



BUDGET DOCUMENT & SUPERINTENDENT'S MESSAGE

Adopted
2008-2009



LANE COUNTY
SCHOOL DISTRICT 4J

200 North Monroe Street

Eugene OR 97402

(541) 687-3123 • TDD 687-3447

www.4j.lane.edu

SCHOOL DISTRICT NO. 4J, LANE COUNTY, OREGON
2008–09

BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2008

BUDGET COMMITTEE

Electors:

Pete Gribskov, Chairperson
Betsy Boyd
Debra Smith
Shirley Clark
Wendy Laing
Tom Lininger
Mary Walston

Term:

July 1, 2005 to June 30, 2008
July 1, 2005 to June 30, 2008
July 1, 2007 to June 30, 2010
July 1, 2007 to June 30, 2010
July 1, 2006 to June 30, 2009
July 1, 2006 to June 30, 2009
July 1, 2007 to June 30, 2008

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, 2007 to June 30, 2011
July 1, 2007 to June 30, 2011
July 1, 2007 to June 30, 2011

Clerk:

George Russell, Superintendent

Staff:

Susan Fahey, Chief Financial Officer
Caroline Passerotti, Financial Analysis and Budget Manager
John Ewing, Financial Management Analyst
Cheri Criteser, Accounting and Business Systems Specialist
Niki Confer, Document Preparation

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

The Budget at a Glance

Operating Budget

The 2007–09 Oregon school biennial budget approved by the legislature was significantly higher than the budget in the prior biennium due to strong income tax and property revenues. A slowing economy, however, has lowered statewide and local revenue projections for 2008-09. District reserve levels higher than targets provide the opportunity to propose a budget that maintains current service levels and makes investments that support the Board’s goal to increase achievement for all students and close the achievement gap.

Overall, the adopted budget totals \$319.7 million, an increase of \$3.4 million or 1.1% from the 2007–08 adopted budget. This represents the net result of a lower capital budget and higher general fund and insurance reserve fund budgets.

General Fund

The general fund operating budget (excluding contingency and ending fund balance) has increased by \$12.0 million—or by 8.4%; however, the 2007–08 adopted budget included \$2.8 million in contingency for the School Improvement Fund grant which was approved by the legislature late in the session and \$3 million to implement employee agreements not ratified when the budget was adopted. Considering those items as part of the 2007–08 operating budget yields a modest increase of \$6.2 million or 4.2%. Ongoing service additions include licensed staff to support: physical education at the elementary and middle levels, special education, increased science graduation requirements, the English Language Learner program, and the minority student achievement program. Funding is provided to

reorganize the human resources and executive administration functions, pay for internet filter license costs, and support high cost disability students. The majority of the ongoing service additions have been funded through additional revenue and reductions other budget areas.

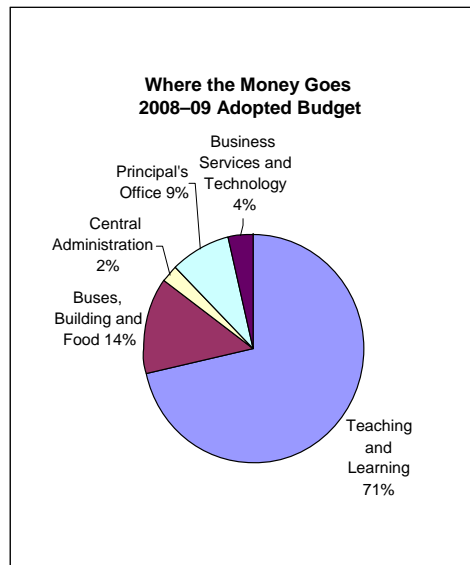
A portion of reserves has been used to provide funding for: services and materials to secondary students not meeting math benchmarks, pilot programs to assist students’ transition from middle school to high school, teacher staff development, continued “academy school” funding to address higher student needs at certain schools, and the extension of funding for after school programs. The budget also includes funding to implement the Board’s recommendations for *Shaping 4J’s Future*, a two-year community focused strategic planning process.

Revenue Outlook

In June 2007, the state legislature adopted a \$6.245 billion K–12 budget for the 2007–09 biennium. The March 2008 Oregon Economic and Revenue Forecast projects that the slowing economy will have an effect on state revenues and predicts slow housing starts, potential negative house price appreciation and likely job losses. Oregon appears to be faring better than the nation, however, with foreclosure rates well below the national average, positive job growth, and single family house appreciation in fourth quarter 2007. The Oregon housing correction has less to adjust compared to other areas. The federal economic stimulus package and strong Federal Reserve cuts will likely lessen the economic downturn. The steep drop in interest rates is expected to reduce both state and district revenue due to lower interest earnings.

Capital Budget

The capital budget of \$26.6 million reflects the seventh 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 new Madison Middle School in the fall of 2005, and the new Cal Young Middle School in the fall of 2006. Projects scheduled for 2008–09 focus on district-wide upgrades of systems (e.g., security, electrical) in areas of highest need and the addition of two artificial turf sports fields. Funds from the sale of surplus property are also used to preserve the district’s infrastructure through a five-year preventive maintenance and interior painting program.



STAFFING HISTORY

	2005-06 FTE	2006-07 Budget	2007-08 Budget	2008-09 Budget	Changes from 07-08
GENERAL FUND					
ADMINISTRATORS					
Central Administrators/Supervisors	25.8	26.2	30.57	29.07	(1.50)
School Administrators	48.1	49.1	49.57	49.55	(0.02)
LICENSED STAFF					
Program Staff ¹	11.6	13.3	25.30	28.31	3.01
Special Education	98.6	99.6	103.86	106.76	2.90
School Licensed	667.6	665.8	735.75 ²	747.94 ²	12.19
CLASSIFIED STAFF					
Ed Center	67.0	71.1	77.47	76.60	(0.87)
Facilities	42.7	42.7	48.00	48.00	-
Transportation	77.3	78.7	86.05	87.18	1.13
Custodians	79.2	79.2	95.35	94.35	(1.00)
Community Recreation Services	2.0	2.0	2.00	2.00	-
School Based					
Support Staff	172.9	174.0	205.39 ²	200.27 ²	(5.12)
Special Ed Assts.	98.9	98.9	98.93	99.93	1.00
TOTALS - GENERAL FUND	1,391.7	1,400.6	1,558.24	1,569.96	11.72
CITY LEVY SUBFUND					
LICENSED STAFF					
Program Staff	11.7	9.7			-
School Licensed	47.4	48.0			-
CLASSIFIED STAFF					
Program Staff	1.8	1.8			-
Facilities	4.3	3.3			-
Custodians	13.1	13.2			-
TOTALS - CITY LEVY SUBFUND	78.2	76.0	0.00	0.00	-
 GENERAL FUND & CITY LEVY SUBFUND	 1,469.9	 1,476.6	 1,558.24	 1,569.96	 11.72
<i>Totals may not foot due to rounding.</i>					

¹ Includes TOSA's, Strings, TAG, Nurses, Psychologists, Social Workers.

² Includes conversion of a portion of "targeted funding" allocation to staffing. Prior to 2007-08, targeted funding had 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, 2007

Manuel Zullo
President

Jeffrey P. Egan
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, 2007.

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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SUPERINTENDENT'S
BUDGET MESSAGE



Superintendent's Budget Message

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ADOPTED BUDGET – CHANGES MADE BY THE BOARD

Members of School District 4J Budget Committee:

On June 18, 2008, the Board adopted School District 4J's budget for fiscal year 2008–09. The adopted budget consists of the proposed budget as amended by the Budget Committee and Board.

On April 28, 2008, I presented the proposed budget to the Budget Committee which included two amendments: 1) To create a \$500,000 contingency account in the general fund to address the cost related to the rising number of students requiring special education services and reduce the unappropriated ending fund balance by a like amount, and 2) Decrease the debt service fund beginning fund balance by \$1,270,827 and increase revenues by the same amount to more accurately represent available resources and provide for a debt service levy adequate to meet debt service requirements. On May 12, 2008 the Budget Committee unanimously approved the proposed budget, with the following amendments to the general fund:

- *Increase direct classroom services by \$261,000 for High Cost Disability Grant funds anticipated to be received in excess of the December forecast amount.*

The Oregon legislature has recognized the issue of high cost students and earmarked several million annually to help districts offset per student costs which exceed \$30,000. The proposed budget included \$770,000 revenue for the High Cost Disability Grant which is \$261,000 above the amount forecasted in December. Since the grant revenue is intended to reimburse expenditures incurred, the additional funds recognized were approved for appropriation to Educational Support Services' budget.

- *Increase classroom support services by \$90,000, .25 licensed FTE at each high school, to support the district's Minority Student Achievement Network (MSAN) program.*

District MSAN students spent significant time and effort developing an action plan aimed at narrowing the achievement gap. The plan includes a consistent means

of monitoring and evaluating the results of specific strategies and interventions that are implemented to positively influence the academic performance of minority students. To ensure the plan's effectiveness, the group recommended that the project be supported at each high school through staff who could grow the visibility and viability of the district's MSAN program and provide multicultural classes and academic support. The Budget Committee agreed that this was a key strategy to increasing minority student success.

- *Increase central support services by \$74,658, 1.0 FTE support staff, to assist the Chief Operating Officer (COO).*

The executive office reorganization included hiring a COO who will have responsibility for coordination and oversight of the human resources, financial and support services, facilities and transportation, and computing and information services departments, as well as other non-instructional services. In order to support the COO in providing more effective and efficient central services to principals, staffs and schools, 1.0 FTE support staff was approved.

- *Increase building support services by \$48,180 for internet filter license costs.*

The district currently uses a free internet filter that in the past was used by several districts. While this filter has provided reasonable security, students are increasingly finding ways to circumvent the filter and access websites that are not considered appropriate while at school. Most districts no longer use the free filter for this reason, and the Budget Committee approved the appropriation for the license costs associated with a new internet filter.

These amendments resulted in a decrease of the general fund unappropriated ending fund balance by \$473,838.

SUPERINTENDENT'S BUDGET MESSAGE

- *Increase direct classroom services and reduce classroom support services by .75 licensed FTE.*

Programs for talented and gifted students are supported by 1.0 FTE licensed staff. This position is paid from both the general fund (.75 FTE) and the Title II federal grant (.25 FTE). In the proposed budget, the general fund portion of this FTE was budgeted in the classroom support services program area instead of the direct classroom services program area. There is no financial impact associated with this revision.

The Budget Committee also approved an amendment to the federal, state and local programs fund. The district was successful in securing a grant to support track installation at the Jefferson K-8 site. The proposed budget did not include any appropriation in the facilities acquisition and construction category. The amendment increased local revenues and the facilities construction appropriation by \$70,000 in federal, state, and local programs fund.

On June 18, 2008 the Board adopted the budget approved by the Budget Committee with the following amendment to the general fund:

- *Increase staffing level by 11.15 licensed FTE and 22.96 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 can also be used for staff. Targeted funding now totals \$2.7 million, much of which is used to fund teachers and instructional assistants. Prior to 2007-08 these funds were budgeted as dollars only because staffing plans were not reconciled until after the budget was adopted. Beginning with the 2007-08 budget, 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 \$319.7 million and the general fund budget totals \$168.7 million.

FUTURE BUDGET ISSUES

Local Option Levy

At the February 25, 2008 Budget Committee meeting, district staff provided information regarding the renewal of the district's local option levy. The current levy which expires in June 2010 is projected to provide approximately 8% of the district's general fund revenues in 2008-09 and is equivalent to the salary and benefits of about 150 classroom teachers. Present Oregon statutes require a "double majority" to pass a renewal levy for all election dates prior to the expiration of the existing levy except November 2008. The Budget Committee unanimously voted to direct staff to request that the Board consider referring a local option renewal measure to voters in November 2008 at the current rate of \$1.50/\$1,000 of taxable assessed value.

On June 4, 2008, the Board unanimously approved a resolution calling for a November 4, 2008 election to renew a five-year local option tax levy at the rate of \$1.50 per \$1,000 of assessed valuation to finance district operations. The average tax rate for all properties in 2010-11 is projected to be \$1.45, including \$1.48 for residential properties, \$1.45 for commercial properties, and \$1.10 for industrial properties. The average local option tax is projected to be \$301, ranging from \$128 for farm properties and \$251 for residential properties to \$925 for commercial properties and \$1,360 for multi-family properties.

Advance Refunding of Bonds

Oregon Revised Statutes permit school districts to issue bonds to advance refund outstanding bonds for the purpose of reducing debt service costs. The advance refunding process is governed by the State Department of the Treasury, which requires present value savings of at least 3% from the refunding. District staff together with the district's financial advisor, have monitored market conditions for an opportunity to refund outstanding bonds and reduce debt service obligations for taxpayers. Interest rate movement suggests that it

SUPERINTENDENT'S BUDGET MESSAGE

may be possible to achieve the required savings in the summer of 2008, and a resolution authorizing the issuance of general obligation refunding bonds was unanimously approved by the Board at its June 18, 2008 meeting. If all potential bonds are refunded and savings of 3.5% are achieved, district taxpayers would realize approximately \$1.7 million in net present value savings over the remaining life of the bonds.

I would like to express my appreciation for your review of the 2008–09 budget and for your commitment to the students of this district.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Russell". The signature is written in a cursive style with a large initial "G" and a long, sweeping underline.

George Russell
Superintendent

SUPERINTENDENT'S BUDGET MESSAGE

OVERVIEW OF PROPOSED SERVICE LEVEL CHANGES—GENERAL FUND

Items in italics represent Budget Committee amendments

Adjustments Related to Enrollment	\$	FTE
Staff reductions related to decline in enrollment, less staff added back to mitigate the effect of this decline <i>(2.68 FTE Licensed, .17 FTE Classified)</i>	(248,884)	(2.85)
Ongoing Service Additions		
<u>Addition of Licensed Staff in the Classroom</u>		
Add PE specialist time at elementary and middle schools	393,300	4.37
Add FTE to support increased graduation requirements for science	124,875	1.39
Additions to Address Expanded Student Requirements		
Add nursing service for medically fragile students.	30,000	
Add support for students with emotional disturbance at high schools	90,000	1.00
Increased English Language Learner licensed staffing	135,000	1.50
Add Licensed staff to support middle school autism services	90,000	1.00
Add School-to-work/Essential Skills graduation requirement support	60,000	
<i>Provide additional classified services for high cost special education students</i>	<i>261,000</i>	<i>7.42</i>
<i>Add .25 FTE licensed MSAN staffing at each high school</i>	<i>90,000</i>	<i>1.00</i>
<u>Provide Essential Support for Schools</u>		
Reorganize human resources functions	90,000	2.00
Implement on-line substitute dispatch system	9,000	
<i>Executive administration reorganization</i>	<i>148,616</i>	<i>1.50</i>
<i>Upgrade district internet filter (On-going annual subscription)</i>	<i>16,060</i>	
Subtotal—Ongoing Service Additions	1,537,851	21.18
Reductions to Support Ongoing Service Additions		
Staffing Pool reduction to 13.58 FTE (used to partially mitigate effect of enrollment decline)	(217,800)	(2.42)
Reduction in inflationary increases	(355,910)	
Youth Sports Park Custodian moved to Capital Fund	(44,892)	(1.00)
Final year of Reading Assessments moved to one-time	(100,000)	
Subtotal—Reductions	(718,602)	(3.42)
TOTAL: PROPOSED ON-GOING SERVICE CHANGES	570,365	14.91

SUPERINTENDENT'S BUDGET MESSAGE

Funding for 2008–09 Only	\$	FTE
One-year Extension of Funding for Programs Receiving Time-limited Funds in 2007–08		
After School Programs		
Arts and Technology (K–8) and Kelly Middle School	112,018	1.98
César Chávez, Howard and River Road elementary schools	235,617	4.91
Academy Schools		
Continue funding for Adams, César Chávez, Harris, Howard and River Road elementary schools	110,000	
Extend funding for Kelly and Madison middle schools. Fund Arts & Technology as an "academy school"	275,000	
Extend funding for North Eugene High School	150,000	
Targeted Professional Development		
Training on language arts, math and other programs	127,750	
"Sheltered English" training	56,000	
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	
Pilot Programs to address particular student needs		
Transition program from middle school to high school	290,000	
Expansion of middle level summer school program	28,500	
Implementation of recommendations of secondary math task force	302,500	
Temporary Technician II Specialist to assist with instructional technology support	24,620	0.50
<u>Temporary Support for Programs/Operations</u>		
Licensed staff to support English Language Learner/Special Education Evaluation team	36,000	0.40
Implementation of Student Information Systems - Special Education Module	150,700	3.00
Responding to high school graduation requirements	25,000	
Licenses for on-line substitute dispatch system	3,000	
Instructional technology staff development pilot	45,000	
Reading assessment assistance	100,000	
<i>Shaping 4J's Future</i> Implementation	500,000	
<i>Upgrade district internet filter (Two years of three-year subscription)</i>	32,120	
<u>Other</u>		
High school incentive grants to support innovative programs, last year of a three-year program		
Subtotal—Funding for 2008–09 Only	2,682,575	10.79
TOTAL: SERVICES PROPOSED AS ADDITIONS FOR 2008–09	3,252,940	25.70

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Members of School District 4J Budget Committee:

At the December 2007 budget committee meeting, you directed me to propose a budget that is guided by the district's mission, values, board goals and budget committee priorities and built around the following budget goals:

- Use excess reserves for strategies to increase achievement for all students.
- Set aside funding for *Shaping 4J's Future* recommendations.
- Retain sufficient reserves to meet cash flow needs, retain the district's bond rating and achieve board targets for contingency and reserves.

I believe this budget responds to that direction. It reprioritizes certain requirements to add specialists and provide a higher level of service to at-risk students and schools, and uses one-time funds for strategies to close the achievement gap and provide targeted training to teachers to assist in that effort.

Overview

The 2007–09 K-12 funding approved by the Oregon legislature resulted in an unprecedented 17% increase over the 2005-07 allocation. The 2007-08 budget included several service level increases as a result, including the on-load of \$7 million of services funded by the expired City levy. A recent economic downturn and softening real estate market have increased uncertainty surrounding state and local revenue projections as analysts warily watch the national economy and attempt to predict Oregon's economic future.

Through reallocation of certain on-going funding and use of district reserve levels above board target, I am able to propose a budget with modest additions. Specifically, I am proposing these key additions for 2008–09:

- More PE specialist time at elementary and middle schools—4.37 FTE
- Secondary level special education services—2.0 FTE

- Additional English Language Learner (ELL) licensed staffing—1.5 FTE
- Support for increased science graduation requirements—1.39 FTE
- Reorganization of human resources and executive administration functions—2.5 FTE

The majority of these on-going service changes have been funded through reductions in other areas.

Reserves are proposed to be used for:

- Continued "academy school" funding for five elementary schools, three middle schools and one high school—\$535,000
- An extension of after-school programs funding at the elementary and middle levels—\$348,000
- The second year of pilot programs to assist students' transition from middle school to high school, expand summer school, and support instructional technology—\$343,000
- An additional year of services and materials for secondary students not meeting math benchmarks—\$302,000
- Continued targeted training for teachers—\$280,000
- Support for the student information system special education module implementation—\$151,000
- Other program support including reading assessment, instructional technology, and ELL/special education evaluation team—\$184,000
- Funding for *Shaping 4J's Future* recommendations—\$500,000

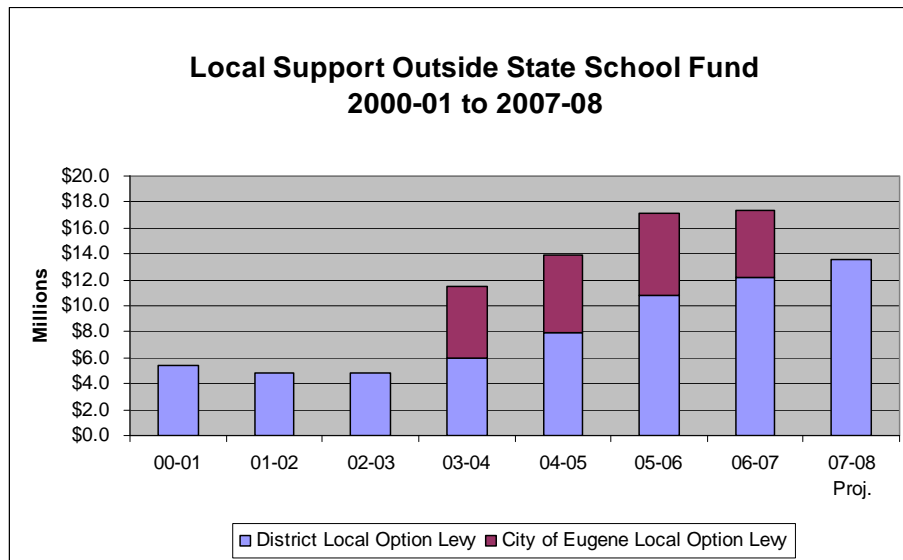
The district's two year strategic planning process, *Shaping 4J's Future*, focused on how and where the district will provide instructional programs to best serve our students in light of declining enrollment and changing student demographics and needs. After significant community involvement, in March 2008 the Board adopted key strategies which include implementing a differentiated staffing allocation process, limiting transfers among regions at the secondary level, reviewing school boundaries, studying regional transportation, and moving school programs to enhance educational opportunities. The specific recommendations are included in Attachment C following this message. Even though most

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

strategies will not take effect until after 2008-09, they support the district's mission and values upon which this budget is based.

Importance of Local Support

The outpouring of students, parents and other individuals at *Shaping 4J's Future* meetings was a testimony to the value our community places on children's education. Since 2001, local support financially has helped the district deliver service to students in the face of unstable state revenue and declining enrollment. The chart below shows the history of local tax support for operations. Continued local support will be critical to any plan for the future.



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 per \$1,000 assessed value rate. 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.

Even with the softening real estate market, levy revenue is expected to continue growing at a modest rate.

CURRENT FINANCIAL STATUS

State Economic and Revenue Forecast

The district's general fund relies heavily on state income taxes, and it is important to consider the state's economic and revenue forecast as a backdrop to the district's annual budget.

The March 2008 forecast prepared by the Office of Economic Analysis (OEA) estimated that state general fund revenue for the 2007-09 biennium will be approximately \$14 billion, which is \$155 million lower than projected when the state budget was finalized at the close of session in June 2007. The March projection for lottery fund resources is \$1.4 billion, which is \$17 million below the December forecast. These relatively small changes mark a slowing state economy that, to date, has not reached the more severe national level. At this point, Oregon's position in the latest economic downturn appears to be much better than the harsh recession experienced by the state in 2001. While Oregon's housing appreciation has seen several years of strong increases, the housing correction has less to adjust to than other areas. Nationwide, foreclosure related filings increased 75% from 2006 to 2007. In the same period, Oregon experienced a 12% increase, the 43rd slowest in the United States. Oregon's foreclosure rate is currently about half the national average. OEA's assessment of Oregon's economic future is that the downturn will continue in 2008, but will be short-lived. Specifically, projections are:

- Housing starts will drop, but recover in 2009.
- House price appreciation may reverse, but adjustment should be quick.
- Job losses in 2008 are possible, but not considerable.
- Federal Reserve cuts and the Federal Stimulus Package will lessen the length and severity of downturn.

While the forecast projects a short economic slump for Oregon, it does face heightened risks for a much deeper downturn. The forecast cites the nation's financial system and whether it will lead to a widespread credit crunch as the biggest question facing the U.S. and Oregon economies.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Other potential risks noted for Oregon include instability in the global financial market, worse than projected housing market deterioration, rising energy prices, a sharp fall of the U.S. dollar, geopolitical disruptions, a sharp stock market correction, and ballot measures that have adverse economic impact.

Revenue from the State

The majority of funding from the state is based on the district's average daily membership of students. Even with the slowing economy, the state is still projecting an increase in per pupil funding for 2008-09, largely due to a reduction in statewide estimates of average daily membership. The chart below shows the volatility of per pupil funding over the last few biennia.

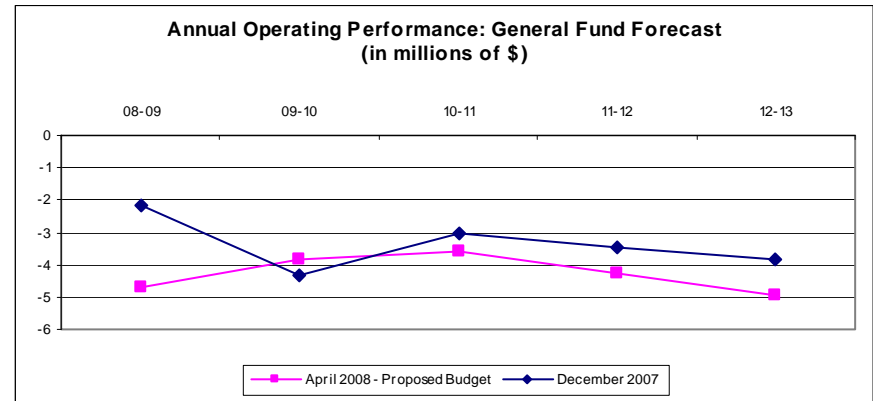
Biennial Changes in State Per Pupil Funding							
2001–03		2003–05		2005–07		2007–09	
01–02	02–03	03–04	04–05	05–06	06–07	07–08	08–09
\$5,072	\$4,702	\$5,296	\$5,006	\$5,437	\$5,773	\$6,085	\$6,299
	(7.3%)	12.6%	(5.5%)	8.6%	6.2%	5.4%	3.5%

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 2008–09 budget to reflect changing conditions. The chart below compares the December 2007 and April 2008 projected annual operating performance, before any use of reserves.

The forecast projects annual operating deficits in all years. These shortfalls can be absorbed by reserves without reductions in service until 2010-11, assuming any service level increases are minimal, and there is no large draw down of reserves for other purposes.



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

Resources

- An increase of \$1.9 million beginning working capital in 2008-09 due to the combined effect of projected higher state per pupil revenue and refined expenditure estimates for 2007–08.
- Increased per pupil funding to reflect the state's updated March projection:
 - \$6,051 to \$6,085 in 2007–08
 - \$6,298 to \$6,299 in 2008–09
 - \$6,487 to \$6,582 in 2009-10
 - \$6,682 to \$6,707 in 2010-11
- A decrease in projected investment earnings of \$900,000 related to lower interest rates
- Increase in transfers of \$500,000 from the capital fund to support *Shaping 4J's Future* recommendations
- Lower property tax revenues of \$100,000 for the operating levy (included in the State School Fund formula) and \$200,000 local option levy due to the softening real estate market and increased compression losses
- Inclusion of transfers to the general fund to support operations.

Requirements

- The addition of \$2.7 million in one-time service level changes in 2008-09, including “academy school” funding, after school programs, pilot programs to address particular student needs, targeted professional development, temporary support for operations and funding for *Shaping 4J's Future* implementation
- The addition of \$129,000 in on-going service costs as a result of the net effect of staffing increases for physical education, ELL, and special education; reorganizing the human resources and executive administration functions; and reducing inflationary increases and the staffing pool used to partially offset the effect of declining enrollment
- The use of March 2008 Consumer Price Index (U.S.-Urban) to inflate future year costs, as projected by the State of Oregon Office of Economic Analysis.

Unappropriated Ending Fund Balance (UEFB)

- A decrease in the projected ending fund balance (including projected underspending) for 2008–09 from 9.6% to 9.1%, with service level reductions required beginning in 2010-11 in order to maintain a 5% ending fund balance.

SUMMARY OF PROPOSED BUDGET

Overall, the proposed budget totals \$319.7 million, an increase of \$3.4 million or 1.1% from the 2007–08 adopted budget. This small increase is the net result of higher general fund and insurance reserve budgets and a lower capital budget.

The general fund operating budget (excluding contingency and UEFB) has increased by \$11.5 million—or by 8.0%. The majority of the increase is due to the 2007-08 adopted budget placing \$5.8 million in contingency for School Improvement Fund expenditures as a result of late legislative action and to implement employee compensation agreements. Including the \$5.8 million as part of the 2007-08 operating budget is more appropriate and results in a modest increase of 3.8%.

General fund revenues have increased by 2.8%, to \$149.3 million. This \$4.0 million increase from 2007–08 reflects the net result of higher property tax and State School Fund revenues, offset by lower interest earnings.

General fund reserves including contingency funds have decreased \$1.4 million (excluding the \$5.8 million for operations as noted above) from last year’s adopted budget as the district draws down excess reserves for strategies to close the achievement gap.

General Fund Operating Budget—Key Assumptions

The key resources and requirements assumptions are presented below.

Beginning Working Capital

We believe that we will end 2007–08 with \$18.4 million in working capital—\$5.8 million above the 8.5% board target for the 2007–09 biennium.

Revenue

Per Pupil Funding: \$6,299 per ADMw, based on the March 31, 2008 Oregon Department of Education State School Fund Estimate and adjusted to reflect the expectation of an adjustment for lower average teacher experience relative to the state average.

Local Option Levy Revenue: \$14 million, reflecting a 4.5% increase in assessed value and small increase in compression losses as a result of the softening real estate market. Since the amount actually levied depends on the relationship between each property’s assessed and real market values, it is difficult to predict the amount the district will receive from this source.

Local Property Tax Collection Rate: 94.5%, down from the 94.8% budgeted in 2007–08.

Interest Earnings: \$2.0 million, \$900,000 below 07-08, as projected average interest rates drop from 5% to 2.875% in 2008-09.

Expenditures

Wages and benefits: Contractual increases, including 3% cost of living adjustments and higher district contributions for health insurance. Composite PERS rate budgeted at 16.3%.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Materials and Services: Assumes a 2% general inflation adjustment for schools and .6% for departments, plus an additional \$398,000 for costs exceeding inflation, primarily utility and technology maintenance costs.

Service Level Changes: Costs for additional general fund services are detailed in Attachment B, page 20.

Transfers: \$1.9 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 fund for projects that do not qualify for bond funding; \$600,000 to the insurance reserve fund, with \$375,000 to support risk and benefits program management and \$225,000 to employee group reserves from projected social security savings related to the use of IRS Section 125 tax sheltered health and dependent care costs; \$246,000 to the nutrition services fund to support operations.

Contingency: \$3.2 million, at the board target of 2% of operating expenditures, not including transfers to other funds.

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 2008–09 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 2008–09 we are anticipating allocations will either remain flat or be reduced from the 2007–08 \$4.1 million allocation.

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 with severe orthopedic impairment; students with vision impairment; students with hearing impairment; and

students who are deaf and blind. State and federal resources fund the contract. We have not received information about the funding level for 2008–09, but we are anticipating allocations will either remain flat or be reduced from the 2007–08 \$1.7 million allocation. 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 2008–09 budget of \$3.1 million, a small decrease from the amount allocated in 2007–08. This 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 2008–09, a budget of \$838,000 is proposed.

Fleet and Equipment Fund

This fund accounts for expenditures for the district's fleet and for textbooks and equipment. The 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.

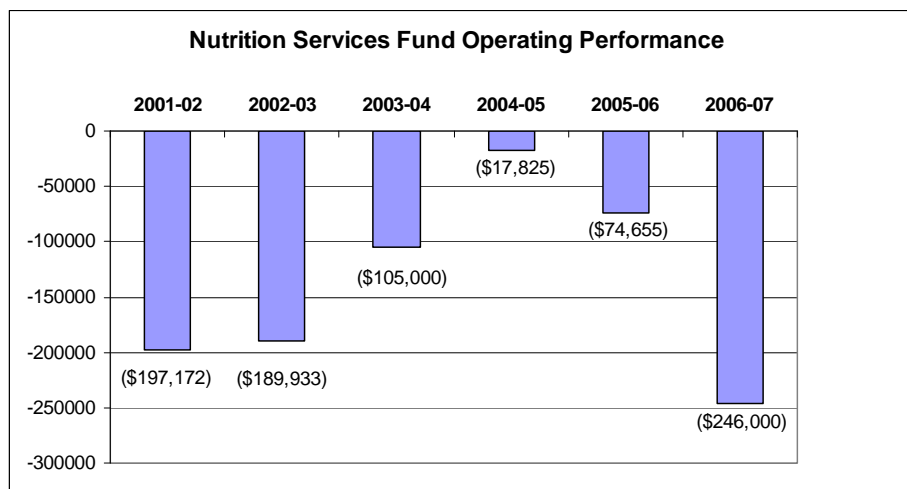
For 2008–09 a transfer of \$1.7 million is proposed, that is the \$1.65 million target, plus inflation. The proposed budget for equipment, textbook and fleet expenditures is \$7.3 million.

Nutrition Services Fund

The Nutrition Services 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 been able to meet this goal.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

The following chart 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 and again in 2006–07, despite increased sales.⁴ A la carte revenue has dropped over \$400,000 in this same time period. For this year, we are projecting a shortfall of approximately \$291,000. For 2008–09 a transfer of \$246,000 is proposed based on the results of a management services' request for proposal process.



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, a new Wellness Policy contains provisions that have resulted in reduced a la carte revenues and increased food costs. New legislation

⁴ Performance for 2004–05, 2005–06 and 2006–07 does not include revenue reductions of \$50,000, \$95,345 and \$77,665 respectively to address changes in accounting for inventory as recommended by the district's auditors.

effective for the 2008-09 school year places further restrictions on serving sizes and calories. While these items improve the quality of what is served to students, program revenue and costs have been adversely effected.

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 \$200,000 per year; within a few years, reserves are projected to fall below prudent levels. Staff will analyze the fund and propose stabilization alternatives for the 2009-10 fiscal year.

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. At the time the plan was discontinued, employees were given the option to convert to a plan that offered increased district-paid tax sheltered annuities. There are currently 399 active employees eligible for supplemental retirement benefits and 471 receiving benefits. To cover the annual cost of that benefit, the district budgets a percent of salary costs. For 2008-09, we are budgeting 4.1% of salaries to cover those costs, based on retirement information to date. If the number of retirees exceeds projections, fund reserves may be used to cover required payments.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

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

Service additions proposed for 2008–09 are limited and focus on mitigating the effect of declining enrollment, providing assistance to at risk students, and providing targeted professional development to teachers. Each of these is geared to increasing student achievement.

Mitigating the effect of enrollment decline is vital to preserving viable instructional programs at all district schools while we plan for a smaller-sized district. We have, for example, added back a portion of 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 all the middle schools and 1.0 FTE at each of the two smaller high schools.

The ongoing additions provide for more physical education and science teachers. The P. E. additions at the elementary and middle school levels will enable those schools to meet the second year of a three-year plan to increase minimum standards for physical education. The science additions will allow high schools to meet new graduation requirements. Additional staffing for the English Language Learner program will provide enhanced services for those students. Licensed staff dedicated to middle school autism services and high school services for students with emotional disturbances will ensure a smoother transition between levels and provide necessary support to assist these students in enjoying success in school.

The ongoing service additions also provide essential support for buildings with the aim of improving recruitment, selection, development, diversity and retention of high quality employees and increasing the effectiveness and efficiency of central services support to schools.

Over \$2 million in time-limited expenditures is proposed in order to increase efforts to close the achievement gap, assist at-risk students in all of our schools, and provide high priority staff training. If these programs are successful, I will be looking for ways to continue them. Our efforts in recent years to use monies in a targeted fashion to increase support for students who need the most help were beginning to reap some benefits. A change in the Oregon achievement standards this past year, however, has made comparing current performance with prior results impossible. It is clear that the district needs to develop a strategy which will continue and enhance its efforts to close the achievement gap. I will be monitoring each of these programs to determine whether they are effective in achieving board goals and warrant continued funding.

Capital Budget

The proposed 2008–09 capital budget of \$26.6 million reflects the seventh 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 2008–09 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 called 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 considered consultants' 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

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

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 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 the fourth year of a five-year preventive maintenance and interior painting program.

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

Proposed Capital Budget (in millions)			
Sources		Uses	
Interest Earnings	\$0.6	Bond Projects	\$8.9
General Fund Transfer	0.5	Other Capital Projects	8.7
Other	0.43	Prev. Maint./Interior Painting	1.2
Beginning Fund Balance	25.2	Technology Upgrades	0.1
		Transfer to General Fund	.5
		Ending Fund Balance	7.2
TOTAL	\$26.6	TOTAL	\$26.6

BUDGET AND ACCOUNTING CHANGES

This proposed budget reflects some differences from the adopted 2007-08 budget 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. Targeted funding now totals \$2.6 million, much of which is used to fund teachers and instructional assistants. The 2007-08 adopted budget included 43.2 FTE for targeted funding, 13.3 FTE Licensed staff and 29.9 FTE Classified staff. Staff intends to reconcile staffing plans in time to identify FTE

supported by the targeted funding prior to board adoption of the 2008-09 budget, thereby increasing FTE, but not appropriation amounts.

FUTURE BUDGET ISSUES

A number of issues may impact the budget in 2008–09 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 created a statewide health insurance pool for all school district employees which will be operational for the 2008-09 school year. At this time, the pool’s insurance packages and costs are not determined; however, the hope is that such a pool will result in insurance premium savings or at a minimum, temper the rate increases.

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. Rates for the 2009-11 biennium are scheduled to be set by December 2008. At this time, rates are anticipated to remain relatively constant.

Potential Ballot Initiatives

There are several initiatives, or potential initiatives, for the November 2008 election that could have a financial impact on schools.

- Revise the “double majority” requirement to allow that elections in May and November of each year not be subject to the requirement
- Allow taxpayers to fully deduct federal income taxes on state tax return
- Prohibit teaching students in language other than English for more than two years.
- Require mandatory sentences for certain criminals.
- Divert portion of lottery profits for crime prevention.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

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

Local Option Levy Revenue

The district's current levy, which expires in June 2010, is currently providing approximately 9% of the district's general fund revenues and is equivalent to about 150 classroom teachers. Renewal of the levy for the 2010-11 school year is vital to maintaining services to students. In Spring 2008, the board will consider timing of the next local option ballot measure which was recommended for November 2008 by the Budget Committee.

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) twenty percent of the district's combined total of the general purpose grant, the transportation grant and the facilities grant; or c) \$1,000 per student (extended ADMw). Given current assumptions regarding our enrollment and state revenues, our local option revenue will reach the 20% of state revenue cap in 2011–12. For 2011–12, the maximum revenue the district could realize would be \$15 million; without the cap, the projection would be \$15.5 million.

Timber Payments

For a number of years, under the Secure Rural Schools and Community Self-Determination Act, the federal government made payments to 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 Oregon. The Act expired in 2006 and a one-year extension was approved for 2007-08; however, even partial funding is uncertain for 2008-09. 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 financial forecast assumes that the state will not receive income from this source in 2008–09.

Federal No Child Left Behind Act

The federal No Child Left Behind Act requires that 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.

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 15% 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 \$18 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.

The chart below shows the number of students in those categories since 2003–04. The marked increase is the result of Lane Education Service District's Life Skills program costs exceeding \$30,000 for the first time.

	>\$25,000	>\$30,000
2003-04	109	49
2004-05	148	46
2005-06	148	66
2006-07	154	139

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

The 2008-09 budget includes \$770,000 in state revenue to partially reimburse the district for the cost of educating these students.

Federal funding for special education falls far 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 \$4.1 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.

Declining Enrollment and Changing Student Needs

Based on December 2007 enrollment projections, the district has lost nearly 800 students (ADMr⁵) in its regular district programs (excluding alternative education placements and charter schools) since 2000–01 and is projected to lose an additional 683 students (ADMr) between 2007–08 and 2012–13. The decline is expected to be particularly steep at the high school level.

A decline in enrollment reduces the district's funding from the State School Fund since it is allocated on a per pupil basis. Even with teacher reductions to track enrollment 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 \$608,500 less from the State School Fund, based on the current 2007–08 per pupil estimate of \$6,085.⁶ 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 \$306,000. *Additional reductions of \$302,500 in services to students⁷ would be needed in order to make up the loss of state revenue.*

⁵ 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 represents enrollment as of a certain date.

⁶ State per pupil funding is distributed based on ADMw—Average Daily Membership, weighted.

⁷ These include classroom support, building support and central support services.

Impact of Shaping 4J's Future Process

In 2006 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 was conducted in three phases: 1) identify trends and issues; 2) develop possibilities for the future; 3) assess community preference for future possibilities.

In March 2008 the Board approved several recommendations which are included in Attachment C to this message. The approved options are designed to increase staffing at higher-needs schools, stabilize neighborhood schools, and provide greater access to educational options for more students and families. The majority of the options require significant analysis and research before implementation or further recommendations are made. This analysis in 2008-09 will serve as the foundation for district-wide, regional and school specific strategies that will ensure we are providing instructional programs that best serve our students' needs.

Given our declining enrollment and changing student demographics, the district is at a critical juncture in its ability to increase achievement for all students and close the achievement gap. With the help of our community, a course of action has been mapped out that should move us forward in our efforts. I am confident that the coordinated, strategic changes will be much more effective in carrying out our mission to do what's best for students.

CONCLUSION

Even with the current downturn in the economy, I remain cautiously optimistic that Oregon will not fare as poorly as the rest of the nation or as in the prior recession. The state now has a "rainy day" fund. While it is still in its infancy and not sufficient to cover a moderately severe recession, it can be used to soften the impact of reduced tax revenues. Recent reductions in statewide average daily membership have lessened the effect of our own declining enrollment. Our reserve levels provide us with the opportunity to make one-time investments in the classroom, review our current services, analyze *Shaping 4J's Future* recommendations and determine how to best reallocate resources to ensure the educational success of every student.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

I want to thank district staff, students, parents, the Board and the community for sharing their time, energy and insightful comments throughout the strategic planning process. The synergy obtained wouldn't have been possible without each and every participant. I also want to express my appreciation to all the staff involved in the preparation of this budget, with special thanks to the Financial Services staff.

Sincerely,



George Russell
Superintendent

Attachments:

- A. Draft Three-year Service and Funding Plan
- B. Overview of Service Level Changes
- C. *Shaping 4J's Future* Recommendations
- D. District Mission, Board Beliefs and Values, Board Goals and Budget Committee Priorities

ATTACHMENT A: DRAFT THREE-YEAR SERVICE AND FUNDING PLAN

The following draft three-year service and funding plan is organized around the Board's 2007–08 goals. The plan covers the 2008–09 through 2010–11 fiscal years and integrates many recommendations from the strategic planning process.

I. STUDENT ACHIEVEMENT

Increase achievement for all students and close the achievement gap.

Action Plan

Improve the physical education program (2008-09 and 2009-10).

- Implement the district's administrative rule regarding minimum standards for P.E. at elementary and middle school levels. For the second year of a three year phase in period, 2008-09, add 4.37 FTE P.E. specialists. Additional specialist time of 2.0 to 4.0 FTE will be necessary in 2009-10 to fully implement the rule.

Increase services to students requiring additional supports (2008-09).

- Add 1.0 FTE to support middle school autism services.
- Add 1.0 FTE to support high school students with emotional disturbance.
- Increase English Language Learner (ELL) Licensed FTE to more effectively provide services.

Prepare students for graduation and beyond (2008-09 through 2010-11)

- Add 1.39 FTE science teachers to support increased graduation requirements. (2008-09)
- Add funding to support School-to-Work/Essential Skills graduation requirement. (2008-09)
- Develop content and performance standards which describe the knowledge and essentials skills students should demonstrate at the end of each level (by 2010-11)

Implement a differentiated staffing model. (2008-09 and 2009-10) (*Shaping 4J's Future* recommendation)

- Create a weighted staffing allocation in 2008-09 and implement in 2009-10 to increase staff at higher needs schools through a

weighted staffing allocation that is based on poverty level, number of English Language Learners and special education students excluding students receiving only speech and language services.

Ensure that school choice does not leave neighborhood schools with limited resources. (2009-10) (*Shaping 4J's Future* recommendation)

- Limit middle school transfer acceptances to 5% of students residing in another region up to a maximum enrollment of 600; limit high school transfer acceptances to 7.5% of students residing in another region up to a maximum enrollment of 1,500.

Achieve greater program and enrollment balance across the district. (2008-09 through 2010-11) (*Shaping 4J's Future* recommendation)

- Explore program enhancement options at Adams Elementary School and implement new program in 2009-10.
- Relocate alternative school to more diverse neighborhood school and develop a school consolidation plan in 2008-09.
- Move Charlemagne French Immersion School to more central location in 2010-11 or later depending on site availability.
- Review boundaries for 2009-10 revisions.

Allocate certain resources using funding formulas aimed at providing more funds to schools with the highest need. (2008-09)

- Continue distribution of \$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.
- Continue funds to implement the recommendations of the Math Task Force to provide additional service to secondary students who have not met math benchmarks.
- Continue funds for middle to high school transition program.
- Provide teachers and administrators with the tools and assistance they need to use data to inform and improve instruction.

II. STEWARDSHIP OF DISTRICT RESOURCES

Provide prudent stewardship of district resources to best support success.

Action Plan

- The Board will take action on whether to place a measure to renew the local option levy on the November 2008 ballot. The levy currently provides approximately 9% of the general fund revenues.
- 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 (2008-09 through 2009-10).
- By 2010–11, stabilize funding for risk and benefits management (Risk sub-fund of the Insurance Reserve Fund).
- Reorganize human resources functions to more effectively recruit, develop and retain a diverse work force.
- Participate in independent review of district business and operations functions by Oregon Association of School Business Officials and The Chalkboard Project (a community based school advocacy group) to determine areas for improvement and/or best practices.

III. STAKEHOLDER ENGAGEMENT

Engage the community, staff, parents, elected officials and other stakeholders in supporting students and schools.

Action Plan

- Work with other agencies and organizations 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 ballot measures planning and in other policy and school funding issues.
- Support or oppose federal and statewide initiatives that deal with the adequacy and stability of school funding and that have an impact on the operations of schools, including unfunded mandates.

ATTACHMENT B: OVERVIEW OF PROPOSED SERVICE LEVEL CHANGES

Adjustments Related to Enrollment	\$	FTE
Staff reductions related to decline in enrollment, less staff added back to mitigate the effect of this decline (2.68 FTE Licensed, .17 FTE Classified)	(248,884)	(2.85)
Ongoing Service Additions		
<u>Addition of Licensed Staff in the Classroom</u> Add PE specialist time at elementary and middle schools Add FTE to support increased graduation requirements for science	393,300 124,875	4.37 1.39
<u>Additions to Address Expanded Student Requirements</u> Add nursing service for medically fragile students. Add support for students with emotional disturbance at high schools Increased English Language Learner licensed staffing Add Licensed staff to support middle school autism services Add School-to-work/Essential Skills graduation requirement support	30,000 90,000 135,000 90,000 60,000	1.00 1.50 1.00
<u>Provide Essential Support for Schools</u> Reorganize human resources functions Implement on-line substitute dispatch system Executive administration reorganization	90,000 9,000 73,958	2.00 0.50
Subtotal—Ongoing Service Additions	1,096,133	11.76
Reductions to Support Ongoing Service Additions		
Staffing Pool reduction to 13.58 FTE (used to partially mitigate effect of enrollment decline) Reduction in inflationary increases Youth Sports Park Custodian moved to Capital Fund Final year of Reading Assessments moved to one-time	(217,800) (355,910) (44,892) (100,000)	(2.42) (1.00)
Subtotal—Reductions	(718,602)	(3.42)
TOTAL: PROPOSED ON-GOING SERVICE CHANGES	128,647	5.49

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

Funding for 2008–09 Only	\$	FTE
One-year Extension of Funding for Programs Receiving Time-limited Funds in 2007–08		
After School Programs		
Arts and Technology (K–8) and Kelly Middle School	112,018	1.98
César Chávez, Howard and River Road elementary schools	235,617	4.91
Academy Schools		
Continue funding for Adams, César Chávez, Harris, Howard and River Road elementary schools	110,000	
Extend funding for Kelly and Madison middle schools. Fund Arts & Technology as an "academy school"	275,000	
Extend funding for North Eugene High School	150,000	
Targeted Professional Development		
Training on language arts, math and other programs	127,750	
"Sheltered English" training	56,000	
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	
Pilot Programs to address particular student needs		
Transition program from middle school to high school	290,000	
Expansion of middle level summer school program	28,500	
Implementation of recommendations of secondary math task force	302,500	
Temporary Technician II Specialist to assist with instructional technology support	24,620	0.50
Temporary Support for Programs/Operations		
Licensed staff to support English Language Learner/Special Education Evaluation team	36,000	0.40
Implementation of Student Information Systems - Special Education Module	150,700	3.00
Responding to high school graduation requirements	25,000	
Licenses for on-line substitute dispatch system	3,000	
Instructional technology staff development pilot	45,000	
Reading assessment assistance	100,000	
<i>Shaping 4J's Future</i> Implementation	500,000	
<u>Other</u>		
High school incentive grants to support innovative programs, last year of a three-year program		
Subtotal—Funding for 2008–09 Only	2,650,455	10.79
TOTAL: SERVICES PROPOSED AS ADDITIONS FOR 2008–09	2,779,102	16.28

ATTACHMENT C: SHAPING 4J'S FUTURE RECOMMENDATIONS

The School Board approved a dozen *Shaping 4J's Future* recommendations in March 2008. The approved options include proposals to plan a merger of two elementaries; putting more staff in higher-need schools; and looking further at providing transportation for families who don't attend their neighborhood schools.

District-wide Strategies

Recommendation 1: Differentiated staffing allocation

Implement a differentiated staffing ratio based on the percentage of free and reduced lunch students, English Language Learners, and special education students (excluding students receiving only speech and language services). Schools serving higher percentages of these students would receive more staffing than other schools.

Recommendation 2: Limit transfers for middle and high schools

Each middle school could accept up to 5% of the middle school students residing within the boundaries of another region. No middle school could accept transfers that would result in a student enrollment that exceeds the middle school size maximum enrollment target of 600 students. Each high school could accept up to 7.5% of the high school students residing within the boundaries of another region. No high school could accept transfers that would result in a student enrollment that exceeds the high school size maximum enrollment target of 1500 students.

Recommendation 3: Boundaries

Staff will review existing school boundaries in 2008-09 and make any suggested revisions by February 2009 for 2009-10.

Recommendation 4: Transportation

Study the possibility of adding transportation to all elementary schools within each region, including the possibility of adding transportation to alternative schools within the region only, or to neighborhood school transfers from within the region only, and consider developing a pilot project to test a new approach.

North Region

Recommendation 5: Elementary Schools

Maintain existing schools and locations.

Churchill Region

Recommendation 6: Adams Elementary program alteration

Explore program alteration options at Adams and implement new program beginning in 2009-10.

Recommendation 7: Elementary Alternative School–Family School

Move the Family School grades 1-5 to share the facility with the Arts and Technology Academy K-8 at the Jefferson building. Postpone a decision to move grades 6-8 from Spencer Butte to the Jefferson building until after a review of middle school alternative programs in 2008-09.

South Region

Recommendation 8: Elementary School Consolidation

Relocate Eastside Alternative School into the Harris building for the 2008-09 school year. During 2008-09, direct and support Harris and Eastside to develop a school consolidation plan for consideration by the board no later than February 1, 2009.

If the board approves a Harris and Eastside consolidation proposal, then strategies to manage enrollment among elementary schools in the South Eugene and the Churchill regions should be implemented in order to ensure that all schools have sufficient resources to offer strong programs and to address a diversity of student needs.

Recommendation 9: French Immersion Elementary School

Close the Fox Hollow building and move the French Immersion School for 2010-11 or after. Consider potential sites that are more centrally located to provide greater access to a demographically diverse student base.

Recommendation 10: Willard Building

End lease of the Willard building to charter schools after June 2010. Decommission building for possible sale, new school construction, or possible remodel.

Sheldon Region

Recommendation 11: Coburg Elementary School

Postpone decision on closing Coburg until February 2009. Direct district staff to work with City of Coburg to develop an intergovernmental

agreement (IGA) whereby the city offsets additional costs associated with continuing to operate Coburg Elementary School as a small neighborhood (community) school.

Recommendation 12: Meadowlark and Buena Vista Elementary Schools

Retain Meadowlark at current site as a small neighborhood school and move Buena Vista Spanish Immersion program and students to another site in the Sheldon region by 2012-13. Consider redrawing Meadowlark boundaries to balance neighborhood school enrollment in the Sheldon Region.

ATTACHMENT D: DISTRICT MISSION AND BOARD GOALS

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.
- 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 professional development 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 it is critical for the board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all – board, staff and students – and believe that it is essential to student success in school.

**BOARD OF DIRECTORS
Eugene School District 4J**

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

2007-08 BOARD GOALS & ANNUAL AGENDA

The agenda for the School District 4J Board of Directors is established in accordance with district policy as a statement of those issues that the board believes are the highest priority for action in the coming year and beyond. It is also a statement of the outcomes and results against which the board will evaluate the district's and the board's success. The agenda will be reviewed, and as appropriate, modified at the beginning of the 2008-09 school year. Implementing the agenda will be affected by the availability of district financial and staff resources.

STUDENT ACHIEVEMENT

GOAL: 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.

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 for all groups of students. The district must act aggressively and proactively to achieve these goals.

Key Results

1. The board will develop and approve goals for 2008-10 that focus on increasing student achievement and strengthening the coherence among district, school and classroom strategies for improving teaching and learning, to include:
 - Articulating a clear educational vision for improving achievement of all students and closing the achievement gap;
 - Eliminating differences in achievement for groups of students with common characteristics like race, ethnicity, gender, English language learner, socio-economic status or disability;
 - Developing, by 2010, content and performance standards which describe the knowledge and essential skills that students should be able to demonstrate by the end of elementary, middle and high school; and
 - Ensuring that our graduates are prepared to succeed in post secondary education, chosen careers and as actively participating citizens.

- a. The district will implement the district's Plan for Eliminating the Achievement Gap, by:
 - Monitoring and using student performance data to inform instructional strategies and improve achievement;
 - Providing professional development in research-based best practices that improve instruction and increase student achievement; and
 - Monitoring and using student behavior and school climate data to inform school practice.
- b. The district will develop strategies that ensure staff accountability and recognition for attaining district goals.
2. The district will communicate student achievement data to the community and work with the community to develop a shared concern and responsibility for achieving equity in student achievement.
3. The board will advocate at state and federal levels for the district's vision of education improvement.

support the district's instructional goals. The planning process will consider:

- Declining enrollment, regional enrollment patterns, and changing student demographics and needs;
 - Relocation of alternative schools to better distribute programs and to provide space separate from neighborhood schools; and
 - Emerging instructional issues that impact facilities such as all-day kindergarten, high school restructuring, and changing instructional technology.
2. The board will consider whether to refer a measure to voters at the November 2008 election. This could be a measure to renew the district's local option levy for operations or a bond measure to fund school and facility improvements as described in the district's Strategic Long-Range Facilities Plan.
 3. The district will increase and maintain the diversity of its staff and implement the district's Work Force Diversity Plan.
 4. In the employee negotiations process, the district will continue to work toward fair and reasonable settlements within our projected financial position.
 5. The board will communicate with the community about how the district is funded and how resources are spent.

STEWARDSHIP OF DISTRICT RESOURCES

GOAL: PROVIDE PRUDENT STEWARDSHIP OF DISTRICT RESOURCES TO BEST SUPPORT STUDENT SUCCESS

The board will direct district resources to support the instructional core, while maximizing administrative and operational efficiency. 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.

Key Results

1. The board will complete Shaping 4J's Future, the district's strategic planning process, and provide direction in spring 2008 regarding the policies, services and facilities that will best

STAKEHOLDER ENGAGEMENT

GOAL: ENGAGE THE COMMUNITY, STAFF, PARENTS, ELECTED OFFICIALS AND OTHER STAKEHOLDERS 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 and engage these stakeholders in supporting our students and schools.

Key Results

1. The board and staff will work with other agencies and organizations to ensure that children receive the educational and related services they need.
2. The district will keep the community fully aware of issues facing the district and engage parents, community and staff members in Shaping 4J's Future and other district initiatives.
3. The board will expand relationships with community members and engage in meaningful dialogue about improving student achievement, particularly among students who are not achieving their academic potential, and the district's performance in addressing the needs of all students.
4. The board will maintain close working relationships with schools to ensure two-way communication and awareness of issues facing the district's schools.
5. The board will work with other local school districts, the Lane County legislative delegation, the Superintendent of Public Instruction, and other elected officials and groups to increase public awareness of school funding issues and will build support for strategies that provide adequate and stable state school funding and the local control of schools. The board will:
 - Support or oppose federal and statewide initiatives that deal with the adequacy and stability of school funding and that have an impact on the operations of schools, including unfunded mandates; and
 - Provide leadership in exploring opportunities for school boards statewide to join together to influence state policy regarding school funding and the operation of schools.

Summary of Budget Committee Priorities

Budget Committee Meeting as of January 19, 2007

Reaffirmed December 10, 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

High/Very High Priority

Other: Central Administration Funds for Enrollment Management	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 reduction: 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%

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DISTRICT OVERVIEW/
READER'S GUIDE

DISTRICT OVERVIEW/READER'S GUIDE

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BUDGET FORMAT AND PROCESS

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 and Performance Indicators
- General Fund
- Other Funds
- Capital Improvement Program
- Program Budget Detail - 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 operating budget and the capital budget, where the greatest portions of the district's resources and requirements are budgeted.

The **Staffing History** summarizes full-time equivalent (FTE) staff supporting district operations over a four-year period.

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

The **Superintendent's Budget Message** presents a comprehensive, narrative overview of the 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 and the district's guiding financial management goals and policies.

Financial Summaries & Performance Indicators contains summaries for all funds, tax levy computations and key performance indicators, organized by program area.

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, and income from 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.

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, State and Local 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 fund also accounts for the refinancing of outstanding bonded debt. 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 and the sale of surplus property.

The **Program Budget Detail–All Funds** 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. It also contains a glossary of terminology used throughout the budget document.

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.

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 Budget Committee meets in early December to receive enrollment and financial projections and to give direction to staff on the development of the proposed budget. 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 access the information on the district's webpage at www.4J.lane.edu.

HOW THE BUDGET IS ADOPTED

At the Budget Committee meeting in April, 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 can 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 the level approved by the Budget Committee. Also, 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 exceed this level, the school board must first publish the supplemental budget and hold a special hearing.

2008-09 BUDGET CALENDAR

- December 10, 2007 Budget Committee elected officers, received enrollment report and reviewed the financial forecast

- February 25, 2008 Budget Committee reviewed budget implications of *Shaping 4J's Future* recommendations and provided direction on local option levy renewal.

- April 28 Budget Committee receives budget message, proposed budget and public comment.

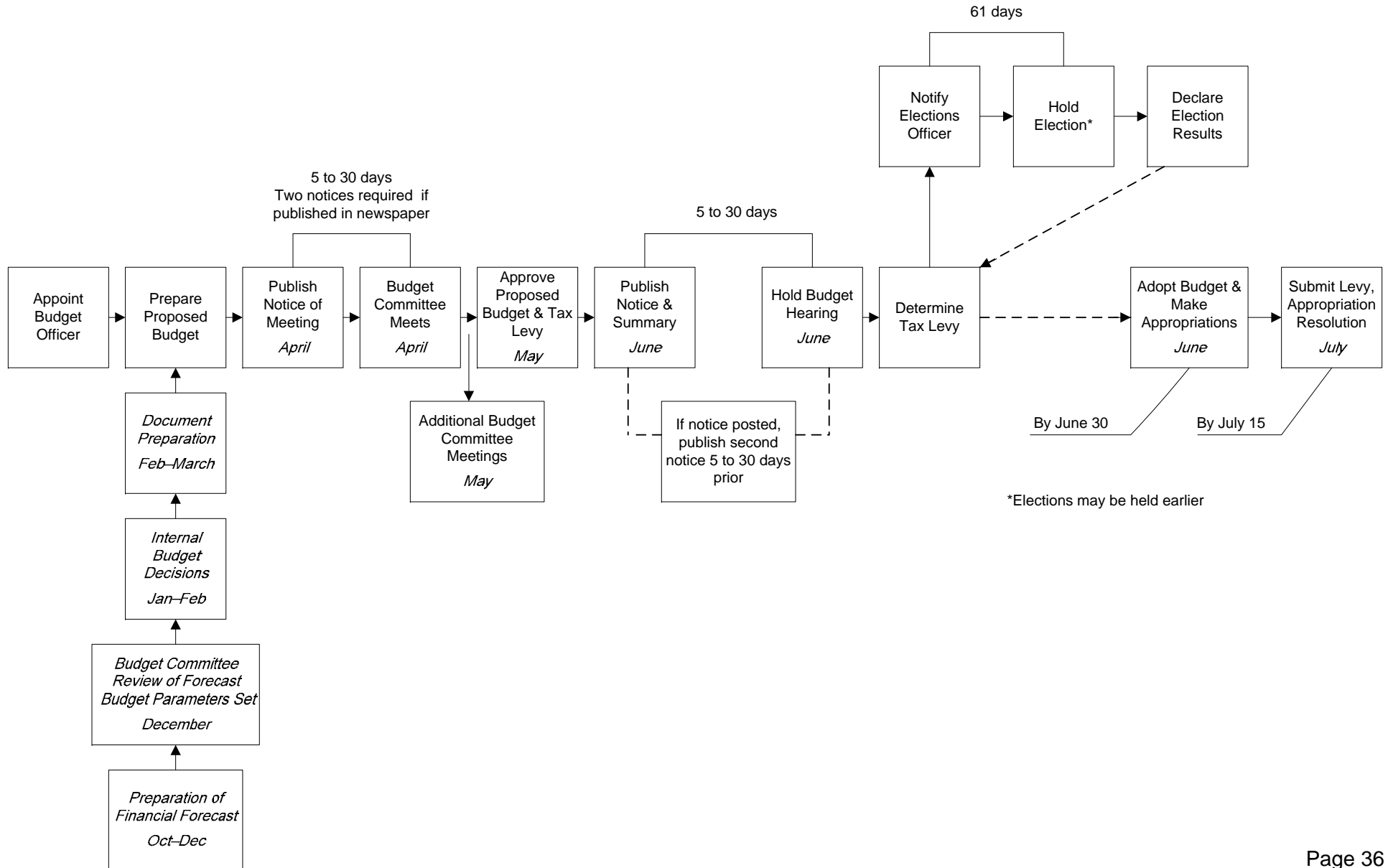
- May 5, 12, 19 (as needed) Budget Committee reviews and approves budget and sets date for public hearing by board.

- June 4 School Board holds public hearing on approved budget.

- June 18 School Board receives public testimony and adopts budget.

The Budget Process: Requirements of Oregon Local Budget Law

District 4J activities or dates in italics



THE DISTRICT

"Investing in Students, Creating the Future"

District Profile – 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 21st 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 dropout 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 over 50 different schools and programs. Although students are guaranteed a place in their neighborhood school, an open enrollment policy presently 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, six 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. One regional high school houses three small schools with distinctive academic offerings. The two charter schools that serve elementary students also provide middle school education. A third charter school serves grades 7–12. School and business partnerships exchange school facilities and services for career training or other educational benefits and support.

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.

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. The district is primarily located 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.

Community – With a population of over 146,000, 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.

In the past ten years, the district's and City of Eugene's populations have grown 12.2% and 13.2%, respectively. Despite this trend, the district's enrollment in regular programs is expected to continue a slow decline over the

next several years, mainly due to demographic changes in the community.

Economy – Over the past few decades, the economy of the Eugene-Springfield metropolitan area has shifted from an earlier reliance on the wood products industry to non-lumber manufacturing and non-manufacturing industries such as retail trade, services and government. Seventy-nine percent of total employment in the metropolitan area is based in three major sectors: services (43.7%), government (18.8%) and wholesale and retail trade (16.7%). Government employment is the largest single sector.

As of January 2008, the Eugene-Springfield unemployment rate of 6.1% was slightly lower than the State of Oregon, .7% higher than the national rate, and the same as it was in January 2007. Since the area has reduced its reliance on the timber industry, local unemployment tends to mirror the state and be less volatile. Over the last decade, unemployment was lowest at 4.5% in December 1999 and highest at 8.8% in June 2003. Despite declines in certain industries and increasing risks of a more severe economic downturn, forecasts by the Oregon Employment Department and the State of Oregon Office of Economic Analysis predict both Lane County and the state to experience slower but continued mild growth over the next several years.

Local Support – As is evidenced by local election results reported in the Performance Indicators, the district has received strong support from its local community. Since 1992, district voters have approved four general obligation bond levy and two local option levy elections with substantial margins.

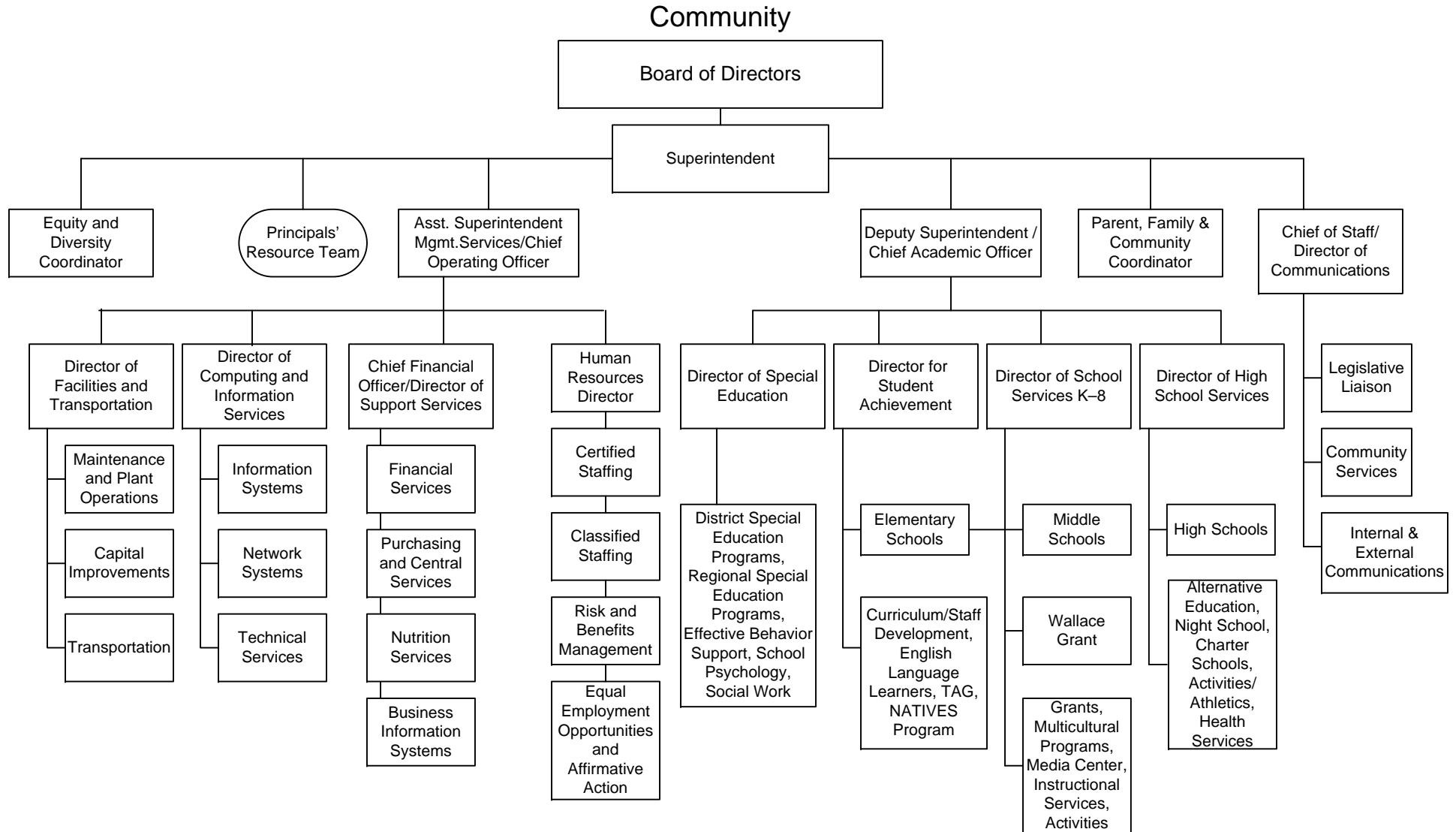
In May 2000, with a 63.7% “yes” vote, voters approved a five-year local option levy to support operations. The levy was renewed for an additional five years in November 2004, passing with an overwhelming 72% “yes” vote.

In May 2002, voters approved a \$116 million general obligation bond with a 67.4% “yes” vote. In addition to funding a broad range of capital improvements, bond proceeds were used to build two new elementary and two new middle schools. Four elementary schools were consolidated into the two new elementary schools. New middle schools replaced older buildings on the same sites. This bond measure enabled the district to fully address capital requirements for 30% of its facilities.

In addition, in November 2002, City of Eugene voters passed a local option levy to support school-based youth services for four years. The district received approximately \$6 million per year for elementary music and physical education; counseling, media specialists and nurses at all levels; and secondary activities and athletics. This levy expired in 2006-07.

DISTRICT ORGANIZATION

Lane County School District 4J - Organization Chart
2008–2009 - Eugene, Oregon



STUDENT ENROLLMENT

ENROLLMENT (ADMr) HISTORY & PROJECTIONS
2003–04 TO 2008–09

FISCAL YEAR ^{1, 2}	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09
LEVEL:						
Elementary (K–5) ³	7,051	7,042	7,152	7,059	7,051	7,066
Middle School (6–8)	4,491	4,374	4,228	4,142	4,022	4,011
High School (9–12)	6,183	6,154	6,183	6,116	5,943	5,735
TOTAL	17,725	17,570	17,563	17,318	17,016	16,812
% Change Over Previous Year	-1.41%	-0.87%	-0.04%	-1.39%	-1.74%	-1.20%

¹ Enrollment figures for 2003–04 through 2006–07 are actual, as of June 30; whereas figures for 2007–08 and 2008–09 are projected.

² Includes charter school enrollment.

³ Kindergarten enrollment at 0.5 FTE.

MEASURES AND LEVIES

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

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Levies are subject to the same "double majority" voter turnout requirement as general obligation bonds. Local option capacity represents the "tax gap" between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 Legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMw), growing by 3% per year beginning 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

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 improvements 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 146.

FINANCIAL MANAGEMENT GOALS AND POLICIES

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;
- e)** Development of new capital assets to meet enrollment changes or otherwise improve the safety, efficiency or quality of district instructional services.

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.

DISTRICT OVERVIEW/READER'S GUIDE

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.

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FINANCIAL SUMMARIES & PERFORMANCE INDICATORS



FINANCIAL SUMMARIES AND PERFORMANCE INDICATORS

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BUDGET SUMMARY— ALL FUNDS

**STATEMENT OF RESOURCES—ALL FUNDS
For Fiscal Year Beginning July 1, 2008**

In Thousands

RESOURCES

FUND	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FD BALANCE	TOTAL
General	64,345		6,398	150	78,279	130		978	18,402	168,682
Fleet & Equipment			50		474			1,858	9,266	11,648
Federal, State & Local Pgms			4,045		1,308	11,041				16,394
Student Body			5,765						3,500	9,265
Debt Service	14,653		3,500						9,326	27,479
Capital Projects			977					520	25,129	26,626
Food Services			2,285		61	2,735		278	14	5,373
Insurance Reserve		36,302	191					600	7,102	44,195
District Retirement		3,524							6,563	10,087
TOTAL - All Funds	78,998	39,826	23,211	150	80,122	13,906		4,234	79,302	319,749

**STATEMENT OF REQUIREMENTS—ALL FUNDS
For Fiscal Year Beginning July 1, 2008**

In Thousands

REQUIREMENTS—BY OBJECT

FUND	SALARIES	EMPLOYEE BENEFITS	SERVICES/ SUPPLIES	EQUIPMT/ CAPITAL	OTHER	TRANSFERS	CONTING	UEFB	TOTAL	
General		82,132	48,181	21,210	64	755	3,224	3,537	9,579	168,682
Fleet & Equipment				3,918	2,961	468		4,301		11,648
Federal, State & Local Pgms		7,410	4,613	3,687	139	545				16,394
Student Body				4,783	146	1,290		500	2,546	9,265
Debt Service						17,964			9,515	27,479
Capital Projects		828	470	654	16,966		500		7,208	26,626
Food Services		1,512	1,140	2,683	6	13		19		5,373
Insurance Reserve		340	35,559	625	40	296		509	600	44,195
District Retirement		1,162	2,799					1	3,013	10,087
TOTAL - All Funds		93,384	92,762	37,560	20,322	21,331	4,234	11,970	38,186	319,749

FINANCIAL SUMMARIES

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

STATEMENT OF REQUIREMENTS—ALL FUNDS

For Fiscal Year Beginning July 1, 2008

In Thousands

REQUIREMENTS—BY PROGRAM AREA ¹

FUND	DIRECT CLASS SVC	CLASSRM SUPPORT	BUILDING SUPPORT	CENTRAL SUPPORT	OTHER ACCOUNTS	CONTING	UNAPPROP BALANCE	TOTAL
General	89,563	31,159	23,664	7,955	3,225	3,537	9,579	168,682
Fleet & Equipment	3,015	3,863	1		468	4,301		11,648
Federal, State & Local Pgms	10,173	5,337	164	720				16,394
Student Body		6,219				500	2,546	9,265
Debt Service					17,964		9,515	27,479
Capital Projects	1		18,910	7	500		7,208	26,626
Food Services			5,305	49		19		5,373
Insurance Reserve			196	36,664	509	600	6,226	44,195
District Retirement				3,961	1	3,013	3,112	10,087
TOTAL - All Funds	102,752	46,578	48,240	49,356	22,667	11,970	38,186	319,749

STATEMENT OF REQUIREMENTS—ALL FUNDS

For Fiscal Year Beginning July 1, 2008

In Thousands

REQUIREMENTS—BY FUNCTION ¹

FUND	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COM SVC	FACIL ACQ & CONSTR	FUND TRANSFERS	OTHER USES	CONTING	UNAPPROP BALANCE	TOTAL
General	92,026	59,994	320	1	3,224	1	3,537	9,579	168,682
Fleet & Equipment	3,015	3,863	1			468	4,301		11,648
Federal, State & Local Pgms	10,185	5,485	654	70					16,394
Student Body	6,219						500	2,546	9,265
Debt Service						17,964		9,515	27,479
Capital Projects	1	2,283	1	16,633	500			7,208	26,626
Food Services		49	5,305				19		5,373
Insurance Reserve		36,860			509		600	6,226	44,195
District Retirement		3,961			1		3,013	3,112	10,087
TOTAL - All Funds	111,446	112,495	6,281	16,704	4,234	18,433	11,970	38,186	319,749

¹ 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 2005–2006	67,722	27,245	30,839	610	60,811	15,883	46,964	7,262	61,621	318,957
Actual 2006–2007	73,495	29,104	35,775	446	74,601	16,650		9,397	86,372	325,840
Budget 2007–2008	75,175	34,921	24,051	245	80,144	14,021		3,345	84,403	316,305
Budget 2008–2009	78,998	39,826	23,211	150	80,122	13,906		4,234	79,302	319,749

In Thousands

REQUIREMENTS

ALL FUNDS TOTAL	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COMMUN SERVICES	FACILITIES ACQUISITION & CONSTR	FUND TRANSFERS	OTHER USES	CONTINGENCY	UNAPPROP BALANCE	TOTAL
Actual 2005–2006	94,292	85,303	5,270	25,538	7,262	14,920		86,372	318,957
Actual 2006–2007	98,130	89,751	5,620	12,053	9,397	18,159		92,730	325,840
Budget 2007–2008	104,449	102,403	5,857	18,403	3,345	18,019	15,799	48,030	316,305
Budget 2008–2009	111,446	112,496	6,279	16,704	4,234	18,433	11,971	38,186	319,749

PROJECTED ENDING FUND BALANCES — ALL FUNDS

ENDING FUND BALANCES—ALL FUNDS
2008–09

FUND	BEGINNING FUND BALANCE	PLUS REVENUES	LESS EXPENDITURES	PLUS UNDERSPENDING	ENDING FUND BALANCE
GENERAL ¹	18,402,000	150,279,634	159,102,513	3,147,202	12,726,323
FLEET & EQUIPMENT ²	9,265,375	2,382,667	11,648,042	6,512,251	6,512,251
FED, STATE & LOCAL PROGRAMS	-	16,393,684	16,393,684	-	-
STUDENT BODY ³	3,500,000	5,765,000	6,719,000	531,643	3,077,643
DEBT SERVICE ⁴	9,326,425	18,152,812	17,964,036	-	9,515,201
CAPITAL PROJECTS ⁵	25,129,172	1,496,837	19,418,509	945,925	8,153,425
NUTRITION SERVICES ⁶	13,885	5,358,934	5,372,819	18,885	18,885
INSURANCE RESERVE ⁷	7,101,550	37,093,600	37,969,466	1,501,825	7,727,509
DISTRICT RETIREMENT ⁸	6,563,018	3,524,000	6,974,777	2,952,529	6,064,770
TOTAL—ALL FUNDS	79,301,425	240,447,168	281,562,846	15,610,260	53,796,007

Ending Fund Balance is defined as the difference between a fund's resources and requirements at year-end. In the General Fund, balances are maintained to provide stable services and employment to offset cyclical variations in revenue and expenditures.

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 2008-09 biennium, the minimum fund balance has been set at 8.5% as cushion against against mid-biennium corrections to state funding in case of an economic downturn. The 2008-09 budget projects the General Fund ending fund balance at \$12.7 million, or 8.5% of operating revenues. Total General Fund revenues include \$977,634 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.

¹ 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.

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

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

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

⁵ Underspending is expected to be 5% of budgeted expenditures.

⁶ Underspending is expected to be the amount of budgeted contingency.

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

⁸ 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

	2007-08 Budget			2008-09 Budget				
	General Fund		Debt Service Fund	General Fund		Debt Service Fund		All Funds Total ¹
	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	164,312,578		27,258,940	168,681,634		27,479,237	196,160,871	
Total Resources	(116,495,578)		(13,358,528)	(118,246,634)		(12,816,425)	(131,063,059)	
Revenue Required to Bal.	47,817,000	13,521,000	13,900,412	50,435,000	13,964,000	14,662,812	79,061,812	
Loss Due to Constitutional Limit (Compression)	460,000	1,814,000		483,000	2,235,000		2,718,000	
Uncollected Tax	2,622,873	741,657	762,470	2,935,370	812,719	853,391	4,601,480	
Estimated Tax Imposed	50,899,873	16,076,657	14,662,882	53,853,370	17,011,719	15,516,203	86,381,292	
Total Certified Levy	50,899,873	16,076,657	14,662,882	53,853,370	17,011,719	15,516,203	86,381,292	
	2007-08 Actual			2008-09 Projected				
Permanent Tax Rate	\$4.7485	\$1.5000	\$1.3404	\$4.7485	\$1.5000	\$1.3682	\$7.6167	
Assessed Value							\$10,852,594,702	
							\$11,340,961,464	

¹Requirements and Resources totals for all funds may be found on page 49.

PERFORMANCE INDICATORS

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

Board Goals for 2007–08

- Increase achievement for all students and close the achievement gap.
- Provide prudent stewardship of district resources to best support student success.
- Engage the community, staff parents, elected officials and other stakeholders in supporting students and schools.

INTRODUCTION

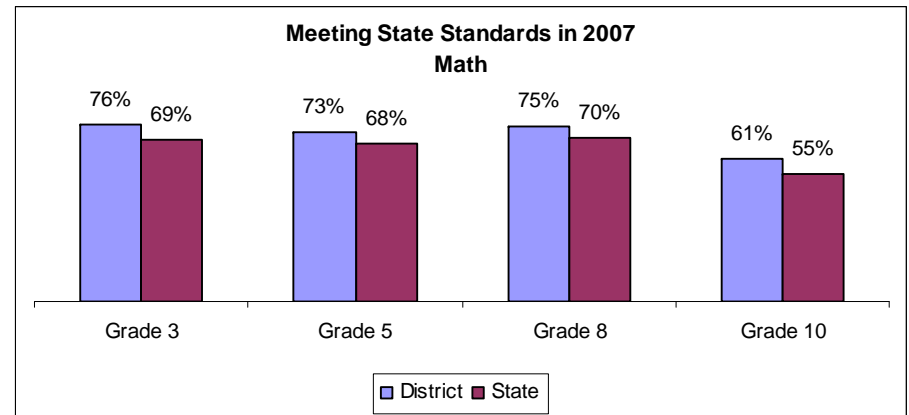
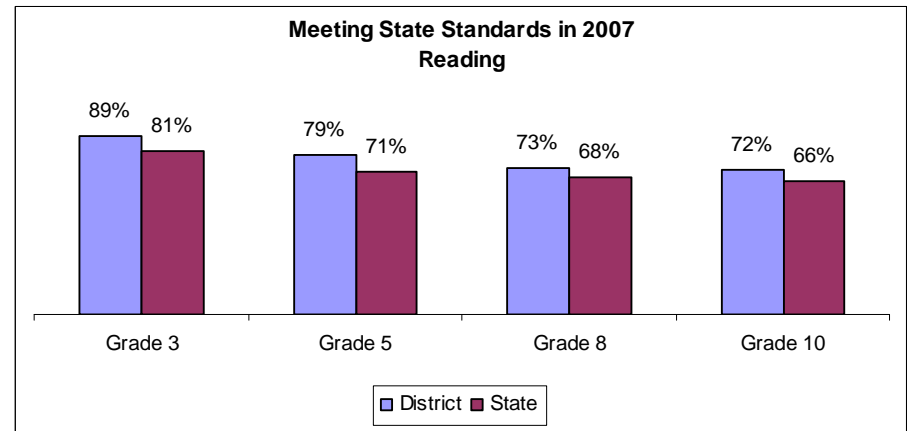
Eugene School District 4J strives for excellence in all areas of its operations, driven by its mission to do what's best for students. In this section are key indicators of how well the district is carrying out this mission. These indicators provide some specific measures of student success, as well as of the efficiency and effectiveness of operations. The indicators are organized in 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 2006–07 State School Report Card rated 78% of district schools as strong or excellent and 22% as satisfactory. Moreover, results of the 2007 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 under perform their Asian and White peers on the reading and math assessments, especially as students move from the elementary to secondary levels.

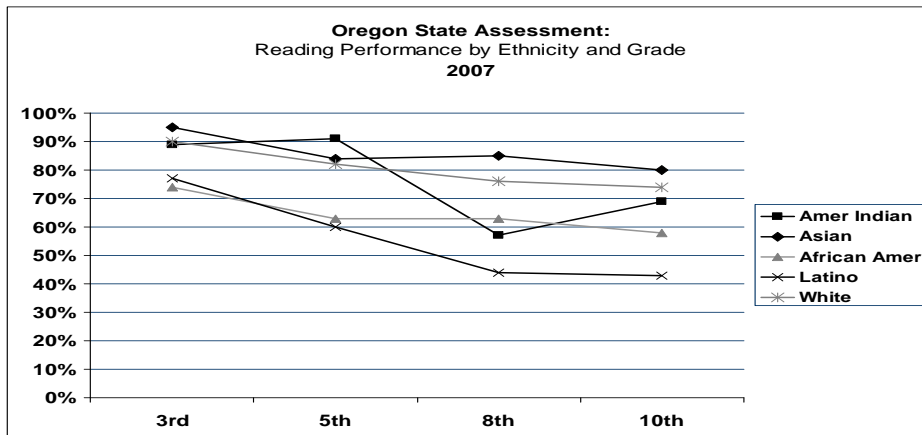
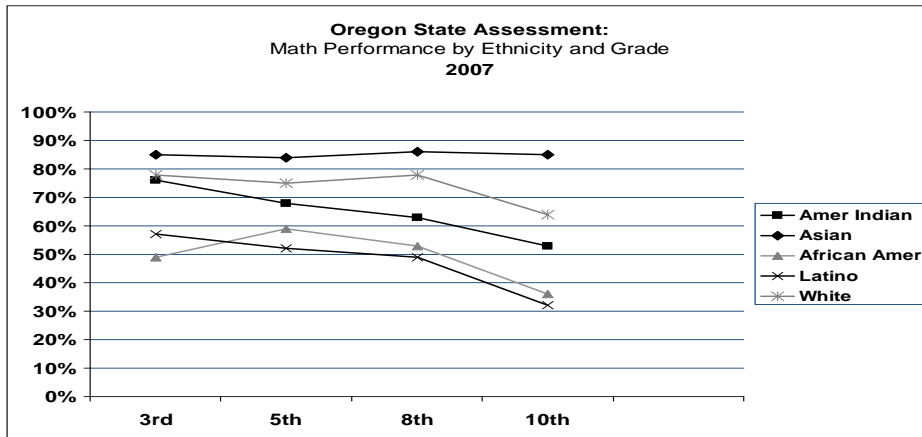


PERFORMANCE INDICATORS

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 and continues to allocate additional funds to achieve this goal and was beginning to see some success through the 2005-06 school year. Due to a change in achievement standards, test results from 2005-06 are not comparable to 2006-07. Nevertheless, looking at 2006-07 scores, an achievement gap clearly persists among certain minority groups. District staff in conjunction with the district's Equity Committee continues to research options which will address this issue more expeditiously. The tables on this page show fifth and tenth grade math and reading scores on the Oregon Statewide Assessment for the last three years.



Math Performance by Ethnicity–Fifth Grade

	American Indian	Asian	African American	Latino	White
2004–05	95%	95%	77%	80%	92%
2005–06	89%	95%	81%	78%	90%
2006-07*	68%	84%	59%	52%	75%

**Notice from Oregon Department of Education: Assessment results from 2006 are not comparable to 2007 due to a change in achievement standards*

Math Performance by Ethnicity–Tenth Grade

	American Indian	Asian	African American	Latino	White
2004–05	41%	67%	39%	25%	62%
2005–06	42%	68%	19%	21%	53%
2006-07*	53%	85%	36%	32%	64%

**Notice from Oregon Department of Education: Assessment results from 2006 are not comparable to 2007 due to a change in achievement standards*

Reading Performance by Ethnicity–Fifth Grade

	American Indian	Asian	African American	Latino	White
2004–05	88%	89%	70%	80%	89%
2005–06	86%	93%	87%	73%	92%
2006-07*	91%	84%	63%	60%	82%

**Notice from Oregon Department of Education: Assessment results from 2006 are not comparable to 2007 due to a change in achievement standards*

Reading Performance by Ethnicity–Tenth Grade

	American Indian	Asian	African American	Latino	White
2004–05	53%	66%	39%	31%	70%
2005–06	75%	72%	43%	37%	69%
2006-07*	69%	80%	58%	43%	74%

**Notice from Oregon Department of Education: Assessment results from 2006 are not comparable to 2007 due to a change in achievement standards*

PERFORMANCE INDICATORS

**DIRECT CLASSROOM & CLASSROOM SUPPORT SERVICES
Report Card Results—2005–2007**

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 participation and 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	2005	2006	2007
Churchill	Sa	Sa	St
North Eugene	Sa	L	Sa
Sheldon	St	St	St
South Eugene	E	E	E

Middle Schools

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

Elementary Schools

Schools	2005	2006	2007
Adams	E	Sa	Sa
Awbrey Park	E	Sa	St
Bertha Holt	NR ¹	NR ¹	St
Buena Vista	St	E	E
César Chavez	NR ¹	NR ¹	Sa
Charlemagne	E	E	E
Coburg	Sa	St	St
Corridor	St	St	St
Crest Drive	St	E	E
Eastside	E	E	E
Edgewood	E	St	St
Edison	E	E	St
Family	Sa	St	Sa
Gilham	St	St	St
Harris	St	St	St
Hillside	E	E	E
Howard	Sa	Sa	Sa
Magnet Arts	Sa	Sa	Sa
McCornack	St	St	St
Meadowlark	E	St	St
Parker	E	E	E
River Road	Sa	Sa	St
Spring Creek	St	St	St
Twin Oaks	St	St	St
Willagillespie	St	E	E
Yujin Gakuen	St	St	St

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

¹ Schools must be in operation for a minimum number of years before receiving report card ratings. 2007 is the first year César Chávez and Bertha Holt Elementary Schools received ratings.

PERFORMANCE INDICATORS

As seen in the following tables, the overall district performance on the Oregon Statewide Assessment is above the state average across all domains at each grade level. The dropout rate for our high schools is lower than the state average dropout rate. SAT scores surpass both state and national averages.

Results for the Statewide Assessment —2005–07

Percent Meeting the Standard

**Notice from Oregon Department of Education: assessment results from 2006 are not comparable to 2007 due to a change in achievement standards*

Grade 3	2005		2006		2007*	
	Dist	State	Dist	State	Dist	State
Reading/Literature	91	86	91	87	89	81
Math	90	86	93	86	76	69

Grade 5	2005		2006		2007*	
	Dist	State	Dist	State	Dist	State
Reading/Literature	88	82	90	83	79	71
Math	91	84	89	85	73	68
Writing (Grade 4) ²	38	32	55	42	48	44
Science ¹	83	75	86	79	NA	NA

Grade 8	2005		2006		2007*	
	Dist	State	Dist	State	Dist	State
Reading/Literature	73	62	73	66	73	68
Math	70	64	73	66	75	70
Writing (Grade 7) ²	50	39	61	45	50	48
Science ¹	73	66	76	68	NA	NA

Grade 10

	2005		2006		2007*	
	Dist	State	Dist	State	Dist	State
Reading/Literature	67	54	66	55	72	65
Math	58	47	52	45	61	55
Writing ²	76	56	69	55	68	54
Science ¹	74	61	70	62	NA	NA

4J High School Dropout Rates – 2005–2007

School	2005	2006	2007
Henry Sheldon High School	1.7%	1.8%	2.6%
North Eugene High School	2.0%	1.2%	2.5%
South Eugene High School	1.8%	1.1%	1.2%
Winston Churchill High School	1.1%	1.1%	1.1%
DISTRICT AVERAGE *	3.1%	2.2%	2.5%
STATEWIDE AVERAGE	4.2%	4.1%	4.4%

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

Average SAT Reading and Math Scores – 2005–2007

	2005	2006	2007		2005	2006	2007
	READING				MATH		
4J	556	563	551		568	568	557
Oregon	526	523	522		528	529	526
Nation	508	503	502		520	518	515

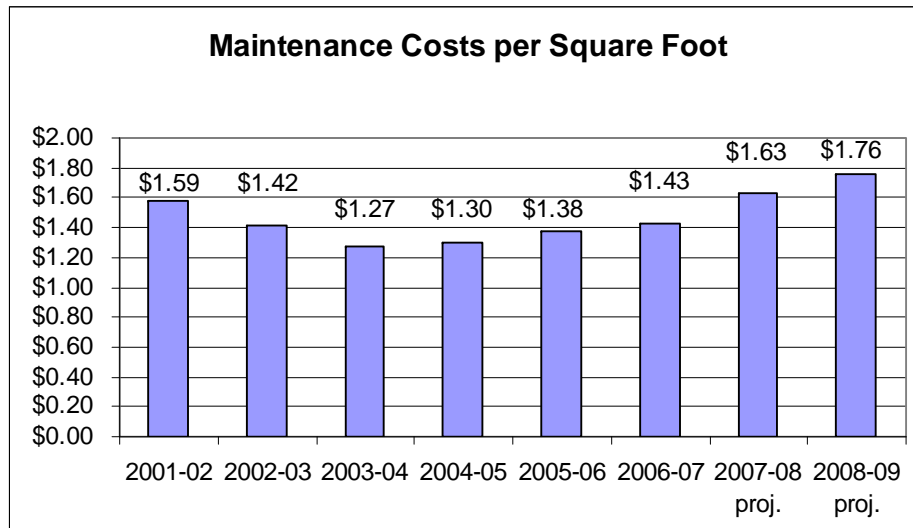
¹ 5th, 8th and 10th grade science were not administered in 2007 due to failure of the state online testing system.

² Writing tests are only administered to grades 4, 7, and 10.

BUILDING AND 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 2008–09 includes \$5.3 million to maintain over three million square feet. The budget per square foot is slightly higher in 2008–09 than in 2007–08 because maintenance budgets were adjusted for inflation, and staffing costs are higher. Over the past 5-6 years a portion of the total square footage has been replaced by new construction, requiring less maintenance. The sale of district properties and removal of one modular classroom have reduced the total square footage only slightly due to additional square footage from new construction.



Student Transportation

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Students Transported Daily	4,490	4,437	4,567	4,407	4,855
Total Miles Traveled	1,112,387	1,142,656	1,265,765	1,317,538	1,267,489

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, 2007.

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.

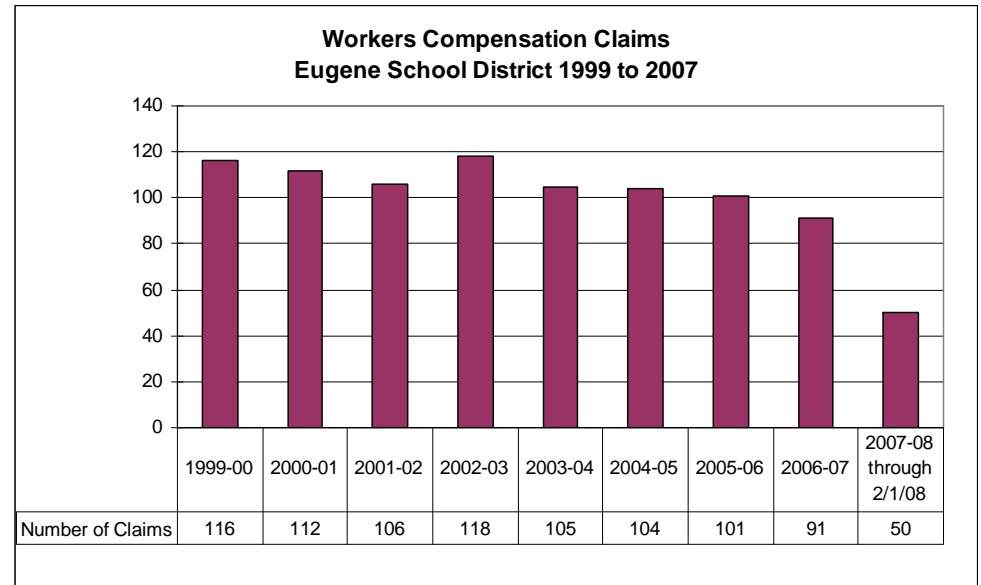
This certificate is presented to governments whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

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.

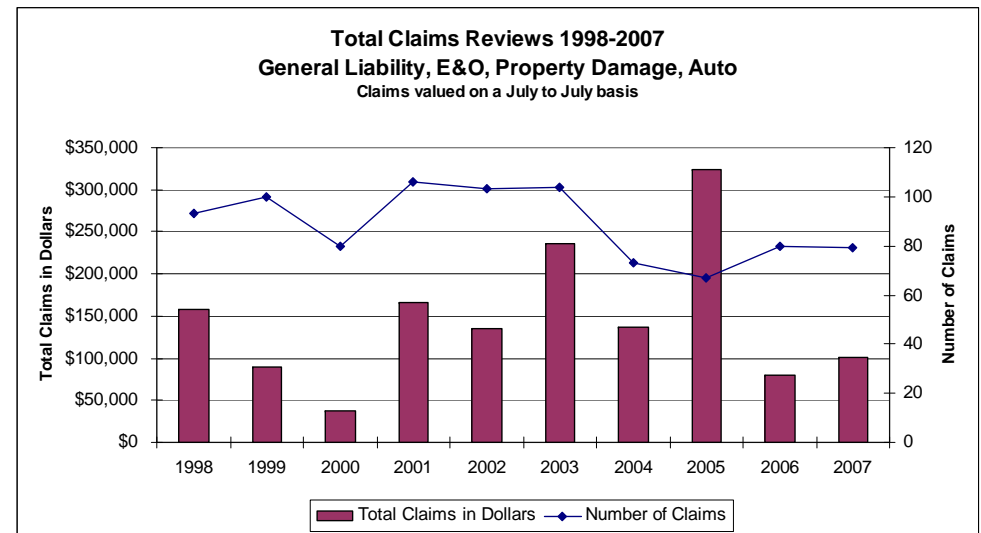
WORKERS' COMPENSATION

This graph outlines the number of worker's compensation claims for all district employees between July 1, 1999 and February 1, 2008. Worker's compensation provides medical and/ or time loss payments to 4J employees and volunteers for work place injuries. As indicated by the graph, there has been a consistent moderate decline in the number of claims filed since 2002-03. The total amounts of claims paid have also held steady or decreased. The current year promises to follow this positive trend.



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 2005 claims costs is due to approximately \$250,000 of fire damage at a closed school.



PERFORMANCE INDICATORS

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 ¹	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 ²	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>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
1:147	1:140	1:148	1:137	1:137	1:139

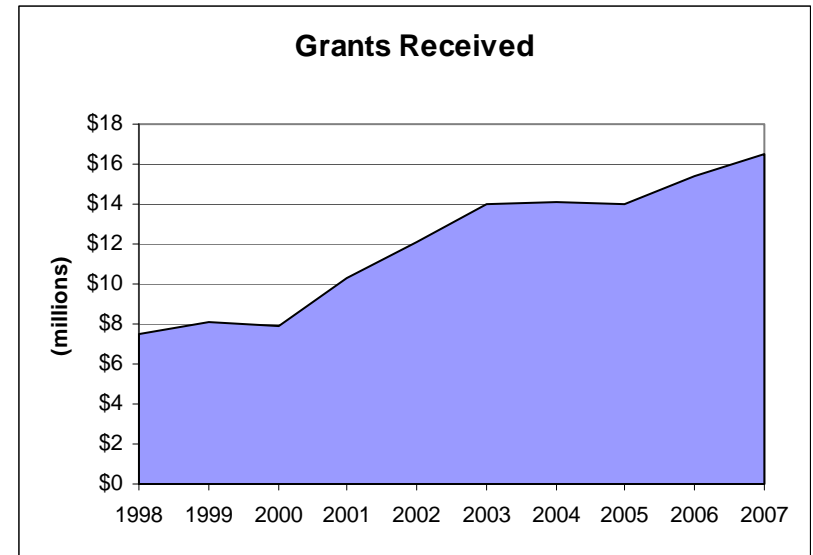
Ratio of Payroll Checks Issued Per Payroll FTE

<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
11,904:1	11,776:1	11,991:1	12,181:1	12,375:1	13,615:1

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.)

Grant Funds Received (in millions)



¹ 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.

² 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.



GENERAL FUND

General Fund

GENERAL FUND

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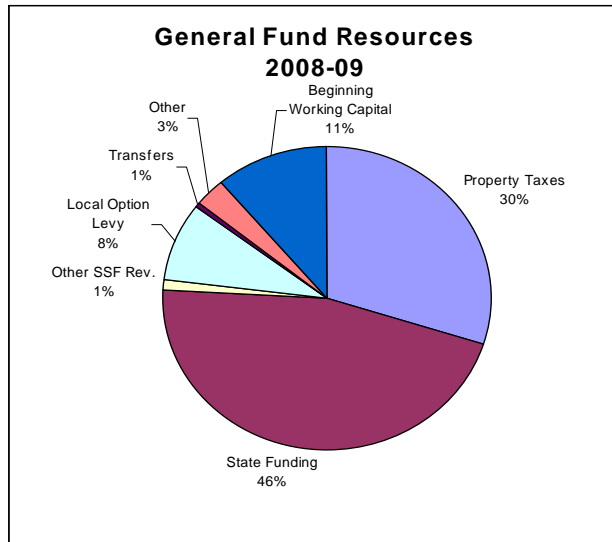
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Other General Fund Accounts..... 134

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. The general purpose grant plus a transportation grant determines total formula revenue. Local property taxes and other specified revenues are deducted from formula revenue to determine the State School Fund grant to be paid to a district. Total payments may also include a high cost disabilities grant and a facilities grant, depending on qualifying district costs.

The state legislature sets appropriations for K–12 education each biennium based on projections of corporate and personal income taxes as well as local property taxes. Funding for K-12 education approved for the 2007-09 biennium grew by an unprecedented 17% over allocations in the previous biennium. Despite the slowing economy, per pupil funding in 2008-09 is still projected to grow, largely reflecting a reduction in statewide estimates of average daily membership. Beginning in 2007-08, funding included a new School Improvement Fund grant focused on improving student achievement. The non-competitive grants are allocated on a per pupil basis, outside the funding formula. Resources for High Cost Disability grants were increased by 50%.

The 2008-09 budget includes approximately \$77 million from the state: \$72.4 million in formula revenue, \$3.8 million in School Improvement Fund grants, and \$770,000 in High Cost Disability grants. Formula revenue assumes \$6,299 per

pupil, up 3.5% from 2007-08, and adjusted downward for lower average teacher experience in relation to the state average. Revenue growth from higher per pupil funding is offset by decreasing student enrollment.

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 2008–09 assume an overall 4.5% increase in assessed values and a collection rate of 94.5%. As a result of the current economic downturn, tax collections are expected to be slightly lower than in 2007-08 and property values are projected to grow at a slower rate beginning in 2009-10. Property taxes are included in State School Fund formula revenue.

Prior Years’ 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 2008–09 fiscal year. Other property tax-related revenues include interest earnings from delinquent taxes. Prior years’ taxes are included in State School Fund formula revenue.

GENERAL FUND — RESOURCES

Other State Funding Formula Revenues

The following revenues are also included in State School Fund formula revenue:

- **Federal Forest Fees**

Under the Secure Rural Schools and Community Self-Determination Act, the federal government made payments to counties hurt by cutbacks in federal logging. The Act expired in 2006, and a one-year extension was approved for 2007-08. District receipts have ranged from \$1.6 million in 2000-01 to \$2.8 million in 2007-08. It is uncertain as to whether even partial funding will be made available in 2008-09. *The district's 2008-09 budget assumes that no Federal Forest Fee income will be received.*

- **Common School Fund**

Oregon holds the income from lands granted by the federal government at statehood—rangelands, forests and waterways and their mineral and timber resources—in trust for the benefit of public schools. Lands are managed by the state Land Board and income is invested by the state Treasurer, one of three members of the Land Board, and the Oregon Investment Council. The fund has a balance of over \$1 billion. Investment earnings are distributed to schools each year using a sliding scale policy based on the annual change in the value of the fund. Amounts are allocated to districts on a per pupil basis.

Almost \$56 million in earnings from the Common School Fund were distributed to public school districts in 2007-08. This represented a 14% increase over the previous year and 57% increase over 2000.

Annual amounts received by the district vary, fluctuating between \$400,000 and \$1.8 million over the past ten years. Revenues of almost \$1.3 million are budgeted for 2008-09.

- **County School Fund**

Twenty-five percent of revenues received by counties from the sale of timber cut on federal forest land and other miscellaneous sources are provided to local school districts. Funds are distributed to school districts on a per student basis.

The district's annual revenues have ranged from \$90,000 in 2000-01 to \$264,000 in 2006-07. The district has budgeted \$150,000 from the County School Fund in 2008-09.

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 \$1,000 per student, 20% of state resources, or the difference in taxes under Measure 5 and Measure 50, whichever is smallest. Proceeds 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 \$8.2 million per year to maintain current school programs and staffing levels. The levy is expected to generate \$14.2 million in 2008–09.

The current local option levy expires in June 2010. In June 2008, the school board voted to place a second renewal levy for \$1.50 per \$1,000

of assessed value on the November 2008 ballot, to become effective in the fall of 2010.

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.

In recent years, these sources have totaled approximately \$6.0 million per year. A reduction in investment earnings resulting from the current economic downturn is the major factor behind a drop in these revenues to just under \$5.3 million in 2008-09.

Interfund Transfers

The 2008–09 budget includes transfers from other funds, including \$118,000 from the Classified Employees Reserve and \$358,634 from the Licensed Employees Reserve in the Insurance Reserve Fund to support compensation costs, and \$500,000 from the Capital Projects Fund to implement *Shaping 4J's Future* decisions.

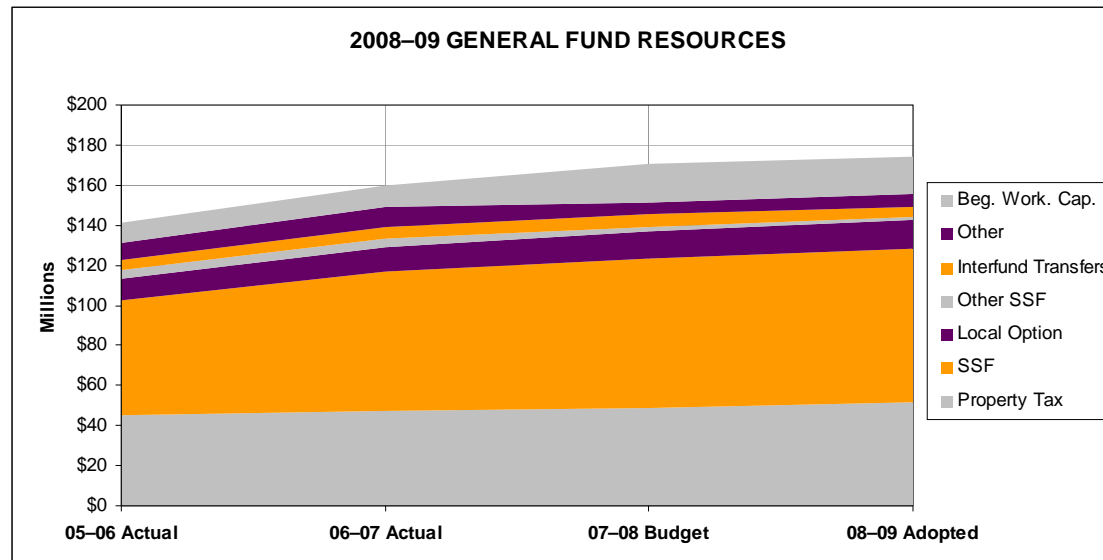
Beginning Fund Balance

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.

The beginning fund balance for 2008-09 is budgeted at \$18,402,000. The budget assumes that \$7.8 million in reserves will be used in 2008-09 for one-time investments in strategies to close the achievement gap.

2008-09 GENERAL FUND BUDGET

	Resources			
	05-06	06-07	07-08	08-09
	Actual	Actual	Budget	Adopted
STATE SCHOOL FUNDING				
Current Property Tax	43,984,252	45,913,756	47,776,000	50,394,000
Prior Taxes	1,354,856	1,205,318	1,284,000	1,011,000
State School Fund	56,999,987	69,572,735	74,451,000	76,970,000
Other SSF Revenues	4,398,533	4,563,408	2,015,000	1,423,000
LOCAL OPTION PROPERTY TAX	10,810,128	12,177,246	13,760,000	14,240,000
INTERFUND TRANSFERS	3,000,000 ¹	3,818,000 ¹	118,000	977,634 ²
OTHER	<u>5,269,633</u>	<u>5,956,615</u>	<u>6,004,000</u>	<u>5,264,000</u>
TOTAL REVENUES	125,817,389	143,207,078	145,408,000	150,279,634
BEGINNING NET WKG CAPITAL	<u>10,374,411</u>	<u>10,815,344</u>	<u>18,904,578</u>	<u>18,402,000</u>
TOTAL BUDGET RESOURCES	136,191,800	154,022,422	164,312,578	168,681,634



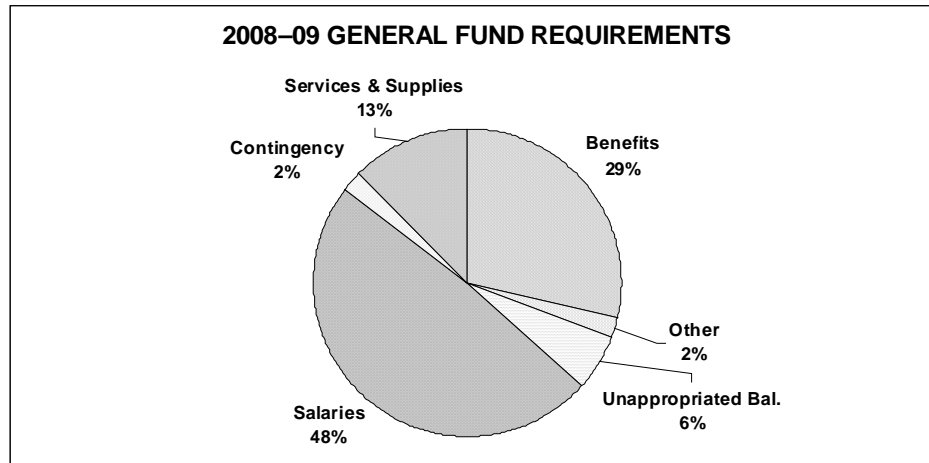
¹ Includes \$3 million transfer from District Retirement Fund to cover increase in PERS rate.

² Includes \$500,000 transfer from Capital Projects Fund to support implementation of Shaping 4J's Future decisions.

REQUIREMENTS

2008-09 GENERAL FUND BUDGET

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	67,484,908	70,552,584	74,708,236 ¹	82,132,278
Benefits	37,118,030	39,305,118	45,546,935 ¹	48,180,774
Services	12,111,307	12,271,585	14,922,372 ²	16,473,870
Supplies	3,891,566	4,804,709	4,398,595	4,734,652
Equipment	29,873	49,874	99,197	64,057
Other	4,740,772	6,192,945	3,870,633	3,979,541
Contingency	<u>0</u>	<u>0</u>	<u>8,983,000 ¹</u>	<u>3,537,341</u>
Expenditures	125,376,456	133,176,815	152,528,968	159,102,513
Unapprop Bal	<u>10,815,344</u>	<u>20,845,607</u>	<u>11,783,610</u>	<u>9,579,121</u>
Total Gen Fund	136,191,800	154,022,422	164,312,578	168,681,634



¹ \$2.8 million in state School Improvement Fund grant proceeds and \$3.0 million for employee compensation contracts was budgeted in contingency and allocated to salaries and benefits during 2007-08.

² \$2.4 million in targeted funding converted to salaries and benefits in adopted 2007-08 budget.

GENERAL FUND

GENERAL FUND — 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 April 2008.

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 and 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 and Social Work
- 2115 Student Safety
- 2122 Guidance Services

- 2129 Other Guidance Services
- 2131 Health Services
- 2132 Medical 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
- 2665 Site-based Technology Services

Libraries, Curriculum, and Staff Development

- 2210 Improvement of Instruction Services
- 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

- 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
- 3100 Nutrition Services

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

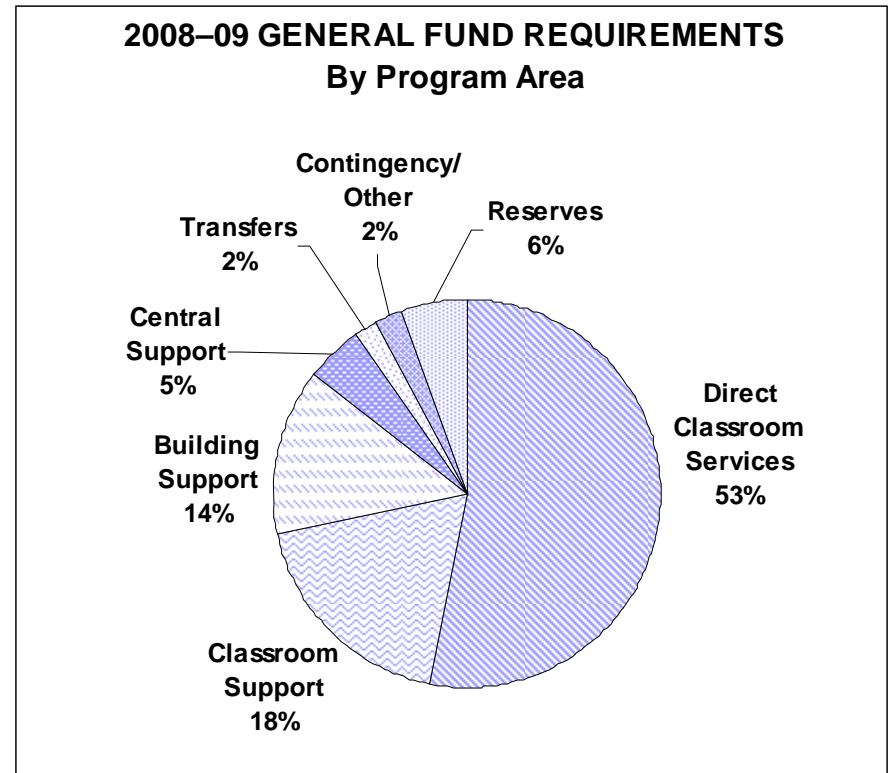
REQUIREMENTS — MAJOR PROGRAM AREAS

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>2008-09 Budget</u>
DIRECT CLASSROOM SERVICES	\$89,562,670
CLASSROOM SUPPORT SERVICES	31,158,507
BUILDING SUPPORT SERVICES	23,663,746
CENTRAL SUPPORT SERVICES	7,954,963
TRANSFERS/OTHER	3,225,286
CONTINGENCY	3,537,341
RESERVES	9,579,121
TOTAL	<u>\$168,681,634</u>



DIRECT CLASSROOM SERVICES

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.*

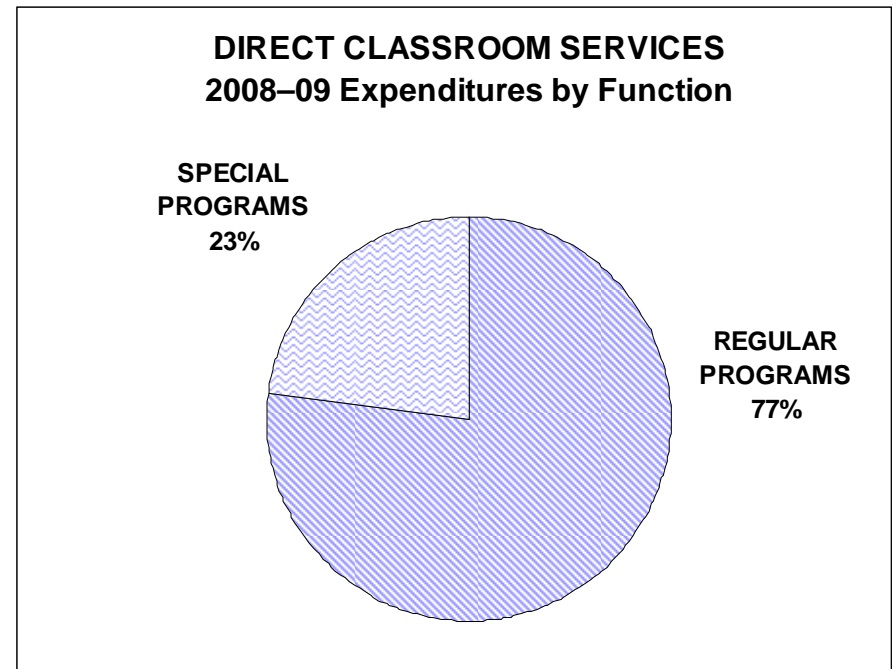
The fundamental purpose of the school district is to provide the very best education we can for every student, from kindergarten through high school graduation, in a safe environment which is demanding but nurturing, rigorous but compassionate, fosters both independence and collaboration, and respectfully 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 2008–09 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

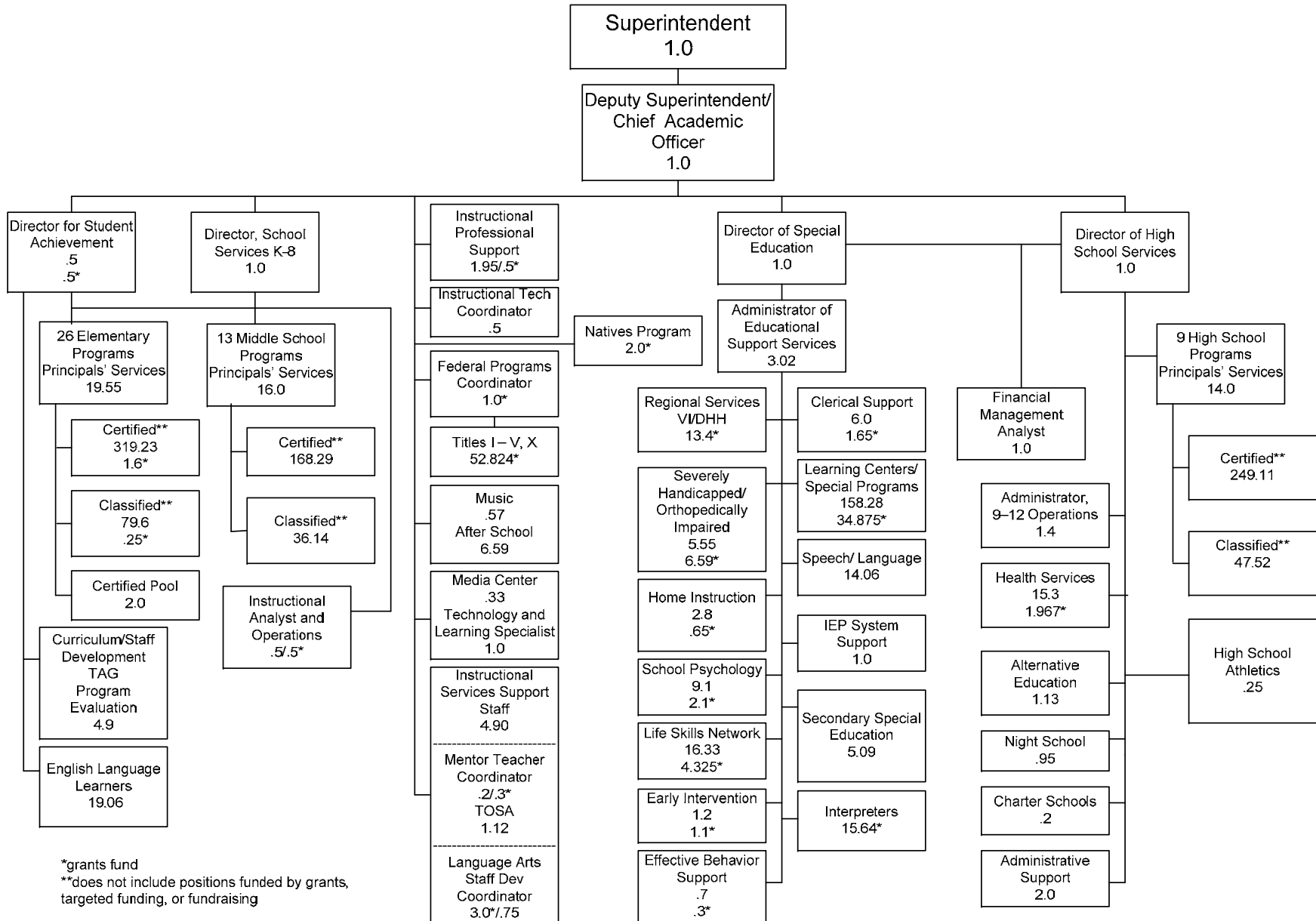
MAJOR FUNCTIONS

2008–09 Budget

REGULAR PROGRAMS	\$68,759,622
SPECIAL PROGRAMS	20,803,048
TOTAL	<u>\$89,562,670</u>



**Instructional Services Organization Chart
2008–2009 – Lane County School District 4J - Eugene, Oregon**



*grants fund
**does not include positions funded by grants, targeted funding, or 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 2008–09

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 math, literacy and reading instruction to ensure that all students can read proficiently at all grade levels.

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, the district also designed a comprehensive reading assessment for all students in grades K–10. Each school has developed a literacy plan, and the Instruction Department is providing building-based staff development to assist schools in implementing their plans.

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 2.68 FTE licensed staff and .17 FTE classified staff related to the projected decline in enrollment, less staff added back to mitigate the effect of this decline.*

Reductions

- *4% decrease in targeted funding to schools to offset the cost of other program additions.*

Additions/Reallocations

- *4.37 FTE P.E. specialists allocated to elementary and middle schools to continue implementation of the superintendent's direction regarding minimum standards for physical education and activity.*
- *1.39 FTE science teachers to support increased graduation requirements.*
- *\$1,391,100 – Reallocate portion of targeted funding from other program areas to more appropriately reflect expenditure pattern.*

MAJOR FUNCTIONS

1111 Elementary Primary 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

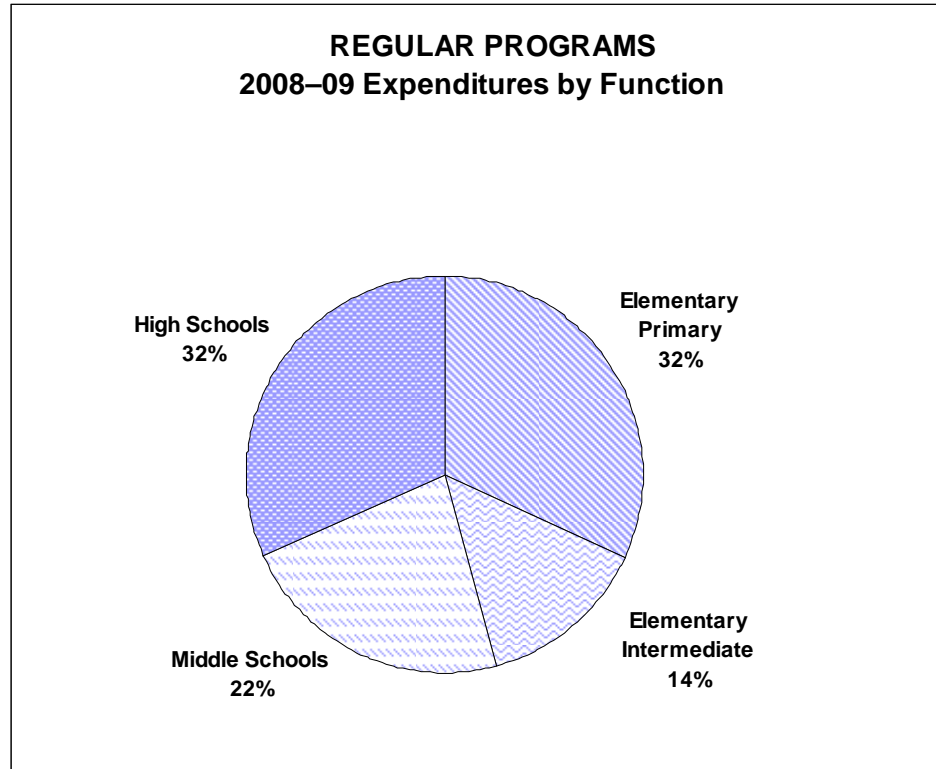
Expenditures for grades 4 and 5 programs, except extra-curricular activities, including language arts, math, science, social studies, arts, physical and health education, and technology/media.

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

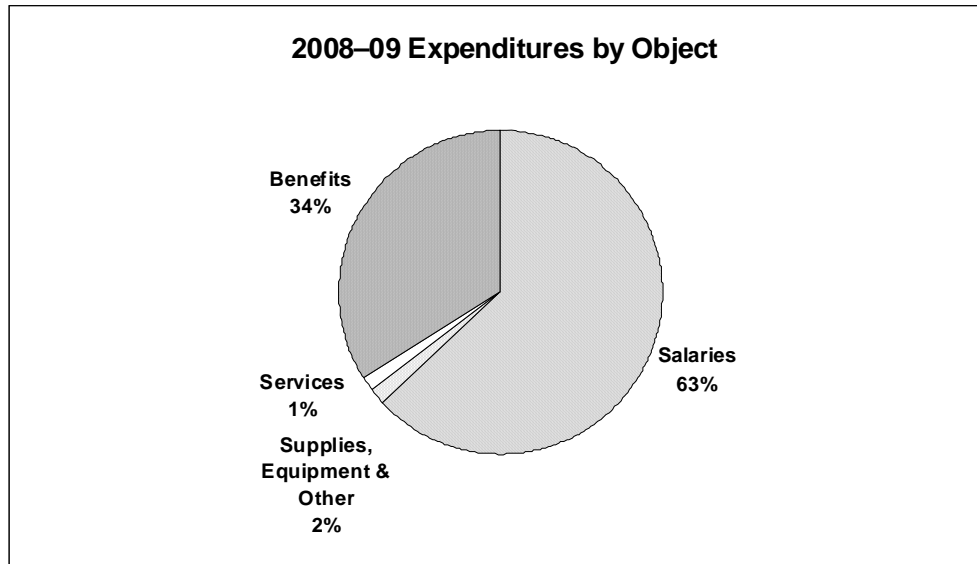
The high school instructional programs focus on learning experiences and activities which emphasize knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. Special efforts are made to help students understand themselves, their relationship with society, and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



REGULAR PROGRAMS

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	37,794,980	38,813,053	40,158,492 ²	43,315,567
Benefits	18,021,257	19,140,845	21,917,094 ²	23,353,471
Services	208,177	206,088	1,265,857 ¹	844,822 ¹
Supplies	1,211,112	1,430,058	1,224,752	1,244,862
Equipment	4,940	5,120	8,150	0
Other	9,781	14,590	1,500	900
	<u>57,250,247</u>	<u>59,609,754</u>	<u>64,575,845</u>	<u>68,759,622</u>



¹ Increase reflects additional funding for literacy and other targeted funding to schools plus a change in how "block grants" to schools are budgeted. A portion of 2008-09 funding will be transferred to appropriate accounts (mainly salaries and benefits) once plans for use of the funds are finalized.

² 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, charter school and other programs.

Key Board Goal for this service:

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

BUDGET GOALS FOR 2008–09

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 two model demonstration grants: Instructional Intervention/Progress Monitoring (RTI) and Intensive Positive Behavior Support (IPBS).

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 System's Performance Review and Improvement process, review current data and implement the district Improvement Plan revised 2007–2008.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Continuation of Programs

- *\$135,000 to continue academy school funding for an additional year at Adams, César Chávez, Harris, Howard and River Road elementary schools; Arts and Technology, Kelly and Madison middle schools, and North Eugene High School. Total academy school funding is \$535,000; budget has been reallocated to other program areas to more accurately reflect expenditure patterns.*
- *.3 FTE Licensed, 6.59 Classified FTE to continue after school programs for an*

additional year at River Road, César Chávez, and Howard elementary schools, and Arts and Technology (K-8) and Kelly Middle School.

- *\$290,000 for additional year funding for the middle to high school transition pilot program.*
- *\$28,500 to continue middle level summer school expansion for an additional year.*

Reductions

None.

Additions/Reallocations

- *7.42 additional Classified FTE to provide services to high cost disability students.*
- *1.5 Licensed FTE to provide English Language Learner services.*
- *2.0 Licensed FTE to support special education services at secondary schools.*

- *Convert 6.14 Classified FTE supporting the English Language Learner program to 3.08 Licensed FTE to provide more effective services.*

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.

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

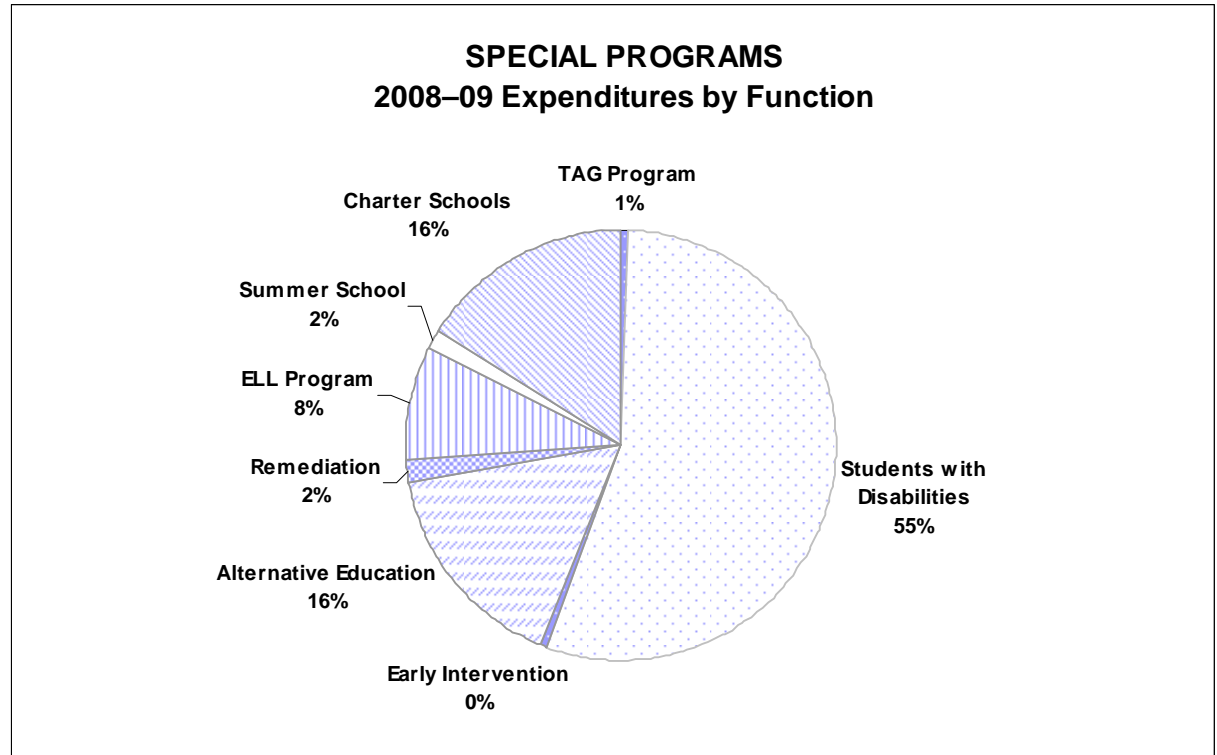
Instructional programs delivered to youth in detention.

1299 Other Programs

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

1460 Summer School

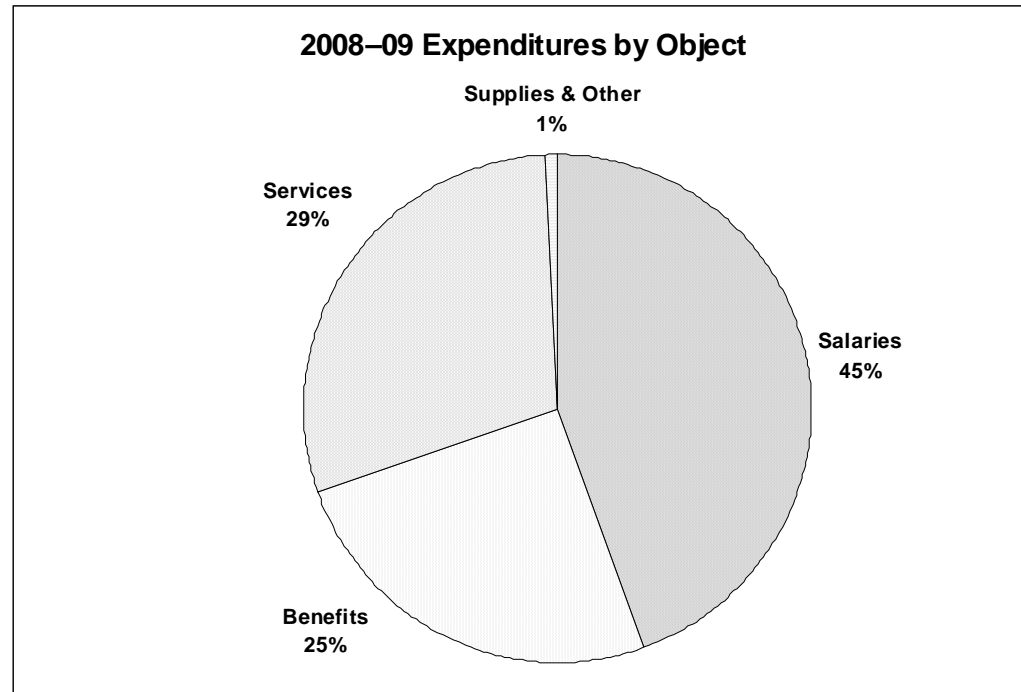
Instructional activities provided in accordance with summer school.



SPECIAL PROGRAMS

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	7,730,588	8,241,190	7,979,316	9,252,143
Benefits	4,111,048	4,504,232	4,734,820	5,243,372
Services	5,337,198	4,982,116	6,258,759	6,111,159
Supplies	75,989	77,903	99,506	145,894
Equipment	0	0	0	0
Other	702	21,057	35,480	50,480
	<u>17,255,525</u>	<u>17,826,498</u>	<u>19,107,881</u>	<u>20,803,048</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.

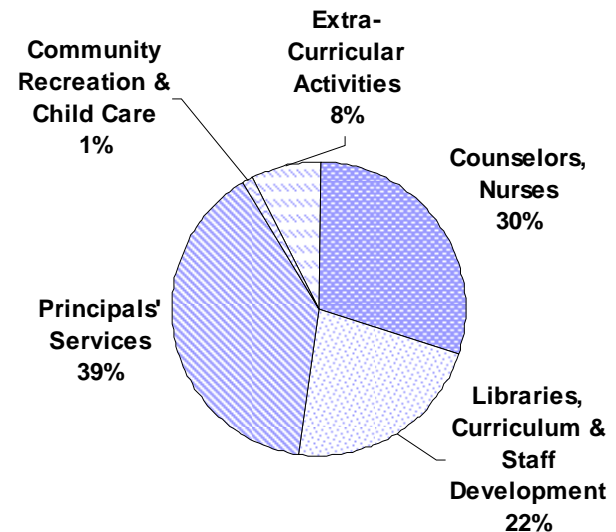
Each of the classroom support services programs has established a program of work and a set of goals and objectives for the 2008–09 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

MAJOR FUNCTIONS

2008–09 Budget

EXTRA-CURRICULAR ACTIVITIES	\$2,462,918
COUNSELORS, NURSES AND STUDENT SUPPORT	9,247,139
LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT	6,861,667
PRINCIPALS' SERVICES	12,267,404
COMMUNITY RECREATION SERVICES AND CHILD CARE	319,379
TOTAL	\$31,158,507

**CLASSROOM SUPPORT SERVICES
2008–09 Expenditures by Function**



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 2008–09

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

Reductions

None.

Additions and Reallocations

None.

MAJOR FUNCTIONS

1113 Elementary Student Activities

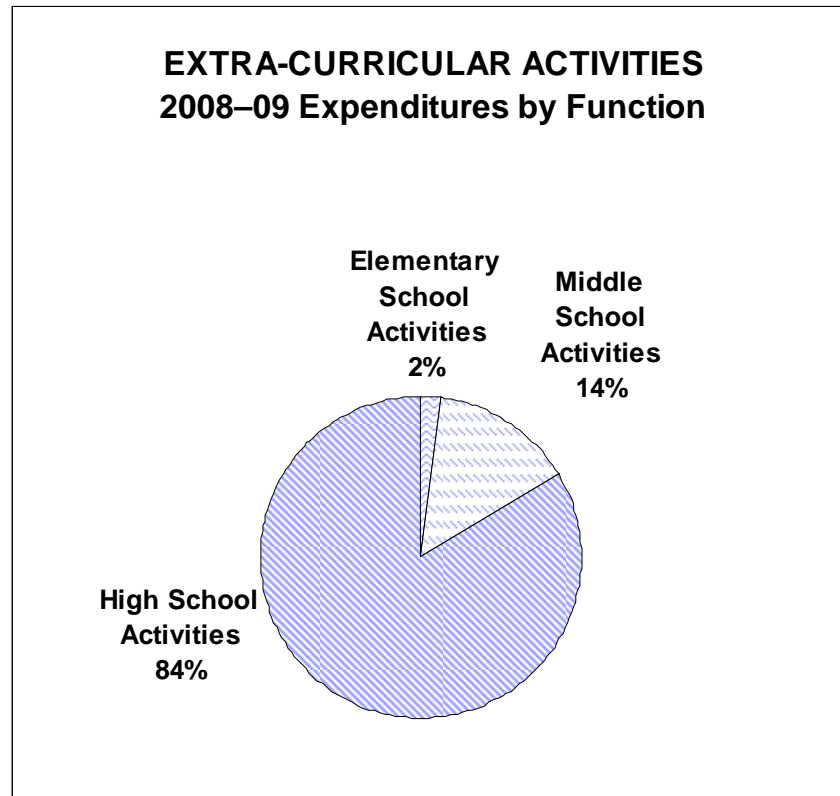
This portion of the budget includes expenditures for student activities and athletics in the district's high schools. These co-curricular programs supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.

1122 Middle School Student Activities

(Same as Elementary Student Activities)

1132 High School Student Activities

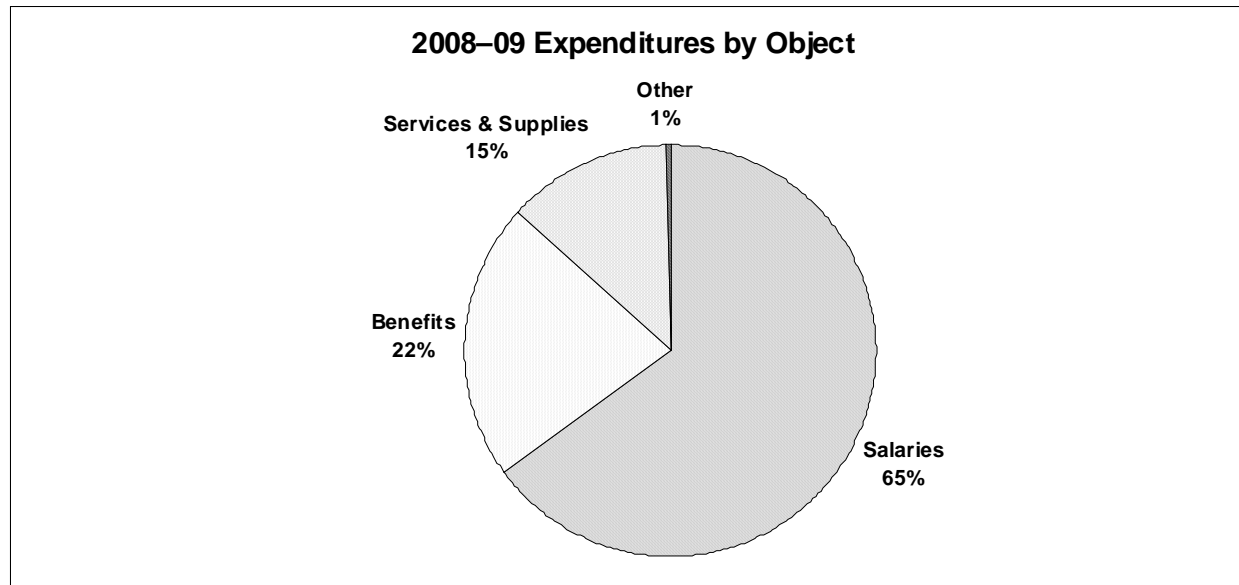
(Same as Elementary Student Activities)



EXTRA-CURRICULAR ACTIVITIES

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	354,544	303,741	1,417,375	1,602,412
Benefits	116,292	112,799	478,257	532,910
Services	14,293	22,354	164,445	153,223
Supplies	5,605	6,107	188,525	167,637
Equipment	0	0	0	0
Other	0	0	4,425	6,736
	<u>490,734</u>	<u>445,001</u>	<u>2,253,027</u> ¹	<u>2,462,918</u> ¹



¹ Reflects additional secondary athletic and activities that had been budgeted in the City Levy fund since 2003-04.

COUNSELORS, NURSES AND STUDENT SUPPORT

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.*

BUDGET GOALS FOR 2008–09

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 and 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

Reductions

None.

Additions and Reallocations

- \$30,000 for increased nursing supervision for students with diabetes requiring insulin administration and management.
- 3.0 Classified FTE to implement the student information system special education model.
- Funding for 0.4 Licensed FTE to support the English Language Learner/Special Education Evaluation Team in response to the Office of Civil Rights compliance activities; includes 0.2 bilingual/cultural speech language pathologist and 0.2 bilingual/cultural school psychologist.
- \$60,000 to support the School-to-Career Coordinators previously paid for with other funds.

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.

2129 Other Guidance Services

Other guidance services not classified above.

2131 Health Services

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

2132 Medical Services

Activities concerned with the physical and mental health of students, such as health appraisal, screening for psychiatric services, periodic health examinations, emergency injury and illness care and communications with parents and medical officials.

2139 Other Health Services

Other health services not classified above.

2142 Psychological Testing Services

Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

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

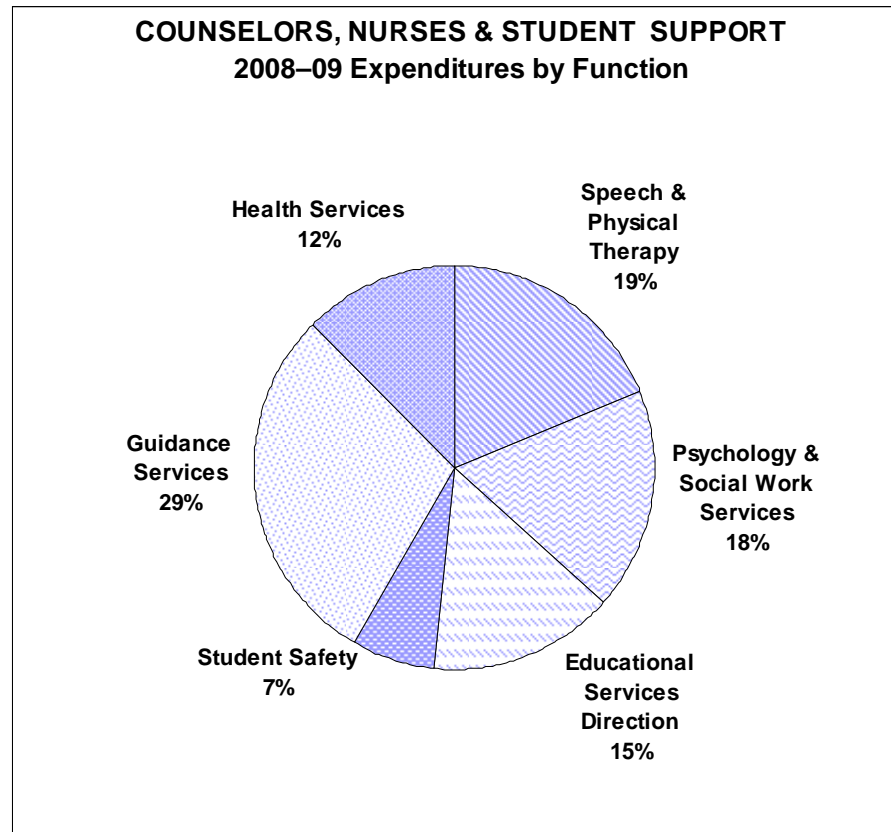
Speech/language services and support to students with disabilities.

2169 Miscellaneous Support Of Educational Services

Activities supporting district special educational programs.

2190 Service Direction, Student Support Services

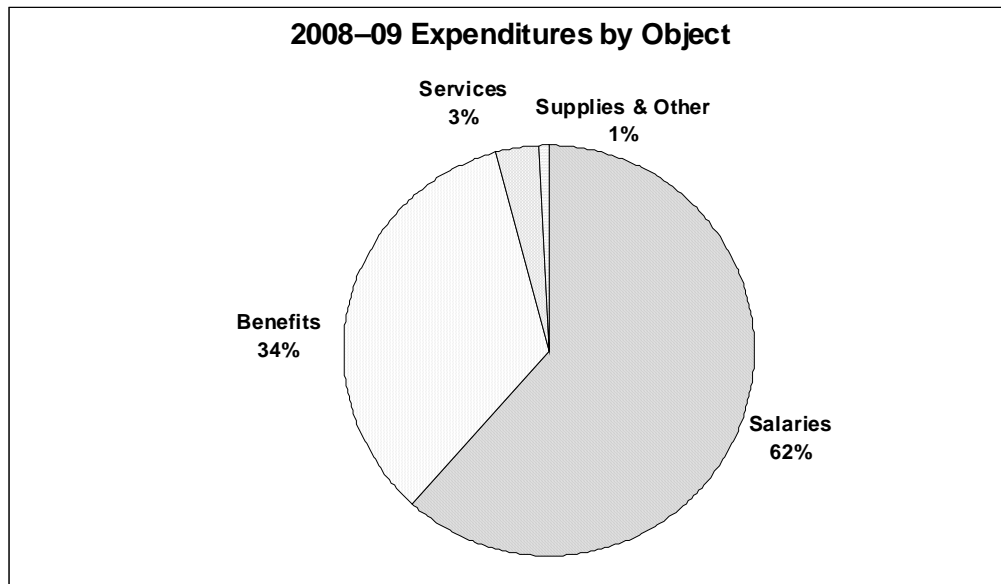
Activities associated with directing and managing student support services.



COUNSELORS, NURSES AND STUDENT SUPPORT

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	3,217,262	3,002,592	4,926,537	5,706,441
Benefits	1,571,672	1,484,256	2,753,135	3,143,145
Services	257,043	287,167	234,626	315,465
Supplies	109,933	68,183	75,873	81,554
Other	626	481	534	534
	<u>5,156,536</u>	<u>4,842,679</u>	<u>7,990,705¹</u>	<u>9,247,139¹</u>



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

LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

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.**
- **Engage the community, staff, parents, elected officials and other stakeholders in supporting students and schools.**

BUDGET GOALS FOR 2008–09

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.
- Support the language arts adoption implemented 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.
- Continue 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 access and effectively use the District 4J data warehouse and on how to work with data on the 4J Reading and Math Project website.

Testing Environments:

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

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

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. Refine Student Achievement Coordinator model in middle schools.
- c. Focus high school 21st 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 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. 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

Continuation of programs funded on a time-limited basis

- \$262,500 to continue targeted staff development in language arts, “Sheltered English”, special education law and other programs for an additional year.
- \$302,500 to continue implementing secondary math task force recommendations.
- .50 FTE Classified staff to assist with instructional technology support.

Reductions

None.

Additions and Reallocations

- \$90,000 for 0.25 Licensed FTE at each high school to support the minority student achievement (MSAN) program.
- \$45,000 for instructional technology staff development pilot.
- \$25,000 to respond to high school graduation requirements.
- \$514,174 academy school and targeted school funding reallocated from other program areas to more closely align with spending patterns.

MAJOR FUNCTIONS

2210 Improvement of Instruction Services.

Activities designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for student.

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 student work study program.

2221 Instructional Materials Center

Activities associated with previewing publications.

2222 Library/Media Services/Print

Activities such as 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

The Eugene 4J library/media 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

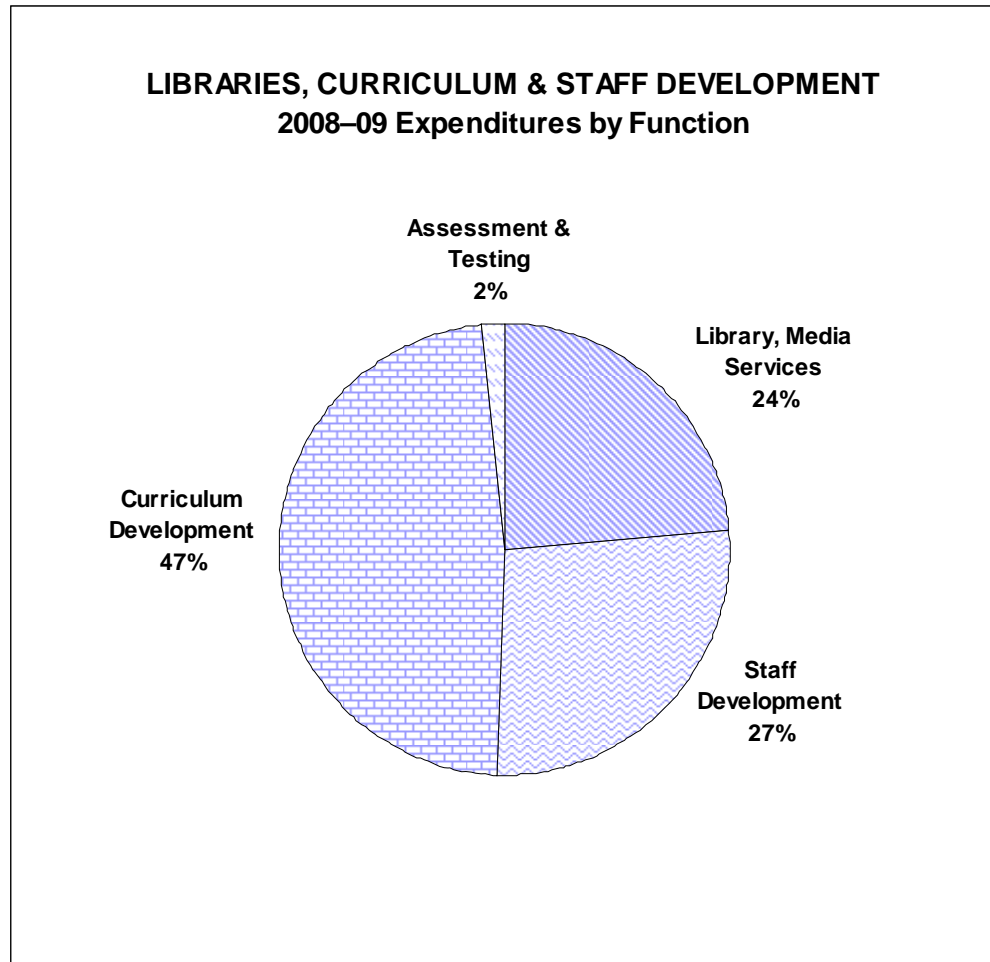
Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

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.

2665 Site-based Technology Services

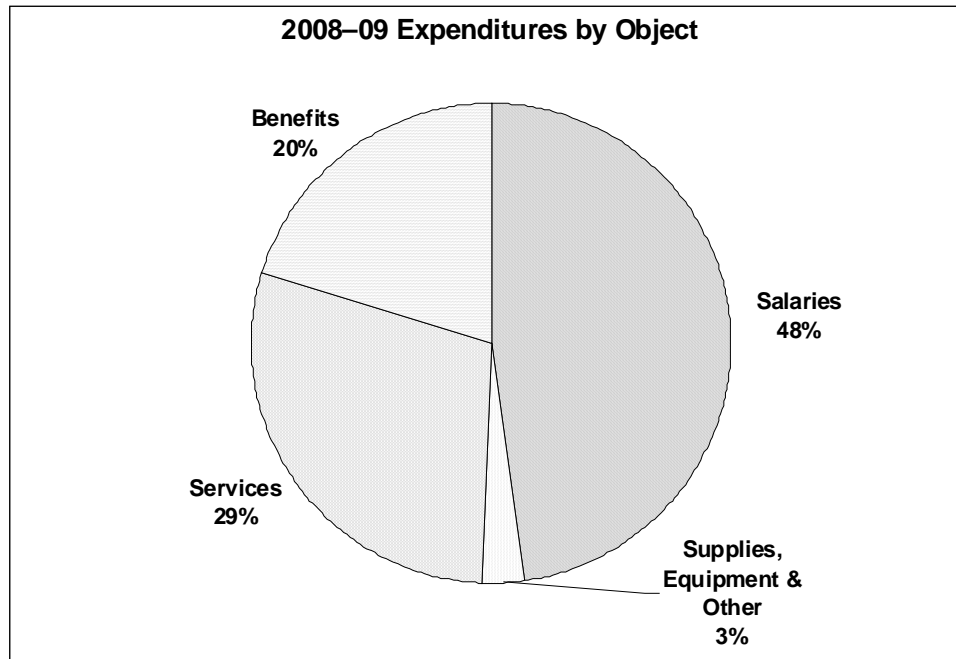
Activities to support instructional staff in the integration of technology into curriculum.



LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	2,140,256	2,473,873	2,517,336	3,287,780
Benefits	783,532	872,848	1,124,976	1,387,904
Services	308,571	450,930	799,885	1,998,538
Supplies	301,504	616,284	193,164	186,169
Equipment	0	0	5,000	0
Other	1,899	7,222	35	1,276
	<u>3,535,762</u>	<u>4,421,157</u>	<u>4,640,396</u> ¹	<u>6,861,667</u> ¹



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

PRINCIPALS' SERVICES

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.*

BUDGET GOALS FOR 2008–09

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 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

Reductions

None.

Additions

- *\$434,028 targeted school funding reallocated from other program areas to more closely align with spending patterns.*

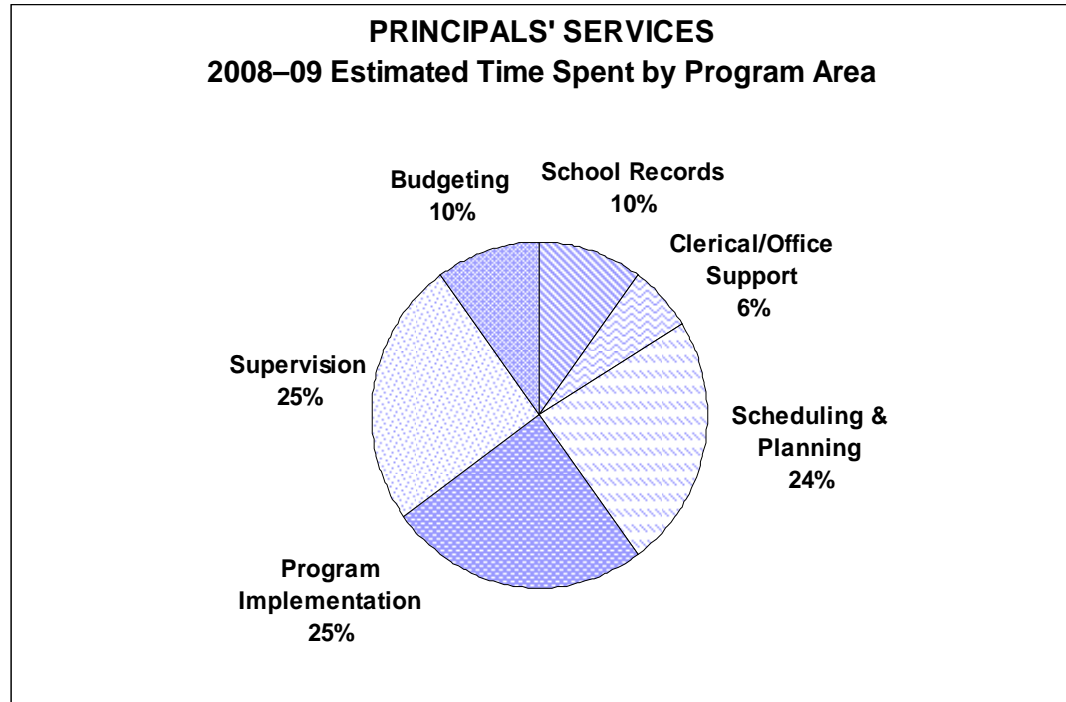
MAJOR FUNCTIONS

2411 Principals' Services

Expenses connected with activities performed by principals in the general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, super-vision and maintenance of school records, and coordination of school instructional activities with instructional activities of the District. Clerical staff for these activities are included.

2490 Other Support Services—School Administration

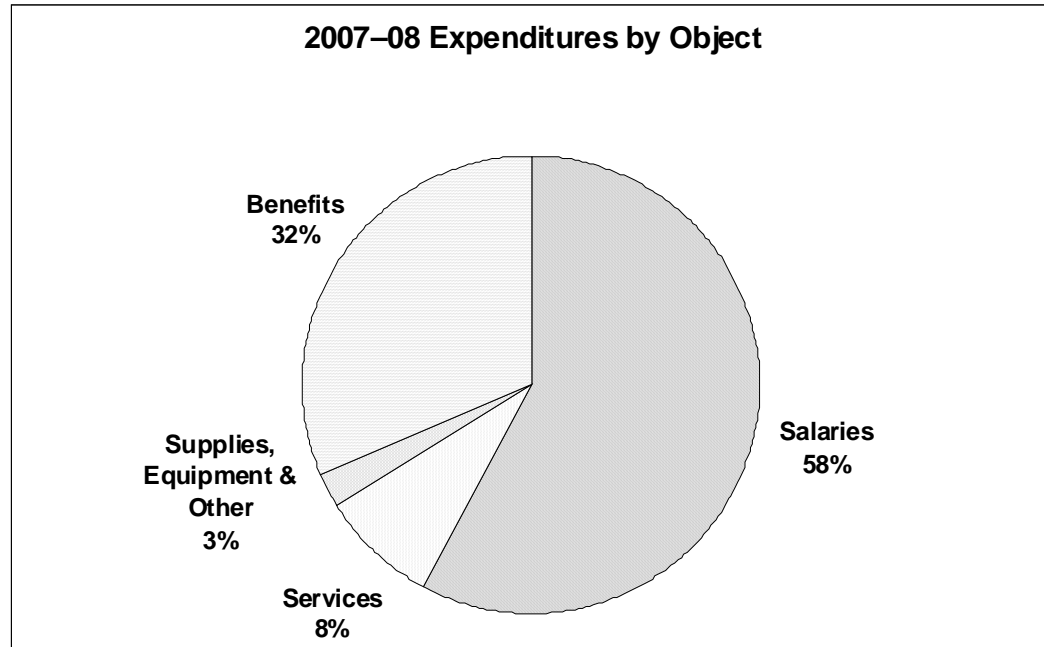
Other school administration services which cannot be recorded under the preceding function. Included here are extended contract costs for school administrators.



PRINCIPALS' SERVICES

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	6,755,109	7,243,036	6,787,385	7,101,607
Benefits	3,545,017	3,650,974	3,688,753	3,843,334
Services	501,703	487,616	610,964	1,013,502
Supplies	270,321	246,459	335,709	308,561
Equipment	0	0	0	0
Other	11,305	4,775	400	400
	<u>11,083,455</u>	<u>11,632,860</u>	<u>11,423,211</u>	<u>12,267,404</u>



COMMUNITY RECREATION SERVICES AND CHILD CARE

SERVICE DESCRIPTION

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

Key Board Goals for this service:

- **Increase student achievement and close the achievement gap.**
- **Engage the community, staff, parents, elected officials and other stakeholders in supporting students and schools.**

BUDGET GOALS FOR 2008–09

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.

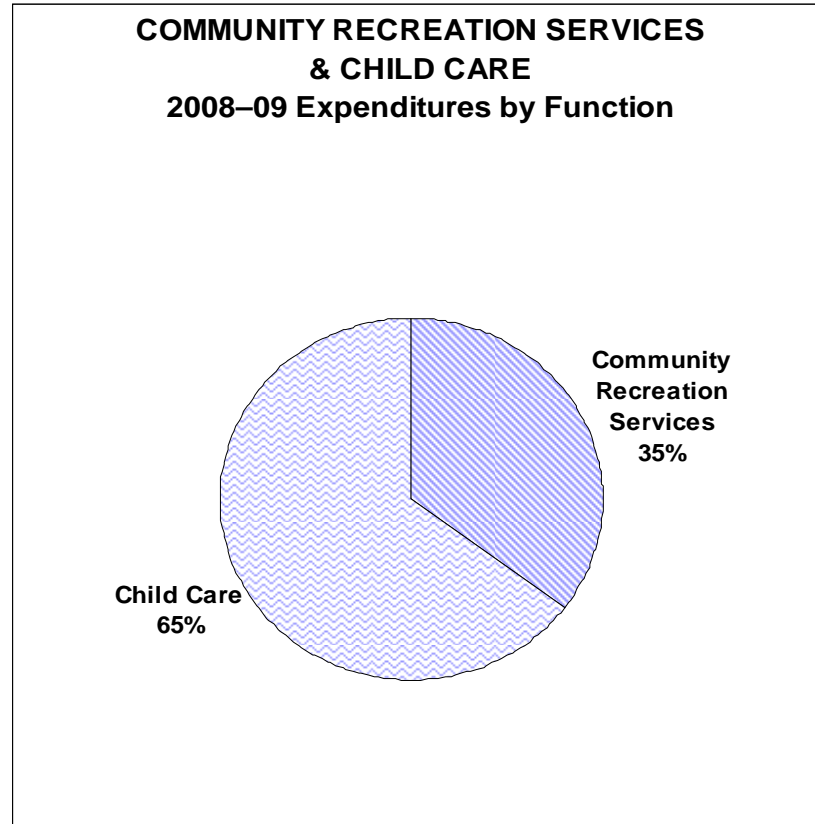
MAJOR FUNCTIONS

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

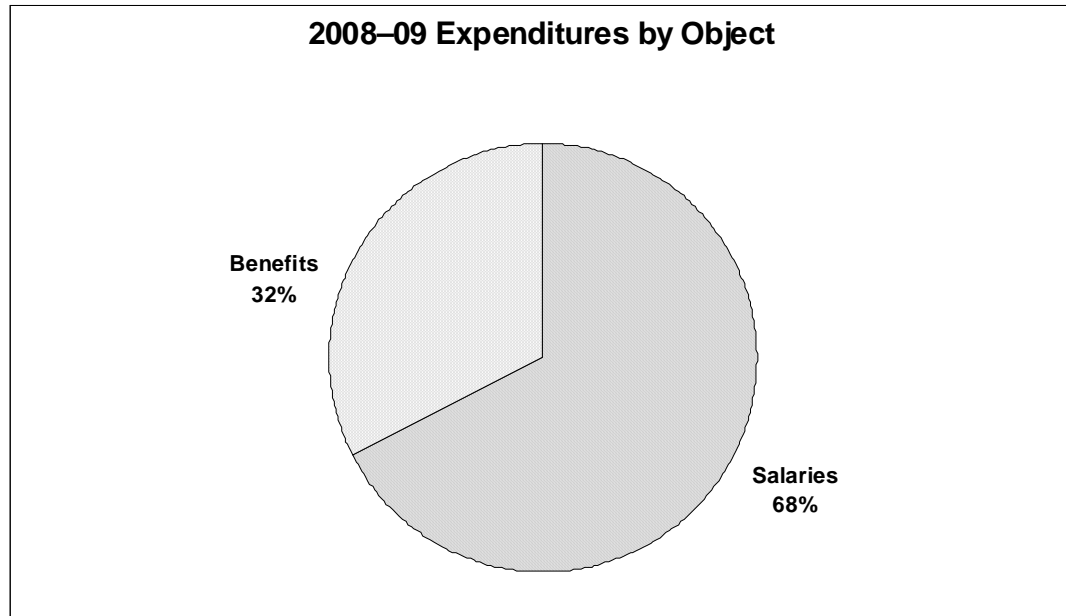
Activities concerned with the provision of programs for custodial child care, which are not a part of, or directly related to, the instructional program.



COMMUNITY RECREATION SERVICES & CHILD CARE

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	218,108	227,011	196,326	215,602
Benefits	96,094	108,251	96,749	103,777
Services	5,103	7,409	0	0
Supplies	664	751	0	0
Other	0	0	0	0
	<hr/> 319,969	<hr/> 343,422	<hr/> 293,075	<hr/> 319,379



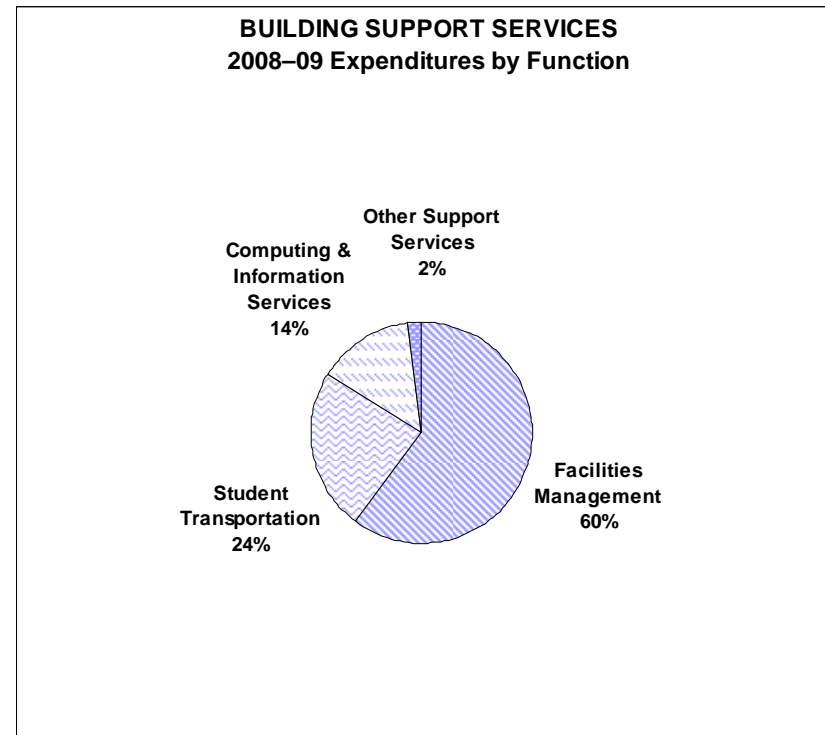
BUILDING SUPPORT SERVICES

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

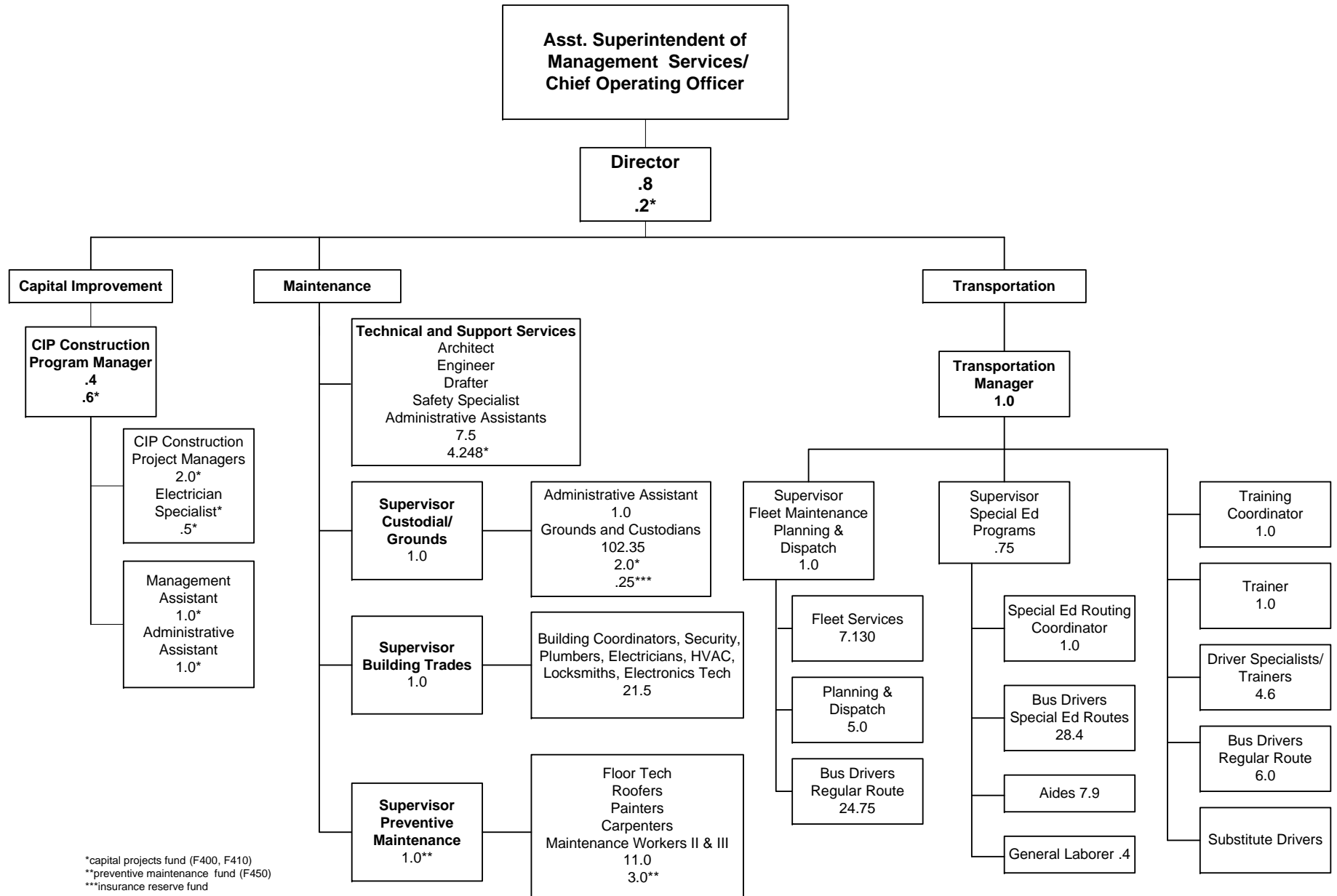
- The Facilities and Transportation Services Department provides safe, reliable transportation for district students, and works to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.
- The Nutrition Services program provides affordable and nutritious meals to students under the guidelines of the federal Child Nutrition Program. The Food Services 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>2008–09 Budget</u>
FACILITIES MANAGEMENT	\$14,288,557
STUDENT TRANSPORTATION	5,595,434
COMPUTING & INFORMATION SERVICES	3,301,190
OTHER SUPPORT SERVICES	478,565
TOTAL	\$23,663,746



Facilities and Transportation Department - Organization Chart
2008–2009 - Lane County School District 4J - Eugene, Oregon



FACILITIES AND TRANSPORTATION SERVICES

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.**

BUDGET GOALS FOR 2008-09

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 2002–2009 time frame and complete additional projects funded from savings and interest revenue. To date, all capital projects have been completed on or ahead of schedule and within budget. Develop a two-year work plan for spend out of bond proceeds through summer/fall 2009 and merge to bond planning activities for the next planned bond measure. 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 Improvement Fund.

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

The capital budget includes the fourth year of funding for five-year preventive maintenance (PM) 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 PM 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. Implement Facilities related components of the Shaping 4J's Future Process as directed by the Board in March 2008.

Goal 6. Implement alternative Work Order System options.

Replacement of the district's mainframe computer has required the replacement of the previous work order system. Initial implementation of the new web-based work order system took place in March 2008. Continued implementation will involve minor system modifications to meet district needs. Implementation of preventive maintenance and capital planning features will begin in 2008-09.

Goal 7. Implement the 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 developed and adopted. The new rules and guidelines will be implemented this year. 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 six multi-purpose synthetic turf athletic fields and develop and construct two additional 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 improve and add to the features of the Transportation Intranet and Internet Web Sites which provide pupil transportation information and information about our services.

This web site has improved 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 will allow better management of resources and will improve emergency preparedness and security for students.

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

Goal 15. Participate in Chalkboard Project business and operations review.

Chalkboard Project (a community-based school advocacy group) received grant funding to review the business and operations functions at five school districts state-wide in collaboration with the Oregon Association of School Business Officials. Eugene was selected for the review which consists of self-evaluation of all non-instructional central support services and on-site reviews by an independent review team to identify best practices and opportunities to provide more effective services. Staff will work with the review team to ensure productive results.

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. The new web-based work order system implemented in 2008 will improve the ability to track status of work, manage staffing commensurate with district needs, and to 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 increasingly sophisticated and effective for managing daily security. Upgrade to building security systems and addition of card access features are ongoing.

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 well maintained, they will be more comfortable and safe, will provide a better environment for learning, and will be less costly to maintain overall.

Transportation

Using the funds from the "Clean School Bus USA" grant program, 4J Transportation has met the goal of retrofitting all of our buses with Diesel Oxidation Catalyst (DOC) filters, thereby significantly reducing emissions from the entire bus fleet. 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 the Department of Environmental Quality for the same purpose. Transportation will be working with the Environmental Protection Agency to identify alternative uses for the remaining grant funds.

GENERAL FUND — BUILDING SUPPORT SERVICES — FACILITIES AND TRANSPORTATION SERVICES

Reductions

1.0 FTE Youth Sports Park custodian moved to Capital Projects Fund.

Additions and Reallocations

- \$289,640 for utility costs increases.
- \$10,440 for increased work order system maintenance costs.

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

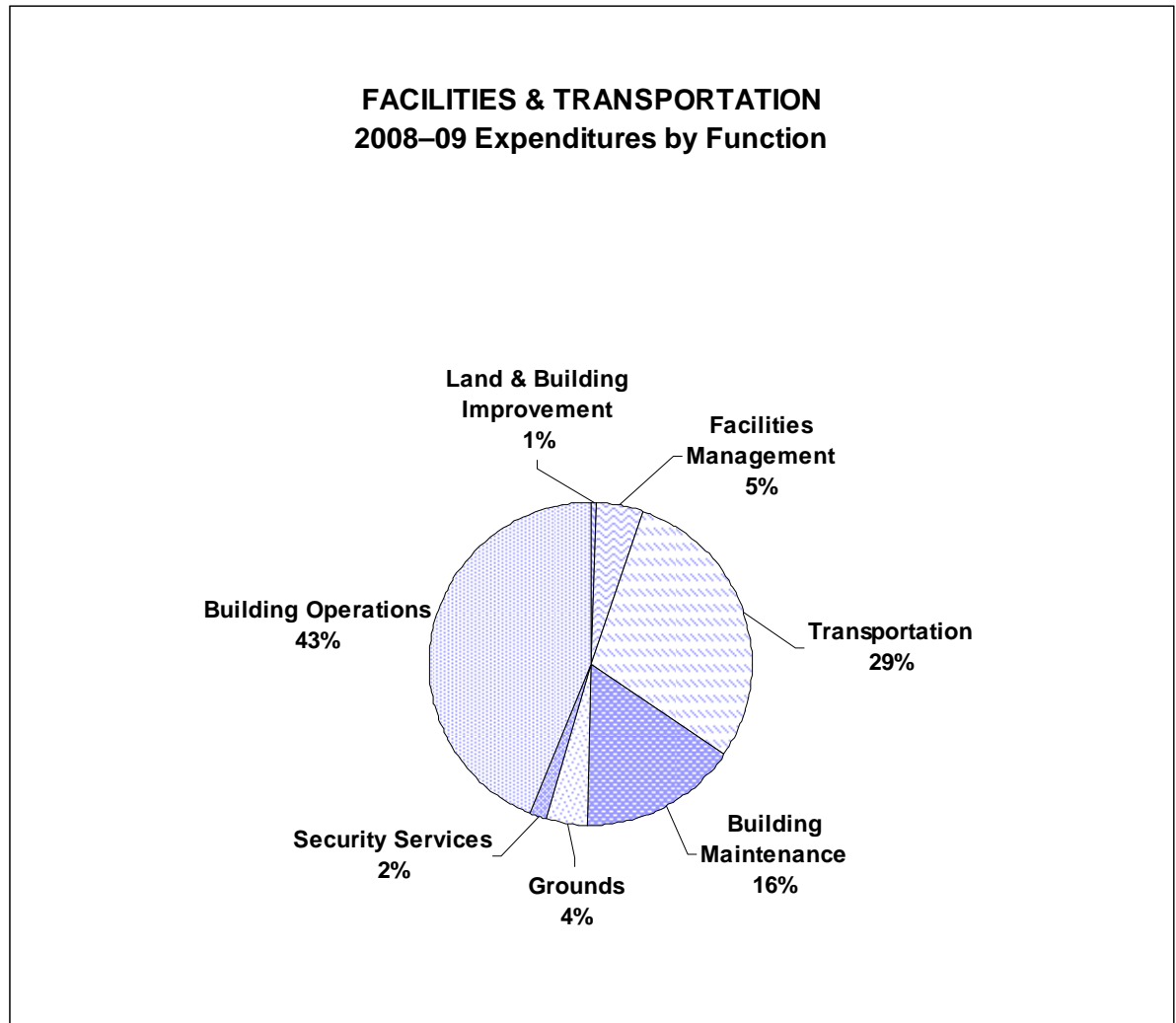
Activities concerned with maintaining pupil transportation vehicles in good operating condition.

2555 Student Transportation

Other than to and from school (District Expenses)

2556 Student Transportation

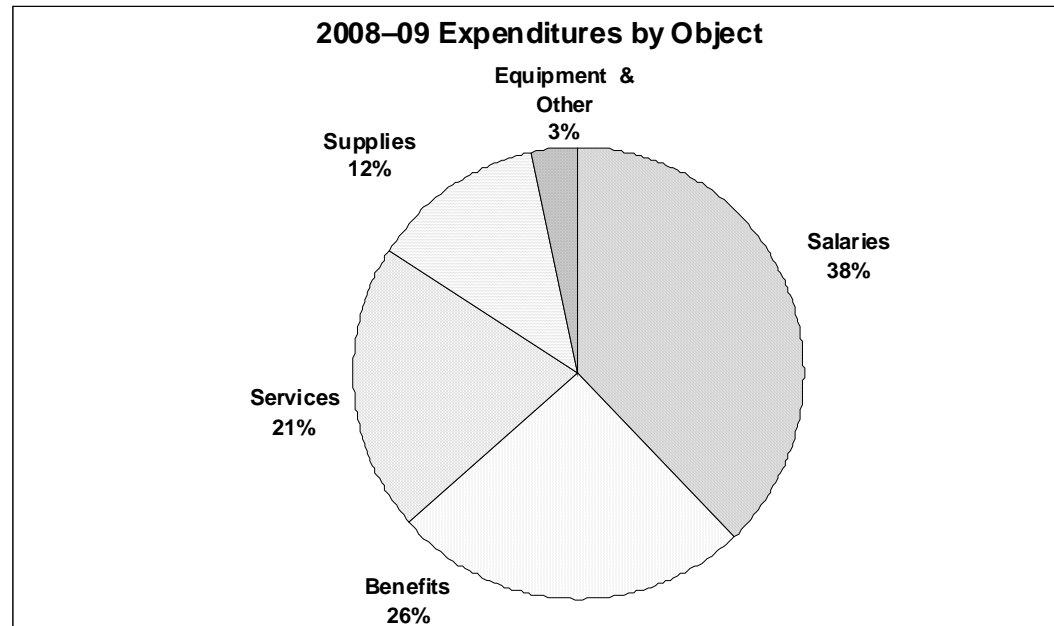
Other than to and from school (Refundable)



FACILITIES & TRANSPORTATION

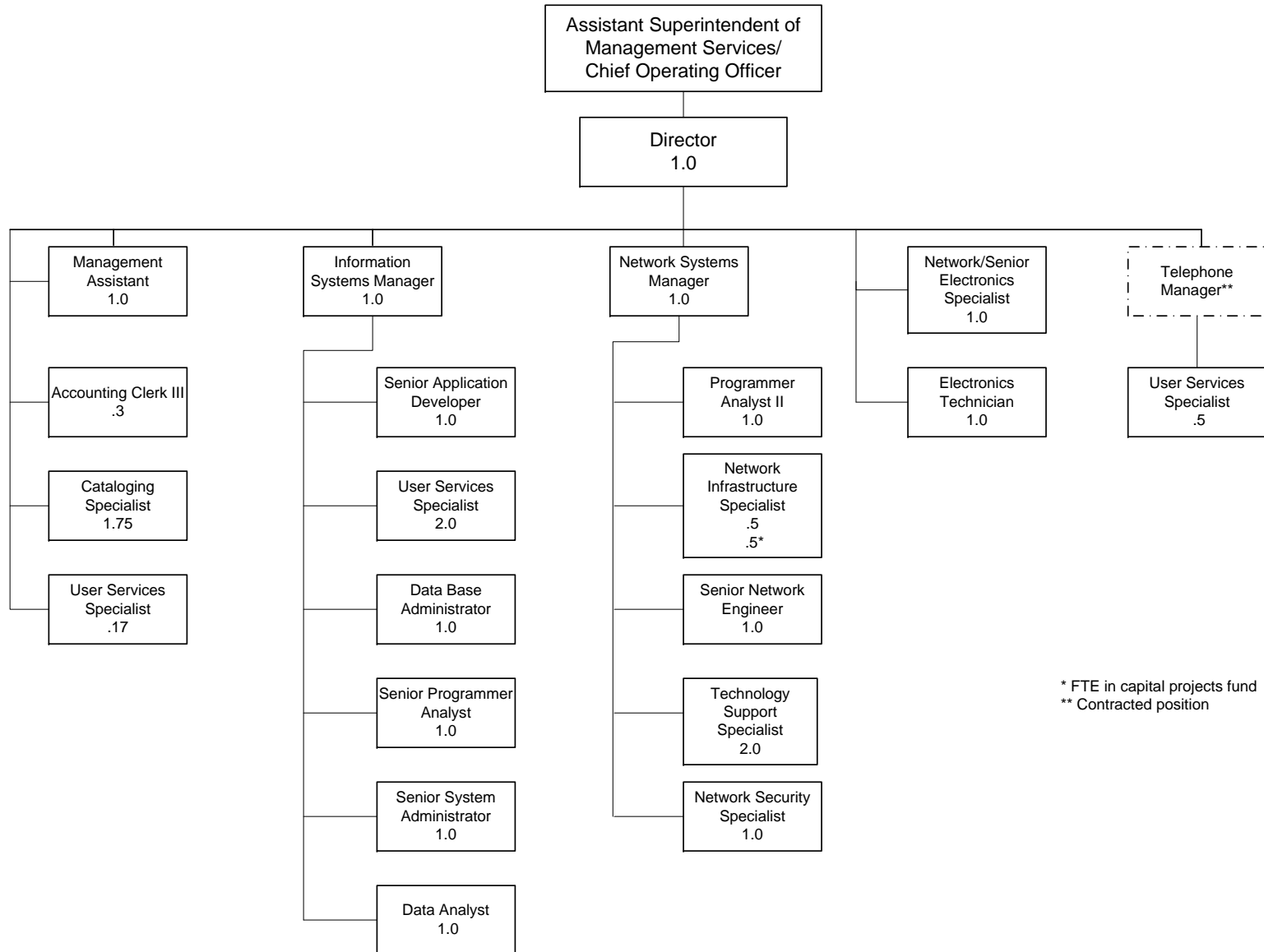
Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	6,100,837	6,578,940	7,005,073	7,530,093
Benefits	3,563,083	3,866,909	5,053,651	5,101,943
Services	3,400,161	3,743,280	3,714,420	4,112,624
Supplies	1,749,441	1,922,152	2,120,640	2,451,548
Equipment	24,933	34,953	60,797	64,057
Other	545,904	541,677	597,244	623,726
	<u>15,384,359</u>	<u>16,687,911</u>	<u>18,551,825</u> ¹	<u>19,883,991</u> ¹



¹ 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
 2008–2009 - Lane County School District 4J - Eugene, Oregon



* FTE in capital projects fund
 ** Contracted position

COMPUTING AND INFORMATION SERVICES

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 success.**

BUDGET GOALS FOR 2008-09

Goal 1. Support Information Systems.

Provide technology based information systems for district staff to enhance classroom instruction; facilitate communications; gather, manage and analyze district information; and provide data for local, state and federal needs.

The student information system is used to collect and manage student information for administrators, teachers and staff to inform instruction, facilitate data analysis, and provide both internal and external reporting. 4J shares resources and expenses with five other Oregon school districts using the same student system. A sixth school district will be joining this consortium in 2008-09. The district also shares information and expenses with other Oregon districts in the development of new student system applications. Each year new features are implemented and existing procedures are streamlined. CIS is planning for full implementation of a work sample tracking module, parent assistant module and TAG plan system beginning in 2008-09.

The Data Warehouse system will be in its fourth year in 2008-09. This system collects information from the student information system, HR system, state assessment system and local assessments. The information is then provided back to teachers, administrators and parents. Three different advisory committees of teachers and administrators help guide the future development of this resource.

The Information Systems (IS) group within CIS continues to be responsible for the servers running many other applications including some financial applications, email, calendaring, and directory services.

Goal 2. Support Networks.

Provide high capacity, highly reliable data networks and resources to district students and staff to improvement instruction and administrative functions. CIS continues to deploy a new metropolitan area network which currently connects all high and middle schools, seventeen elementary buildings and the Ed Center in a high-speed fiber

network. Increased capacity for the remaining five sites will be through additional leased services.

Seven sites now have fixed wireless access points throughout their buildings. 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. 2008-09 will be the third year of the 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; however, with the continued increase in numbers of computer systems and other technology, there is a growing need for support.

Goal 7. Participate in Chalkboard Project business and operations review.

Chalkboard Project (a community-based school advocacy group) received grant funding to review the business and operations functions at five school districts state-wide in collaboration with the Oregon Association of School Business Officials. Eugene was selected for the review which consists of self-evaluation of all non-instructional central support services and on-site reviews by an independent review

team to identify best practices and opportunities to provide more effective services. Staff will work with the review team to ensure productive results.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

None

Additions and Reallocations

- *\$65,000 for router, disk storage and wireless equipment maintenance cost increases.*
- *\$15,000 for increased internet service provider usage costs.*
- *\$48,180 for internet filter license costs.*

MAJOR FUNCTIONS

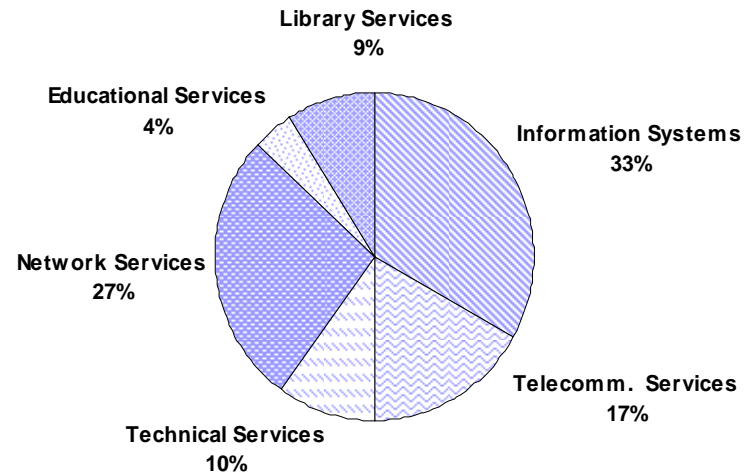
- 2660 *Computing & Information Services***
Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs.

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

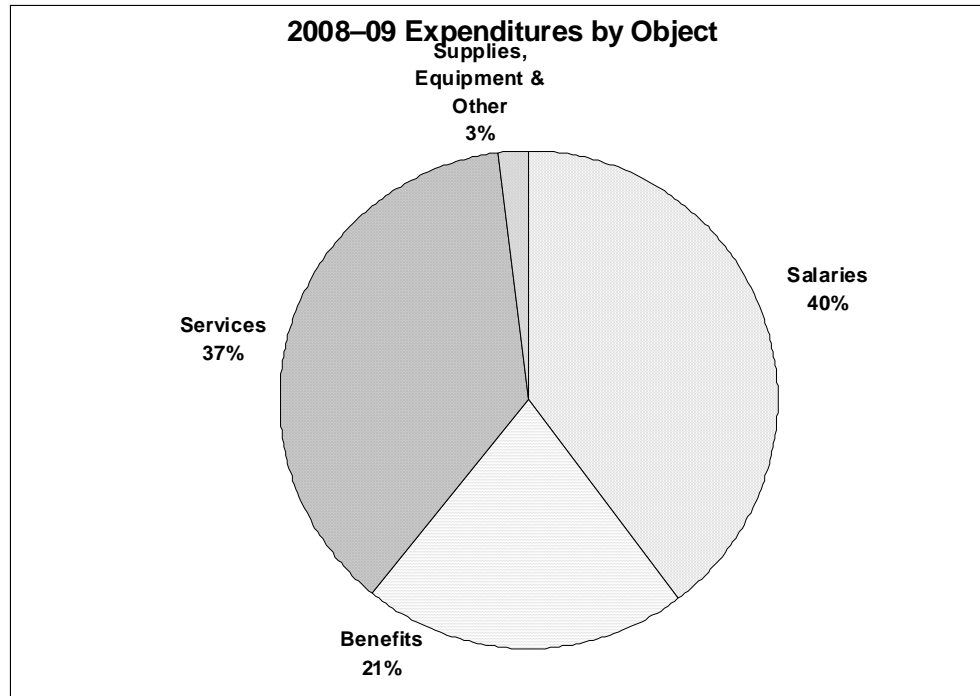
**COMPUTING & INFORMATION SERVICES
2008–09 Estimated Time Spent by Program Area**



COMPUTING & INFORMATION SERVICES

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	1,086,639	1,117,398	1,173,581	1,315,310
Benefits	514,065	534,302	642,644	695,873
Services	1,171,524	1,227,818	1,210,449	1,225,507
Supplies	80,957	339,119	72,975	63,600
Equipment	0	9,801	25,250	0
Other	490	2,645	899	900
	<u>2,853,675</u>	<u>3,231,083</u>	<u>3,125,798</u>	<u>3,301,190</u>



OTHER SUPPORT SERVICES

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 121.)

Key Board Goal for this service:

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

BUDGET GOALS FOR 2008–09

Goal 1. Support Shaping 4J's Future Recommendations.

Strategic planning recommendations to improve instructional excellence, equity and choice were approved by the board in March 2008. The recommendations include moving certain school staff. Warehouse staff will assist in the planning and moving of teacher supplies and materials.

Goal 2. Implement purchasing, warehouse, and inventory control system enhancements.

New systems were implemented in February 2008. To improve operations and customer service, staff will continue to develop reports and refine system processes.

Goal 3. Participate in Chalkboard Project business and operations review.

Chalkboard Project (a community-based school advocacy group) received grant funding to review the business and operations functions at five school districts

state-wide in collaboration with the Oregon Association of School Business Officials. Eugene was selected for the review which consists of self-evaluation of all non-instructional central support services and on-site reviews by an independent review team to identify best practices and opportunities to provide more effective services. Staff will work with the review team to ensure productive results.

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

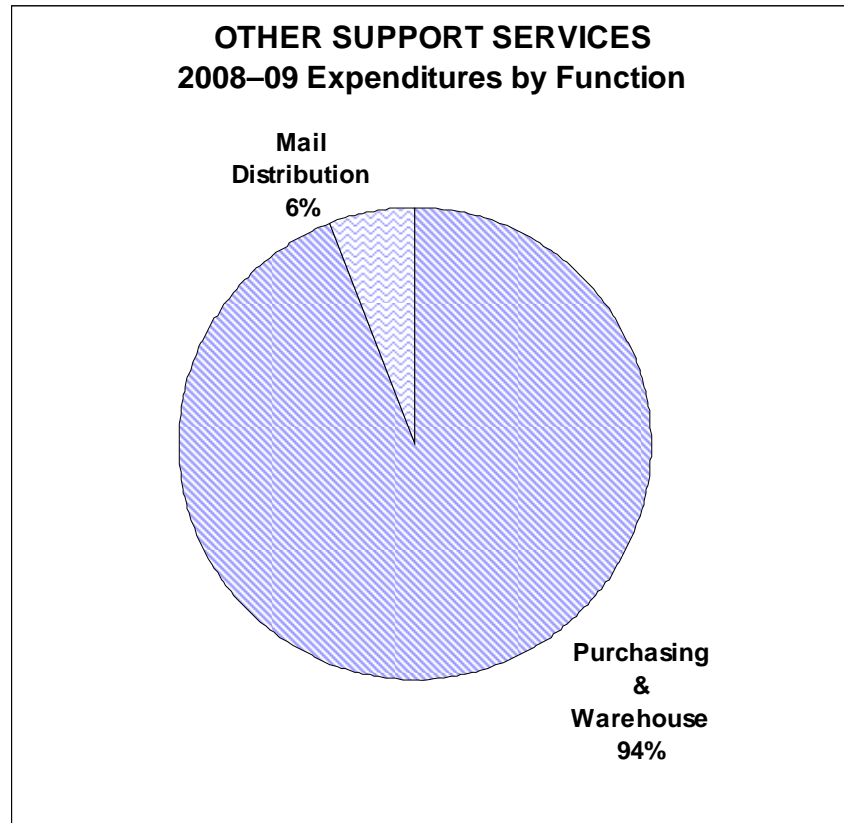
- Receive and Store Central Stock
- Deliver Supplies, Textbooks, Audio-visual and Computer Equipment
- District-wide Receiving Station for Schools/Departments
- Mail and Courier Deliveries
- Intra-District Mail

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

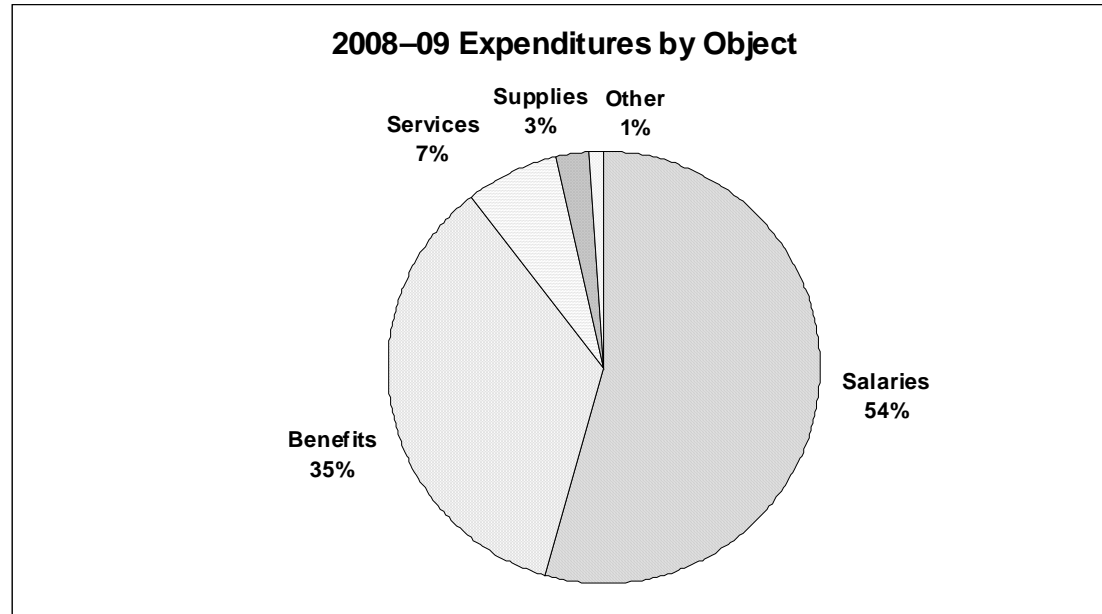
- U.S. Mail
- Special Mail Service—UPS, Airborne, Express Mail



OTHER SUPPORT SERVICES

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	219,368	261,738	242,725	260,842
Benefits	115,107	144,418	161,750	166,584
Services	153,303	53,478	31,920	33,233
Supplies	12,890	9,835	12,879	12,906
Other	4,960	5,075	4,500	5,000
	<u>505,628</u>	<u>474,544</u>	<u>453,774</u>	<u>478,565</u>



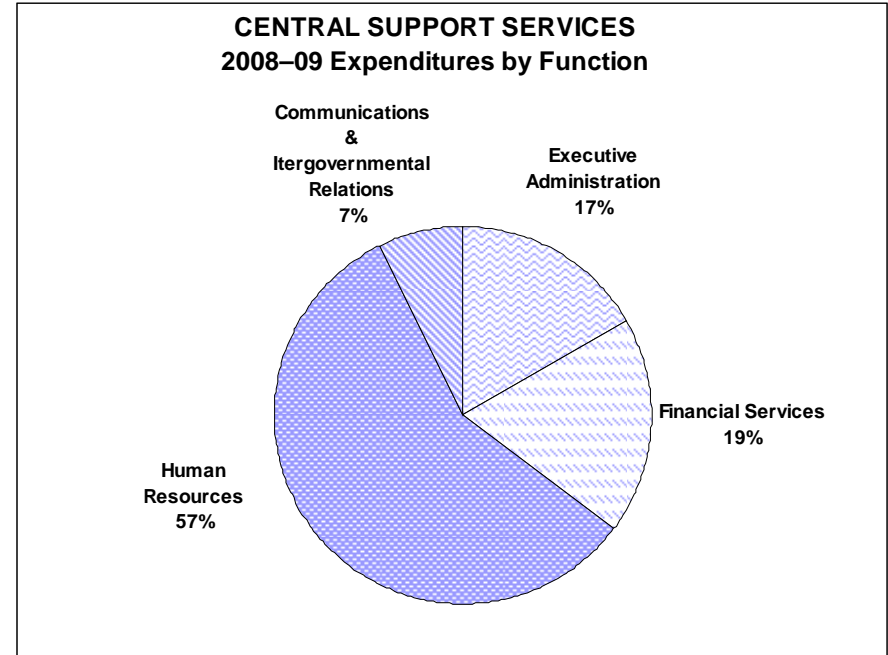
CENTRAL SUPPORT SERVICES

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

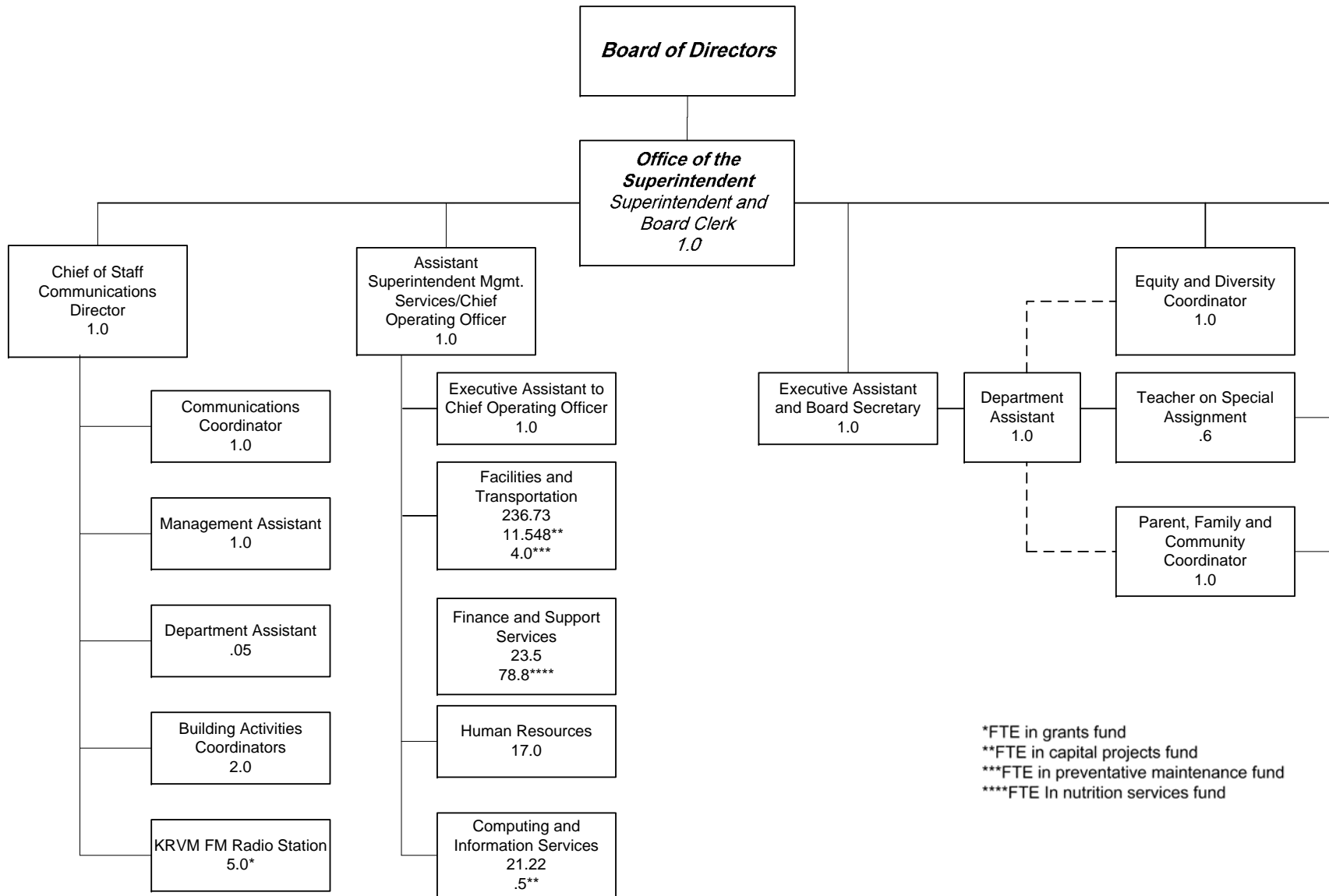
- Executive Administration includes the School Board and the Office of the Superintendent. The School Board has the ultimate responsibility for the education of children residing within the school district (ORS 332.072), budgeting the resources allocated by the State Legislature and, to the extent allowed 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 Support Services section.)
- The Human Resources Department facilitates the recruitment, selection, development and retention 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

	2008-09 Budget
EXECUTIVE ADMINISTRATION	\$1,322,921
FINANCIAL SERVICES	1,477,664
HUMAN RESOURCES	4,584,950
COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS	569,428
TOTAL	\$7,954,963



Executive Administration - Organization Chart
2008–2009 - Lane County School District 4J - Eugene, Oregon



*FTE in grants fund
**FTE in capital projects fund
***FTE in preventative maintenance fund
****FTE In nutrition services fund

EXECUTIVE ADMINISTRATION

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 2008-09

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 November 7, 2007.

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.

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 for all groups of students. The district must act aggressively and proactively to achieve these goals.

Goal 2. Stewardship of District Resources.
Provide prudent stewardship of district resources to best support student success.

The board will direct district resources to support the instructional core, while maximizing administrative and operational efficiency. 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.

Goal 3. Stakeholder Engagement.
Engage the community, staff, parents, elected officials and other stakeholders 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 and engage these stakeholders in supporting our students and schools.

SUPERINTENDENT'S GOALS

On December 19, 2007, the School Board and Superintendent agreed upon the following two-year goals for the 2007-08 and 2008-09 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. Stewardship of District Resources.

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

Goal 3. Stakeholder Engagement.

Engage the community, staff, parents, elected officials and other stakeholders in supporting students and schools.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- *1.8 FTE Classified – Family Resource Coordinator funded with one-time resources in 2007–08.*

Additions and Reallocations

- *1.0 FTE Principal on Special Assignment converted to 1.0 FTE Chief Operating Officer to collaborate with Instructional Services to support principals, staff, and schools more effectively.*
- *1.0 FTE support staff to assist the Chief Operating Officer*
- *1.0 FTE – The original Equity & Diversity Coordinator position will return after two years of being staffed by a Principal on Special Assignment.*
- *\$500,000 in additional funding to implement Shaping 4J's Future recommendations, including school program development, school moves, a regional transportation study, transfer limitations and differentiated staffing.*

District Mission

***Do what's best for students.
Continue to learn and grow.
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.
- 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 professional development 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 it is critical for the board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all – board, staff and students – and believe that it is essential to student success in school.

MAJOR FUNCTIONS

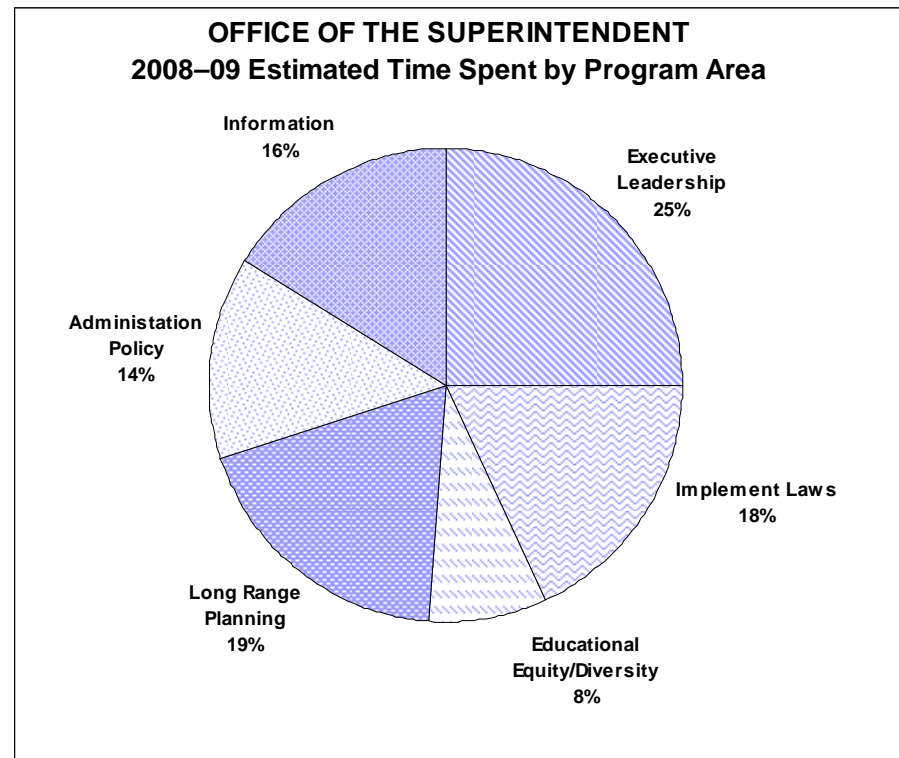
2311 School Board

- 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.

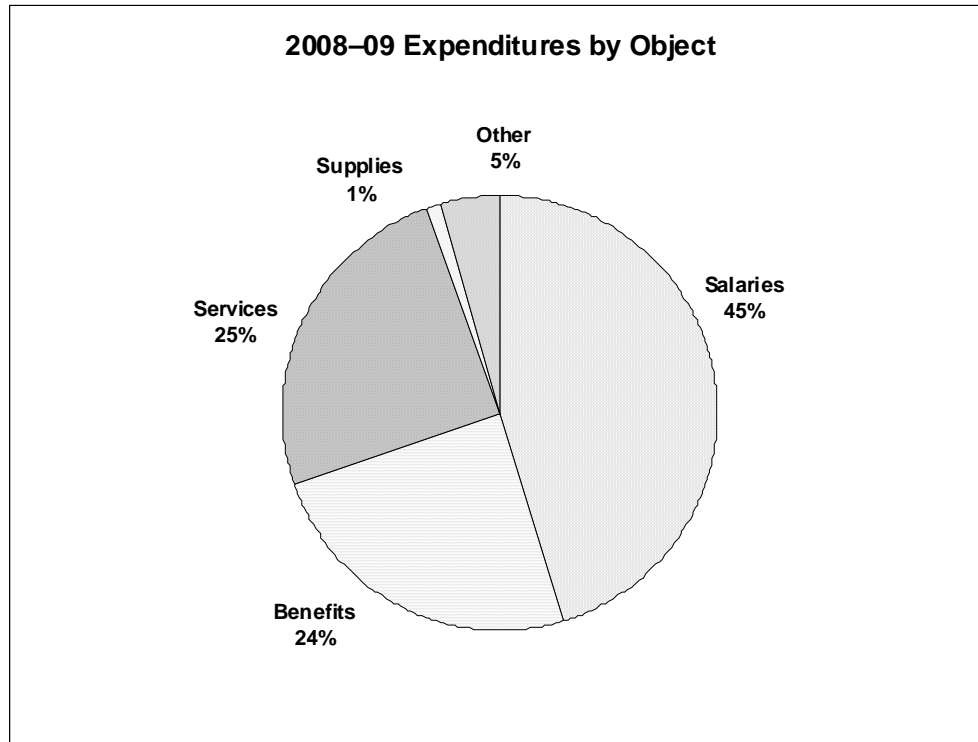
- Promote and maintain educational equity/diversity, including liaison with communities of color.
- Carry out the laws and administrative rules of the State of Oregon and the federal government as they relate to public schools.
- Develop and disseminate information useful to the board and administration in decision-making.
- Coordinate authorization, monitoring, and evaluation of district charter schools.



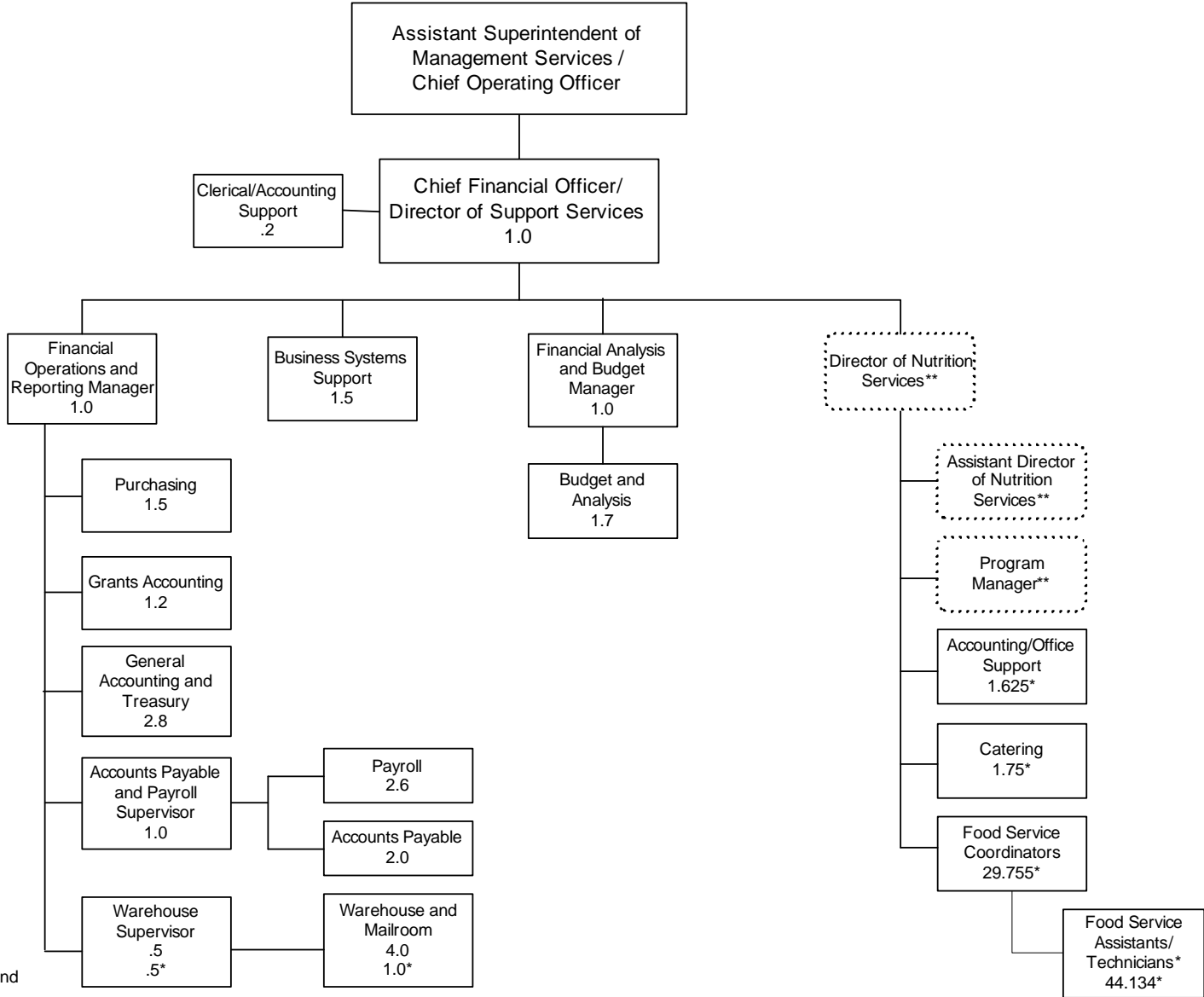
EXECUTIVE ADMINISTRATION

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	342,501	490,049	459,084	598,524
Benefits	163,412	210,198	257,737	322,905
Services	375,591	361,854	297,562	328,742
Supplies	13,931	18,862	13,750	12,750
Other	49,649	41,052	26,500	60,000
	945,084	1,122,015	1,054,633	1,322,921



Finance and Support Services - Organization Chart
2008–2009 - Lane County School District 4J - Eugene, Oregon



*FTE in nutrition 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 success.**
- **Engage the community, staff, parents, elected officials and other stakeholders in supporting students and schools.**

BUDGET GOALS FOR 2008-09

Goal 1. Implement budget and fixed asset systems.

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 purchase appropriate licenses and maintenance agreements on behalf of the District. The payroll/human resources systems were converted in July 2006, and the finance and procurement systems were converted in February 2008. A staff team is now working to implement fixed asset and budget systems.

Goal 2. Revise budget process

The Board approved a differentiated staffing model as part of the *Shaping 4J's Future* recommendations which will allocate staff resources based on student need. Staff will develop a new allocation model to be used in the 2009-10 budget process. Additionally,

staff will explore options to revise the budget process to ensure that funds are allocated to best support board goals and student achievement.

Goal 3. Participate in Chalkboard Project business and operations review.

Chalkboard Project (a community-based school advocacy group) received grant funding to review the business and operations functions at five school districts state-wide in collaboration with the Oregon Association of School Business Officials. Eugene was selected for the review which consists of self-evaluation of all non-instructional central support services and on-site reviews by an independent review team to identify best practices and opportunities to provide more effective services. Staff will work with the review team to ensure productive results.

Goal 4. Provide support for upcoming ballot measures.

The budget committee directed staff to request that the board place a local option levy renewal on the November 2008 ballot. Additionally, the capital improvement plan needs to be updated for a future bond measure. Staff will provide financial analysis to assist the Board and superintendent in determining the amounts and timing of measures.

Goal 5. Implement financial, purchasing, warehouse, and inventory control system enhancements.

New systems were implemented in February 2008. To improve operations and customer service, staff will continue to develop reports and refine system processes.

Goal 6. 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* recommendations.

Goal 7. Provide information, guidance, and support to administrators to assist them in effectively staffing and managing their buildings or departments.

In partnership with Human Resources, review and revise the staffing process to ensure administrators receive accurate information on staffing consistent with budget and payroll records; simplify the process, and enhance position control.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

None.

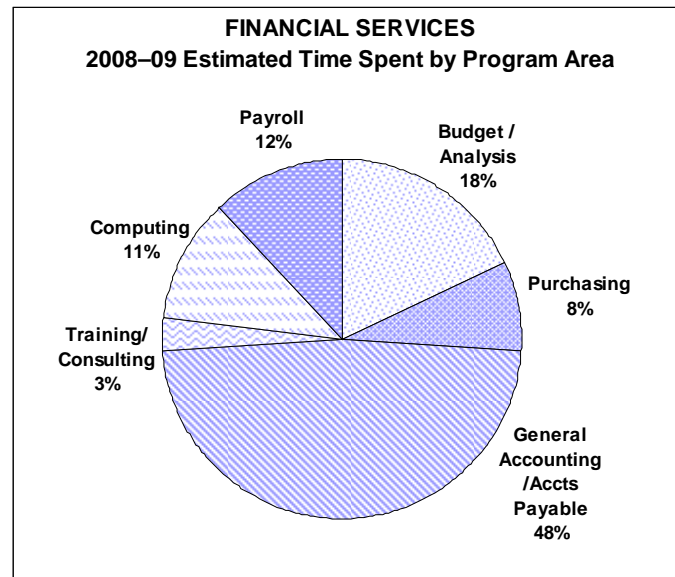
Additions and Reallocations

- \$28,000 for increased professional services such as banking, audit and compliance consulting fees.

MAJOR FUNCTIONS

2521 Financial Services

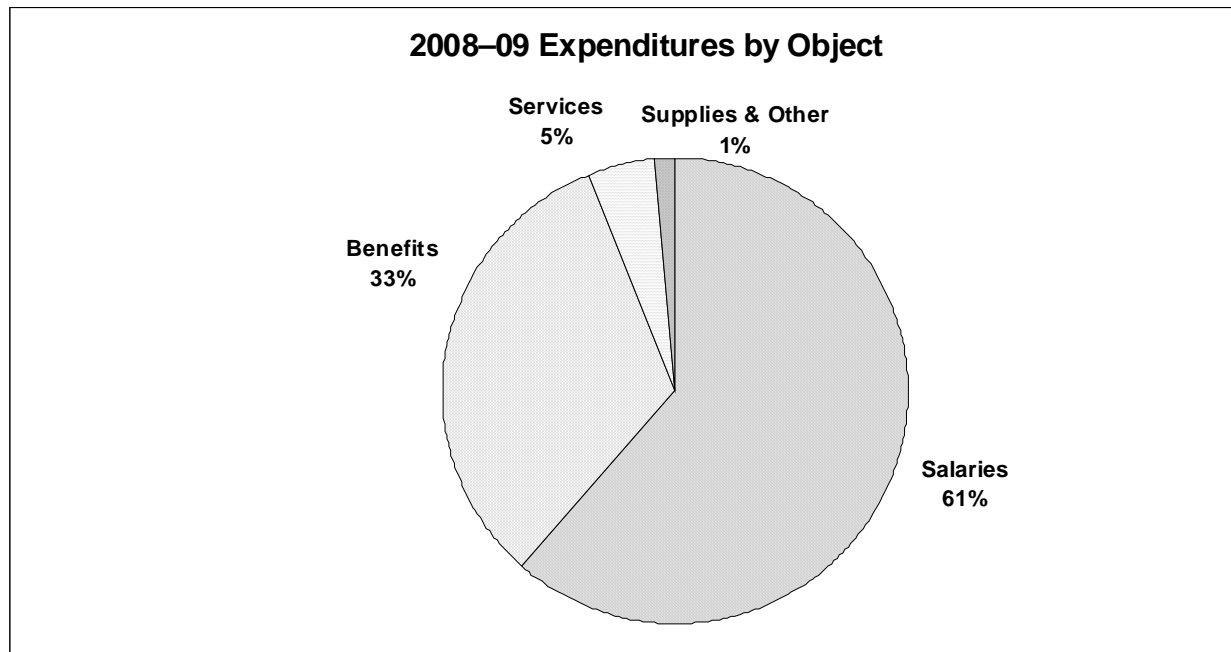
- Service Direction: Financial Services, Food Services, Other Building Services
- Support Services
- Budget
 - Budget Development
 - Transfers of Funds
 - Budget Committee Support
 - School/Department Support
 - Administration
- Charter School Financial Administration
- Financial Analysis/Forecasting
- 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 and 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



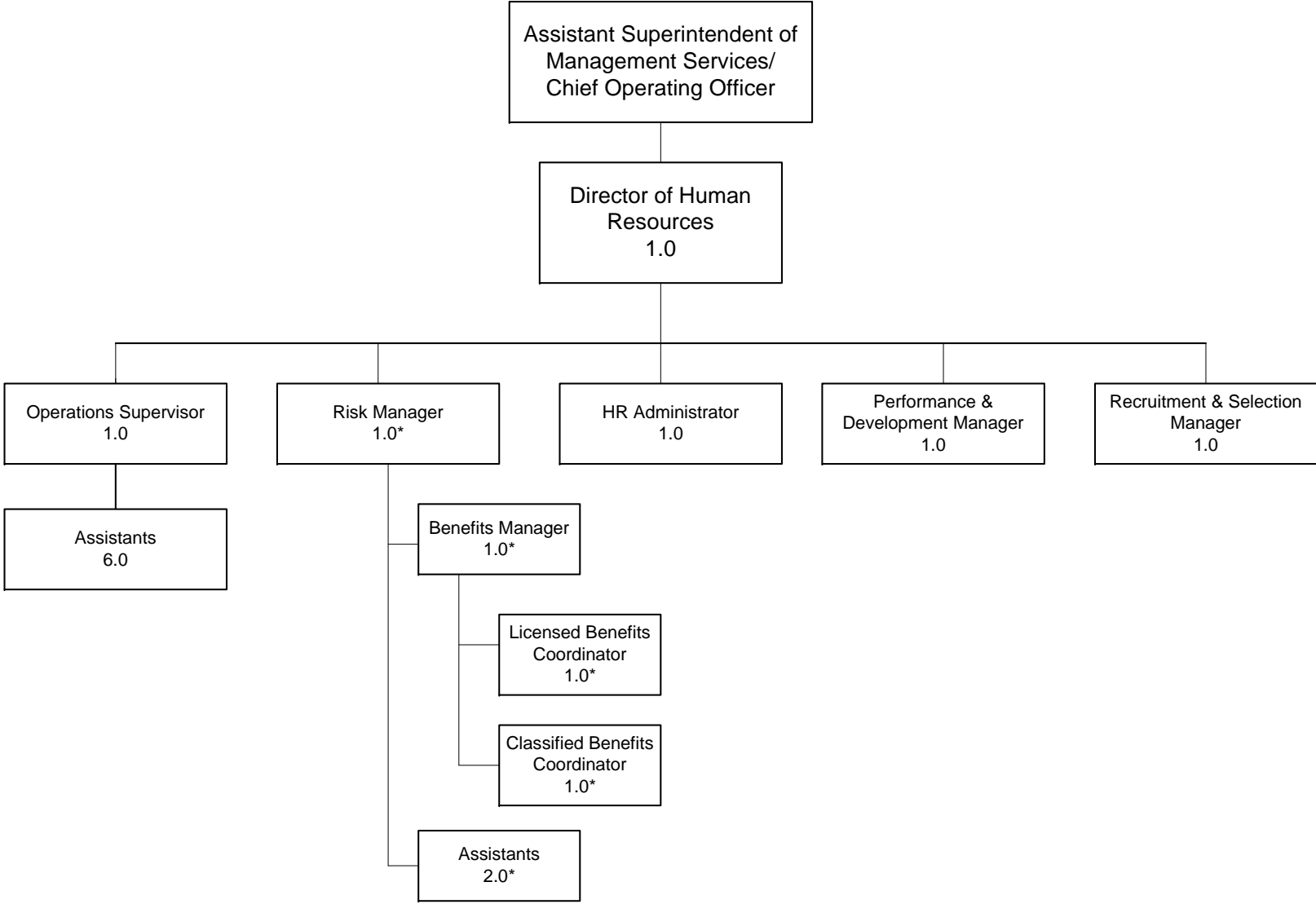
FINANCIAL SERVICES

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	681,889	828,095	844,524	907,787
Benefits	339,374	423,716	460,717	481,627
Services	142,581	184,041	60,346	68,450
Supplies	23,109	26,114	16,250	17,500
Equipment	0	0	0	0
Other	1,025	1,375	1,100	2,300
	<u>1,187,978</u>	<u>1,463,341</u>	<u>1,382,937</u>	<u>1,477,664</u>



Human Resources Department - Organization Chart
2008–2009 - Lane County School District 4J - Eugene, Oregon



*FTE in insurance reserve fund

HUMAN RESOURCES

SERVICE DESCRIPTION

The mission of the Human Resources Department is to provide the information and support needed to hire, develop, and retain qualified employees who model organizational values and contribute to the attainment of the district's goals; to maintain employee-employer relationships which are legal, ethical, productive, and positive; and, to protect the district's employees, property, and finances from avoidable loss.

Key Board Goal for this service:

- **Increase achievement for all students and close the achievement gap.**
Superintendent's Goal: Improve district efforts to recruit and maintain high quality, diverse teaching, administrative, and support staffs, including:
 - Early-hiring for teaching positions in difficult-to-fill areas, based upon anticipated attrition and updating of the district's Workforce Diversity Plan.
 - Developing and institutionalizing the concept of cultural competence among school leaders and ultimately all staff to address the needs of diverse learners and create school cultures that ensure all students and staff can reach their full potential.
- **Provide prudent stewardship of District resources to best support student success.**

BUDGET GOALS FOR 2008-09

Goal 1. Recruit a highly qualified, culturally competent, and diverse workforce.

Complete a comprehensive review and revision of the recruitment process for teachers. Develop and implement a new affirmative action plan. Review and revise policies and guidelines related to recruitment and selection process. Develop training for hiring supervisors and others involved in recruitment and selection. Develop short term and long range outreach recruitment strategies to increase the diversity of staff and to fill key positions.

Goal 2. Provide all employees with opportunities for development and growth which enhance their skills and support the mission and values of the organization.

Develop and implement a new employee orientation program. Revise and expand the

new employee mentorship program. Conduct a training needs assessment; develop or coordinate required or essential district-wide trainings. Develop and implement training for administrators and supervisors. Develop training and other activities to support the District's Diversity Plan. Review and revise the performance management system used for licensed and classified staff.

Goal 3. Provide information, guidance, and support to administrators to assist them in effectively staffing and managing their buildings or departments.

In partnership with Finance, review and revise the staffing process to ensure administrators receive accurate information on staffing consistent with budget and payroll records;

simplify the process, and enhance position control.

Goal 4. Implement a new web-based substitute system.

Purchase and implement a new web-based substitute system that will allow teachers and substitutes to more efficiently and accurately access available jobs.

Goal 5. Review Human Resources practices.

Participate in a performance audit of the district's business practices conducted by the Oregon Association of School Business Officials which will compare the district's human resources practices against best practices and recommend areas for improvement.

GENERAL FUND — CENTRAL SUPPORT SERVICES — HUMAN RESOURCES

Reductions

- .5 FTE Labor Relations Administrator funded for 2007-08 only
- 1.0 FTE Information Specialist funded for 2007-08 only

Additions and Reallocations

- 1.0 FTE Administrative Reduction
- 2.0 FTE Professional Additions
- 1.0 FTE Human Resource Assistant continuation of 2007-08 one-time funding

In an effort to improve efficiency and customer support, the Human Resources department will reorganize in 2008-09. Positions to support recruitment and selection and performance development will support hiring and retaining staff to meet the changing needs and demographics of the district's students.

- \$12,000 to fund a web-based substitute dispatch system.

MAJOR FUNCTIONS

2215 Reimbursable Leave

Licensed president leave—1.0 FTE, as provided in the licensed agreement—reimbursed by EEA

2641 Human Resources

Recruitment and Selection Services

- Design recruitment plans.
- Prepare, post, and distribute job announcements.

- Receive and process all applications for district positions.
- Provide information and advice to internal and external applicants.
- Provide guidance and support to hiring supervisors regarding selection processes.
- Oversee the development and implementation of the district's affirmative action plan.
- Develop and implement plans for outreach recruitment.

Classification and Compensation

- Develop and maintain descriptions for all district classifications.
- Conduct market studies.
- Provide staff support to the Pay Grade Evaluation committees.
- Provide consultation to directors, administrators, and supervisors regarding appropriate salaries.

Employee Relations

- Bargain with the district's unions and associations.
- Oversee administration of all bargaining agreements.
- Provide leadership and staff support to joint labor management relations committees.

- Provide advice to administrator and supervisors regarding grievance processing.
- Provide consultation and advice regarding performance management.
- Provide guidance and advice to employees regarding workplace rules, regulations, and concerns.
- Ensure district policies and practices are in compliance with employment laws.

Training and Development

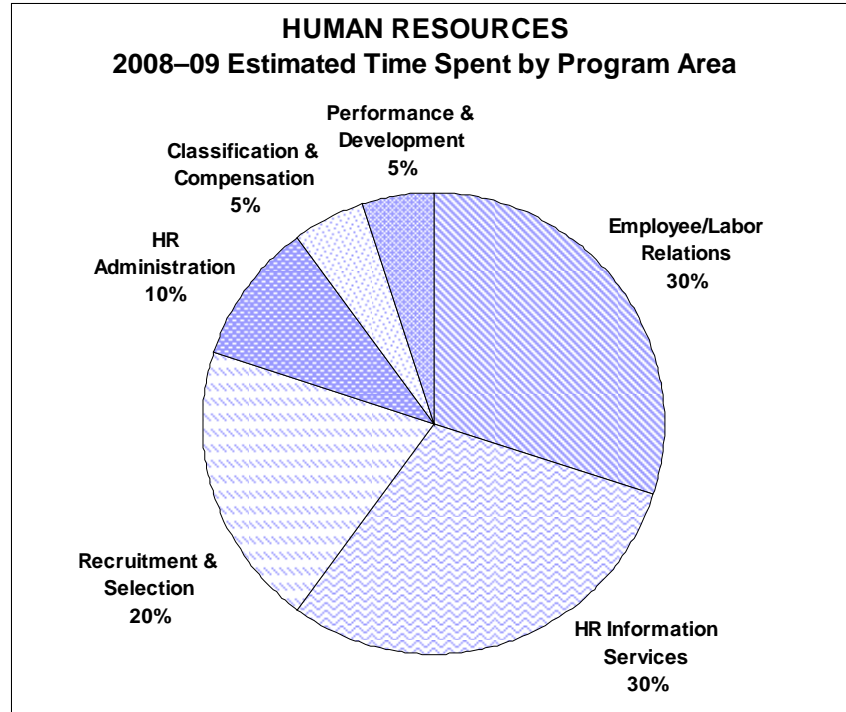
- Provide new employee orientation.
- Coordinate district-wide trainings.
- Provide staff support to district mentoring programs.
- Assist in the development and implementation of the district's diversity plan.
- Oversee an effective employee evaluation system.

HR Information Systems

- Process all personnel actions.
- Establish and maintain personnel files.
- Maintain staffing records and process staffing changes.
- Manage the hiring and dispatching of substitutes.

2700 Supplemental Retirement Program

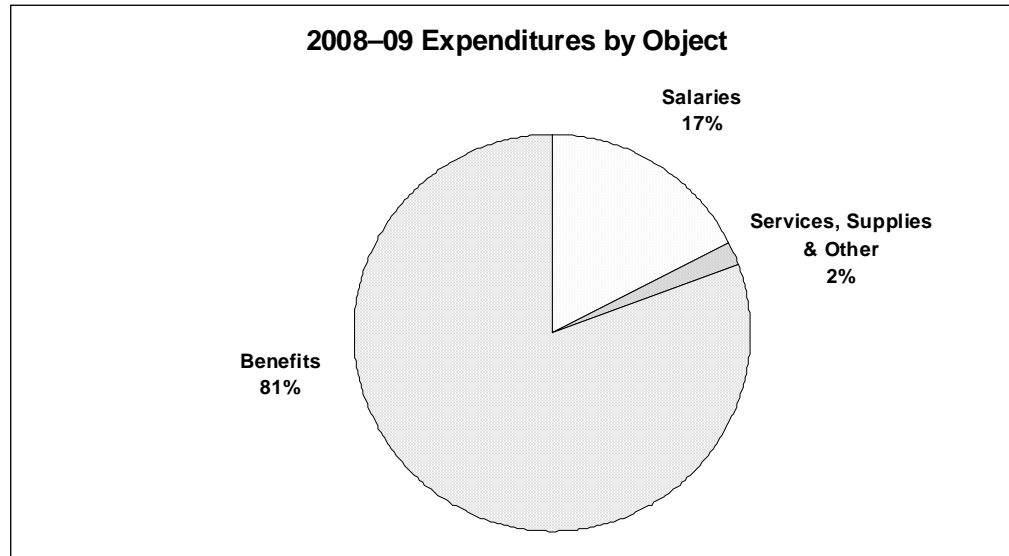
Costs associated with a supplemental retirement program provided to eligible employees by the district.



HUMAN RESOURCES

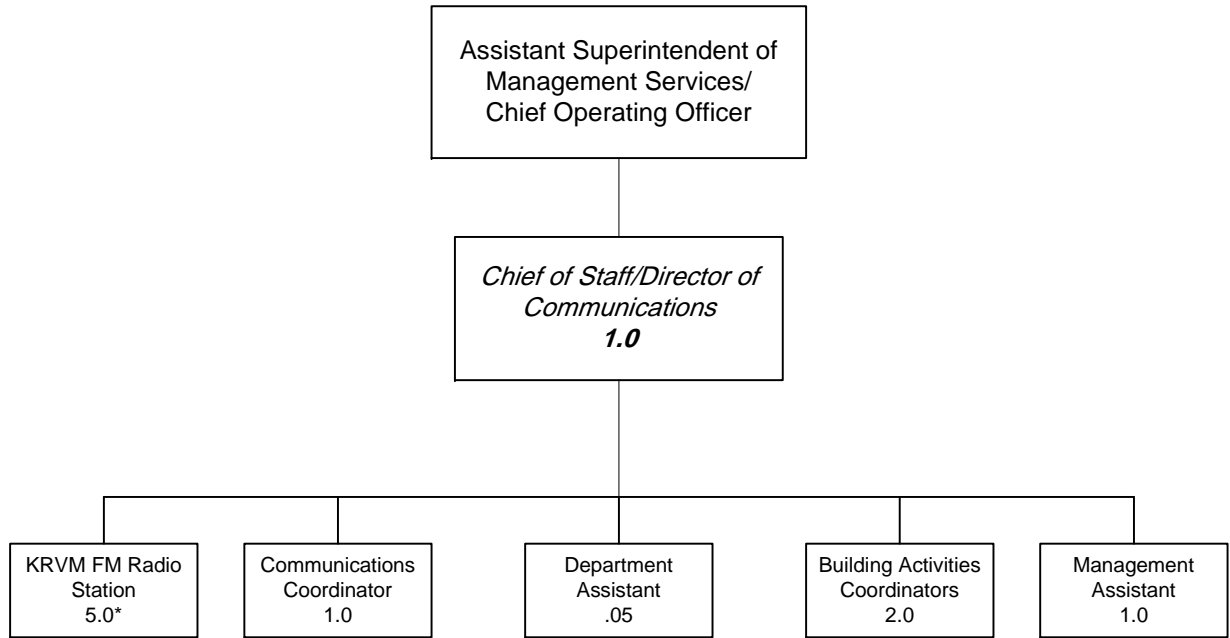
Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	655,278	728,738	780,410	802,060
Benefits	4,073,013 ¹	4,126,133 ¹	4,070,513 ¹	3,690,422 ¹
Services	67,812	75,126	68,302	67,144
Supplies	22,733	32,589	22,684	24,821
Other	642	497	500	503
	<u>4,819,478</u>	<u>4,963,083</u>	<u>4,942,409</u>	<u>4,584,950</u>



¹ Reflects payments from the general fund to the district retirement fund to cover projected retirement program obligations.

Communications and Intergovernmental Relations Organization Chart
2008–2009 - Lane County School District 4J - Eugene, Oregon



*FTE in grants fund

COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS

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, web site information, 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 115.)

Key Board Goal for this service:

- *Engage the community, staff, parents, elected officials and other stakeholders in supporting students and schools.*

BUDGET GOALS FOR 2008–09

Goal 1. Local Option Levy

Plan and implement communications to inform staff, parents and voters in the community about the local option levy renewal planned for the November 2008 election ballot and to explain how these funds are currently spent to support schools.

Goal 2. Shaping 4J's Future

Develop communications and engagement strategies to support the implementation of the *Shaping 4J's Future* strategies.

Goal 3. Student Achievement

Broaden community awareness of district goals, school programs and student achievement goals, strategies and outcomes.

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.

Goal 6. Participate in Chalkboard Project business and operations review.

Chalkboard Project (a community-based school advocacy group) received grant funding to review the business and operations functions at five school districts state-wide in collaboration with the Oregon Association of School Business Officials. Eugene was selected for the review which consists of self-evaluation of all non-instructional central support services and on-site reviews by an independent review team to identify best

practices and opportunities to provide more effective services. Staff will work with the review team to ensure productive results.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

None

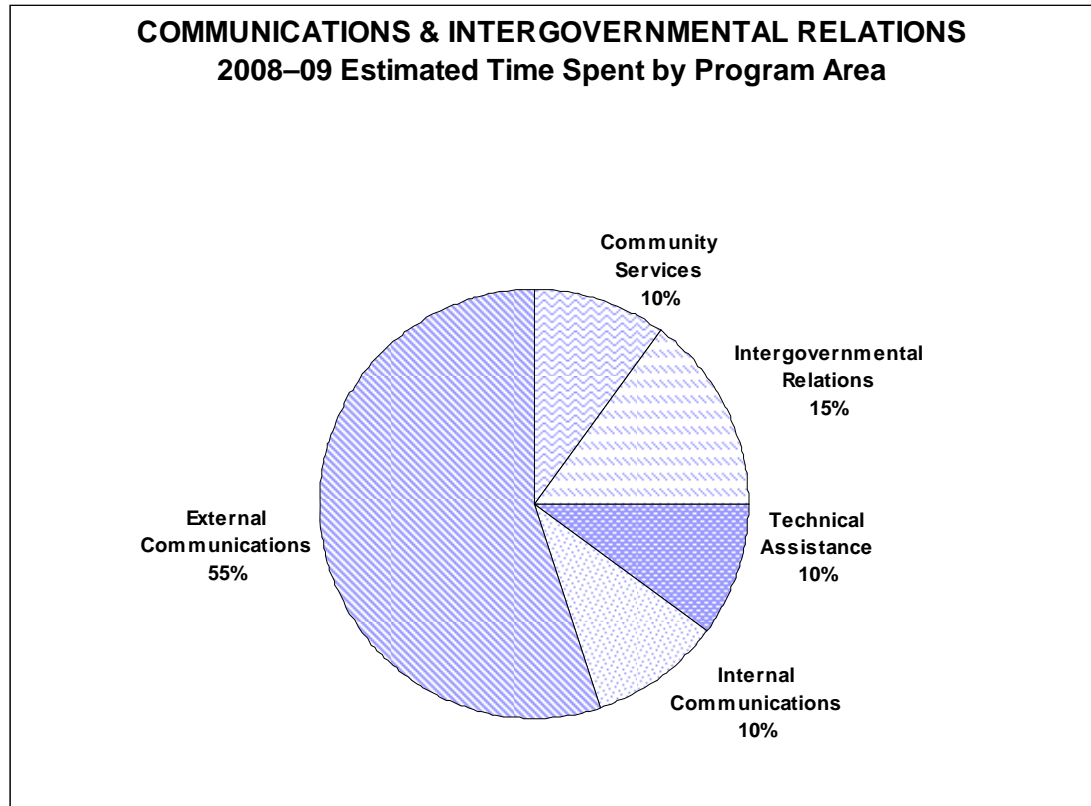
Additions and Reallocations

None

MAJOR FUNCTIONS

2630 Public Information

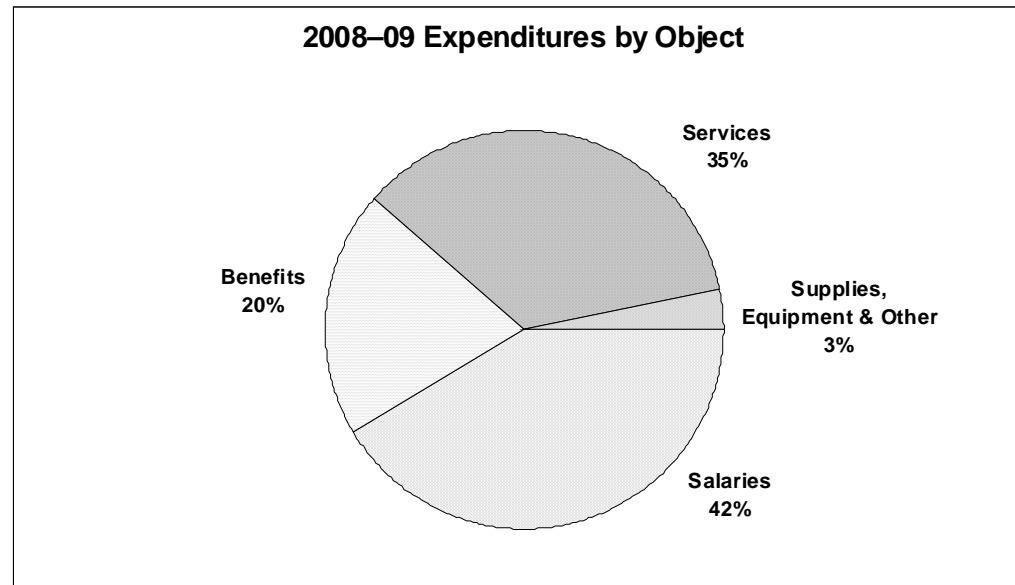
- External Communications and Community Engagement
- Internal Communication
- Intergovernmental Relations
- Community Services
- Technical Assistance to Schools



COMMUNICATIONS & INTERGOVERNMENTAL RELATIONS

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	187,549	243,130	220,072	236,110
Benefits	96,110	113,912	106,139	113,507
Services	168,247	182,308	204,837	201,461
Supplies	13,377	10,293	21,888	16,850
Equipment	0	0	0	0
Other	690	1,421	1,500	1,500
	465,973	551,064	554,436	569,428



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 2008–09

To the Fleet and Equipment Fund—\$1,858,313

- \$1,705,440 for textbooks and highest priority equipment needs.

Of that amount, \$525,885 goes to schools for textbooks and equipment and \$1,179,555 is budgeted for the highest priority district-wide needs.

- \$152,873 to bus replacement account to ensure that school buses are replaced on a scheduled basis.

Of that amount, \$55,973 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 Nutrition Services Fund—\$245,973

This transfer covers a portion of operating costs in the food service program.

To the Insurance Reserve Fund—\$600,000

- \$225,000—estimated district paid social security savings from employee use of IRS 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.
- \$375,000—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 2008–09

No short-term borrowing is anticipated in 2008–09. 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 2008–09

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 \$3,037,341, representing 2.0% of budgeted operating expenditures.

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.

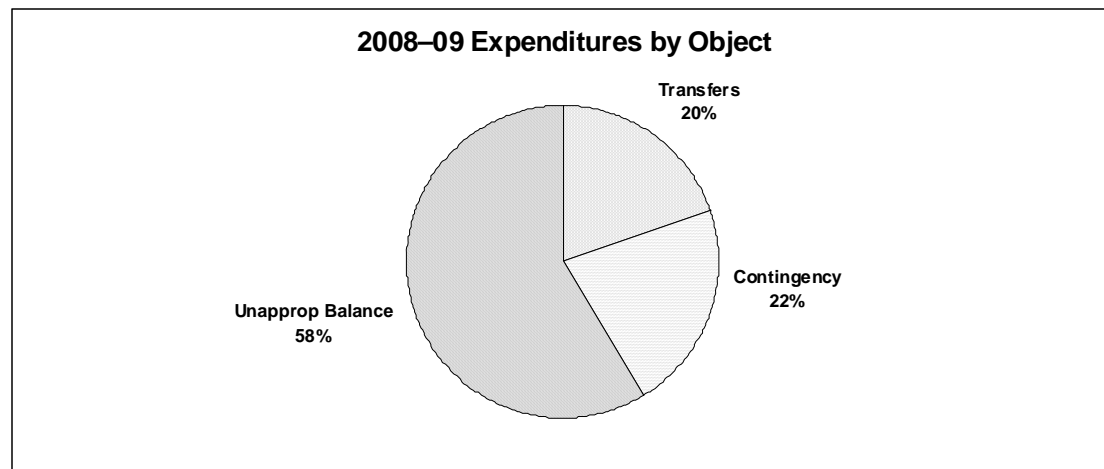
Unappropriated Ending Fund Balance (UEFB) for 2008–09

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 2008–09 is \$10,552,959 or 7.0% of operating revenues. The District projects that the budgeted UEFB plus underspending will result in an ending fund balance of \$13,696,607 or 9.1% of operating revenues.

OTHER ACCOUNTS

Expenditures

	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
TRANSFERS:				
To Fleet & Equipment Fund	3,043,051	1,288,898	1,815,643	1,858,313
To Federal, State and Local Programs Fund	0	0	0	0
To Capital Projects Fund	520,000	520,000	520,000	520,000
To Food Services Fund	201,000	355,665	291,373	245,973
To Insurance Reserve Fund	349,048	568,839	568,000	600,000
To Retirement Fund			0	0
TOTAL TRANSFERS	4,113,099	2,733,402	3,195,016	3,224,286
SHORT-TERM DEBT	0	0	1,000	1,000
CONTINGENCY	0	0	8,983,000	3,537,341
UNAPPROPRIATED BALANCE	10,815,344	20,845,607	11,783,610	9,579,121
	14,928,443	23,579,009	23,962,626	16,341,748



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OTHER FUNDS 



OTHER FUNDS

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Note: Information on the Capital Projects Fund is located in the Capital Improvement Program section.

SUMMARY OF REQUIREMENTS

Budget Requirements	Actual 05-06	Actual 06-07	Budget 07-08	Adopted Budget 08-09
Fleet & Equipment Fund	11,693,276	13,156,127	9,815,401	11,648,042
Federal, State & Local Programs Fund	23,950,712	24,456,549	16,998,488 ²	16,393,684 ²
Student Body Fund	8,727,017	8,989,671	9,163,251	9,265,000
Debt Service Fund	23,339,445	27,612,104	27,258,940	27,479,237
Capital Projects Fund ¹	61,896,320 ³	44,435,908	32,077,094	26,626,009
Nutrition Services Fund	4,596,347	4,901,348	5,179,385	5,372,819
Insurance Reserve Fund	32,401,514	34,708,824	40,828,940	44,195,150
District Retirement Fund	16,160,065 ⁴	13,556,795 ⁴	10,671,008	10,087,018

¹ Detail for the Capital Projects Fund can be found in the Capital Improvement Program section.

² Reflects expiration of four-year City of Eugene local option levy.

³ Reflects issuance of General Obligation bonds.

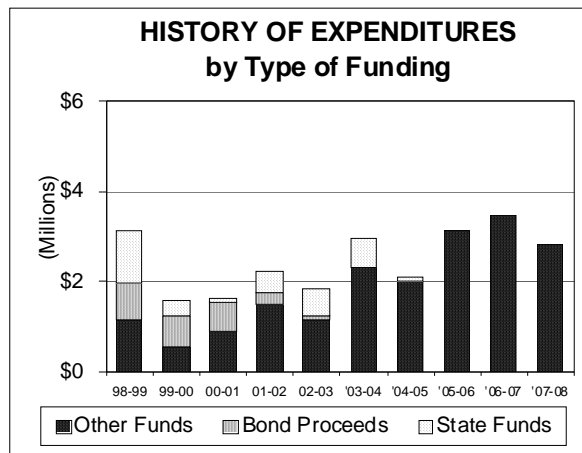
⁴ Includes a \$3 million transfer from the PERS Reserve to the general fund.

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, with projected spending for 2007–08. “Other Funds” in this graph include transfers from the general fund.



CAPITAL ASSETS

The district owns \$32.15 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	\$7,878,000
Other District Fleet	3,039,000
Grounds Equipment	2,567,000
Other Equipment	<u>18,668,000</u>
Total Value	\$32,152,000

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 2008–09 are currently anticipated to be \$474,354. Any additional purchases in 2008–09 will increase this amount. The district has budgeted a general fund transfer of \$152,873 to supplement these funds.

The district owns 89 regular and special education school buses that have an estimated useful life of 10 years. Five special needs buses will be purchased in 2008–09. Four will replace existing buses, and one will be an addition to the fleet.

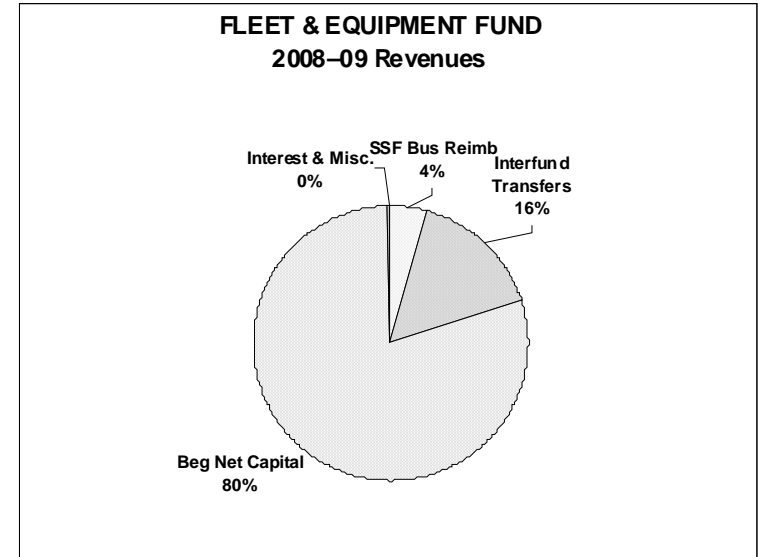
TEXTBOOKS AND EQUIPMENT

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 2008–09, a transfer of \$1,705,440 from the general fund is budgeted for these purposes. This amount includes \$525,885 to provide per student allocations to schools and \$1,179,555 for textbooks and high priority equipment needs.

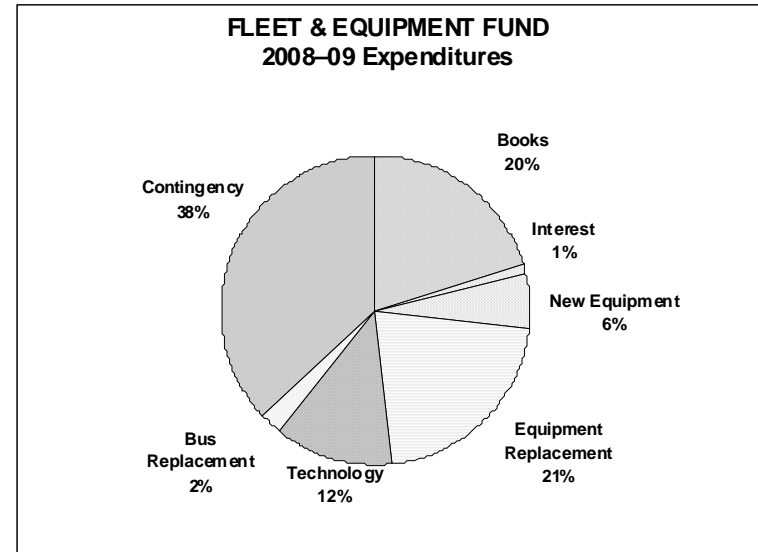
In addition, since 1991–92, schools and departments have transferred savings from the general fund at year-end to build reserves for future equipment needs. Reserves fund the purchase of equipment and instructional materials such as textbooks and library books. The ability to reserve building-based funds for future use supports longer range planning.

OTHER FUNDS – FLEET AND EQUIPMENT FUNDS

	05–06	06–07	07–08	08–09
REVENUE	Actual	Actual	Budget	Adopted
Interest	33,590	48,800	50,000	40,000
Misc Local Rev	26,053	35,857	15,000	10,000
SSF Bus Reimb	389,742	481,310	441,455	474,354
Fund Transfers	3,074,051	4,004,399	1,815,643	1,858,313
Beg Net Capital	<u>8,169,840</u>	<u>8,585,761</u>	<u>7,493,303</u>	<u>9,265,375</u>
TOTAL	11,693,276	13,156,127	9,815,401	11,648,042



	05–06	06–07	07–08	08–09
EXPENDITURES	Actual	Actual	Budget	Adopted
Texts, Lib Books	575,356	812,545	1,550,310	2,371,722
Building Remodel	7,621	22,098	1,600	0
New Equipment	172,513	196,664	588,210	687,053
Replacem Equip	248,554	237,206	3,256,000	2,500,000
Technology	1,752,949	1,335,747	1,401,139	1,420,196
Bus Replacement	287,559	731,007	255,380	287,672
Interest	62,963	73,094	73,775	79,961
Contingency	0	0	2,688,987	4,301,438
Unapprop Bal	<u>8,585,761</u>	<u>9,747,766</u>	<u>0</u>	<u>0</u>
TOTAL	11,693,276	13,156,127	9,815,401	11,648,042



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 2008–09 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. NCLB includes the following grants:

- Title I – Disadvantaged: Funds are to be used for instruction which focuses 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 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.

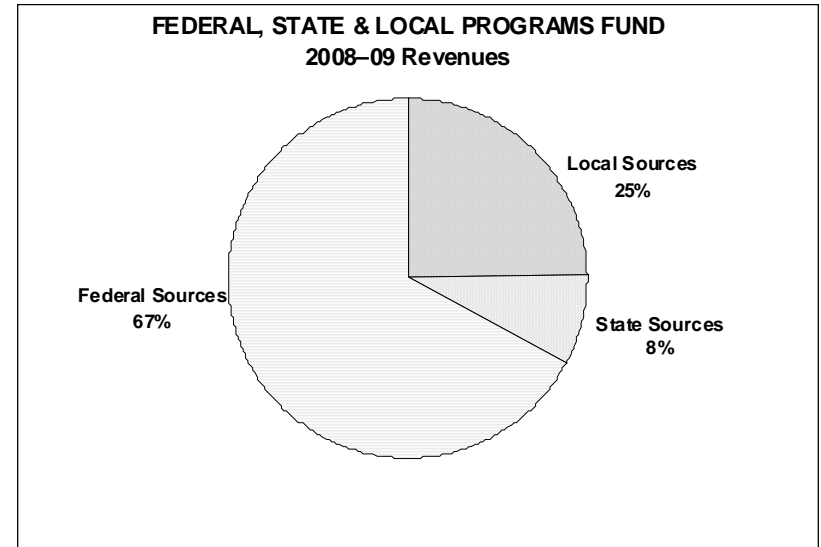
OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND

FEDERAL, STATE AND LOCAL PROGRAMS FUND
2008–09

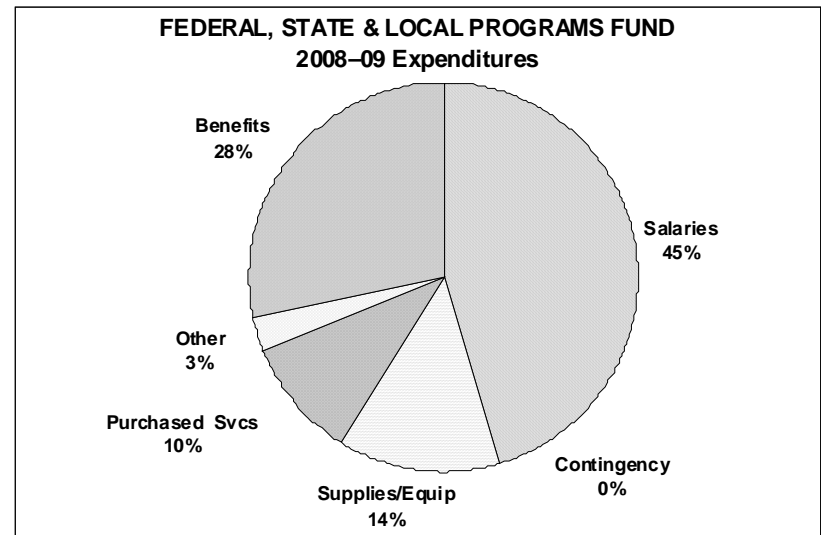
Adolescent Clinics	\$ 197,836	Miscellaneous (categories less than \$30,000)	\$ 325,034
Coburg Connections	62,000	No Child Left Behind	4,833,806
Drivers' Education	166,500	Physical/Occupational Therapy Services	257,741
Eugene Education Fund	837,595	Regional Handicapped Programs	1,763,488
EWEB Grants	287,165	Small Schools Initiative	366,215
Family Resource Center	40,110	Supplemental Lane Regional Program Services	826,769
Foreign Language Programs	352,340	Tobacco Prevention	130,618
Handicapped: IDEA	3,094,914	Vocational Education Programs	177,167
Health Services (other than Adolescent Clinics)	80,000	Wallace Readers' Digest Grant	283,500
Indian Education	172,520	Workforce Investment Act	104,212
Integrated Science and Math	39,458	Youth Transition Program	243,452
KRVM Radio	559,264	21 st Century Learning Centers (BEST)	645,707
Looking Glass/Stepping Stone School	254,517		
Mentoring Program	221,756	TOTAL	<u>\$ 16,323,684</u>

OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND

REVENUE	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Local Sources	10,508,420	9,755,302	3,111,555 ²	4,045,274 ²
Intermed. Sources	11,500	0	0	0
State Sources	1,171,196	1,419,317	2,612,317	1,307,621
Federal Sources	10,996,701	11,482,329	11,274,616	11,040,789
Interfund Transfers	0	0	0	0
Beg Net Capital	1,262,895	1,799,572	0	0
TOTAL	23,950,712	24,456,520	16,998,488 ¹	16,393,684 ¹



EXPENDITURES	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	12,157,865	13,218,534	7,672,493	7,410,376
Benefits	6,142,516	6,749,751	4,524,432	4,612,562
Purchased Svcs	2,022,121	2,310,087	1,798,724	1,608,043
Supplies	1,166,687	1,295,393	2,366,099	2,079,156
Equipment	73,755	5,893	19,781	138,635
Other	513,646	541,391	547,799	473,068
Flow-Through Fds	74,550	54,026	69,160	71,844
Contingency	0	0	0	0
Unapprop Bal	1,799,572	281,445	0	0
TOTAL	23,950,712	24,456,520	16,998,488 ¹	16,393,684 ¹



¹ Includes estimated carryover from prior year and assumes full expenditure of budgeted grant amount.

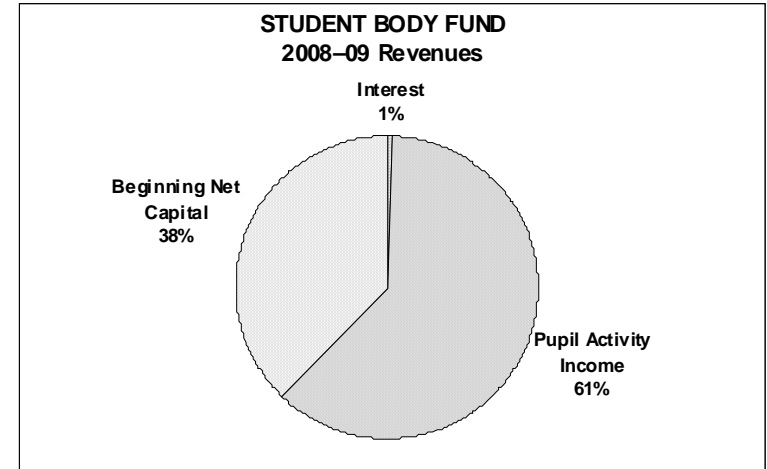
² Reflects expiration of four-year City of Eugene local option levy.

OTHER FUNDS

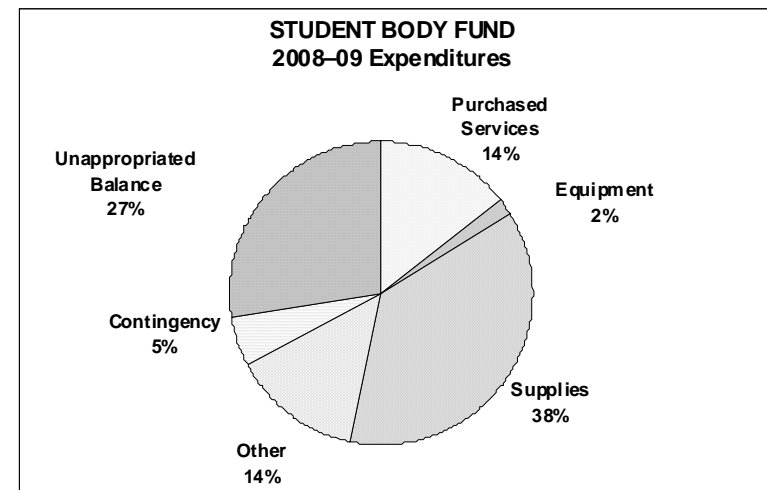
STUDENT BODY FUND

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 fundraising by parent groups and student organizations. These funds are used for various student activities and special school projects.

REVENUE	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Interest	0	0	50,000	50,000
Pupil Activ Income	5,387,639	5,602,732	5,613,251	5,715,000
Federal Reimbursement	12,622	23,000	0	0
Beg Net Capital	<u>3,326,756</u>	<u>3,363,939</u>	<u>3,500,000</u>	<u>3,500,000</u>
TOTAL	8,727,017	8,989,671	9,163,251	9,265,000



EXPENDITURES	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Purchased Svcs	1,323,208	1,578,548	1,367,306	1,343,000
Supplies	2,818,121	2,528,753	3,147,880	3,440,000
Equipment	36,828	22,917	72,500	146,000
Other	1,184,921	1,375,558	1,425,000	1,290,000
Contingency	0	0	500,000	500,000
Unapprop Bal	<u>3,363,939</u>	<u>3,483,895</u>	<u>2,650,565</u>	<u>2,546,000</u>
TOTAL	8,727,017	8,989,671	9,163,251	9,265,000



DEBT SERVICE FUND

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 2008–09 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 2008–09 to cover payments due on July 1, 2009, which are recorded as expenditures in the 2009–10 fiscal year. Sources of revenue include the debt service levy on local property taxes, interest earnings on investments and charges to other funds.

As of June 30, 2008, outstanding bonded indebtedness totals \$193.1 million, or 10.4% of the district's legal debt limit of \$1,855.5 million. Remaining legal debt capacity of \$1,662.5 million. Debt levels are also governed by board policy, which requires the periodic review of debt capacity to ensure that debts levels are prudent and affordable to district taxpayers.

Debt service payments in 2008–09 reflect the following debt issues:

- 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 161 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 a 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 2008, the district's legal debt limit will permit additional bonding of up to \$1.7 billion. This figure is based on a percentage per grade of the district's real market value, as calculated on page 149.

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, 2008, and annual payments to be made in 2008–09.

OTHER FUNDS — DEBT SERVICE FUND

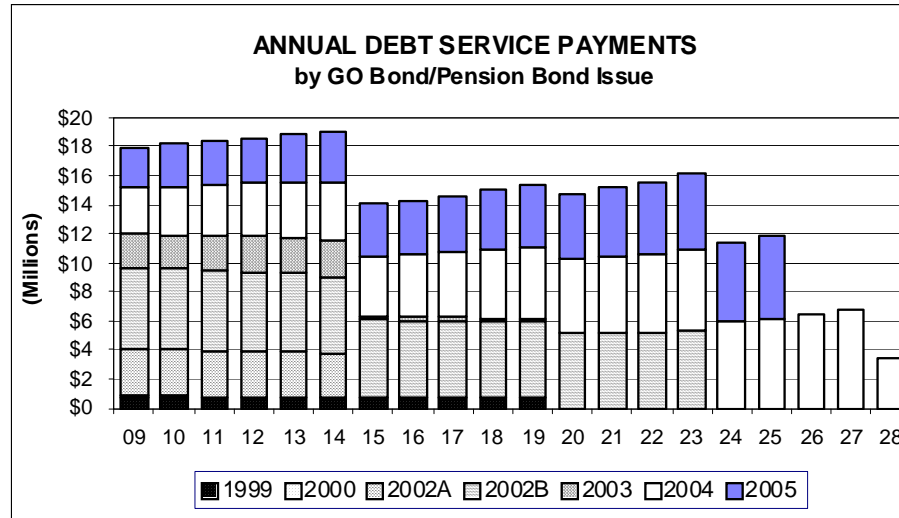
Date of Issue	Purpose of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2008	Principal Payments 2008-09	Interest Payments 2008-09	Total Payments 2008-09
06/01/99	Critical Capital-Needs & Security Improvements	\$ 8,700,000	4.83%	\$ 6,125,000	\$ 435,000	\$ 281,352	\$ 716,352
02/01/00	Athletic Fields Construction	1,215,000 ¹	5.56%	320,000	155,000	12,411	167,411
02/15/02	Advance Refunding of Portion of 1993A GO Bonds	21,035,000	4.11%	16,280,000	2,425,000	742,319	3,167,319
11/01/02	New Construction, Capital Improvements, Repairs & Equipment	70,000,000	4.22%	57,960,000	2,975,000	2,659,934	5,634,934
02/01/03	Advance Refunding of 1994 and 2000 GO Bonds	17,630,000	3.65%	13,695,000	1,785,000	513,281	2,298,281
02/19/04	Series 2004 Pension Bonds	53,435,000	5.48%	53,235,000	340,000	2,850,651	3,190,651
08/25/05	New Construction, Capital Improvements, Repairs & Equipment	46,000,000	4.28%	45,450,000	740,000	2,049,088	2,789,088
	TOTAL	\$ 218,015,000		\$ 193,065,000	\$ 8,855,000	\$ 9,109,036	\$ 17,964,036

¹ Net of refunded bonds.

OTHER FUNDS — DEBT SERVICE FUND

**STATEMENT OF FUTURE REQUIREMENTS FOR RETIREMENT
OF BOND AND BOND INTEREST COUPONS**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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
TOTAL	193,065,000	92,936,599	286,001,599



SCHOOL DISTRICT NO. 4J BONDING LIMIT

2008–09 Real Market Value * \$ 23,340,274,434

<u>Grades K–8</u>	\$ x .0055 =	\$ 128,371,509
(55/100th of 1% per grade)	x	9
Total, Grades K–8.....		\$ 1,155,343,584

<u>Grades 9–12</u>	\$ x .0075 =	\$ 175,052,058
(75/100th of 1% per grade)	x	4
Total, Grades 9–12.....		\$ 700,208,233

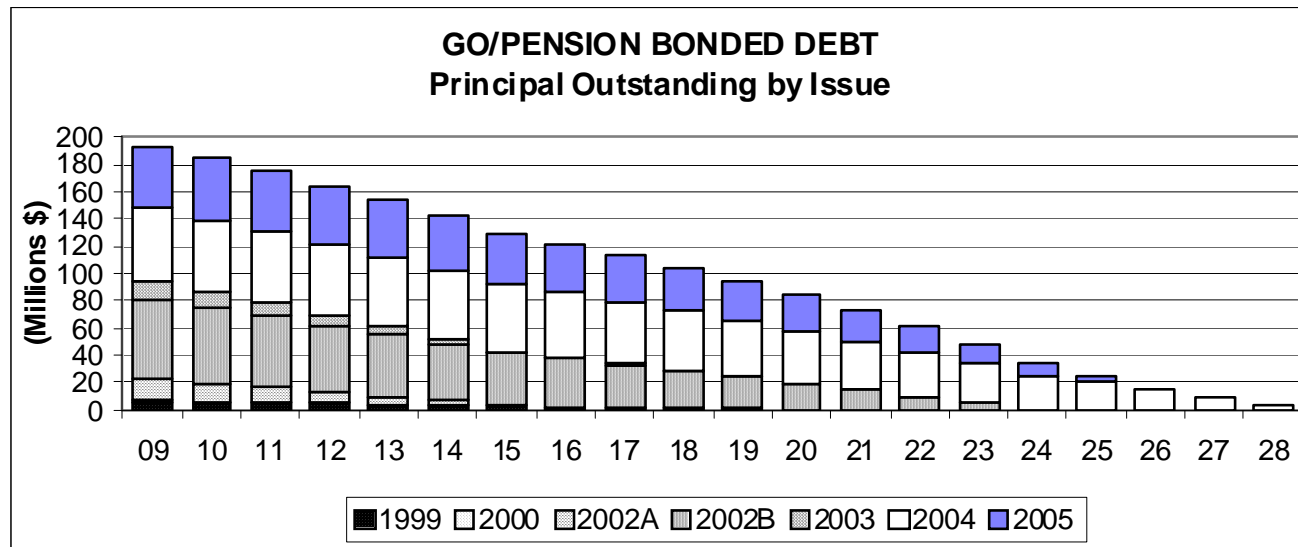
<u>Total Bonding Limit-Grades K–12</u>		
	Grades K–8.....	\$ 1,155,343,584
	Grades 9–12.....	700,208,233

Total, Grades K–12	\$ 1,855,551,818
Bonds Outstanding, 06/30/08	(193,065,000)

\$ 1,662,486,818

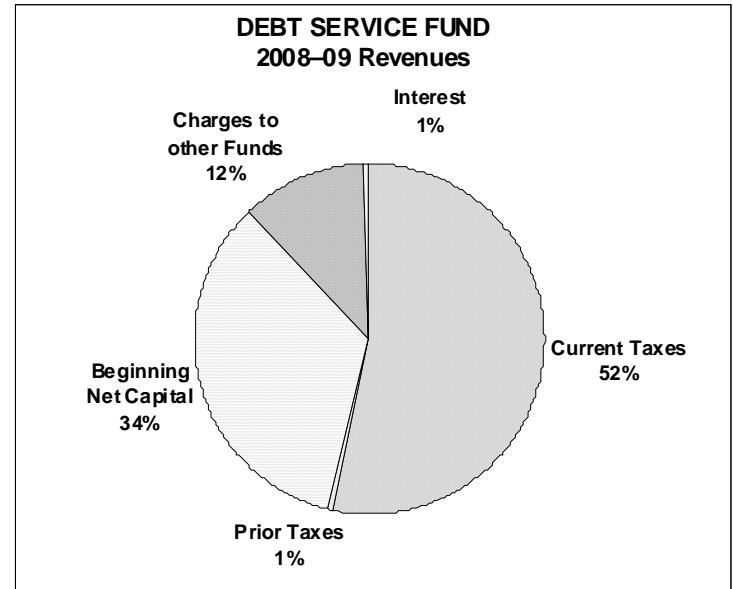
Limitation on Additional Bonding

* The bonding limit is based on Real Market Value of district property. Property tax calculations are based on Assessed Value.

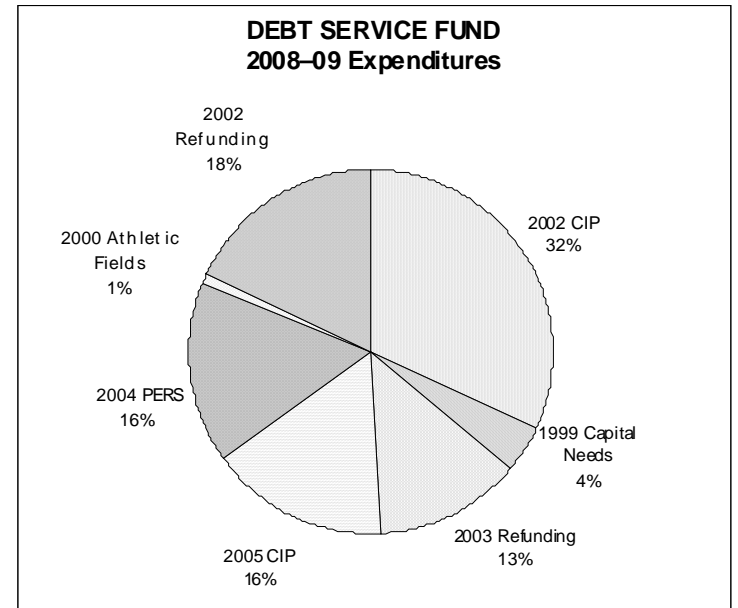


OTHER FUNDS — DEBT SERVICE FUND

	05-06	06-07	07-08	08-09
REVENUE	Actual	Actual	Budget	Adopted
Current Taxes	13,227,983	15,708,097	13,900,412	14,662,812
Prior Taxes	248,779	256,362	248,000	150,000
Interest	296,099	375,910	313,000	165,000
Other Local Revenue	766	0	0	0
Chgs to Other Funds	2,372,693	2,851,915	3,146,000	3,175,000
Bond Issuance	0	0	0	0
Beg Net Capital	<u>7,193,125</u>	<u>8,419,820</u>	<u>9,651,528</u>	<u>9,326,425</u>
TOTAL	23,339,445	27,612,104	27,258,940	27,479,237



	05-06	06-07	07-08	08-09
EXPENDITURES	Actual	Actual	Budget	Adopted
Fiscal Services	0	0	0	0
District Retirement	0	0	0	0
Debt Service	14,919,625	17,704,292	17,688,969	17,964,036
Unapprop Bal	<u>8,419,820</u>	<u>9,907,812</u>	<u>9,569,971</u>	<u>9,515,201</u>
TOTAL	23,339,445	27,612,104	27,258,940	27,479,237



NUTRITION SERVICES FUND

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 2008–2009

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, more proactive 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. Continue making operational changes necessary to comply with the adopted Wellness policy and rules. Actively participate on the Wellness advisory committee.

Goal 4. Participate in Chalkboard Project business and operations review.

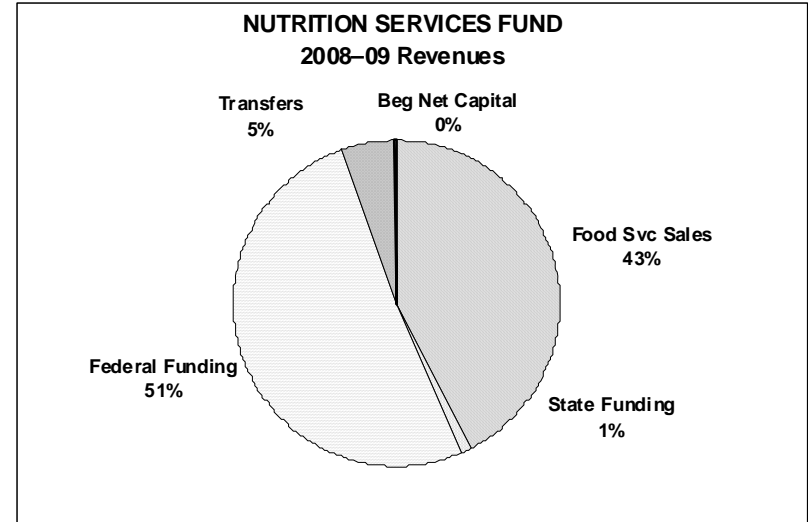
Chalkboard Project (a community-based school advocacy group) received grant funding to review the business and operations functions at five school districts state-wide in collaboration with the Oregon Association of School Business Officials. Eugene was selected for the review which consists of self-evaluation of all non-instructional central support services and on-site reviews to identify best practices and opportunities to provide more effective services. Staff will work with the review team to ensure productive results.

Goal 5. Comply with House Bill 2650.

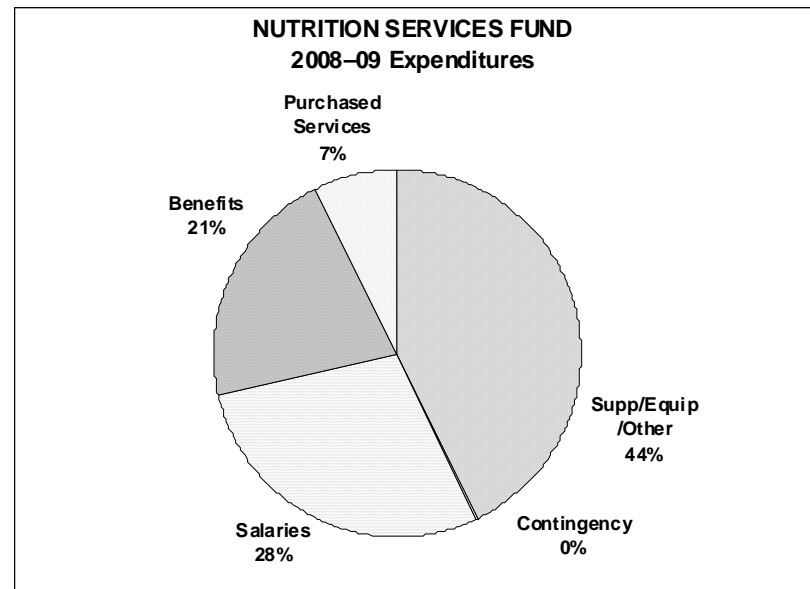
Implement new House Bill rules which places caloric and serving size limits on a la carte items and make operational changes necessary to comply with the bill.

OTHER FUNDS—NUTRITION SERVICE FUND

	05-06	06-07	07-08	08-09
REVENUE	Actual	Actual	Budget	Adopted
Food Svc Sales	2,088,472	2,069,441	2,223,532	2,284,851
State Funding	49,182	49,699	49,182	60,990
Federal Funding	2,190,247	2,359,097	2,569,413	2,735,120
Transfers	201,000	355,665	323,373	277,973
Beg Net Capital	67,446	67,446	13,885	13,885
TOTAL	4,596,347	4,901,348	5,179,385	5,372,819



	05-06	06-07	07-08	08-09
EXPENDITURES	Actual	Actual	Budget	Adopted
Salaries	1,357,163	1,406,051	1,467,478	1,511,936
Benefits	931,885	984,393	1,090,100	1,139,765
Purchased Svcs	379,084	386,067	514,207	402,500
Supplies	1,849,159	2,047,202	2,075,365	2,280,659
Equipment	0	0	5,829	6,059
Other	11,610	10,189	12,521	13,015
Contingency	0	0	13,885	18,885
Unapprop Bal	67,446	67,446	0	0
TOTAL	4,596,347	4,901,348	5,179,385	5,372,819



INSURANCE RESERVE FUND

SERVICE DESCRIPTION

The district's 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. The unemployment and workers' compensation programs include claims and case management, and return to work 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, vehicles, and equipment. These risks are also associated with acts of nature, the economy, and society. Risk Management performs all duties of claims investigations, and maintains a direct role in any litigation against the district. The costs of the risk management program are comprised of staffing and operating expenses.

The Risk Management Department responds to inquiries and counsels employee regarding fringe benefits, manages relationships with insurers and medical providers, and oversees District employee benefits enrollment and orientations. The department coordinates the district's Joint Benefit Committees which are charged with ensuring that benefits provided employees are reasonable and cost effective.

BUDGET GOALS FOR 2008–2009

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 enrollment into the Oregon Educator's Benefit Board.

Focus on the new design of, implementation of, additional carrier choices and/or coverages, and costs associated with the district enrollment into the legislatively approved Oregon Educator's Benefits Board. This may necessitate restructuring the enrollment process, careful study of offered plan options, education of

employees, reformatting Benefits Handbooks and testing and modifying of the employee benefits module within the new Oregon Educator's Benefit Board's system.

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. These efforts will include emergency training for administrators, licensed, and classified employees.

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 over \$1.0 million from the Preferred Worker Program since 1990. The district also received an additional \$500,000 from the Employer-at-Injury Program since the program began in 1993. Risk Management will continue to aggressively pursue the use of these funding

OTHER FUNDS – INSURANCE RESERVE FUND

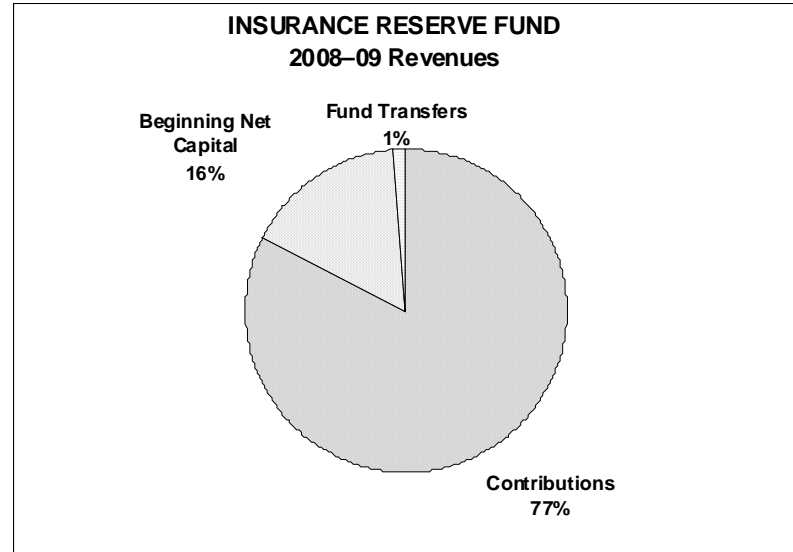
sources for the re-employment of injured workers, and to further invest in district loss prevention efforts.

Goal 5: Stabilize fund.

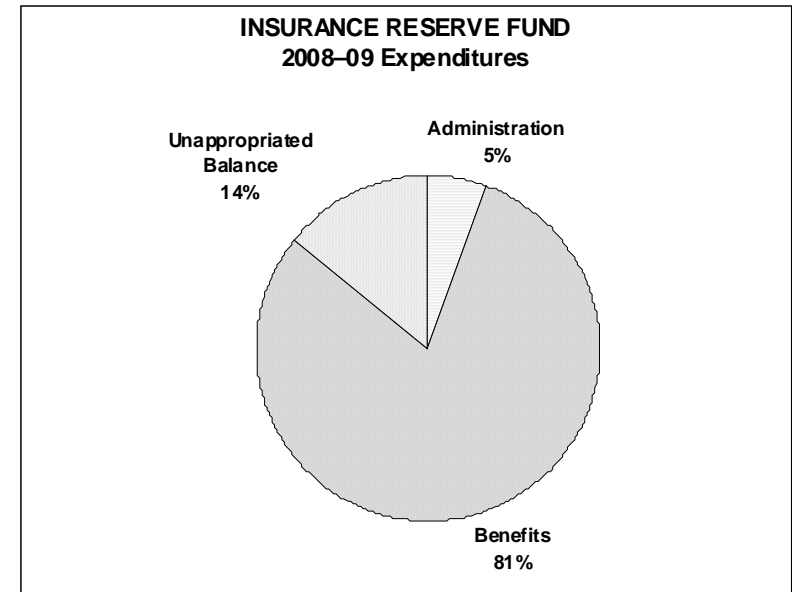
If current revenue and expenditure trends continue, the fund's general reserve (excluding employee group reserves and the Wellness Clinic) will fall below prudent levels in a few years. During 2008–09, Risk Management and Financial Services staff will begin developing a proposal to stabilize the fund which will be implemented by 2010–11.

OTHER FUNDS—INSURANCE RESERVE FUND

	05-06	06-07	07-08	08-09
REVENUE	Actual	Actual	Budget	Adopted
Interest	261,839	367,647	435,842	191,741
Contributions	23,100,794	24,929,955	30,966,232	36,301,859
State Revenue	83,074	38,375	0	0
Fund Transfers	467,048	568,839	568,000	600,000
Beg Net Capital	8,488,759	8,804,008	8,858,866	7,101,550
TOTAL	32,401,514	34,708,824	40,828,940	44,195,150



	05-06	06-07	07-08	08-09
EXPENDITURES	Actual	Actual	Budget	Adopted
Salaries	359,071	402,808	295,038	339,581
Benefits	22,374,343	22,683,500	30,214,963	35,558,785
Purch Svcs	554,916	474,187	617,725	527,287
Supplies	107,382	131,169	98,243	98,679
Equipment	5,786	96,754	152,000	40,000
Other	47,008	67,100	326,000	296,500
Transfers	149,000	845,825	150,000	508,634
Contingency	0	0	600,000	600,000
Unapprop Bal	8,804,008	10,007,481	8,374,971	6,225,684
TOTAL	32,401,514	34,708,824	40,828,940	44,195,150



DISTRICT RETIREMENT FUND

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 was used to buy down higher rates in the 2005–2007 biennium, with the balance of approximately \$2.5 million retained 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

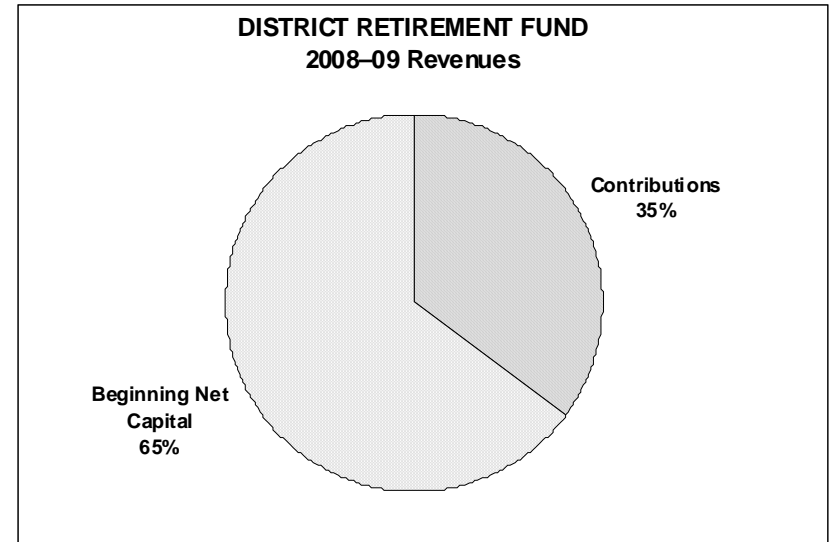
Expenditures budgeted in this fund for early retirement costs amount to 4.1% of the district budget for salaries. This is the amount needed to cover projected retirement benefits for 2008–09. Revenue to the fund comes from an assessment on wages from all district funds that include staff. If the number of retirees exceeds projections, fund reserves are available to meet increased payment obligations.

USE OF PERS RESERVE

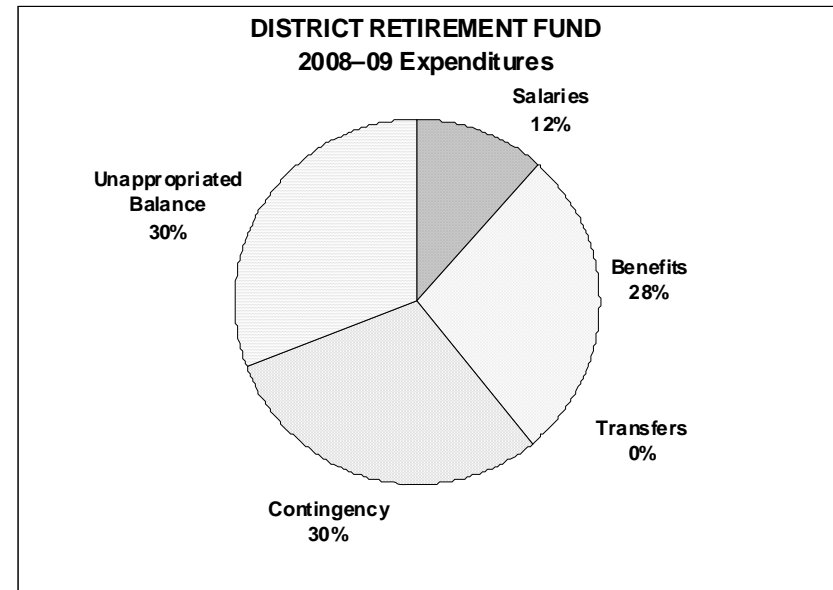
The PERS Reserve was created in 2003–04 to hold savings from a rate reduction in the 2003–05 biennium. Most of the savings were returned to the general fund to offset rate increases in the 2005–07 biennium. A balance of \$2.5 million remains because the actual rate increase was less than originally projected. These funds are budgeted in a reserve to help offset rate increases in future years.

OTHER FUNDS—DISTRICT RETIREMENT FUND

REVENUE	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Contributions	4,172,082	4,175,425	3,954,638	3,524,000
Fund Transfers	0	0	0	0
Beg Net Capital	<u>11,987,983</u>	<u>9,381,370</u>	<u>6,716,370</u>	<u>6,563,018</u>
TOTAL	16,160,065	13,556,795	10,671,008	10,087,018



EXPENDITURES	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	1,375,695	1,277,982	1,156,948	1,161,376
Benefits	2,403,000	2,503,760	2,797,690	2,799,179
Transfers	3,000,000	3,000,000	0	1,000
Contingency	0	0	3,013,222 ¹	3,013,222 ¹
Unapprop Bal	<u>9,381,370</u>	<u>6,775,053</u>	<u>3,703,148</u>	<u>3,112,241</u>
TOTAL	16,160,065	13,556,795	10,671,008	10,087,018



¹ Includes \$2,513,222 PERS Reserve.

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CAPITAL IMPROVEMENT



Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM

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CAPITAL PROJECTS FUND

INTRODUCTION

The 2008-09 capital budget reflects construction activity in the seventh year of the district's capital improvement program (CIP). This 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 at approximately six-year intervals.

In November 2002, the District issued \$70 million in general obligation bonds to fund the first three years of the 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 2008-09 include improving emergency egress and security site lighting, electrical system upgrades, security systems, heating and ventilation systems, synthetic fields, rubberized track, asphalt paving 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 fourth 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.

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 2008-09 expenditures include:

- \$8.3 million for capital projects using bond proceeds to remodel and upgrade district buildings; includes \$500,000 to install fiber optic network
- \$3.9 million in additional capital projects and routine building repairs funded from state and local sources

- \$2.7 million for preventive maintenance, interior paint, planning, safety improvements, the disposition of surplus properties, the construction of new middle school athletic fields and real property acquisition from the proceeds of the sale of surplus properties.
- \$3,500,000 to support the implementation of *Shaping 4J's Future* decisions, including \$3 million for potential construction costs and a \$500,000 to the general fund.

A total of 16.0 FTE are budgeted in the Capital Projects Fund, for activities ranging from project management to preventive maintenance activities. This represents an increase of 2.0 FTE from 2007-08 for two Youth Sports Park custodians, one of whom was formerly budgeted in the general fund. Both positions are 50% reimbursed by the City of Eugene.

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.

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

Other Local Reimbursements

Youth sports organizations such as KidSports 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.

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.

Beginning Fund Balance

Primary sources of carry-over funding include general obligation 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 2008-09 are expected to impact operating costs in the general fund in the following ways:

Remodel Projects: Upgrades to existing spaces are expected to reduce maintenance and repair costs at effected locations.

System Replacements and Upgrades: While some system replacements and upgrades will reduce maintenance and repair costs, others will increase the cost of operations. When a replacement or upgrade is so extensive that it effectively represents a new system (e.g., emergency egress lighting and exterior site lighting systems), operating

costs will be higher. New standards under current building codes require more elaborate systems (e.g., increased number of fixtures, new emergency generator system requiring testing and maintenance), which will also result in increased costs. The installation of automatic door openers/closers for wheel chair accessibility, security and card access systems, fire alarm systems, and fire sprinkler systems are also expected to raise maintenance demands.

New Systems: Although many of the new systems installations improve safety and security and enhance the teaching and learning environment, there will be added maintenance costs and/or ongoing capital liabilities.

The installation of new synthetic turf fields is expected to be cost neutral from an annual operating cost perspective, but will result in increased capital liabilities for the future (turf replacement). The benefit derived from increased school and community use of the all-weather facilities is significant but does not reflect cost savings.

New City of Eugene storm water filtration requirements for new building spaces and paving will result in the installation of at least two new filtration systems during 2008-09. These require regularly scheduled maintenance and reporting.

Landscaping requirements for new and reconstructed parking areas have significantly increased the grounds maintenance costs

Preventive Maintenance: Four staff in the preventive maintenance program systematically inspect district buildings 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.

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

- 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.

The plan calls for four bond elections, approximately six years apart. Voters approved the first bond in May 2002; a second bond election originally planned for November 2008, will be delayed 18 months to two years.

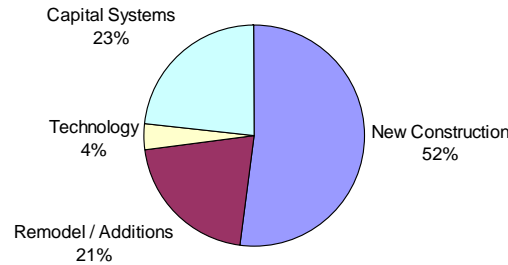
2002 General Obligation Bond

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.

- 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 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 Arts and Technology Academy, the kitchen,

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

cafeteria and restrooms were remodeled and all interior spaces painted.

In 2007-08, Churchill High School heating controls were updated to improve occupant comfort and energy efficiency. At South Eugene High School aged and failing water piping was replaced throughout the building, and the upstairs classroom wing received new interior paint.

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 the fiber network and equipment has been extended to the two new elementary schools and to 14 other elementary schools. Work is still progressing on updating the network in several additional locations.

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 May 2007, the Board reviewed and made no changes to the classifications of properties that were updated in October 2002 and reviewed in March 2005.

Current surplus properties are:

- Dunn/Opportunity Center
- Bailey Hill Elementary
- Civic Stadium
- Coburg farm property

A review and update of property classifications will be completed by May 2009.

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."

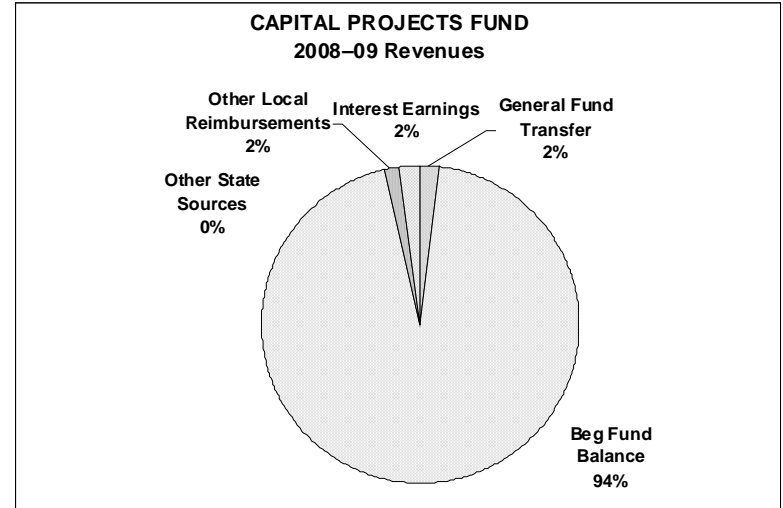
Shaping 4J's Future

The district initiated a comprehensive strategic planning process called *Shaping 4J's Future*. This process 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.

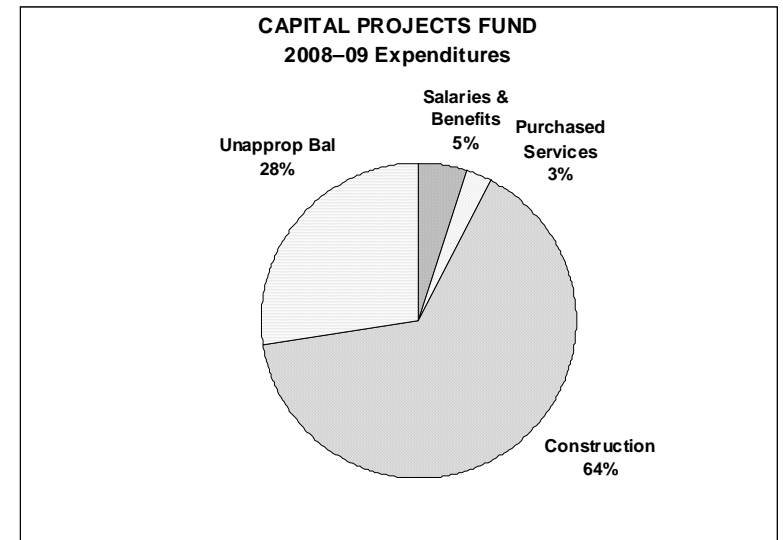
Board action on *Shaping 4J's Future* will shape the content of the second bond election envisioned in the Long Range Facilities Plan.

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

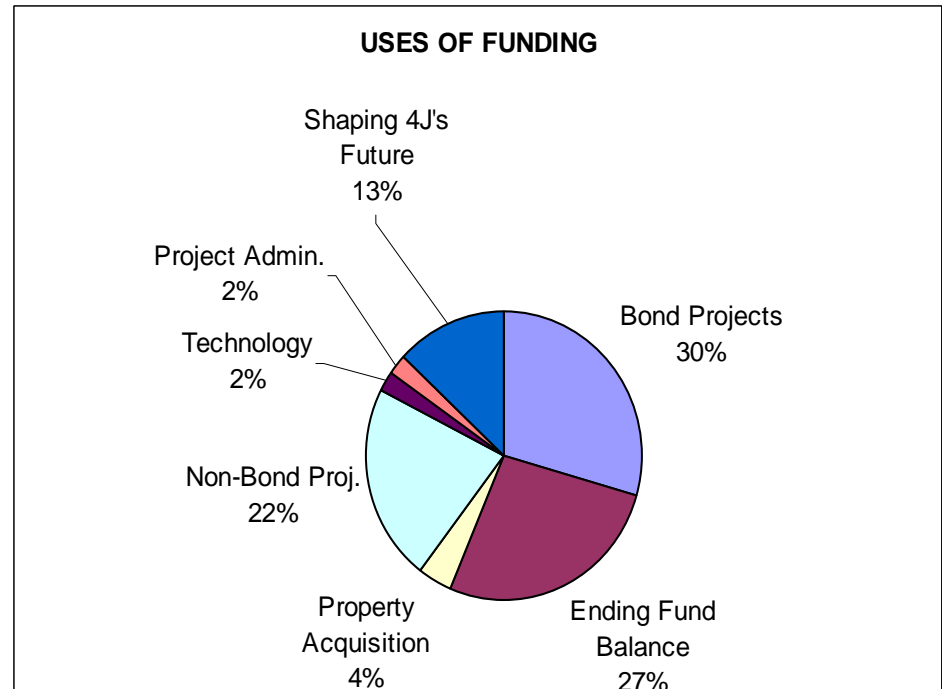
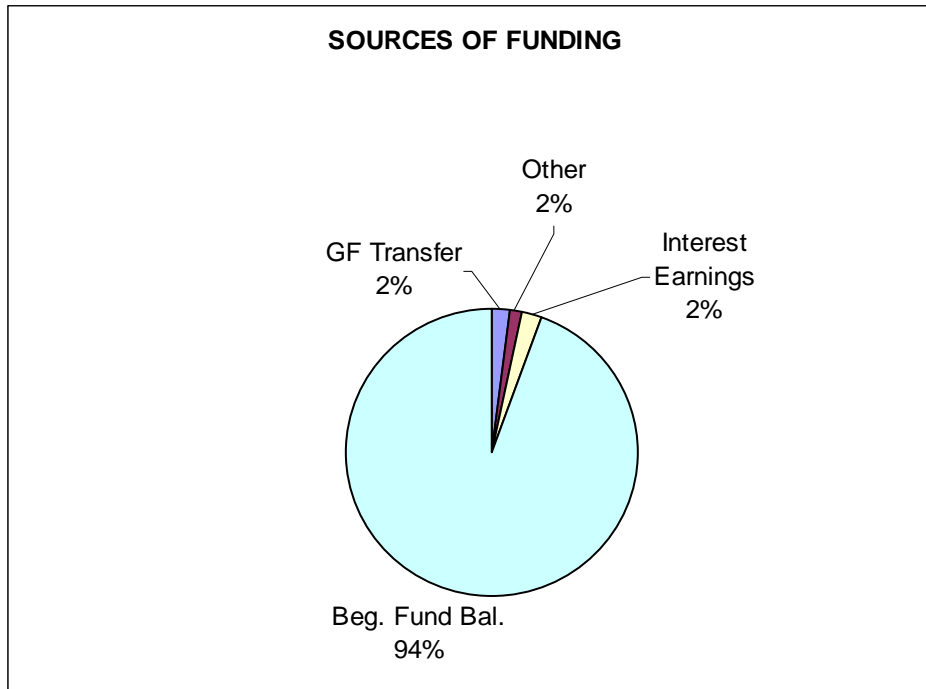
REVENUE	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Bond Proceeds	46,964,027	0	0	0
Sale / Lease of Assets	30,000	5,271,907	0	0
General Fund Transfer	520,000	520,000	520,000	520,000
Other State Sources	478,239	1,339,998	800,000	0
Other Intermediate Sources	0	0	0	0
Other Local Reimbursements	1,723,133	703,066	224,000	370,000
Interest Earnings	1,414,169	1,413,808	1,238,498	576,837
Fund Raising	0	0	0	0
Other Local Gov Units	17,357	52,525	30,000	30,000
Beg Fund Balance	<u>10,749,395</u>	<u>35,134,604</u>	<u>29,264,596</u>	<u>25,129,172</u>
TOTAL	61,896,320	44,435,908	32,077,094	26,626,009



EXPENDITURES	05-06 Actual	06-07 Actual	07-08 Budget	08-09 Adopted
Salaries	901,522	800,225	722,917	828,235
Benefits	435,517	422,942	410,717	469,674
Purch Svcs	3,336,696	2,280,705	1,676,981	654,600
Supplies	1,654,219	787,395	0	0
Construction	20,433,566	8,531,796	17,318,800	16,966,000
Other	196	0	0	0
Transfers	0	0	0	500,000
Contingency	0	0	0	0
Unapprop Bal	<u>35,134,604</u>	<u>31,612,845</u>	<u>11,947,679</u>	<u>7,207,500</u>
TOTAL	61,896,320	44,435,908	32,077,094	26,626,009



SOURCES AND USES OF CAPITAL FUNDING



Sources of Capital Funding

Interest Earnings	\$576,837
General Fund Transfer	520,000
Other Local Reimbursements	370,000
Revenue from Other Local Gov. Units	30,000
Beg. Fund Balance:	25,129,172
Sale of Assets	9,164,170
G.O. Bonds	12,200,166
Other	3,764,836

Total Budget **\$26,626,009**

Uses of Capital Funding

General Obligation Bond Funded Costs	
Capital Projects	\$7,806,000
Fiber Optic Wiring	500,000
Project Management/Administration	593,845
Non-Bond Funded Costs	
Preventive Maintenance/Interior Paint	1,168,091
Capital Projects/Repairs/Fields	4,767,573
State-Funded Technology Infrastructure	83,000
Reserve for Real Property Acquisition	1,000,000
Implementing <i>Shaping 4J's Future</i>	3,500,000
Unappropriated Ending Fund Balance	7,207,500

Total Budget **\$26,626,009**

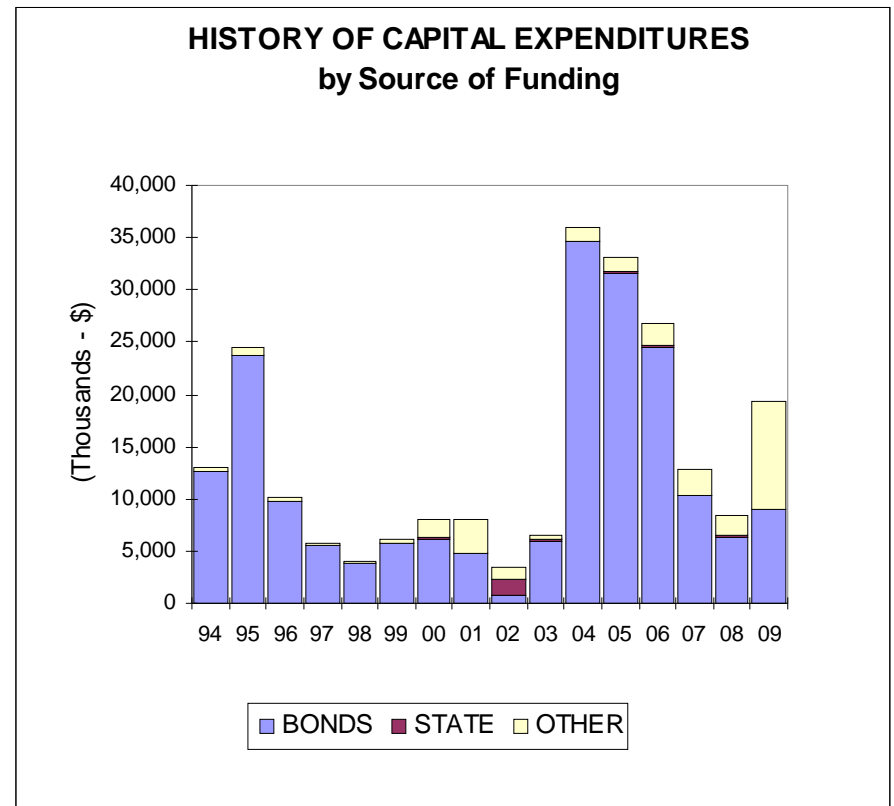
CAPITAL IMPROVEMENT PROGRAM

HISTORY OF CAPITAL IMPROVEMENT PROGRAM EXPENDITURES

	2005-06 Actual	2006-07 Actual	2007-08 Projected Actual	2008-09 Budgeted
Capital Projects				
Bond Funded Projects	\$24,507,756	\$10,259,224	\$6,400,374	\$8,899,845
Non-Bond Projects	2,076,123	2,464,509	2,063,359	10,435,664
State Funded Projects	177,835	99,330	14,989	83,000
Total	\$26,761,714	\$12,823,063	\$8,4748,722	\$19,418,509

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 2002 reflects the 1999 \$12.2 million bond issue, funding from the City of Eugene, and resources provided by the state. Spending from 2002-03 through 2008-09 represents the implementation of the first seven years of the 2003-09 CIP, a program funded with \$116 million bond levy approved by voters in May 2002.

Bond-funded projects budgeted for 2008-09 include \$7,806,000 in capital construction costs, \$500,000 for the installation of fiber optic wiring and technology upgrades, and \$593,845 in project and bond administration costs. Non-bond projects include \$4,767,573 in capital and field construction and \$268,091 in staffing costs funded from other sources (including a \$500,000 transfer from the general fund). Costs also include a \$3.0 million construction allowance and \$500,000 transfer to the general fund to implement *Shaping 4J's Future* decisions. Additional non-bond funded projects represent \$1,168,091 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 balance 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 buildings. Facilities represent approximately three million square feet of building space and \$398 million of value (estimated replacement value for insurance purposes). The average age of school buildings is 48 years, with an age range of 2 to 83 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 48 years. Thirty percent of the district's properties are scheduled to be addressed under the current CIP, through replacement, full renovation, closure and consolidation, sale, trade or long-term lease of properties.

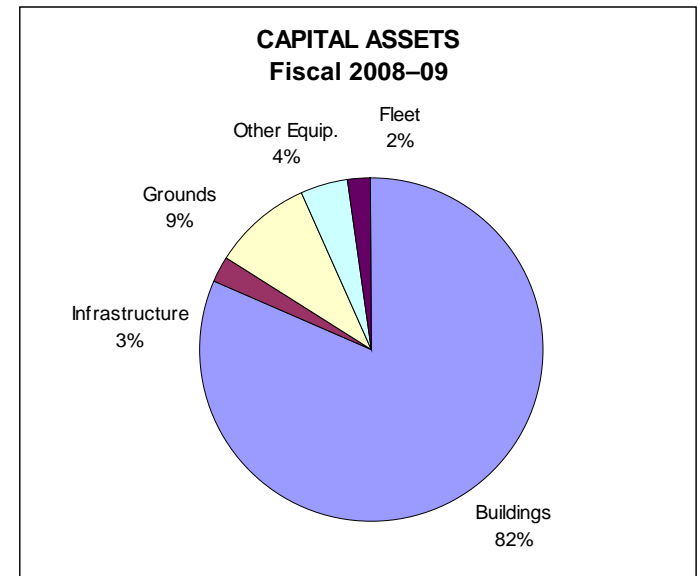
I. Sites/Improvements

	Area	Value
A. Infrastructure (Parking lots; sidewalks, curbs, sewers, irrigation)	74 acres	\$12,734,000
B. Buildings (40) ¹	68 acres/ 3,030,690 sq. ft. bldgs.	398,348,000
a. 35 School buildings ²		
b. 5 Miscellaneous Bldgs. (Ed Ctr., Facilities, Transportation, Civic Stadium, First Place)		
C. Grounds ³	542 acres	46,470,000
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; 3,030,690 sq. ft. bldgs.	\$457,552,000

II. Fleet/Equipment⁴

TOTAL DISTRICT ASSETS

31,152,000
\$488,704,000



¹ Replacement values for buildings were calculated for insurance purposes and do not represent appraised values.

² Includes four former school buildings classified as either "Reserve" or "Surplus."

³ Includes three properties totaling 75 acres which are currently being held for future use.

⁴ See Fleet and Equipment Fund for detail.

CAPITAL PROJECTS LISTING
2008-09 BOND FUNDED PROJECTS

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2008-09
3	Church/Spencer Butte	Building Remodel	600,000
3	Education Center	CIS Machine Room Electrical Upgrade	120,000
4	Multiple Sites	Upgrade Technology / Install Fiber Optic Network	500,000
5	Multiple Sites	Chalk/Marker Board Replacement	15,000
9	Multiple Sites	Parking Lot Lighting	60,000
12	Multiple Sites	Replace Carpets	50,000
14	Multiple Sites	Stage Lighting	60,000
25	Multiple Sites	Improve Emergency Egress Lighting	1,200,000
31	Multiple Sites	Upgrade Security Site Lighting	200,000
32	Multiple Sites	Upgrade HVAC Systems	1,050,000
40	Multiple Sites	Upgrade Electrical Systems	1,000,000
41	Monroe	Replace Doors	500,000
50	Multiple Sites	Upgrade Stage Lighting/Lighting	140,000
100	Multiple Sites	Allowance-Accessibility Improvements	30,000
101	Multiple Sites	Allowance-Asbestos / Lead Paint Removal	50,000
102	Multiple Sites	Allowance-Asphalt Repair	200,000
104	Multiple Sites	Allowance-Interior Plumbing Upgrade	200,000
105	Multiple Sites	Allowance-Irrigation / Grounds Upgrade	100,000
106	Multiple Sites	Allowance-Locker Replacement	30,000
107	Multiple Sites	Allowance-Security Improvements	4,000
108	Multiple Sites	Allowance-Storm Water Piping Upgrade	100,000
109	Multiple Sites	Allowance-Structural Repairs	100,000
111	Multiple Sites	Allowance-Program Modifications	5,000
119	Multiple Sites	Security Fencing	200,000
122	Multiple Sites	Replace Folding Walls/Partitions	72,000
127	Multiple Sites	Electronic Security System Upgrades	220,000
160	Spencer Butte/ATA	Artificial Turf Sports Fields	1,500,000
	Total		\$8,306,000

2008-09 NON-BOND FUNDED PROJECTS

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2008-09
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 Window Coverings	100,000
6	Multiple Sites	Modify Buildings	100,000
7	Multiple Sites	Modify Sites for Improved Traffic Flow	300,000
8	Multiple Sites	Site Improvements	150,000
9	Multiple Sites	Maintain Closed Schools	100,000
10	Multiple Sites	Replace/Repair Toilet Room Partitions	100,000
11	Multiple Sites	Refinish Gym Floors	100,000
12	Multiple Sites	Repair Asphalt Surfaces	200,000
13	Multiple Sites	Preventive Maintenance/Interior Painting	200,000
14	Multiple Sites	Replace / Upgrade Security Door Locks	150,000
18	Multiple Sites	Acquire/Repair Modular Classrooms	400,000
20	Multiple Sites	Building Lighting Systems	80,000
21	Multiple Sites	Repair / Replace Flooring	100,000
22	Multiple Sites	Modular Classrooms/Building Additions – Strategic Planning	3,000,000
23	Multiple Sites	Demolish Portables	100,000
24	Multiple Sites	Paint Building Exteriors	500,000
27	Multiple Sites	Repair Security Systems	50,000
35	North	Swede Johnson Bleacher Retrofit	100,000
100	CIS	Upgrade Telecommunications Infrastructure	83,000
150	High Schools	Maintain Sports Fields	130,000
160	Middle Schools	Artificial Turf Athletic Fields	500,000
161	Multiple Site	Field Improvement Matching Fund	20,000
162	CHS/NEHS/SHS	Resurface Track	150,000
163	Multiple Sites	Upgrade / Replace Exterior Doors	150,000
165	CHS/SEHS/SHS	Tennis Court Upgrades	30,000

2008-09 NON-BOND FUNDED PROJECTS
continued

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2008-09
167	Multiple Sites	Fire / Life Safety Remediation	500,000
170	Multiple Sites	Acquire Real Property	1,000,000
171	Multiple Sites	Ventilation Duct Cleaning	100,000
172	Multiple Sites	Upgrade Irrigation Systems	200,000
173	Multiple Sites	Improve Landscaping	50,000
174	Custodial	Relocate Equipment Repair Shop	60,000
179	Education Center	Relocate Grounds Department	200,000
183	Multiple Sites	Upgrade Steam and Chemical Boiler Feeds	30,000
184	Multiple Sites	Artificial Turf Contract Reserve	59,000
	Total		\$9,224,000

CAPITAL PROJECTS DESCRIPTIONS

The following projects are budgeted for 2008-09. 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 page 169–171.)

**BOND FUNDED PROJECTS
SERIES 2002 BONDS**

3 Building Remodel

Replace stage rigging at Churchill High School.

Upgrade the north wing and office area at Spencer Butte Middle School.

Upgrade electrical service in the CIS main computer room.

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.

5 Chalk/Marker Board Replacement

Continue to replace aging chalk and marker boards at three remaining elementary schools.

9 Parking Lot Lighting

Install parking lot lighting at McCornack, Howard, Willagillespie and Corridor elementary schools, as well as at the Education Center.

12 Replace Carpets

Replace carpeting in classrooms at multiple sites.

14 Stage Lighting

Repair/replace stage lighting systems at Jefferson ATA and Kelly middle 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 heating, ventilation and air conditioning controls to improve comfort at Sheldon and South Eugene High School and at the Ed Center.

40 Upgrade Electrical Systems

Replace electrical service at River Road Elementary, Churchill High 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. Upgrade lighting at Parker, and Corridor and Yujin Gakuen Elementary Schools.

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.

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.

CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

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.

122 Replace Folding Walls/Partition

Replace aging folding walls with new folding walls or with solid walls at multiple sites.

127 Upgrade Electronic Security Systems

Improve building security and occupant safety with new technology at multiple sites.

160 Artificial Turf Sports Fields

In partnership with the City of Eugene, construct new artificial turf multipurpose fields at Spencer Butte Middle School and Arts and Technology, and install rubberized track at Arts and Technology.

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 Window Coverings

Replace deteriorated window coverings at multiple sites. With the exception of new buildings, window coverings are in generally poor condition throughout the district

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 Repair/Replace Toilet Room Partitions

Toilet partitions are targets for vandalism and must be repaired or replaced periodically. With the exception of the new buildings and recent restroom renovations, restroom partitions are in generally poor condition throughout the district.

11 Refinish Gym Floors

Preserve wooden gym floors district-wide, screening and re-coating according to three-year schedule.

CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

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 and also to support a minimal schedule for painting building interiors.

14 Replace/Upgrade Security Door Locks

Replace classroom door locksets with ADA compliant locksets that can be locked from the inside.

18 Acquire/Repair Modular Classrooms

Repair failing systems and finishes in aging portable classrooms. Purchase modular classrooms as needed.

20 Building Lighting Systems

Funding to replace old metal halide fixtures, as required, and to replace lamps in classrooms at multiple sites.

21 Repair / Replace Flooring

Replace flooring and remove related asbestos to maintain floor surfaces.

22 Modular Classrooms/Building Additions to Support Strategic Planning

Funding to add portable classrooms and/or building additions to support relocation of alternative schools, consolidations and

boundary changes that may occur as a result of the *Shaping 4J's Future* process.

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.

35 Swede Johnson Bleacher Retrofit

Provide structural repairs to aging bleachers, remove rust and paint both top and underneath bleachers.

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.

160 Artificial Turf Athletic Fields

Provide additional funding source for new artificial fields at Spencer Butte and Jefferson ATA and rubberized track at Jefferson ATA. Contingency plan for the potential for the bids to be higher than available bond funds and for potential shortfall in city partnership funding.

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 Resurface Track

Re-coat rubberized track surfaces at Sheldon, Churchill and North Eugene High Schools.

163 Upgrade/Replace Exterior Doors

Supplement bond funding to replace exterior doors, which must be replaced more frequently than other building components.

165 Tennis Court Upgrades

When tennis courts at Churchill, Sheldon and South Eugene High Schools become worn to the point of needing repair, the City will do only a minimal repair. This funding it to supplement the City's repair to provide a better playing surface.

166 Renovate / Demolish Surplus Property

Provide for removal of infrastructure followed by renovation or mitigation of environmental impacts.

CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

167 Fire / 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.

171 Ventilation Duct Cleaning Services

Provide funding to clean ductwork at multiple sites to improve air flow through the ducts and improve indoor air quality.

172 Upgrade Irrigation

Convert manually operated or failed irrigation systems to automatic controlled systems to support landscaping at district sites.

173 Improve Landscaping

Support implementation of newly adopted landscaping rules and guidelines.

174 Relocate Equipment Repair Shop

Funding to move repair shop to Ed Center to make room for additional bus parking at the Transportation site.

179 Relocation of Grounds Department

Relocate Grounds Department to Ed Center to allow more bus parking at the Transportation site.

183 Upgrade Steam and Chemical Boiler Feeds

Upgrade steam heating system chemical treatment through installation of automatic chemical injection systems.

184 Artificial 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.

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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, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual 2005 - 2006	Revenues 2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Budget	2008 - 2009 Proposed	BUDGET Approved	Adopted
1001	Current Year's Taxes 000	43,984,252	45,913,756	47,776,000		50,394,000	50,394,000	50,394,000
1002	Prior Years' Taxes 000	1,058,617	938,019	989,000		760,000	760,000	760,000
1004	Current Local Option Tax 000	10,520,030	11,885,953	13,510,000		13,951,000	13,951,000	13,951,000
1005	Prior Local Option Tax 000	170,972	195,372	207,000		211,000	211,000	211,000
1006	Penalties-Local Op Tax 000	111,728	85,004	32,000		65,000	65,000	65,000
1115	Taxes/Linn County 000	38,357	39,732	41,000		41,000	41,000	41,000
1116	Linn Local Op 000	7,398	10,917	11,000		13,000	13,000	13,000
1118	Interest From Delinquent Taxes 000	215,105	185,114	188,000		160,000	160,000	160,000
1227	Eugene Water & Electric Board 000	42,777	42,453	66,000		50,000	50,000	50,000
1228	IN LIEU OF TAX - LOCAL OPTION 000	826						
1311	Tuition From Pupils Or Parents 000	32,368	19,536	20,000		40,000	40,000	40,000
1312	Tuition-Other SD Within State 000	185,371	170,743	128,000		160,000	160,000	160,000
1516	Int Earnings On Unsegregated T 000	77,074	106,572	120,000		110,000	110,000	110,000
1517	Int Loc Opt Unseg 000	17,669	26,607	30,000		20,000	20,000	20,000
1519	Interest Other Investments 000	1,933,181	2,732,399	2,975,000		2,044,000	2,044,000	2,044,000
1711	Gate Receipts 000			106,000		165,000	165,000	165,000
1730	Student Body Cards 000	66,646	68,499	70,000		72,000	72,000	72,000

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual 2005 - 2006	Revenues 2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted	
1740	Athletic Participation Fees 000		7,417	241,000	253,000	253,000	253,000	
1750	Student Activity Transp. Reimb 000	162,629	170,543	175,000	165,000	165,000	165,000	
1790	Other Pupil Activity Income 000			3,000				
1820	Commun Svs Activ-Child Care R 000	190,836	163,130	210,000	165,000	165,000	165,000	
1911	Building Rental 000	220,339	203,266	240,000	200,000	200,000	200,000	
1913	Closed Schools Rentals 000	137,534	146,672	169,000	185,000	185,000	185,000	
1920	Private Grants 000	70,254						
1960	Adjustm-Prior Yrs Expenditures 000	262,270	51,706					
1980	Fees Charged to Grants 000	489,156	519,712	400,000	500,000	500,000	500,000	
1992	Other Local Reimbursements 000	880,757	1,135,746	900,000	1,000,000	1,000,000	1,000,000	
1993	Charges to Other Funds 000	4,283	889					
1999	Miscellaneous 000	15,584	65,615	20,000	19,000	19,000	19,000	
2101	County School Funds 000	212,339	263,965	245,000	150,000	150,000	150,000	
2990	Miscellaneous Intermediate Sou 000	373,790	181,945					
3101	School Support Fund 000	56,707,735	68,907,569	73,951,000	72,425,000	72,425,000	72,425,000	
3103	Common School Fund 000	1,597,696	1,666,349	1,770,000	1,273,000	1,273,000	1,273,000	
3199	Other 000	292,252	665,166	500,000	770,000	770,000	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, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual 2005 - 2006	Revenues 2006 - 2007	2 0 0 7 FTE	- 2 0 0 8 Budget	2 0 0 8 FTE	- 2 0 0 9 Proposed	B U D G E T Approved
3299	Other Restricted Grants-in-aid 000					3,775,000	3,775,000	3,775,000*
3910	Teacher Training 000	52,100	31,857	20,000		35,000	35,000	35,000
3990	Other Revenue From State Sourc 000	2,181	1,129			1,000	1,000	1,000
4513	Snack Subsidy - Fed and St 000	10,536						
4700	Grants-in-Aid Fed Govt Inter A 000	79,063	152,632	177,000		130,000	130,000	130,000
4801	Federal Forest Fees 000	2,588,498	2,633,094					
4990	Other Revenue Fm Federal Sourc 000	5,186						
5200	Interfund Transfers 000	3,000,000	3,818,000	118,000		977,634	977,634	977,634
5400	Net Working Capital 000	10,374,411	10,815,344	18,904,578		18,402,000	18,402,000	18,402,000
Total: Resources		<u>136,191,800</u>	<u>154,022,422</u>	<u>164,312,578</u>		<u>168,681,634</u>	<u>168,681,634</u>	<u>168,681,634</u>

* State School Improvement Fund grant included in account 3101 in 2007-08.

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures		2007 - 2008		2008 - 2009		BUDGET	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1111	Primary, K-3								
111	Licensed Salaries	9,528,975	9,750,223	203.1	10,648,511	209.9	11,804,938	11,804,938	11,861,256*
112	Classified Salaries	821,826	994,205	48.4	1,109,325	47.1	1,003,774	1,003,774	1,185,007*
121	Licensed Subs Salaries	563,372	658,419		469,392		534,921	534,921	534,921
122	Subs-Classified Salaries	6,438	6,081						
124	Temps-Classified Salaries		5,707						
131	Licensed Additional Salaries	18,970	55,726				3,363	3,363	3,363
132	Classified Salaries Overtime	1,598	1,723						
151	Department Head Increments				13,931		25,730	25,730	25,730
1XX	Salaries Total:	10,941,179	11,472,084	251.5	12,241,159	257.0	13,372,726	13,372,726	13,610,277
211	PERS Employers Contribution	1,750,103	1,746,453		2,706,590		2,900,272	2,900,272	2,959,977
213	Dist Contrib to Pers For Contr	95,818	149,828						
214	PERS Debt Service Charge	315,813	360,969						
220	Social Security Administration	803,542	851,581		936,451		1,024,400	1,024,400	1,042,572
231	Worker's Compensation	70,525	52,441		72,523		81,346	81,346	81,346
232	State Unemployment Insurance	20,667	22,144		35,673		39,999	39,999	39,999
243	Tax Sheltered Annuities	73,409	85,887		146,278		180,511	180,511	180,511
244	Insurance Benefits	2,130,060	2,455,198		2,887,933		3,080,338	3,080,338	3,161,815
2XX	Employee Benefits Total:	5,259,937	5,724,501		6,785,448		7,306,866	7,306,866	7,466,220
319	Other Instruc Prof & Tech Svcs	3,818	6,597		663,836		949,085	949,085	552,180*
332	Pupil Transp-Activity Trips		648						
341	Travel - Local In-District	183			800		800	800	800
342	Travel & Exp Out Of District	6,863	551		300				
346	In-District Expense	1,820	1,359						
353	Postage	5,313	5,047		3,600		3,500	3,500	3,500
389	Other Non-Instruc Services	5,540							
3XX	Purchased Services Total:	23,537	14,202		668,536		953,385	953,385	556,480
410	Supplies	258,572	253,935		276,046		296,138	296,138	296,138
421	Textbooks	47,334	100,375		15,991		15,352	15,352	15,352
432	Reference Books	11,461	1,593						
440	Periodicals	628	382						
460	Non-consumable Items	4,767	14,570		2,000				
470	Computer Software	8,678	7,183		870		2,000	2,000	2,000
480	Computer Hardware	7,388	17,742		2,300		2,500	2,500	2,500
4XX	Supplies & Materials Total:	338,828	395,780		297,207		315,990	315,990	315,990
550	Technology		5,120						
5XX	Capital Outlay Total:		5,120						
1111	Total: Primary, K-3	16,563,481	17,611,687	251.5	19,992,350	257.0	21,948,967	21,948,967	21,948,967

* "Targeted funding" dollars budgeted in Other Instructional Professional and Technical Services have been converted to FTE and moved to salaries and employee benefits in the adopted budget.

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1112 Intermediate Programs								
111 Licensed Salaries	5,475,794	5,268,280	102.9	5,262,696	101.9	5,656,127	5,656,127	5,656,127
112 Classified Salaries	217,713	175,831	11.7	274,514	5.8	144,885	144,885	144,885
121 Licensed Subs Salaries				234,694		256,110	256,110	256,110
122 Subs-Classified Salaries	3,066							
123 Temps-Licensed Salaries		16,988						
124 Temps-Classified Salaries		1,919						
131 Licensed Additional Salaries	3,675	25,029						
151 Department Head Increments				7,934		8,326	8,326	8,326
1XX Salaries Total:	5,700,248	5,488,047	114.6	5,779,838	107.7	6,065,448	6,065,448	6,065,448
211 PERS Employers Contribution	975,919	882,024		1,269,634		1,313,407	1,313,407	1,313,407
213 Dist Contrib to Pers For Contr	38,529	58,986						
214 PERS Debt Service Charge	176,462	187,443						
220 Social Security Administration	423,535	408,612		442,160		464,007	464,007	464,007
231 Worker's Compensation	23,769	24,660		35,259		37,005	37,005	37,005
232 State Unemployment Insurance	11,004	10,632		17,343		18,195	18,195	18,195
243 Tax Sheltered Annuities	45,352	42,542		73,785		85,990	85,990	85,990
244 Insurance Benefits	1,099,384	1,149,489		1,328,996		1,365,938	1,365,938	1,365,938
2XX Employee Benefits Total:	2,793,954	2,764,388		3,167,177		3,284,542	3,284,542	3,284,542
319 Other Instruc Prof & Tech Svcs		6,250						
321 Equip Rep (Not Service Cntcts)		247						
322 Repairs & Maint Svcs (Cntrcts)		14,500						
346 In-District Expense	280							
353 Postage	746	435		350		250	250	250
389 Other Non-Instruc Services	500							
3XX Purchased Services Total:	1,526	21,432		350		250	250	250
410 Supplies	127,647	135,034		143,171		149,719	149,719	149,719
421 Textbooks	12,191	82,169		12,604		13,092	13,092	13,092
432 Reference Books	347							
460 Non-consumable Items	919	390		2,000				
470 Computer Software	1,646	9,730		270		300	300	300
480 Computer Hardware	13,971	4,950		800		1,000	1,000	1,000
4XX Supplies & Materials Total:	156,721	232,273		158,845		164,111	164,111	164,111
1112 Total: Intermediate Programs	8,652,449	8,506,140	114.6	9,106,210	107.7	9,514,351	9,514,351	9,514,351

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
111 Licensed Salaries	7,189	10,145	.7	43,468	.2	11,089	11,089	11,089
112 Classified Salaries	1,234							
124 Temps-Classified Salaries		550						
152 Activity Increments				24,074		25,277	25,277	25,277
1XX Salaries Total:	8,423	10,695	.7	67,542	.2	36,366	36,366	36,366
211 PERS Employers Contribution	1,319	1,933		15,265		8,110	8,110	8,110
214 PERS Debt Service Charge	248	412						
220 Social Security Administration	619	792		5,167		2,782	2,782	2,782
231 Worker's Compensation	36	45		412		222	222	222
232 State Unemployment Insurance	16	20		202		109	109	109
243 Tax Sheltered Annuities				508		142	142	142
244 Insurance Benefits	1,421	1,818		8,472		2,172	2,172	2,172
2XX Employee Benefits Total:	3,659	5,020		30,026		13,537	13,537	13,537
324 Rentals		750						
3XX Purchased Services Total:		750						
410 Supplies						450	450	450
4XX Supplies & Materials Total:						450	450	450
1113 Total: Elementary Extra-Curricular	12,082	16,465	.7	97,568	.2	50,353	50,353	50,353

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1121 Regular Middle School Program								
111 Licensed Salaries	8,089,557	8,147,175	155.6	8,082,377	162.0	8,884,884	8,884,884	9,009,476*
112 Classified Salaries	164,728	158,280	13.2	306,596	8.7	112,447	112,447	214,104*
121 Licensed Subs Salaries	270,065	343,205		392,875		429,000	429,000	429,000
122 Subs-Classified Salaries	3,410							
123 Temps-Licensed Salaries	4,282	5,121						
124 Temps-Classified Salaries	1,357	2,549						
131 Licensed Additional Salaries	62,555	15,643		2,562		26,979	26,979	26,979
132 Classified Salaries Overtime	195	13						
151 Department Head Increments	144,878	144,745		152,283		210,685	210,685	210,685
1XX Salaries Total:	8,741,027	8,816,731	168.8	8,936,693	170.7	9,663,995	9,663,995	9,890,244
211 PERS Employers Contribution	1,454,805	1,397,383		1,968,507		2,089,433	2,089,433	2,164,835
213 Dist Contrib to Pers For Contr	56,605	88,085						
214 PERS Debt Service Charge	261,749	298,195						
220 Social Security Administration	648,108	656,962		683,655		739,302	739,302	756,610
231 Worker's Compensation	60,601	39,793		53,139		59,950	59,950	59,950
232 State Unemployment Insurance	16,694	17,116		26,138		29,486	29,486	29,486
243 Tax Sheltered Annuities	65,184	75,542		108,697		133,595	133,595	133,595
244 Insurance Benefits	1,563,423	1,710,440		1,966,474		2,089,453	2,089,453	2,129,184
2XX Employee Benefits Total:	4,127,169	4,283,516		4,806,610		5,141,219	5,141,219	5,273,660
319 Other Instruc Prof & Tech Svcs	16,496	12,010		208,296		363,813	363,813	5,123*
321 Equip Rep (Not Service Cntcts)	1,336	1,382		2,450		1,865	1,865	1,865
341 Travel - Local In-District	1,809	1,532		1,533		1,564	1,564	1,564
342 Travel & Exp Out Of District	4,643	219						
346 In-District Expense	1,456	2,873						
353 Postage	1,709	1,988		2,298		2,500	2,500	2,500
374 Other Tuition		6,718						
389 Other Non-Instruc Services	220	1,000		1,000		1,000	1,000	1,000
3XX Purchased Services Total:	27,669	27,722		215,577		370,742	370,742	12,052
410 Supplies	229,756	230,354		269,710		267,438	267,438	267,438
421 Textbooks	19,346	47,917		5,857		6,141	6,141	6,141
422 Repair Of Textbooks				200		100	100	100
431 Library Books	221							
432 Reference Books	800	336						
440 Periodicals	2,718	2,512		1,100		1,150	1,150	1,150
460 Non-consumable Items	12,753	15,212		6,000		5,275	5,275	5,275
470 Computer Software	18,227	9,650		11,553		7,265	7,265	7,265
480 Computer Hardware	40,049	52,525		2,000		2,500	2,500	2,500
4XX Supplies & Materials Total:	323,870	358,506		296,420		289,869	289,869	289,869
1121 Total: Regular Middle School Program	13,219,735	13,486,475	168.8	14,255,300	170.7	15,465,825	15,465,825	15,465,825

* "Targeted funding" dollars budgeted in Other Instructional Professional and Technical Services have been converted to FTE and moved to salaries and employee benefits in the adopted budget.

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1122 Middle School Extra-Curricular								
111 Licensed Salaries			.1	8,203				
112 Classified Salaries	1,023	17	1.9	44,242				
121 Licensed Subs Salaries	717							
124 Temps-Classified Salaries	493	609						
131 Licensed Additional Salaries		800						
152 Activity Increments				177,455		186,318	186,318	186,318
153 Athletic Increments	3,409	1,389		61,002		64,047	64,047	64,047
154 Supervision-After Schl Activit	5,093			13,448		14,008	14,008	14,008
1XX Salaries Total:	10,735	2,815	2.0	304,350		264,373	264,373	264,373
211 PERS Employers Contribution	1,287	155		68,787		58,955	58,955	58,955
213 Dist Contrib to Pers For Contr	93	6						
214 PERS Debt Service Charge	232	37						
220 Social Security Administration	764	215		23,292		20,227	20,227	20,227
231 Worker's Compensation	44	15		1,856		1,620	1,620	1,620
232 State Unemployment Insurance	20	5		916		796	796	796
243 Tax Sheltered Annuities	2			359				
244 Insurance Benefits	34			21,047				
2XX Employee Benefits Total:	2,476	433		116,257		81,598	81,598	81,598
319 Other Instruc Prof & Tech Svcs	444			1,580		1,580	1,580	1,580
389 Other Non-Instruc Services		950						
3XX Purchased Services Total:	444	950		1,580		1,580	1,580	1,580
410 Supplies	2,308	651		7,228		5,558	5,558	5,558
4XX Supplies & Materials Total:	2,308	651		7,228		5,558	5,558	5,558
1122 Total: Middle School Extra-Curricular	15,963	4,849	2.0	429,415		353,109	353,109	353,109

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1131	Regular High School Program								
111	Licensed Salaries	11,323,480	11,730,027	227.7	11,904,996	221.4	12,216,032	12,216,032	12,542,640*
112	Classified Salaries	321,081	456,585	23.2	583,691	17.3	172,023	172,023	467,909*
121	Licensed Subs Salaries	462,462	482,010		393,532		429,000	429,000	429,000
122	Subs-Classified Salaries	25,988	3,377						
123	Temps-Licensed Salaries		1,713						
124	Temps-Classified Salaries	4,063	44,945						
131	Licensed Additional Salaries	23,367	54,762		26,104		3,000	3,000	3,000
132	Classified Salaries Overtime	724	543		1,000		1,000	1,000	1,000
139	Cell Phone Stipend	963	4,116						
151	Department Head Increments	250,398	258,113		291,479		306,049	306,049	306,049
1XX Salaries Total:		12,412,526	13,036,191	250.8	13,200,802	238.7	13,127,104	13,127,104	13,749,598
211	PERS Employers Contribution	2,055,364	2,064,684		2,961,913		2,861,706	2,861,706	3,067,202
213	Dist Contrib to Pers For Contr	98,295	135,467						
214	PERS Debt Service Charge	368,777	439,564						
220	Social Security Administration	923,296	973,139		1,009,860		1,005,652	1,005,652	1,053,273
231	Worker's Compensation	73,734	64,549		75,457		81,677	81,677	81,677
232	State Unemployment Insurance	23,753	25,337		37,114		40,171	40,171	40,171
243	Tax Sheltered Annuities	113,073	128,189		154,474		179,525	179,525	179,525
244	Insurance Benefits	2,183,905	2,537,511		2,919,041		2,797,059	2,797,059	2,907,201
2XX Employee Benefits Total:		5,840,197	6,368,440		7,157,859		6,965,790	6,965,790	7,329,049
319	Other Instruc Prof & Tech Svcs	52,031	34,521		230,466		1,114,856	1,114,856	129,103*
321	Equip Rep (Not Service Cntcts)	36,590	39,068		47,357		45,507	45,507	45,507
322	Repairs & Maint Svcs (Cntrcts)	18,615	15,869		33,500		38,500	38,500	38,500
324	Rentals	4,779	9,832		7,500		7,500	7,500	7,500
341	Travel - Local In-District	4,025	877		2,855		2,906	2,906	2,906
342	Travel & Exp Out Of District	2,486	2,924		1,000		1,000	1,000	1,000
343	Student Travel	1,733	2,147		2,400				
346	In-District Expense	1,418	2,784		500		500	500	500
351	Telephone And Telegraph	216	238		200		200	200	200
353	Postage	19,960	18,011		16,147		16,237	16,237	16,237
355	Printing And Binding	19							
374	Other Tuition				32,569		31,187	31,187	31,187
389	Other Non-Instruc Services	13,573	16,461		6,900		3,400	3,400	3,400
3XX Purchased Services Total:		155,445	142,732		381,394		1,261,793	1,261,793	276,040
410	Supplies	316,390	308,336		376,815		368,998	368,998	368,998
419	Miscellaneous				500		700	700	700
421	Textbooks	18,562	17,329		22,588		19,588	19,588	19,588
422	Repair Of Textbooks				750		500	500	500
432	Reference Books	327	2,440		650		350	350	350
440	Periodicals	3,461	3,133		3,823		2,755	2,755	2,755
460	Non-consumable Items	21,081	29,406		26,771		44,207	44,207	44,207
470	Computer Software	6,398	11,880		7,700		4,985	4,985	4,985
480	Computer Hardware	15,034	59,692		24,311		21,824	21,824	21,824
4XX Supplies & Materials Total:		381,253	432,216		463,908		463,907	463,907	463,907

* "Targeted funding" dollars budgeted in Other Instructional Professional and Technical Services have been converted to FTE and moved to salaries and employee benefits in the adopted budget.

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted	
541 Initial & Addt'l Equip Purch	4,940						
542 Replacement Equipment Purchase			8,150				
5XX Capital Outlay Total:	4,940		8,150				
640 Dues And Fees	9,781	14,590	1,500	900	900	900	
6XX Other Objects Total:	9,781	14,590	1,500	900	900	900	
861 Vehicle Supplies	10,440	11,283	8,372	10,985	10,985	10,985	
8XX Maintenance Supplies Total:	10,440	11,283	8,372	10,985	10,985	10,985	
1131 Total: Regular High School Program	18,814,582	20,005,452	250.8	21,221,985	238.7	21,830,479	21,830,479

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1132	High School Extra-Curricular								
111	Licensed Salaries		23,794	.5	23,276	2.7	216,071	216,071	216,071
112	Classified Salaries	80							
121	Licensed Subs Salaries	6,192							
122	Subs-Classified Salaries	35,202	175						
124	Temps-Classified Salaries	11,400	16,466						
131	Licensed Additional Salaries	4,794	6,753				12,644	12,644	12,644
132	Classified Salaries Overtime	5,264	12,755						
139	Cell Phone Stipend		402						
151	Department Head Increments				47,844		50,236	50,236	50,236
152	Activity Increments				183,356		192,520	192,520	192,520
153	Athletic Increments	236,253	210,193		747,179		784,534	784,534	784,534
154	Supervision-After Schl Activit	36,201	19,693		43,828		45,668	45,668	45,668
	1XX Salaries Total:	335,386	290,231	.5	1,045,483	2.7	1,301,673	1,301,673	1,301,673
211	PERS Employers Contribution	41,472	36,621		236,279		290,275	290,275	290,275
213	Dist Contrib to Pers For Contr	1,210	3,052						
214	PERS Debt Service Charge	7,617	7,580						
220	Social Security Administration	21,302	20,806		79,981		99,575	99,575	99,575
231	Worker's Compensation	2,015	1,619		6,380		7,947	7,947	7,947
232	State Unemployment Insurance	554	538		3,141		3,905	3,905	3,905
243	Tax Sheltered Annuities	2,344	2,100		350		2,213	2,213	2,213
244	Insurance Benefits	33,643	35,030		5,843		33,860	33,860	33,860
	2XX Employee Benefits Total:	110,157	107,346		331,974		437,775	437,775	437,775
319	Other Instruc Prof & Tech Svcs	3,487	97		48,900		66,812	66,812	66,812
321	Equip Rep (Not Service Cntcts)				1,500		1,500	1,500	1,500
322	Repairs & Maint Svcs (Cntcrcts)				300		306	306	306
324	Rentals		5,289				17,937	17,937	17,937
325	Electricity						9,402	9,402	9,402
341	Travel - Local In-District						126	126	126
342	Travel & Exp Out Of District	49	49						
343	Student Travel				107,800		9,145	9,145	9,145
346	In-District Expense	347	267		365		1,479	1,479	1,479
353	Postage	250			1,000		1,639	1,639	1,639
389	Other Non-Instruc Services	9,716	14,952		3,000		3,000	3,000	3,000
391	Football Services						16,488	16,488	16,488
392	Clean-up, Parking & U Of O Sup						3,721	3,721	3,721
393	Security Personnel						12,484	12,484	12,484
397	Ambulance Service						7,604	7,604	7,604
	3XX Purchased Services Total:	13,849	20,654		162,865		151,643	151,643	151,643
410	Supplies	3,184	3,626		169,997		150,263	150,263	150,263
419	Miscellaneous				11,300		11,366	11,366	11,366
460	Non-consumable Items		1,642						
	4XX Supplies & Materials Total:	3,184	5,268		181,297		161,629	161,629	161,629

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted
640 Dues And Fees			4,425	6,736	6,736	6,736
6XX Other Objects Total:			4,425	6,736	6,736	6,736
861 Vehicle Supplies	113	188				
8XX Maintenance Supplies Total:	113	188				
1132 Total: High School Extra-Curricular	462,689	423,687	.5	1,726,044	2,059,456	2,059,456

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1210 Programs For Talented & Gifted								
111 Licensed Salaries	42,781	55,619	1.0	55,826	.8		52,257	52,257
113 Administrators	7,075							
121 Licensed Subs Salaries		2,152		12,010		12,010	12,010	12,010
123 Temps-Licensed Salaries	8,685	12,881						
131 Licensed Additional Salaries				5,041		5,041	5,041	5,041
151 Department Head Increments	12,232	12,722		7,650		8,032	8,032	8,032
1XX Salaries Total:	70,773	83,374	1.0	80,527	.8	25,083	77,340	77,340
211 PERS Employers Contribution	7,041	12,400		16,326		3,756	18,281	18,281
213 Dist Contrib to Pers For Contr		27						
214 PERS Debt Service Charge	1,328	2,783						
220 Social Security Administration	4,874	5,790		6,161		1,919	1,919	1,919
231 Worker's Compensation	278	370		492		153	153	153
232 State Unemployment Insurance	68	151		241		75	75	75
243 Tax Sheltered Annuities				700				
244 Insurance Benefits	5,194	10,564		11,985		300	10,509	10,509
2XX Employee Benefits Total:	18,783	32,085		35,905		6,203	30,937	30,937
319 Other Instruc Prof & Tech Svcs	2,500			9,175		9,175	9,175	9,175
341 Travel - Local In-District				214		214	214	214
342 Travel & Exp Out Of District	854	3,040		652		652	652	652
343 Student Travel		624						
346 In-District Expense				802		802	802	802
353 Postage				961		961	961	961
374 Other Tuition	1,333	529		3,736		3,736	3,736	3,736
3XX Purchased Services Total:	4,687	4,193		15,540		15,540	15,540	15,540
410 Supplies	193	466		2,401		2,401	2,401	2,401
432 Reference Books	42			246		460	460	460
440 Periodicals	175	120						
470 Computer Software		219						
480 Computer Hardware	151							
4XX Supplies & Materials Total:	561	805		2,647		2,861	2,861	2,861
640 Dues And Fees	79	269		480		480	480	480
6XX Other Objects Total:	79	269		480		480	480	480
1210 Total: Programs For Talented & Gifted	94,883	120,726	1.0	135,099	.8	50,167	127,158	127,158

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1220	Restrictive Programs								
111	Licensed Salaries	448,484	477,847	11.8	579,605	12.0	655,220	655,220	655,220
112	Classified Salaries	1,190,798	1,519,890	55.8	1,425,192	54.1	1,489,582	1,489,582	1,489,582
113	Administrators		3,482						
121	Licensed Subs Salaries	108,097	52,627		95,783		96,358	96,358	96,358
122	Subs-Classified Salaries	171,961	33,834		72,005				
123	Temps-Licensed Salaries	114	25,671				9,437	9,437	9,437
124	Temps-Classified Salaries	10,845	190,990				68,694	68,694	68,694
131	Licensed Additional Salaries	57,140	64,103		86,383		86,541	86,541	86,541
132	Classified Salaries Overtime	975	1,373						
151	Department Head Increments	2,295	6,539		2,417		2,537	2,537	2,537
	1XX Salaries Total:	1,990,709	2,376,356	67.6	2,261,385	66.0	2,408,369	2,408,369	2,408,369
211	PERS Employers Contribution	273,487	299,026		479,859		504,902	504,902	504,902
213	Dist Contrib to Pers For Contr	37,601	51,966						
214	PERS Debt Service Charge	45,184	56,695						
220	Social Security Administration	144,496	174,681		172,996		178,263	178,263	178,263
231	Worker's Compensation	9,316	11,680		13,796		14,213	14,213	14,213
232	State Unemployment Insurance	3,659	4,526		6,785		6,992	6,992	6,992
243	Tax Sheltered Annuities	2,589	9,525		16,602		18,095	18,095	18,095
244	Insurance Benefits	637,875	816,784		716,299		688,368	688,368	688,368
	2XX Employee Benefits Total:	1,154,207	1,424,883		1,406,337		1,410,833	1,410,833	1,410,833
319	Other Instruc Prof & Tech Svcs	356,673	298,116		12,562		12,562	12,562	12,562
322	Repairs & Maint Svcs (Cntrcts)	1,197	887		432		434	434	434
324	Rentals	20,960	22,677		21,584		21,718	21,718	21,718
331	Pupil Transp To And From Schl	438	66						
341	Travel - Local In-District	11,990	17,954		11,875		12,389	12,389	12,389
342	Travel & Exp Out Of District	553	202						
346	In-District Expense	193	2,440				800	800	800
351	Telephone And Telegraph	1,792	2,697		271		200	200	200
353	Postage	725	843		427		698	698	698
373	Tuition Private Schools	787	1,861		10,496		2,500	2,500	2,500
	3XX Purchased Services Total:	395,308	347,743		57,647		51,301	51,301	51,301
410	Supplies	5,267	8,434		8,725		13,793	13,793	13,793
421	Textbooks	557	911						
432	Reference Books	40	78						
460	Non-consumable Items		55						
470	Computer Software	21	100						
480	Computer Hardware		1,908						
	4XX Supplies & Materials Total:	5,885	11,486		8,725		13,793	13,793	13,793
1220	Total: Restrictive Programs	3,546,109	4,160,468	67.6	3,734,094	66.0	3,884,296	3,884,296	3,884,296

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1229	Other Restrictive Programs								
111	Licensed Salaries	151,993	158,793	3.0	159,300	3.0	186,903	186,903	186,903
131	Licensed Additional Salaries	1,544							
	1XX Salaries Total:	153,537	158,793	3.0	159,300	3.0	186,903	186,903	186,903
211	PERS Employers Contribution	28,562	29,019		36,002		41,679	41,679	41,679
213	Dist Contrib to Pers For Contr	32							
214	PERS Debt Service Charge	5,343	6,513						
220	Social Security Administration	11,446	11,906		12,186		14,298	14,298	14,298
231	Worker's Compensation	642	713		972		1,140	1,140	1,140
232	State Unemployment Insurance	299	311		478		561	561	561
243	Tax Sheltered Annuities	1,800	1,800		2,100		2,505	2,505	2,505
244	Insurance Benefits	29,358	31,578		35,055		38,331	38,331	38,331
	2XX Employee Benefits Total:	77,482	81,840		86,793		98,514	98,514	98,514
341	Travel - Local In-District	3,011	2,454						
342	Travel & Exp Out Of District	248							
	3XX Purchased Services Total:	3,259	2,454						
410	Supplies		259						
432	Reference Books		499						
	4XX Supplies & Materials Total:		758						
1229	Total: Other Restrictive Programs	234,278	243,845	3.0	246,093	3.0	285,417	285,417	285,417

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1250	Less Restricted								
	111 Licensed Salaries	2,770,923	2,745,625	54.3	2,818,523	56.6	3,183,740	3,183,740	3,183,740
	112 Classified Salaries	997,778	988,076	42.2	1,037,865	43.9	1,144,633	1,343,173	1,343,173
	121 Licensed Subs Salaries	2,939	735						
	122 Subs-Classified Salaries	61,703	48,784		51,971		55,000	55,000	55,000
	123 Temps-Licensed Salaries		1,457						
	124 Temps-Classified Salaries		17,712						
	131 Licensed Additional Salaries	8,851	6,975		6,856		10,000	10,000	10,000
	132 Classified Salaries Overtime	355	2,751						
	139 Cell Phone Stipend		219						
	151 Department Head Increments	27,288	28,247		26,653		27,985	27,985	27,985
	1XX Salaries Total:	3,869,837	3,840,581	96.4	3,941,868	100.5	4,421,358	4,619,898	4,619,898
	211 PERS Employers Contribution	642,743	588,793		879,117		973,698	1,017,972	1,017,972
	213 Dist Contrib to Pers For Contr	26,378	39,766						
	214 PERS Debt Service Charge	116,875	124,835						
	220 Social Security Administration	283,930	284,509		301,553		338,234	353,422	353,422
	231 Worker's Compensation	16,621	17,766		24,046		26,972	26,972	26,972
	232 State Unemployment Insurance	7,386	7,399		11,827		13,265	13,265	13,265
	243 Tax Sheltered Annuities	23,697	30,305		44,308		53,820	53,820	53,820
	244 Insurance Benefits	911,875	975,301		1,069,624		1,155,872	1,158,870	1,158,870
	2XX Employee Benefits Total:	2,029,505	2,068,674		2,330,475		2,561,861	2,624,321	2,624,321
	319 Other Instruc Prof & Tech Svcs	70,541	77,055		32,632		29,725	29,725	29,725
	341 Travel - Local In-District	4,642	1,096						
	342 Travel & Exp Out Of District	329	356						
	351 Telephone And Telegraph	791	516						
	3XX Purchased Services Total:	76,303	79,023		32,632		29,725	29,725	29,725
	410 Supplies	63	223				547	547	547
	421 Textbooks		98						
	4XX Supplies & Materials Total:	63	321				547	547	547
1250	Total: Less Restricted	5,975,708	5,988,599	96.4	6,304,975	100.5	7,013,491	7,274,491	7,274,491

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1260	Early Intervention								
	111 Licensed Salaries	71,334	60,414	1.2	72,544	1.2	53,905	53,905	53,905
	131 Licensed Additional Salaries	10,238	3,078						
	151 Department Head Increments	2,658	2,687		2,800		2,940	2,940	2,940
	1XX Salaries Total:	84,230	66,179	1.2	75,344	1.2	56,845	56,845	56,845
	211 PERS Employers Contribution	14,067	11,949		17,028		12,677	12,677	12,677
	214 PERS Debt Service Charge	2,639	2,705						
	220 Social Security Administration	6,203	4,947		5,764		4,349	4,349	4,349
	231 Worker's Compensation	343	293		460		347	347	347
	232 State Unemployment Insurance	161	129		226		171	171	171
	243 Tax Sheltered Annuities				840		1,002	1,002	1,002
	244 Insurance Benefits	11,245	10,078		14,022		15,332	15,332	15,332
	2XX Employee Benefits Total:	34,658	30,101		38,340		33,878	33,878	33,878
	319 Other Instruc Prof & Tech Svcs		18,382						
	341 Travel - Local In-District	198	1,557						
	353 Postage	342	491						
	3XX Purchased Services Total:	540	20,430						
	410 Supplies	775	1,434		1,053		1,059	1,059	1,059
	480 Computer Hardware	242							
	4XX Supplies & Materials Total:	1,017	1,434		1,053		1,059	1,059	1,059
1260	Total: Early Intervention	120,445	118,144	1.2	114,737	1.2	91,782	91,782	91,782

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1271 Remediation								
111 Licensed Salaries	260		.7	39,574	.3	16,922	16,922	16,922
112 Classified Salaries	2,746		1.6	37,646	6.6	192,567	192,567	192,567
1XX Salaries Total:	3,006		2.3	77,220	6.9	209,489	209,489	209,489
211 PERS Employers Contribution	266			17,452		46,717	46,717	46,717
213 Dist Contrib to Pers For Contr	75							
214 PERS Debt Service Charge	41							
220 Social Security Administration	177			5,907		16,027	16,027	16,027
231 Worker's Compensation	13			471		1,278	1,278	1,278
232 State Unemployment Insurance	4			232		628	628	628
243 Tax Sheltered Annuities				734		1,240	1,240	1,240
244 Insurance Benefits				24,960		68,804	68,804	68,804
2XX Employee Benefits Total:	576			49,756		134,694	134,694	134,694
319 Other Instruc Prof & Tech Svcs				95,000				
3XX Purchased Services Total:				95,000				
410 Supplies						12,025	12,025	12,025
4XX Supplies & Materials Total:						12,025	12,025	12,025
1271 Total: Remediation	3,582		2.3	221,976	6.9	356,208	356,208	356,208

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1280 Alternative Education								
111 Licensed Salaries	722,316	722,201	9.1	482,133	10.0	592,877	592,877	592,877
112 Classified Salaries	46,306	81,399	1.0	25,287	1.4	36,277	36,277	36,277
113 Administrators		1,640						
121 Licensed Subs Salaries	7,976	17,335		43,375		43,460	43,460	43,460
122 Subs-Classified Salaries	9,966			13,020		12,464	12,464	12,464
123 Temps-Licensed Salaries		9,619						
124 Temps-Classified Salaries	657	9,081						
131 Licensed Additional Salaries	20,233	12,673		6,784		7,397	7,397	7,397
132 Classified Salaries Overtime	431	251						
139 Cell Phone Stipend	141	471						
151 Department Head Increments	2,875	6,468		3,123		3,279	3,279	3,279
1XX Salaries Total:	810,901	861,138	10.1	573,722	11.4	695,754	695,754	695,754
211 PERS Employers Contribution	132,085	128,679		126,157		145,725	145,725	145,725
213 Dist Contrib to Pers For Contr	8,016	12,784						
214 PERS Debt Service Charge	23,568	25,090						
220 Social Security Administration	60,705	64,746		40,831		53,225	53,225	53,225
231 Worker's Compensation	3,459	3,822		3,256		4,243	4,243	4,243
232 State Unemployment Insurance	1,555	1,610		1,600		2,086	2,086	2,086
243 Tax Sheltered Annuities	8,941	10,350		5,974		8,534	8,534	8,534
244 Insurance Benefits	170,857	183,980		118,188		142,445	142,445	142,445
2XX Employee Benefits Total:	409,186	431,061		296,006		356,258	356,258	356,258
319 Other Instruc Prof & Tech Svcs	43,349	21,951		210,003		207,714	207,714	207,714
322 Repairs & Maint Svcs (Cntrcts)	490	529		567		567	567	567
324 Rentals	49	41		228				
331 Pupil Transp To And From Schl	87			1,214		1,214	1,214	1,214
341 Travel - Local In-District	899	465		113		341	341	341
342 Travel & Exp Out Of District	4,238	4,109		568		568	568	568
343 Student Travel	385							
346 In-District Expense	3,336	3,347		1,000		568	568	568
353 Postage	697	411		124		124	124	124
371 Tuition/Other Dist In-State	133,715	97,608		285,205		298,224	298,224	298,224
373 Tuition Private Schools	2,132,778	1,752,389		1,677,430		1,669,691	1,669,691	1,669,691
374 Other Tuition	88	23,222		55,000		55,000	55,000	55,000
389 Other Non-Instruc Services	45,742	75,485		21,370		21,498	21,498	21,498
3XX Purchased Services Total:	2,365,853	1,979,557		2,252,822		2,255,509	2,255,509	2,255,509
410 Supplies	45,273	32,619		43,052		38,088	38,088	38,088
421 Textbooks	530	1,204		1,302		1,902	1,902	1,902
432 Reference Books	86	170						
440 Periodicals				167		167	167	167
460 Non-consumable Items	1,002	2,747						
470 Computer Software	394	1,256		111		6,196	6,196	6,196
480 Computer Hardware	1,945	17,645						
4XX Supplies & Materials Total:	49,230	55,641		44,632		46,353	46,353	46,353

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	623							
6XX Other Objects Total:	623							
1280 Total: Alternative Education	3,635,793	3,327,397	10.1	3,167,182	11.4	3,353,874	3,353,874	3,353,874

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1288	Charter Flow-Through								
360	Charter School Payments	2,477,744	2,537,533		2,549,963		2,967,000	2,967,000	2,967,000
361	Charter School Local Option				278,000		329,100	329,100	329,100
	3XX Purchased Services Total:	2,477,744	2,537,533		2,827,963		3,296,100	3,296,100	3,296,100
720	Flow-Through		20,788		35,000		50,000	50,000	50,000
	7XX Transfers Total:		20,788		35,000		50,000	50,000	50,000
1288	Total: Charter Flow-Through	2,477,744	2,558,321		2,862,963		3,346,100	3,346,100	3,346,100

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1291 English Language Learner Pgm								
111 Licensed Salaries	373,703	429,534	9.1	492,371	13.7	804,062	804,062	804,062
112 Classified Salaries	251,022	269,231	11.5	268,564	5.4	143,234	143,234	143,234
121 Licensed Subs Salaries	7,885	12,264		1,293		1,293	1,293	1,293
122 Subs-Classified Salaries	1,874	2,532						
123 Temps-Licensed Salaries	4,677	2,264						
124 Temps-Classified Salaries	1,200	7,772						
131 Licensed Additional Salaries	464	40,250						
132 Classified Salaries Overtime	707	20						
139 Cell Phone Stipend	240	540						
151 Department Head Increments	6,326	6,468						
1XX Salaries Total:	648,098	770,875	20.6	762,228	19.1	948,589	948,589	948,589
211 PERS Employers Contribution	88,325	106,807		172,062		211,338	211,338	211,338
213 Dist Contrib to Pers For Contr	13,026	14,985						
214 PERS Debt Service Charge	14,689	21,072						
220 Social Security Administration	47,254	57,062		58,310		72,567	72,567	72,567
231 Worker's Compensation	2,861	3,562		4,649		5,787	5,787	5,787
232 State Unemployment Insurance	1,234	1,488		2,287		2,846	2,846	2,846
243 Tax Sheltered Annuities	1,884	4,533		8,109		12,244	12,244	12,244
244 Insurance Benefits	178,972	198,095		225,348		227,921	227,921	227,921
2XX Employee Benefits Total:	348,245	407,604		470,765		532,703	532,703	532,703
319 Other Instruc Prof & Tech Svcs	7,025	2,865		10,675		5,000	5,000	5,000
322 Repairs & Maint Svcs (Cntrcts)	483	230		534		534	534	534
341 Travel - Local In-District	2,233	2,065		4,129		3,000	3,000	3,000
342 Travel & Exp Out Of District	670	1,042		320		250	250	250
346 In-District Expense	1,929	4,721		66,534		66,600	66,600	66,600
351 Telephone And Telegraph	909	2		107		50	50	50
353 Postage	132	80		160		50	50	50
389 Other Non-Instruc Services	123			17,196				
3XX Purchased Services Total:	13,504	11,005		99,655		75,484	75,484	75,484
410 Supplies	3,824	3,607		1,601		6,000	6,000	6,000
421 Textbooks	2,078	1,972		2,379		25,136	25,136	25,136
432 Reference Books				160		60	60	60
460 Non-consumable Items	75	55						
470 Computer Software	4,241	295		309		60	60	60
480 Computer Hardware	9,000	1,529						
4XX Supplies & Materials Total:	19,218	7,458		4,449		31,256	31,256	31,256
868 Oth than Home to Sch Supplies	8							
8XX Maintenance Supplies Total:	8							
1291 Total: English Language Learner Pgm	1,029,073	1,196,942	20.6	1,337,097	19.1	1,588,032	1,588,032	1,588,032

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1294 Youth Corrections Education								
111 Licensed Salaries	33,262	22,755	.5	24,722	.5	25,956	25,956	25,956
131 Licensed Additional Salaries	941							
1XX Salaries Total:	34,203	22,755	.5	24,722	.5	25,956	25,956	25,956
211 PERS Employers Contribution	6,461	4,278		5,587		5,788	5,788	5,788
213 Dist Contrib to Pers For Contr		17						
214 PERS Debt Service Charge	1,219	959						
220 Social Security Administration	2,536	1,619		1,891		1,986	1,986	1,986
231 Worker's Compensation	144	102		151		158	158	158
232 State Unemployment Insurance	67	42		74		78	78	78
243 Tax Sheltered Annuities	1,106	1,074		315		376	376	376
244 Insurance Benefits	7,732	6,988		5,258		5,750	5,750	5,750
2XX Employee Benefits Total:	19,265	15,079		13,276		14,136	14,136	14,136
1294 Total: Youth Corrections Education	53,468	37,834	.5	37,998	.5	40,092	40,092	40,092

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1299	Other Programs								
	111 Licensed Salaries		131						
	112 Classified Salaries		266						
	1XX Salaries Total:		397						
	211 PERS Employers Contribution		40						
	213 Dist Contrib to Pers For Contr		20						
	214 PERS Debt Service Charge		6						
	220 Social Security Administration		30						
	231 Worker's Compensation		2						
	232 State Unemployment Insurance		1						
	243 Tax Sheltered Annuities		3						
	2XX Employee Benefits Total:		102						
	319 Other Instruc Prof & Tech Svcs				625,000		135,000	135,000	135,000
	3XX Purchased Services Total:				625,000		135,000	135,000	135,000
1299	Total: Other Programs		499		625,000		135,000	135,000	135,000

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1460 Special Programs Summer School								
121 Licensed Subs Salaries	63,261	35,462						
122 Subs-Classified Salaries	1,451							
123 Temps-Licensed Salaries	582	21,632						
124 Temps-Classified Salaries		1,012						
131 Licensed Additional Salaries		2,636		23,000		23,000	23,000	23,000
1XX Salaries Total:	65,294	60,742		23,000		23,000	23,000	23,000
211 PERS Employers Contribution	7,777	3,925		5,198		5,129	5,129	5,129
213 Dist Contrib to Pers For Contr	3,135	1,842						
214 PERS Debt Service Charge	1,001	1,133						
220 Social Security Administration	4,948	4,632		1,760		1,760	1,760	1,760
231 Worker's Compensation	347	271		140		140	140	140
232 State Unemployment Insurance	141	114		69		69	69	69
243 Tax Sheltered Annuities	12	15						
244 Insurance Benefits	1,780	871						
2XX Employee Benefits Total:	19,141	12,803		7,167		7,098	7,098	7,098
319 Other Instruc Prof & Tech Svcs				252,500		252,500	252,500	252,500
346 In-District Expense		144						
353 Postage		34						
3XX Purchased Services Total:		178		252,500		252,500	252,500	252,500
410 Supplies	7			38,000		38,000	38,000	38,000
4XX Supplies & Materials Total:	7			38,000		38,000	38,000	38,000
1460 Total: Special Programs Summer School	84,442	73,723		320,667		320,598	320,598	320,598

PROGRAM BUDGET DETAIL—GENERAL FUND

General 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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2110 Attendance & Social Work Servi								
111 Licensed Salaries	140,024	146,828	5.1	249,563	5.1	296,789	296,789	296,789
112 Classified Salaries	7,034	1,251						
151 Department Head Increments	3,953	4,007		4,164		4,372	4,372	4,372
1XX Salaries Total:	151,011	152,086	5.1	253,727	5.1	301,161	301,161	301,161
211 PERS Employers Contribution	24,141	24,239		57,342		67,159	67,159	67,159
213 Dist Contrib to Pers For Contr	2,461	2,373						
214 PERS Debt Service Charge	4,162	5,036						
220 Social Security Administration	11,368	11,633		19,411		23,038	23,038	23,038
231 Worker's Compensation	646	685		1,547		1,837	1,837	1,837
232 State Unemployment Insurance	288	298		761		903	903	903
243 Tax Sheltered Annuities	2,138	2,343		3,563		4,250	4,250	4,250
244 Insurance Benefits	33,301	32,548		59,477		65,035	65,035	65,035
2XX Employee Benefits Total:	78,505	79,155		142,101		162,222	162,222	162,222
341 Travel - Local In-District	931	1,770						
342 Travel & Exp Out Of District	109							
3XX Purchased Services Total:	1,040	1,770						
2110 Total: Attendance & Social Work Servi	230,556	233,011	5.1	395,828	5.1	463,383	463,383	463,383

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund
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JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2115	Student Safety								
	112 Classified Salaries	326,440	296,185	11.1	221,837	13.8	277,955	277,955	277,955
	122 Subs-Classified Salaries	23	8,352						
	124 Temps-Classified Salaries	2,691	10,976						
	132 Classified Salaries Overtime	3,694	5,463						
	1XX Salaries Total:	332,848	320,976	11.1	221,837	13.8	277,955	277,955	277,955
	211 PERS Employers Contribution	47,602	36,534		50,134		61,984	61,984	61,984
	213 Dist Contrib to Pers For Contr	4,417	7,407						
	214 PERS Debt Service Charge	8,411	6,906						
	220 Social Security Administration	23,910	23,477		16,971		21,265	21,265	21,265
	231 Worker's Compensation	2,253	1,700		1,356		1,698	1,698	1,698
	232 State Unemployment Insurance	624	617		666		836	836	836
	243 Tax Sheltered Annuities		1,162		1,667		2,079	2,079	2,079
	244 Insurance Benefits	137,616	130,810		114,787		136,274	136,274	136,274
	2XX Employee Benefits Total:	224,833	208,613		185,581		224,136	224,136	224,136
	389 Other Non-Instruc Services	103,539	121,380		126,000		126,000	126,000	126,000
	3XX Purchased Services Total:	103,539	121,380		126,000		126,000	126,000	126,000
2115	Total: Student Safety	661,220	650,969	11.1	533,418	13.8	628,091	628,091	628,091

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund
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JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2122 Counseling Services								
111 Licensed Salaries	422,127	174,400	26.8	1,358,737	28.9	1,621,035	1,621,035	1,621,035
112 Classified Salaries	37,956	27,398	.2	7,110	.8	19,530	19,530	19,530
131 Licensed Additional Salaries	1,575	307						
132 Classified Salaries Overtime		177						
151 Department Head Increments	6,326			14,642		15,374	15,374	15,374
1XX Salaries Total:	467,984	202,282	27.0	1,380,489	29.6	1,655,939	1,655,939	1,655,939
211 PERS Employers Contribution	67,405	23,186		311,989		369,276	369,276	369,276
213 Dist Contrib to Pers For Contr	8,641	6,522						
214 PERS Debt Service Charge	11,321	4,101						
220 Social Security Administration	34,496	14,928		105,610		126,680	126,680	126,680
231 Worker's Compensation	1,980	904		8,417		10,099	10,099	10,099
232 State Unemployment Insurance	861	386		4,140		4,971	4,971	4,971
243 Tax Sheltered Annuities	4,967	1,813		18,795		24,208	24,208	24,208
244 Insurance Benefits	101,216	43,581		315,620		376,239	376,239	376,239
2XX Employee Benefits Total:	230,887	95,421		764,571		911,473	911,473	911,473
319 Other Instruc Prof & Tech Svcs	2,000	2,000		32,000		92,000	92,000	92,000
324 Rentals	48							
341 Travel - Local In-District				564				
342 Travel & Exp Out Of District	551	68		1,634		1,034	1,034	1,034
346 In-District Expense	3,516	3,991		4,703		5,103	5,103	5,103
353 Postage	1,027	1,027		3,143		868	868	868
389 Other Non-Instruc Services		1,546						
3XX Purchased Services Total:	7,142	8,632		42,044		99,005	99,005	99,005
410 Supplies	15,410	10,589		17,332		16,812	16,812	16,812
421 Textbooks		621						
432 Reference Books		1,317		1,741				
440 Periodicals	24	259				50	50	50
460 Non-consumable Items	217	432				1,200	1,200	1,200
470 Computer Software		230		2,735		2,770	2,770	2,770
480 Computer Hardware		50						
4XX Supplies & Materials Total:	15,651	13,498		21,808		20,832	20,832	20,832
640 Dues And Fees	66	71						
6XX Other Objects Total:	66	71						
2122 Total: Counseling Services	721,730	319,904	27.0	2,208,912	29.6	2,687,249	2,687,249	2,687,249

PROGRAM BUDGET DETAIL—GENERAL FUND

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JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2129 Other Guidance Services								
123 Temps-Licensed Salaries		983				2,600	2,600	2,600
1XX Salaries Total:		983				2,600	2,600	2,600
220 Social Security Administration		56						
231 Worker's Compensation		4						
232 State Unemployment Insurance		1						
2XX Employee Benefits Total:		61						
319 Other Instruc Prof & Tech Svcs		408						
346 In-District Expense		370						
3XX Purchased Services Total:		778						
410 Supplies		95						
4XX Supplies & Materials Total:		95						
2129 Total: Other Guidance Services		1,917				2,600	2,600	2,600

PROGRAM BUDGET DETAIL—GENERAL FUND

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2131 Health Services								
111 Licensed Salaries	57,168	56,586	9.1	470,178	9.2	531,408	531,408	531,408
112 Classified Salaries	151,464	157,905	6.4	154,598	6.4	172,781	172,781	172,781
121 Licensed Subs Salaries		2,591						
122 Subs-Classified Salaries		276		1,140		1,140	1,140	1,140
131 Licensed Additional Salaries	3,216	6,284		3,068		3,068	3,068	3,068
132 Classified Salaries Overtime		124						
151 Department Head Increments	6,326	6,468		6,665		6,998	6,998	6,998
1XX Salaries Total:	218,174	230,234	15.5	635,649	15.6	715,395	715,395	715,395
211 PERS Employers Contribution	38,081	40,005		143,399		159,281	159,281	159,281
213 Dist Contrib to Pers For Contr	700	263						
214 PERS Debt Service Charge	7,130	8,952						
220 Social Security Administration	15,601	16,395		48,628		54,728	54,728	54,728
231 Worker's Compensation	989	1,094		3,879		4,364	4,364	4,364
232 State Unemployment Insurance	402	428		1,905		2,146	2,146	2,146
243 Tax Sheltered Annuities	730	1,218		7,330		8,643	8,643	8,643
244 Insurance Benefits	59,068	64,895		172,421		180,646	180,646	180,646
2XX Employee Benefits Total:	122,701	133,250		377,562		409,808	409,808	409,808
319 Other Instruc Prof & Tech Svcs	3,975	4,944						
321 Equip Rep (Not Service Cntcts)	64	479		641		641	641	641
341 Travel - Local In-District	3,920	4,561		1,142		1,142	1,142	1,142
342 Travel & Exp Out Of District	505	3,812						
346 In-District Expense	22	911		107		107	107	107
351 Telephone And Telegraph	671	555		854		854	854	854
353 Postage	616	714		577		577	577	577
354 Advertising	103							
389 Other Non-Instruc Services				4,000				
3XX Purchased Services Total:	9,876	15,976		7,321		3,321	3,321	3,321
410 Supplies	10,275	11,174		13,867		13,346	13,346	13,346
432 Reference Books	307			215		215	215	215
440 Periodicals	97	105		107		107	107	107
460 Non-consumable Items	491	1,168						
470 Computer Software	502	40						
480 Computer Hardware	250							
4XX Supplies & Materials Total:	11,922	12,487		14,189		13,668	13,668	13,668
640 Dues And Fees	335			534		534	534	534
6XX Other Objects Total:	335			534		534	534	534
2131 Total: Health Services	363,008	391,947	15.5	1,035,255	15.6	1,142,726	1,142,726	1,142,726

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund
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JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2132	Medical Services								
	111 Licensed Salaries		1,069						
	112 Classified Salaries		725						
	1XX Salaries Total:		1,794						
	211 PERS Employers Contribution		287						
	213 Dist Contrib to Pers For Contr		24						
	214 PERS Debt Service Charge		67						
	220 Social Security Administration		133						
	231 Worker's Compensation		8						
	232 State Unemployment Insurance		3						
	243 Tax Sheltered Annuities		5						
	2XX Employee Benefits Total:		527						
2132	Total: Medical Services		2,321						

PROGRAM BUDGET DETAIL—GENERAL FUND

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JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2139	OTHER HEALTH SERVICES								
	112 Classified Salaries		298						
	1XX Salaries Total:		298						
	220 Social Security Administration		23						
	231 Worker's Compensation		2						
	232 State Unemployment Insurance		1						
	2XX Employee Benefits Total:		26						
	346 In-District Expense		406						
	389 Other Non-Instruc Services						30,000	30,000	30,000
	3XX Purchased Services Total:		406				30,000	30,000	30,000
2139	Total: OTHER HEALTH SERVICES		730				30,000	30,000	30,000

PROGRAM BUDGET DETAIL—GENERAL FUND

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JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2142 Psychological Testing Services								
410 Supplies	6,351	6,142		5,350		5,450	5,450	5,450
4XX Supplies & Materials Total:	6,351	6,142		5,350		5,450	5,450	5,450
2142 Total: Psychological Testing Services	6,351	6,142		5,350		5,450	5,450	5,450

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2143 Psychological Counseling Servi								
111 Licensed Salaries	388,268	400,041	12.9	706,720	12.1	745,240	745,240	745,240
123 Temps-Licensed Salaries		166						
131 Licensed Additional Salaries		15,805						
151 Department Head Increments	2,806	3,991		4,164		4,372	4,372	4,372
1XX Salaries Total:	391,074	420,003	12.9	710,884	12.1	749,612	749,612	749,612
211 PERS Employers Contribution	58,978	56,099		160,658		167,164	167,164	167,164
213 Dist Contrib to Pers For Contr	5,787	8,486						
214 PERS Debt Service Charge	10,142	11,090						
220 Social Security Administration	29,115	31,574		54,384		57,345	57,345	57,345
231 Worker's Compensation	1,609	1,869		4,336		4,573	4,573	4,573
232 State Unemployment Insurance	761	824		2,132		2,249	2,249	2,249
243 Tax Sheltered Annuities	2,880	3,935		9,030		10,104	10,104	10,104
244 Insurance Benefits	61,388	68,005		150,737		154,601	154,601	154,601
2XX Employee Benefits Total:	170,660	181,882		381,277		396,036	396,036	396,036
319 Other Instruc Prof & Tech Svcs	2,414							
341 Travel - Local In-District	7,634	4,242						
342 Travel & Exp Out Of District	2,348	1,354				2,000	2,000	2,000
346 In-District Expense		935						
351 Telephone And Telegraph	1,075	852		227		300	300	300
3XX Purchased Services Total:	13,471	7,383		227		2,300	2,300	2,300
410 Supplies	2,905	14,116		12,581		12,585	12,585	12,585
470 Computer Software		58						
4XX Supplies & Materials Total:	2,905	14,174		12,581		12,585	12,585	12,585
640 Dues And Fees		50						
6XX Other Objects Total:		50						
2143 Total: Psychological Counseling Servi	578,110	623,492	12.9	1,104,969	12.1	1,160,533	1,160,533	1,160,533

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2152 Speech Pathology Services								
111 Licensed Salaries	721,212	692,606	13.9	745,138	14.1	807,439	807,439	807,439
121 Licensed Subs Salaries	358							
123 Temps-Licensed Salaries		27,300						
131 Licensed Additional Salaries	768	653						
151 Department Head Increments	4,648	4,793		4,896		5,140	5,140	5,140
1XX Salaries Total:	726,986	725,352	13.9	750,034	14.1	812,579	812,579	812,579
211 PERS Employers Contribution	111,795	99,749		169,507		181,205	181,205	181,205
213 Dist Contrib to Pers For Contr	8,393	12,543						
214 PERS Debt Service Charge	19,642	20,119						
220 Social Security Administration	53,593	53,349		57,378		62,162	62,162	62,162
231 Worker's Compensation	3,023	3,223		4,575		4,956	4,956	4,956
232 State Unemployment Insurance	1,394	1,385		2,250		2,437	2,437	2,437
243 Tax Sheltered Annuities	4,940	7,458		9,705		11,740	11,740	11,740
244 Insurance Benefits	139,572	140,090		162,001		179,644	179,644	179,644
2XX Employee Benefits Total:	342,352	337,916		405,416		442,144	442,144	442,144
319 Other Instruc Prof & Tech Svcs	779							
321 Equip Rep (Not Service Cntcts)	1,350	1,415						
341 Travel - Local In-District	1,195	1,677						
342 Travel & Exp Out Of District				663				
346 In-District Expense	277	133		137		300	300	300
3XX Purchased Services Total:	3,601	3,225		800		300	300	300
410 Supplies	7,228	5,694		7,190		7,738	7,738	7,738
432 Reference Books	33	258						
470 Computer Software	84	304						
4XX Supplies & Materials Total:	7,345	6,256		7,190		7,738	7,738	7,738
2152 Total: Speech Pathology Services	1,080,284	1,072,749	13.9	1,163,440	14.1	1,262,761	1,262,761	1,262,761

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2169 Misc Support Of Educational Se								
111 Licensed Salaries	265,760	256,202	4.7	263,507	4.7	286,434	286,434	286,434
112 Classified Salaries	27,743	21,508	.9	24,983	.9	21,533	21,533	21,533
124 Temps-Classified Salaries		544						
131 Licensed Additional Salaries	219							
151 Department Head Increments	2,968	2,652		3,274		3,437	3,437	3,437
1XX Salaries Total:	296,690	280,906	5.6	291,764	5.6	311,404	311,404	311,404
211 PERS Employers Contribution	53,201	47,999		65,939		69,443	69,443	69,443
213 Dist Contrib to Pers For Contr	356	862						
214 PERS Debt Service Charge	9,926	10,626						
220 Social Security Administration	21,524	20,438		22,319		23,822	23,822	23,822
231 Worker's Compensation	1,240	1,260		1,779		1,899	1,899	1,899
232 State Unemployment Insurance	533	535		876		934	934	934
243 Tax Sheltered Annuities	1,551	2,248		3,390		4,018	4,018	4,018
244 Insurance Benefits	58,452	62,444		63,628		68,286	68,286	68,286
2XX Employee Benefits Total:	146,783	146,412		157,931		168,402	168,402	168,402
341 Travel - Local In-District	1,883	5,483						
342 Travel & Exp Out Of District	466	247						
343 Student Travel	41							
346 In-District Expense	78							
351 Telephone And Telegraph	172	111						
3XX Purchased Services Total:	2,640	5,841						
410 Supplies	2,260	3,022		3,159		3,178	3,178	3,178
432 Reference Books	93							
440 Periodicals	77	28						
470 Computer Software	50							
4XX Supplies & Materials Total:	2,480	3,050		3,159		3,178	3,178	3,178
640 Dues And Fees	225							
6XX Other Objects Total:	225							
2169 Total: Misc Support Of Educational Se	448,818	436,209	5.6	452,854	5.6	482,984	482,984	482,984

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2190 Director of Educ Services								
111 Licensed Salaries	12,013	6,504						
112 Classified Salaries	190,207	219,600	5.9	236,115	8.9	345,241	345,241	345,241
113 Administrators	307,088	329,837	4.0	338,240	4.0	376,209	376,209	376,209
121 Licensed Subs Salaries	45,485	51,859		37,188		64,905	64,905	64,905
122 Subs-Classified Salaries	18,775	150		4,241				
123 Temps-Licensed Salaries		2,878						
124 Temps-Classified Salaries	4,833	2,808						
131 Licensed Additional Salaries	49,076	51,713		66,369		93,441	93,441	93,441
132 Classified Salaries Overtime	4,541	421						
139 Cell Phone Stipend	477	1,908						
1XX Salaries Total:	632,495	667,678	9.9	682,153	12.9	879,796	879,796	879,796
211 PERS Employers Contribution	102,526	101,624		147,408		186,264	186,264	186,264
213 Dist Contrib to Pers For Contr	10,382	9,808						
214 PERS Debt Service Charge	17,720	20,987						
220 Social Security Administration	46,762	49,125		52,186		67,307	67,307	67,307
231 Worker's Compensation	2,708	3,027		4,161		5,367	5,367	5,367
232 State Unemployment Insurance	1,226	1,291		2,046		2,640	2,640	2,640
241 Professional Fund	2,489	3,419		5,976		8,034	8,034	8,034
243 Tax Sheltered Annuities	27,773	24,730		25,028		25,478	25,478	25,478
244 Insurance Benefits	43,365	86,982		101,891		133,834	133,834	133,834
2XX Employee Benefits Total:	254,951	300,993		338,696		428,924	428,924	428,924
319 Other Instruc Prof & Tech Svcs	249	17		5,342				
321 Equip Rep (Not Service Cntcts)	70							
322 Repairs & Maint Svcs (Cntrcts)	4,715	3,392		3,740		3,700	3,700	3,700
324 Rentals	2,081	2,515		2,672		2,600	2,600	2,600
341 Travel - Local In-District	3,662	4,728		32,055		32,197	32,197	32,197
342 Travel & Exp Out Of District	4,320	7,074						
346 In-District Expense	2,746	7,186		1,069		5,500	5,500	5,500
351 Telephone And Telegraph	847	867		5,342		5,342	5,342	5,342
353 Postage	3,243	4,350		2,672		4,000	4,000	4,000
354 Advertising	421	531						
382 Legal Services	67,936	65,686						
389 Other Non-Instruc Services	25,444	25,430		5,342		1,200	1,200	1,200
3XX Purchased Services Total:	115,734	121,776		58,234		54,539	54,539	54,539
410 Supplies	18,244	10,723		11,381		17,603	17,603	17,603
421 Textbooks		125						
432 Reference Books	129	345						
440 Periodicals	16	612		215		500	500	500
460 Non-consumable Items	999	106						
470 Computer Software	1,183	38						
480 Computer Hardware	42,708	532						
4XX Supplies & Materials Total:	63,279	12,481		11,596		18,103	18,103	18,103

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
640 Dues And Fees		360						
6XX Other Objects Total:		360						
2190 Total: Director of Educ Services	1,066,459	1,103,288	9.9	1,090,679	12.9	1,381,362	1,381,362	1,381,362

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2210 Improvement Of Instruction Ser								
111 Licensed Salaries		3,037						
112 Classified Salaries		1,207						
113 Administrators		3,046						
121 Licensed Subs Salaries		147						
124 Temps-Classified Salaries		26				4,000	4,000	4,000
139 Cell Phone Stipend		19						
1XX Salaries Total:		7,482				4,000	4,000	4,000
211 PERS Employers Contribution		1,264						
213 Dist Contrib to Pers For Contr		7						
214 PERS Debt Service Charge		288						
220 Social Security Administration		529						
231 Worker's Compensation		34						
232 State Unemployment Insurance		14						
243 Tax Sheltered Annuities		221						
244 Insurance Benefits		282						
2XX Employee Benefits Total:		2,639						
319 Other Instruc Prof & Tech Svcs						268,878	268,878	268,878
346 In-District Expense		250				9,509	9,509	9,509
3XX Purchased Services Total:		250				278,387	278,387	278,387
2210 Total: Improvement Of Instruction Ser		10,371				282,387	282,387	282,387

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	12,544	15,498	.2	12,895	.8	111,300	59,043	59,043
112 Classified Salaries	224,048	247,586	6.8	293,528	7.4	321,353	321,353	321,353
113 Administrators	213,711	262,274	1.6	164,486	5.1	547,211	547,211	547,211
121 Licensed Subs Salaries	10,035	15,808						
122 Subs-Classified Salaries	9,605	555						
123 Temps-Licensed Salaries	1,693	15,076				200	200	200
131 Licensed Additional Salaries	9,756	11,883		2,189		2,189	2,189	2,189
132 Classified Salaries Overtime		304						
139 Cell Phone Stipend	342	1,367						
1XX Salaries Total:	481,734	570,351	8.6	473,098	13.3	982,253	929,996	929,996
211 PERS Employers Contribution	84,043	90,331		106,920		218,997	204,472	204,472
213 Dist Contrib to Pers For Contr	1,534	2,546						
214 PERS Debt Service Charge	16,494	19,538						
220 Social Security Administration	34,868	41,489		36,191		75,126	75,126	75,126
231 Worker's Compensation	2,121	2,580		2,886		5,990	5,990	5,990
232 State Unemployment Insurance	950	1,122		1,421		2,948	2,948	2,948
241 Professional Fund	1,261	1,033		3,643		12,810	12,810	12,810
243 Tax Sheltered Annuities	26,902	30,451		19,614		41,903	41,903	41,903
244 Insurance Benefits	66,499	68,471		88,671		152,131	141,922	141,922
2XX Employee Benefits Total:	234,672	257,561		259,346		509,905	485,171	485,171
316 Data Processing Serv (Instr)		1,000						
319 Other Instruc Prof & Tech Svcs	33,370	6,188		510,064		297,769	297,769	297,769
321 Equip Rep (Not Service Cntrcts)		92						
322 Repairs & Maint Svcs (Cntrcts)	1,190	940		1,406		1,000	1,000	1,000
324 Rentals	2,832	360		3,203		750	750	750
341 Travel - Local In-District	253	543		108		300	300	300
342 Travel & Exp Out Of District	2,196	13,217		7,665		10,332	10,332	10,332
346 In-District Expense	11,408	14,694		7,869		15,096	15,096	15,096
353 Postage	1,068	1,646		263		750	750	750
354 Advertising	262							
389 Other Non-Instruc Services	17,484	23,804		53,768		555,000	555,000	555,000*
3XX Purchased Services Total:	70,063	62,484		584,346		880,997	880,997	880,997
410 Supplies	16,994	15,401		7,154		6,027	6,027	6,027
432 Reference Books	38,202	1,385		553		1,000	1,000	1,000
440 Periodicals	80	155						
460 Non-consumable Items	3,028	51		710		700	700	700
470 Computer Software	2,191	440		511		500	500	500
480 Computer Hardware	46,935	1,140						
4XX Supplies & Materials Total:	107,430	18,572		8,928		8,227	8,227	8,227
640 Dues And Fees	186	910				1,241	1,241	1,241
6XX Other Objects Total:	186	910				1,241	1,241	1,241
2211 Total: Improvement Of Instruction Ser	894,085	909,878	8.6	1,325,718	13.3	2,382,623	2,305,632	2,305,632

* Includes \$500,000 to implement *Shaping 4J's Future* decisions.

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2213 Curriculum Development Svcs								
111 Licensed Salaries	2,644	13,278	.2	12,133	.1	8,361	8,361	8,361
112 Classified Salaries	65,070	67,898	2.0	70,869	2.0	70,395	70,395	70,395
113 Administrators	125,232	120,979	4.0	391,969	.5	41,256	41,256	41,256
121 Licensed Subs Salaries	7,881	4,188				1,323	1,323	1,323
131 Licensed Additional Salaries		9,000						
139 Cell Phone Stipend	140	694						
1XX Salaries Total:	200,967	216,037	6.2	474,971	2.6	121,335	121,335	121,335
211 PERS Employers Contribution	38,285	39,722		107,343		26,856	26,856	26,856
213 Dist Contrib to Pers For Contr	95	399						
214 PERS Debt Service Charge	7,179	8,792						
220 Social Security Administration	14,609	15,620		36,335		9,282	9,282	9,282
231 Worker's Compensation	932	978		2,897		740	740	740
232 State Unemployment Insurance	388	413		1,425		364	364	364
241 Professional Fund	365	1,300		5,200		850	850	850
243 Tax Sheltered Annuities	7,778	8,279		20,440		2,900	2,900	2,900
244 Insurance Benefits	31,546	31,379		63,529		26,744	26,744	26,744
2XX Employee Benefits Total:	101,177	106,882		237,169		67,736	67,736	67,736
319 Other Instruc Prof & Tech Svcs		1,390						
342 Travel & Exp Out Of District		158						
346 In-District Expense		168						
3XX Purchased Services Total:		1,716						
410 Supplies	4,509	1,037						
470 Computer Software		3,204						
4XX Supplies & Materials Total:	4,509	4,241						
2213 Total: Curriculum Development Svcs	306,653	328,876	6.2	712,140	2.6	189,071	189,071	189,071

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2214 Multicultural Education								
111 Licensed Salaries	817	720			1.0		55,760	55,760
112 Classified Salaries	24,539	27,033						
1XX Salaries Total:	25,356	27,753			1.0		55,760	55,760
211 PERS Employers Contribution	4,620	308					20,660	20,660
213 Dist Contrib to Pers For Contr	46	86						
214 PERS Debt Service Charge	862	59						
220 Social Security Administration	1,800	2,073						
231 Worker's Compensation	114	131						
232 State Unemployment Insurance	48	54						
243 Tax Sheltered Annuities		292						
244 Insurance Benefits	4,839	4,876					13,580	13,580
2XX Employee Benefits Total:	12,329	7,879					34,240	34,240
2214 Total: Multicultural Education	37,685	35,632			1.0		90,000	90,000

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2215 Reimbursable Leave								
111 Licensed Salaries	84,112	99,726		81,596		100,100	100,100	100,100
112 Classified Salaries	52							
131 Licensed Additional Salaries	7,827	10,434						
1XX Salaries Total:	91,991	110,160		81,596		100,100	100,100	100,100
211 PERS Employers Contribution	16,880	19,935		18,441		22,322	22,322	22,322
214 PERS Debt Service Charge	3,175	4,459						
220 Social Security Administration	6,976	8,333		6,242		7,658	7,658	7,658
231 Worker's Compensation	371	475		498		611	611	611
232 State Unemployment Insurance	182	216		245		300	300	300
243 Tax Sheltered Annuities				910				
244 Insurance Benefits	13,070	13,684		15,191				
2XX Employee Benefits Total:	40,654	47,102		41,527		30,891	30,891	30,891
2215 Total: Reimbursable Leave	132,645	157,262		123,123		130,991	130,991	130,991

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2219 Other Improvement Of Inst Serv								
111 Licensed Salaries	64,852	88,404	1.6	109,041	1.7	109,731	109,731	109,731
112 Classified Salaries	4,545	4,512	.1	4,692				
113 Administrators	33,468	30,280						
121 Licensed Subs Salaries		2,832		7,347		7,745	7,745	7,745
122 Subs-Classified Salaries	148,089	1,373		183,231		184,330	184,330	184,330
123 Temps-Licensed Salaries		16,225						
124 Temps-Classified Salaries	47,728	178,876						
131 Licensed Additional Salaries		5,195		18,645		18,645	18,645	18,645
139 Cell Phone Stipend	177	339						
151 Department Head Increments	12,442	12,722						
1XX Salaries Total:	311,301	340,758	1.7	322,956	1.7	320,451	320,451	320,451
211 PERS Employers Contribution	10,981	16,191		30,432		29,170	29,170	29,170
213 Dist Contrib to Pers For Contr		50						
214 PERS Debt Service Charge	2,082	3,476						
220 Social Security Administration	8,519	12,057		24,706		24,515	24,515	24,515
231 Worker's Compensation	1,639	1,765		1,971		1,954	1,954	1,954
232 State Unemployment Insurance	116	303		968		961	961	961
243 Tax Sheltered Annuities		58		1,122		1,378	1,378	1,378
244 Insurance Benefits	9,227	14,316		19,879		21,276	21,276	21,276
2XX Employee Benefits Total:	32,564	48,216		79,078		79,254	79,254	79,254
319 Other Instruc Prof & Tech Svcs	12,241	1,680		3,973		3,973	3,973	3,973
341 Travel - Local In-District	67	257		262		262	262	262
342 Travel & Exp Out Of District	233	1,430		341		341	341	341
346 In-District Expense	218	9,193		1,741		12,496	12,496	12,496
353 Postage		69		227		227	227	227
389 Other Non-Instruc Services		9,829		619		619	619	619
3XX Purchased Services Total:	12,759	22,458		7,163		17,918	17,918	17,918
410 Supplies	23,138	20,583		5,803		5,803	5,803	5,803
460 Non-consumable Items		660						
470 Computer Software	900	900						
480 Computer Hardware	30	815						
4XX Supplies & Materials Total:	24,068	22,958		5,803		5,803	5,803	5,803
640 Dues And Fees		4,500						
6XX Other Objects Total:		4,500						
2219 Total: Other Improvement Of Inst Serv	380,692	438,890	1.7	415,000	1.7	423,426	423,426	423,426

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2221 Instructional Materials Center								
112 Classified Salaries	10,951	12,343	.3	12,402	.3	13,318	13,318	13,318
1XX Salaries Total:	10,951	12,343	.3	12,402	.3	13,318	13,318	13,318
211 PERS Employers Contribution	2,068	2,256		2,803		2,970	2,970	2,970
214 PERS Debt Service Charge	407	498						
220 Social Security Administration	799	912		949		1,019	1,019	1,019
231 Worker's Compensation	54	59		76		81	81	81
232 State Unemployment Insurance	23	24		37		40	40	40
243 Tax Sheltered Annuities		154		50		50	50	50
244 Insurance Benefits	2,555	2,750		3,408		3,253	3,253	3,253
2XX Employee Benefits Total:	5,906	6,653		7,323		7,413	7,413	7,413
322 Repairs & Maint Svcs (Ctrcts)	1,161	1,027						
346 In-District Expense	660	100						
3XX Purchased Services Total:	1,821	1,127						
410 Supplies	366	733		27,023		27,185	27,185	27,185
431 Library Books	1,463	2,297						
440 Periodicals	301	295						
460 Non-consumable Items	200							
4XX Supplies & Materials Total:	2,330	3,325		27,023		27,185	27,185	27,185
2221 Total: Instructional Materials Center	21,008	23,448	.3	46,748	.3	47,916	47,916	47,916

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2222	School Library Services								
111	Licensed Salaries	172,596	188,554	8.6	488,592	8.3	528,515	528,515	528,515
112	Classified Salaries	240,483	215,535	7.5	171,371	7.3	177,080	177,080	177,080
121	Licensed Subs Salaries		7,862						
122	Subs-Classified Salaries	4,690			410		360	360	360
123	Temps-Licensed Salaries		23,806						
124	Temps-Classified Salaries	686	3,079						
131	Licensed Additional Salaries	3,613							
151	Department Head Increments	82,157	44,935		85,554		89,825	89,825	89,825
	1XX Salaries Total:	504,225	483,771	16.0	745,927	15.5	795,780	795,780	795,780
211	PERS Employers Contribution	78,442	65,770		168,488		177,378	177,378	177,378
213	Dist Contrib to Pers For Contr	4,229	3,603						
214	PERS Debt Service Charge	14,047	13,488						
220	Social Security Administration	35,609	34,802		57,064		60,876	60,876	60,876
231	Worker's Compensation	2,212	2,221		4,551		4,855	4,855	4,855
232	State Unemployment Insurance	845	912		2,240		2,387	2,387	2,387
243	Tax Sheltered Annuities	733	2,584		7,125		7,987	7,987	7,987
244	Insurance Benefits	113,684	126,197		177,199		177,086	177,086	177,086
	2XX Employee Benefits Total:	249,801	249,577		416,667		430,569	430,569	430,569
322	Repairs & Maint Svcs (Cntacts)	1,738	1,823		1,700		2,000	2,000	2,000
346	In-District Expense	182	506						
353	Postage	471	268		417		417	417	417
389	Other Non-Instruc Services	500	600		600		600	600	600
	3XX Purchased Services Total:	2,891	3,197		2,717		3,017	3,017	3,017
410	Supplies	10,793	12,694		14,087		13,277	13,277	13,277
419	Miscellaneous	431	285		300		300	300	300
421	Textbooks	245	840		800		400	400	400
422	Repair Of Textbooks	2,000	2,000						
431	Library Books	47,999	38,209		34,532		31,657	31,657	31,657
432	Reference Books	4,211	6,226		6,469		6,669	6,669	6,669
433	Repair Of Library & Ref Books	1,021	456		770		870	870	870
440	Periodicals	16,627	18,565		20,188		18,933	18,933	18,933
460	Non-consumable Items	1,925	2,020		1,900		400	400	400
470	Computer Software	7,128	5,014		5,800		6,200	6,200	6,200
480	Computer Hardware	1,192	349						
	4XX Supplies & Materials Total:	93,572	86,658		84,846		78,706	78,706	78,706
640	Dues And Fees	140							
	6XX Other Objects Total:	140							
2222	Total: School Library Services	850,629	823,203	16.0	1,250,157	15.5	1,308,072	1,308,072	1,308,072

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2223 MultiMedia Services								
112 Classified Salaries	23,253	24,285	1.0	24,190	.5	13,023	13,023	13,023
122 Subs-Classified Salaries				1,540		2,540	2,540	2,540
1XX Salaries Total:	23,253	24,285	1.0	25,730	.5	15,563	15,563	15,563
211 PERS Employers Contribution	4,278	4,389		5,467		2,904	2,904	2,904
214 PERS Debt Service Charge	802	989						
220 Social Security Administration	1,779	1,858		1,969		1,190	1,190	1,190
231 Worker's Compensation	115	123		157		94	94	94
232 State Unemployment Insurance	47	49		78		47	47	47
243 Tax Sheltered Annuities				150		75	75	75
244 Insurance Benefits	7,820	8,374		10,326		4,930	4,930	4,930
2XX Employee Benefits Total:	14,841	15,782		18,147		9,240	9,240	9,240
321 Equip Rep (Not Service Cntcts)	1,287	434		4,200		4,300	4,300	4,300
324 Rentals	105							
353 Postage	74	209		200		225	225	225
389 Other Non-Instruc Services		603						
3XX Purchased Services Total:	1,466	1,246		4,400		4,525	4,525	4,525
410 Supplies	23,542	24,807		33,889		33,488	33,488	33,488
422 Repair Of Textbooks				2,000		2,100	2,100	2,100
460 Non-consumable Items	6,560	6,784		3,100		6,100	6,100	6,100
470 Computer Software	6,822	9,042		10,500		10,200	10,200	10,200
480 Computer Hardware	9,292	17,448		16,200		3,385	3,385	3,385
4XX Supplies & Materials Total:	46,216	58,081		65,689		55,273	55,273	55,273
542 Replacement Equipment Purchase				5,000				
5XX Capital Outlay Total:				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	85,811	99,429	1.0	119,001	.5	84,636	84,636	84,636

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2230 Assessment and Testing								
121 Licensed Subs Salaries	54,221							
123 Temps-Licensed Salaries		376				100,000	100,000	100,000
1XX Salaries Total:	54,221	376				100,000	100,000	100,000
211 PERS Employers Contribution	665	68						
213 Dist Contrib to Pers For Contr	227							
214 PERS Debt Service Charge	75							
220 Social Security Administration	4,040	29						
231 Worker's Compensation	209							
232 State Unemployment Insurance	30							
244 Insurance Benefits	671							
2XX Employee Benefits Total:	5,917	97						
346 In-District Expense	206							
389 Other Non-Instruc Services				100,000				
3XX Purchased Services Total:	206			100,000				
410 Supplies		295				9,500	9,500	9,500
432 Reference Books		27						
470 Computer Software		10,416						
480 Computer Hardware		330,160						
4XX Supplies & Materials Total:		340,898				9,500	9,500	9,500
2230 Total: Assessment and Testing	60,344	341,371		100,000		109,500	109,500	109,500

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2240	Instructional Staff Developm								
111	Licensed Salaries	15,549	9,798	.2	12,895				
112	Classified Salaries	10,462	11,772						
113	Administrators	1,449	13,601						
121	Licensed Subs Salaries	281,093	402,161		298,893		435,705	435,705	435,705
122	Subs-Classified Salaries	6,447	12,769		500		100,000	100,000	100,000
123	Temps-Licensed Salaries	636	7,525						
124	Temps-Classified Salaries	49	2,770						
131	Licensed Additional Salaries	210,046	315,726		149,964		155,921	155,921	155,921
132	Classified Salaries Overtime	2,517	1,216						
151	Department Head Increments		13,379						
	1XX Salaries Total:	528,248	790,717	.2	462,252		691,626	691,626	691,626
211	PERS Employers Contribution	56,916	75,517		57,727		65,270	65,270	65,270
213	Dist Contrib to Pers For Contr	7,313	12,262						
214	PERS Debt Service Charge	9,223	14,538						
220	Social Security Administration	39,336	58,764		35,361		52,909	52,909	52,909
231	Worker's Compensation	2,282	3,637		2,819		4,218	4,218	4,218
232	State Unemployment Insurance	926	1,568		1,388		2,077	2,077	2,077
241	Professional Fund		483						
243	Tax Sheltered Annuities	61	181		140				
244	Insurance Benefits	8,226	10,556		9,811		10,895	10,895	10,895
245	Other Employee Benefits	2,042	56						
	2XX Employee Benefits Total:	126,325	177,562		107,246		135,369	135,369	135,369
312	Instructional Prgms Improv Svc	2,012							
316	Data Processing Serv (Instr)	225							
319	Other Instruc Prof & Tech Svcs	26,764	134,340		32,806		732,066	732,066	732,066*
324	Rentals	125	85						
341	Travel - Local In-District	1,290	477						
342	Travel & Exp Out Of District	119,546	123,318		47,594		58,900	58,900	58,900
346	In-District Expense	66,001	86,265		17,796		19,728	19,728	19,728
353	Postage	157	44						
389	Other Non-Instruc Services	3,245	13,923		3,063		3,000	3,000	3,000
	3XX Purchased Services Total:	219,365	358,452		101,259		813,694	813,694	813,694
410	Supplies	12,612	23,620		875		1,275	1,275	1,275
421	Textbooks		200						
432	Reference Books	10,023	30,187				200	200	200
440	Periodicals	60	320						
460	Non-consumable Items	418	620						
470	Computer Software	196	475						
480	Computer Hardware	70	26,129						
	4XX Supplies & Materials Total:	23,379	81,551		875		1,475	1,475	1,475
640	Dues And Fees	1,538	1,777						
	6XX Other Objects Total:	1,538	1,777						

* Includes \$500,000 in targeted funding.

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 - 2009 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
2240 Total: Instructional Staff Developm	898,855	1,410,059	.2	671,632		1,642,164	1,642,164	1,642,164

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2311 Board Of Directors Expenses								
344 Conference And Visitations	8,716	6,243		10,000		6,000	6,000	6,000
346 In-District Expense	4,366	4,170		3,176		3,150	3,150	3,150
354 Advertising	1,153	927		750		1,000	1,000	1,000
381 Audit Services	23,500	31,400		33,000		43,000	43,000	43,000
382 Legal Services	202,369	85,015		68,000		67,789	67,789	67,789
388 Election Services	25	18,078		14,500		14,500	14,500	14,500
389 Other Non-Instruc Services	903	758		1,200		1,200	1,200	1,200
3XX Purchased Services Total:	241,032	146,591		130,626		136,639	136,639	136,639
410 Supplies	4,043	4,527		7,000		5,000	5,000	5,000
440 Periodicals		141		250		250	250	250
4XX Supplies & Materials Total:	4,043	4,668		7,250		5,250	5,250	5,250
640 Dues And Fees	21,705	24,007		23,000		30,000	30,000	30,000
6XX Other Objects Total:	21,705	24,007		23,000		30,000	30,000	30,000
2311 Total: Board Of Directors Expenses	266,780	175,266		160,876		171,889	171,889	171,889

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2321 Office Of The Superintendent S								
111 Licensed Salaries	34,234	37,498	.6	28,964	.6	32,636	32,636	32,636
112 Classified Salaries	149,274	167,378	4.8	191,660	5.0	247,913	292,156	292,156
113 Administrators	134,651	241,386	2.0	230,960	2.0	266,732	266,732	266,732
121 Licensed Subs Salaries	3,707	30,577						
122 Subs-Classified Salaries	4,918			1,000		1,000	1,000	1,000
123 Temps-Licensed Salaries		2,845						
124 Temps-Classified Salaries		1,917						
131 Licensed Additional Salaries	15,357	6,567		6,500		6,000	6,000	6,000
132 Classified Salaries Overtime		123						
139 Cell Phone Stipend	360	1,758						
1XX Salaries Total:	342,501	490,049	7.4	459,084	7.6	554,281	598,524	598,524
211 PERS Employers Contribution	43,777	61,236		103,527		122,588	136,683	136,683
213 Dist Contrib to Pers For Contr	3,141	6,709						
214 PERS Debt Service Charge	8,440	12,240						
220 Social Security Administration	23,577	34,199		35,120		43,660	43,660	43,660
231 Worker's Compensation	1,499	2,229		2,801		2,927	2,927	2,927
232 State Unemployment Insurance	593	956		1,378		1,439	1,439	1,439
241 Professional Fund	4,060	1,133		4,500		5,800	5,800	5,800
242 Physical Examinations						500	500	500
243 Tax Sheltered Annuities	34,891	37,843		34,463		38,051	38,051	38,051
244 Insurance Benefits	43,434	53,653		75,948		77,525	93,845	93,845
2XX Employee Benefits Total:	163,412	210,198		257,737		292,490	322,905	322,905
319 Other Instruc Prof & Tech Svcs	44,920	113,168		131,636		151,000	151,000	151,000
321 Equip Rep (Not Service Cntcts)				100		100	100	100
322 Repairs & Maint Svcs (Cntcrcts)	1,705	1,921		3,300		3,300	3,300	3,300
341 Travel - Local In-District	5,873	7,302		6,700		6,700	6,700	6,700
342 Travel & Exp Out Of District	36,963	40,184		7,800		10,000	10,000	10,000
343 Student Travel		3,273						
346 In-District Expense	12,113	28,048		7,200		8,000	8,000	8,000
348 Community Liaison	418	232		500		1,200	1,200	1,200
353 Postage	2,131	2,037		1,700		2,000	2,000	2,000
389 Other Non-Instruc Services	30,011	19,098		8,000		9,803	9,803	9,803
3XX Purchased Services Total:	134,134	215,263		166,936		192,103	192,103	192,103
410 Supplies	7,388	12,679		6,000		7,000	7,000	7,000
432 Reference Books		1,107						
440 Periodicals	423	408		500		500	500	500
460 Non-consumable Items	110							
470 Computer Software	119							
480 Computer Hardware	1,848							
4XX Supplies & Materials Total:	9,888	14,194		6,500		7,500	7,500	7,500
640 Dues And Fees	27,944	17,045		3,500		30,000	30,000	30,000
6XX Other Objects Total:	27,944	17,045		3,500		30,000	30,000	30,000

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 - 2009 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
2321 Total: Office Of The Superintendent S	677,879	946,749	7.4	893,757	7.6	1,076,374	1,151,032	1,151,032

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2325 Management & Organ Develop Svc								
346 In-District Expense	425							
3XX Purchased Services Total:	425							
2325 Total: Management & Organ Develop Svc	425							

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2411 Principals Services								
111 Licensed Salaries		17,784						
112 Classified Salaries	2,787,412	2,860,642	76.3	2,302,731	78.0	2,449,880	2,449,880	2,449,880
113 Administrators	3,800,584	4,201,150	49.6	4,296,129	49.6	4,535,792	4,535,792	4,535,792
121 Licensed Subs Salaries	931	9,037						
122 Subs-Classified Salaries	135,687	89,750		187,404		102,814	102,814	102,814
123 Temps-Licensed Salaries		94						
124 Temps-Classified Salaries	514	18,006						
131 Licensed Additional Salaries	15,528	2,825				2,000	2,000	2,000
132 Classified Salaries Overtime	6,795	13,249						
139 Cell Phone Stipend	7,632	29,746						
1XX Salaries Total:	6,755,083	7,242,283	125.9	6,786,264	127.6	7,090,486	7,090,486	7,090,486
211 PERS Employers Contribution	1,184,082	1,208,391		1,491,230		1,558,256	1,558,256	1,558,256
213 Dist Contrib to Pers For Contr	37,166	50,978						
214 PERS Debt Service Charge	216,570	256,813						
220 Social Security Administration	497,598	535,481		519,112		542,424	542,424	542,424
231 Worker's Compensation	233,874	33,300		41,391		43,253	43,253	43,253
232 State Unemployment Insurance	12,932	13,973		20,361		21,274	21,274	21,274
241 Professional Fund	12,193	13,521		66,326		105,000	105,000	105,000
243 Tax Sheltered Annuities	198,595	219,456		259,301		259,453	259,453	259,453
244 Insurance Benefits	1,151,999	1,318,836		1,290,683		1,310,242	1,310,242	1,310,242
2XX Employee Benefits Total:	3,545,009	3,650,749		3,688,404		3,839,902	3,839,902	3,839,902
319 Other Instruc Prof & Tech Svcs	444	748		81,700		485,860	485,860	485,860
321 Equip Rep (Not Service Cntcts)	8,138	9,569		19,790		19,970	19,970	19,970
322 Repairs & Maint Svcs (Cntrcts)	229,750	185,937		295,070		291,165	291,165	291,165
324 Rentals	90,362	117,591		57,440		57,622	57,622	57,622
341 Travel - Local In-District	5,915	6,233		11,310		11,730	11,730	11,730
342 Travel & Exp Out Of District	22,312	20,461		3,600		3,300	3,300	3,300
346 In-District Expense	65,163	64,691		32,003		35,955	35,955	35,955
351 Telephone And Telegraph	1,240	100		950		950	950	950
353 Postage	76,626	76,694		64,101		61,950	61,950	61,950
354 Advertising	201	161						
355 Printing And Binding		838						
389 Other Non-Instruc Services	1,084	4,593		45,000		45,000	45,000	45,000
3XX Purchased Services Total:	501,235	487,616		610,964		1,013,502	1,013,502	1,013,502
410 Supplies	187,059	193,915		318,308		290,934	290,934	290,934
419 Miscellaneous				362		369	369	369
421 Textbooks				2,896		2,896	2,896	2,896
432 Reference Books	5,835	4,346		1,100		1,100	1,100	1,100
440 Periodicals	594	384		100		100	100	100
460 Non-consumable Items	8,323	16,395		7,943		1,150	1,150	1,150
470 Computer Software	9,258	3,388		1,500		2,100	2,100	2,100
480 Computer Hardware	59,252	28,031		3,500		9,912	9,912	9,912
4XX Supplies & Materials Total:	270,321	246,459		335,709		308,561	308,561	308,561

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted
640 Dues And Fees	3,549	4,775		400	400	400
6XX Other Objects Total:	3,549	4,775		400	400	400
2411 Total: Principals Services	11,075,197	11,631,882	125.9	11,421,741	12,252,851	12,252,851

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2490	Other Support Serv-School Admn								
	122 Subs-Classified Salaries	26							
	131 Licensed Additional Salaries		753		1,121		11,121	11,121	11,121
	1XX Salaries Total:	26	753		1,121		11,121	11,121	11,121
	211 PERS Employers Contribution	5	136		253		2,480	2,480	2,480
	214 PERS Debt Service Charge	1	26						
	220 Social Security Administration	2	58		86		851	851	851
	231 Worker's Compensation		3		7		68	68	68
	232 State Unemployment Insurance		2		3		33	33	33
	2XX Employee Benefits Total:	8	225		349		3,432	3,432	3,432
	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	8,258	978		1,470		14,553	14,553	14,553

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services								
112 Classified Salaries	465,225	547,021	11.5	507,443	11.5	556,442	556,442	556,442
113 Administrators	156,395	217,340	3.0	271,155	3.0	274,094	274,094	274,094
114 Classified Supervisors	51,412	59,448	1.0	60,696	1.0	69,385	69,385	69,385
122 Subs-Classified Salaries	6,511			4,980				
124 Temps-Classified Salaries	567	1,868				4,980	4,980	4,980
132 Classified Salaries Overtime	1,659	1,938		250		2,250	2,250	2,250
139 Cell Phone Stipend	120	480				636	636	636
1XX Salaries Total:	681,889	828,095	15.5	844,524	15.5	907,787	907,787	907,787
211 PERS Employers Contribution	125,784	149,599		189,737		201,185	201,185	201,185
213 Dist Contrib to Pers For Contr	2,653	2,626						
214 PERS Debt Service Charge	24,216	32,271						
220 Social Security Administration	50,238	61,241		64,605		69,015	69,015	69,015
231 Worker's Compensation	3,111	3,734		5,151		5,504	5,504	5,504
232 State Unemployment Insurance	1,395	1,609		2,533		2,706	2,706	2,706
241 Professional Fund	4,090	3,239		6,900		9,900	9,900	9,900
243 Tax Sheltered Annuities	28,393	41,000		33,075		33,075	33,075	33,075
244 Insurance Benefits	99,494	128,397		158,716		160,242	160,242	160,242
2XX Employee Benefits Total:	339,374	423,716		460,717		481,627	481,627	481,627
321 Equip Rep (Not Service Cntcts)				100				
322 Repairs & Maint Svcs (Cntrcts)	2,394	2,638		2,400		3,700	3,700	3,700
341 Travel - Local In-District	367	477		350		500	500	500
342 Travel & Exp Out Of District	4,763	4,601		500		1,750	1,750	1,750
346 In-District Expense	1,631	1,774		1,000		1,700	1,700	1,700
351 Telephone And Telegraph	464	503		600		600	600	600
353 Postage	10,903	18,815		13,396		17,760	17,760	17,760
354 Advertising	606	50				440	440	440
389 Other Non-Instruc Services	121,453	155,183		42,000		42,000	42,000	42,000
3XX Purchased Services Total:	142,581	184,041		60,346		68,450	68,450	68,450
410 Supplies	12,650	15,351		13,000		14,000	14,000	14,000
432 Reference Books	607			250		250	250	250
440 Periodicals	377	114		300		250	250	250
460 Non-consumable Items	798	781		200		500	500	500
470 Computer Software	4,190	2,775		2,500		2,500	2,500	2,500
480 Computer Hardware	4,487	7,093						
4XX Supplies & Materials Total:	23,109	26,114		16,250		17,500	17,500	17,500
640 Dues And Fees	1,025	1,375		1,100		2,300	2,300	2,300
6XX Other Objects Total:	1,025	1,375		1,100		2,300	2,300	2,300
2521 Total: Financial & Support Services	1,187,978	1,463,341	15.5	1,382,937	15.5	1,477,664	1,477,664	1,477,664

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2541 Facilities Management								
112 Classified Salaries	180,775	196,558	3.5	151,835	3.5	160,309	160,309	160,309
113 Administrators	78,244	90,014	1.0	95,128	1.0	99,956	99,956	99,956
114 Classified Supervisors	155,273	186,001	2.0	143,869	2.0	154,919	154,919	154,919
122 Subs-Classified Salaries	162,070	13,952		114,334		114,134	114,134	114,134
124 Temps-Classified Salaries	32,445	168,312						
132 Classified Salaries Overtime	927	4,604						
139 Cell Phone Stipend	477	2,795						
1XX Salaries Total:	610,211	662,236	6.5	505,166	6.5	529,318	529,318	529,318
211 PERS Employers Contribution	100,875	106,162		88,327		92,586	92,586	92,586
213 Dist Contrib to Pers For Contr	2,513	2,410						
214 PERS Debt Service Charge	18,722	22,338						
220 Social Security Administration	45,336	48,672		38,645		40,493	40,493	40,493
231 Worker's Compensation	10,559	12,636		18,840		19,382	19,382	19,382
232 State Unemployment Insurance	1,157	1,272		1,515		1,588	1,588	1,588
241 Professional Fund	2,397	1,050		3,175		4,700	4,700	4,700
242 Physical Examinations	182	133						
243 Tax Sheltered Annuities	15,665	17,543		15,950		15,950	15,950	15,950
244 Insurance Benefits	70,637	79,986		66,451		67,797	67,797	67,797
245 Other Employee Benefits	10,446	12,666						
2XX Employee Benefits Total:	278,489	304,868		232,903		242,496	242,496	242,496
321 Equip Rep (Not Service Cntcts)	416	124		4,000		4,000	4,000	4,000
322 Repairs & Maint Svcs (Cntcrcts)	19,241	11,498		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	347	1,580		1,000		1,000	1,000	1,000
342 Travel & Exp Out Of District	1,408	1,333		1,500		1,500	1,500	1,500
346 In-District Expense	928	884		1,500		1,500	1,500	1,500
353 Postage	639	671		1,500		1,500	1,500	1,500
354 Advertising	2,398	9,440						
383 Architect/Engineer Services	1,000	5,595		20,000		20,000	20,000	20,000
389 Other Non-Instruc Services	4,341	5,040		15,000		25,440	25,440	25,440
3XX Purchased Services Total:	32,918	38,365		63,100		73,540	73,540	73,540
410 Supplies	11,136	12,395		14,638		15,000	15,000	15,000
432 Reference Books	1,305	896		2,500		2,500	2,500	2,500
440 Periodicals	260	34		1,000		1,000	1,000	1,000
460 Non-consumable Items	8,954	5,568		2,000		2,000	2,000	2,000
470 Computer Software	1,798	7,289		10,000		10,000	10,000	10,000
480 Computer Hardware	1,928	1,129		5,500		5,500	5,500	5,500
4XX Supplies & Materials Total:	25,381	27,311		35,638		36,000	36,000	36,000
640 Dues And Fees	50	450		600		600	600	600
656 Taxes	239	1,847		200		200	200	200
6XX Other Objects Total:	289	2,297		800		800	800	800

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
845 Equipment Rental	4,723	7,219		6,000		6,000	6,000	6,000
851 Dispensing	4,385	3,906		5,339		5,339	5,339	5,339
873 Equipment And Machinery Repair	6,744	3,266		7,000		7,000	7,000	7,000
8XX Maintenance Supplies Total:	15,852	14,391		18,339		18,339	18,339	18,339
2541 Total: Facilities Management	963,140	1,049,468	6.5	855,946	6.5	900,493	900,493	900,493

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2542	Building Div Services								
112	Classified Salaries	1,011,093	1,043,675	31.5	1,216,557	31.5	1,269,858	1,269,858	1,269,858
124	Temps-Classified Salaries		25,310						
132	Classified Salaries Overtime	10,239	75,558						
139	Cell Phone Stipend	878	3,144						
	1XX Salaries Total:	1,022,210	1,147,687	31.5	1,216,557	31.5	1,269,858	1,269,858	1,269,858
211	PERS Employers Contribution	154,620	160,779		274,942		283,178	283,178	283,178
213	Dist Contrib to Pers For Contr	12,847	18,795						
214	PERS Debt Service Charge	32,951	35,834						
220	Social Security Administration	74,017	83,065		93,067		97,144	97,144	97,144
231	Worker's Compensation	35,374	43,622		90,025		93,969	93,969	93,969
232	State Unemployment Insurance	1,929	2,158		3,650		3,810	3,810	3,810
243	Tax Sheltered Annuities	-17	7,563		4,725		4,725	4,725	4,725
244	Insurance Benefits	208,096	232,642		325,269		310,559	310,559	310,559
	2XX Employee Benefits Total:	519,817	584,458		791,678		793,385	793,385	793,385
389	Other Non-Instruc Services	74,483	113,345		115,000		193,115	193,115	193,115
	3XX Purchased Services Total:	74,483	113,345		115,000		193,115	193,115	193,115
410	Supplies	420	114						
440	Periodicals		46						
460	Non-consumable Items	1,210	1,352						
	4XX Supplies & Materials Total:	1,630	1,512						
541	Initial & Addt'l Equip Purch	1,850	2,124						
	5XX Capital Outlay Total:	1,850	2,124						
830	Fire Alarms				15,000		15,000	15,000	15,000
831	Plumbing	58,194	63,595		60,000		105,000	105,000	105,000
832	Heating	136,669	131,573		130,000		145,000	145,000	145,000
833	Tank Lining	4,361	14,253		15,000		15,000	15,000	15,000
835	Electrical	118,068	117,702		119,500		164,500	164,500	164,500
836	Air Conditioning	9,961	23,959		30,000		30,000	30,000	30,000
837	Filters	11,543	10,782		15,000		15,000	15,000	15,000
838	Food Services Equipment Repair	36,662	72,588		10,000		10,000	10,000	10,000
841	Carpentry	49,249	97,786		66,790		132,000	132,000	132,000
846	Locks And Keys	183	119						
872	Building Repairs	48,494	39,722		45,000		45,000	45,000	45,000
874	Roofing	54,813	31,210		60,000		60,000	60,000	60,000
875	Glazier	28,240	31,888		40,286		40,286	40,286	40,286
877	Preventative Maintenance	4,313	4,033		20,000		20,000	20,000	20,000
878	Floor Covering	21,257	-8,193		50,000		50,000	50,000	50,000
881	Exterior Painting	27,642	42,878		25,200		45,200	45,200	45,200
	8XX Maintenance Supplies Total:	609,649	673,895		701,776		891,986	891,986	891,986
2542	Total: Building Div Services	2,229,639	2,523,021	31.5	2,825,011	31.5	3,148,344	3,148,344	3,148,344

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2543	Grounds Division Services								
	112 Classified Salaries	186,823	189,349	11.0	334,021	11.0	359,853	359,853	359,853
	132 Classified Salaries Overtime	520	866						
	1XX Salaries Total:	187,343	190,215	11.0	334,021	11.0	359,853	359,853	359,853
	211 PERS Employers Contribution	35,039	34,577		75,489		80,247	80,247	80,247
	214 PERS Debt Service Charge	6,499	7,604						
	220 Social Security Administration	13,489	13,968		25,553		27,529	27,529	27,529
	231 Worker's Compensation	7,422	8,130		24,718		26,629	26,629	26,629
	232 State Unemployment Insurance	356	365		1,002		1,080	1,080	1,080
	243 Tax Sheltered Annuities		1,332		1,650		1,650	1,650	1,650
	244 Insurance Benefits	48,530	51,480		113,586		108,449	108,449	108,449
	245 Other Employee Benefits		50						
	2XX Employee Benefits Total:	111,335	117,506		241,998		245,584	245,584	245,584
389	Other Non-Instruc Services	10,000	14,517		52,000		52,000	52,000	52,000
	3XX Purchased Services Total:	10,000	14,517		52,000		52,000	52,000	52,000
	410 Supplies	772	1,619						
	432 Reference Books		159						
	440 Periodicals	29							
	460 Non-consumable Items	3,063	3,272		6,000		6,000	6,000	6,000
	4XX Supplies & Materials Total:	3,864	5,050		6,000		6,000	6,000	6,000
	811 Asphalt Repair	7,119	6,277		17,000		17,000	17,000	17,000
	813 General Grounds	39,190	26,989		40,000		40,000	40,000	40,000
	821 Playground Maintenance	13,755	22,846		17,500		17,500	17,500	17,500
	822 Athletic Fields Maintenance	29,133	36,766		30,000		30,000	30,000	30,000
	839 Irrigation	12,819	18,484		30,000		30,000	30,000	30,000
	871 Fencing	3,874	401		15,000		15,000	15,000	15,000
	8XX Maintenance Supplies Total:	105,890	111,763		149,500		149,500	149,500	149,500
2543	Total: Grounds Division Services	418,432	439,051	11.0	783,519	11.0	812,937	812,937	812,937

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2544 Building Repair & Maintenance								
112 Classified Salaries	42,442	41,496	1.0	43,276	1.0	37,486	37,486	37,486
122 Subs-Classified Salaries	36							
132 Classified Salaries Overtime	419	3,563						
139 Cell Phone Stipend	120	480						
1XX Salaries Total:	43,017	45,539	1.0	43,276	1.0	37,486	37,486	37,486
211 PERS Employers Contribution	8,038	8,302		9,780		8,359	8,359	8,359
213 Dist Contrib to Pers For Contr	13	9						
214 PERS Debt Service Charge	1,467	1,777						
220 Social Security Administration	3,185	3,437		3,311		2,868	2,868	2,868
231 Worker's Compensation	193	204		3,202		2,774	2,774	2,774
232 State Unemployment Insurance	82	87		130		112	112	112
243 Tax Sheltered Annuities		566		150		150	150	150
244 Insurance Benefits	7,743	8,334		10,326		9,859	9,859	9,859
2XX Employee Benefits Total:	20,721	22,716		26,899		24,122	24,122	24,122
389 Other Non-Instruc Services	2,838							
3XX Purchased Services Total:	2,838							
410 Supplies	1,135	4						
460 Non-consumable Items		790						
4XX Supplies & Materials Total:	1,135	794						
522 Bldg Improv (Done Maint Dept)	23,083	32,829		59,797		63,057	63,057	63,057
5XX Capital Outlay Total:	23,083	32,829		59,797		63,057	63,057	63,057
2544 Total: Building Repair & Maintenance	90,794	101,878	1.0	129,972	1.0	124,665	124,665	124,665

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2546 Security Services								
112 Classified Salaries	43,155	47,303	1.0	44,576	1.0	47,365	47,365	47,365
132 Classified Salaries Overtime	2,507	1,890						
139 Cell Phone Stipend	159	636						
1XX Salaries Total:	45,821	49,829	1.0	44,576	1.0	47,365	47,365	47,365
211 PERS Employers Contribution	8,594	8,994		10,074		10,562	10,562	10,562
214 PERS Debt Service Charge	1,603	1,992						
220 Social Security Administration	3,320	3,709		3,410		3,623	3,623	3,623
231 Worker's Compensation	1,799	2,053		3,299		3,505	3,505	3,505
232 State Unemployment Insurance	87	97		134		142	142	142
243 Tax Sheltered Annuities				150		150	150	150
244 Insurance Benefits	7,743	8,334		10,326		9,859	9,859	9,859
245 Other Employee Benefits		1,760						
2XX Employee Benefits Total:	23,146	26,939		27,393		27,841	27,841	27,841
342 Travel & Exp Out Of District		2,336		1,000		1,000	1,000	1,000
356 Security Services - Monitor &	48,350	62,003		69,000		69,000	69,000	69,000
357 Security Modifications & Repai	10,973	6,137		15,000		15,000	15,000	15,000
358 Sec Patrols	22,999			37,000		37,000	37,000	37,000
389 Other Non-Instruc Services	34,652	45,650		30,000		30,000	30,000	30,000
3XX Purchased Services Total:	116,974	116,126		152,000		152,000	152,000	152,000
846 Locks And Keys	28,731	37,112		31,000		36,000	36,000	36,000
892 Building Safety	49,804	35,329		53,000		53,000	53,000	53,000
898 Environmental Safety	7,969	10,665		32,000		32,000	32,000	32,000
8XX Maintenance Supplies Total:	86,504	83,106		116,000		121,000	121,000	121,000
2546 Total: Security Services	272,445	276,000	1.0	339,969	1.0	348,206	348,206	348,206

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2548	Care Of Buildings Services								
	112 Classified Salaries	2,031,024	2,054,749	95.4	2,471,140	94.4	2,653,615	2,653,615	2,653,615
	122 Subs-Classified Salaries	71,311	76,196		32,760		32,760	32,760	32,760
	124 Temps-Classified Salaries	2,146	30,808						
	132 Classified Salaries Overtime	24,897	41,302		20,000		20,000	20,000	20,000
	1XX Salaries Total:	2,129,378	2,203,055	95.4	2,523,900	94.4	2,706,375	2,706,375	2,706,375
	211 PERS Employers Contribution	368,227	345,123		562,996		596,218	596,218	596,218
	213 Dist Contrib to Pers For Contr	7,503	16,680						
	214 PERS Debt Service Charge	68,113	73,259						
	220 Social Security Administration	155,453	163,576		193,078		207,038	207,038	207,038
	231 Worker's Compensation	85,484	90,592		185,412		192,050	192,050	192,050
	232 State Unemployment Insurance	4,086	4,255		7,574		7,840	7,840	7,840
	243 Tax Sheltered Annuities		9,036		14,303		14,154	14,154	14,154
	244 Insurance Benefits	554,390	646,038		984,585		930,200	930,200	930,200
	2XX Employee Benefits Total:	1,243,256	1,348,559		1,947,948		1,947,500	1,947,500	1,947,500
	321 Equip Rep (Not Service Cntcts)	250	152						
	323 Stormwater	205,701	244,574		214,200		259,200	259,200	259,200
	324 Rentals	409	997						
	325 Electricity	1,230,016	1,314,711		1,257,000		1,332,000	1,332,000	1,332,000
	326 Fuel	995,985	1,100,107		1,000,000		1,120,000	1,120,000	1,120,000
	327 Water	151,899	165,486		155,000		185,000	185,000	185,000
	328 Garbage	162,885	180,659		181,243		190,443	190,443	190,443
	329 Sewage	87,128	84,408		91,700		91,700	91,700	91,700
	341 Travel - Local In-District	469	494						
	346 In-District Expense	807	188						
	351 Telephone And Telegraph	1,316	813		2,000		2,000	2,000	2,000
	389 Other Non-Instruc Services	11,857	12,563		38,000		38,900	38,900	38,900
	3XX Purchased Services Total:	2,848,722	3,105,152		2,939,143		3,219,243	3,219,243	3,219,243
	410 Supplies	218,095	261,288		236,202		247,994	247,994	247,994
	440 Periodicals	74							
	460 Non-consumable Items	1,986	4,175						
	470 Computer Software		25						
	4XX Supplies & Materials Total:	220,155	265,488		236,202		247,994	247,994	247,994
	640 Dues And Fees	190							
	651 Liability Insurance	143,405	152,994		187,376		196,745	196,745	196,745
	653 Property Insurance	352,576	333,581		350,260		367,373	367,373	367,373
	6XX Other Objects Total:	496,171	486,575		537,636		564,118	564,118	564,118
	850 Custodial Maintenance Supply	11,624	8,582		15,867		11,095	11,095	11,095
	873 Equipment And Machinery Repair	113			3,500		3,500	3,500	3,500
	888 Pest Control	4,382	7,899		6,500		6,500	6,500	6,500
	8XX Maintenance Supplies Total:	16,119	16,481		25,867		21,095	21,095	21,095

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2548 Total: Care Of Buildings Services	6,953,801	7,425,310	95.4	8,210,696	94.4	8,706,325	8,706,325	8,706,325

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2549	Fleet Maintenance Services								
	112 Classified Salaries	39,393	42,143	1.0	42,423	1.0	45,449	45,449	45,449
	1XX Salaries Total:	39,393	42,143	1.0	42,423	1.0	45,449	45,449	45,449
	211 PERS Employers Contribution	7,404	7,607		9,588		10,135	10,135	10,135
	214 PERS Debt Service Charge	1,392	1,678						
	220 Social Security Administration	2,835	2,997		3,245		3,477	3,477	3,477
	231 Worker's Compensation	1,496	1,781		2,970		3,181	3,181	3,181
	232 State Unemployment Insurance	76	78		127		136	136	136
	243 Tax Sheltered Annuities				150		150	150	150
	244 Insurance Benefits	7,743	8,334		10,326		9,859	9,859	9,859
	2XX Employee Benefits Total:	20,946	22,475		26,406		26,938	26,938	26,938
	321 Equip Rep (Not Service Cntcts)	17,802	24,804		25,000		25,000	25,000	25,000
	322 Repairs & Maint Svcs (Cntcrcts)	1,127	990		1,001		1,000	1,000	1,000
	3XX Purchased Services Total:	18,929	25,794		26,001		26,000	26,000	26,000
	651 Liability Insurance		25,460						
	6XX Other Objects Total:		25,460						
	861 Vehicle Supplies	39,682	37,764		35,000		38,000	38,000	38,000
	863 Tires	10,982	10,803		11,500		11,500	11,500	11,500
	864 Fuel	82,140	91,807		86,863		95,000	95,000	95,000
	865 Oil	3,558	3,545		3,000		3,500	3,500	3,500
	867 Diesel Fuel Tax	419	171		279		200	200	200
	8XX Maintenance Supplies Total:	136,781	144,090		136,642		148,200	148,200	148,200
2549	Total: Fleet Maintenance Services	216,049	259,962	1.0	231,472	1.0	246,587	246,587	246,587

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2551 Transportation Services								
112 Classified Salaries	22,649	46,673	1.8	48,363	2.0	59,796	59,796	59,796
113 Administrators	92,641	97,985	1.2	100,042	1.2	106,361	106,361	106,361
122 Subs-Classified Salaries				1,000				
139 Cell Phone Stipend	152	607				500	500	500
1XX Salaries Total:	115,442	145,265	3.0	149,405	3.2	166,657	166,657	166,657
211 PERS Employers Contribution	22,558	27,001		33,539		37,054	37,054	37,054
214 PERS Debt Service Charge	4,125	6,111						
220 Social Security Administration	8,607	10,737		11,430		12,711	12,711	12,711
231 Worker's Compensation	449	562		4,065		4,835	4,835	4,835
232 State Unemployment Insurance	225	289		448		498	498	498
241 Professional Fund				1,560		2,040	2,040	2,040
243 Tax Sheltered Annuities	4,728	4,734		6,263		6,300	6,300	6,300
244 Insurance Benefits	17,871	26,897		30,233		32,822	32,822	32,822
2XX Employee Benefits Total:	58,563	76,331		87,538		96,260	96,260	96,260
322 Repairs & Maint Svcs (Cntcrcts)	7,393	14,210		8,000		14,000	14,000	14,000
323 Stormwater	8,479	11,244						
325 Electricity	29,486	34,579						
326 Fuel	10,068	12,693						
327 Water	2,459	1,878						
328 Garbage	2,961	1,332						
329 Sewage	2,939	1,963						
341 Travel - Local In-District	20	960		200		1,000	1,000	1,000
342 Travel & Exp Out Of District	2,066	1,590		2,500		2,500	2,500	2,500
346 In-District Expense		37						
351 Telephone And Telegraph	1,486	107						
353 Postage	619	230		700		500	500	500
354 Advertising	407	461		500		500	500	500
389 Other Non-Instruc Services	4,289	15,055		9,101		5,000	5,000	5,000
3XX Purchased Services Total:	72,672	96,339		21,001		23,500	23,500	23,500
410 Supplies	26,716	13,899		28,000		35,683	35,683	35,683
432 Reference Books		875		200		500	500	500
440 Periodicals	167			200				
460 Non-consumable Items	3,672	28,492		5,000		15,000	15,000	15,000
470 Computer Software	16,368	1,504		8,000		3,000	3,000	3,000
480 Computer Hardware	4,609	14,399		14,000		18,000	18,000	18,000
4XX Supplies & Materials Total:	51,532	59,169		55,400		72,183	72,183	72,183
640 Dues And Fees				150		150	150	150
653 Property Insurance	877	2,200		29,150		29,150	29,150	29,150
6XX Other Objects Total:	877	2,200		29,300		29,300	29,300	29,300
2551 Total: Transportation Services	299,086	379,304	3.0	342,644	3.2	387,900	387,900	387,900

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2552 Vehicle Operation Services								
112 Classified Salaries	1,332,027	1,370,183	77.1	1,592,168	78.1	1,662,049	1,662,049	1,662,049
114 Classified Supervisors	106,309	121,251	1.8	109,344	1.8	118,671	118,671	118,671
122 Subs-Classified Salaries	100,326	136,341		130,000		155,000	155,000	155,000
124 Temps-Classified Salaries	777	24,081				25,000	25,000	25,000
132 Classified Salaries Overtime		735						
139 Cell Phone Stipend	120	960				1,020	1,020	1,020
1XX Salaries Total:	1,540,294	1,664,625	78.8	1,831,512	79.8	1,961,740	1,961,740	1,961,740
211 PERS Employers Contribution	266,977	256,423		384,541		397,100	397,100	397,100
213 Dist Contrib to Pers For Contr	23,565	35,651						
214 PERS Debt Service Charge	46,655	50,568						
220 Social Security Administration	127,241	141,584		140,111		148,083	148,083	148,083
231 Worker's Compensation	73,526	81,388		121,219		127,917	127,917	127,917
232 State Unemployment Insurance	3,332	3,696		5,495		5,807	5,807	5,807
241 Professional Fund				1,313		2,100	2,100	2,100
242 Physical Examinations	14,313	13,805						
243 Tax Sheltered Annuities	14,650	13,833		18,908		19,058	19,058	19,058
244 Insurance Benefits	610,532	654,194		813,355		788,605	788,605	788,605
2XX Employee Benefits Total:	1,180,791	1,251,142		1,484,942		1,488,670	1,488,670	1,488,670
322 Repairs & Maint Svcs (Cntrocts)	901							
331 Pupil Transp To And From Schl	24,117	20,246		62,000		64,882	64,882	64,882
342 Travel & Exp Out Of District		387		1,000		1,000	1,000	1,000
389 Other Non-Instruc Services	23,204	14,977		31,000		21,000	21,000	21,000
3XX Purchased Services Total:	48,222	35,610		94,000		86,882	86,882	86,882
410 Supplies		1,250		2,000		2,500	2,500	2,500
4XX Supplies & Materials Total:		1,250		2,000		2,500	2,500	2,500
651 Liability Insurance	48,567	25,145		29,508		29,508	29,508	29,508
6XX Other Objects Total:	48,567	25,145		29,508		29,508	29,508	29,508
864 Fuel		5						
8XX Maintenance Supplies Total:		5						
2552 Total: Vehicle Operation Services	2,817,874	2,977,777	78.8	3,441,962	79.8	3,569,300	3,569,300	3,569,300

PROGRAM BUDGET DETAIL—GENERAL FUND

General 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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2554	Vehicle Purch Svcs & Maint Svc								
	112 Classified Salaries	191,739	202,724	6.3	242,754	6.1	247,122	247,122	247,122
	122 Subs-Classified Salaries				1,000				
	1XX Salaries Total:	191,739	202,724	6.3	243,754	6.1	247,122	247,122	247,122
	211 PERS Employers Contribution	35,831	36,772		54,863		55,108	55,108	55,108
	213 Dist Contrib to Pers For Contr	339	11						
	214 PERS Debt Service Charge	6,590	8,001						
	220 Social Security Administration	13,900	14,705		18,648		18,905	18,905	18,905
	231 Worker's Compensation	6,606	7,637		17,062		17,299	17,299	17,299
	232 State Unemployment Insurance	371	382		731		742	742	742
	243 Tax Sheltered Annuities		1,371		938		920	920	920
	244 Insurance Benefits	39,882	43,036		64,538		60,436	60,436	60,436
	245 Other Employee Benefits	2,500			2,700		2,700	2,700	2,700
	2XX Employee Benefits Total:	106,019	111,915		159,480		156,110	156,110	156,110
	321 Equip Rep (Not Service Cntcts)	37,068	26,788		58,940		35,000	35,000	35,000
	322 Repairs & Maint Svcs (Cntrcts)	12,567	11,686		12,707		14,000	14,000	14,000
	324 Rentals		650						
	342 Travel & Exp Out Of District				500		500	500	500
	389 Other Non-Instruc Services	305	10,933		1,000		12,500	12,500	12,500
	3XX Purchased Services Total:	49,940	50,057		73,147		62,000	62,000	62,000
	410 Supplies	659	856		2,500		750	750	750
	432 Reference Books				500		500	500	500
	460 Non-consumable Items				4,000		4,000	4,000	4,000
	4XX Supplies & Materials Total:	659	856		7,000		5,250	5,250	5,250
	861 Vehicle Supplies	96,995	112,650		126,691		130,000	130,000	130,000
	863 Tires	33,944	40,963		50,000		55,000	55,000	55,000
	864 Fuel	302,718	304,546		336,185		335,000	335,000	335,000
	865 Oil	8,632	10,436		10,500		12,000	12,000	12,000
	8XX Maintenance Supplies Total:	442,289	468,595		523,376		532,000	532,000	532,000
2554	Total: Vehicle Purch Svcs & Maint Svc	790,646	834,147	6.3	1,006,757	6.1	1,002,482	1,002,482	1,002,482

PROGRAM BUDGET DETAIL—GENERAL FUND

General 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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2555	Student Transportation Dist E								
	112 Classified Salaries	116,539	159,333		70,483		158,870	158,870	158,870
	1XX Salaries Total:	116,539	159,333		70,483		158,870	158,870	158,870
	211 PERS Employers Contribution				15,929		35,428	35,428	35,428
	220 Social Security Administration				5,392		12,153	12,153	12,153
	231 Worker's Compensation				4,934		5,232	5,232	5,232
	232 State Unemployment Insurance				211		224	224	224
	2XX Employee Benefits Total:				26,466		53,037	53,037	53,037
	331 Pupil Transp To And From Schl	444							
	389 Other Non-Instruc Services	8,814	5,334				20,000	20,000	20,000
	3XX Purchased Services Total:	9,258	5,334				20,000	20,000	20,000
	864 Fuel	113	246						
	868 Oth than Home to Sch Supplies	20,014	35,538		106,900		199,501	199,501	199,501
	8XX Maintenance Supplies Total:	20,127	35,784		106,900		199,501	199,501	199,501
2555	Total: Student Transportation Dist E	145,924	200,451		203,849		431,408	431,408	431,408

PROGRAM BUDGET DETAIL—GENERAL FUND

General 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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2556	Student Transportaion - Refund								
	112 Classified Salaries	59,450	66,289						
	1XX Salaries Total:	59,450	66,289						
	389 Other Non-Instruc Services	90,886	88,752		150,000		175,000	175,000	175,000
	3XX Purchased Services Total:	90,886	88,752		150,000		175,000	175,000	175,000
	868 Oth than Home to Sch Supplies	11,874	12,612						
	8XX Maintenance Supplies Total:	11,874	12,612						
2556	Total: Student Transportaion - Refund	162,210	167,653		150,000		175,000	175,000	175,000

PROGRAM BUDGET DETAIL—GENERAL FUND

General 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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2559	Other Pupil Transportation Svc								
	331 Pupil Transp To And From Schl	24,319	53,889		29,028		29,344	29,344	29,344
	3XX Purchased Services Total:	24,319	53,889		29,028		29,344	29,344	29,344
2559	Total: Other Pupil Transportation Svc	24,319	53,889		29,028		29,344	29,344	29,344

PROGRAM BUDGET DETAIL—GENERAL FUND

General 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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	191,707	232,002	6.0	215,757	6.0	231,735	231,735	231,735
114 Classified Supervisors	21,663	24,220	.5	24,728	.5	26,627	26,627	26,627
122 Subs-Classified Salaries	1,151			1,240				
124 Temps-Classified Salaries	2,223	3,810				1,240	1,240	1,240
132 Classified Salaries Overtime	2,564	1,466		1,000		1,000	1,000	1,000
139 Cell Phone Stipend	60	240				240	240	240
1XX Salaries Total:	219,368	261,738	6.5	242,725	6.5	260,842	260,842	260,842
211 PERS Employers Contribution	33,904	37,173		54,576		57,837	57,837	57,837
213 Dist Contrib to Pers For Contr	922	5,468						
214 PERS Debt Service Charge	6,242	7,406						
220 Social Security Administration	15,949	19,117		18,570		19,841	19,841	19,841
231 Worker's Compensation	5,197	5,779		12,568		13,303	13,303	13,303
232 State Unemployment Insurance	423	593		728		778	778	778
241 Professional Fund	63			1,125		1,800	1,800	1,800
242 Physical Examinations	536	160						
243 Tax Sheltered Annuities	2,275	7,022		7,050		7,050	7,050	7,050
244 Insurance Benefits	49,596	61,635		66,833		65,675	65,675	65,675
245 Other Employee Benefits		65		300		300	300	300
2XX Employee Benefits Total:	115,107	144,418		161,750		166,584	166,584	166,584
321 Equip Rep (Not Service Cntcts)	1,554	2,630		2,500		2,500	2,500	2,500
322 Repairs & Maint Svcs (Cntrcts)		588						
324 Rentals	2,574			500				
341 Travel - Local In-District				50		50	50	50
342 Travel & Exp Out Of District		536		250		300	300	300
346 In-District Expense	1,082			400		300	300	300
351 Telephone And Telegraph	322	685		600		300	300	300
353 Postage	103	53				500	500	500
389 Other Non-Instruc Services	122,479	19,726		400		1,900	1,900	1,900
3XX Purchased Services Total:	128,114	24,218		4,700		5,850	5,850	5,850
410 Supplies	3,210	1,574		2,240		2,256	2,256	2,256
432 Reference Books	130	514						
457	1,003	-1,137		1,000		750	750	750
460 Non-consumable Items	617	362		500		400	400	400
480 Computer Hardware		59						
4XX Supplies & Materials Total:	4,960	1,372		3,740		3,406	3,406	3,406
640 Dues And Fees	4,960	5,075		4,500		5,000	5,000	5,000
6XX Other Objects Total:	4,960	5,075		4,500		5,000	5,000	5,000
864 Fuel	7,930	8,463		9,139		9,500	9,500	9,500
8XX Maintenance Supplies Total:	7,930	8,463		9,139		9,500	9,500	9,500
2575 Total: Purchasing And Warehouse Servi	480,439	445,284	6.5	426,554	6.5	451,182	451,182	451,182

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2576	Mail Distribution Services								
	353 Postage	165	-4,160		4,000		1,500	1,500	1,500
	389 Other Non-Instruc Services	25,024	33,420		23,220		25,883	25,883	25,883
	3XX Purchased Services Total:	25,189	29,260		27,220		27,383	27,383	27,383
2576	Total: Mail Distribution Services	25,189	29,260		27,220		27,383	27,383	27,383

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2630 Communic & Intergov Relations								
112 Classified Salaries	97,262	99,962	2.1	103,158	2.1	113,578	113,578	113,578
113 Administrators	88,270	100,981	1.0	103,101	1.0	109,416	109,416	109,416
121 Licensed Subs Salaries				513				
122 Subs-Classified Salaries	1,682			2,050		100	100	100
124 Temps-Classified Salaries	80	37,306		10,000		11,150	11,150	11,150
131 Licensed Additional Salaries	81	4,294		500		500	500	500
132 Classified Salaries Overtime	54	107		250		250	250	250
139 Cell Phone Stipend	120	480		500		1,116	1,116	1,116
1XX Salaries Total:	187,549	243,130	3.1	220,072	3.1	236,110	236,110	236,110
211 PERS Employers Contribution	36,118	44,996		46,363		49,895	49,895	49,895
213 Dist Contrib to Pers For Contr	483	98						
214 PERS Debt Service Charge	6,999	9,881						
220 Social Security Administration	14,160	18,086		15,877		17,124	17,124	17,124
231 Worker's Compensation	841	1,096		1,267		1,366	1,366	1,366
232 State Unemployment Insurance	398	477		623		672	672	672
241 Professional Fund	520	845		2,050		2,900	2,900	2,900
243 Tax Sheltered Annuities	10,740	11,248		9,350		9,358	9,358	9,358
244 Insurance Benefits	25,851	27,185		30,609		32,192	32,192	32,192
2XX Employee Benefits Total:	96,110	113,912		106,139		113,507	113,507	113,507
321 Equip Rep (Not Service Cntcts)				100		100	100	100
324 Rentals				250		250	250	250
341 Travel - Local In-District	693	573		1,050		900	900	900
342 Travel & Exp Out Of District	3,556	2,258		8,000		5,000	5,000	5,000
346 In-District Expense	2,750	2,617		8,000		4,111	4,111	4,111
351 Telephone And Telegraph	652	643		700		100	100	100
353 Postage	10,238	9,007		18,000		11,000	11,000	11,000
389 Other Non-Instruc Services	150,358	167,210		168,737		180,000	180,000	180,000
3XX Purchased Services Total:	168,247	182,308		204,837		201,461	201,461	201,461
410 Supplies	12,083	9,162		20,400		15,500	15,500	15,500
432 Reference Books	162	13		150		150	150	150
440 Periodicals	140	188		250		250	250	250
460 Non-consumable Items	72	40		500				
470 Computer Software	920	395		588		750	750	750
480 Computer Hardware		495				200	200	200
4XX Supplies & Materials Total:	13,377	10,293		21,888		16,850	16,850	16,850
640 Dues And Fees	690	1,421		1,500		1,500	1,500	1,500
6XX Other Objects Total:	690	1,421		1,500		1,500	1,500	1,500
2630 Total: Communic & Intergov Relations	465,973	551,064	3.1	554,436	3.1	569,428	569,428	569,428

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2641	Human Resources								
111	Licensed Salaries	650	655						
112	Classified Salaries	272,176	312,459	7.0	280,736	8.0	384,245	384,245	384,245
113	Administrators	276,051	269,173	3.5	308,465	2.0	187,637	187,637	187,637
114	Classified Supervisors		15,290	1.0	51,153	1.0	62,935	62,935	62,935
122	Subs-Classified Salaries	1,426	185						
124	Temps-Classified Salaries	331	6,822		6,809		6,850	6,850	6,850
131	Licensed Additional Salaries	12,176	7,612		12,379		13,095	13,095	13,095
132	Classified Salaries Overtime		5,110		2,000		2,798	2,798	2,798
139	Cell Phone Stipend	477	1,272		37,272		44,400	44,400	44,400
	1XX Salaries Total:	563,287	618,578	11.5	698,814	11.0	701,960	701,960	701,960
211	PERS Employers Contribution	94,052	81,778		147,971		145,110	145,110	145,110
213	Dist Contrib to Pers For Contr	4,331	9,812						
214	PERS Debt Service Charge	17,329	16,113						
220	Social Security Administration	41,257	45,002		50,087		49,779	49,779	49,779
231	Worker's Compensation	2,491	2,892		3,995		3,969	3,969	3,969
232	State Unemployment Insurance	1,118	1,191		1,963		1,952	1,952	1,952
241	Professional Fund	130	420		6,050		7,000	7,000	7,000
243	Tax Sheltered Annuities	18,780	18,454		26,875		23,500	23,500	23,500
244	Insurance Benefits	87,104	93,719		122,862		113,754	113,754	113,754
245	Other Employee Benefits	21,040	22,277		14,183		14,467	14,467	14,467
248		4,400	5,630						
	2XX Employee Benefits Total:	292,032	297,288		373,986		359,531	359,531	359,531
319	Other Instruc Prof & Tech Svcs				22,102		22,234	22,234	22,234
321	Equip Rep (Not Service Cntcts)		100		300		302	302	302
322	Repairs & Maint Svcs (Cntrcts)	40,931	1,030		1,540		13,549	13,549	13,549
341	Travel - Local In-District	41			525		528	528	528
342	Travel & Exp Out Of District	4,478	1,797		1,161		2,368	2,368	2,368
346	In-District Expense	4,599	14,110		5,738		5,772	5,772	5,772
347	Recruitment Expenses	1,160	760		1,711		1,721	1,721	1,721
353	Postage	2,629	2,477		2,625		2,641	2,641	2,641
354	Advertising	420	1,132		210		311	311	311
384	Negotiation Services	510	2,852		1,135		1,142	1,142	1,142
389	Other Non-Instruc Services	13,044	50,868		31,255		16,576	16,576	16,576
	3XX Purchased Services Total:	67,812	75,126		68,302		67,144	67,144	67,144
410	Supplies	11,052	11,496		11,406		13,475	13,475	13,475
432	Reference Books	223	74		568		571	571	571
440	Periodicals	1,390	1,686		2,217		2,230	2,230	2,230
460	Non-consumable Items	2,302	5,132						
470	Computer Software	5,074	5,060		6,311		3,350	3,350	3,350
480	Computer Hardware	2,692	9,141		2,182		5,195	5,195	5,195
	4XX Supplies & Materials Total:	22,733	32,589		22,684		24,821	24,821	24,821

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	642	497		500		503	503	503
6XX Other Objects Total:	642	497		500		503	503	503
2641 Total: Human Resources	946,506	1,024,078	11.5	1,164,286	11.0	1,153,959	1,153,959	1,153,959

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2649	Retirement Pay Plan (Class)								
	245 Other Employee Benefits	8,954	11,325						
	2XX Employee Benefits Total:	8,954	11,325						
2649	Total: Retirement Pay Plan (Class)	8,954	11,325						

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2660 Computing & Info Services								
111 Licensed Salaries	80							
112 Classified Salaries	816,267	820,851	18.7	899,167	19.2	1,023,187	1,023,187	1,023,187
113 Administrators	117,444	106,444	1.0	103,101	1.0	109,416	109,416	109,416
114 Classified Supervisors	143,487	165,998	2.0	163,513	2.0	182,707	182,707	182,707
121 Licensed Subs Salaries	1,936							
122 Subs-Classified Salaries	3,964			7,800				
124 Temps-Classified Salaries	430							
131 Licensed Additional Salaries		11,513						
132 Classified Salaries Overtime	1,975	5,297						
139 Cell Phone Stipend	840	4,080						
1XX Salaries Total:	1,086,423	1,114,183	21.7	1,173,581	22.2	1,315,310	1,315,310	1,315,310
211 PERS Employers Contribution	165,615	164,946		259,211		293,316	293,316	293,316
213 Dist Contrib to Pers For Contr	20,205	22,487						
214 PERS Debt Service Charge	28,487	31,913						
220 Social Security Administration	81,309	83,024		92,244		100,621	100,621	100,621
231 Worker's Compensation	7,811	8,268		7,355		8,024	8,024	8,024
232 State Unemployment Insurance	2,123	2,178		3,617		3,946	3,946	3,946
241 Professional Fund	885	1,180		8,425		13,100	13,100	13,100
243 Tax Sheltered Annuities	38,957	39,686		46,733		46,658	46,658	46,658
244 Insurance Benefits	168,363	179,892		225,059		230,208	230,208	230,208
2XX Employee Benefits Total:	513,755	533,574		642,644		695,873	695,873	695,873
316 Data Processing Serv (Instr)						4,100	4,100	4,100
319 Other Instruc Prof & Tech Svcs	240	520						
321 Equip Rep (Not Service Cntcts)						54,000	54,000	54,000
322 Repairs & Maint Svcs (Cntrcts)	339,543	341,526		345,071		522,000	570,180	570,180
324 Rentals	1,789	1,816		1,800		1,800	1,800	1,800
341 Travel - Local In-District	1,119	1,135		1,119		1,000	1,000	1,000
342 Travel & Exp Out Of District	22,010	27,190		6,945		7,000	7,000	7,000
346 In-District Expense	2,018	2,311		1,000		1,000	1,000	1,000
351 Telephone And Telegraph	7,710	6,909		4,500		306,000	306,000	306,000
353 Postage	216	1,934		400		400	400	400
354 Advertising	6,986	2,917		1,000		1,000	1,000	1,000
359 Other Comm Services	50							
386 Data Processing Ser (Non-Instr)	81,771	104,222		95,000		95,000	95,000	95,000
389 Other Non-Instruc Services	255,533	202,170		247,443		178,625	178,625	178,625
3XX Purchased Services Total:	718,985	692,650		704,159		1,171,925	1,220,105	1,220,105*
410 Supplies	7,374	9,597		6,500		18,800	18,800	18,800
432 Reference Books	811	218		1,000		700	700	700
440 Periodicals	36					100	100	100
460 Non-consumable Items	375			36,000				
470 Computer Software	6,259	207,369		6,000		26,000	26,000	26,000
480 Computer Hardware	5,140	54,845		5,000		18,000	18,000	18,000
4XX Supplies & Materials Total:	19,995	272,029		54,500		63,600	63,600	63,600*

* Amounts were budgeted in function 2669 in previous years.

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
531 Improvement Of Sites		4,673						
550 Technology				20,000				
5XX Capital Outlay Total:		4,673		20,000				
640 Dues And Fees		1,695				900	900	900*
6XX Other Objects Total:		1,695				900	900	900
2660 Total: Computing & Info Services	2,339,158	2,618,804	21.7	2,594,884	22.2	3,247,608	3,295,788	3,295,788

* Amounts were budgeted in function 2669 in previous years.

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2665 Site Based Technology								
111 Licensed Salaries					.7	48,150	48,150	48,150
112 Classified Salaries					5.6	177,678	177,678	177,678
124 Temps-Classified Salaries		819						
151 Department Head Increments						14,123	14,123	14,123
1XX Salaries Total:		819			6.2	239,951	239,951	239,951
211 PERS Employers Contribution		148				53,510	53,510	53,510
220 Social Security Administration		63				18,355	18,355	18,355
231 Worker's Compensation						1,463	1,463	1,463
232 State Unemployment Insurance						722	722	722
243 Tax Sheltered Annuities						1,396	1,396	1,396
244 Insurance Benefits						63,466	63,466	63,466
2XX Employee Benefits Total:		211				138,912	138,912	138,912
2665 Total: Site Based Technology		1,030			6.2	378,863	378,863	378,863

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2669 Other Data Processing Services								
124 Temps-Classified Salaries	216	2,396						
1XX Salaries Total:	216	2,396						
211 PERS Employers Contribution	43	116						
220 Social Security Administration	17	136						
231 Worker's Compensation		12						
232 State Unemployment Insurance		3						
241 Professional Fund	250	250						
2XX Employee Benefits Total:	310	517						
316 Data Processing Serv (Instr)	3,832	46,647		4,072				
321 Equip Rep (Not Service Cntcts)	7,414	13,669		54,223				
322 Repairs & Maint Svcs (Cntrcts)	69,013	77,392		73,969				
346 In-District Expense	95	15						
351 Telephone And Telegraph	299,252	337,393		317,026		5,302	5,302	5,302
389 Other Non-Instruc Services	72,933	60,052		57,000		100	100	100
3XX Purchased Services Total:	452,539	535,168		506,290		5,402	5,402	5,402
410 Supplies	26,074	1,929		12,300				
432 Reference Books	346			440				
440 Periodicals	124	158		100				
460 Non-consumable Items	7,753	12,834						
470 Computer Software	413	1,470		1,500				
480 Computer Hardware	26,252	50,699		4,135				
4XX Supplies & Materials Total:	60,962	67,090		18,475				
550 Technology		5,128		5,250				
5XX Capital Outlay Total:		5,128		5,250				
640 Dues And Fees	490	950		899				
6XX Other Objects Total:	490	950		899				
2669 Total: Other Data Processing Services	514,517	611,249		530,914		5,402	5,402	5,402

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2700	Supplemental Retirement Pgm								
	249 District Retirement	3,740,327	3,781,743		3,655,000		3,300,000	3,300,000	3,300,000
	2XX Employee Benefits Total:	<u>3,740,327</u>	<u>3,781,743</u>		<u>3,655,000</u>		<u>3,300,000</u>	<u>3,300,000</u>	<u>3,300,000</u>
2700	Total: Supplemental Retirement Pgm	3,740,327	3,781,743		3,655,000		3,300,000	3,300,000	3,300,000

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
3100 Food Services								
112 Classified Salaries	20,222	43,722						
1XX Salaries Total:	20,222	43,722						
211 PERS Employers Contribution	2,438	6,436						
213 Dist Contrib to Pers For Contr	222	281						
214 PERS Debt Service Charge	953	1,548						
220 Social Security Administration	333	3,142						
231 Worker's Compensation	609	925						
232 State Unemployment Insurance	21	81						
243 Tax Sheltered Annuities		128						
244 Insurance Benefits		707						
2XX Employee Benefits Total:	4,576	13,248						
410 Supplies	664	751						
4XX Supplies & Materials Total:	664	751						
3100 Total: Food Services	25,462	57,721						

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
3320 Community Recreation Services								
112 Classified Salaries	64,531	67,792	2.0	67,307	2.0	70,606	70,606	70,606
1XX Salaries Total:	64,531	67,792	2.0	67,307	2.0	70,606	70,606	70,606
211 PERS Employers Contribution	7,966	8,283		15,211		16,265	16,265	16,265
213 Dist Contrib to Pers For Contr	2,413	2,586						
214 PERS Debt Service Charge	1,142	1,423						
220 Social Security Administration	4,651	4,794		5,149		5,402	5,402	5,402
231 Worker's Compensation	1,388	1,552		411		221	221	221
232 State Unemployment Insurance	122	125		202		109	109	109
243 Tax Sheltered Annuities				300		300	300	300
244 Insurance Benefits	15,622	16,748		20,652		19,718	19,718	19,718
2XX Employee Benefits Total:	33,304	35,511		41,925		42,015	42,015	42,015
389 Other Non-Instruc Services	5,103	7,409						
3XX Purchased Services Total:	5,103	7,409						
3320 Total: Community Recreation Services	102,938	110,712	2.0	109,232	2.0	112,621	112,621	112,621

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
3390 Radio KRVM Services								
112 Classified Salaries	1,259	2,664						
1XX Salaries Total:	1,259	2,664						
211 PERS Employers Contribution	127	303						
213 Dist Contrib to Pers For Contr	42	108						
214 PERS Debt Service Charge	18	53						
220 Social Security Administration	77	197						
231 Worker's Compensation	5	22						
232 State Unemployment Insurance	2	5						
243 Tax Sheltered Annuities		4						
2XX Employee Benefits Total:	271	692						
3390 Total: Radio KRVM Services	1,530	3,356						

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
3399 Other Community Services								
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: Other Community Services	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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
3510 Custody And Care Of Children S								
112 Classified Salaries	95,638	91,554	2.6	55,164	3.0	69,996	69,996	69,996
121 Licensed Subs Salaries				24,306		25,000	25,000	25,000
122 Subs-Classified Salaries	30,503	255		43,874		44,000	44,000	44,000
124 Temps-Classified Salaries	5,923	21,024						
131 Licensed Additional Salaries				5,675		6,000	6,000	6,000
1XX Salaries Total:	132,064	112,833	2.6	129,019	3.0	144,996	144,996	144,996
211 PERS Employers Contribution	8,880	8,341		20,394		18,697	18,697	18,697
213 Dist Contrib to Pers For Contr	3,282	4,638						
214 PERS Debt Service Charge	1,647	958						
220 Social Security Administration	7,165	7,352		5,649		11,093	11,093	11,093
231 Worker's Compensation	391	-5,950		451		885	885	885
232 State Unemployment Insurance	183	193		222		435	435	435
243 Tax Sheltered Annuities		-12				450	450	450
244 Insurance Benefits	36,389	43,280		28,108		30,202	30,202	30,202
2XX Employee Benefits Total:	57,937	58,800		54,824		61,762	61,762	61,762
3510 Total: Custody And Care Of Children S	190,001	171,633	2.6	183,843	3.0	206,758	206,758	206,758

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
4150	Building Acquisition & Improv								
	522 Bldg Improv (Done Maint Dept)				1,000		1,000	1,000	1,000
	5XX Capital Outlay Total:				1,000		1,000	1,000	1,000
4150	Total: Building Acquisition & Improv				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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
5200 Interfund Transfers								
710 Fund Modifications	4,113,099	5,551,078		3,195,016		3,224,286	3,224,286	3,224,286
7XX Transfers Total:	4,113,099	5,551,078		3,195,016		3,224,286	3,224,286	3,224,286
5200 Total: Interfund Transfers	4,113,099	5,551,078		3,195,016		3,224,286	3,224,286	3,224,286

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
6110	Contingency Fund								
	810 Planned Reserve				8,483,000		3,037,341	3,037,341	3,037,341
	8XX Planned Reserve Total:				8,483,000		3,037,341	3,037,341	3,037,341
6110	Total: Contingency Fund				8,483,000		3,037,341	3,037,341	3,037,341

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
6111	Contingency ESS								
	810 Planned Reserve				500,000		500,000	500,000	500,000
	8XX Maintenance Supplies Total:				500,000		500,000	500,000	500,000
6111	Total: Contingency ESS				500,000		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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 7 - 2 0 0 8	2 0 0 8 - 2 0 0 9	B U D G E T		
		2005 - 2006	2006 - 2007	FTE	Proposed	Approved	Adopted
7000	Reserves And Fund Balances						
	820 Unapp.Ending Fund Bal.	10,815,344	20,845,607		10,052,959	9,579,121	9,579,121
	8XX Unapp.Ending Fund Bal. Total:	10,815,344	20,845,607		10,052,959	9,579,121	9,579,121
7000	Total: Reserves And Fund Balances	10,815,344	20,845,607		10,052,959	9,579,121	9,579,121

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
Total: Requirements	136,191,800	154,022,422	1558.2	164,312,578	1570.0	168,681,634	168,681,634	168,681,634

PROGRAM BUDGET DETAIL

FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual 2005 - 2006	Revenues 2006 - 2007	2 0 0 7 FTE	2 0 0 8 Budget	2 0 0 8 FTE	2 0 0 9 Proposed	B U D G E T Approved	Adopted
1510	Interest On Investment 000	33,590	48,799		50,000		40,000	40,000	40,000
1992	Other Local Reimbursements 000	18,780	17,586						
1999	Miscellaneous 000	7,273	18,272		15,000		10,000	10,000	10,000
3222	SSF Transportation Equipment 000	389,742	481,310		441,455		474,354	474,354	474,354
5200	Interfund Transfers 000	1,867,365	2,087,003		526,745		525,885	525,885	525,885
5210	Transfer From General Fund 000	1,206,686	1,917,396		1,288,898		1,332,428	1,332,428	1,332,428
5400	Net Working Capital 000	8,169,840	8,585,761		7,493,303		9,265,375	9,265,375	9,265,375
Total: Resources		11,693,276	13,156,127		9,815,401		11,648,042	11,648,042	11,648,042

PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 - 2009 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
1111 Primary, K-3								
421 Textbooks	50,892	365,350		88,142		79,359	79,359	79,359
431 Library Books						750	750	750
432 Reference Books						250	250	250
460 Non-consumable Items	17,113	12,766		5,661		7,024	7,024	7,024
470 Computer Software	845	2,141		100		100	100	100
480 Computer Hardware	178,831	106,974		1,494		2,800	2,800	2,800
4XX Supplies & Materials Total:	247,681	487,231		95,397		90,283	90,283	90,283
1111 Total: Primary, K-3	247,681	487,231		95,397		90,283	90,283	90,283
1112 Intermediate Programs								
410 Supplies	1,065					39,795	39,795	39,795
421 Textbooks	21,458	184,055		38,075		750	750	750
431 Library Books						250	250	250
432 Reference Books	60					7,294	7,294	7,294
460 Non-consumable Items	14,666	4,292		6,061		50	50	50
470 Computer Software	348	750		50		10,598	10,598	10,598
480 Computer Hardware	216,549	133,920		6,076				
4XX Supplies & Materials Total:	254,146	323,017		50,262		58,737	58,737	58,737
1112 Total: Intermediate Programs	254,146	323,017		50,262		58,737	58,737	58,737
1121 Regular Middle School Program								
421 Textbooks	190,643	96,914		34,546		24,708	24,708	24,708
431 Library Books				2,000				
460 Non-consumable Items	18,406	18,113		19,876		23,283	23,283	23,283
470 Computer Software	3,078	7,030		2,691				
480 Computer Hardware	213,828	102,131		15,022		11,541	11,541	11,541
4XX Supplies & Materials Total:	425,955	224,188		74,135		59,532	59,532	59,532
541 Initial & Addt'l Equip Purch	2,000			10,135		15,525	15,525	15,525
5XX Capital Outlay Total:	2,000			10,135		15,525	15,525	15,525
1121 Total: Regular Middle School Program	427,955	224,188		84,270		75,057	75,057	75,057
1131 Regular High School Program								
410 Supplies	64	2,000						
421 Textbooks	206,864	99,416		1,337,111		2,170,117	2,170,117	2,170,117*
432 Reference Books	691	400						
460 Non-consumable Items	35,956	11,858		28,315		39,567	39,567	39,567
470 Computer Software	11,059	40,668						
480 Computer Hardware	151,905	332,334		56,343		48,650	48,650	48,650
4XX Supplies & Materials Total:	406,539	486,676		1,421,769		2,258,334	2,258,334	2,258,334

* Includes funding for districtwide adoption of mathematics textbooks in 2008-09.

PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch			424,784	532,898	532,898	532,898
5XX Capital Outlay Total:			424,784	532,898	532,898	532,898
1131 Total: Regular High School Program	406,539	486,676	1,846,553	2,791,232	2,791,232	2,791,232
1132 High School Extra-Curricular						
460 Non-consumable Items	39,438	3,333				
4XX Supplies & Materials Total:	39,438	3,333				
1132 Total: High School Extra-Curricular	39,438	3,333				
1220 Restrictive Programs						
460 Non-consumable Items		1,226				
4XX Supplies & Materials Total:		1,226				
1220 Total: Restrictive Programs		1,226				
1250 Less Restricted						
421 Textbooks		345				
460 Non-consumable Items	155					
4XX Supplies & Materials Total:	155	345				
1250 Total: Less Restricted	155	345				
1280 Alternative Education						
421 Textbooks	1,009	2,286				
432 Reference Books		61				
460 Non-consumable Items	5,662	5,167				
470 Computer Software	2,878	5,880				
480 Computer Hardware	31,200	6,352				
4XX Supplies & Materials Total:	40,749	19,746				
542 Replacement Equipment Purchase	8,960					
5XX Capital Outlay Total:	8,960					
1280 Total: Alternative Education	49,709	19,746				
1291 English Language Learner Pgm						
421 Textbooks	9,218	1,761				
470 Computer Software	716					
480 Computer Hardware	3,366	7,565				
4XX Supplies & Materials Total:	13,300	9,326				
1291 Total: English Language Learner Pgm	13,300	9,326				

PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
2122 Counseling Services								
421 Textbooks	13							
432 Reference Books	612	214						
460 Non-consumable Items	249							
470 Computer Software	910							
480 Computer Hardware	60					800	800	800
4XX Supplies & Materials Total:	1,844	214				800	800	800
2122 Total: Counseling Services	1,844	214				800	800	800
2190 Director of Educ Services								
460 Non-consumable Items	2,324	6,787						
470 Computer Software	1,980	6,069						
480 Computer Hardware	25,696	35,106						
4XX Supplies & Materials Total:	30,000	47,962						
541 Initial & Addt'l Equip Purch	12,263							
5XX Capital Outlay Total:	12,263							
2190 Total: Director of Educ Services	42,263	47,962						
2211 Improvement Of Instruction Ser								
421 Textbooks	45,131	19,379						
432 Reference Books	1,732	1,231						
460 Non-consumable Items	25,950	31,232						
470 Computer Software	4,602	4,258						
480 Computer Hardware	161,492	55,946						
4XX Supplies & Materials Total:	238,907	112,046						
541 Initial & Addt'l Equip Purch		12,263						
5XX Capital Outlay Total:		12,263						
2211 Total: Improvement Of Instruction Ser	238,907	124,309						
2214 Multicultural Education								
460 Non-consumable Items	14,725	-4,170						
480 Computer Hardware	12,042	7,690						
4XX Supplies & Materials Total:	26,767	3,520						
541 Initial & Addt'l Equip Purch	10,500							
5XX Capital Outlay Total:	10,500							
2214 Total: Multicultural Education	37,267	3,520						

PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2007 - 2008		2008 - 2009		BUDGET		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2221	Instructional Materials Center								
	470 Computer Software	7,913							
	4XX Supplies & Materials Total:	7,913							
2221	Total: Instructional Materials Center	7,913							
2222	School Library Services								
	431 Library Books	28,270	27,754		32,635		38,643	38,643	38,643
	432 Reference Books	16,615	10,386		17,801		17,100	17,100	17,100
	460 Non-consumable Items	1,788							
	470 Computer Software	4,533	1,719						
	480 Computer Hardware	2,596	2,662						
	4XX Supplies & Materials Total:	53,802	42,521		50,436		55,743	55,743	55,743
	542 Replacement Equipment Purchase	12,082							
	5XX Capital Outlay Total:	12,082							
2222	Total: School Library Services	65,884	42,521		50,436		55,743	55,743	55,743
2223	MultiMedia Services								
	460 Non-consumable Items	2,064	1,759				900	900	900
	470 Computer Software	5,044	1,067						
	480 Computer Hardware	31,893	14,509		4,600		800	800	800
	4XX Supplies & Materials Total:	39,001	17,335		4,600		1,700	1,700	1,700
2223	Total: MultiMedia Services	39,001	17,335		4,600		1,700	1,700	1,700
2230	Assessment and Testing								
	480 Computer Hardware		13,412						
	4XX Supplies & Materials Total:		13,412						
2230	Total: Assessment and Testing		13,412						
2321	Office Of The Superintendent S								
	432 Reference Books	634	217						
	460 Non-consumable Items	6,135	9,872						
	470 Computer Software		488						
	480 Computer Hardware		1,067						
	4XX Supplies & Materials Total:	6,769	11,644						
	542 Replacement Equipment Purchase	10,205							
	5XX Capital Outlay Total:	10,205							
2321	Total: Office Of The Superintendent S	16,974	11,644						

PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2411 Principals Services								
421 Textbooks	237							
432 Reference Books	148	776						
460 Non-consumable Items	60,839	79,298		241,577		199,192	199,192	199,192
470 Computer Software	3,425	438						
480 Computer Hardware	95,716	74,994		1,154,794		1,192,735	1,192,735	1,192,735
4XX Supplies & Materials Total:	160,365	155,506		1,396,371		1,391,927	1,391,927	1,391,927
541 Initial & Addt'l Equip Purch		29,843		1,546				
542 Replacement Equipment Purchase	5,765	16,480		3,256,000		2,400,000	2,400,000	2,400,000
550 Technology	8,918	10,158		9,224		12,492	12,492	12,492
5XX Capital Outlay Total:	14,683	56,481		3,266,770		2,412,492	2,412,492	2,412,492
2411 Total: Principals Services	175,048	211,987		4,663,141		3,804,419	3,804,419	3,804,419
2541 Facilities Management								
460 Non-consumable Items	1,949							
480 Computer Hardware	4,622	4,707						
4XX Supplies & Materials Total:	6,571	4,707						
542 Replacement Equipment Purchase	40,049	8,650						
5XX Capital Outlay Total:	40,049	8,650						
2541 Total: Facilities Management	46,620	13,357						
2542 Building Div Services								
460 Non-consumable Items	17,322	31,180						
480 Computer Hardware	7,409							
4XX Supplies & Materials Total:	24,731	31,180						
541 Initial & Addt'l Equip Purch		14,800						
542 Replacement Equipment Purchase	117,859	92,728						
5XX Capital Outlay Total:	117,859	107,528						
2542 Total: Building Div Services	142,590	138,708						
2543 Grounds Division Services								
531 Improvement Of Sites		3,952						
5XX Capital Outlay Total:		3,952						
2543 Total: Grounds Division Services		3,952						

PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2007 - 2008		2008 - 2009		BUDGET		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2544	Building Repair & Maintenance								
	522 Bldg Improv (Done Maint Dept)	7,621	18,146		1,600				
	5XX Capital Outlay Total:	7,621	18,146		1,600				
2544	Total: Building Repair & Maintenance	7,621	18,146		1,600				
2548	Care Of Buildings Services								
	460 Non-consumable Items	8,852	48,605						
	4XX Supplies & Materials Total:	8,852	48,605						
	542 Replacement Equipment Purchase	53,634	3,463						
	5XX Capital Outlay Total:	53,634	3,463						
2548	Total: Care Of Buildings Services	62,486	52,068						
2554	Vehicle Purch Svcs & Maint Svc								
	469 Other Transportation		500						
	4XX Supplies & Materials Total:		500						
	564 BUSES AND CAPITAL BUS IMPRVMT	287,559	431,730						
	5XX Capital Outlay Total:	287,559	431,730						
	622 Interest-Bus pmts	62,963							
	6XX Other Objects Total:	62,963							
2554	Total: Vehicle Purch Svcs & Maint Svc	350,522	432,230						
2575	Purchasing And Warehouse Servi								
	460 Non-consumable Items		1,255						
	4XX Supplies & Materials Total:		1,255						
2575	Total: Purchasing And Warehouse Servi		1,255						
2630	Communic & Intergov Relations								
	460 Non-consumable Items	3,208	4,310						
	480 Computer Hardware	5,900							
	4XX Supplies & Materials Total:	9,108	4,310						
2630	Total: Communic & Intergov Relations	9,108	4,310						
2660	Computing & Info Services								
	460 Non-consumable Items	12,340	12,634						

PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures	2007 - 2008	2008 - 2009	BUDGET			
		2005 - 2006	2006 - 2007	FTE Budget	FTE Proposed	Approved	Adopted	
470	Computer Software	194,903	168,692					
480	Computer Hardware	8,410	39,024					
4XX Supplies & Materials Total:		215,653	220,350					
542	Replacement Equipment Purchase		33,395					
550	Technology	122,882	366					
5XX Capital Outlay Total:		122,882	33,761					
2660 Total: Computing & Info Services		338,535	254,111					
2669 Other Data Processing Services								
460	Non-consumable Items	167						
470	Computer Software	66,689						
4XX Supplies & Materials Total:		66,856						
2669 Total: Other Data Processing Services		66,856						
3100 Food Services								
460	Non-consumable Items	2,903						
480	Computer Hardware	8,442	7,871		1,000	1,000	1,000	
4XX Supplies & Materials Total:		11,345	7,871		1,000	1,000	1,000	
541	Initial & Addt'l Equip Purch			1,000				
5XX Capital Outlay Total:				1,000				
3100 Total: Food Services		11,345	7,871		1,000	1,000	1,000	
3390 Radio KRVM Services								
460	Non-consumable Items	3,290						
480	Computer Hardware	4,518						
4XX Supplies & Materials Total:		7,808						
3390 Total: Radio KRVM Services		7,808						
5110 Long-Term Debt Service								
610	Principal		381,267	255,380	387,672	387,672	387,672	
621	Interest (non-bus)		9,028					
622	Interest-Bus pmts		64,066	73,775	79,961	79,961	79,961	
6XX Other Objects Total:			454,361	329,155	467,633	467,633	467,633	
5110 Total: Long-Term Debt Service			454,361	329,155	467,633	467,633	467,633	

PROGRAM BUDGET DETAIL—FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund Requirements		P R O G R A M B U D G E T D E T A I L JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
6110	Contingency Fund								
	810 Planned Reserve				2,688,987		4,301,438	4,301,438	4,301,438
	8XX Planned Reserve Total:				2,688,987		4,301,438	4,301,438	4,301,438
6110	Total: Contingency Fund				2,688,987		4,301,438	4,301,438	4,301,438
7000	Reserves And Fund Balances								
	820 Unapp.Ending Fund Bal.	8,585,761	9,747,766						
	8XX Unapp.Ending Fund Bal. Total:	8,585,761	9,747,766						
7000	Total: Reserves And Fund Balances	8,585,761	9,747,766						
	Total: Requirements	11,693,276	13,156,127		9,815,401		11,648,042	11,648,042	11,648,042

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
	Actual 2005 - 2006	Revenues 2006 - 2007	2007 - FTE	2008 Budget	2008 - FTE	2009 Proposed	BUDGET Approved	Adopted
1200 Rev from Local Govt Units 000	6,294,374	5,189,658						
1311 Tuition From Pupils Or Parents 000	94,622	99,783		128,150		166,500	166,500	166,500
1519 Interest Other Investments 000	113,333	137,273						
1711 Gate Receipts 000	129,324	135,025						
1740 Athletic Participation Fees 000	245,774	242,042						
1911 Building Rental 000	43,189	43,981		45,000		46,000	46,000	46,000
1920 Private Grants 000	1,741,624	1,932,044		926,556		1,080,728	1,150,728	1,150,728
1990 Miscellaneous 000	1,542,476	1,662,534		1,574,306		2,286,588	2,286,588	2,286,588
1992 Other Local Reimbursements 000	19,585	15,426				7,000	7,000	7,000
1995 MEMBERSHIP PLEDGES 000	90,410	123,954		130,000		140,882	140,882	140,882
1998 UNDERWRITING-KRVM 000	142,824	131,263		125,000		139,882	139,882	139,882
1999 Miscellaneous 000	50,885	42,319		182,543		107,694	107,694	107,694
2990 Miscellaneous Intermediate Sou 000	11,500							
3204 Driver Education 000	38,340	47,732		53,590				
3990 Other Revenue From State Sourc 000	1,132,856	1,371,585		2,558,727		1,307,621	1,307,621	1,307,621
4300		146,826		291,459		338,075	338,075	338,075
4311 Indian Education 000	531,811	494,982		578,064		172,520	172,520	172,520

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Resources		P R O G R A M B U D G E T D E T A I L JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual 2005 - 2006	Revenues 2006 - 2007	2 0 0 7 - 2 0 0 8 FTE	2 0 0 8 - 2 0 0 8 Budget	2 0 0 8 - 2 0 0 9 FTE	2 0 0 8 - 2 0 0 9 Proposed	B U D G E T Approved	Adopted
4500	Restrictd Fed Grnts thru State 000	2,104,462	4,462,910		2,777,080		6,859,302	6,859,302	6,859,302
4501	ECIA Chapter 1 000	3,324,680	1,431,905		3,348,457		11,544	11,544	11,544
	690 Overhead Costs						71,844	71,844	71,844
4506	Vocational Education 000	193,569	181,973		198,252				
4508	P.L. 94-142 Handicapped 000	4,082,563	4,140,595		3,536,217		3,094,914	3,094,914	3,094,914
4530	Drug & Alcohol Prevntn 000	30,487							
4700	Grants-in-Aid Fed Govt Inter A 000	759	579						
4990	Other Revenue Fm Federal Sourc 000	728,370	622,559		545,087		492,590	492,590	492,590
5400	Net Working Capital 000	1,262,895	1,799,572						
Total: Resources		23,950,712	24,456,520		16,998,488		16,323,684	16,393,684	16,393,684

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Primary, K-3								
111 Licensed Salaries	658,335	920,855	6.2	295,572	1.6	75,100	75,100	75,100
112 Classified Salaries	65,142	56,901	.7	14,486	.3	7,731	7,731	7,731
122 Subs-Classified Salaries	1,837	531						
124 Temps-Classified Salaries		1,071						
131 Licensed Additional Salaries	1,352	345						
1XX Salaries Total:	726,666	979,703	6.8	310,058	1.9	82,831	82,831	82,831
211 PERS Employers Contribution	115,527	151,898		70,073		18,471	18,471	18,471
213 Dist Contrib to Pers For Contr	3,299	12,315						
214 PERS Debt Service Charge	22,844	34,245						
220 Social Security Administration	53,718	70,130		23,719		6,336	6,336	6,336
231 Worker's Compensation	3,219	4,365		1,892		505	505	505
232 State Unemployment Insurance	1,418	1,940		931		247	247	247
243 Tax Sheltered Annuities	7,042	7,882		4,413		1,375	1,375	1,375
244 Insurance Benefits	157,500	213,524		78,876		22,909	22,909	22,909
2XX Employee Benefits Total:	364,567	496,299		179,904		49,843	49,843	49,843
319 Other Instruc Prof & Tech Svcs	3,540	40,982		17,464		10,000	10,000	10,000
324 Rentals		36						
341 Travel - Local In-District	291	286						
342 Travel & Exp Out Of District	2,841	330						
343 Student Travel	135							
346 In-District Expense	273	75						
353 Postage		125						
389 Other Non-Instruc Services		425						
3XX Purchased Services Total:	7,080	42,259		17,464		10,000	10,000	10,000
410 Supplies	27,710	43,118		212,723		220,991	220,991	220,991
421 Textbooks	2,856	1,928		610		611	611	611
432 Reference Books		981						
460 Non-consumable Items	3,538	6,675						
470 Computer Software	2,298	2,419		254				
480 Computer Hardware	6,512	16,648		2,059		5,284	5,284	5,284
4XX Supplies & Materials Total:	42,914	71,769		215,646		226,886	226,886	226,886
1111 Total: Primary, K-3	1,141,227	1,590,030	6.8	723,072	1.9	369,560	369,560	369,560
1112 Intermediate Programs								
111 Licensed Salaries	339,970	273,735	.3	19,342				
112 Classified Salaries	14,375	11,661						
131 Licensed Additional Salaries	3,000							
1XX Salaries Total:	357,345	285,396	.3	19,342				
211 PERS Employers Contribution	55,103	45,929		4,371				

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
213 Dist Contrib to Pers For Contr	3,491	3,477						
214 PERS Debt Service Charge	10,198	10,331						
220 Social Security Administration	26,188	21,120		1,480				
231 Worker's Compensation	1,547	1,320		118				
232 State Unemployment Insurance	684	583		58				
243 Tax Sheltered Annuities	3,327	2,595		210				
244 Insurance Benefits	75,280	63,685		3,506				
2XX Employee Benefits Total:	175,818	149,040		9,743				
319 Other Instruc Prof & Tech Svcs	1,215	3,000		4,610				
324 Rentals	1,700	2,360						
342 Travel & Exp Out Of District	1,976	1,780						
346 In-District Expense	50							
389 Other Non-Instruc Services		825						
3XX Purchased Services Total:	4,941	7,965		4,610				
410 Supplies	18,610	34,624		131,114		123,011	123,011	123,011
421 Textbooks	1,483	1,386		772		687	687	687
460 Non-consumable Items	7,952	3,825						
470 Computer Software	9,362	399		254		250	250	250
480 Computer Hardware	83,596	87,233		95,329		128,380	128,380	128,380
4XX Supplies & Materials Total:	121,003	127,467		227,469		252,328	252,328	252,328
1112 Total: Intermediate Programs	659,107	569,868	.3	261,164		252,328	252,328	252,328
1113 Elementary Extra-Curricular								
152 Activity Increments	19,010	20,728						
1XX Salaries Total:	19,010	20,728						
211 PERS Employers Contribution	2,848	3,054						
213 Dist Contrib to Pers For Contr	122	520						
214 PERS Debt Service Charge	515	572						
220 Social Security Administration	1,404	1,467						
231 Worker's Compensation	80	109						
232 State Unemployment Insurance	37	38						
244 Insurance Benefits	24							
2XX Employee Benefits Total:	5,030	5,760						
410 Supplies		1,973		2,780		2,495	2,495	2,495
4XX Supplies & Materials Total:		1,973		2,780		2,495	2,495	2,495
1113 Total: Elementary Extra-Curricular	24,040	28,461		2,780		2,495	2,495	2,495

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1121 Regular Middle School Program								
111 Licensed Salaries	46,035	30,522						
112 Classified Salaries	2,665	6,181						
122 Subs-Classified Salaries	1,624							
124 Temps-Classified Salaries	696							
131 Licensed Additional Salaries		8,109						
1XX Salaries Total:	51,020	44,812						
211 PERS Employers Contribution	5,614	5,737						
213 Dist Contrib to Pers For Contr		306						
214 PERS Debt Service Charge	2,863	1,996						
220 Social Security Administration	3,889	3,415						
231 Worker's Compensation	317	253						
232 State Unemployment Insurance	190	120						
243 Tax Sheltered Annuities	376	300						
244 Insurance Benefits	9,367	6,516						
2XX Employee Benefits Total:	22,616	18,643						
319 Other Instruc Prof & Tech Svcs	1,307	63,718		5,015				
324 Rentals		201						
342 Travel & Exp Out Of District	4,185							
346 In-District Expense		992						
353 Postage	34	424						
389 Other Non-Instruc Services	900	660						
3XX Purchased Services Total:	6,426	65,995		5,015				
410 Supplies	35,168	54,269		207,367		273,625	273,625	273,625
421 Textbooks	6,392	6,044				567	567	567
460 Non-consumable Items	50,375	7,665						
470 Computer Software	18,990	1,367		254				
480 Computer Hardware	74,372	29,621		1,355				
4XX Supplies & Materials Total:	185,297	98,966		208,976		274,192	274,192	274,192
1121 Total: Regular Middle School Program	265,359	228,416		213,991		274,192	274,192	274,192
1122 Middle School Extra-Curricular								
111 Licensed Salaries	3,785	3,851						
112 Classified Salaries	41,013	42,791						
124 Temps-Classified Salaries		125						
131 Licensed Additional Salaries	4,297	4,005						
132 Classified Salaries Overtime		3,014						
152 Activity Increments	71,146	66,549						
153 Athletic Increments	73,260	68,102						
154 Supervision-After Schl Activit		1,260						
1XX Salaries Total:	193,501	189,697						

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employers Contribution	30,239	26,806						
213 Dist Contrib to Pers For Contr	627	1,595						
214 PERS Debt Service Charge	5,616	5,809						
220 Social Security Administration	14,029	13,870						
231 Worker's Compensation	824	896						
232 State Unemployment Insurance	347	358						
243 Tax Sheltered Annuities		240						
244 Insurance Benefits	11,553	14,652						
2XX Employee Benefits Total:	63,235	64,226						
319 Other Instruc Prof & Tech Svcs	4,344	27,317						
324 Rentals	200	200						
342 Travel & Exp Out Of District	1,733	75						
346 In-District Expense	1,114	322						
351 Telephone And Telegraph		16						
389 Other Non-Instruc Services	62							
3XX Purchased Services Total:	7,453	27,930						
410 Supplies	21,225	15,938		1,217		697	697	697
460 Non-consumable Items		1,142						
480 Computer Hardware		1,048						
4XX Supplies & Materials Total:	21,225	18,128		1,217		697	697	697
550 Technology						1,140	1,140	1,140
5XX Capital Outlay Total:						1,140	1,140	1,140
1122 Total: Middle School Extra-Curricular	285,414	299,981		1,217		1,837	1,837	1,837
1131 Regular High School Program								
111 Licensed Salaries	95,538	97,294	1.7	79,162				
112 Classified Salaries	77,999							
121 Licensed Subs Salaries	13,118	7,495		1,761				
124 Temps-Classified Salaries	576	1,337						
131 Licensed Additional Salaries	3,611	1,005				1,365	1,365	1,365
132 Classified Salaries Overtime		932						
1XX Salaries Total:	190,842	108,063	1.7	80,923		1,365	1,365	1,365
211 PERS Employers Contribution	28,135	12,559		18,014		304	304	304
213 Dist Contrib to Pers For Contr	1,214	3,206						
214 PERS Debt Service Charge	5,786	3,045						
220 Social Security Administration	14,000	8,230		6,192		104	104	104
231 Worker's Compensation	879	595		494		8	8	8
232 State Unemployment Insurance	365	244		242		4	4	4
243 Tax Sheltered Annuities	1,671	1,827		1,162				
244 Insurance Benefits	43,960	23,598		19,442				
2XX Employee Benefits Total:	96,010	53,304		45,546		420	420	420

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
319 Other Instruc Prof & Tech Svcs	133,945	147,515		181,740		171,913	171,913	171,913
321 Equip Rep (Not Service Cntcts)	246							
324 Rentals	1,500	100						
341 Travel - Local In-District	341	182						
342 Travel & Exp Out Of District	1,000					500	500	500
343 Student Travel	149							
346 In-District Expense	758	872		180		140	140	140
353 Postage		64						
389 Other Non-Instruc Services	5,887	1,125						
3XX Purchased Services Total:	143,826	149,858		181,920		172,553	172,553	172,553
410 Supplies	26,997	25,280		201,318		263,077	263,077	263,077
421 Textbooks	2,506	1,730		1,583		3,400	3,400	3,400
432 Reference Books	1,044	368		242				
440 Periodicals	20	242		242				
460 Non-consumable Items	12,965	9,466		7,706				
470 Computer Software	180	1,800		530		15,000	15,000	15,000
480 Computer Hardware	31,125	120,982		5,083		11,995	11,995	11,995
4XX Supplies & Materials Total:	74,837	159,868		216,704		293,472	293,472	293,472
640 Dues And Fees	628	1,387						
6XX Other Objects Total:	628	1,387						
1131 Total: Regular High School Program	506,143	472,480	1.7	525,093		467,810	467,810	467,810
1132 High School Extra-Curricular								
112 Classified Salaries	1,307							
121 Licensed Subs Salaries	5,734	4,482						
122 Subs-Classified Salaries		147						
124 Temps-Classified Salaries		18,402						
132 Classified Salaries Overtime		95						
151 Department Head Increments	38,319	41,803						
152 Activity Increments	142,616	126,449						
153 Athletic Increments	688,700	784,715						
154 Supervision-After Schl Activit		131						
1XX Salaries Total:	876,676	976,224						
211 PERS Employers Contribution	93,584	96,894						
213 Dist Contrib to Pers For Contr	7,453	8,205						
214 PERS Debt Service Charge	16,265	20,509						
220 Social Security Administration	66,059	72,880						
231 Worker's Compensation	3,898	4,517						
232 State Unemployment Insurance	1,643	1,898						
243 Tax Sheltered Annuities	3	733						
244 Insurance Benefits	1,195	7,046						
2XX Employee Benefits Total:	190,100	212,682						

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
319 Other Instruc Prof & Tech Svcs	74,157	75,711						
321 Equip Rep (Not Service Cntcts)	1,500	1,500						
322 Repairs & Maint Svcs (Cntrcts)	85							
324 Rentals	14,007	9,066						
325 Electricity	8,241	8,893						
341 Travel - Local In-District	30	496						
342 Travel & Exp Out Of District	209	4,049						
343 Student Travel	3,519	7,267						
346 In-District Expense	135	1,964						
353 Postage	671	1,598						
389 Other Non-Instruc Services	675	4,263						
391 Football Services	18,475	16,133						
392 Clean-up, Parking & U Of O Sup	3,276	3,461						
393 Security Personnel	10,118	8,733						
397 Ambulance Service	5,433	7,440						
3XX Purchased Services Total:	140,531	150,574						
410 Supplies	103,968	126,027		7,351		7,787	7,787	7,787
419 Miscellaneous	14,975	14,122						
460 Non-consumable Items	3,660	11,015						
480 Computer Hardware	858	1,252						
4XX Supplies & Materials Total:	123,461	152,416		7,351		7,787	7,787	7,787
640 Dues And Fees	8,657	11,125						
6XX Other Objects Total:	8,657	11,125						
1132 Total: High School Extra-Curricular	1,339,425	1,503,021		7,351		7,787	7,787	7,787
1210 Programs For Talented & Gifted								
123 Temps-Licensed Salaries		1,251						
131 Licensed Additional Salaries		2,880						
1XX Salaries Total:		4,131						
211 PERS Employers Contribution		348						
213 Dist Contrib to Pers For Contr		106						
214 PERS Debt Service Charge		50						
220 Social Security Administration		315						
231 Worker's Compensation		16						
232 State Unemployment Insurance		9						
2XX Employee Benefits Total:		844						
342 Travel & Exp Out Of District	737	894						
3XX Purchased Services Total:	737	894						

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
410 Supplies		300		622		28,632	28,632	28,632
421 Textbooks		494						
432 Reference Books	2,701	430						
480 Computer Hardware						4,658	4,658	4,658
4XX Supplies & Materials Total:	2,701	1,224		622		33,290	33,290	33,290
1210 Total: Programs For Talented & Gifted	3,438	7,093		622		33,290	33,290	33,290
1220 Restrictive Programs								
111 Licensed Salaries	941,969	1,003,629	19.7	1,048,604	19.6	1,127,326	1,127,326	1,127,326
112 Classified Salaries	536,137	390,430	18.4	492,040	19.1	556,009	556,009	556,009
121 Licensed Subs Salaries	10,762	294		854				
122 Subs-Classified Salaries	72,643	2,878		19,318				
123 Temps-Licensed Salaries		6,227						
124 Temps-Classified Salaries	4,596	19,584						
131 Licensed Additional Salaries	6,669	6,258						
132 Classified Salaries Overtime	5,261	4,367						
151 Department Head Increments	140	530						
1XX Salaries Total:	1,578,177	1,434,197	38.1	1,560,816	38.7	1,683,335	1,683,335	1,683,335
211 PERS Employers Contribution	246,198	230,186		348,186		375,382	375,382	375,382
213 Dist Contrib to Pers For Contr	14,154	13,446						
214 PERS Debt Service Charge	44,154	49,104						
220 Social Security Administration	115,219	105,657		119,340		128,777	128,777	128,777
231 Worker's Compensation	6,912	6,615		9,517		10,269	10,269	10,269
232 State Unemployment Insurance	2,938	2,738		4,680		5,050	5,050	5,050
243 Tax Sheltered Annuities	4,749	10,459		16,527		19,261	19,261	19,261
244 Insurance Benefits	407,960	355,449		419,668		438,902	438,902	438,902
2XX Employee Benefits Total:	842,284	773,654		917,918		977,641	977,641	977,641
319 Other Instruc Prof & Tech Svcs	85							
321 Equip Rep (Not Service Cntcts)	746	788		500				
322 Repairs & Maint Svcs (Cntrcts)	568	2,070		500				
324 Rentals	13,994	14,231						
341 Travel - Local In-District	63,731	62,008		68,814		133,130	133,130	133,130
342 Travel & Exp Out Of District	10,079	10,448		4,000		12,159	12,159	12,159
346 In-District Expense	5,555	5,407		1,500		6,571	6,571	6,571
351 Telephone And Telegraph	3,828	3,726		7,916		4,000	4,000	4,000
353 Postage	261	588		600				
354 Advertising	939			1,000				
389 Other Non-Instruc Services	54,200	87,323		83,920		18,030	18,030	18,030
3XX Purchased Services Total:	153,986	186,589		168,750		173,890	173,890	173,890
410 Supplies	12,659	19,788		39,010		52,839	52,839	52,839
421 Textbooks	1,610	887						
432 Reference Books	199	570		700				

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	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
440 Periodicals	330	362		700				
460 Non-consumable Items	13,886	13,213		22,000		20,000	20,000	20,000
470 Computer Software	12,217	6,327		3,000				
480 Computer Hardware	16,168	3,976		2,000				
4XX Supplies & Materials Total:	57,069	45,123		67,410		72,839	72,839	72,839
640 Dues And Fees	908	1,228		200				
6XX Other Objects Total:	908	1,228		200				
1220 Total: Restrictive Programs	2,632,424	2,440,791	38.1	2,715,094	38.7	2,907,705	2,907,705	2,907,705
1229 Other Restrictive Programs								
111 Licensed Salaries					1.0	47,395	47,395	47,395
1XX Salaries Total:					1.0	47,395	47,395	47,395
211 PERS Employers Contribution						10,569	10,569	10,569
220 Social Security Administration						3,626	3,626	3,626
231 Worker's Compensation						289	289	289
232 State Unemployment Insurance						142	142	142
243 Tax Sheltered Annuities						835	835	835
244 Insurance Benefits						12,777	12,777	12,777
2XX Employee Benefits Total:						28,238	28,238	28,238
410 Supplies		499		14		128	128	128
421 Textbooks		70						
432 Reference Books		511						
4XX Supplies & Materials Total:		1,080		14		128	128	128
1229 Total: Other Restrictive Programs		1,080		14	1.0	75,761	75,761	75,761
1231 Programs for Hearing Imp								
410 Supplies				49		865	865	865
4XX Supplies & Materials Total:				49		865	865	865
1231 Total: Programs for Hearing Imp				49		865	865	865
1250 Less Restricted								
111 Licensed Salaries	781,970	959,095	16.6	717,115	17.8	894,809	894,809	894,809
112 Classified Salaries	490,510	450,713	14.5	360,923	15.1	399,747	399,747	399,747
121 Licensed Subs Salaries	8,936	588						
122 Subs-Classified Salaries	11,980	7,084						
124 Temps-Classified Salaries	1,440	14,434						
132 Classified Salaries Overtime	792	659						
1XX Salaries Total:	1,295,628	1,432,573	31.1	1,078,038	32.9	1,294,556	1,294,556	1,294,556

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	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employers Contribution	163,171	165,573		243,637		288,687	288,687	288,687
213 Dist Contrib to Pers For Contr	35,042	52,428						
214 PERS Debt Service Charge	25,321	28,467						
220 Social Security Administration	95,048	106,358		82,469		99,034	99,034	99,034
231 Worker's Compensation	5,743	6,801		6,576		7,898	7,898	7,898
232 State Unemployment Insurance	2,351	2,766		3,234		3,884	3,884	3,884
243 Tax Sheltered Annuities	7,921	16,639		13,807		17,124	17,124	17,124
244 Insurance Benefits	388,049	421,939		344,125		376,055	376,055	376,055
2XX Employee Benefits Total:	722,646	800,971		693,848		792,682	792,682	792,682
319 Other Instruc Prof & Tech Svcs	663							
324 Rentals		150						
341 Travel - Local In-District	4,150	4,351		5,500		17,031	17,031	17,031
342 Travel & Exp Out Of District	2,268	3,340		2,000		7,500	7,500	7,500
346 In-District Expense	225	59		1,500				
351 Telephone And Telegraph	836	2,247		2,600		5,000	5,000	5,000
371 Tuition/Other Dist In-State	350							
3XX Purchased Services Total:	8,492	10,147		11,600		29,531	29,531	29,531
410 Supplies	12,391	17,020		21,478		19,073	19,073	19,073
421 Textbooks	5,620	5,310		40,000		40,000	40,000	40,000
432 Reference Books	440							
460 Non-consumable Items	816	464						
470 Computer Software	169	335						
480 Computer Hardware	188							
4XX Supplies & Materials Total:	19,624	23,129		61,478		59,073	59,073	59,073
864 Fuel	46							
8XX Maintenance Supplies Total:	46							
1250 Total: Less Restricted	2,046,436	2,266,820	31.1	1,844,964	32.9	2,175,842	2,175,842	2,175,842
1260 Early Intervention								
111 Licensed Salaries	57,670	62,058	1.1	59,570	1.1	67,117	67,117	67,117
1XX Salaries Total:	57,670	62,058	1.1	59,570	1.1	67,117	67,117	67,117
211 PERS Employers Contribution	10,754	11,293		13,463		14,967	14,967	14,967
214 PERS Debt Service Charge	2,015	2,565						
220 Social Security Administration	4,145	4,535		4,557		5,134	5,134	5,134
231 Worker's Compensation	241	275		363		409	409	409
232 State Unemployment Insurance	109	119		179		201	201	201
243 Tax Sheltered Annuities	710	443		770		919	919	919
244 Insurance Benefits	11,241	11,819		12,854		14,055	14,055	14,055
2XX Employee Benefits Total:	29,215	31,049		32,186		35,685	35,685	35,685

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		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
319	Other Instruc Prof & Tech Svcs	37,915	21,952		30,000				
321	Equip Rep (Not Service Cntcts)	440	570						
3XX Purchased Services Total:		38,355	22,522		30,000				
410	Supplies	2,001			386,615		2,000	2,000	2,000
4XX Supplies & Materials Total:		2,001			386,615		2,000	2,000	2,000
1260	Total: Early Intervention	127,241	115,629	1.1	508,371	1.1	104,802	104,802	104,802
1271	Remediation								
111	Licensed Salaries	38,034	111,964	2.6	150,444	.8	38,796	38,796	38,796
112	Classified Salaries	105,565	175,503	4.4	146,669	1.0	41,223	41,223	41,223
114	Classified Supervisors	5,452							
121	Licensed Subs Salaries		294				744	744	744
122	Subs-Classified Salaries	2,781	2,333		643		750	750	750
124	Temps-Classified Salaries	581	6,134						
131	Licensed Additional Salaries		1,216		178				
132	Classified Salaries Overtime	150	45		19		210	210	210
139	Cell Phone Stipend		60						
1XX Salaries Total:		152,563	297,549	7.0	297,953	1.8	81,723	81,723	81,723
211	PERS Employers Contribution	18,894	31,540		67,191		17,995	17,995	17,995
213	Dist Contrib to Pers For Contr	5,137	8,090						
214	PERS Debt Service Charge	2,812	5,689						
220	Social Security Administration	11,114	22,245		22,793		6,251	6,251	6,251
231	Worker's Compensation	748	1,506		1,818		499	499	499
232	State Unemployment Insurance	290	566		894		245	245	245
243	Tax Sheltered Annuities	2,596	3,415		2,480		819	819	819
244	Insurance Benefits	41,966	84,988		75,757		20,118	20,118	20,118
2XX Employee Benefits Total:		83,557	158,039		170,933		45,927	45,927	45,927
319	Other Instruc Prof & Tech Svcs	15,569	4,483		1,400				
341	Travel - Local In-District	44	113						
342	Travel & Exp Out Of District	195	420						
346	In-District Expense	324	1,892						
351	Telephone And Telegraph	261	205		71		200	200	200
353	Postage		65						
355	Printing And Binding						13,473	13,473	13,473
389	Other Non-Instruc Services	62	236		10				
3XX Purchased Services Total:		16,455	7,414		1,481		13,673	13,673	13,673
410	Supplies	3,777	9,268		1,868		11,534	11,534	11,534
421	Textbooks	2,369	474						
460	Non-consumable Items		436						
470	Computer Software		165						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State 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
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
480 Computer Hardware	1,199							
4XX Supplies & Materials Total:	7,345	10,343		1,868		11,534	11,534	11,534
640 Dues And Fees	10	50		20				
6XX Other Objects Total:	10	50		20				
1271 Total: Remediation	259,930	473,395	7.0	472,255	1.8	152,857	152,857	152,857
1272 Title I								
111 Licensed Salaries	734,314	611,808	11.4	675,272	18.3	883,194	883,194	883,194
112 Classified Salaries	655,887	772,329	27.9	673,686	30.4	723,067	723,067	723,067
121 Licensed Subs Salaries				92,209		657	657	657
122 Subs-Classified Salaries	169	2,721				1,039	1,039	1,039
124 Temps-Classified Salaries	372	637						
131 Licensed Additional Salaries	2,879	9,179				1,422	1,422	1,422
132 Classified Salaries Overtime	172	125						
1XX Salaries Total:	1,393,793	1,396,799	39.3	1,441,167	48.7	1,609,379	1,609,379	1,609,379
211 PERS Employers Contribution	229,260	219,511		311,320		358,630	358,630	358,630
213 Dist Contrib to Pers For Contr	13,588	14,897						
214 PERS Debt Service Charge	41,479	46,555						
220 Social Security Administration	100,584	101,869		110,250		123,118	123,118	123,118
231 Worker's Compensation	6,229	6,333		8,794		9,817	9,817	9,817
232 State Unemployment Insurance	2,636	2,649		4,322		4,829	4,829	4,829
243 Tax Sheltered Annuities	6,827	10,874		12,169		19,869	19,869	19,869
244 Insurance Benefits	429,626	460,048		423,810		533,961	533,961	533,961
249 District Retirement						50,079	50,079	50,079
2XX Employee Benefits Total:	830,229	862,736		870,665		1,100,303	1,100,303	1,100,303
319 Other Instruc Prof & Tech Svcs	126,396	192,716		41,159		24,572	24,572	24,572
341 Travel - Local In-District						100	100	100
342 Travel & Exp Out Of District	1,843	1,124						
346 In-District Expense	7,212	2,482		2,134		350	350	350
348 Community Liaison	994			348				
351 Telephone And Telegraph						400	400	400
353 Postage	82	152						
389 Other Non-Instruc Services						4,000	4,000	4,000
3XX Purchased Services Total:	136,527	196,474		43,641		29,422	29,422	29,422
410 Supplies	56,070	25,634		68,454		3,475	3,475	3,475
421 Textbooks	2,525	19,895		8,077				
432 Reference Books	506	565		643				
440 Periodicals		571						
460 Non-consumable Items	1,326	2,264						
470 Computer Software	4,099	966						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		BUDGET		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
480	Computer Hardware	51,543	27,296		12,645		340	340	340
4XX	Supplies & Materials Total:	116,069	77,191		89,819		3,815	3,815	3,815
720	Flow-Through	74,550	50,058		69,160		71,844	71,844	71,844
7XX	Transfers Total:	74,550	50,058		69,160		71,844	71,844	71,844
1272	Total: Title I	2,551,168	2,583,258	39.3	2,514,452	48.7	2,814,763	2,814,763	2,814,763
1280	Alternative Education								
111	Licensed Salaries	8,777	29,923	.1	6,225	.5	36,764	36,764	36,764
112	Classified Salaries	1,946	238						
131	Licensed Additional Salaries	424	8,490						
132	Classified Salaries Overtime	682							
1XX	Salaries Total:	11,829	38,651	.1	6,225	.5	36,764	36,764	36,764
211	PERS Employers Contribution	1,837	5,783		1,407		8,198	8,198	8,198
213	Dist Contrib to Pers For Contr	9	1,008						
214	PERS Debt Service Charge	346	1,202						
220	Social Security Administration	771	2,950		476		2,813	2,813	2,813
231	Worker's Compensation	43	173		38		224	224	224
232	State Unemployment Insurance	20	77		19		110	110	110
243	Tax Sheltered Annuities		180		70		418	418	418
244	Insurance Benefits	1,419	6,012		1,169		6,389	6,389	6,389
2XX	Employee Benefits Total:	4,445	17,385		3,179		18,152	18,152	18,152
319	Other Instruc Prof & Tech Svcs	175,792	178,831		165,201		210,608	210,608	210,608
342	Travel & Exp Out Of District	189							
343	Student Travel	316							
346	In-District Expense		118						
371	Tuition/Other Dist In-State	250							
373	Tuition Private Schools	113,953			89,043		31,532	31,532	31,532
389	Other Non-Instruc Services	2,500	18,200						
3XX	Purchased Services Total:	293,000	197,149		254,244		242,140	242,140	242,140
410	Supplies	5,464	7,435		57,377		33,845	33,845	33,845
421	Textbooks	2,535	610						
470	Computer Software	3,050	828						
480	Computer Hardware		221						
4XX	Supplies & Materials Total:	11,049	9,094		57,377		33,845	33,845	33,845
720	Flow-Through		3,968						
7XX	Transfers Total:		3,968						
1280	Total: Alternative Education	320,323	266,247	.1	321,025	.5	330,901	330,901	330,901

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1288 Charter Flow-Through								
360 Charter School Payments	119,111	106,739						
3XX Purchased Services Total:	119,111	106,739						
1288 Total: Charter Flow-Through	119,111	106,739						
1291 English Language Learner Pgm								
111 Licensed Salaries	5,490	1,009		1,014				
112 Classified Salaries		12,285	.5	15,939	1.0	13,129	13,129	13,129
121 Licensed Subs Salaries				1,521				
139 Cell Phone Stipend		240						
1XX Salaries Total:	5,490	13,534	.5	18,474	1.0	13,129	13,129	13,129
211 PERS Employers Contribution	1,014	934		3,937		2,928	2,928	2,928
213 Dist Contrib to Pers For Contr		1,370						
214 PERS Debt Service Charge	190	111						
220 Social Security Administration	411	1,146		1,413		1,004	1,004	1,004
231 Worker's Compensation	22	73		112		80	80	80
232 State Unemployment Insurance	11	30		56		39	39	39
243 Tax Sheltered Annuities				76		150	150	150
244 Insurance Benefits	881	4,706		5,223		9,859	9,859	9,859
2XX Employee Benefits Total:	2,529	8,370		10,817		14,060	14,060	14,060
319 Other Instruc Prof & Tech Svcs		4,500		5,575		6,093	6,093	6,093
342 Travel & Exp Out Of District				3,063				
346 In-District Expense	10							
3XX Purchased Services Total:	10	4,500		8,638		6,093	6,093	6,093
410 Supplies	457	1,654		18,811		4,440	4,440	4,440
421 Textbooks	249	270		290				
4XX Supplies & Materials Total:	706	1,924		19,101		4,440	4,440	4,440
1291 Total: English Language Learner Pgm	8,735	28,328	.5	57,030	1.0	37,722	37,722	37,722
1293 Migrant Education								
112 Classified Salaries	1,035	2,251						
1XX Salaries Total:	1,035	2,251						
211 PERS Employers Contribution	187	84						
213 Dist Contrib to Pers For Contr		102						
214 PERS Debt Service Charge	36							
220 Social Security Administration	74	170						
231 Worker's Compensation	5	12						
232 State Unemployment Insurance	2	4						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

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JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	380	1,315						
2XX Employee Benefits Total:	684	1,687						
1293 Total: Migrant Education	1,719	3,938						
1294 Youth Corrections Education								
111 Licensed Salaries	3,226	2,465			.1	2,842	2,842	2,842
1XX Salaries Total:	3,226	2,465			.1	2,842	2,842	2,842
211 PERS Employers Contribution	624	467				634	634	634
214 PERS Debt Service Charge	114	105						
220 Social Security Administration	269	175				217	217	217
231 Worker's Compensation	14	11				17	17	17
232 State Unemployment Insurance	7	4				9	9	9
243 Tax Sheltered Annuities	94	120				42	42	42
244 Insurance Benefits	805	789				639	639	639
2XX Employee Benefits Total:	1,927	1,671				1,558	1,558	1,558
1294 Total: Youth Corrections Education	5,153	4,136			.1	4,400	4,400	4,400
1299 Other Programs								
111 Licensed Salaries	11,971	12,241						
112 Classified Salaries	13,402	11,820						
122 Subs-Classified Salaries	13,935			28,102				
124 Temps-Classified Salaries	4,464	18,415				15,660	15,660	15,660
1XX Salaries Total:	43,772	42,476		28,102		15,660	15,660	15,660
211 PERS Employers Contribution	2,871	2,931						
213 Dist Contrib to Pers For Contr	448	938						
214 PERS Debt Service Charge	503	497						
220 Social Security Administration	1,845	1,811		2,150		1,198	1,198	1,198
231 Worker's Compensation	234	223		171		96	96	96
232 State Unemployment Insurance	52	47		84		47	47	47
243 Tax Sheltered Annuities	264	148						
244 Insurance Benefits	5,232	5,874						
2XX Employee Benefits Total:	11,449	12,469		2,405		1,341	1,341	1,341
319 Other Instruc Prof & Tech Svcs	5,065	5,000						
324 Rentals	292							
331 Pupil Transp To And From Schl	1,612							
341 Travel - Local In-District	47							
342 Travel & Exp Out Of District	596	1,374						
346 In-District Expense	4	29						
351 Telephone And Telegraph		59						
353 Postage		114						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures		2007 - 2008		2008 - 2009		BUDGET	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
374	Other Tuition	1,095	2,200		4,000		3,000	3,000	3,000
389	Other Non-Instruc Services	715	1,581						
3XX Purchased Services Total:		9,426	10,357		4,000		3,000	3,000	3,000
410	Supplies	3,234	4,338		23,670		4,047	4,047	4,047
419	Miscellaneous	1,605	1,260		3,438		1,361	1,361	1,361
460	Non-consumable Items	1,147	334						
480	Computer Hardware	3,885							
4XX Supplies & Materials Total:		9,871	5,932		27,108		5,408	5,408	5,408
1299 Total: Other Programs		74,518	71,234		61,615		25,409	25,409	25,409
1460	Special Programs Summer School								
111	Licensed Salaries				38,520				
112	Classified Salaries	42,608	54		38,654				
121	Licensed Subs Salaries				28,588				
122	Subs-Classified Salaries				22,031				
123	Temps-Licensed Salaries	1,297	11,564				29,400	29,400	29,400
124	Temps-Classified Salaries	1,313	46,294				51,432	51,432	51,432
131	Licensed Additional Salaries	45,042	38,473		12,977		38,739	38,739	38,739
132	Classified Salaries Overtime	900	10						
1XX Salaries Total:		91,160	96,395		140,770		119,571	119,571	119,571
211	PERS Employers Contribution	15,804	14,756		22,375		8,639	8,639	8,639
213	Dist Contrib to Pers For Contr	1,671	1,497						
214	PERS Debt Service Charge	3,002	1,697						
220	Social Security Administration	6,888	7,341		10,769		9,148	9,148	9,148
231	Worker's Compensation	510	360		857		729	729	729
232	State Unemployment Insurance	228	145		423		358	358	358
243	Tax Sheltered Annuities		63		2				
244	Insurance Benefits	435			759				
249	District Retirement						147	147	147
2XX Employee Benefits Total:		28,538	25,859		35,185		19,021	19,021	19,021
319	Other Instruc Prof & Tech Svcs				6,767				
346	In-District Expense	45	216		200		3,000	3,000	3,000
353	Postage	350	270		200		800	800	800
3XX Purchased Services Total:		395	486		7,167		3,800	3,800	3,800
410	Supplies	2,481	3,735		7,914		1,000	1,000	1,000
421	Textbooks				500		1,000	1,000	1,000
4XX Supplies & Materials Total:		2,481	3,735		8,414		2,000	2,000	2,000
1460 Total: Special Programs Summer School		122,574	126,475		191,536		144,392	144,392	144,392

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2110	Attendance & Social Work Servi								
111	Licensed Salaries	44,327	55,647	1.3	59,060	.5	11,203	11,203	11,203
112	Classified Salaries	37,913	49,425	1.5	35,305	1.5	45,489	45,489	45,489
121	Licensed Subs Salaries	287							
131	Licensed Additional Salaries	687							
	1XX Salaries Total:	83,214	105,072	2.8	94,365	2.0	56,692	56,692	56,692
211	PERS Employers Contribution	13,063	14,905		21,373		12,642	12,642	12,642
213	Dist Contrib to Pers For Contr	1,252	2,766						
214	PERS Debt Service Charge	2,290	2,927						
220	Social Security Administration	6,694	7,934		7,235		4,337	4,337	4,337
231	Worker's Compensation	410	495		577		346	346	346
232	State Unemployment Insurance	172	205		285		170	170	170
243	Tax Sheltered Annuities	678	1,206		1,128		593	593	593
244	Insurance Benefits	27,298	29,954		30,235		19,929	19,929	19,929
249	District Retirement						12,095	12,095	12,095
	2XX Employee Benefits Total:	51,857	60,392		60,833		50,112	50,112	50,112
319	Other Instruc Prof & Tech Svcs	15,000	15,000		27,621				
331	Pupil Transp To And From Schl	245			37				
341	Travel - Local In-District	582	125		1,885		275	275	275
342	Travel & Exp Out Of District	4,013	788		139		2,679	2,679	2,679
346	In-District Expense	1,375	2,103				275	275	275
351	Telephone And Telegraph		75						
353	Postage	162			17		1,500	1,500	1,500
389	Other Non-Instruc Services	1,048			427		693	693	693
	3XX Purchased Services Total:	22,425	18,091		30,126		5,422	5,422	5,422
410	Supplies	13,035	8,615		23,178		795	795	795
431	Library Books	1,999							
460	Non-consumable Items	324	232						
470	Computer Software	74			643				
480	Computer Hardware		8,580						
	4XX Supplies & Materials Total:	15,432	17,427		23,821		795	795	795
2110	Total: Attendance & Social Work Servi	172,928	200,982	2.8	209,145	2.0	113,021	113,021	113,021
2115	Student Safety								
319	Other Instruc Prof & Tech Svcs						504	504	504
351	Telephone And Telegraph		244				1,000	1,000	1,000
	3XX Purchased Services Total:		244				1,504	1,504	1,504
410	Supplies						3,600	3,600	3,600
460	Non-consumable Items						950	950	950
	4XX Supplies & Materials Total:						4,550	4,550	4,550
2115	Total: Student Safety		244				6,054	6,054	6,054

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2122 Counseling Services								
111 Licensed Salaries	949,283	1,235,478						
112 Classified Salaries		86,216	2.8	80,076	1.2	57,072	57,072	57,072
121 Licensed Subs Salaries						372	372	372
122 Subs-Classified Salaries						375	375	375
131 Licensed Additional Salaries		1,260						
132 Classified Salaries Overtime		410				105	105	105
1XX Salaries Total:	949,283	1,323,364	2.8	80,076	1.2	57,924	57,924	57,924
211 PERS Employers Contribution	149,513	193,947		18,096		12,801	12,801	12,801
213 Dist Contrib to Pers For Contr	10,522	24,056						
214 PERS Debt Service Charge	26,401	39,071						
220 Social Security Administration	71,052	99,248		6,124		4,432	4,432	4,432
231 Worker's Compensation	3,961	5,947		488		353	353	353
232 State Unemployment Insurance	1,843	2,560		240		174	174	174
243 Tax Sheltered Annuities	11,566	16,899		416		180	180	180
244 Insurance Benefits	188,917	282,050		28,500		11,850	11,850	11,850
2XX Employee Benefits Total:	463,775	663,778		53,864		29,790	29,790	29,790
342 Travel & Exp Out Of District		80				308	308	308
346 In-District Expense	429	678						
3XX Purchased Services Total:	429	758				308	308	308
410 Supplies	568	200		7,292		6,400	6,400	6,400
460 Non-consumable Items	250							
480 Computer Hardware	382							
4XX Supplies & Materials Total:	1,200	200		7,292		6,400	6,400	6,400
2122 Total: Counseling Services	1,414,687	1,988,100	2.8	141,232	1.2	94,422	94,422	94,422
2129 Other Guidance Services								
121 Licensed Subs Salaries		588						
1XX Salaries Total:		588						
211 PERS Employers Contribution		44						
213 Dist Contrib to Pers For Contr		21						
220 Social Security Administration		45						
231 Worker's Compensation		3						
232 State Unemployment Insurance		1						
2XX Employee Benefits Total:		114						
346 In-District Expense	409	1,101						
3XX Purchased Services Total:	409	1,101						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
410	Supplies	181	314						
	4XX Supplies & Materials Total:	181	314						
2129	Total: Other Guidance Services	590	2,117						
2131	Health Services								
111	Licensed Salaries	447,662	442,508	.2	14,618	.2	31,152	31,152	31,152
112	Classified Salaries	817	1,501						
122	Subs-Classified Salaries				24,930				
123	Temps-Licensed Salaries		416						
124	Temps-Classified Salaries		607						
131	Licensed Additional Salaries	8,852	11,353		14,161		2,600	2,600	2,600
132	Classified Salaries Overtime		599						
	1XX Salaries Total:	457,331	456,984	.2	53,709	.2	33,752	33,752	33,752
211	PERS Employers Contribution	83,698	75,543		6,505		7,527	7,527	7,527
213	Dist Contrib to Pers For Contr	425	1,821						
214	PERS Debt Service Charge	15,636	16,587						
220	Social Security Administration	32,993	33,637		4,109		2,582	2,582	2,582
231	Worker's Compensation	1,887	2,043		329		206	206	206
232	State Unemployment Insurance	861	879		161		101	101	101
243	Tax Sheltered Annuities	3,466	3,206		140		167	167	167
244	Insurance Benefits	87,427	89,334		2,338		2,555	2,555	2,555
	2XX Employee Benefits Total:	226,393	223,050		13,582		13,138	13,138	13,138
319	Other Instruc Prof & Tech Svcs		14,000						
324	Rentals	91	4,792						
341	Travel - Local In-District		3						
342	Travel & Exp Out Of District	4,379	7,290		135				
346	In-District Expense	1,275	1,911		2,742				
351	Telephone And Telegraph		55						
353	Postage		124						
389	Other Non-Instruc Services	30,448	35,296		27,783		16,615	16,615	16,615
	3XX Purchased Services Total:	36,193	63,471		30,660		16,615	16,615	16,615
410	Supplies	1,745	3,690		35,900		47,488	47,488	47,488
432	Reference Books	2,102	1,965						
440	Periodicals	484	243						
460	Non-consumable Items	100	5,430						
470	Computer Software		637						
480	Computer Hardware		3,707						
	4XX Supplies & Materials Total:	4,431	15,672		35,900		47,488	47,488	47,488
640	Dues And Fees		2,747						
	6XX Other Objects Total:		2,747						
2131	Total: Health Services	724,348	761,924	.2	133,851	.2	110,993	110,993	110,993

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State 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
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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2132	Medical Services								
	111 Licensed Salaries	80,210	88,574	1.7	90,590	1.0	49,263	49,263	49,263
	112 Classified Salaries	25,950	28,073	1.3	30,273	.7	22,141	22,141	22,141
	122 Subs-Classified Salaries				183,411				
	131 Licensed Additional Salaries	314	710						
	1XX Salaries Total:	106,474	117,357	3.1	304,274	1.8	71,404	71,404	71,404
	211 PERS Employers Contribution	16,670	18,239		27,315		15,084	15,084	15,084
	213 Dist Contrib to Pers For Contr	2,063	2,141						
	214 PERS Debt Service Charge	2,842	3,735						
	220 Social Security Administration	7,855	8,725		23,193		5,175	5,175	5,175
	231 Worker's Compensation	465	542		1,849		412	412	412
	232 State Unemployment Insurance	207	227		910		203	203	203
	243 Tax Sheltered Annuities	1,525	1,818		1,412		980	980	980
	244 Insurance Benefits	26,091	29,816		33,933		20,462	20,462	20,462
	2XX Employee Benefits Total:	57,718	65,243		88,612		42,316	42,316	42,316
	342 Travel & Exp Out Of District	731							
	354 Advertising	108	324		92				
	389 Other Non-Instruc Services	9,225	12,250		3,609		103,361	103,361	103,361
	3XX Purchased Services Total:	10,064	12,574		3,701		103,361	103,361	103,361
	410 Supplies	375	2,700		17,266		19,613	19,613	19,613
	419 Miscellaneous	191			9,114				
	460 Non-consumable Items	11,500							
	4XX Supplies & Materials Total:	12,066	2,700		26,380		19,613	19,613	19,613
2132	Total: Medical Services	186,322	197,874	3.1	422,967	1.8	236,694	236,694	236,694
2142	Psychological Testing Services								
	410 Supplies				84		84	84	84
	4XX Supplies & Materials Total:				84		84	84	84
2142	Total: Psychological Testing Services				84		84	84	84
2143	Psychological Counseling Servi								
	111 Licensed Salaries	381,118	398,288	3.8	195,411	2.0	94,757	94,757	94,757
	121 Licensed Subs Salaries	1,156							
	131 Licensed Additional Salaries	4,887							
	151 Department Head Increments	988							
	1XX Salaries Total:	388,149	398,288	3.8	195,411	2.0	94,757	94,757	94,757
	211 PERS Employers Contribution	50,053	49,188		44,163		21,130	21,130	21,130
	213 Dist Contrib to Pers For Contr	7,008	14,670						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State 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
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service Charge	8,410	8,632						
220 Social Security Administration	28,440	29,427		14,949		7,249	7,249	7,249
231 Worker's Compensation	1,619	1,779		1,192		578	578	578
232 State Unemployment Insurance	741	768		586		284	284	284
243 Tax Sheltered Annuities	7,851	5,366		2,625		1,670	1,670	1,670
244 Insurance Benefits	77,187	89,273		43,819		25,554	25,554	25,554
2XX Employee Benefits Total:	181,309	199,103		107,334		56,465	56,465	56,465
410 Supplies	10,371	8,065		91		91	91	91
4XX Supplies & Materials Total:	10,371	8,065		91		91	91	91
2143 Total: Psychological Counseling Servi	579,829	605,456	3.8	302,836	2.0	151,313	151,313	151,313
2152 Speech Pathology Services								
111 Licensed Salaries	47,187	102,922	1.6	65,637				
1XX Salaries Total:	47,187	102,922	1.6	65,637				
211 PERS Employers Contribution	1,994	3,546		14,834				
213 Dist Contrib to Pers For Contr		4,795						
214 PERS Debt Service Charge	404							
220 Social Security Administration	3,482	7,742		5,021				
231 Worker's Compensation	187	464		400				
232 State Unemployment Insurance	24	202		197				
243 Tax Sheltered Annuities		800		1,145				
244 Insurance Benefits	3,637	18,583		19,117				
2XX Employee Benefits Total:	9,728	36,132		40,714				
346 In-District Expense	33							
3XX Purchased Services Total:	33							
410 Supplies				175		175	175	175
4XX Supplies & Materials Total:				175		175	175	175
2152 Total: Speech Pathology Services	56,948	139,054	1.6	106,526		175	175	175
2169 Misc Support Of Educational Se								
111 Licensed Salaries	18,690	22,443	.6	26,131	.9	38,528	38,528	38,528
112 Classified Salaries	38,486	45,355	1.6	43,983	1.0	33,346	33,346	33,346
113 Administrators	76,834	78,198	1.0	79,840	1.0	89,846	89,846	89,846
122 Subs-Classified Salaries				13,801				
124 Temps-Classified Salaries	280			16,284				
139 Cell Phone Stipend	120	480		480				
1XX Salaries Total:	134,410	146,476	3.2	180,519	2.9	161,720	161,720	161,720

PROGRAM BUDGET DETAIL—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
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
211 PERS Employers Contribution	23,475	24,046		33,890		36,064	36,064	36,064
213 Dist Contrib to Pers For Contr	1,490	1,784						
214 PERS Debt Service Charge	4,108	4,982						
220 Social Security Administration	9,727	10,623		12,529		12,371	12,371	12,371
231 Worker's Compensation	571	667		999		987	987	987
232 State Unemployment Insurance	255	277		491		486	486	486
241 Professional Fund				1,300		1,700	1,700	1,700
243 Tax Sheltered Annuities	3,900	4,546		5,659		5,860	5,860	5,860
244 Insurance Benefits	26,288	30,227		33,555		31,640	31,640	31,640
248	535							
2XX Employee Benefits Total:	70,349	77,152		88,423		89,108	89,108	89,108
410 Supplies		37		24		1	1	1
4XX Supplies & Materials Total:		37		24		1	1	1
640 Dues And Fees	225	810						
6XX Other Objects Total:	225	810						
2169 Total: Misc Support Of Educational Se	204,984	224,475	3.2	268,966	2.9	250,829	250,829	250,829
2190 Director of Educ Services								
112 Classified Salaries	59,604	76,136	3.0	77,911	1.7	48,262	48,262	48,262
113 Administrators	1,354							
121 Licensed Subs Salaries	8,888	294						
122 Subs-Classified Salaries	2,769							
124 Temps-Classified Salaries		2,689						
131 Licensed Additional Salaries	14,045	6,032						
1XX Salaries Total:	86,660	85,151	3.0	77,911	1.7	48,262	48,262	48,262
211 PERS Employers Contribution	12,902	11,813		17,608		10,762	10,762	10,762
213 Dist Contrib to Pers For Contr	838	2,304						
214 PERS Debt Service Charge	2,373	2,155						
220 Social Security Administration	6,255	6,194		5,960		3,692	3,692	3,692
231 Worker's Compensation	413	415		475		294	294	294
232 State Unemployment Insurance	163	160		234		145	145	145
243 Tax Sheltered Annuities	3	839		443		248	248	248
244 Insurance Benefits	15,779	23,511		30,462		16,267	16,267	16,267
2XX Employee Benefits Total:	38,726	47,391		55,182		31,408	31,408	31,408
319 Other Instruc Prof & Tech Svcs	365							
389 Other Non-Instruc Services	1,200	1,754						
3XX Purchased Services Total:	1,565	1,754						
410 Supplies	115	425						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
432 Reference Books		329						
4XX Supplies & Materials Total:	115	754						
2190 Total: Director of Educ Services	127,066	135,050	3.0	133,093	1.7	79,670	79,670	79,670
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	223,127	325,480	4.9	289,737	5.4	319,674	319,674	319,674
112 Classified Salaries	60,807	90,634	2.9	119,215	3.7	129,245	129,245	129,245
113 Administrators	162,652	161,300	1.3	136,687	1.5	129,028	129,028	129,028
114 Classified Supervisors	4,496							
121 Licensed Subs Salaries	16,814	24,635		16,898		31,391	31,391	31,391
122 Subs-Classified Salaries	13,937	29,198		3,375				
124 Temps-Classified Salaries	2,106	7,993						
131 Licensed Additional Salaries	53,305	52,781		46,907		56,309	56,309	56,309
132 Classified Salaries Overtime	1,045	3,744		6,972		22,399	22,399	22,399
139 Cell Phone Stipend	299	1,734		1,560				
1XX Salaries Total:	538,588	697,499	9.1	621,351	10.6	688,046	688,046	688,046
211 PERS Employers Contribution	83,425	102,388		136,673		148,634	148,634	148,634
213 Dist Contrib to Pers For Contr	553	2,076						
214 PERS Debt Service Charge	15,672	21,747						
220 Social Security Administration	39,915	51,554		47,439		52,638	52,638	52,638
231 Worker's Compensation	2,251	3,161		3,782		4,199	4,199	4,199
232 State Unemployment Insurance	905	1,524		1,860		2,066	2,066	2,066
241 Professional Fund	619	221		2,066		3,150	3,150	3,150
243 Tax Sheltered Annuities	11,684	13,036		12,211		14,382	14,382	14,382
244 Insurance Benefits	63,518	94,031		100,465		123,316	123,316	123,316
249 District Retirement						11,852	11,852	11,852
2XX Employee Benefits Total:	218,542	289,738		304,496		360,237	360,237	360,237
319 Other Instruc Prof & Tech Svcs	254	15,473		182,418		116,802	116,802	116,802
322 Repairs & Maint Svcs (Cntrcts)	499			511				
324 Rentals	345	301						
341 Travel - Local In-District	4,224	3,159		1,956		1,257	1,257	1,257
342 Travel & Exp Out Of District	8,222	8,455		10,131		8,080	8,080	8,080
346 In-District Expense	13,760	13,587		8,503		2,930	2,930	2,930
351 Telephone And Telegraph	508	392		555				
353 Postage	879	722		159		300	300	300
355 Printing And Binding	2,663	884						
389 Other Non-Instruc Services	6,967	49,512		87,617		46,526	46,526	46,526
3XX Purchased Services Total:	38,321	92,485		291,850		175,895	175,895	175,895
410 Supplies	45,983	32,781		45,031		176,301	176,301	176,301
421 Textbooks	353	1,212		10,281				
432 Reference Books	3,114	3,348		435		1,300	1,300	1,300
440 Periodicals	257	1,152						

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-consumable Items	3,072	1,160		6,001				
470 Computer Software	2,892	1,321		9,941		1,000	1,000	1,000
480 Computer Hardware	28,455	17,784		24,799		1,000	1,000	1,000
4XX Supplies & Materials Total:	84,126	58,758		96,488		179,601	179,601	179,601
550 Technology				6,000				
5XX Capital Outlay Total:				6,000				
640 Dues And Fees	239	249		500				
690 Overhead Costs						1,283	1,283	1,283
6XX Other Objects Total:	239	249		500		1,283	1,283	1,283
868 Oth than Home to Sch Supplies						600	600	600
8XX Maintenance Supplies Total:						600	600	600
2210 Total: Improvement Of Instruction Ser	879,816	1,138,729	9.1	1,320,685	10.6	1,405,662	1,405,662	1,405,662
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	14,060	43,281			1.0	57,765	57,765	57,765
112 Classified Salaries	24,711	53,612			1.8	64,039	64,039	64,039
113 Administrators	62,958	279,105						
123 Temps-Licensed Salaries		938						
131 Licensed Additional Salaries		9,286				2,943	2,943	2,943
132 Classified Salaries Overtime	361							
139 Cell Phone Stipend	135	1,770						
1XX Salaries Total:	102,225	387,992			2.8	124,747	124,747	124,747
211 PERS Employers Contribution	19,918	66,650				27,819	27,819	27,819
213 Dist Contrib to Pers For Contr	258	1,716						
214 PERS Debt Service Charge	4,216	15,012						
220 Social Security Administration	7,603	28,965				9,543	9,543	9,543
231 Worker's Compensation	500	1,681				761	761	761
232 State Unemployment Insurance	236	765				374	374	374
243 Tax Sheltered Annuities	4,945	13,964				1,105	1,105	1,105
244 Insurance Benefits	16,137	51,425				30,523	30,523	30,523
2XX Employee Benefits Total:	53,813	180,178				70,125	70,125	70,125
312 Instructional Prgms Improv Svc		10,000						
319 Other Instruc Prof & Tech Svcs						2,425	2,425	2,425
341 Travel - Local In-District		75				509	509	509
342 Travel & Exp Out Of District	17,016	5,444				5,297	5,297	5,297
346 In-District Expense	494	27						
353 Postage	15							
389 Other Non-Instruc Services	5,472	16,375		8,406		7,000	7,000	7,000
3XX Purchased Services Total:	22,997	31,921		8,406		15,231	15,231	15,231

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
410 Supplies						2,100	2,100	2,100
432 Reference Books	238							
480 Computer Hardware						2,100	2,100	2,100
4XX Supplies & Materials Total:	238					4,200	4,200	4,200
690 Overhead Costs						7,770	7,770	7,770
6XX Other Objects Total:						7,770	7,770	7,770
868 Oth than Home to Sch Supplies						2,586	2,586	2,586
8XX Maintenance Supplies Total:						2,586	2,586	2,586
2211 Total: Improvement Of Instruction Ser	179,273	600,091		8,406	2.8	224,659	224,659	224,659
2213 Curriculum Development Svcs								
111 Licensed Salaries	57,865	71,885	1.2	73,577	1.7	96,029	96,029	96,029
112 Classified Salaries	14,449	12,347	.2	9,084	.8	26,965	26,965	26,965
121 Licensed Subs Salaries	3,512	10,361		12,514		13,974	13,974	13,974
122 Subs-Classified Salaries	4,483	1,929						
124 Temps-Classified Salaries		6,683						
131 Licensed Additional Salaries	778	41,400		2,000		28,618	28,618	28,618
132 Classified Salaries Overtime						1,050	1,050	1,050
1XX Salaries Total:	81,087	144,605	1.4	97,175	2.5	166,636	166,636	166,636
211 PERS Employers Contribution	13,588	17,890		20,009		35,019	35,019	35,019
213 Dist Contrib to Pers For Contr	165	2,029						
214 PERS Debt Service Charge	2,553	3,441						
220 Social Security Administration	5,791	10,828		7,434		12,747	12,747	12,747
231 Worker's Compensation	368	643		592		1,016	1,016	1,016
232 State Unemployment Insurance	155	237		291		499	499	499
243 Tax Sheltered Annuities	2	728		871		1,540	1,540	1,540
244 Insurance Benefits	11,887	17,308		16,423		29,958	29,958	29,958
2XX Employee Benefits Total:	34,509	53,104		45,620		80,779	80,779	80,779
319 Other Instruc Prof & Tech Svcs				2,818		18,717	18,717	18,717
341 Travel - Local In-District	133	443				1,135	1,135	1,135
342 Travel & Exp Out Of District	1,355	1,502		1,011		4,200	4,200	4,200
346 In-District Expense	1,120	460		1,256		850	850	850
351 Telephone And Telegraph						100	100	100
353 Postage		7				500	500	500
355 Printing And Binding		38						
389 Other Non-Instruc Services		5,850		500				
3XX Purchased Services Total:	2,608	8,300		5,585		25,502	25,502	25,502
410 Supplies	328	1,859		1,052		5,743	5,743	5,743

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
432 Reference Books	40	17,783		500		8,560	8,560	8,560
460 Non-consumable Items				10,064		700	700	700
470 Computer Software		205		408				
480 Computer Hardware	70	1,245				5,200	5,200	5,200
4XX Supplies & Materials Total:	438	21,092		12,024		20,203	20,203	20,203
640 Dues And Fees		1,000						
690 Overhead Costs						7,184	7,184	7,184
6XX Other Objects Total:		1,000				7,184	7,184	7,184
2213 Total: Curriculum Development Svcs	118,642	228,101	1.4	160,404	2.5	300,304	300,304	300,304
2214 Multicultural Education								
111 Licensed Salaries	73,738	49,589	.5	28,946	1.0	64,125	64,125	64,125
112 Classified Salaries	90,161	101,114	1.0	83,471	1.0	42,176	42,176	42,176
113 Administrators	203,458	23,896						
122 Subs-Classified Salaries		954		79,911				
124 Temps-Classified Salaries	7,922	9,666						
131 Licensed Additional Salaries	17,528	6,762		11,753				
132 Classified Salaries Overtime	24,296	35,483		24,976				
139 Cell Phone Stipend	822	1,538						
1XX Salaries Total:	418,879	228,048	1.5	229,057	2.0	106,301	106,301	106,301
211 PERS Employers Contribution	54,214	27,542		33,707		23,667	23,667	23,667
213 Dist Contrib to Pers For Contr	7,921	4,867						
214 PERS Debt Service Charge	9,192	4,692						
220 Social Security Administration	31,271	17,181		17,523		8,120	8,120	8,120
231 Worker's Compensation	1,795	1,051		1,397		647	647	647
232 State Unemployment Insurance	815	438		687		319	319	319
241 Professional Fund	69							
243 Tax Sheltered Annuities	1,138	204		500		923	923	923
244 Insurance Benefits	63,912	36,078		16,169		21,221	21,221	21,221
2XX Employee Benefits Total:	170,327	92,053		69,983		54,897	54,897	54,897
311 Instruction Services	43,423	3,144		22,955				
319 Other Instruc Prof & Tech Svcs	10,840	11,099						
322 Repairs & Maint Svcs (Cntrcts)	3,299	6,434		6,074				
324 Rentals	1,465	1,162		7,441				
332 Pupil Transp-Activity Trips	234			3,037				
341 Travel - Local In-District	36,116	24,574		42,518				
342 Travel & Exp Out Of District	8,315	2,764		1,519				
346 In-District Expense	1,391	1,049						
351 Telephone And Telegraph	921	134		2,202				
353 Postage	6,890	6,300		10,052				
354 Advertising	213	111		1,040				
355 Printing And Binding	14,960	4,699		20,126				

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc Services	3,679	236		4,556				
3XX Purchased Services Total:	131,746	61,706		121,520				
410 Supplies	107,272	108,851		119,792				
431 Library Books	6,286	2,571		4,783				
432 Reference Books	161	97		2,278				
440 Periodicals	56	125		759				
460 Non-consumable Items	2,225	9,776						
470 Computer Software	2,285	797		1,213				
480 Computer Hardware	4,679	5,074						
4XX Supplies & Materials Total:	122,964	127,291		128,825				
640 Dues And Fees	287	484						
651 Liability Insurance	241			362				
6XX Other Objects Total:	528	484		362				
2214 Total: Multicultural Education	844,444	509,582	1.5	549,747	2.0	161,198	161,198	161,198
2219 Other Improvement Of Inst Serv								
111 Licensed Salaries	30,030	81						
1XX Salaries Total:	30,030	81						
211 PERS Employers Contribution	5,681	14						
214 PERS Debt Service Charge	1,040	1						
220 Social Security Administration	2,199	10						
231 Worker's Compensation	123							
232 State Unemployment Insurance	58							
243 Tax Sheltered Annuities	51							
244 Insurance Benefits	5,639							
2XX Employee Benefits Total:	14,791	25						
319 Other Instruc Prof & Tech Svcs	73,330							
341 Travel - Local In-District	33							
342 Travel & Exp Out Of District		686						
346 In-District Expense	404							
353 Postage		1,525						
3XX Purchased Services Total:	73,767	2,211						
2219 Total: Other Improvement Of Inst Serv	118,588	2,317						
2222 School Library Services								
111 Licensed Salaries	338,690	372,485						
112 Classified Salaries	5,423	6,049	.2	4,799				
1XX Salaries Total:	344,113	378,534	.2	4,799				

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State 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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employers Contribution	59,761	63,546		1,085				
213 Dist Contrib to Pers For Contr	2,009							
214 PERS Debt Service Charge	10,874	13,985						
220 Social Security Administration	25,500	27,989		367				
231 Worker's Compensation	1,403	1,664		29				
232 State Unemployment Insurance	660	732		14				
243 Tax Sheltered Annuities	632	611		28				
244 Insurance Benefits	64,551	73,054		1,941				
2XX Employee Benefits Total:	165,390	181,581		3,464				
410 Supplies	1,446	917		17,603		13,881	13,881	13,881
431 Library Books	5,593	4,610				109	109	109
470 Computer Software		20						
480 Computer Hardware	1,947	2,050						
4XX Supplies & Materials Total:	8,986	7,597		17,603		13,990	13,990	13,990
690 Overhead Costs	32							
6XX Other Objects Total:	32							
2222 Total: School Library Services	518,521	567,712	.2	25,866		13,990	13,990	13,990
2223 MultiMedia Services								
410 Supplies	15	41		633		672	672	672
460 Non-consumable Items		60						
470 Computer Software	187							
4XX Supplies & Materials Total:	202	101		633		672	672	672
2223 Total: MultiMedia Services	202	101		633		672	672	672
2230 Assessment and Testing								
121 Licensed Subs Salaries	131,307	103,077		54,166				
122 Subs-Classified Salaries				1,015				
123 Temps-Licensed Salaries		1,035						
1XX Salaries Total:	131,307	104,112		55,181				
211 PERS Employers Contribution	3,560	1,780		3,791				
213 Dist Contrib to Pers For Contr	1,254	341						
214 PERS Debt Service Charge	499	299						
220 Social Security Administration	9,764	7,512		4,222				
231 Worker's Compensation	618	492		336				
232 State Unemployment Insurance	104	195		165				
243 Tax Sheltered Annuities	7	11						
244 Insurance Benefits	1,248	748		1,354				
2XX Employee Benefits Total:	17,054	11,378		9,868				

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
346 In-District Expense	134							
389 Other Non-Instruc Services				7,030		8,564	8,564	8,564
3XX Purchased Services Total:	134			7,030		8,564	8,564	8,564
410 Supplies				6,051				
4XX Supplies & Materials Total:				6,051				
868 Oth than Home to Sch Supplies						1,700	1,700	1,700
8XX Maintenance Supplies Total:						1,700	1,700	1,700
2230 Total: Assessment and Testing	148,495	115,490		78,130		10,264	10,264	10,264
2240 Instructional Staff Developm								
111 Licensed Salaries	85,415	50,148	.5	39,678	5.5	313,279	313,279	313,279
112 Classified Salaries	48,410	27,239	2.4	76,995	1.0	45,289	45,289	45,289
113 Administrators	8,132							
114 Classified Supervisors	848							
121 Licensed Subs Salaries	122,152	141,460		171,684		46,670	46,670	46,670
122 Subs-Classified Salaries	5,909			3,550				
123 Temps-Licensed Salaries	2,237	44						
124 Temps-Classified Salaries	120	2,112						
131 Licensed Additional Salaries	140,257	139,960		78,878		52,993	52,993	52,993
132 Classified Salaries Overtime	788	110						
153 Athletic Increments	2,997	7,627						
1XX Salaries Total:	417,265	368,700	2.9	370,785	6.5	458,231	458,231	458,231
211 PERS Employers Contribution	50,595	40,218		56,206		96,199	96,199	96,199
213 Dist Contrib to Pers For Contr	5,215	5,738						
214 PERS Debt Service Charge	8,619	7,048						
220 Social Security Administration	30,199	27,018		28,369		35,058	35,058	35,058
231 Worker's Compensation	1,787	1,756		2,260		2,797	2,797	2,797
232 State Unemployment Insurance	736	703		1,113		1,375	1,375	1,375
241 Professional Fund	750					600	600	600
243 Tax Sheltered Annuities	876	122		708		2,593	2,593	2,593
244 Insurance Benefits	31,380	20,173		34,721		85,319	85,319	85,319
249 District Retirement						359	359	359
2XX Employee Benefits Total:	130,157	102,776		123,377		224,300	224,300	224,300
312 Instructional Prgms Improv Svc		1,500						
319 Other Instruc Prof & Tech Svcs	95,715	169,406		224,100		149,051	149,051	149,051
324 Rentals	1,200	515						
341 Travel - Local In-District	2,308	2,377		3,208		27,541	27,541	27,541
342 Travel & Exp Out Of District	237,554	301,981		200,707		260,914	260,914	260,914
346 In-District Expense	52,509	52,188		7,257		5,288	5,288	5,288
353 Postage	635	142				6,397	6,397	6,397

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc Services	17,628	32,754		10,430		357	357	357
3XX Purchased Services Total:	407,549	560,863		445,702		449,548	449,548	449,548
410 Supplies	17,122	11,926		57,604		186,915	186,915	186,915
421 Textbooks	1,481	3,363		2,466		1,000	1,000	1,000
432 Reference Books	15,069	18,026		2,980		5,250	5,250	5,250
440 Periodicals	81	165		82				
460 Non-consumable Items	269	621		2,859		10,319	10,319	10,319
470 Computer Software	1,189	11,887		18,623		23,873	23,873	23,873
480 Computer Hardware	12,089	110,814		116,826		115,755	115,755	115,755
4XX Supplies & Materials Total:	47,300	156,802		201,440		343,112	343,112	343,112
640 Dues And Fees	1,609	1,834		112				
680 Inventory						1,575	1,575	1,575
690 Overhead Costs						12,302	12,302	12,302
6XX Other Objects Total:	1,609	1,834		112		13,877	13,877	13,877
2240 Total: Instructional Staff Developm	1,003,880	1,190,975	2.9	1,141,416	6.5	1,489,068	1,489,068	1,489,068
2411 Principals Services								
112 Classified Salaries	11,116							
113 Administrators	2,495							
121 Licensed Subs Salaries	1,390							
122 Subs-Classified Salaries	348							
131 Licensed Additional Salaries	1,427							
1XX Salaries Total:	16,776							
211 PERS Employers Contribution	1,585							
213 Dist Contrib to Pers For Contr	8							
214 PERS Debt Service Charge	323							
220 Social Security Administration	1,282							
231 Worker's Compensation	89							
232 State Unemployment Insurance	23							
244 Insurance Benefits	4,030							
2XX Employee Benefits Total:	7,340							
342 Travel & Exp Out Of District	564							
346 In-District Expense	952	958						
353 Postage	132	44						
3XX Purchased Services Total:	1,648	1,002						
410 Supplies	1,952	1,392		24,311		21,067	21,067	21,067
421 Textbooks		404						
432 Reference Books	103	49						

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
460 Non-consumable Items	531	164				1,460	1,460	1,460
480 Computer Hardware	3,380	284				191	191	191
4XX Supplies & Materials Total:	5,966	2,293		24,311		22,718	22,718	22,718
640 Dues And Fees	899							
6XX Other Objects Total:	899							
2411 Total: Principals Services	32,629	3,295		24,311		22,718	22,718	22,718
2490 Other Support Serv-School Admn								
113 Administrators	26,415	2,105						
131 Licensed Additional Salaries	7,551							
1XX Salaries Total:	33,966	2,105						
211 PERS Employers Contribution	4,790							
214 PERS Debt Service Charge	275							
220 Social Security Administration	2,992	133						
231 Worker's Compensation	139	9						
232 State Unemployment Insurance	32	3						
244 Insurance Benefits	737							
2XX Employee Benefits Total:	8,965	145						
341 Travel - Local In-District	118							
342 Travel & Exp Out Of District	30,420	37,131						
346 In-District Expense	1,722							
353 Postage	23							
389 Other Non-Instruc Services	140	5,932						
3XX Purchased Services Total:	32,423	43,063						
410 Supplies	249							
432 Reference Books	72							
460 Non-consumable Items	70							
4XX Supplies & Materials Total:	391							
640 Dues And Fees	10,000							
6XX Other Objects Total:	10,000							
2490 Total: Other Support Serv-School Admn	85,745	45,313						
2521 Financial & Support Services								
112 Classified Salaries		10,282						
1XX Salaries Total:		10,282						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employers Contribution		1,997						
214 PERS Debt Service Charge		498						
220 Social Security Administration		787						
231 Worker's Compensation		47						
232 State Unemployment Insurance		21						
243 Tax Sheltered Annuities		813						
244 Insurance Benefits		1,945						
2XX Employee Benefits Total:		6,108						
690 Overhead Costs	489,140	519,711		542,015		442,704	442,704	442,704
6XX Other Objects Total:	489,140	519,711		542,015		442,704	442,704	442,704
2521 Total: Financial & Support Services	489,140	536,101		542,015		442,704	442,704	442,704
2525								
690 Overhead Costs				385				
6XX Other Objects Total:				385				
2525 Total:				385				
2540 Operation & Maint of Plant								
522 Bldg Improv (Done Maint Dept)		5,000						
5XX Capital Outlay Total:		5,000						
2540 Total: Operation & Maint of Plant		5,000						
2542 Building Div Services								
112 Classified Salaries	55,481	56,317						
139 Cell Phone Stipend		90						
1XX Salaries Total:	55,481	56,407						
211 PERS Employers Contribution	10,426	10,235						
214 PERS Debt Service Charge	1,973	2,237						
220 Social Security Administration	3,995	4,118						
231 Worker's Compensation	2,242	2,354						
232 State Unemployment Insurance	108	108						
243 Tax Sheltered Annuities		298						
244 Insurance Benefits	13,335	13,775						
2XX Employee Benefits Total:	32,079	33,125						
410 Supplies				1,264		1,077	1,077	1,077
4XX Supplies & Materials Total:				1,264		1,077	1,077	1,077

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
531 Improvement Of Sites		893		143		143	143	143
5XX Capital Outlay Total:		893		143		143	143	143
2542 Total: Building Div Services	87,560	90,425		1,407		1,220	1,220	1,220
2543 Grounds Division Services								
112 Classified Salaries	67,281	68,805						
1XX Salaries Total:	67,281	68,805						
211 PERS Employers Contribution	12,673	12,540						
214 PERS Debt Service Charge	2,354	2,744						
220 Social Security Administration	4,919	5,041						
231 Worker's Compensation	2,691	2,913						
232 State Unemployment Insurance	131	132						
243 Tax Sheltered Annuities		667						
244 Insurance Benefits	18,587	19,299						
2XX Employee Benefits Total:	41,355	43,336						
2543 Total: Grounds Division Services	108,636	112,141						
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				3,907		3,907	3,907	3,907
3XX Purchased Services Total:				3,907		3,907	3,907	3,907
522 Bldg Improv (Done Maint Dept)	4,320			138		138	138	138
5XX Capital Outlay Total:	4,320			138		138	138	138
2544 Total: Building Repair & Maintenance	18,320			4,045		4,045	4,045	4,045
2548 Care Of Buildings Services								
112 Classified Salaries	321,471	325,410			.2	4,397	4,397	4,397
132 Classified Salaries Overtime	84							
1XX Salaries Total:	321,555	325,410			.2	4,397	4,397	4,397

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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
211	PERS Employers Contribution	57,073	52,742				981	981	981
213	Dist Contrib to Pers For Contr	1,040	2,413						
214	PERS Debt Service Charge	10,625	11,241						
220	Social Security Administration	23,515	24,072				336	336	336
231	Worker's Compensation	13,075	13,705				325	325	325
232	State Unemployment Insurance	625	629				13	13	13
243	Tax Sheltered Annuities		1,364				30	30	30
244	Insurance Benefits	100,041	105,813				1,972	1,972	1,972
2XX Employee Benefits Total:		205,994	211,979				3,657	3,657	3,657
410	Supplies				4,722		4,730	4,730	4,730
4XX Supplies & Materials Total:					4,722		4,730	4,730	4,730
2548	Total: Care Of Buildings Services	527,549	537,389		4,722	.2	12,784	12,784	12,784
2554	Vehicle Purch Svcs & Maint Svc								
389	Other Non-Instruc Services				15,750				
3XX Purchased Services Total:					15,750				
542	Replacement Equipment Purchase	20,000							
543		49,435							
5XX Capital Outlay Total:		69,435							
861	Vehicle Supplies		9,067		3,042				
864	Fuel				46,958				
8XX Maintenance Supplies Total:			9,067		50,000				
2554	Total: Vehicle Purch Svcs & Maint Svc	69,435	9,067		65,750				
2555	Student Transportation Dist E								
112	Classified Salaries	45,928	48,053		12,399		300	300	300
122	Subs-Classified Salaries						27,822	27,822	27,822
124	Temps-Classified Salaries						7,199	7,199	7,199
131	Licensed Additional Salaries						326	326	326
1XX Salaries Total:		45,928	48,053		12,399		35,647	35,647	35,647
211	PERS Employers Contribution				2,802		2,021	2,021	2,021
220	Social Security Administration				950		2,704	2,704	2,704
231	Worker's Compensation				867		216	216	216
232	State Unemployment Insurance				38		107	107	107
244	Insurance Benefits				60		696	696	696
2XX Employee Benefits Total:					4,717		5,744	5,744	5,744

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc Services	42,122	128,420		1,871		2,000	2,000	2,000
3XX Purchased Services Total:	42,122	128,420		1,871		2,000	2,000	2,000
410 Supplies						1,167	1,167	1,167
432 Reference Books				21,845				
4XX Supplies & Materials Total:				21,845		1,167	1,167	1,167
640 Dues And Fees				3,855				
6XX Other Objects Total:				3,855				
864 Fuel	781							
868 Oth than Home to Sch Supplies	9,794	11,587		34,591		14,545	14,545	14,545
8XX Maintenance Supplies Total:	10,575	11,587		34,591		14,545	14,545	14,545
2555 Total: Student Transportatation Dist E	98,625	188,060		79,278		59,103	59,103	59,103
2559 Other Pupil Transportation Svc								
331 Pupil Transp To And From Schl	9,267	2,620						
3XX Purchased Services Total:	9,267	2,620						
2559 Total: Other Pupil Transportation Svc	9,267	2,620						
2620								
111 Licensed Salaries	803							
112 Classified Salaries	8,010							
114 Classified Supervisors	1,686							
1XX Salaries Total:	10,499							
211 PERS Employers Contribution	1,928							
213 Dist Contrib to Pers For Contr	99							
214 PERS Debt Service Charge	351							
220 Social Security Administration	791							
231 Worker's Compensation	47							
232 State Unemployment Insurance	21							
243 Tax Sheltered Annuities	658							
244 Insurance Benefits	1,820							
2XX Employee Benefits Total:	5,715							
2620 Total:	16,214							
2630 Communic & Intergov Relations								
389 Other Non-Instruc Services				1,400		1,400	1,400	1,400
3XX Purchased Services Total:				1,400		1,400	1,400	1,400
2630 Total: Communic & Intergov Relations				1,400		1,400	1,400	1,400

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		Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2669	Other Data Processing Services								
	131 Licensed Additional Salaries						2,853	2,853	2,853
	1XX Salaries Total:						2,853	2,853	2,853
	211 PERS Employers Contribution						636	636	636
	220 Social Security Administration						218	218	218
	231 Worker's Compensation						17	17	17
	232 State Unemployment Insurance						9	9	9
	2XX Employee Benefits Total:						880	880	880
	342 Travel & Exp Out Of District				2,000		1,051	1,051	1,051
	351 Telephone And Telegraph	3,296	2,068		8,281				
	389 Other Non-Instruc Services	930	100		1,295		890	890	890
	3XX Purchased Services Total:	4,226	2,168		11,576		1,941	1,941	1,941
	410 Supplies				2,107		1,720	1,720	1,720
	460 Non-consumable Items	227			2,000		1,569	1,569	1,569
	480 Computer Hardware				2,000		2,000	2,000	2,000
	4XX Supplies & Materials Total:	227			6,107		5,289	5,289	5,289
	550 Technology				6,000		5,822	5,822	5,822
	5XX Capital Outlay Total:				6,000		5,822	5,822	5,822
2669	Total: Other Data Processing Services	4,453	2,168		23,683		16,785	16,785	16,785
2700	Supplemental Retirement Pgm								
	249 District Retirement	376,699	361,466		361,300		276,165	276,165	276,165
	2XX Employee Benefits Total:	376,699	361,466		361,300		276,165	276,165	276,165
	460 Non-consumable Items				12,050				
	4XX Supplies & Materials Total:				12,050				
2700	Total: Supplemental Retirement Pgm	376,699	361,466		373,350		276,165	276,165	276,165
3320	Community Recreation Services								
	112 Classified Salaries	30,457	33,324			.6	16,328	16,328	16,328
	1XX Salaries Total:	30,457	33,324			.6	16,328	16,328	16,328
	211 PERS Employers Contribution	5,703	5,938				3,641	3,641	3,641
	213 Dist Contrib to Pers For Contr		13		82				
	214 PERS Debt Service Charge	1,084	1,231						
	220 Social Security Administration	2,091	2,391				1,249	1,249	1,249

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	155	163				100	100	100
232 State Unemployment Insurance	57	62				49	49	49
243 Tax Sheltered Annuities						84	84	84
244 Insurance Benefits	7,743	7,630				5,551	5,551	5,551
2XX Employee Benefits Total:	16,846	17,497				10,674	10,674	10,674
319 Other Instruc Prof & Tech Svcs	14,464	12,804				7,250	7,250	7,250
342 Travel & Exp Out Of District	690	700						
346 In-District Expense	498	103				1,458	1,458	1,458
351 Telephone And Telegraph	269	319						
353 Postage	592	211						
354 Advertising	51	177						
389 Other Non-Instruc Services	815	634						
3XX Purchased Services Total:	17,379	14,948				8,708	8,708	8,708
410 Supplies	3,021	5,130				18,820	18,820	18,820
470 Computer Software	723	41						
4XX Supplies & Materials Total:	3,744	5,171				18,820	18,820	18,820
640 Dues And Fees	506	120						
6XX Other Objects Total:	506	120						
868 Oth than Home to Sch Supplies	24							
8XX Maintenance Supplies Total:	24							
3320 Total: Community Recreation Services	68,956	71,060			.6	54,530	54,530	54,530
3390 Radio KRVM Services								
112 Classified Salaries	70,281	122,760	4.2	131,452	4.0	129,337	129,337	129,337
114 Classified Supervisors	62,575	50,101	1.0	51,153	1.0	54,710	54,710	54,710
122 Subs-Classified Salaries	43,479							
124 Temps-Classified Salaries	7,169	17,518				18,845	18,845	18,845
132 Classified Salaries Overtime	3,410	3,535						
139 Cell Phone Stipend	519	2,076				2,288	2,288	2,288
1XX Salaries Total:	187,433	195,990	5.2	182,605	5.0	205,180	205,180	205,180
211 PERS Employers Contribution	18,964	19,079		41,269		41,042	41,042	41,042
213 Dist Contrib to Pers For Contr	2,636	7,760						
214 PERS Debt Service Charge	3,119	2,421						
220 Social Security Administration	14,094	14,337		13,969		14,079	14,079	14,079
231 Worker's Compensation	860	1,475		1,114		1,123	1,123	1,123
232 State Unemployment Insurance	322	378		547		552	552	552
241 Professional Fund				750		1,200	1,200	1,200
243 Tax Sheltered Annuities	1,675	4,149		4,830		4,800	4,800	4,800

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	20,083	44,762		53,504		50,356	50,356	50,356
2XX Employee Benefits Total:	61,753	94,361		115,983		113,152	113,152	113,152
321 Equip Rep (Not Service Cntcts)	1,714	1,693		1,100		1,100	1,100	1,100
324 Rentals	38,271	40,359		45,000		68,300	68,300	68,300
325 Electricity				5,610		5,610	5,610	5,610
341 Travel - Local In-District	365	240		500		900	900	900
342 Travel & Exp Out Of District	189	1,270		1,200		1,200	1,200	1,200
346 In-District Expense	1,718	410		500		400	400	400
351 Telephone And Telegraph	11,254	9,029		7,000		7,000	7,000	7,000
353 Postage	4,380	4,293		5,500		4,200	4,200	4,200
354 Advertising	1,542	740		800		1,000	1,000	1,000
381 Audit Services	4,900	5,000		5,500		6,500	6,500	6,500
382 Legal Services	3,425	5,274		3,000		2,500	2,500	2,500
383 Architect/Engineer Services				1,200				
389 Other Non-Instruc Services	10,392	5,226		4,200		4,500	4,500	4,500
3XX Purchased Services Total:	78,150	73,534		81,110		103,210	103,210	103,210
410 Supplies	16,007	23,363		36,128		21,359	21,359	21,359
432 Reference Books	200			100		100	100	100
440 Periodicals	140	352		250		250	250	250
460 Non-consumable Items	9,465	8,608		12,500		44,337	44,337	44,337
470 Computer Software	6,441	4,060		1,500		1,500	1,500	1,500
480 Computer Hardware	6,701	3,043		2,000		2,500	2,500	2,500
4XX Supplies & Materials Total:	38,954	39,426		52,478		70,046	70,046	70,046
521 New Buildings				7,500				
541 Initial & Addt'l Equip Purch						61,392	61,392	61,392
5XX Capital Outlay Total:				7,500		61,392	61,392	61,392
640 Dues And Fees	265	646		350		250	250	250
6XX Other Objects Total:	265	646		350		250	250	250
861 Vehicle Supplies				300		5,000	5,000	5,000
862 Repairs				500		2,000	2,000	2,000
864 Fuel				400				
8XX Maintenance Supplies Total:				1,200		7,000	7,000	7,000
3390 Total: Radio KRVM Services	366,555	403,957	5.2	441,226	5.0	560,230	560,230	560,230
3399 Other Community Services								
111 Licensed Salaries	402							
112 Classified Salaries	5,037				.4	12,210	12,210	12,210
114 Classified Supervisors	424							
1XX Salaries Total:	5,863				.4	12,210	12,210	12,210

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
211 PERS Employers Contribution	943					2,723	2,723	2,723
213 Dist Contrib to Pers For Contr	93							
214 PERS Debt Service Charge	164							
220 Social Security Administration	439					934	934	934
231 Worker's Compensation	26					74	74	74
232 State Unemployment Insurance	12					37	37	37
243 Tax Sheltered Annuities	173					60	60	60
244 Insurance Benefits	1,023	516				3,944	3,944	3,944
2XX Employee Benefits Total:	2,873	516				7,772	7,772	7,772
341 Travel - Local In-District						300	300	300
342 Travel & Exp Out Of District						100	100	100
346 In-District Expense	695	741				200	200	200
351 Telephone And Telegraph						225	225	225
3XX Purchased Services Total:	695	741				825	825	825
410 Supplies	552					100	100	100
4XX Supplies & Materials Total:	552					100	100	100
3399 Total: Other Community Services	9,983	1,257			.4	20,907	20,907	20,907
3510 Custody And Care Of Children S								
112 Classified Salaries	6,601	4,683	.3	5,801	.4	9,622	9,622	9,622
1XX Salaries Total:	6,601	4,683	.3	5,801	.4	9,622	9,622	9,622
211 PERS Employers Contribution		845		1,311		2,146	2,146	2,146
214 PERS Debt Service Charge		211						
220 Social Security Administration		320		444		736	736	736
231 Worker's Compensation		23		35		58	58	58
232 State Unemployment Insurance		8		17		28	28	28
243 Tax Sheltered Annuities				42		60	60	60
244 Insurance Benefits		1,964		2,902		3,944	3,944	3,944
2XX Employee Benefits Total:		3,371		4,751		6,972	6,972	6,972
319 Other Instruc Prof & Tech Svcs	650							
342 Travel & Exp Out Of District		260						
346 In-District Expense	500							
373 Tuition Private Schools	70							
3XX Purchased Services Total:	1,220	260						
410 Supplies		1,677		682		709	709	709
460 Non-consumable Items	505							
4XX Supplies & Materials Total:	505	1,677		682		709	709	709
3510 Total: Custody And Care Of Children S	8,326	9,991	.3	11,234	.4	17,303	17,303	17,303

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		P R O G R A M B U D G E T D E T A I L JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
4150	Building Acquisition & Improv								
	531 Improvement Of Sites							70,000	70,000
	5XX Capital Outlay Total:							70,000	70,000
4150	Total: Building Acquisition & Improv							70,000	70,000
7000	Reserves And Fund Balances								
	820 Unapp.Ending Fund Bal.	1,799,572	281,445						
	8XX Unapp.Ending Fund Bal. Total:	1,799,572	281,445						
7000	Total: Reserves And Fund Balances	1,799,572	281,445						
Total:	Requirements	23,950,712	24,456,549	166.8	16,998,488	170.3	16,323,684	16,393,684	16,393,684

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual 2005 - 2006	Revenues 2006 - 2007	2 0 0 7 - FTE	2 0 0 8 Budget	2 0 0 8 - FTE	2 0 0 9 Proposed	B U D G E T Approved	Adopted
1510	Interest On Investment 000				50,000		50,000	50,000	50,000
1790	Other Pupil Activity Income 000	5,387,639	5,602,732		5,613,251		5,715,000	5,715,000	5,715,000
4513	Snack Subsidy - Fed and St 000	12,622	23,000						
5400	Net Working Capital 000	3,326,756	3,363,939		3,500,000		3,500,000	3,500,000	3,500,000
Total: Resources		8,727,017	8,989,671		9,163,251		9,265,000	9,265,000	9,265,000

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T	
	2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
319 Other Instruc Prof & Tech Svcs	223,365	445,605		465,000		425,000	425,000	425,000
342 Travel & Exp Out Of District	7,509	8,015		2,568		10,000	10,000	10,000
343 Student Travel	25,006	22,421						
346 In-District Expense	9,073	60,467		76,238		50,000	50,000	50,000
389 Other Non-Instruc Services	11,203	1		15,000		12,500	12,500	12,500
3XX Purchased Services Total:	276,156	536,509		558,806		497,500	497,500	497,500
410 Supplies	991,042	932,445		1,200,000		1,200,000	1,200,000	1,200,000
421 Textbooks	632	3,609		3,680		3,500	3,500	3,500
431 Library Books	26,310	13,488		10,000		15,000	15,000	15,000
432 Reference Books	1,636	717		1,000		1,000	1,000	1,000
460 Non-consumable Items	21,590	6,895		5,000		24,000	24,000	24,000
470 Computer Software	3,054	1,745		5,200		2,500	2,500	2,500
4XX Supplies & Materials Total:	1,044,264	958,899		1,224,880		1,246,000	1,246,000	1,246,000
541 Initial & Addt'l Equip Purch	11,569	1,293		12,500		11,000	11,000	11,000
542 Replacement Equipment Purchase	1,569	38						
550 Technology	10,740	8,918		15,000		35,000	35,000	35,000
5XX Capital Outlay Total:	23,878	10,249		27,500		46,000	46,000	46,000
640 Dues And Fees	53,692	50,258		30,000		30,000	30,000	30,000
6XX Other Objects Total:	53,692	50,258		30,000		30,000	30,000	30,000
868 Oth than Home to Sch Supplies	1			5,000		5,000	5,000	5,000
8XX Maintenance Supplies Total:	1			5,000		5,000	5,000	5,000
1113 Total: Elementary Extra-Curricular	1,397,991	1,555,915		1,846,186		1,824,500	1,824,500	1,824,500
1122 Middle School Extra-Curricular								
319 Other Instruc Prof & Tech Svcs	17,287	15,068		7,500		7,500	7,500	7,500
342 Travel & Exp Out Of District	27,412	23,619		6,000		8,000	8,000	8,000
343 Student Travel	24,794	15,559						
346 In-District Expense	25,054	69,329		45,000		40,000	40,000	40,000
389 Other Non-Instruc Services	165,700	117,566		225,000		225,000	225,000	225,000
3XX Purchased Services Total:	260,247	241,141		283,500		280,500	280,500	280,500
410 Supplies	440,112	477,067		500,000		500,000	500,000	500,000
421 Textbooks	14,223	3,738		5,500		2,000	2,000	2,000
431 Library Books	4,205	1,030		2,000		2,000	2,000	2,000
460 Non-consumable Items	4,791	10,856		9,000		9,000	9,000	9,000
470 Computer Software	927							
4XX Supplies & Materials Total:	464,258	492,691		516,500		513,000	513,000	513,000

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch	3,628	11,602		18,000	40,000	40,000
550 Technology		1,066		5,000	40,000	40,000
5XX Capital Outlay Total:	3,628	12,668		23,000	80,000	80,000
640 Dues And Fees	83,284	58,467		95,000	60,000	60,000
6XX Other Objects Total:	83,284	58,467		95,000	60,000	60,000
868 Oth than Home to Sch Supplies	1			11,000	11,000	11,000
8XX Maintenance Supplies Total:	1			11,000	11,000	11,000
1122 Total: Middle School Extra-Curricular	811,418	804,967		929,000	944,500	944,500
1132 High School Extra-Curricular						
319 Other Instruc Prof & Tech Svcs	83,312	36,174		100,000	75,000	75,000
342 Travel & Exp Out Of District	73,771	104,567		90,000	80,000	80,000
343 Student Travel	214,066	193,060				
346 In-District Expense	50,401	108,792		60,000	60,000	60,000
389 Other Non-Instruc Services	365,255	358,305		275,000	350,000	350,000
3XX Purchased Services Total:	786,805	800,898		525,000	565,000	565,000
410 Supplies	1,231,497	924,460		1,225,000	1,500,000	1,500,000
421 Textbooks	30,096	17,011		45,000	30,000	30,000
431 Library Books	1,173	1,182		1,000	5,000	5,000
432 Reference Books	180	620		500	1,000	1,000
460 Non-consumable Items	45,374	133,890		100,000	120,000	120,000
470 Computer Software	1,278			1,000	1,000	1,000
4XX Supplies & Materials Total:	1,309,598	1,077,163		1,372,500	1,657,000	1,657,000
541 Initial & Addt'l Equip Purch	2,000			5,000	5,000	5,000
542 Replacement Equipment Purchase	7,322			12,000	10,000	10,000
550 Technology				5,000	5,000	5,000
5XX Capital Outlay Total:	9,322			22,000	20,000	20,000
640 Dues And Fees	1,047,945	1,266,833		1,300,000	1,200,000	1,200,000
6XX Other Objects Total:	1,047,945	1,266,833		1,300,000	1,200,000	1,200,000
868 Oth than Home to Sch Supplies	-1			18,000	8,000	8,000
8XX Maintenance Supplies Total:	-1			18,000	8,000	8,000
1132 Total: High School Extra-Curricular	3,153,669	3,144,894		3,237,500	3,450,000	3,450,000

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, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 - 2009 Budget	2008 - 2009 FTE	2009 Proposed	B U D G E T 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
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	3,363,939	3,483,895		2,650,565		2,546,000	2,546,000	2,546,000
8XX Unapp.Ending Fund Bal. Total:	3,363,939	3,483,895		2,650,565		2,546,000	2,546,000	2,546,000
7000 Total: Reserves And Fund Balances	3,363,939	3,483,895		2,650,565		2,546,000	2,546,000	2,546,000
Total: Requirements	8,727,017	8,989,671		9,163,251		9,265,000	9,265,000	9,265,000

PROGRAM BUDGET DETAIL

DEBT SERVICE FUND

Debt Service Fund Resources		P R O G R A M B U D G E T D E T A I L JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual 2005 - 2006	Revenues 2006 - 2007	2 0 0 7 FTE	- 2 0 0 8 Budget	2 0 0 8 FTE	- 2 0 0 9 Proposed	B U D G E T Approved	Adopted
1001	Current Year's Taxes 000	13,217,402	15,695,579		13,889,412		14,652,812	14,652,812	14,652,812
1002	Prior Years' Taxes 000	248,779	256,362		248,000		150,000	150,000	150,000
1115	Taxes/Linn County 000	10,581	12,518		11,000		10,000	10,000	10,000
1118	Interest From Delinquent Taxes 000	53,376	47,500		50,000		20,000	20,000	20,000
1227	Eugene Water & Electric Board 000	766							
1516	Int Earnings On Unsegregated T 000	22,379	35,212		25,000		20,000	20,000	20,000
1519	Interest Other Investments 000	220,344	293,197		238,000		125,000	125,000	125,000
1993	Charges to Other Funds 000	2,372,693	2,721,916		3,146,000		3,175,000	3,175,000	3,175,000
5200	Interfund Transfers 000		130,000						
5400	Net Working Capital 000	7,193,125	8,419,820		9,651,528		9,326,425	9,326,425	9,326,425
Total: Resources		23,339,445	27,612,104		27,258,940		27,479,237	27,479,237	27,479,237

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, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2005 - 2006	2006 - 2007	2 0 0 7 - 2 0 0 8 FTE Budget	2 0 0 8 - 2 0 0 9 FTE Proposed	B U D G E T Approved	Adopted	
5110	Long-Term Debt Service							
610	Principal	6,129,431	6,525,790	7,008,929	8,855,000	8,855,000	8,855,000	
621	Interest (non-bus)	8,790,194	11,178,502	10,680,040	9,109,036	9,109,036	9,109,036	
	6XX Other Objects Total:	14,919,625	17,704,292	17,688,969	17,964,036	17,964,036	17,964,036	
5110	Total: Long-Term Debt Service	14,919,625	17,704,292	17,688,969	17,964,036	17,964,036	17,964,036	
7000	Reserves And Fund Balances							
820	Unapp.Ending Fund Bal.	8,419,820	9,907,812	9,569,971	9,515,201	9,515,201	9,515,201	
	8XX Unapp.Ending Fund Bal. Total:	8,419,820	9,907,812	9,569,971	9,515,201	9,515,201	9,515,201	
7000	Total: Reserves And Fund Balances	8,419,820	9,907,812	9,569,971	9,515,201	9,515,201	9,515,201	
	Total: Requirements	23,339,445	27,612,104	27,258,940	27,479,237	27,479,237	27,479,237	

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual 2005 - 2006	Revenues 2006 - 2007	2007 - FTE	2008 Budget	2008 - FTE	2009 Proposed	BUDGET Approved	Adopted
1200	Rev from Local Govt Units 000	17,357	52,525		30,000		30,000	30,000	30,000
1519	Interest Other Investments 000	1,414,169	1,413,808		1,238,498		576,837	576,837	576,837
1960	Adjustm-Prior Yrs Expenditures 000	59,902	38,609						
1992	Other Local Reimbursements 000	490,142	585,019		224,000		370,000	370,000	370,000
1994	Insurance Reimbursements 000	1,173,089	47,595						
1996	Restitution 000		500						
1999	Miscellaneous 000		31,343						
2990	Miscellaneous Intermediate Sou 000	12,839							
3299	Other Restricted Grants-in-aid 000	465,400*	1,339,998*		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	30,000	5,271,907						
5400	Net Working Capital 000	10,749,395	35,134,604		29,264,596		25,129,172	25,129,172	25,129,172
Total: Resources		61,896,320	44,435,908		32,077,094		26,626,009	26,626,009	26,626,009

* State facilities grant to purchase furnishings and equipment for new classroom space funded with general obligation bonds. No additional space planned for construction in 2008-09.

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2007 - 2008		2008 - 2009		BUDGET		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
1121	Regular Middle School Program								
	121 Licensed Subs Salaries				1,000		1,000	1,000	1,000
	1XX Salaries Total:				1,000		1,000	1,000	1,000
1121	Total: Regular Middle School Program				1,000		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	2,257						
	122 Subs-Classified Salaries	211							
	124 Temps-Classified Salaries	60	2,256						
	131 Licensed Additional Salaries	8,626	5,997						
	132 Classified Salaries Overtime		29						
	1XX Salaries Total:	146,128	10,539						
	211 PERS Employers Contribution	7,160	1,016						
	213 Dist Contrib to Pers For Contr	2,162	495						
	214 PERS Debt Service Charge	985	269						
	220 Social Security Administration	11,701	772						
	231 Worker's Compensation	598	55						

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted	
232	State Unemployment Insurance	190	20					
243	Tax Sheltered Annuities	22	7					
244	Insurance Benefits	813	535					
2XX	Employee Benefits Total:	23,631	3,169					
319	Other Instruc Prof & Tech Svcs	55,832						
341	Travel - Local In-District	99						
342	Travel & Exp Out Of District	35,319	3,594					
346	In-District Expense	16,836						
3XX	Purchased Services Total:	108,086	3,594					
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	17,302					
2520	Fiscal Services							
382	Legal Services	24,990						
389	Other Non-Instruc Services	182,152	12,365	6,600	6,600	6,600	6,600	
3XX	Purchased Services Total:	207,142	12,365	6,600	6,600	6,600	6,600	
2520	Total: Fiscal Services	207,142	12,365	6,600	6,600	6,600	6,600	
2540	Operation & Maint of Plant							
112	Classified Salaries	9,490	22,321		1.0	66,446	66,446	
121	Licensed Subs Salaries	2,170	147					
132	Classified Salaries Overtime	3,823	-3,515					
1XX	Salaries Total:	15,483	18,953		1.0	66,446	66,446	
211	PERS Employers Contribution	1,937	3,994			14,818	14,818	
213	Dist Contrib to Pers For Contr	108						
214	PERS Debt Service Charge	43						
220	Social Security Administration	1,168	1,546			5,083	5,083	
231	Worker's Compensation	844	1,483			1,526	1,526	
232	State Unemployment Insurance	33	40			200	200	
241	Professional Fund					720	720	
243	Tax Sheltered Annuities					2,580	2,580	
244	Insurance Benefits	2,042	4,306			10,496	10,496	
2XX	Employee Benefits Total:	6,175	11,369			35,423	35,423	

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
321 Equip Rep (Not Service Cntrcts)	314							
322 Repairs & Maint Svcs (Cntrcts)	19	15						
324 Rentals		742						
341 Travel - Local In-District		36						
354 Advertising	1,075							
383 Architect/Engineer Services	50,224	4,848						
389 Other Non-Instruc Services	13,648	53,287		230,000		80,000	80,000	80,000
3XX Purchased Services Total:	65,280	58,928		230,000		80,000	80,000	80,000
410 Supplies	226	166						
460 Non-consumable Items	6,911	28,817						
4XX Supplies & Materials Total:	7,137	28,983						
522 Bldg Improv (Done Maint Dept)	25,410	14,450		910,000		907,000	907,000	907,000
531 Improvement Of Sites		9,415		210,000		500,000	500,000	500,000
541 Initial & Addt'l Equip Purch	5,114							
5XX Capital Outlay Total:	30,524	23,865		1,120,000		1,407,000	1,407,000	1,407,000
841 Carpentry	738							
872 Building Repairs	9,682	12,258						
8XX Maintenance Supplies Total:	10,420	12,258						
2540 Total: Operation & Maint of Plant	135,019	154,356		1,350,000	1.0	1,588,869	1,588,869	1,588,869
2541 Facilities Management								
112 Classified Salaries		9,088			1.0	70,190	70,190	70,190
113 Administrators	64,525	61,626	1.0	75,678				
114 Classified Supervisors	4,202	5,008	1.0	51,153	1.0	56,457	56,457	56,457
139 Cell Phone Stipend	120	464						
1XX Salaries Total:	68,847	76,186	2.0	126,831	2.0	126,647	126,647	126,647
211 PERS Employers Contribution	13,823	14,434		28,664		28,242	28,242	28,242
214 PERS Debt Service Charge	2,819	3,158						
220 Social Security Administration	5,123	5,712		9,702		9,689	9,689	9,689
231 Worker's Compensation	458	488		774		772	772	772
232 State Unemployment Insurance	152	149		380		380	380	380
241 Professional Fund	462			1,500		2,400	2,400	2,400
243 Tax Sheltered Annuities	4,251	3,965		8,400		8,400	8,400	8,400
244 Insurance Benefits	9,136	9,277		20,270		21,840	21,840	21,840
2XX Employee Benefits Total:	36,224	37,183		69,690		71,723	71,723	71,723
389 Other Non-Instruc Services	1,492							
3XX Purchased Services Total:	1,492							
2541 Total: Facilities Management	106,563	113,369	2.0	196,521	2.0	198,370	198,370	198,370

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2007 - 2008	2008 - 2009	BUDGET				
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2542	Building Div Services								
	112 Classified Salaries	48,889	112,003	4.0	138,889	4.0	141,497	141,497	141,497
	132 Classified Salaries Overtime		411						
	139 Cell Phone Stipend		106						
	1XX Salaries Total:	48,889	112,520	4.0	138,889	4.0	141,497	141,497	141,497
	211 PERS Employers Contribution	159	8,073		31,389		31,554	31,554	31,554
	213 Dist Contrib to Pers For Contr	193	6,955						
	214 PERS Debt Service Charge		582						
	220 Social Security Administration	3,669	8,400		10,625		10,825	10,825	10,825
	231 Worker's Compensation	1,931	4,821		10,277		10,471	10,471	10,471
	232 State Unemployment Insurance	96	220		417		424	424	424
	243 Tax Sheltered Annuities		413		600		600	600	600
	244 Insurance Benefits	12,555	27,792		41,304		39,436	39,436	39,436
	2XX Employee Benefits Total:	18,603	57,256		94,612		93,310	93,310	93,310
	383 Architect/Engineer Services	12,135	5,437						
	389 Other Non-Instruc Services	13,739	134,191						
	3XX Purchased Services Total:	25,874	139,628						
	410 Supplies	968	450						
	460 Non-consumable Items	5,443							
	4XX Supplies & Materials Total:	6,411	450						
	522 Bldg Improv (Done Maint Dept)		76,573						
	5XX Capital Outlay Total:		76,573						
	877 Preventative Maintenance	68,933	109,001						
	8XX Maintenance Supplies Total:	68,933	109,001						
2542 Total:	Building Div Services	168,710	495,428	4.0	233,501	4.0	234,807	234,807	234,807
2543	Grounds Division Services								
	389 Other Non-Instruc Services		2,411						
	3XX Purchased Services Total:		2,411						
2543 Total:	Grounds Division Services		2,411						
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							

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures		2007 - 2008		2008 - 2009		BUDGET	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2546	Security Services								
	112 Classified Salaries			1.0	36,668	1.0	47,365	47,365	47,365
	1XX Salaries Total:			1.0	36,668	1.0	47,365	47,365	47,365
	211 PERS Employers Contribution				8,287		10,562	10,562	10,562
	220 Social Security Administration				2,805		3,623	3,623	3,623
	231 Worker's Compensation				2,713		3,505	3,505	3,505
	232 State Unemployment Insurance				110		142	142	142
	243 Tax Sheltered Annuities				150		150	150	150
	244 Insurance Benefits				10,326		9,859	9,859	9,859
	2XX Employee Benefits Total:				24,391		27,841	27,841	27,841
2546	Total: Security Services			1.0	61,059	1.0	75,206	75,206	75,206
2548	Care Of Buildings Services								
	112 Classified Salaries					2.0	55,426	55,426	55,426
	1XX Salaries Total:					2.0	55,426	55,426	55,426
	211 PERS Employers Contribution						12,360	12,360	12,360
	220 Social Security Administration						4,240	4,240	4,240
	231 Worker's Compensation						4,102	4,102	4,102
	232 State Unemployment Insurance						166	166	166
	243 Tax Sheltered Annuities						300	300	300
	244 Insurance Benefits						19,718	19,718	19,718
	2XX Employee Benefits Total:						40,886	40,886	40,886
2548	Total: Care Of Buildings Services					2.0	96,312	96,312	96,312
2660	Computing & Info Services								
	322 Repairs & Maint Svcs (Cntrcts)		9,429						
	389 Other Non-Instruc Services		350						
	3XX Purchased Services Total:		9,779						
	410 Supplies		134						
	470 Computer Software		5,706						
	480 Computer Hardware		47,415						
	4XX Supplies & Materials Total:		53,255						
2660	Total: Computing & Info Services		63,034						
2669	Other Data Processing Services								
	322 Repairs & Maint Svcs (Cntrcts)		9,652						
	351 Telephone And Telegraph	1,704	741						
	389 Other Non-Instruc Services		3,038		20,000		83,000	83,000	83,000
	3XX Purchased Services Total:	1,704	13,431		20,000		83,000	83,000	83,000

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2007 - 2008		2008 - 2009		BUDGET		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
410	Supplies	142							
460	Non-consumable Items		801						
480	Computer Hardware	3,660	22,804						
4XX Supplies & Materials Total:		3,802	23,605						
550	Technology	174,033							
5XX Capital Outlay Total:		174,033							
2669	Total: Other Data Processing Services	179,539	37,036		20,000		83,000	83,000	83,000
2700	Supplemental Retirement Pgm								
249	District Retirement	29,810	14,113						
2XX Employee Benefits Total:		29,810	14,113						
2700	Total: Supplemental Retirement Pgm	29,810	14,113						
3100	Food Services								
541	Initial & Addt'l Equip Purch				1,000		1,000	1,000	1,000
5XX Capital Outlay Total:					1,000		1,000	1,000	1,000
3100	Total: Food Services				1,000		1,000	1,000	1,000
4111	Dir/Facilities Acq & Const								
112	Classified Salaries	317,720	347,970	6.3	349,006	5.2	312,864	312,864	312,864
113	Administrators	137,983	173,409	.8	70,523	.8	76,990	76,990	76,990
114	Classified Supervisors	973							
122	Subs-Classified Salaries	27,730	1,151						
139	Cell Phone Stipend	486	2,106						
1XX Salaries Total:		484,892	524,636	7.1	419,529	6.0	389,854	389,854	389,854
211	PERS Employers Contribution	90,449	94,378		94,813		86,938	86,938	86,938
213	Dist Contrib to Pers For Contr	2,556	2,436						
214	PERS Debt Service Charge	17,809	20,440						
220	Social Security Administration	36,359	39,066		32,094		29,824	29,824	29,824
231	Worker's Compensation	3,316	3,382		2,559		2,379	2,379	2,379
232	State Unemployment Insurance	1,057	1,023		1,259		1,170	1,170	1,170
241	Professional Fund	1,596	2,040		3,103		3,938	3,938	3,938
243	Tax Sheltered Annuities	23,963	20,519		16,075		13,487	13,487	13,487
244	Insurance Benefits	69,158	71,627		72,121		62,755	62,755	62,755
2XX Employee Benefits Total:		246,263	254,911		222,024		200,491	200,491	200,491
341	Travel - Local In-District	596	61						
3XX Purchased Services Total:		596	61						

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted	
440	Periodicals		180					
470	Computer Software		798					
	4XX Supplies & Materials Total:		978					
4111	Total: Dir/Facilities Acq & Const	731,751	780,586	7.1	641,553	6.0	590,345	
4120	Site Acquisition & Develop							
112	Classified Salaries	1,218	31					
	1XX Salaries Total:	1,218	31					
211	PERS Employers Contribution	237	6					
220	Social Security Administration	93	2					
231	Worker's Compensation	90	2					
232	State Unemployment Insurance	2						
244	Insurance Benefits	244	6					
	2XX Employee Benefits Total:	666	16					
354	Advertising	1,374						
383	Architect/Engineer Services	52,911	54,785					
389	Other Non-Instruc Services	73,212	98,891					
	3XX Purchased Services Total:	127,497	153,676					
410	Supplies		29					
460	Non-consumable Items	2,035	5,934					
	4XX Supplies & Materials Total:	2,035	5,963					
510	Land			1,000,000	1,000,000	1,000,000	1,000,000	
531	Improvement Of Sites	808,282	2,117,664	2,273,000	3,903,000	3,903,000	3,903,000	
542	Replacement Equipment Purchase	21,458						
	5XX Capital Outlay Total:	829,740	2,117,664		3,273,000	4,903,000	4,903,000	
4120	Total: Site Acquisition & Develop	961,156	2,277,350		3,273,000	4,903,000	4,903,000	
4150	Building Acquisition & Improv							
112	Classified Salaries	106,590	100,404					
132	Classified Salaries Overtime	22,787	-43,044					
	1XX Salaries Total:	129,377	57,360					
211	PERS Employers Contribution	26,077	15,674					
213	Dist Contrib to Pers For Contr	35						
214	PERS Debt Service Charge	70						
220	Social Security Administration	10,486	5,951					
231	Worker's Compensation	10,051	5,750					

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted	
232	State Unemployment Insurance	273	156					
244	Insurance Benefits	25,116	17,394					
2XX Employee Benefits Total:		72,108	44,925					
322	Repairs & Maint Svcs (Cntrcts)	210	230					
324	Rentals	1,547						
346	In-District Expense	262						
353	Postage	754	624					
354	Advertising	7,107	8,437					
382	Legal Services	94,149	36,093					
383	Architect/Engineer Services	638,844	336,670	1,175,000	165,000	165,000	165,000	
389	Other Non-Instruc Services	2,055,880	1,504,778	245,381	320,000	320,000	320,000	
3XX Purchased Services Total:		2,798,753	1,886,832	1,420,381	485,000	485,000	485,000	
410	Supplies	43,037	32,565					
432	Reference Books	917						
460	Non-consumable Items	1,369,735	404,578					
470	Computer Software	738						
480	Computer Hardware	40,792	115,759					
4XX Supplies & Materials Total:		1,455,219	552,902					
521	New Buildings	12,947,306	2,942,377	300,000				
522	Bldg Improv (Done Maint Dept)	5,650,749	3,324,833	12,624,800	10,655,000	10,655,000	10,655,000	
541	Initial & Addt'l Equip Purch	90,271						
550	Technology	701,202	46,484					
5XX Capital Outlay Total:		19,389,528	6,313,694	12,924,800	10,655,000	10,655,000	10,655,000	
4150 Total: Building Acquisition & Improv		23,844,985	8,855,713	14,345,181	11,140,000	11,140,000	11,140,000	
5200	Interfund Transfers							
710	Fund Modifications				500,000	500,000	500,000	
7XX Transfers Total:					500,000	500,000	500,000	
5200 Total: Interfund Transfers					500,000	500,000	500,000	
7000	Reserves And Fund Balances							
820	Unapp.Ending Fund Bal.	35,134,604	31,612,845	11,947,679	7,207,500	7,207,500	7,207,500	
8XX Unapp.Ending Fund Bal. Total:		35,134,604	31,612,845	11,947,679	7,207,500	7,207,500	7,207,500	
7000 Total: Reserves And Fund Balances		35,134,604	31,612,845	11,947,679	7,207,500	7,207,500	7,207,500	
Total: Requirements		61,896,320	44,435,908	14.1	32,077,094	16.0	26,626,009	26,626,009

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual 2005 - 2006	Revenues 2006 - 2007	2 0 0 7 FTE	- 2 0 0 8 Budget	2 0 0 8 FTE	- 2 0 0 9 Proposed	B U D G E T Approved	Adopted
1611	Breakfasts								
	671 Student Sales				70,210		133,501	133,501	133,501
1612	Type A Lunches								
	671 Student Sales	1,035,078	1,097,242		1,131,322		1,125,342	1,125,342	1,125,342
1622	Ala Carte Lunches								
	671 Student Sales	712,649	605,771		699,125		601,099	601,099	601,099
1630	Special Functions								
	000	112,102	136,639		136,500		189,340	189,340	189,340
1631	Banquet & Dinner Revenue								
	000	170,670	181,589		166,250		215,591	215,591	215,591
1635	Production Revenue								
	000	30,621	26,675						
1699	Miscellaneous Income								
	000	15,352	21,525		20,125		19,978	19,978	19,978
1960	Adjustm-Prior Yrs Expenditures								
	000	12,000							
3102	Matching Funds								
	000	49,182	49,699		49,182		60,990	60,990	60,990
4511	Lunch Subsidy - Federal and St								
	000	1,564,307	1,667,071		1,739,462		1,831,605	1,831,605	1,831,605
4512	Breakfast Subsidy - Fed and St								
	000	360,731	469,800		514,818		599,423	599,423	599,423
4513	Snack Subsidy - Fed and St								
	000	101,113	67,831		72,988		71,808	71,808	71,808
4911	Value Of Commodities Received								
	000	164,096	154,395		242,145		232,284	232,284	232,284
5200	Interfund Transfers								
	000	201,000	355,665		323,373		277,973	277,973	277,973
5400	Net Working Capital								
	000	67,446	67,446		13,885		13,885	13,885	13,885
Total: Resources		4,596,347	4,901,348		5,179,385		5,372,819	5,372,819	5,372,819

PROGRAM BUDGET DETAIL—NUTRITION SERVICES FUND

Nutrition Services Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures		2007 - 2008		2008 - 2009		BUDGET	
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2521	Financial & Support Services								
	112 Classified Salaries	23,559	23,936	.6	24,435	.6	25,683	25,683	25,683
	132 Classified Salaries Overtime		324						
	1XX Salaries Total:	23,559	24,260	.6	24,435	.6	25,683	25,683	25,683
	211 PERS Employers Contribution	4,474	4,411		5,522		5,727	5,727	5,727
	214 PERS Debt Service Charge	804	1,022						
	220 Social Security Administration	1,731	1,801		1,869		1,965	1,965	1,965
	231 Worker's Compensation	106	123		149		157	157	157
	232 State Unemployment Insurance	45	50		73		77	77	77
	243 Tax Sheltered Annuities		321		94		94	94	94
	244 Insurance Benefits	4,956	5,495		6,454		6,162	6,162	6,162
	2XX Employee Benefits Total:	12,116	13,223		14,161		14,182	14,182	14,182
	389 Other Non-Instruc Services	5,639	3,867		8,277				
	3XX Purchased Services Total:	5,639	3,867		8,277				
2521	Total: Financial & Support Services	41,314	41,350	.6	46,873	.6	39,865	39,865	39,865
2700	Supplemental Retirement Pgm								
	249 District Retirement	10,321	9,707		8,921		8,858	8,858	8,858
	2XX Employee Benefits Total:	10,321	9,707		8,921		8,858	8,858	8,858
2700	Total: Supplemental Retirement Pgm	10,321	9,707		8,921		8,858	8,858	8,858
3100	Food Services								
	112 Classified Salaries	1,170,444	1,209,640	77.6	1,262,825	77.6	1,314,031	1,314,031	1,314,031
	114 Classified Supervisors	21,663	24,220	.5	24,633	.5	26,627	26,627	26,627
	122 Subs-Classified Salaries	114,331	113,920		121,210		115,345	115,345	115,345
	124 Temps-Classified Salaries		4,505						
	132 Classified Salaries Overtime	27,106	28,906		34,375		30,250	30,250	30,250
	139 Cell Phone Stipend	60	600						
	1XX Salaries Total:	1,333,604	1,381,791	78.1	1,443,043	78.1	1,486,253	1,486,253	1,486,253
	211 PERS Employers Contribution	199,324	198,158		285,326		304,516	304,516	304,516
	213 Dist Contrib to Pers For Contr	9,827	10,001						
	214 PERS Debt Service Charge	36,074	42,547						
	220 Social Security Administration	96,076	100,002		97,533		113,285	113,285	113,285
	231 Worker's Compensation	42,910	43,044		82,176		85,785	85,785	85,785
	232 State Unemployment Insurance	2,421	2,627		4,269		4,446	4,446	4,446
	241 Professional Fund				375		600	600	600
	243 Tax Sheltered Annuities	1,950	6,603		13,742		13,747	13,747	13,747
	244 Insurance Benefits	516,276	553,481		583,597		594,346	594,346	594,346
	245 Other Employee Benefits	4,590	5,000						
	2XX Employee Benefits Total:	909,448	961,463		1,067,018		1,116,725	1,116,725	1,116,725

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
321 Equip Rep (Not Service Cntcts)	1,043	911						
322 Repairs & Maint Svcs (Cntrcts)				50,000		50,000	50,000	50,000
324 Rentals	63	240		382		397	397	397
341 Travel - Local In-District	13,990	8,478		11,142		13,939	13,939	13,939
342 Travel & Exp Out Of District	272	174		312		324	324	324
346 In-District Expense	240	190		134		139	139	139
351 Telephone And Telegraph	2,964	1,597		2,738		2,160	2,160	2,160
353 Postage	7,039	6,054		6,080		6,120	6,120	6,120
354 Advertising	201	102						
386 Data Processing Ser (Non-Instr)	1,520	2,853		1,305		1,356	1,356	1,356
389 Other Non-Instruc Services	346,113	361,601		433,837		328,065	328,065	328,065
3XX Purchased Services Total:	373,445	382,200		505,930		402,500	402,500	402,500
410 Supplies	88,688	76,099		86,430		43,145	43,145	43,145
414 Soap And Paper	155,524	172,667		129,440		193,536	193,536	193,536
419 Miscellaneous	5,803	11,365		5,157		3,951	3,951	3,951
451 Food	1,201,492	1,376,025		1,567,843		1,779,704	1,779,704	1,779,704
453 USDA Commodities	323,273	372,849		242,144		232,284	232,284	232,284
458 Write Off for Spoilage	9,492	443						
460 Non-consumable Items	64,438	35,166		42,308		26,116	26,116	26,116
480 Computer Hardware		2,323		1,120		1,164	1,164	1,164
4XX Supplies & Materials Total:	1,848,710	2,046,937		2,074,442		2,279,900	2,279,900	2,279,900
541 Initial & Addt'l Equip Purch				5,829		6,059	6,059	6,059
5XX Capital Outlay Total:				5,829		6,059	6,059	6,059
650 Insurance	11,610	10,189		12,521		13,015	13,015	13,015
6XX Other Objects Total:	11,610	10,189		12,521		13,015	13,015	13,015
864 Fuel	449	265		923		759	759	759
8XX Maintenance Supplies Total:	449	265		923		759	759	759
3100 Total: Food Services	4,477,266	4,782,845	78.1	5,109,706	78.1	5,305,211	5,305,211	5,305,211
6110 Contingency Fund								
810 Planned Reserve				13,885		18,885	18,885	18,885
8XX Planned Reserve Total:				13,885		18,885	18,885	18,885
6110 Total: Contingency Fund				13,885		18,885	18,885	18,885
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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 - 2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
Total: Requirements	4,596,347	4,901,348	78.7	5,179,385	78.8	5,372,819	5,372,819	5,372,819

PROGRAM BUDGET DETAIL

INSURANCE RESERVE FUND

Insurance Reserve Fund Resources		P R O G R A M B U D G E T D E T A I L JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual 2005 - 2006	Revenues 2006 - 2007	2 0 0 7 - 2 0 0 8 FTE	2 0 0 8 Budget	2 0 0 8 - 2 0 0 9 FTE	Proposed	B U D G E T Approved	Adopted
1510	Interest On Investment 000	261,839	367,647		435,842		191,741	191,741	191,741
1960	Adjustm-Prior Yrs Expenditures 000	28,000							
1992	Other Local Reimbursements 000		500						
1994	Insurance Reimbursements 000		1,313						
1999	Miscellaneous 000	315,037	1,013,201						
231	Worker's Compensation	687,322			806,500		1,000,000	1,000,000	1,000,000
232	State Unemployment Insurance	155,508			100,000		100,000	100,000	100,000
244	Insurance Benefits	21,380,900	23,888,833		30,059,732		35,201,859	35,201,859	35,201,859
246	Employee Long-Term Disab Insur	440,788	21,017						
247	Term Life Insurance	93,239	5,091						
3990	Other Revenue From State Sourc 000	83,074	38,375						
5200	Interfund Transfers 000	467,048	568,839		568,000		600,000	600,000	600,000
5400	Net Working Capital 000	8,488,759	8,804,008		8,858,866		7,101,550	7,101,550	7,101,550
Total: Resources		32,401,514	34,708,824		40,828,940		44,195,150	44,195,150	44,195,150

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE Budget	2008 - 2009 FTE Proposed	BUDGET Approved	Adopted	
1121	Regular Middle School Program							
	410 Supplies		828					
	4XX Supplies & Materials Total:		828					
1121	Total: Regular Middle School Program		828					
2311	Board Of Directors Expenses							
	394 Unemployment Consultant	6,909	7,330	8,000	8,048	8,048	8,048	
	3XX Purchased Services Total:	6,909	7,330	8,000	8,048	8,048	8,048	
2311	Total: Board Of Directors Expenses	6,909	7,330	8,000	8,048	8,048	8,048	
2529	Other Fiscal Services							
	121 Licensed Subs Salaries	413	882					
	122 Subs-Classified Salaries	1,746	1,786					
	124 Temps-Classified Salaries		327					
	131 Licensed Additional Salaries		2,290					
	1XX Salaries Total:	2,159	5,285					
	211 PERS Employers Contribution	186	422					
	213 Dist Contrib to Pers For Contr	14						
	214 PERS Debt Service Charge	33	105					
	220 Social Security Administration	165	391					
	231 Worker's Compensation	826,983	768,253	806,500	1,000,000	1,000,000	1,000,000	
	232 State Unemployment Insurance	66,155	76,270	100,000	100,000	100,000	100,000	
	242 Physical Examinations	6,672	9,482	6,800				
	244 Insurance Benefits	20,746,228	21,053,488	28,849,282	34,030,181	34,030,181	34,030,181	
	245 Other Employee Benefits			30,902	32,301	32,301	32,301	
	246 Employee Long-Term Disab Insur	441,648	486,551	206,614	174,261	174,261	174,261	
	247 Term Life Insurance	93,059	95,030	30,610	31,769	31,769	31,769	
	2XX Employee Benefits Total:	22,181,143	22,489,992	30,030,708	35,368,512	35,368,512	35,368,512	
	322 Repairs & Maint Svcs (Cntrcts)	1,213	825	3,375	3,395	3,395	3,395	
	324 Rentals	417						
	342 Travel & Exp Out Of District	531	613					
	346 In-District Expense	117	468					
	351 Telephone And Telegraph	2,390	2,567	3,000	3,018	3,018	3,018	
	353 Postage	21	26					
	389 Other Non-Instruc Services	347,921	313,384	401,450	309,865	309,865	309,865	
	3XX Purchased Services Total:	352,610	317,883	407,825	316,278	316,278	316,278	
	410 Supplies	19,547	45,175	21,743	21,873	21,873	21,873	
	460 Non-consumable Items	9,597	5,541	5,000	5,030	5,030	5,030	
	480 Computer Hardware	213	54					
	4XX Supplies & Materials Total:	29,357	50,770	26,743	26,903	26,903	26,903	

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch				10,000		10,000	10,000	10,000
5XX Capital Outlay Total:				10,000		10,000	10,000	10,000
2529 Total: Other Fiscal Services	22,565,269	22,863,930		30,475,276		35,721,693	35,721,693	35,721,693
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	10,386	8,520		10,000		10,060	10,060	10,060
3XX Purchased Services Total:	10,386	8,520		10,000		10,060	10,060	10,060
2546 Total: Security Services	10,386	8,520		10,000		10,060	10,060	10,060
2548 Care Of Buildings Services								
112 Classified Salaries	4,444	5,275	.3	5,425	.3	5,831	5,831	5,831
124 Temps-Classified Salaries		2,318						
1XX Salaries Total:	4,444	7,593	.3	5,425	.3	5,831	5,831	5,831
211 PERS Employers Contribution	741	657		1,226		1,300	1,300	1,300
213 Dist Contrib to Pers For Contr		320						
214 PERS Debt Service Charge	138	62						
220 Social Security Administration	327	575		415		446	446	446
231 Worker's Compensation	187	237		401		431	431	431
232 State Unemployment Insurance	9	15		16		17	17	17
243 Tax Sheltered Annuities		6		38		38	38	38
244 Insurance Benefits	1,157	2,115		2,582		2,465	2,465	2,465
2XX Employee Benefits Total:	2,559	3,987		4,678		4,697	4,697	4,697
383 Architect/Engineer Services	364							
389 Other Non-Instruc Services	32,610							
3XX Purchased Services Total:	32,974							
522 Bldg Improv (Done Maint Dept)	302					30,000	30,000	30,000
5XX Capital Outlay Total:	302					30,000	30,000	30,000
655 Judg & Settlem Against Distric	254	354		100,000		70,000	70,000	70,000
6XX Other Objects Total:	254	354		100,000		70,000	70,000	70,000
2548 Total: Care Of Buildings Services	40,533	11,934	.3	110,103	.3	110,528	110,528	110,528

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2007 - 2008		2008 - 2009		BUDGET		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2554	Vehicle Purch Svcs & Maint Svc								
	655 Judg & Settlem Against Distric	43,574	21,162		75,000		75,000	75,000	75,000
	6XX Other Objects Total:	43,574	21,162		75,000		75,000	75,000	75,000
2554	Total: Vehicle Purch Svcs & Maint Svc	43,574	21,162		75,000		75,000	75,000	75,000
2641	Human Resources								
	111 Licensed Salaries	66,529	69,970	1.0	62,254	1.0	67,644	67,644	67,644
	112 Classified Salaries	181,598	242,927	4.0	160,521	4.5	192,336	192,336	192,336
	113 Administrators	84,843	40,759	1.0	66,838	1.0	73,770	73,770	73,770
	121 Licensed Subs Salaries	6,738	5,364						
	122 Subs-Classified Salaries	2,358	2,468						
	124 Temps-Classified Salaries	4,414	16,579						
	131 Licensed Additional Salaries	1,107	2,115						
	132 Classified Salaries Overtime	4,722	8,999						
	139 Cell Phone Stipend	159	571						
	1XX Salaries Total:	352,468	389,752	6.0	289,613	6.5	333,750	333,750	333,750
	211 PERS Employers Contribution	54,369	38,877		65,454		74,425	74,425	74,425
	213 Dist Contrib to Pers For Contr	5,369	8,371						
	214 PERS Debt Service Charge	9,363	7,349						
	220 Social Security Administration	26,135	29,012		22,155		25,530	25,530	25,530
	231 Worker's Compensation	3,525	7,575		1,766		2,036	2,036	2,036
	232 State Unemployment Insurance	687	746		868		999	999	999
	241 Professional Fund				2,050		2,900	2,900	2,900
	243 Tax Sheltered Annuities	9,275	6,404		10,350		10,561	10,561	10,561
	244 Insurance Benefits	66,230	82,583		62,934		69,125	69,125	69,125
	2XX Employee Benefits Total:	174,953	180,917		165,577		185,576	185,576	185,576
	319 Other Instruc Prof & Tech Svcs				1,800		1,800	1,800	1,800
	322 Repairs & Maint Svcs (Cntrcts)	11,134	10,686		15,000		15,000	15,000	15,000
	341 Travel - Local In-District	325	159		500		500	500	500
	342 Travel & Exp Out Of District	5,416	313		5,000		10,000	10,000	10,000
	346 In-District Expense	2,552	2,212		3,000		3,000	3,000	3,000
	351 Telephone And Telegraph		-1		1,000		1,000	1,000	1,000
	353 Postage	4,212	3,499		5,600		5,600	5,600	5,600
	354 Advertising		1,191						
	389 Other Non-Instruc Services	63,622	14,151		85,000		80,000	80,000	80,000
	395 Fringe Benefits Consultant	48,000	41,845		50,000		51,001	51,001	51,001
	3XX Purchased Services Total:	135,261	74,055		166,900		167,901	167,901	167,901
	410 Supplies	38,681	36,436		40,000		39,526	39,526	39,526
	432 Reference Books	32					500	500	500
	440 Periodicals	839	348				250	250	250
	460 Non-consumable Items	15,006	11,622						
	470 Computer Software	2,519	45		1,000		500	500	500

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, 2008 TO JUNE 30, 2009

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2005 - 2006	2006 - 2007	2007 - 2008 FTE	2008 Budget	2008 - 2009 FTE	2009 Proposed	BUDGET Approved	Adopted
480 Computer Hardware	-3	4,083		5,000		5,500	5,500	5,500
4XX Supplies & Materials Total:	57,074	52,534		46,000		46,276	46,276	46,276
541 Initial & Addt'l Equip Purch	5,484							
5XX Capital Outlay Total:	5,484							
640 Dues And Fees	665	952		1,000		1,500	1,500	1,500
655 Judg & Settlem Against Distric	500			50,000				
6XX Other Objects Total:	1,165	952		51,000		1,500	1,500	1,500
2641 Total: Human Resources	726,405	698,210	6.0	719,090	6.5	735,003	735,003	735,003
2669 Other Data Processing Services								
389 Other Non-Instruc Services	50							
3XX Purchased Services Total:	50							
460 Non-consumable Items	167	248						
4XX Supplies & Materials Total:	167	248						
2669 Total: Other Data Processing Services	217	248						
2690 Other Support Service-Central								
321 Equip Rep (Not Service Cntcts)		109						
346 In-District Expense		360						
389 Other Non-Instruc Services	15,905	12,393		25,000		25,000	25,000	25,000
3XX Purchased Services Total:	15,905	12,862		25,000		25,000	25,000	25,000
410 Supplies	1,002	3,504		3,500		10,000	10,000	10,000
460 Non-consumable Items	10,664	13,200		12,000		5,500	5,500	5,500
480 Computer Hardware	9,118	8,469		10,000		10,000	10,000	10,000
4XX Supplies & Materials Total:	20,784	25,173		25,500		25,500	25,500	25,500
542 Replacement Equipment Purchase		13,000						
5XX Capital Outlay Total:		13,000						
655 Judg & Settlem Against Distric	2,015	44,632		100,000		150,000	150,000	150,000
6XX Other Objects Total:	2,015	44,632		100,000		150,000	150,000	150,000
2690 Total: Other Support Service-Central	38,704	95,667		150,500		200,500	200,500	200,500

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2007 - 2008		2008 - 2009		BUDGET		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
2700	Supplemental Retirement Pgm								
	249 District Retirement	15,688	8,544		14,000				
	2XX Employee Benefits Total:	15,688	8,544		14,000				
2700	Total: Supplemental Retirement Pgm	15,688	8,544		14,000				
4150	Building Acquisition & Improv								
	132 Classified Salaries Overtime		178						
	1XX Salaries Total:		178						
	211 PERS Employers Contribution		32						
	214 PERS Debt Service Charge		8						
	220 Social Security Administration		13						
	231 Worker's Compensation		7						
	2XX Employee Benefits Total:		60						
	354 Advertising		624						
	383 Architect/Engineer Services		39,211						
	389 Other Non-Instruc Services		13,702						
	3XX Purchased Services Total:		53,537						
	460 Non-consumable Items		1,616						
	4XX Supplies & Materials Total:		1,616						
	522 Bldg Improv (Done Maint Dept)		83,754		142,000				
	5XX Capital Outlay Total:		83,754		142,000				
4150	Total: Building Acquisition & Improv		139,145		142,000				
5200	Interfund Transfers								
	710 Fund Modifications	149,000	845,825		150,000		508,634	508,634	508,634
	7XX Transfers Total:	149,000	845,825		150,000		508,634	508,634	508,634
5200	Total: Interfund Transfers	149,000	845,825		150,000		508,634	508,634	508,634
6110	Contingency Fund								
	810 Planned Reserve				600,000		600,000	600,000	600,000
	8XX Planned Reserve Total:				600,000		600,000	600,000	600,000
6110	Total: Contingency Fund				600,000		600,000	600,000	600,000

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, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2 0 0 7 - 2 0 0 8		2 0 0 8 - 2 0 0 9		B U D G E T		
		2005 - 2006	2006 - 2007	FTE	Budget	FTE	Proposed	Approved	Adopted
7000	Reserves And Fund Balances								
	820 Unapp.Ending Fund Bal.	8,804,008	10,007,481		8,374,971		6,225,684	6,225,684	6,225,684
	8XX Unapp.Ending Fund Bal. Total:	8,804,008	10,007,481		8,374,971		6,225,684	6,225,684	6,225,684
7000	Total: Reserves And Fund Balances	8,804,008	10,007,481		8,374,971		6,225,684	6,225,684	6,225,684
Total: Requirements		32,401,514	34,708,824	6.3	40,828,940	6.8	44,195,150	44,195,150	44,195,150

PROGRAM BUDGET DETAIL

DISTRICT RETIREMENT FUND

District Retirement Fund Resources		P R O G R A M B U D G E T D E T A I L JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual 2005 - 2006	Revenues 2006 - 2007	2 0 0 7 - 2 0 0 8 FTE	2 0 0 8 Budget	2 0 0 8 - 2 0 0 9 FTE	2 0 0 9 Proposed	B U D G E T Approved
1999	Miscellaneous							
249	District Retirement	4,172,082	4,175,425		3,954,638		3,524,000	3,524,000
5400	Net Working Capital							
000		11,987,983	9,381,370		6,716,370		6,563,018	6,563,018
Total: Resources		16,160,065	13,556,795		10,671,008		10,087,018	10,087,018

PROGRAM BUDGET DETAIL—DISTRICT RETIREMENT FUND

District Retirement Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures	2007 - 2008	2008 - 2009	BUDGET			
		2005 - 2006	FTE	Proposed	Approved	Adopted		
2710	Retirement Plan/Licensed							
	116 Early Retirement Pay	1,204,708		1,028,681	1,036,096	1,036,096	1,036,096	
	1XX Salaries Total:	1,204,708		1,028,681	1,036,096	1,036,096	1,036,096	
	220 Social Security Administration	59,588		85,211	64,238	64,238	64,238	
	231 Worker's Compensation	3,043						
	232 State Unemployment Insurance	16						
	244 Insurance Benefits	2,071,557		2,441,252	2,442,122	2,442,122	2,442,122	
	2XX Employee Benefits Total:	2,134,204		2,526,463	2,506,360	2,506,360	2,506,360	
2710	Total: Retirement Plan/Licensed	3,338,912		3,555,144	3,542,456	3,542,456	3,542,456	
2720	Retirement Plan/Administrators							
	116 Early Retirement Pay	169,943		121,067	117,280	117,280	117,280	
	139 Cell Phone Stipend							
	1XX Salaries Total:	169,943		121,067	117,280	117,280	117,280	
	220 Social Security Administration	7,751		10,028	7,271	7,271	7,271	
	231 Worker's Compensation	87						
	244 Insurance Benefits	133,970		110,648	132,745	132,745	132,745	
	2XX Employee Benefits Total:	141,808		120,676	140,016	140,016	140,016	
2720	Total: Retirement Plan/Administrators	311,751		241,743	257,296	257,296	257,296	
2730	Retirement Plan/Classified							
	116 Early Retirement Pay	1,044		7,200	8,000	8,000	8,000	
	1XX Salaries Total:	1,044		7,200	8,000	8,000	8,000	
	211 PERS Employers Contribution	127						
	214 PERS Debt Service Charge	24						
	220 Social Security Administration	123		551	600	600	600	
	231 Worker's Compensation	5						
	232 State Unemployment Insurance	1						
	244 Insurance Benefits	126,708		150,000	152,203	152,203	152,203	
	2XX Employee Benefits Total:	126,988		150,551	152,803	152,803	152,803	
2730	Total: Retirement Plan/Classified	128,032		157,751	160,803	160,803	160,803	
5200	Interfund Transfers							
	710 Fund Modifications	3,000,000			1,000	1,000	1,000	
	7XX Transfers Total:	3,000,000			1,000	1,000	1,000	
5200	Total: Interfund Transfers	3,000,000			1,000	1,000	1,000	

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, 2008 TO JUNE 30, 2009				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2005 - 2006	2006 - 2007	2 0 0 7 - 2 0 0 8 FTE Budget	2 0 0 8 - 2 0 0 9 FTE Proposed	B U D G E T 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	
6112	Contingency PERS Reserve							
	810 Planned Reserve			2,513,222		2,513,222	2,513,222	
	8XX Maintenance Supplies Total:			2,513,222		2,513,222	2,513,222	
6112	Total: Contingency PERS Reserve			2,513,222		2,513,222	2,513,222	
7000	Reserves And Fund Balances							
	820 Unapp.Ending Fund Bal.	9,381,370	6,775,053	3,703,148		3,112,241	3,112,241	
	8XX Unapp.Ending Fund Bal. Total:	9,381,370	6,775,053	3,703,148		3,112,241	3,112,241	
7000	Total: Reserves And Fund Balances	9,381,370	6,775,053	3,703,148		3,112,241	3,112,241	
Total: Requirements		16,160,065	13,556,795	10,671,008		10,087,018	10,087,018	

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APPENDICES



APPENDICES

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APPENDIX A – LICENSED POSITIONS

CERTIFIED POSITIONS Budgeted Under Object 111

General Fund	Function	Number of FTE	2008–09 Budget
	1111 CLASSROOM TEACHERS, K-3	208.926	\$ 11,895,591
	1112/1113 CLASSROOM TEACHERS, 4-5	102.104	5,667,216
	1121 CLASSROOM TEACHERS	159.163	8,952,874
	1131 CLASSROOM TEACHERS	214.060	12,309,203
	1132 HIGH SCHOOL EXTRA-CURRICULAR	2.650	160,348
	1220 SPECIAL EDUCATION TEACHERS	11.950	655,220
	1229 SPECIAL EDUCATION TEACHERS	3.000	186,903
	1250 SPECIAL EDUCATION TEACHERS	56.560	3,183,740
	1260 SPECIAL EDUCATION TEACHERS	1.200	53,905
	1271 REMEDIATION	0.300	16,922
	1280 ALTERNATIVE EDUCATION TEACHERS	9.960	592,877
	1291 ENGLISH-LANGUAGE TEACHERS	13.700	804,062
	1294 HOME INSTRUCTION	0.450	25,956
	2110 SOCIAL WORKERS	5.090	296,789
	2122 COUNSELORS	28.850	1,621,035
	2131 NURSES	9.200	531,408
	2143 SCHOOL PSYCHOLOGISTS	12.100	745,240
	2152 SPEECH SPECIALIST	14.060	807,439
	2169 MISCELLANEOUS SUPPORT OF EDUCATIONAL SERVICES	4.650	286,434
	2211 TEACHER ON SPECIAL ASSIGNMENT	1.590	111,300
	2213 TEACHER ON SPECIAL ASSIGNMENT	0.120	8,361
	2214 MULTICULTURAL EDUCATION (MSAN)	1.000	55,760
	2219 TEACHER ON SPECIAL ASSIGNMENT	1.650	109,731
	2222 MEDIA SPECIALISTS	8.257	528,515
	2321 MINORITY COMMUNITY LIAISON	0.600	32,636
	2665 SITE-BASED TECHNOLOGY	0.670	48,150
	Total—General Fund	<u>871.860 *</u>	<u>\$ 49,687,615 *</u>
Other Funds			
Insurance Reserve Fund			
	2641 BENEFITS COORDINATOR	1.000	\$ 67,644
	Total—Insurance Reserve Fund	<u>1.000</u>	<u>\$ 67,644</u>
	TOTAL—FUNDS OTHER THAN GENERAL FUNDS	<u>1.000</u>	<u>\$ 67,644</u>
	TOTAL CERTIFIED—ALL FUNDS	<u>872.860 *</u>	<u>\$ 49,755,259 *</u>

* Does not include 11.15 licensed FTE added with targeted funding in the Adopted Budget.
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, 2008 and ending June 30, 2009

Includes 4.5 Additional Days for Planning and Staff Development

Level	Bachelors		Bachelors +23		Bachelors +45		Bachelors +60 or Masters		Bachelors +83 or B+68 w/ Masters or Masters +23		Bachelors +105 or B+90 w/ Masters or Masters +45		Doctorate or Masters +90	
	192 Day Base Salary	196.5 Day Total Compensation	192 Day Base Salary	196.5 Day Total Compensation	192 Day Base Salary	196.5 Day Total Compensation	192 Day Base Salary	196.5 Day Total Compensation	192 Day Base Salary	196.5 Day Total Compensation	192 Day Base Salary	196.5 Day Total Compensation	192 Day Base Salary	196.5 Day Total Compensation
1	33,713	34,504	34,960	35,781	36,254	37,105	37,595	38,478	38,986	39,902	40,428	41,378	41,924	42,909
2	34,960	35,781	36,254	37,105	37,595	38,478	38,986	39,902	40,428	41,378	41,924	42,909	43,475	44,497
3	36,254	37,105	37,595	38,478	38,986	39,902	40,428	41,378	41,924	42,909	43,475	44,497	45,084	46,143
4	37,595	38,478	38,986	39,902	40,428	41,378	41,924	42,909	43,475	44,497	45,084	46,143	46,752	47,850
5	38,986	39,902	40,428	41,378	41,924	42,909	43,475	44,497	45,084	46,143	46,752	47,850	48,482	49,620
6	40,428	41,378	41,924	42,909	43,475	44,497	45,084	46,143	46,752	47,850	48,482	49,620	50,276	51,456
7	41,924	42,909	43,475	44,497	45,084	46,143	46,752	47,850	48,482	49,620	50,276	51,456	52,136	53,360
8*	43,475	44,497	45,084	46,143	46,752	47,850	48,482	49,620	50,276	51,456	52,136	53,360	54,065	55,334
9	45,084	46,143	46,752	47,850	48,482	49,620	50,276	51,456	52,136	53,360	54,065	55,334	56,065	57,381
10	46,752	47,850	48,482	49,620	50,276	51,456	52,136	53,360	54,065	55,334	56,065	57,381	58,139	59,504
11	48,482	49,620	50,276	51,456	52,136	53,360	54,065	55,334	56,065	57,381	58,139	59,504	60,290	61,706
12	50,276	51,456	52,136	53,360	54,065	55,334	56,065	57,381	58,139	59,504	60,290	61,706	62,521	63,989
13	52,136	53,360	54,065	55,334	56,065	57,381	58,139	59,504	60,290	61,706	62,521	63,989	64,834	66,357
Longevity (16)	54,065	55,334	56,065	57,381	58,139	59,504	60,290	61,706	62,521	63,989	64,834	66,357	67,233	68,812
Longevity (17)													69,250	70,876

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

*Highest entry level

APPENDIX C – CLASSIFIED POSITIONS

CLASSIFIED POSITIONS

(Includes positions budgeted in object 112: professional, confidential and other classified)

General Fund	Function	Position	FTE	Salary Cost by Function
Direct Classroom Services				
	1111	INSTRUCTIONAL ASSIST	1.786	60,126
		INSTRUCTIONAL ASSISTANT	13.824	356,053
		INST ASST KINDER	12.288	287,743
		INST ASST REG EDUC PROGRA	8.093	196,576
		INST ASST BILINGUAL	2.446	56,688
		INST ASST REG EDUC P	0.188	4,652
		TECHOLOGY SUPPORT SPEC II	0.413	12,398
		ELEMENTARY SCHL ASST	0.782	17,768
		INST ASST KIND	0.500	11,753
	1112	INSTRUCTIONAL ASSIST	0.060	1,257
		INSTRUCTIONAL ASSISTANT	0.513	12,909
		INST ASST REG EDUC PROGRA	4.388	111,051
		ELEMENTARY SCHL ASST	0.657	14,927
		INST ASST-COGNITIVE	0.176	4,740
	1121	DEPARTMENT ASSISTANT	2.685	65,110
		INSTRUCTIONAL ASSIST	0.128	2,837
		INSTRUCTIONAL ASSISTANT	0.684	17,580
		STUDENT SUPERVISION ASSIS	0.125	2,725
		INST ASST REG EDUC PROGRA	0.388	7,879
		INST ASST BILINGUAL	0.376	10,273
		INST ASST SPEC ED (BEHAVI	0.188	6,039
	1131	DEPARTMENT SECRETARY	0.500	14,045
		REGISTRAR	0.742	30,607
		SCHOOL PLUS PROGRAM COORD	0.330	9,570
		GENERAL SERVICES ASST	0.750	17,707
		SCHOOL VOLUNTEER COOR	0.250	6,992
		INST ASST DAY CARE PROGRA	2.630	58,573
	1220	DEPARTMENT SECRETARY	0.938	26,663
		INSTRUCTIONAL ASSISTANT	1.500	36,158
		INST ASST-COGNITIVE	6.250	170,488
		INST ASST 1:1	19.187	452,774
		INSTRUCTION ASSISTANT	24.215	579,992
		SOCIAL SKILL SPECIAL	2.000	56,588

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
General Fund				
Direct Classroom Services - continued				
	1250	INSTRUCTIONAL ASSISTANT	18.460	489,252
		PROGRAM COORD ASSISTANT	0.750	21,849
		VOC TRAINING ASSISTANT	1.750	48,131
		INST ASST-COGNITIVE	14.621	377,694
		INST ASST SPEC ED	8.359	205,541
	1271	INSTRUCTIONAL ASSISTANT	0.350	6,908
		PROGRAM COORD ASSISTANT	3.110	68,759
		STUDENT SUPERVISION ASSIS	3.480	123,808
	1280	DEPARTMENT ASSISTANT	0.500	11,207
		PROGRAM COORD ASSISTANT	0.250	8,068
		RECORDS & SCHEDULING	0.330	10,094
	1291	INSTRUCTIONAL ASSISTANT	4.485	111,258
		PROGRAM COORD ASSISTANT	0.875	31,975
			<u>167.300</u>	<u>\$ 4,235,785</u>
Subtotal--Direct Classroom Services			167.300	\$ 4,235,785

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Classroom Support Services	2115	SCHOOL CROSSING GUARD	1.460	27,073
		STUDENT SUPERVISION	1.410	28,971
		STUDENT SUPERVISION ASSIS	10.522	213,088
		SCHOOL CROSSING GUAR	0.130	2,286
		STUDENT SUPERVISION ASST	0.300	6,537
		2122	CAREER CENTER ASSISTANT	0.120
		VOC TRAINING ASSISTANT	0.240	7,162
		CAREER CENTER ASSIST	0.413	9,249
	2131	DEPARTMENT SECRETARY	1.000	28,859
		HEALTH SERVICES CLERK	4.400	117,269
		HEALTH SERVICES ASSISTANT	1.000	26,652
	2169	CERT OCCUP THERAPIST ASST	0.900	21,533
	2190	ADMINISTRATIVE ASSISTANT	1.000	39,466
		DEPARTMENT SECRETARY	1.000	34,230
		ESS SECRETARY/RECORDS	0.350	8,947
		FINANCIAL MGMT ANALYST II	1.000	65,166 Admin Grade 4
		MANAGEMENT ASSISTANT	0.500	21,735
		PROGRAM COORD ASSISTANT	3.000	92,637
		TECHNOLOGY SUPPORT SPEC II	1.000	38,422
		ESS RECORDS SPECIALIST	1.000	43,252
	2211	ADMINISTRATIVE ASSISTANT	1.000	28,894
		GRANT WRITER ANALYST	0.450	31,626 Admin Grade 6
		HUMAN SERVICES COORDINATO	0.750	20,513
		PROGRAM COORD ASSISTANT	1.650	55,661
		TECHNOLOGY SUPPORT SPEC II	0.500	15,993
		EXECUTIVE ASST TO DEPUTY	1.000	51,813 Admin Grade 2
		FINANCIAL MGMT ANALYST I	0.500	27,729 Admin Grade 3
		INSTRUCTIONAL ANALYST AND	0.500	23,953 Admin Grade 3
		RESEARCH AND OPERATIONS S	1.000	65,167 Admin Grade 4
		2213	ADMINISTRATIVE ASSISTANT	1.000
		PROGRAM COORD ASSISTANT	1.000	33,734
	2221	USER SERV SPECIALIST II K	0.330	13,318
2222	AV/TEXTBOOK SPECIALIST	1.980	55,225	
	INSTRUCTIONAL ASSISTANT	0.110	2,991	
	LIBRARY IMC ASST	4.524	102,819	
	LIBRARY SPECIALIST	0.647	16,045	

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Classroom Support Services - continued				
	2223	AV/TEXTBOOK SPECIALIST	0.500	13,023
	2411	ATTENDANCE CLERK-MS	4.750	121,063
		DEPARTMENT ASSISTANT	5.467	140,026
		DEPARTMENT SECRETARY	6.825	209,323
		FINANCE CLERK	4.000	156,169
		HIGH SCHOOL SECRETARY	5.000	196,723
		INSTRUCTIONAL ASSISTANT	0.661	16,974
		MIDDLE SCHOOL SECRETARY	8.000	270,534
		OPP CTR RECORDS CLERK	1.000	20,872
		PROGRAM COORD ASSISTANT	0.500	13,755
		REGISTRAR	2.500	102,233
		SCHOOL VOLUNTEER COORDINA	0.438	10,633
		TECHNOLOGY SUPPORT SPEC II	0.595	16,609
		ELEMENTARY SCHL ASST	3.837	91,020
		SECRETARY	20.500	665,643
		OFFICE SUPPORT BICULT/BIL	0.619	15,313
		RECORDS & SCHEDULING ASST	6.760	201,668
		ACCOUNTS CLERK	0.563	10,926
		ATTENDANCE CLERK	5.000	154,159
		TECHNOLOGY SUPPORT SPEC I	1.000	36,217
	2665	TECHNOLOGY SUPPORT SPEC II	4.289	137,274
		TECHNOLOGY SUPPORT SPEC I	1.280	40,404
	3320	FACILITIES COORDINATOR	1.000	34,414
		RECREATION ACTIVITY COORD	1.000	36,192
	3510	PROGRAM COORD ASSISTANT	1.000	25,453
		INST ASST DAY CARE PROGRA	2.000	44,543
			<u>136.770</u>	<u>\$ 4,198,956</u>
Subtotal - Classroom Support Services			136.770	\$ 4,198,956

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Building Support Services	2541	ADMINISTRATIVE ASSISTANT	3.000	123,752
		ENGINEER	0.500	36,557 Admin Grade 8
	2542	CARPENTER	3.000	99,950
		ELECTRICIAN	3.000	151,557
		ELECTRICIAN SPECIALIST	1.500	90,400
		ELECTRONICS TECHNICIAN	1.000	42,404
		ENERGY SYSTEM SPECIALIST	1.000	44,558
		FLOOR COVERING SPECIALIST	1.000	40,446
		HEATING TECHNICIAN	1.000	33,223
		MAINTENANCE WORKER II	7.000	238,535
		MAINTENANCE WORKER III	1.000	35,807
		PAINTER	1.000	35,398
		PAINTER SPECIALIST	1.000	36,747
		PLUMBER SPECIALIST	1.000	50,519
		ROOFING SPECIALIST	1.000	42,491
		SENIOR ROOFER	1.000	36,203
		ELECTRONIC TECH SPECIALIS	1.000	48,300
		HEATING TECHNICIAN TRAINE	1.000	30,415
		HVAC REFRIG SPECIALIST	2.000	81,676
		LOCKSMITH SPECIALIST	1.000	45,797
		LOCKSMITH TRAINEE	1.000	36,921
		PLUMBER	1.000	45,449
	2543	EQUIPMENT OPERATOR	1.000	34,375
		SENIOR GROUNDSKEEPER	7.000	225,027
		GROUNDS SPECIALIST IPM	1.000	34,375
		IRRIGATION SPECIALIS	1.000	31,699
		SENIOR MAINTENANCE W	1.000	34,375
	2544	ARCHITECTURAL DRAFTE	1.000	37,486
	2546	SAFETY SPECIALIST	1.000	47,365
	2548	CUSTODIAL STAFF ASSISTANT	1.000	33,309
		CUSTODIAL TECHNICIAN	2.300	67,905
	CUSTODIAN	56.980	1,355,242	
	LEAD CUSTODIAN	4.000	123,752	
	CUSTODIAL MAINT COORD I	21.070	669,438	
	CUSTODIAL MAINT COORD II	8.000	269,997	
	ADMINISTRATIVE ASSIS	1.000	41,250	
2549	FLEET MECHANIC II	1.000	45,449	
2551	DISPATCH INFO COORDINATOR	2.000	59,796	

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function	
Building Support Services - continued	2552	BUS DRIVER	59.150	1,199,655	
		BUS DRIVER SPECIALIST	4.600	101,193	
		DRIVER TRAINER	1.000	36,921	
		GENERAL LABORER	0.400	9,330	
		TRANSPORTATION DISPATCHER	1.000	37,661	
		ASST DISPATCHER/ACCT CLER	2.000	53,781	
		DRIVER DEVELOPMENT COORDI	1.000	40,446	
		BUS AIDE SPECIAL ED	7.900	143,702	
		ROUTE PLANNING COORD	1.000	39,358	
		ACCOUNTING CLERK II	0.750	27,691	
	2554	FLEET MECHANIC II	4.000	172,531	
		FLEET TECH	0.380	10,326	
		PARTS SPECIALIST	1.000	36,573	
	2575	ACCOUNTING CLERK II	1.000	36,921	
		WAREHOUSE OPS ASST	4.000	135,705	
		PURCHASING ANALYST	1.000	59,109 Admin Grade 4	
	2660	ACCOUNTING CLERK III	0.300	10,998	
		BUSINESS SYSTEMS SUPPORT	1.000	73,211 Admin Grade 6	
		CATALOGING SPECIALIST	1.750	73,119	
		DATA ANALYST	1.000	66,405 Admin Grade 6	
		ELECTRONICS TECHNICIAN	1.000	43,252	
		MANAGEMENT ASSISTANT	1.000	38,422	
		NETWORK/SR ELECTRONICS SP	1.000	47,887	
		SENIOR PROGRAMMER ANALYST	1.000	52,912	
		SENIOR SYSTEMS ADMINISTRA	1.000	63,243 Admin Grade 6	
		TECHNOLOGY SUPPORT SPEC II	1.000	37,486	
		USER SERV SPECIALIST II K	2.670	106,822	
		COMPUTER SYS SUPPORT TECH	1.000	40,468	
		PROGRAMMER ANALYST II	1.000	51,128	
		COMPUTER SYSTEMS SUPPORT	0.500	36,605	
	NETWORK SECURITY SPECIALI	1.000	70,055 Admin Grade 7		
	SENIOR NETWORK ENGINEER	1.000	73,699 Admin Grade 8		
	STUDENT SYSTEMS SUPPORT S	2.000	137,468 Admin Grade 6		
	Subtotal—Building Support Services			254.750	\$ 7,702,028

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Central Support Services				
	2321	DEPARTMENT ASSISTANT	1.000	27,174
		EXEC ASST TO SUPERINTENDENT	1.000	60,231 Admin Grade 2
		EQUITY AND DIVERSITY	1.000	58,233 Admin Grade 8
		PARENT/FAMILY & COMM	1.000	81,253 Admin Grade 8
		EXECUTIVE ASSISTANT TO COO	1.000	44,243 Admin Grade 2
	2521	ACCOUNTING & BUSINESS SYS	1.000	47,887
		ACCOUNTING CLERK II	2.000	73,842
		ACCOUNTING CLERK III	2.500	99,099
		ACCOUNTING SPECIALIST	1.000	41,250
		FINANCIAL MGMT ANALYST II	2.000	135,275 Admin Grade 4
		MANAGEMENT ASSISTANT	1.000	42,404
		PERS SPECIALIST	1.000	43,470
		FINANCIAL INFO SYS ANALYST	1.000	73,211 Admin Grade 6
	2630	DEPARTMENT ASSISTANT	0.050	922
		MANAGEMENT ASSISTANT	1.000	43,470
		COMMUNICATION COORDINATOR	1.000	69,186 Admin Grade 5
	2641	HR ASSISTANT I	2.000	62,355
		HR ASSISTANT II	3.000	112,745
		HR ASST III	1.000	45,449
		PERFORMANCE AND DEVELOPMENT MANAGER	1.000	81,253 Admin Grade 6
		RECRUITMENT AND SELECTION MANAGER	1.000	60,231 Admin Grade 6
Subtotal—Central Support Services			<u>26.550</u>	<u>\$ 1,303,183</u>
TOTAL—GENERAL FUND			<u>585.370 *</u>	<u>\$ 17,439,952</u>

* Does not include 22.96 classified FTE from targeted funding and 7.42 classified FTE special education staff added in the adopted budget.

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Other Funds				
Capital Projects Fund				
	2540	ADMINISTRATIVE ASSISTANT	0.400	16,500
		PROJECT MANAGER	0.600	49,946
	2541	DESIGN & PLANNING AD	1.000	70,190 Admin Grade 8
	2542	MAINTENANCE WORKER II	1.000	34,076
	2542	MAINTENANCE WORKER III	3.000	107,421
	2546	SAFETY SPECIALIST	1.000	47,365
	2548	CUSTODIAN	2.000	55,426
	4111	ADMINISTRATIVE ASSISTANT	1.600	66,001
		ELECTRICIAN SPECIALIST	0.500	30,133
		ENGINEER	0.248	18,132 Admin Grade 8
		MANAGEMENT ASSISTANT	1.000	45,449
		COMPUTER SYSTEMS SUPPORT	0.500	36,605 Admin Grade 5
		PROJECT MANAGER	1.400	116,542
			<u>14.248</u>	<u>\$ 693,786</u>
Total--Capital Projects Fund				
Nutrition Services Fund				
	2521	ACCOUNTING CLERK III	0.625	25,683
	3100	FOOD SERVICE ASST II	12.847	183,617
		FOOD SERVICE COORD I	8.690	167,807
		FOOD SERVICE COORD II	21.065	418,722
		FOOD SERVICE TECHNICIAN	3.781	63,019
		PRODUCTION COORDINATOR	1.000	23,743
		WAREHOUSE OPS ASST	1.000	28,752
		FOOD SERVICE ASST I	27.256	350,451
		ADMINISTRATIVE ASST-CATER	1.000	39,315
		PROGRAM ASSISTANT-FOOD SV	1.000	33,182
			<u>78.264</u>	<u>\$ 1,334,291</u>
Total—Nutrition Services Fund				
Insurance Reserve Fund				
	2641	DEPARTMENT ASSISTANT	0.500	13,260
		HR ASSISTANT II	1.000	34,049
		HR ASSISTANT WORKERS COMP	1.000	38,422
		HRIS BENEFITS MANAGER	1.000	59,109 Admin Grade 4
	2641	CLASSIFIED BENEFITS COORD	1.000	47,495
	2548	CUSTODIAN	0.250	5,831
			<u>4.750</u>	<u>198,166</u>
Total—Insurance Reserve Fund				
TOTAL—FUNDS OTHER THAN GENERAL FUNDS				
			<u>97.262</u>	<u>\$ 2,226,243</u>
TOTAL CLASSIFIED—ALL FUNDS				
			<u>682.632</u>	<u>\$ 19,666,195</u>

Other positions budgeted in the Federal, State and Local Programs Fund are not included.

CLASSIFIED PAY GRADE BY POSITION NAME

POSITION NAME	PAY GRADE	POSITION NAME	PAY GRADE	POSITION NAME	PAY GRADE
ACCOUNTING CLERK II	09	FLEET SHOP COORDINATOR	15	MAINTENANCE WORKER III	11
ACCOUNTING CLERK III	11	FLOOR COVERING SPECIALIST	11	MANAGEMENT ASSISTANT	13
ACCOUNTING SPECIALIST	11	FOOD SERVICE ASSISTANT I	A	MIDDLE SCHOOL SECRETARY	11
ACCOUNTING & BUSINESS SYSTEMS SPEC	14	FOOD SERVICE ASSISTANT II	B	NETWORK ANALYST I	13
ACCOUNTS CLERK	7	FOOD SERVICE COORD I	D	NETWORK/SR ELECTRONICS SPEC	14
ADMINISTRATIVE ASSISTANT	11	FOOD SERVICE COORD II	E	OFFICE SUPPORT BICULTURAL/BILINGUAL	9
ADMINISTRATIVE ASST-CATERING	G	FOOD SERVICE TECHNICIAN	C	OPP CTR RECORDS CLERK	08
ARCHITECTURAL DRAFTER	13	GENERAL LABORER	05	OSEA PRESIDENT	13
ATTENDANCE CLERK-HS	10	GENERAL SERVICES ASSISTANT	08	PAINTER	08
ATTENDANCE CLERK-MS	08	GROUNDS SPECIALIST-IPM	08	PAINTER SPECIALIST	10
AV/TEXTBOOK SPECIALIST	08	HEALTH SERVICES ASSISTANT	9	PARTS SPECIALIST	13
BUS AIDE-SPECIAL ED	06	HEALTH SERVICES CLERK	08	PERS SPECIALIST	13
BUS DRIVER	08	HEATING TECHNICIAN	11	PLUMBER	13
BUS DRIVER SPECIALIST	09	HEATING TECHNICIAN TRAINEE	9	PLUMBER SPECIALIST	15
BUYER	18	HIGH SCHOOL SECRETARY	11	PLUMBER TRAINEE III	11
CAREER CENTER ASSISTANT	09	HR ASSISTANT 1	9	PRODUCTION COORDINATOR	G
CARPENTER	10	HR ASSISTANT II	11	PROGRAM ASSISTANT - FOOD SERVICES	F
CATALOGING SPECIALIST	11	HR ASSISTANT III	13	PROGRAM COORD ASSISTANT	10
CERT OCCUP THERAPIST ASST	10	HR ASSISTANT-WORKERS COMP	12	PROGRAMMER ANALYST II	16
CLASSIFIED BENEFITS COORD	00	HR ASST II-SYSTEMS FACILITATOR	11	RECORDS & SCHEDULING ASSISTANT	10
COMPUTER SYS SUPPORT TECH III	14	HR RECEPTIONIST	08	RECREATION/ACTIVITY COORD	12
CUSTODIAL STAFF ASSISTANT	10	HUMAN SERVICES COORDINATOR	11	REGISTRAR	11
CUSTODIAL TECHNICIAN	07	HVAC/REFRIG SPECIALIST	12	ROOFING SPECIALIST	11
CUSTODIAL-MAINT COORD I	07	INST ASST-1:1	09	ROUTE PLANNING COORDINATOR	10
CUSTODIAL-MAINT COORD II	08	INST ASST-1:1 (AUTISM)	09	SAFETY SPECIALIST	13
CUSTODIAN	06	INST ASST-AT RISK	09	SCHOOL CROSSING GUARD	05
DEPARTMENT ASSISTANT	07	INST ASST-BILINGUAL	09	SCHOOL PLUS PROGRAM COORD	12
DEPARTMENT SECRETARY	10	INST ASST-COMMUNITY ADJ PROG	09	SCHOOL VOLUNTEER COORDINATOR	07
DISPATCH INFORMATION COORD	08	INST ASST-DAY CARE PROGRAM	08	SECRETARY	11
DRIVER TRAINER	09	INST ASST-ELL	09	SENIOR GROUNDSKEEPER	07
ELECTRICIAN	15	INST ASST-KINDERGARTEN	08	SENIOR MAINTENANCE WORKER	08
ELECTRICIAN SPECIALIST	18	INST ASST-LITERACY	09	SENIOR PROGRAMMER ANALYST	17
ELECTRONIC TECH SPECIALIST	15	INST ASST-REG EDUC PROGRAM	08	SENIOR ROOFER	09
ELECTRONICS TECHNICIAN	13	INST ASST-SPEC ED (BEHAVIORAL)	09	SOCIAL SKILL SPECIALIST - AUTISM	12
ELEMENTARY SCHL ASSISTANT	06	INST ASST-SPEC ED (GENERAL)	09	STUDENT SUPERVISION ASSISTANT	07
ENERGY SYSTEM SPECIALIST	12	INST ASST-TITLE I	09	TECHNOLOGY SUPPORT SPECIALIST I	11
EQUIPMENT OPERATOR	08	IRRIGATION SPECIALIST	10	TECHNOLOGY SUPPORT SPECIALIST II	13
ESS RECORDS SPECIALIST	12	LEAD CUSTODIAN	08	TRANSPORTATION DISPATCHER	11
ESS SECRETARY/RECORDS	12	LIBRARY SPECIALIST	08	TRANSPORTATION TRNG COORD	11
FACILITIES COORDINATOR	11	LIBRARY/IMC ASSISTANT	07	USER SERVICES SPECIALIST I	08
FINANCE CLERK	11	LOCKSMITH	12	USER SVCS SPECIALIST II	13
FLEET MECHANIC II	13	LOCKSMITH SPECIALIST	15	VOC TRAINING ASSISTANT	11
FLEET SERVICES TECHNICIAN	07	LOCKSMITH TRAINEE	9	WAREHOUSE OPS ASST	08
		MAINTENANCE WORKER II	09		

APPENDIX D – CLASSIFIED SALARY SCHEDULE

2008-09 CLASSIFIED SALARY SCHEDULE

Effective July 1, 2008 and ending June 30, 2009

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	Longevity
18	22.95	23.53	24.12	24.72	25.34	25.97	26.62	27.29	27.97	28.53
17	21.60	22.14	22.69	23.26	23.84	24.44	25.05	25.68	26.32	26.85
16	20.36	20.87	21.39	21.92	22.47	23.03	23.61	24.2	24.81	25.31
15	19.23	19.71	20.2	20.71	21.23	21.76	22.3	22.86	23.43	23.9
14	18.24	18.69	19.16	19.64	20.13	20.63	21.15	21.68	22.22	22.66
13	17.32	17.75	18.19	18.64	19.11	19.59	20.08	20.58	21.09	21.51
12	16.48	16.89	17.31	17.74	18.18	18.63	19.1	19.58	20.07	20.47
11	15.73	16.12	16.52	16.93	17.35	17.78	18.22	18.68	19.15	19.53
10	15.01	15.39	15.77	16.16	16.56	16.97	17.39	17.82	18.27	18.64
9	14.05	14.4	14.76	15.13	15.51	15.9	16.3	16.71	17.13	17.47
8	13.10	13.42	13.76	14.1	14.45	14.81	15.18	15.56	15.95	16.27
7	12.25	12.56	12.87	13.19	13.52	13.86	14.21	14.57	14.93	15.23
6	11.48	11.76	12.05	12.35	12.66	12.98	13.3	13.63	13.97	14.25
5	10.77	11.04	11.32	11.6	11.89	12.19	12.49	12.8	13.12	13.38
4	10.10	10.35	10.61	10.88	11.15	11.43	11.72	12.01	12.31	12.56
3	9.56	9.8	10.05	10.3	10.56	10.82	11.09	11.37	11.65	11.88
2	9.03	9.26	9.49	9.73	9.97	10.22	10.48	10.74	11.01	11.23
1	8.54	8.75	8.97	9.19	9.42	9.66	9.9	10.15	10.4	10.61

2008-09 NUTRITION SERVICES SALARY SCHEDULE

Effective July 1, 2008 and ending June 30, 2009

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	Longevity
G	15.73	16.12	16.52	16.93	17.35	17.78	18.22	18.68	19.15	19.53
F	15.01	15.39	15.77	16.16	16.56	16.97	17.39	17.82	18.27	18.64
E	11.96	12.26	12.57	12.88	13.2	13.53	13.87	14.22	14.58	14.87
D	11.19	11.47	11.76	12.05	12.35	12.66	12.98	13.3	13.63	13.9
C	9.74	9.99	10.24	10.5	10.76	11.03	11.31	11.59	11.88	12.12
B	8.57	8.78	9	9.23	9.46	9.7	9.94	10.19	10.44	10.65
A	8.18	8.38	8.59	8.8	9.02	9.25	9.48	9.72	9.96	10.16

APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS

ADMINISTRATIVE AND SUPERVISORY POSITIONS

Budgeted under objects 113 and 114

General Fund				Salary Cost	
	Function	Position	FTE	by Function	Pay Grade
Classroom Support Services					
	2190	ADMINISTRATOR ED SERVICES	3.02	266,792	10
		DIRECTOR ED SUPPORT SERVI	1.00	109,416	14
	2211	DEPUTY SUPERINTENDENT/CHI	1.00	118,894	
		DIRECTOR STUDENT ACHIEVEM	0.50	54,707	14
		SECONDARY PRINCIPAL	0.60	65,650	14
		DIRECTOR SCHOOL SERVICES	1.00	109,416	14
		DIRECTOR OF HIGH SCHOOL S	1.00	109,416	14
		HIGH SCHOOL SVCS ADMINIST	1.00	89,125	11
	2213	INSTRUCTION TECHNOLOGY CO	0.50	41,256	10
	2411	ELEMENTARY PRINCIPAL	19.55	1,808,630	12
		SECONDARY ASST PRINCIPAL	14.50	1,182,309	10-11
		SECONDARY PRINCIPAL	15.00	1,495,409	13-14
		PRINCIPAL ON SPECIAL ASSI	0.50	49,434	13
			<hr/>	<hr/>	
	Subtotal—Classroom Support Services		59.17	5,500,454	
Building Support Services					
	2541	CONSTRUCTION PROGRAM MANA	0.40	37,432	11
		CUSTODIAL SUPERVISOR	1.00	77,459	7
		DIRECTOR FACILITIES MGMT	0.60	62,523	14
		MECHANICAL DIV SUPERVISOR	1.00	77,459	7
	2551	TRANSPORTATION MANAGER	1.00	85,519	9
		DIRECTOR FACILITIES MGMT	0.20	20,841	14
	2552	TRANSPORTATION OPS & CLAS	1.75	118,671	5
	2575	WAREHOUSE SUPERVISOR	0.50	26,627	1
	2660	NETWORK SERVICES MANAGER	1.00	93,581	11
		DIRECTOR CIS	1.00	109,416	14
		INFORMATION SYSTEMS MANAG	1.00	89,125	11
			<hr/>	<hr/>	
	Subtotal—Building Support Services		9.45	798,653	

APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS

Function	Position	FTE	Salary Cost by Function	Pay Grade
Central Support Services				
2321	SUPERINTENDENT	1.00	156,649	
	CHIEF OPERATING OFFICER	1.00	116,827	
2521	FINANCIAL OPS & REPORTING	1.00	85,292	10
	CHIEF FINANCIAL OFFICER	1.00	99,243	14
	FINANCIAL ANALYST & PROCU	1.00	89,557	10
	PAYROLL ACCOUNTS PAYABLE	1.00	69,385	4
2630	CHIEF OF STAFF	1.00	109,416	14
2641	DIRECTOR HUMAN RESOURCES	1.00	90,016	14
	HUMAN RESOURCES ADMINISTR	1.00	97,620	12
	HR OPERATIONS SUPV	1.00	62,935	5
Subtotal—Central Support Services		<u>10.00</u>	<u>976,940</u>	
TOTAL—GENERAL FUNDS		<u>78.62</u>	<u>7,276,047</u>	
Other Funds				
Capital Projects Fund				
2541	PREVENTIVE MAINT PROG SUP	1.00	56,457	4
4111	CONSTRUCTION PROGRAM MANA	0.60	56,148	11
	DIRECTOR FACILITIES MGMT	0.20	20,841	14
Total—Capital Projects Fund		<u>1.80</u>	<u>133,446</u>	
Food Service Fund				
3100	WAREHOUSE SUPERVISOR	0.50	26,627	1
Total—Food Service Fund		<u>0.50</u>	<u>26,627</u>	
Insurance Reserve Fund				
2641	RISK MANAGER	1.00	73,770	7
Total—Insurance Reserve Fund		<u>1.00</u>	<u>73,770</u>	
TOTAL—FUNDS OTHER THAN GENERAL FUNDS		<u>3.30</u>	<u>233,843</u>	
TOTAL ADMININSTRATIVE & SUPERVISORY—ALL FUNDS		<u>81.92</u>	<u>7,509,890</u>	

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

Elementary Principals (224 Days)

Effective July 1, 2008 and ending June 30, 2009

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
12	72,918	76,564	80,392	84,412	88,633	93,065

This salary schedule is increased by 3.0% over the 2007-08 salary schedule.

11 Month (226 Day) Employees
Effective July 1, 2008 and ending June 30, 2009

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	39,483	41,457	43,530	45,707	47,992	50,392
2	42,474	44,598	46,828	49,169	51,627	54,208
3	45,463	47,736	50,123	52,629	55,260	58,023
4	48,454	50,877	53,421	56,092	58,897	61,842
5	51,442	54,014	56,715	59,551	62,529	65,655
6	54,433	57,155	60,013	63,014	66,165	69,473
7	57,424	60,295	63,310	66,476	69,800	73,290
8	60,414	63,435	66,607	69,937	73,434	77,106
9	63,402	66,572	69,901	73,396	77,066	80,919
10	66,393	69,713	73,199	76,859	80,702	84,737
11	69,386	72,855	76,498	80,323	84,339	88,556
12	72,375	75,994	79,794	83,784	87,973	92,372
13	76,355	80,173	84,182	88,391	92,811	97,452

This salary schedule is increased by 3.0% over the 2007-08 salary schedule.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

12 Month (261 Day) Employees
Effective July 1, 2008 and ending June 30, 2009

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	41,128	43,184	45,343	47,610	49,991	52,491
2	44,243	46,455	48,778	51,217	53,778	56,467
3	47,356	49,724	52,210	54,821	57,562	60,440
4	50,473	52,997	55,647	58,429	61,350	64,418
5	53,586	56,265	59,078	62,032	65,134	68,391
6	56,703	59,538	62,515	65,641	68,923	72,369
7	59,819	62,810	65,951	69,249	72,711	76,347
8	62,931	66,078	69,382	72,851	76,494	80,319
9	66,046	69,348	72,815	76,456	80,279	84,293
10	69,163	72,621	76,252	80,065	84,068	88,271
11	72,272	75,886	79,680	83,664	87,847	92,239
12	75,390	79,160	83,118	87,274	91,638	96,220
13	78,506	82,431	86,553	90,881	95,425	100,196
14	82,038	86,140	90,447	94,969	99,717	104,703
with 3% stipend	84,499	88,724	93,160	97,818	102,709	107,844

This salary schedule is increased by 3.0% over the 2007-08 salary schedule.

APPENDIX G – GLOSSARY

ACADEMY SCHOOL

In conjunction with the Board's 2005–06 school choice strategies, five high-poverty elementary neighborhood schools, two middle schools and one high school were designated as academy schools. Each school receives funding to redesign school programs to raise achievement levels for all students, close the achievement gap and attract more neighborhood students.

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_w

The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given 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

APPENDIX G — GLOSSARY

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.

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. The general fund has absorbed the cost of those services beginning in 2007-08.

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 licensed 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.

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 21ST 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 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 will guide school size and grade configuration, location of schools and programs, and related decisions over the next 5–7 years.

SCHOOL IMPROVEMENT FUND (SIF)

As a part of the 2007-09 biennial appropriation for K-12 schools, the 2007 Legislature approved \$260 million to be used for School Improvement Fund grants. Funds are distributed to districts as non-competitive grants and must be spent for purposes specified by the Legislature.

STAFFING RATIO

The licensed staffing ratio is the ratio of students to licensed 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.