib to Pers For Contr		193						
	220 Social Security Administration		3,669		8,440		10,625	10,625	10,625
	231 Worker's Compensation		1,931		8,164		10,277	10,277	10,277
	232 State Unemployment Insurance		96		331		417	417	417
	243 Tax Sheltered Annuities						600	600	600
	244 Insurance Benefits		12,555		28,200		41,304	41,304	41,304
	2XX Employee Benefits Total:		18,603		68,998		94,612	94,612	94,612
	383 Architect/Engineer Services		12,135						
	389 Other Non-Instruc Services		13,739						
	3XX Purchased Services Total:		25,874						
	410 Supplies		968						
	460 Non-consumable Items		5,443						
	4XX Supplies & Materials Total:		6,411						
	877 Preventative Maintenance		68,933						
	8XX Maintenance Supplies Total:		68,933						
2542	Total: Building Div Services		168,710	3.0	179,321	4.0	233,501	233,501	233,501
2543	Grounds Division Services								
	531 Improvement Of Sites	2,500							
	5XX Capital Outlay Total:	2,500							
2543	Total: Grounds Division Services	2,500							
2544	Building Repair & Maintenance								
	522 Bldg Improv (Done Maint Dept)		9,741						
	5XX Capital Outlay Total:		9,741						
2544	Total: Building Repair & Maintenance		9,741						
2546	Security Services								
	112 Classified Salaries					1.0	36,668	36,668	36,668
	1XX Salaries Total:					1.0	36,668	36,668	36,668

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employers Contribution						8,287	8,287	8,287
220 Social Security Administration						2,805	2,805	2,805
231 Worker's Compensation						2,713	2,713	2,713
232 State Unemployment Insurance						110	110	110
243 Tax Sheltered Annuities						150	150	150
244 Insurance Benefits						10,326	10,326	10,326
2XX Employee Benefits Total:						24,391	24,391	24,391
2546 Total: Security Services					1.0	61,059	61,059	61,059
2669 Other Data Processing Services								
322 Repairs & Maint Svcs (Cntrcts)	3,430							
351 Telephone And Telegraph	2,717	1,704						
389 Other Non-Instruc Services	2,000			171,485		20,000	20,000	20,000
3XX Purchased Services Total:	8,147	1,704		171,485		20,000	20,000	20,000
410 Supplies		142						
470 Computer Software	59,550							
480 Computer Hardware	12,574	3,660						
4XX Supplies & Materials Total:	72,124	3,802						
550 Technology		174,033						
5XX Capital Outlay Total:		174,033						
2669 Total: Other Data Processing Services	80,271	179,539		171,485		20,000	20,000	20,000
2700 Supplemental Retirement Pgm								
249 District Retirement	28,413	29,810						
2XX Employee Benefits Total:	28,413	29,810						
2700 Total: Supplemental Retirement Pgm	28,413	29,810						
3100 Food Services								
541 Initial & Addt'l Equip Purch						1,000	1,000	1,000
5XX Capital Outlay Total:						1,000	1,000	1,000
3100 Total: Food Services						1,000	1,000	1,000
4111 Dir/Facilities Acq & Const								
112 Classified Salaries	401,562	317,720	7.0	403,666	6.3	349,006	349,006	349,006
113 Administrators	150,137	137,983	1.8	160,868	.8	70,523	70,523	70,523
114 Classified Supervisors	59,155	973						
122 Subs-Classified Salaries	24,253	27,730						
139 CELL PHONE STIPEND		486						
1XX Salaries Total:	635,107	484,892	8.8	564,534	7.1	419,529	419,529	419,529

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
211	PERS Employers Contribution	86,454	90,449		122,110		94,813	94,813	94,813
213	Dist Contrib to Pers For Contr	2,309	2,556						
214	PERS Debt Service Charge	17,031	17,809						
220	Social Security Administration	47,445	36,359		43,186		32,094	32,094	32,094
231	Worker's Compensation	5,763	3,316		3,444		2,559	2,559	2,559
232	State Unemployment Insurance	1,308	1,057		1,694		1,259	1,259	1,259
241	Professional Fund	1,748	1,596		4,965		3,103	3,103	3,103
243	Tax Sheltered Annuities	34,828	23,963		23,700		16,075	16,075	16,075
244	Insurance Benefits	79,932	69,158		82,402		72,121	72,121	72,121
2XX	Employee Benefits Total:	276,818	246,263		281,501		222,024	222,024	222,024
341	Travel - Local In-District		596						
346	In-District Expense	138							
3XX	Purchased Services Total:	138	596						
440	Periodicals	180							
470	Computer Software	1,336							
4XX	Supplies & Materials Total:	1,516							
640	Dues And Fees	100							
6XX	Other Objects Total:	100							
4111	Total: Dir/Facilities Acq & Const	913,679	731,751	8.8	846,035	7.1	641,553	641,553	641,553
4120	Site Acquisition & Develop								
112	Classified Salaries	3,332	1,218						
1XX	Salaries Total:	3,332	1,218						
211	PERS Employers Contribution	649	237						
220	Social Security Administration	255	93						
231	Worker's Compensation	246	90						
232	State Unemployment Insurance	7	2						
244	Insurance Benefits	666	244						
2XX	Employee Benefits Total:	1,823	666						
324	Rentals	4,323							
354	Advertising		1,374						
383	Architect/Engineer Services	36,800	52,911						
389	Other Non-Instruc Services	105,476	73,212						
3XX	Purchased Services Total:	146,599	127,497						
460	Non-consumable Items	1,156	2,035						
4XX	Supplies & Materials Total:	1,156	2,035						

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted
510 Land			500,000	1,000,000	1,000,000	1,000,000
531 Improvement Of Sites	910,789	808,282	3,490,000	2,273,000	2,273,000	2,273,000
542 Replacement Equipment Purchase		21,458				
5XX Capital Outlay Total:	910,789	829,740	3,990,000	3,273,000	3,273,000	3,273,000
4120 Total: Site Acquisition & Develop	1,063,699	961,156	3,990,000	3,273,000	3,273,000	3,273,000
4150 Building Acquisition & Improv						
112 Classified Salaries	163,384	106,590				
113 Administrators	16,342					
131 Licensed Additional Salaries	9,095					
132 Classified Salaries Overtime	21,109	22,787				
1XX Salaries Total:	209,930	129,377				
211 PERS Employers Contribution	33,004	26,077				
213 Dist Contrib to Pers For Contr		35				
214 PERS Debt Service Charge	250	70				
220 Social Security Administration	14,286	10,486				
231 Worker's Compensation	12,139	10,051				
232 State Unemployment Insurance	383	273				
244 Insurance Benefits	32,607	25,116				
2XX Employee Benefits Total:	92,669	72,108				
321 Equip Rep (Not Service Cntcts)	224					
322 Repairs & Maint Svcs (Cntrcts)	466	210				
324 Rentals	11,911	1,547				
341 Travel - Local In-District	22					
346 In-District Expense	658	262				
353 Postage	693	754				
354 Advertising	8,423	7,107				
381 Audit Services	1,200					
382 Legal Services	107,518	94,149				
383 Architect/Engineer Services	1,512,221	638,844	100,000	1,175,000	1,175,000	1,175,000
389 Other Non-Instruc Services	1,378,110	2,055,880	250,000	245,381	245,381	245,381
3XX Purchased Services Total:	3,021,446	2,798,753	350,000	1,420,381	1,420,381	1,420,381
410 Supplies	50,449	43,037				
432 Reference Books	1,260	917				
460 Non-consumable Items	1,012,002	1,369,735				
470 Computer Software	2,904	738				
480 Computer Hardware	639,282	40,792				
4XX Supplies & Materials Total:	1,705,897	1,455,219				
521 New Buildings	16,056,361	12,947,306		300,000	300,000	300,000
522 Bldg Improv (Done Maint Dept)	8,287,872	5,650,749	19,630,000	12,624,800	12,624,800	12,624,800

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2007 - 2008 Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch	5,409	90,271						
550 Technology	1,518,796	701,202						
5XX Capital Outlay Total:	25,868,438	19,389,528		19,630,000		12,924,800	12,924,800	12,924,800
655 Judg & Settlem Against Distric	18,000							
6XX Other Objects Total:	18,000							
4150 Total: Building Acquisition & Improv	30,916,380	23,844,985		19,980,000		14,345,181	14,345,181	14,345,181
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	10,749,395	35,134,604		13,487,196		11,947,679	11,947,679	11,947,679
8XX Unapp.Ending Fund Bal. Total:	10,749,395	35,134,604		13,487,196		11,947,679	11,947,679	11,947,679
7000 Total: Reserves And Fund Balances	10,749,395	35,134,604		13,487,196		11,947,679	11,947,679	11,947,679
Total: Requirements	43,839,483	61,896,320	15.8	39,863,840	14.1	32,077,094	32,077,094	32,077,094

**PROGRAM BUDGET DETAIL**

**NUTRITION SERVICES FUND**

Nutrition Services Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J			
		Actual 2004 - 2005	Revenues 2005 - 2006	2 0 0 6 FTE	- 2 0 0 7 Budget	2 0 0 7 FTE	- 2 0 0 8 Proposed	B U D G E T Approved	Adopted
1611	Breakfasts 671 Student Sales	7,704			73,106		70,210	70,210	70,210
1612	Type A Lunches 671 Student Sales	967,051	1,035,078		1,038,520		1,131,322	1,131,322	1,131,322
1622	Ala Carte Lunches 671 Student Sales	787,917	712,649		714,875		699,125	699,125	699,125
1630	Special Functions 000	83,425	112,102				136,500	136,500	136,500
1631	Banquet & Dinner Revenue 000	120,898	170,670		283,500		166,250	166,250	166,250
1635	Production Revenue 000	26,395	30,621						
1699	Miscellaneous Income 000	19,404	15,352		15,750		20,125	20,125	20,125
1960	Adjustm-Prior Yrs Expenditures 000		12,000						
3102	Matching Funds 000	49,528	49,182		49,182		49,182	49,182	49,182
4511	Lunch Subsidy - Federal and St 000	1,499,458	1,564,307		1,660,613		1,739,462	1,739,462	1,739,462
4512	Breakfast Subsidy - Fed and St 000	396,796	360,731		446,556		514,818	514,818	514,818
4513	Snack Subsidy - Fed and St 000	51,746	101,113		63,246		72,988	72,988	72,988
4911	Value Of Commodities Received 000	303,360	164,096		196,737		242,145	242,145	242,145
5200	Interfund Transfers 000		201,000		202,000		323,373	323,373	323,373
5210	Transfer From General Fund 000	67,825							
5400	Net Working Capital 000	67,446	67,446		40,800		13,885	13,885	13,885
Total: Resources		4,448,953	4,596,347		4,784,885		5,179,385	5,179,385	5,179,385



**PROGRAM BUDGET DETAIL—NUTRITION SERVICES FUND**

Nutrition Services Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2521	Financial & Support Services								
	112 Classified Salaries	21,923	23,559	.6	23,555	.6	24,435	24,435	24,435
	1XX Salaries Total:	21,923	23,559	.6	23,555	.6	24,435	24,435	24,435
	211 PERS Employers Contribution	2,879	4,474		5,095		5,522	5,522	5,522
	214 PERS Debt Service Charge	604	804						
	220 Social Security Administration	1,539	1,731		1,802		1,869	1,869	1,869
	231 Worker's Compensation	100	106		144		149	149	149
	232 State Unemployment Insurance	40	45		71		73	73	73
	243 Tax Sheltered Annuities						94	94	94
	244 Insurance Benefits	6,109	4,956		5,875		6,454	6,454	6,454
	2XX Employee Benefits Total:	11,271	12,116		12,987		14,161	14,161	14,161
	389 Other Non-Instruc Services	6,973	5,639		7,999		8,277	8,277	8,277
	3XX Purchased Services Total:	6,973	5,639		7,999		8,277	8,277	8,277
2521	Total: Financial & Support Services	40,167	41,314	.6	44,541	.6	46,873	46,873	46,873
2700	Supplemental Retirement Pgm								
	249 District Retirement	9,705	10,321		6,692		8,921	8,921	8,921
	2XX Employee Benefits Total:	9,705	10,321		6,692		8,921	8,921	8,921
2700	Total: Supplemental Retirement Pgm	9,705	10,321		6,692		8,921	8,921	8,921
3100	Food Services								
	112 Classified Salaries	1,145,360	1,170,444	76.3	1,234,555	77.6	1,262,825	1,262,825	1,262,825
	114 Classified Supervisors	22,950	21,663	.5	24,910	.5	24,633	24,633	24,633
	122 Subs-Classified Salaries	75,547	114,331		78,375		121,210	121,210	121,210
	132 Classified Salaries Overtime	20,971	27,106		52,233		34,375	34,375	34,375
	139 CELL PHONE STIPEND		60						
	1XX Salaries Total:	1,264,828	1,333,604	76.8	1,390,073	78.1	1,443,043	1,443,043	1,443,043
	211 PERS Employers Contribution	142,345	199,324		270,304		285,326	285,326	285,326
	213 Dist Contrib to Pers For Contr	7,593	9,827						
	214 PERS Debt Service Charge	31,342	36,074						
	220 Social Security Administration	89,490	96,076		107,542		97,533	97,533	97,533
	231 Worker's Compensation	39,959	42,910		80,999		82,176	82,176	82,176
	232 State Unemployment Insurance	2,297	2,421		4,219		4,269	4,269	4,269
	241 Professional Fund				375		375	375	375
	243 Tax Sheltered Annuities	1,950	1,950		2,100		13,742	13,742	13,742
	244 Insurance Benefits	480,699	516,276		483,196		583,597	583,597	583,597
	245 Other Employee Benefits	4,840	4,590						
	2XX Employee Benefits Total:	800,515	909,448		948,735		1,067,018	1,067,018	1,067,018

**PROGRAM BUDGET DETAIL—NUTRITION SERVICES FUND**

Nutrition Services Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
321 Equip Rep (Not Service Cntcts)		1,043						
322 Repairs & Maint Svcs (Cntrocts)				50,000		50,000	50,000	50,000
324 Rentals	809	63		355		382	382	382
341 Travel - Local In-District	5,946	13,990		10,000		11,142	11,142	11,142
342 Travel & Exp Out Of District	90	272		309		312	312	312
346 In-District Expense	64	240		124		134	134	134
351 Telephone And Telegraph	2,102	2,964		2,631		2,738	2,738	2,738
353 Postage	6,083	7,039		5,866		6,080	6,080	6,080
354 Advertising		201						
386 Data Processing Ser (Non-Instr)	2,109	1,520		1,244		1,305	1,305	1,305
389 Other Non-Instruc Services	331,732	346,113		398,764		433,837	433,837	433,837
3XX Purchased Services Total:	348,935	373,445		469,293		505,930	505,930	505,930
410 Supplies	73,691	88,688		83,542		86,430	86,430	86,430
414 Soap And Paper	132,823	155,524		154,553		129,440	129,440	129,440
419 Miscellaneous	3,049	5,803		4,977		5,157	5,157	5,157
451	1,190,956	1,201,492		1,411,314		1,567,843	1,567,843	1,567,843
453	445,964	323,273		196,737		242,144	242,144	242,144
458		9,492						
460 Non-consumable Items	37,459	64,438		40,882		42,308	42,308	42,308
480 Computer Hardware	718			1,066		1,120	1,120	1,120
4XX Supplies & Materials Total:	1,884,660	1,848,710		1,893,071		2,074,442	2,074,442	2,074,442
541 Initial & Addt'l Equip Purch	10,505			5,619		5,829	5,829	5,829
5XX Capital Outlay Total:	10,505			5,619		5,829	5,829	5,829
650 Insurance	10,376	11,610		12,087		12,521	12,521	12,521
685	11,177							
6XX Other Objects Total:	21,553	11,610		12,087		12,521	12,521	12,521
864 Fuel	639	449		889		923	923	923
8XX Maintenance Supplies Total:	639	449		889		923	923	923
3100 Total: Food Services	4,331,635	4,477,266	76.8	4,719,767	78.1	5,109,706	5,109,706	5,109,706
6110 Contingency Fund								
810 Planned Reserve				13,885		13,885	13,885	13,885
8XX Planned Reserve Total:				13,885		13,885	13,885	13,885
6110 Total: Contingency Fund				13,885		13,885	13,885	13,885
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	67,446	67,446						
8XX Unapp.Ending Fund Bal. Total:	67,446	67,446						
7000 Total: Reserves And Fund Balances	67,446	67,446						

**PROGRAM BUDGET DETAIL—NUTRITION SERVICES FUND**

Nutrition Services Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 - 2009 Proposed	BUDGET Approved	Adopted
Total: Requirements	4,448,953	4,596,347	77.4	4,784,885	78.7	5,179,385	5,179,385	5,179,385

**PROGRAM BUDGET DETAIL**

**INSURANCE RESERVE FUND**

Insurance Reserve Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J			
		Actual 2004 - 2005	Revenues 2005 - 2006	2006 - 2007 FTE	2007 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
1510	Interest On Investment 000	130,254	261,839		343,038		435,842	435,842	435,842
1960	Adjustm-Prior Yrs Expenditures 000	157,483	28,000						
1994	Insurance Reimbursements 000	24,940							
1999	Miscellaneous 000	48,257	315,037		30,000				
231	Worker's Compensation	938,804	687,322		620,320		806,500	806,500	806,500
232	State Unemployment Insurance	144,772	155,508		160,600		100,000	100,000	100,000
244	Insurance Benefits	20,540,218	21,380,900		29,810,035		30,059,732	30,059,732	30,059,732
246	Employee Long-Term Disab Insur	432,833	440,788						
247	Term Life Insurance	91,394	93,239						
3990	Other Revenue From State Sourc 000	27,065	83,074						
5200	Interfund Transfers 000	297,049	467,048		568,000		568,000	568,000	568,000
5400	Net Working Capital 000	7,584,132	8,488,759		8,575,971		8,858,866	8,858,866	8,858,866
Total: Resources		30,417,201	32,401,514		40,107,964		40,828,940	40,828,940	40,828,940

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE Budget	2007 - 2008 FTE Proposed	BUDGET Approved	Adopted	
1131	Regular High School Program							
	655 Judg & Settlem Against Distric			100,000				
	6XX Other Objects Total:			100,000				
1131	Total: Regular High School Program			100,000				
2311	Board Of Directors Expenses							
	394 Unemployment Consultant	6,948	6,909	8,000	8,000	8,000	8,000	
	3XX Purchased Services Total:	6,948	6,909	8,000	8,000	8,000	8,000	
2311	Total: Board Of Directors Expenses	6,948	6,909	8,000	8,000	8,000	8,000	
2529	Other Fiscal Services							
	121 Licensed Subs Salaries	1,749	413	1,650				
	122 Subs-Classified Salaries	208	1,746	3,756				
	131 Licensed Additional Salaries			2,220				
	1XX Salaries Total:	1,957	2,159	7,626				
	211 PERS Employers Contribution		186	653				
	213 Dist Contrib to Pers For Contr		14					
	214 PERS Debt Service Charge		33					
	220 Social Security Administration	150	165	583				
	231 Worker's Compensation	793,428	826,983	620,320	806,500	806,500	806,500	
	232 State Unemployment Insurance	68,708	66,155	160,600	100,000	100,000	100,000	
	242 Physical Examinations	6,264	6,672	6,300	6,800	6,800	6,800	
	244 Insurance Benefits	19,088,330	20,746,228	29,442,068	28,849,282	28,849,282	28,849,282	
	245 Other Employee Benefits				30,902	30,902	30,902	
	246 Employee Long-Term Disab Insur	432,166	441,648		206,614	206,614	206,614	
	247 Term Life Insurance	91,196	93,059		30,610	30,610	30,610	
	2XX Employee Benefits Total:	20,480,242	22,181,143	30,230,524	30,030,708	30,030,708	30,030,708	
	322 Repairs & Maint Svcs (Cntrcts)	1,605	1,213	1,050	3,375	3,375	3,375	
	324 Rentals	495	417					
	342 Travel & Exp Out Of District	575	531					
	346 In-District Expense		117	105				
	351 Telephone And Telegraph	2,198	2,390	3,675	3,000	3,000	3,000	
	353 Postage		21	265				
	389 Other Non-Instruc Services	336,434	347,921	442,810	401,450	401,450	401,450	
	3XX Purchased Services Total:	341,307	352,610	447,905	407,825	407,825	407,825	
	410 Supplies	17,031	19,547	20,904	21,743	21,743	21,743	
	460 Non-consumable Items	19,807	9,597	20,360	5,000	5,000	5,000	
	480 Computer Hardware	1,567	213					
	4XX Supplies & Materials Total:	38,405	29,357	41,264	26,743	26,743	26,743	

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
522 Bldg Improv (Done Maint Dept)	2,154			10,180				
541 Initial & Addt'l Equip Purch				45,500		10,000	10,000	10,000
5XX Capital Outlay Total:	2,154			55,680		10,000	10,000	10,000
2529 Total: Other Fiscal Services	20,864,065	22,565,269		30,782,999		30,475,276	30,475,276	30,475,276
2544 Building Repair & Maintenance								
389 Other Non-Instruc Services		821						
3XX Purchased Services Total:		821						
2544 Total: Building Repair & Maintenance		821						
2546 Security Services								
389 Other Non-Instruc Services	226	10,386		10,000		10,000	10,000	10,000
3XX Purchased Services Total:	226	10,386		10,000		10,000	10,000	10,000
460 Non-consumable Items				20,000				
4XX Supplies & Materials Total:				20,000				
2546 Total: Security Services	226	10,386		30,000		10,000	10,000	10,000
2548 Care Of Buildings Services								
112 Classified Salaries	6,480	4,444	.3	6,562	.3	5,425	5,425	5,425
1XX Salaries Total:	6,480	4,444	.3	6,562	.3	5,425	5,425	5,425
211 PERS Employers Contribution	847	741		1,419		1,226	1,226	1,226
214 PERS Debt Service Charge	182	138						
220 Social Security Administration	457	327		502		415	415	415
231 Worker's Compensation	253	187		486		401	401	401
232 State Unemployment Insurance	12	9		20		16	16	16
243 Tax Sheltered Annuities						38	38	38
244 Insurance Benefits	1,364	1,157		2,350		2,582	2,582	2,582
2XX Employee Benefits Total:	3,115	2,559		4,777		4,678	4,678	4,678
383 Architect/Engineer Services		364						
389 Other Non-Instruc Services	6,778	32,610						
3XX Purchased Services Total:	6,778	32,974						
522 Bldg Improv (Done Maint Dept)		302						
5XX Capital Outlay Total:		302						
655 Judg & Settlem Against Distric	50,000	254		100,000		100,000	100,000	100,000
6XX Other Objects Total:	50,000	254		100,000		100,000	100,000	100,000

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2548 Total: Care Of Buildings Services	66,373	40,533	.3	111,339	.3	110,103	110,103	110,103
2554 Vehicle Purch Svcs & Maint Svc								
655 Judg & Settlem Against Distric	26,376	43,574		50,000		75,000	75,000	75,000
6XX Other Objects Total:	26,376	43,574		50,000		75,000	75,000	75,000
2554 Total: Vehicle Purch Svcs & Maint Svc	26,376	43,574		50,000		75,000	75,000	75,000
2641 Human Resources								
111 Licensed Salaries	63,744	66,529	1.0	50,864	1.0	62,254	62,254	62,254
112 Classified Salaries	140,588	181,598	4.0	261,032	4.0	160,521	160,521	160,521
113 Administrators	80,751	84,843	1.0	123,560	1.0	66,838	66,838	66,838
121 Licensed Subs Salaries	4,709	6,738		7,000				
122 Subs-Classified Salaries	8,737	2,358		14,439				
124 Temps-Classified Salaries		4,414						
131 Licensed Additional Salaries	1,030	1,107		1,032				
132 Classified Salaries Overtime	4,987	4,722		3,000				
139 CELL PHONE STIPEND		159						
1XX Salaries Total:	304,546	352,468	6.0	460,927	6.0	289,613	289,613	289,613
211 PERS Employers Contribution	35,385	54,369		95,061		65,454	65,454	65,454
213 Dist Contrib to Pers For Contr	498	5,369						
214 PERS Debt Service Charge	7,624	9,363						
220 Social Security Administration	22,435	26,135		34,727		22,155	22,155	22,155
231 Worker's Compensation	3,413	3,525		2,768		1,766	1,766	1,766
232 State Unemployment Insurance	590	687		1,361		868	868	868
241 Professional Fund				2,050		2,050	2,050	2,050
243 Tax Sheltered Annuities	3,603	9,275		9,700		10,350	10,350	10,350
244 Insurance Benefits	65,360	66,230		57,740		62,934	62,934	62,934
2XX Employee Benefits Total:	138,908	174,953		203,407		165,577	165,577	165,577
319 Other Instruc Prof & Tech Svcs				1,730		1,800	1,800	1,800
321 Equip Rep (Not Service Cntcts)	100							
322 Repairs & Maint Svcs (Cntrcts)	9,804	11,134		15,000		15,000	15,000	15,000
324 Rentals	200							
341 Travel - Local In-District	160	325		204		500	500	500
342 Travel & Exp Out Of District	3,986	5,416		4,000		5,000	5,000	5,000
346 In-District Expense	1,979	2,552		4,000		3,000	3,000	3,000
351 Telephone And Telegraph	864			1,300		1,000	1,000	1,000
353 Postage	4,250	4,212		5,600		5,600	5,600	5,600
354 Advertising	1,245							
389 Other Non-Instruc Services	73,897	63,622		82,905		85,000	85,000	85,000
395 Fringe Benefits Consultant	59,978	48,000		72,543		50,000	50,000	50,000
3XX Purchased Services Total:	156,463	135,261		187,282		166,900	166,900	166,900
410 Supplies	32,727	38,681		35,630		40,000	40,000	40,000

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
	2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
432 Reference Books	15	32		400				
440 Periodicals	537	839		509				
460 Non-consumable Items	6,525	15,006		20,000				
470 Computer Software		2,519		1,000		1,000	1,000	1,000
480 Computer Hardware	2,185	-3		5,090		5,000	5,000	5,000
4XX Supplies & Materials Total:	41,989	57,074		62,629		46,000	46,000	46,000
541 Initial & Addt'l Equip Purch		5,484		10,000				
542 Replacement Equipment Purchase				7,500				
5XX Capital Outlay Total:		5,484		17,500				
640 Dues And Fees	375	665		509		1,000	1,000	1,000
655 Judg & Settlem Against Distric	19,596	500		150,000		50,000	50,000	50,000
6XX Other Objects Total:	19,971	1,165		150,509		51,000	51,000	51,000
2641 Total: Human Resources	661,877	726,405	6.0	1,082,254	6.0	719,090	719,090	719,090
2669 Other Data Processing Services								
389 Other Non-Instruc Services		50						
3XX Purchased Services Total:		50						
460 Non-consumable Items		167						
4XX Supplies & Materials Total:		167						
2669 Total: Other Data Processing Services		217						
2690 Other Support Service-Central								
321 Equip Rep (Not Service Cntcts)	175							
346 In-District Expense	2,221			1,000				
389 Other Non-Instruc Services	1,654	15,905		25,000		25,000	25,000	25,000
3XX Purchased Services Total:	4,050	15,905		26,000		25,000	25,000	25,000
410 Supplies	3,208	1,002		3,500		3,500	3,500	3,500
421 Textbooks				100				
460 Non-consumable Items	19,609	10,664		12,000		12,000	12,000	12,000
480 Computer Hardware	8,331	9,118		10,000		10,000	10,000	10,000
4XX Supplies & Materials Total:	31,148	20,784		25,600		25,500	25,500	25,500
522 Bldg Improv (Done Maint Dept)				5,000				
542 Replacement Equipment Purchase				5,000				
5XX Capital Outlay Total:				10,000				



**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures		2006 - 2007	2007 - 2008	BUDGET		
		2004 - 2005	2005 - 2006	FTE Budget	FTE Proposed	Approved	Adopted	
655	Judg & Settlem Against Distric	139,948	2,015			100,000	100,000	100,000
	6XX Other Objects Total:	139,948	2,015			100,000	100,000	100,000
2690	Total: Other Support Service-Central	175,146	38,704			161,600	150,500	150,500
2700	Supplemental Retirement Pgm							
	249 District Retirement	9,431	15,688			14,000	14,000	14,000
	2XX Employee Benefits Total:	9,431	15,688			14,000	14,000	14,000
2700	Total: Supplemental Retirement Pgm	9,431	15,688			14,000	14,000	14,000
4150	Building Acquisition & Improv							
	522 Bldg Improv (Done Maint Dept)					550,000	142,000	142,000
	5XX Capital Outlay Total:					550,000	142,000	142,000
4150	Total: Building Acquisition & Improv					550,000	142,000	142,000
5200	Interfund Transfers							
	710 Fund Modifications	118,000	149,000			850,000	150,000	150,000
	7XX Transfers Total:	118,000	149,000			850,000	150,000	150,000
5200	Total: Interfund Transfers	118,000	149,000			850,000	150,000	150,000
6110	Contingency Fund							
	810 Planned Reserve					350,000	600,000	600,000
	8XX Planned Reserve Total:					350,000	600,000	600,000
6110	Total: Contingency Fund					350,000	600,000	600,000
7000	Reserves And Fund Balances							
	820 Unapp.Ending Fund Bal.	8,488,759	8,804,008			6,031,772	8,374,971	8,374,971
	8XX Unapp.Ending Fund Bal. Total:	8,488,759	8,804,008			6,031,772	8,374,971	8,374,971
7000	Total: Reserves And Fund Balances	8,488,759	8,804,008			6,031,772	8,374,971	8,374,971
	Total: Requirements	30,417,201	32,401,514	6.3		40,107,964	6.3 40,828,940	40,828,940

**PROGRAM BUDGET DETAIL**

**DISTRICT RETIREMENT FUND**

District Retirement Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2007 TO JUNE 30, 2008				EUGENE SCHOOL DISTRICT 4J			
		Actual 2004 - 2005	Revenues 2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
1999	Miscellaneous 249 District Retirement	3,853,649	4,172,082		4,053,162		3,954,638	3,954,638	3,954,638
5200	Interfund Transfers 000	4,548,000							
5400	Net Working Capital 000	7,439,849	11,987,983		8,987,983		6,716,370	6,716,370	6,716,370
Total: Resources		15,841,498	16,160,065		13,041,145		10,671,008	10,671,008	10,671,008

**PROGRAM BUDGET DETAIL—DISTRICT RETIREMENT FUND**

District Retirement Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 6 - 2 0 0 7		2 0 0 7 - 2 0 0 8		B U D G E T	
		2004 - 2005	2005 - 2006	FTE	Budget	FTE	Proposed	Approved	Adopted
2710	Retirement Plan/Certified								
	116 Early Retirement Pay	1,336,029	1,204,708		1,350,000		1,028,681	1,028,681	1,028,681
	1XX Salaries Total:	1,336,029	1,204,708		1,350,000		1,028,681	1,028,681	1,028,681
	220 Social Security Administration	65,417	59,588		103,275		85,211	85,211	85,211
	231 Worker's Compensation	686	3,043						
	232 State Unemployment Insurance	4	16						
	244 Insurance Benefits	1,987,705	2,071,557		2,077,724		2,441,252	2,441,252	2,441,252
	2XX Employee Benefits Total:	2,053,812	2,134,204		2,180,999		2,526,463	2,526,463	2,526,463
2710	Total: Retirement Plan/Certified	3,389,841	3,338,912		3,530,999		3,555,144	3,555,144	3,555,144
2720	Retirement Plan/Administrators								
	116 Early Retirement Pay	177,518	169,943		170,000		121,067	121,067	121,067
	1XX Salaries Total:	177,518	169,943		170,000		121,067	121,067	121,067
	220 Social Security Administration	8,341	7,751		13,005		10,028	10,028	10,028
	231 Worker's Compensation	117	87						
	244 Insurance Benefits	147,632	133,970		181,407		110,648	110,648	110,648
	2XX Employee Benefits Total:	156,090	141,808		194,412		120,676	120,676	120,676
2720	Total: Retirement Plan/Administrators	333,608	311,751		364,412		241,743	241,743	241,743
2730	Retirement Plan/Classified								
	116 Early Retirement Pay	2,088	1,044		7,200		7,200	7,200	7,200
	1XX Salaries Total:	2,088	1,044		7,200		7,200	7,200	7,200
	211 PERS Employers Contribution	198	127						
	214 PERS Debt Service Charge	51	24						
	220 Social Security Administration	157	123		551		551	551	551
	231 Worker's Compensation	35	5						
	232 State Unemployment Insurance	3	1						
	244 Insurance Benefits	127,534	126,708		150,000		150,000	150,000	150,000
	2XX Employee Benefits Total:	127,978	126,988		150,551		150,551	150,551	150,551
2730	Total: Retirement Plan/Classified	130,066	128,032		157,751		157,751	157,751	157,751
5200	Interfund Transfers								
	710 Fund Modifications		3,000,000		3,000,000				
	7XX Transfers Total:		3,000,000		3,000,000				
5200	Total: Interfund Transfers		3,000,000		3,000,000				

**PROGRAM BUDGET DETAIL—DISTRICT RETIREMENT FUND**

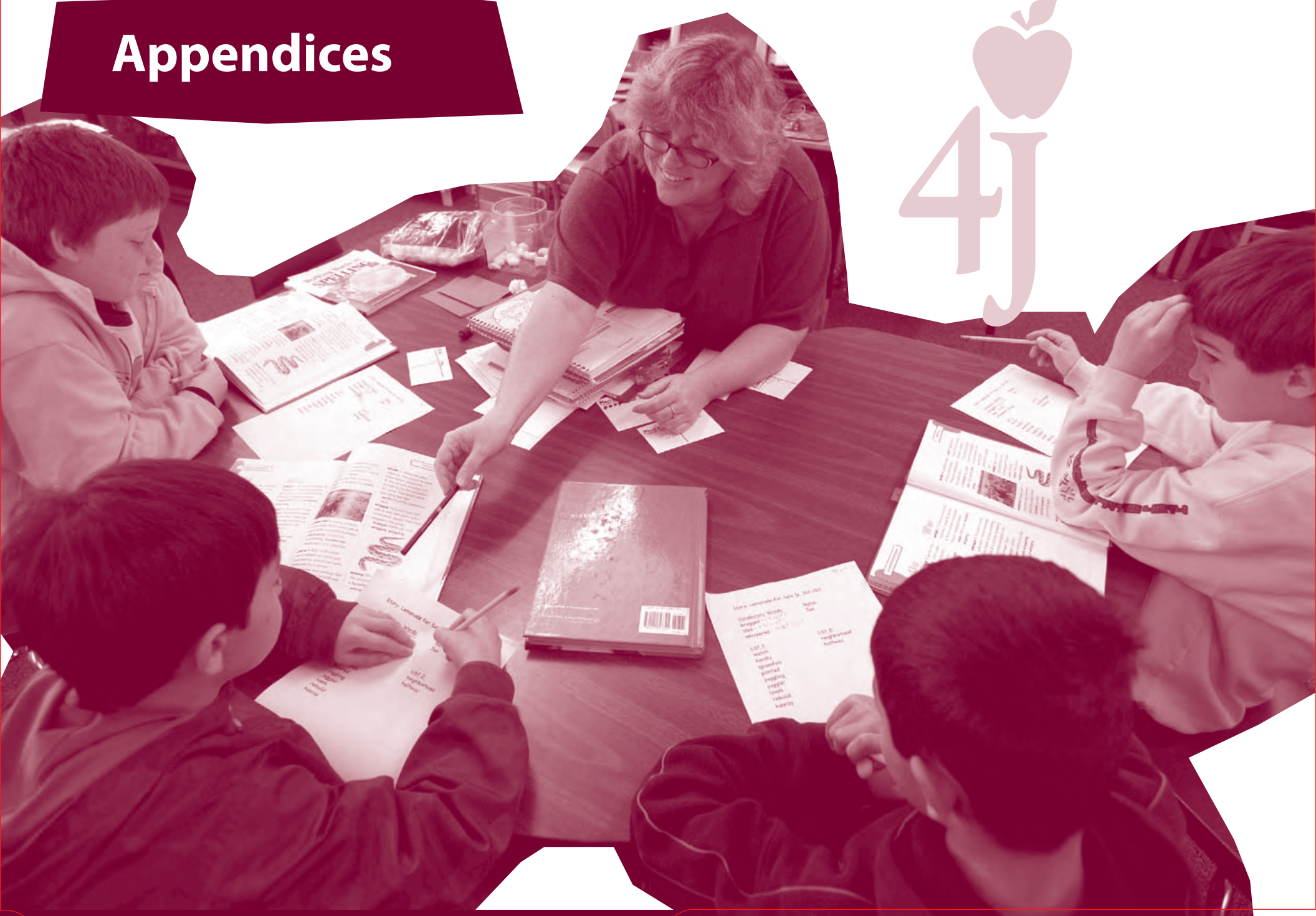
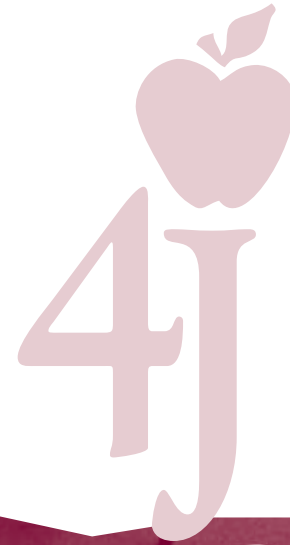
District Retirement Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2007 TO JUNE 30, 2008

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2004 - 2005	2005 - 2006	2006 - 2007 FTE	2007 - 2008 Budget	2007 - 2008 FTE	2008 Proposed	BUDGET Approved	Adopted
6110 Contingency Fund								
810 Planned Reserve				500,000		500,000	500,000	500,000
8XX Planned Reserve Total:				500,000		500,000	500,000	500,000
6110 Total: Contingency Fund				500,000		500,000	500,000	500,000
6112 Contingency PERS Reserve								
810 Planned Reserve				2,513,222		2,513,222	2,513,222	2,513,222
8XX Maintenance Supplies Total:				2,513,222		2,513,222	2,513,222	2,513,222
6112 Total: Contingency PERS Reserve				2,513,222		2,513,222	2,513,222	2,513,222
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	11,987,983	9,381,370		2,974,761		3,703,148	3,703,148	3,703,148
8XX Unapp.Ending Fund Bal. Total:	11,987,983	9,381,370		2,974,761		3,703,148	3,703,148	3,703,148
7000 Total: Reserves And Fund Balances	11,987,983	9,381,370		2,974,761		3,703,148	3,703,148	3,703,148
Total: Requirements	15,841,498	16,160,065		13,041,145		10,671,008	10,671,008	10,671,008

# Appendices



# ***APPENDICES***

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## APPENDIX A – LICENSED POSITIONS

### LICENSED POSITIONS Budgeted Under Object 111

General Fund	Function	Number of FTE	2007–08 Budget
	1111 CLASSROOM TEACHERS, K-3	203.102	\$10,648,512
	1112 CLASSROOM TEACHERS, 4-5	102.888	5,262,696
	1113 ELEMENTARY EXTRA-CURRICULAR	0.725	43,468
	1121 CLASSROOM TEACHERS, MIDDLE SCHOOL	155.600	8,082,377
	1122 MIDDLE SCHOOL EXTRA-CURRICULAR	0.100	8,203
	1131 CLASSROOM TEACHERS, HIGH SCHOOL	227.662	11,898,548
	1132 HIGH SCHOOL EXTRA-CURRICULAR	0.500	23,276
	1210 GIFTED AND TALENTED	1.000	55,826
	1220 SPECIAL EDUCATION	11.750	579,605
	1229 SPECIAL EDUCATION	3.000	159,300
	1250 SPECIAL EDUCATION	54.255	2,818,523
	1260 EARLY INTERVENTION	1.200	72,544
	1271 REMEDIATION	0.700	39,574
	1280 ALTERNATIVE EDUCATION	9.100	482,133
	1291 ENGLISH LANGUAGE LEARNERS	9.120	492,371
	1294 YOUTH CORRECTIONS EDUCATION	0.450	24,722
	2110 ATTENDANCE AND SOCIAL WORK	5.090	249,563
	2122 COUNSELING	26.798	1,358,737
	2131 HEALTH	9.100	470,178
	2143 PSYCHOLOGICAL COUNSELING	12.900	706,720
	2152 SPEECH	13.864	745,138
	2169 MISCELLANEOUS SUPPORT OF EDUCATIONAL SERVICES	4.650	263,507
	2211 IMPROVEMENT OF INSTRUCTION SERVICES	0.200	12,895
	2213 CURRICULUM DEVELOPMENT	0.200	12,133
	2219 OTHER IMPROVEMENT OF INSTRUCTION SERVICES	1.575	109,041
	2222 SCHOOL LIBRARY/MEDIA CENTER	8.580	488,592
	2240 INSTRUCTIONAL STAFF DEVELOPMENT	0.200	12,895
	2321 OFFICE OF THE SUPERINTENDENT	0.600	28,964
<b>Total General Fund</b>		<u>864.91</u>	<u>\$45,150,041</u>
<b>Insurance Reserve Fund</b>			
	2641 HUMAN RESOURCES, BENEFITS COORDINATOR	1.000	\$62,254
<b>Total Insurance Reserve Fund</b>		<u>1.000</u>	<u>\$62,254</u>
<b>Total Licensed</b>		<u>865.91</u>	<u>45,212,295.000</u>

Positions budgeted in the Federal, State and Local Programs Fund are not included.

## APPENDIX B – LICENSED PROFESSIONAL SALARY PLAN

### LICENSED PROFESSIONAL SALARY PLAN

Effective July 1, 2007 and ending June 30, 2008

LEVEL	BACHELORS	BACHELORS + 23	BACHELORS + 45	BACHELORS + 60 MASTERS	BACHELORS + 83 B+68 W/ MASTERS MASTERS + 23	BACHELORS +105 B+90 W/ MASTERS MASTERS + 45	DOCTORATE MASTERS + 90
1	32,731	33,942	35,198	36,500	37,851	39,251	40,703
2	33,942	35,198	36,500	37,851	39,251	40,703	42,209
3	35,198	36,500	37,851	39,251	40,703	42,209	43,771
4	36,500	37,851	39,251	40,703	42,209	43,771	45,391
5	37,851	39,251	40,703	42,209	43,771	45,391	47,070
6	39,251	40,703	42,209	43,771	45,391	47,070	48,812
7	40,703	42,209	43,771	45,391	47,070	48,812	50,618
8	42,209	43,771	45,391	47,070	48,812	50,618	52,491
9	43,771	45,391	47,070	48,812	50,618	52,491	54,433
10	45,391	47,070	48,812	50,618	52,491	54,433	56,447
11	47,070	48,812	50,618	52,491	54,433	56,447	58,536
12	48,812	50,618	52,491	54,433	56,447	58,536	60,702
13	50,618	52,491	54,433	56,447	58,536	60,702	62,948
Longevity (16)	52,491	54,433	56,447	58,536	60,702	62,948	65,277
Longevity (17)						64,836	67,235

\* Highest entry level.  
 Longevity Step (16) pay is 3.7% greater than Step 13 of the column.  
 Longevity Step (17) pay is 3.0% greater than Longevity (16) of the column.



## APPENDIX C – CLASSIFIED POSITIONS

### CLASSIFIED POSITIONS

(Includes positions budgeted in object 112: professional, confidential and other classified)

	Function	Position	FTE	Salary Cost by Function
<b>General Fund</b>				
<b>Direct Classroom Services</b>				
1111		ELEMENTARY SCHL ASST	3.47	74,828
		INST ASST BILINGUAL	2.72	55,589
		INST ASST KINDER	9.47	207,049
		INST ASST REG EDUC PROGRA	23.26	548,303
		INSTRUCTIONAL ASSIST	1.62	36,080
		INSTRUCTIONAL ASSISTANT	4.74	114,580
		LIBRARY IMC ASST	0.63	14,170
		USER SERV SPECIALIST	0.19	3,787
		USER SERV SPECIALIST I	1.03	20,709
		USER SERV SPECIALIST II K	1.26	34,211
1112		ELEMENTARY SCHL ASST	2.49	52,911
		INST ASST BILINGUAL	0.23	5,362
		INST ASST REG EDUC PROGRA	7.04	167,434
		INST ASST SPEC ED (BEHAVI	0.13	3,239
		INSTRUCTIONAL ASSISTANT	0.23	5,657
		USER SERV SPECIALIST	1.25	30,715
		USER SERV SPECIALIST I	0.03	720
		USER SERV SPECIALIST II K	0.31	8,473
1121		DEPARTMENT ASSISTANT	1.56	36,115
		INST ASST REG EDUC PROGRA	6.89	157,981
		INST ASST SPEC ED (BEHAVI	0.56	13,081
		INSTRUCTIONAL ASSIST	3.03	71,556
		INSTRUCTIONAL ASSISTANT	1.00	24,841
		STUDENT SUPERVISION ASSIS	0.14	3,021
1122		ELEMENTARY AFTER SCH	1.00	21,990
		INSTRUCTIONAL ASST	0.80	17,591
		PROGRAM COORD ASST	0.13	4,660
1131		CAREER CENTER ASSISTANT	1.00	27,307
		DEPARTMENT ASSISTANT	1.88	41,692
		DEPARTMENT SECRETARY	1.50	38,449
		INST ASST BILINGUAL	0.63	13,408
		INSTRUCTIONAL ASSISTANT	16.15	391,694
		REGISTRAR	1.00	39,247
		USER SERV SPECIALIST II K	1.00	31,890

**APPENDIX C – CLASSIFIED POSITIONS**

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**General Fund**

**Direct Classroom Services - continued**

1220	DEPARTMENT SECRETARY	0.94	24,815
	INST ASST 1:1	20.94	468,618
	INST ASST-COGNITIVE	4.59	115,402
	INSTRUCTION ASSISTANT (AU	24.87	556,102
	SOCIAL SKILL SPECIAL	4.50	111,246
1250	INST ASST SPEC ED (BEHAVI	9.17	209,436
	INST ASST-COGNITIVE	13.75	345,029
	INSTRUCTIONAL ASSISTANT	18.52	463,040
	PROGRAM COORD ASSISTANT	0.75	20,358
1271	ELEMENTARY AFTER SCH	1.50	32,985
	PROGRAM COORD ASST	0.13	4,660
1280	DEPARTMENT ASSISTANT	0.35	6,708
	PROGRAM COORD ASSISTANT	0.25	7,471
	RECORDS & SCHEDULING	0.39	11,108
1291	HUMAN SERVICES COORDINATO	0.50	12,542
	INST ASST BILINGUAL	6.16	138,963
	INST ASST REG EDUC PROGRA	0.28	5,520
	INSTRUCTIONAL ASSISTANT	3.62	83,582
	PROGRAM COORD ASSISTANT	0.94	27,956
	<b>Subtotal--Direct Classroom Services</b>	<b>210.50</b>	<b>4,963,881</b>

**APPENDIX C – CLASSIFIED POSITIONS**

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**Classroom Support Services**

2115	SCHOOL CROSSING GUAR	0.72	13,692
	SCHOOL CROSSING GUARD	0.94	16,908
	STUDENT SUPERVISION	0.94	18,612
	STUDENT SUPERVISION ASSIS	8.22	166,316
	STUDENT SUPERVISION ASSIST	0.30	6,309
2122	VOC TRAINING ASSISTANT	0.24	7,110
2131	DEPARTMENT SECRETARY	1.00	30,494
	HEALTH SERVICES CLERK	5.40	124,104
2169	CERT OCCUP THERAPIST ASST	0.90	24,983
2190	ADMINISTRATIVE ASSISTANT	1.00	36,668
	DEPARTMENT SECRETARY	1.00	32,651
	ESS RECORDS SPECIALIST	1.00	40,398
	ESS SECRETARY/RECORDS	0.35	8,248
	FINANCIAL MGMT ANALYST II	1.00	60,696 Admin Grade 4
	MANAGEMENT ASSISTANT	0.50	21,638
	USER SERV SPECIALIST II K	1.00	35,814
2211	CONFIDENTIAL MGMT AS	1.00	46,685
	DEPARTMENT ASSISTANT	1.00	25,262
	FINANCIAL MGMT ANALY	0.50	25,196 Admin Grade 3
	GRANT WRITER ANALYST	0.45	29,456 Admin Grade 6
	PROGRAM COORD ASSISTANT	2.40	89,379
	RESEARCH AND OPERATIONS SPEC	1.00	59,215 Admin Grade 4
	TECH SUPPORT SPECIAL	0.50	18,334
2213	PROGRAM COORD ASSISTANT	2.00	70,869
2219	PROGRAM COORD ASSISTANT	0.13	4,692
2221	USER SERV SPECIALIST	0.33	12,402
2222	AV/TEXTBOOK SPECIALIST	1.36	35,382
	LIBRARY IMC ASST	5.69	126,700
	LIBRARY SPECIALIST	0.40	9,289

**APPENDIX C – CLASSIFIED POSITIONS**

	<b>Function</b>	<b>Position</b>	<b>FTE</b>	<b>Salary Cost by Function</b>
	<b>Classroom Support Services</b>			
2223		AV/TEXTBOOK SPECIALIST	1.00	24,190
2321		HUMAN SERVICES COORD	1.75	42,885
		PARENT/FAMILY & COMM	1.00	73,832 Admin Grade 8
2411		ATTENDANCE CLERK	4.00	114,218
		ATTENDANCE CLERK-MS	5.00	120,335
		CAREER CENTER ASSISTANT	1.00	23,661
		DEPARTMENT ASSISTANT	3.26	73,463
		DEPARTMENT SECRETARY	7.50	223,003
		FINANCE CLERK	4.00	155,325
		GENERAL SERVICES ASSISTAN	1.00	26,043
		HIGH SCHOOL SECRETARY	5.00	185,519
		INST ASST REG EDUC PROGRA	0.50	11,662
		MIDDLE SCHOOL SECRETARY	8.00	253,348
		OPP CTR RECORDS CLERK	1.00	23,605
		RECORDS & SCHEDULING ASST	6.71	190,601
		REGISTRAR	3.00	115,162
		SCHOOL VOLUNTEER COORDINA	0.75	14,443
		SECRETARY	21.50	660,274
		USER SERV SPECIALIST I	2.13	47,011
		USER SERV SPECIALIST II K	2.00	64,577
3320		FACILITIES COORDINATOR	1.00	32,831
		RECREATION ACTIVITY COORD	1.00	34,476
3510		INST ASST DAY CARE P	2.63	55,164
	<b>Subtotal - Classroom Support Services</b>		<b>125.97</b>	<b>3,763,130</b>

**APPENDIX C – CLASSIFIED POSITIONS**

	Function	Position	FTE	Salary Cost by Function
	<b>Building Support Services</b>			
2541		ADMINISTRATIVE ASSISTANT	3.00	117,741
		ENGINEER	0.50	34,094 Admin Grade 8
2542		CARPENTER	3.00	106,892
		ELECTRICIAN	3.00	122,091
		ELECTRICIAN SPECIALIST	1.50	76,704
		ELECTRONICS TECHNICIAN	2.00	82,694
		ENERGY SYSTEM SPECIALIST	1.00	42,445
		FLOOR COVERING SPECIALIST	1.00	37,584
		HEATING TECHNICIAN	2.00	71,715
		HVAC REFRIG SPECIALIST	2.00	83,654
		LOCKSMITH	2.00	82,417
		MAINTENANCE WORKER I	1.00	33,235
		MAINTENANCE WORKER II	6.00	201,398
		PAINTER	1.00	33,682
		PAINTER SPECIALIST	1.00	34,195
		PLUMBER	2.00	84,326
		PLUMBER SPECIALIST	1.00	48,052
		ROOFING SPECIALIST	1.00	40,419
		SENIOR ROOFER	1.00	35,047
2543		EQUIPMENT OPERATOR	1.00	32,702
		GROUNDS SPECIALIST IPM	1.00	32,702
		IRRIGATION SPECIALIST	1.00	27,692
		SENIOR GROUNDSKEEPER	7.00	213,230
		SR MAINT WKR	1.00	27,692
2544		ARCHITECTURAL DRAFTER	1.00	43,276
2546		SAFETY SPECIALIST	1.00	44,576
2548		CUSTODIAL MAINT COOR	2.00	51,846
		CUSTODIAL MAINT COORD I	19.00	584,145
		CUSTODIAL MAINT COORD II	8.00	254,366
		CUSTODIAL STAFF ASSISTANT	1.00	31,060
		CUSTODIAL TECHNICIAN	4.30	124,916
		CUSTODIAN	57.05	1,308,993
		LEAD CUSTODIAN	4.00	115,798

<sup>1</sup> Other positions budgeted in the Federal, State and Local Programs Fund are not included.

**APPENDIX C – CLASSIFIED POSITIONS**

	<b>Function</b>	<b>Position</b>	<b>FTE</b>	<b>Salary Cost by Function</b>
	<b>Building Support Services</b>			
2549		FLEET MECHANIC II	1.00	42,423
2551		DISPATCH INFO COORDINATOR	1.75	48,363
2552		ASST DISPATCHER/ACCT CLER	1.00	29,014
		BUS AIDE SPECIAL ED	7.90	136,482
		BUS DRIVER	59.15	1,178,720
		BUS DRIVER SPECIALIS	2.25	49,112
		BUS DRIVER SPECIALIST	2.35	51,479
		DRIVER TRAINER	1.00	29,888
		GENERAL LABORER	0.40	8,893
		ROUTE PLANNING COORD	1.00	37,542
		TRANSPORTATION DISPATCHER	1.00	35,069
		TRANSPORTATION TRNG COORD	1.00	35,964
2554		ACCOUNTING CLERK II	0.75	26,285
		FLEET MECHANIC II	4.00	162,810
		FLEET SERVICES TECH	0.50	12,961
		FLEET SHOP COORDINAT	1.00	40,696
2575		ACCOUNTING CLERK II	1.00	35,047
		FINANCIAL MGMT ANALYST	1.00	53,710 Admin Grade 4
		WAREHOUSE OPS ASST	4.00	127,000
2660		ACCOUNTING CLERK III	0.30	10,226
		BUSINESS SYSTEMS SUPPORT	1.00	64,439 Admin Grade 5
		CATALOGING SPECIALIST	1.75	69,561
		DATA ANALYST	1.00	54,306 Admin Grade 5
		ELECTRONICS TECHNICIAN	1.00	41,208
		MANAGEMENT ASSISTANT	1.00	35,814
		NETWORK ANALYST I	1.00	41,464
		NETWORK SECURITY SPE	1.00	60,339 Admin Grade 6
		NETWORK/SR ELECTRONICS SP	1.00	45,621
		SENIOR PROGRAMMER ANALYST	1.00	49,160
		SENIOR SYSTEMS ADMINISTRA	2.00	108,613 Admin Grade 5
		STUDENT SYSTEMS SUPPORT S	2.00	121,253 Admin Grade 6
		USER SERV SPECIALIST II K	4.67	175,522
	<b>Subtotal—Building Support Services</b>		<b>254.12</b>	<b>7,280,363</b>

**APPENDIX C – CLASSIFIED POSITIONS**

	<b>Function</b>	<b>Position</b>	<b>FTE</b>	<b>Salary Cost by Function</b>
<b>Central Support Services</b>				
2321		DEPARTMENT ASSISTANT	1.00	25,924
		EXEC ASST TO SUPERINTENDE	1.00	49,019
2521		ACCOUNTING & BUSINESS SYS	1.00	45,621
		ACCOUNTING CLERK II	2.00	70,095
		ACCOUNTING CLERK III	3.50	129,353
		ACCOUNTING SPECIALIST	1.00	39,247
		FINANCIAL INFO SYS ANALYS	1.00	64,439 Admin Grade 5
		FINANCIAL MGMT ANALYST II	2.00	119,246 Admin Grade 4
		MANAGEMENT ASSISTANT	1.00	39,439
2630		COMMUNICATION COORDINATOR	1.00	60,696 Admin Grade 4
		MANAGEMENT ASSISTANT	1.05	42,462
2641		HR ASSISTANT I	2.00	58,028
		HR ASSISTANT II	4.00	144,048
		HR INFORMATION SPECI	1.00	57,022 Admin Grade 5
<b>Subtotal—Central Support Services</b>			<b>22.55</b>	<b>944,639</b>
<b>TOTAL—GENERAL FUND</b>			<b>613.14</b>	<b>16,952,013</b>

**APPENDIX C – CLASSIFIED POSITIONS**

<b>Other Funds</b>		<b>Position</b>	<b>FTE</b>	<b>Salary Cost by Function</b>
<b>Capital Projects Fund</b>				
2541		DESIGN & PLANNING ADMIN	1.00	75,678 Admin Grade 8
2542		ELECTRONICS TECHNICI	1.00	36,668
		MAINTENANCE WORKER III	3.00	102,221
2546		SAFETY SPECIALIST	1.00	36,668
4111		ADMINISTRATIVE ASSIS	2.00	78,493
		PROJECT MANAGER	2.00	153,254 Admin Grade 10
		COMPUTER SYSTEMS SUPPORT	0.50	32,219 Admin Grade 5
		ELECTRICIAN SPECIALIST	0.50	25,568
		ENGINEER	0.25	17,046 Admin Grade 8
		MANAGEMENT ASSISTANT	1.00	42,423
<b>Total--Capital Projects Fund</b>			<b>12.25</b>	<b>600,238</b>
<b>Food Service Fund</b>				
2521		ACCOUNTING CLERK III	0.63	24,435
3100		ADMINISTRATIVE ASST-CATER	1.00	36,527
		FOOD SERVICE ASST I	25.16	302,857
		FOOD SERVICE ASST II	12.78	172,251
		FOOD SERVICE CATERING ASS	0.75	10,535
		FOOD SERVICE COORD I	9.07	165,588
		FOOD SERVICE COORD II	20.19	383,204
		FOOD SERVICE TECHNICIAN	5.66	91,032
		PRODUCTION COORDINATOR	1.00	22,105
		PROGRAM ASSISTANT-FOOD SV	1.00	30,942
		WAREHOUSE OPS ASST	1.00	27,359
<b>Total—Food Service Fund</b>			<b>78.24</b>	<b>1,266,835</b>
<b>Insurance Reserve Fund</b>				
2641		HR ASSISTANT I	1.00	29,014
		HR ASSISTANT WORKERS COMP	1.00	35,794
		HRIS BENEFITS ANALYST	1.00	50,392 Admin Grade 3
		CLASSIFIED BENEFITS COORD	1.00	45,321
2548		CUSTODIAN	0.25	5,425
<b>Total—Insurance Reserve Fund</b>			<b>4.25</b>	<b>165,946</b>
<b>TOTAL—FUNDS OTHER THAN GENERAL FUNDS</b>			<b>94.74</b>	<b>2,033,019</b>
<b>TOTAL CLASSIFIED</b>			<b>707.88</b>	<b>18,985,032</b>

Positions budgeted in the Federal, State and Local Programs Fund are not included.





## **APPENDIX D – CLASSIFIED SALARY SCHEDULE**

Effective July 1, 2006 and ending June 30, 2007

<b>GRADE</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>STEP 6</b>	<b>STEP 7</b>	<b>STEP 8</b>	<b>STEP 9</b>	<b>Longevity</b>
<b>18</b>	21.70	22.23	22.75	23.32	23.90	24.50	25.08	25.70	26.35	26.88
<b>17</b>	20.42	20.93	21.41	21.94	22.51	23.06	23.62	24.22	24.79	25.29
<b>16</b>	19.25	19.71	20.19	20.69	21.23	21.76	22.25	22.80	23.41	23.88
<b>15</b>	18.18	18.63	19.09	19.56	20.05	20.53	21.06	21.56	22.10	22.54
<b>14</b>	17.24	17.66	18.10	18.56	19.01	19.50	19.97	20.45	20.98	21.40
<b>13</b>	16.37	16.80	17.20	17.63	18.05	18.50	18.97	19.45	19.90	20.30
<b>12</b>	15.58	15.98	16.36	16.79	17.18	17.61	18.03	18.49	18.95	19.33
<b>11</b>	14.87	15.23	15.59	15.99	16.37	16.80	17.20	17.63	18.05	18.41
<b>10</b>	14.19	14.57	14.92	15.27	15.65	16.04	16.45	16.87	17.26	17.61
<b>9</b>	13.28	13.61	13.95	14.29	14.65	15.01	15.38	15.77	16.12	16.44
<b>8</b>	12.38	12.68	12.99	13.31	13.64	13.97	14.32	14.67	15.04	15.34
<b>7</b>	11.58	11.85	12.16	12.48	12.77	13.10	13.42	13.74	14.09	14.37
<b>6</b>	10.85	11.12	11.38	11.68	11.96	12.25	12.58	12.88	13.19	13.45
<b>5</b>	10.18	10.43	10.71	10.96	11.22	11.50	11.80	12.09	12.39	12.64
<b>4</b>	9.55	9.81	10.05	10.33	10.55	10.83	11.08	11.37	11.63	11.86
<b>3</b>	9.04	9.26	9.47	9.69	9.94	10.19	10.45	10.72	10.96	11.18
<b>2</b>	8.54	8.75	8.95	9.18	9.41	9.64	9.90	10.13	10.40	10.61
<b>1</b>	8.07	8.27	8.45	8.66	8.88	9.12	9.31	9.54	9.81	10.01

This is the 2006–07 salary schedule. It will be updated when negotiations are completed with the Oregon School Employees Association.

**APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS**

**ADMINISTRATIVE AND SUPERVISORY POSITIONS**

Budgeted under objects 113 and 114

<b>General Fund</b>				<b>Salary Cost</b>	
	<b>Function</b>	<b>Position</b>	<b>FTE</b>	<b>by Function</b>	<b>Pay Grade</b>
<b>Classroom Support Services</b>					
	2190	ADMINISTRATOR ED SERVICES	3.02	235,139	10
		DIRECTOR ED SUPPORT SERVI	1.00	103,101	14
	2211	SECONDARY PRINCIPAL	0.60	61,384	13-14
		DIRECTOR OF HIGH SCHOOL S	1.00	103,101	14
	2213	CURRICULUM COORDINATOR	1.00	83,172	10
		DIRECTOR STUDENT ACHIEVEM	0.50	51,550	14
		PROGRAM EVALUATION SPECIA	0.50	43,517	12
		DEPUTY SUPERINTENDENT	1.00	110,629	
		DIRECTOR SCHOOL SERVICES	1.00	103,100	14
	2411	ELEMENTARY PRINCIPAL	19.57	1,730,129	12
		SECONDARY ASST PRINCIPAL	15.00	1,175,548	10-11
		SECONDARY PRINCIPAL	15.00	1,390,447	13-14
		<b>Subtotal—Classroom Support Services</b>	<u>59.19</u>	<u>\$ 5,190,817</u>	
<b>Building Support Services</b>					
	2541	CUSTODIAL SUPERVISOR	1.00	71,934	7
		CONSTRUCTION PROGRAM	0.40	33,268	10
		DIRECTOR FACILITIES MGMT	0.60	61,860	14
		MECHANICAL DIV SUPERVISOR	1.00	71,934	7
	2551	TRANSPORTATION MANAGER	1.00	79,422	9
		DIRECTOR FACILITIES MGMT	0.20	20,620	14
	2552	TRANSPORTATION OPS & CLAS	1.75	109,344	5
	2660	NETWORK SERVICES MANAGER	1.00	83,172	10
		DIRECTOR CIS	1.00	103,101	14
		INFORMATION SYSTEMS MANAG	1.00	80,340	10
	2575	WAREHOUSE SUPERVISOR	0.50	24,728	1
		<b>Subtotal—Building Support Services</b>	<u>9.45</u>	<u>\$ 739,723</u>	

**APPENDIX E – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL POSITIONS**

	Function	Position	FTE	Salary Cost by Function	
<b>Central Support Services</b>					
	2321	SUPERINTENDENT	1.00	137,796	
		SPECIAL ASST TO SUPERINTE	1.00	93,164	13
	2521	FINANCIAL OPS & REPORTING	1.00	86,909	11
		DIRECTOR FIN & SUP SVCS	1.00	103,101	14
		FINANCIAL ANALYSIS/PROCUREMENT MGR	1.00	81,143	10
		PAYROLL ACCOUNTS PAYABLE	1.00	60,696	4
	2630	CHIEF OF STAFF	1.00	103,101	14
	2641	HR ADMINISTRATOR	2.00	153,813	12
		HR SUPERVISOR	1.00	51,153	*
		ASS'T SUP FOR HR AND MGMT SRVCS	1.00	103,101	14
		DIRECTOR LABOR RELATIONS	0.50	51,550	14
<b>Subtotal—Central Support Services</b>			<u>11.50</u>	<u>\$ 1,025,527</u>	
<b>TOTAL—GENERAL FUNDS</b>			<u>80.14</u>	<u>\$ 6,956,067</u>	
<b>Other Funds</b>					
<b>Capital Projects Fund</b>					
	2541	PREVENTIVE MAINT PROG SUP	1.00	51,153	4
	4111	CONSTRUCTION PROGRAM MANA	0.60	49,903	10
		DIRECTOR FACILITIES MGMT	0.20	20,620	14
<b>Total—Capital Projects Fund</b>			<u>1.80</u>	<u>\$ 121,676</u>	
<b>Food Service Fund</b>					
	3100	WAREHOUSE SUPERVISOR	0.50	24,633	1
<b>Total—Food Service Fund</b>			<u>0.50</u>	<u>\$ 24,633</u>	
<b>Insurance Reserve Fund</b>					
	2641	RISK MANAGER	1.00	66,838	11
<b>Total—Insurance Reserve Fund</b>			<u>1.00</u>	<u>\$ 66,838</u>	
<b>TOTAL—FUNDS OTHER THAN GENERAL FUNDS</b>			<u>3.30</u>	<u>213,147</u>	
<b>TOTAL ADMINISTRATIVE &amp; SUPERVISORY</b>			<u>83.44</u>	<u>7,169,214</u>	

\* New position: pay grade to be determined.

Positions budgeted in the Federal, State and Local Programs Fund are not included.

***APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES***

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2006–07

**Elementary Principals—224 day schedule**

<b>Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Longevity at 4%</b>
<b>12</b>	68,933	72,380	75,999	79,799	83,789	87,141

This is the 2006–07 salary schedule. It will be updated when discussions are completed with 4JA (formerly Eugene Administrators Association).

**APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULE**

**2006–07**

**11 Month Employees**

<b>Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Longevity at 2.5%</b>	<b>Longevity at 4%</b> Principals/Assistant Principals
<b>1</b>	37,325	39,191	41,151	43,209	45,369	46,503	
<b>2</b>	40,153	42,161	44,269	46,482	48,806	50,026	
<b>3</b>	42,979	45,128	47,384	49,753	52,241	53,547	
<b>4</b>	45,806	48,096	50,501	53,026	55,677	57,069	
<b>5</b>	48,631	51,063	53,616	56,297	59,112	60,590	
<b>6</b>	51,459	54,032	56,734	59,571	62,550	64,114	
<b>7</b>	54,285	56,999	59,849	62,841	65,983	67,633	
<b>8</b>	57,112	59,968	62,966	66,114	69,420	71,156	
<b>9</b>	59,937	62,934	66,081	69,385	72,854	74,675	
<b>10</b>	62,764	65,902	69,197	72,657	76,290	78,197	79,342
<b>11</b>	65,594	68,874	72,318	75,934	79,731	81,724	82,920
<b>12</b>	68,420	71,841	75,433	79,205	83,165	85,244	86,492
<b>13</b>	72,182	75,791	79,581	83,560	87,738	89,931	91,248

Longevity step for principals and assistant principals is 4%; for all others the longevity step is 2.5%.

This is the 2006–07 salary schedule. It will be updated when discussions are completed with 4JA (formerly Eugene Administrators Association).

**APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULE**

**2006–07**

**12 Month Employees**

<b>Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Longevity at 2.5%</b>	<b>Longevity at 4% Principals/Assistant Principals</b>
<b>1</b>	38,880	40,824	42,865	45,008	47,258	48,439	
<b>2</b>	41,825	43,916	46,112	48,418	50,839	52,110	
<b>3</b>	44,768	47,006	49,356	51,824	54,415	55,775	
<b>4</b>	47,715	50,101	52,606	55,236	57,998	59,448	
<b>5</b>	50,657	53,190	55,850	58,643	61,575	63,114	
<b>6</b>	53,604	56,284	59,098	62,053	65,156	66,785	
<b>7</b>	56,550	59,378	62,347	65,464	68,737	70,455	
<b>8</b>	59,492	62,467	65,590	68,870	72,314	74,122	
<b>9</b>	62,436	65,558	68,836	72,278	75,892	77,789	
<b>10</b>	65,384	68,653	72,086	75,690	79,475	81,462	82,654
<b>11</b>	68,322	71,738	75,325	79,091	83,046	85,122	86,368
<b>12</b>	71,270	74,834	78,576	82,505	86,630	88,796	90,095
<b>13</b>	74,215	77,926	81,822	85,913	90,209	92,464	93,817
<b>14</b>	77,555	81,433	85,505	89,780	94,269	96,626	98,040
<b>with 3% stipend</b>	79,882	83,876	88,070	92,473	97,097	99,525	100,981

Longevity step for principals and assistant principals is 4%; for all others the longevity step is 2.5%.

This is the 2006–07 salary schedule. It will be updated when discussions are completed with 4JA (formerly Eugene Administrators Association).

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