

Budget Document & Superintendent's Message

Adopted 2009-2010

SCHOOL DISTRICT NO. 4J, LANE COUNTY, OREGON

2009–10

BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2009

BUDGET COMMITTEE

Electors:

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

Term:

July 1, 2008 to June 30, 2011
July 1, 2008 to June 30, 2011
July 1, 2007 to June 30, 2010
July 1, 2008 to June 30, 2011
July 1, 2006 to June 30, 2009
July 1, 2006 to June 30, 2009
July 1, 2007 to June 30, 2010

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
Carol Tshionyi, Document Preparation

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The Budget at a Glance

Operating Budget

The proposed 2009-10 budget was developed in the face of unprecedented uncertainty and a global economic crisis. Even with community support of our local option levy and funding from the American Recovery and Reinvestment Act (ARRA), this budget reflects the deepest cuts made by the district in recent history.

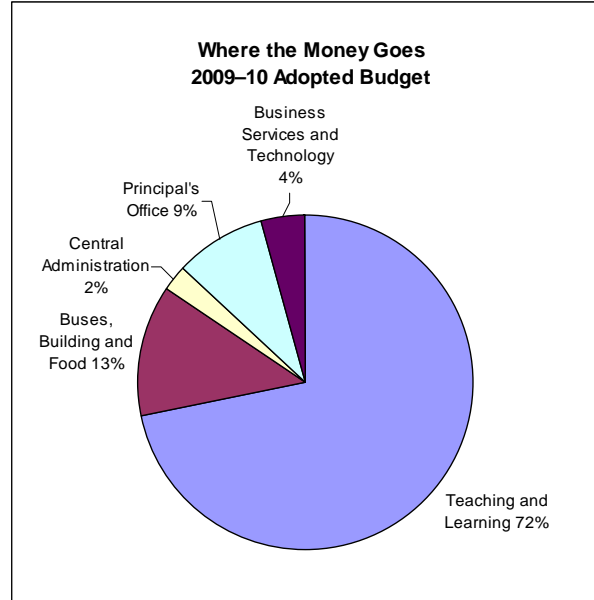
Overall, the proposed budget totals \$290.4 million, down \$29.3 million or 9.2% from the 2008–09 adopted budget. This represents significant declines in budgets for the general fund, capital projects fund, fleet and equipment fund, and district retirement fund. Offsetting the decreases are increases in the federal, state, and local programs fund due to ARRA funding.

General Fund

The general fund operating budget of \$143.8 million (excluding contingency and ending fund balance) has decreased by \$11.7 million—or by 7.6%. Budget reduction strategies include reducing the central office and administration budgets by \$3.8 million, reducing transfers to other funds by \$1.9 million, and revising compensation agreements and reducing staffing to save a combined \$6 million.

Based on a state funding level of \$5.6 billion for K-12 education, general fund revenues have dropped by 10.3% to \$134.8 million. This \$15.5 million decrease from the 2008–09 budget reflects lower revenue in all categories except federal funds which increased due to the reinstatement of federal forest fees. The majority of the decrease is the reduction in state revenues, \$15.3 million.

General fund reserves including contingency funds have decreased \$8.3 million from last year's adopted budget as the district draws down reserves to fund services and plan for additional sustainable reductions.



Revenue Outlook

In April 2009, Governor Kulongoski and State Education Superintendent Castillo advised school districts to prepare budgets based on a state funding level ranging from \$5.4 billion to \$5.9 billion. The revenue variance for District 4J is approximately \$7 million. This is substantially below the \$6.55 billion Essential Budget Level projected for the 2009-11 biennium and also lower than legislatively approved funding of \$6.245 billion in 2007-09.

The primary sources of state funding are the state general fund and lottery proceeds. In this

economic crisis, it is assumed that all available resources are being accessed to meet even the lowest funding levels being discussed by the state legislature. These include State Fiscal Stabilization Fund dollars distributed through the American Recovery and Reinvestment Act as well as state reserves in the Education Stability Fund and Rainy Day Fund. Until the legislature adopts a 2009-11 biennial budget, however, the level of funding the district will receive over the next two years remains uncertain.

Capital Budget

The 2009-10 capital operating budget of \$12.0 million reflects construction activity in the eighth year of the district's capital improvement program (CIP). 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. Other projects include improvements to restrooms, classrooms, and cafeterias, as well as upgrades to heating controls and electrical and security systems. Two new synthetic turf athletic fields were constructed at Spencer Butte Middle School and Arts & Technology Academy in partnership with the City of Eugene.

Projects budgeted for 2009-10 include improving emergency egress and security site lighting, electrical system upgrades, fire alarm systems, heating and ventilation systems, and driveway/traffic improvements. These projects represent the final "spend-down" of the remaining 2002 bond proceeds.

STAFFING HISTORY

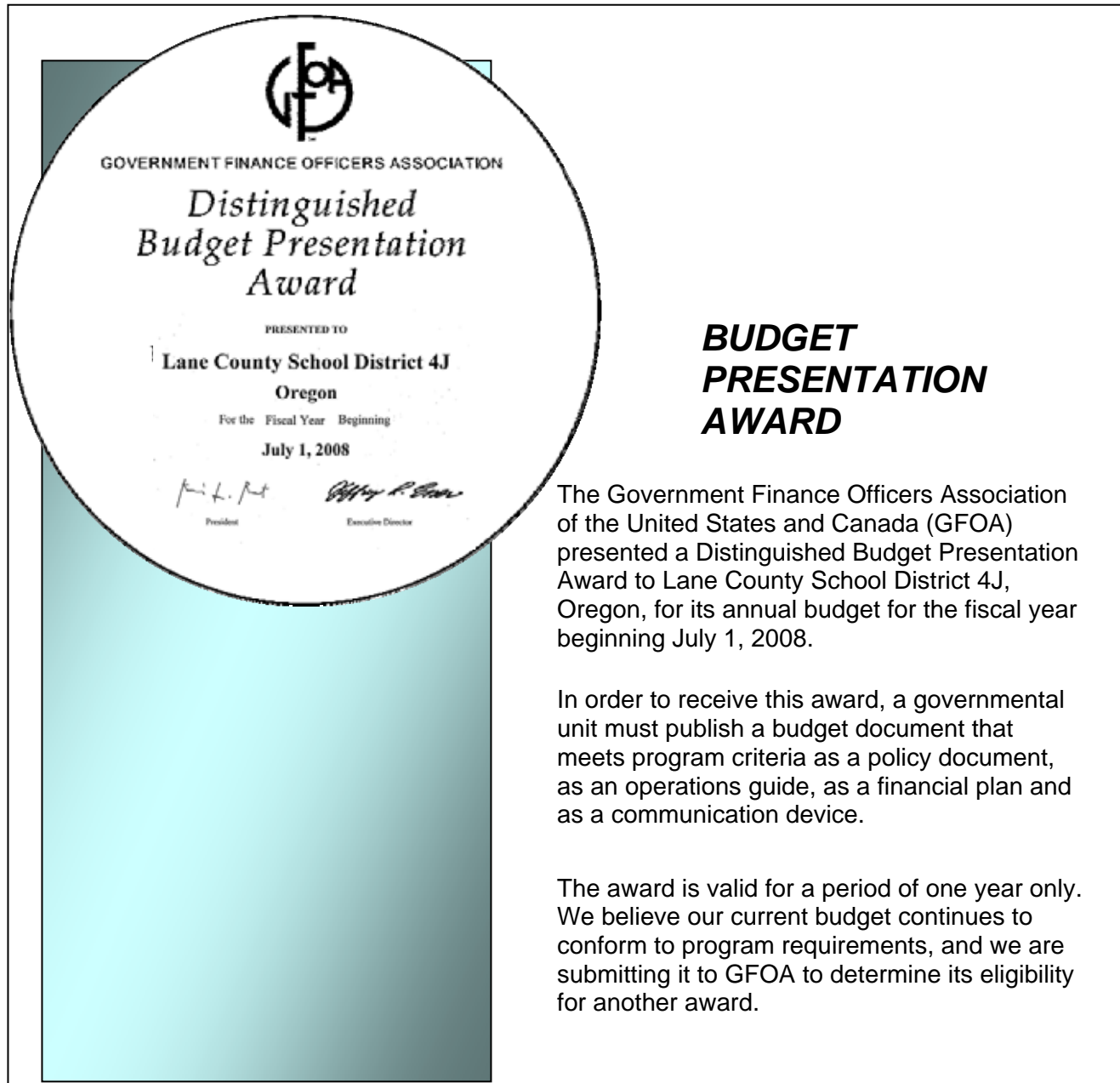
	2006-07 FTE	2007-08 FTE	2008-09 Budget	2009-10 Budget	Changes from 08-09
GENERAL FUND					
ADMINISTRATORS					
Central Administrators/Supervisors	28.35	29.99	29.07	27.97	(1.10)
School Administrators	49.06	49.89	49.55	48.05	(1.50)
LICENSED STAFF					
Program Staff ¹	13.82	27.22	28.91	29.32	0.41
Special Education	107.08	110.83	106.76	110.27	3.51
School Licensed	697.42	763.28	747.34 ²	709.38 ³	(37.96)
CLASSIFIED/PROFESSIONAL STAFF					
Ed Center	71.80	76.28	76.60	72.68	(3.92)
Facilities	40.34	48.00	48.00	43.00	(5.00)
Transportation	60.13	68.38	87.18	89.12	1.93
Custodians	72.76	90.37	94.35	94.22	(0.13)
Community Recreation Services	2.00	2.00	2.00	2.00	-
School Based					
Support Staff	224.43	230.10	200.27 ²	189.67 ³	(10.60)
Special Ed Assts.	100.48	108.29	99.93	96.93	(3.00)
TOTALS - GENERAL FUND	1,467.67	1,604.63	1,569.96	1,512.60	(57.36)
CITY LEVY SUBFUND					
LICENSED STAFF					
Program Staff	9.70				
School Licensed	48.00				
CLASSIFIED STAFF					
Program Staff	1.80				
Facilities	3.30				
Custodians	13.20				
TOTALS - CITY LEVY SUBFUND	76.00	0.00	0.00	0.00	0.00
GENERAL FUND & CITY LEVY SUBFUND	1,543.67	1,604.63	1,569.96	1,512.60	(57.36)

Totals may not foot due to rounding.

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

² Includes conversion of a portion of "targeted funding" allocation to staffing. For 2008-09, 10.86 licensed FTE and 22.65 classified FTE were added to the Adopted budget.

³ Includes conversion of a portion of "targeted funding" allocation to staffing. For 2009-10, 7.82 licensed FTE and 15.45 classified FTE were added to the Adopted budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Lane County School District 4J
Oregon

For the Fiscal Year Beginning

July 1, 2008

[Signature]
President

[Signature]
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, 2008.

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 – UPDATE TO PROPOSED BUDGET MESSAGE

On June 17, 2009, the Board adopted Lane County School District 4J's budget for fiscal year 2009–10. The adopted budget consists of the budget I proposed to the budget committee on May 18, 2009 which was approved at that meeting.

Given the economic uncertainty that surrounded the development of this budget, the budget committee met several times prior to the presentation of the proposed budget. The district's budget was built assuming a \$5.6 billion state K-12 funding level. At the time the 2009-10 budget was approved and adopted, the state of Oregon legislature had not approved the K-12 budget for the 2009-11 biennium and was discussing a K-12 \$5.6 billion base biennium budget plus an additional \$400 million from reserves should certain economic conditions occur. At the May 18th budget committee meeting, the committee recommended that should state K-12 funding exceed the \$5.6 billion upon which our budget was based, funds in excess of this assumption would first be used to restore district reserves to the 5% board policy level, return contingency to the 2% board target, and reinstate the \$1 million transfer to the PERS reserve in anticipation of significantly higher rates in 2011-13.

On June 25, 2009 the legislature overrode Governor Kulongoski's veto and passed a \$5.8 billion K-12 base budget with an additional \$200 million automatically appropriated from reserves with no legislative action required if the economy performs as anticipated by June 2010. The Governor favored the initial proposal that included a higher level of funding contingent upon economic conditions. The statewide biennial budget relies on over \$700 million in new tax revenue. As in the past, the new taxes passed by the legislature may be referred to voters and repealed. If the taxes are referred to voters, the election will be scheduled in late January 2010. The way the state budget is structured, districts will receive 49% of the entire \$6.0 billion in the first year of the biennium. Should needed revenues not materialize or state reserves drop below required levels, however, funding would be reduced in the second year of the biennium.

At the June 17th meeting, in addition to using excess 2009-10 revenues to restore reserves as recommended by the budget committee, the board authorized spending up to \$500,000 to restore licensed FTE which will minimize layoffs and scheduling issues that would have resulted from the approved budget reductions. The balance of the excess revenue will be placed in reserve to make sure the district's financial position is as stable as possible through the second year of the biennium. These budget changes will be made in a supplemental budget next fall.

I would like to express my appreciation to the budget committee for their direction and involvement throughout this extraordinary budget process. They asked hard questions and made harder decisions, and the children of our community will benefit from their efforts.

Sincerely,



George Russell
Superintendent

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Members of School District 4J Budget Committee:

The proposed 2009-10 budget was developed in the face of unprecedented uncertainty and a global economic crisis. Governmental revenues have plummeted in just a few months. Even with the community's support of our local option levy and funding from the federal American Recovery and Reinvestment Act (ARRA), the budget proposed reflects the deepest cuts made by the district in recent history.

In December 2008, the Governor recommended a 2009-11 K-12 budget of \$6.39 billion which was \$155 million below essential budget level. As of this writing not only is the state K-12 funding level unknown, in April 2009 Governor Kulongoski and State Superintendent Castillo recommended that district budgets be prepared using a range for K-12 funding of \$5.4 to \$5.9 billion. The revenue variance between those amounts for 4J is approximately \$7 million, and the \$5.9 billion funding level represents an almost 6% reduction from the legislatively approved 2007-09 budget. In conjunction with state revenue reductions, declining interest rates and real market values have reduced district projections for local option levy and interest revenues by over \$2 million from earlier projections.

Given the uncertainty of state revenues, the district is proposing a budget which is balanced to meet the requirements of Oregon's Local Budget Law, but is very likely to change once the state education budget is adopted. One thing is certain. At any level of K-12 funding currently being proposed, we will have to make significant cuts to the district's current service level.

At the February 2009 budget committee work session, you provided me with direction to propose a budget that:

- Is guided by the district's mission, core values, board goals and key results,
- Retains sufficient reserves to meet cash flow needs, retains the district's bond rating, provides cushion for potential further economic downturn, and achieves board targets for contingency and reserves,

- Addresses the projected shortfall by making service or cost reductions, using the following criteria:
 - Focus on the instructional core, keeping board goals and key results at the forefront of decisions;
 - Retain sufficient funds to manage the required human resource, financial, information technology, leadership and facility maintenance activities of the district;
 - Minimize layoffs to the extent possible;
 - Be mindful of the long-term, avoiding short-term solutions that may have harmful long-term consequences.
- Sets aside funding to offset anticipated future PERS rate increases,
- Takes into consideration service priorities expressed by the Budget Committee, and
- Includes a prioritized list of service changes should the final state budget and/or a federal economic stimulus package cause the district's financial outlook to change significantly.

Since February, the revenue outlook has worsened and the budget I am proposing does not meet all these criteria. It is, however, guided by the district's mission, core values, board goals and key results and is focused on the instructional core. Funding directed to schools with higher needs students remains in place, albeit at lower levels. Targeted ARRA funding will provide further support in this area.

We are basing the district's proposed 2009-10 general fund budget on a \$5.6 billion state funding level for K-12 education. To address the resulting \$20 million shortfall we project at this level of funding, difficult decisions had to be made. District services have been pared repeatedly given many consecutive years of declining enrollment and several biennia of reduced state revenues. Over 2,500 staff, parents and community members responded to a budget survey designed to get input on budget reduction strategies. The overwhelming response is a testament to how important K-12 education is to our community. Attachment D to this budget message provides a summary of the responses to the surveys. This information helped guide my decisions when preparing for the largest shortfall in district history. While my goal was to keep cuts as far from the

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

classroom as possible, the magnitude of the deficit and the fact that almost 78% of district general fund operating expenditures go directly to classroom and classroom support, made it impossible to avoid cuts to those services. I am pleased that collaborative discussions with employee groups resulted in agreements that reduced contract costs by \$2.9 million. This effort alone allowed the district to reduce cuts to the classroom by half. In addition, the following reductions were made to diminish the direct effect on the classrooms:

2008-09

- *Reduce planned expenditures, \$4.3 million* – This bolstered 2009-10 beginning working capital.

2009-10

- *Draw down reserves, \$12.4 million* - General fund, Capital fund, Fleet and Equipment fund and District Retirement fund reserves and transfers to these funds were reduced by a total of \$11.9 million. Proposed Contingency funds are \$700,000 below board policy, and the ending fund balance, including underspending, is \$1.3 million below board policy.
- *Reduce Central Office and Administration budgets, \$3.8 million* – Department budgets which include supplies, services and staffing were reduced by \$2.7 million. Additionally, the Central Services and Instruction administrations were reorganized resulting in savings of \$650,000. Further reductions to supplies and services totaled \$400,000.
- *Compensation Agreements, \$2.9 million* – All employee groups agreed to changes that reduced wage and benefit costs by at least 3%. Only one instructional day was cut to achieve the savings.

After the above strategies were employed which resulted in savings in excess of \$23 million, a deficit of \$2.6 million remained and the following school reductions were made:

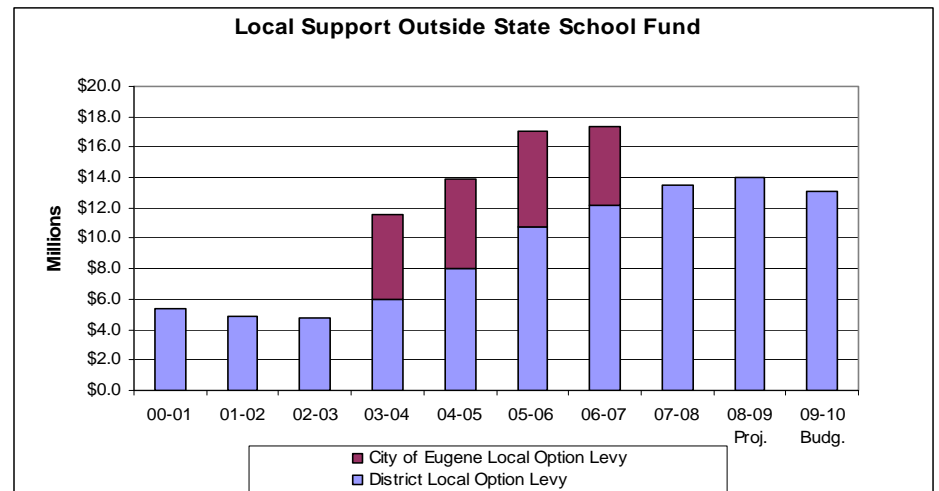
- *School-based licensed staffing, \$2.46 million* – Licensed staffing was reduced 33 FTE by increasing the student to teacher ratio by 1.0 FTE, reducing physical education requirements at the elementary and middle school levels, and reducing staffing used to assist schools with student interventions and the effects of declining enrollment.

- *Reduce athletic programs, \$140,000* – Budgeted savings of \$140,000 were obtained by reducing transportation and substitute costs and increasing revenues.

Several of the foregoing strategies employ the use of one-time or two-year reductions. They do not provide the sustainable cuts that are required to bring our service level down to match our reduced revenue stream. These strategies are also not without risks. Reserve levels are being drawn down to below the board policy target and are at a minimal level should economic conditions worsen. The considerable deficit with which we are now faced, however, has materialized in a few short months. I am hopeful that the use of these short term strategies will allow the district additional time to make thoughtful service and program adjustments which align with board goals and will position the district to meet key results so that we may continue to increase student achievement.

Importance of Local Support

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. In November 2008, the community again strongly supported the district's local option levy by renewing it for an additional five years. This funding source is now secured through 2014-15 and will be critical in sustaining



SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

classroom services given the state's and the district's tenuous financial outlook.

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 has grown, the district has been able to collect more of the \$1.50 per \$1,000 assessed value rate. Given the recent decline in real market values, levy revenues are expected to drop for the next few years.

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 2009 forecast prepared by the Office of Economic Analysis (OEA) estimated that state general fund revenue for the 2009–11 biennium will be approximately \$13 billion, which is \$1.7 billion lower than the December forecast. For the current 2007-09 biennium, projected revenues have decreased \$1 billion from the close of the legislative session in 2007. These extraordinary reductions are mirrored in states across the nation. Oregon's tax structure and the strong reliance on income tax revenues, however, position the state differently in its ability to weather recessions.

Oregon's recovery from recessions typically lags the nation since consumer confidence and spending which generates sales tax revenue, is generally restored prior to increases in employment. In March 2009, Oregon's seasonally adjusted unemployment rate rose to 12.1%, well above the United States average of 8.5% and the highest since 1947 when the employment department first started publishing the rates. Oregon's unemployment is second only to Michigan which has sustained massive employment reductions in the auto industry. Most sectors have been affected. Manufacturing and construction continued to lose jobs at a high rate and heavy losses were seen in the retail and wholesale trades, transportation and utility services, professional and services sectors, and tourism industries.

OEA analysts project that Oregon's housing market, while hit hard through the downturn, is still relatively better off compared to many states. While Oregon's housing appreciation has seen several years of strong increases, the housing correction has less to adjust to than other areas. The "housing bubble" is not likely to further erode the Oregon housing market. It will be a deepening recession that causes further home price declines and increased foreclosures.

On the positive side, Oregon will receive over \$1.6 billion in American Recovery and Reinvestment Act funding over the next two years. The funding spans several areas including health, transportation, environmental infrastructure and energy, housing, job training, child care and public safety. Funding provided specifically for education exceeds \$700 million and will provide enhanced services for disadvantaged and special education students, as well as support district-wide services. Over \$115 million of these funds have already been earmarked by the state legislature to stabilize school funding in the 2007-09 biennium.

OEA's assessment of Oregon's economic future is that economic recovery will begin the summer of 2009, but growth will remain below potential through early 2010. Specifically, projections are:

- Housing market slide will continue through mid-2009.
- Tight credit markets will constrain spending by households, businesses and governments.
- Job losses will continue in 2009; growth is positive but very weak in 2010.

Forecast risks are concentrated on the downside. The forecast cites the nation's financial system and freezing up of credit markets as one of the main factors in determining the depth and length of the downturn. Other potential risks noted for Oregon include prolonged housing market instability, the effectiveness of the nearly-global government stimulus, the extent of the global downturn, appreciation of the U.S. dollar slowing exports, geopolitical disruptions, and ballot measures that have adverse economic impact.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Revenue from the State

Historically, the primary sources of state funding for K-12 schools have been the state general fund in combination with designated lottery proceeds. In this economic crisis, it is assumed that all available resources are being accessed to meet even the lowest funding levels being discussed by the state legislature right now. These include State Fiscal Stabilization Fund dollars distributed through ARRA as well as state reserves in the Education Stability Fund and Rainy Day Fund. Until the legislature adopts its 2009-11 biennial budget, however, the level of funding we can anticipate over the next two years remains uncertain.

The majority of funding provided by the state to the district is based on the district's average daily membership of students. The chart below shows the volatility of per pupil funding (including School Improvement Fund grant amounts) over the last several years. The 2009-10 amount is based on a state funding level of \$5.6 billion. Should the funding level drop to \$5.4 billion, per pupil funding is projected to be \$5,781, and at the \$5.9 billion level, \$6,136.

Changes in State Per Pupil Funding							
02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
\$4,702	\$5,296	\$5,006	\$5,437	\$5,788	\$6,340	\$6,278	\$5,923
(7.3%)	12.6%	(5.5%)	8.6%	6.5%	9.5%	(1.0%)	(5.7%)

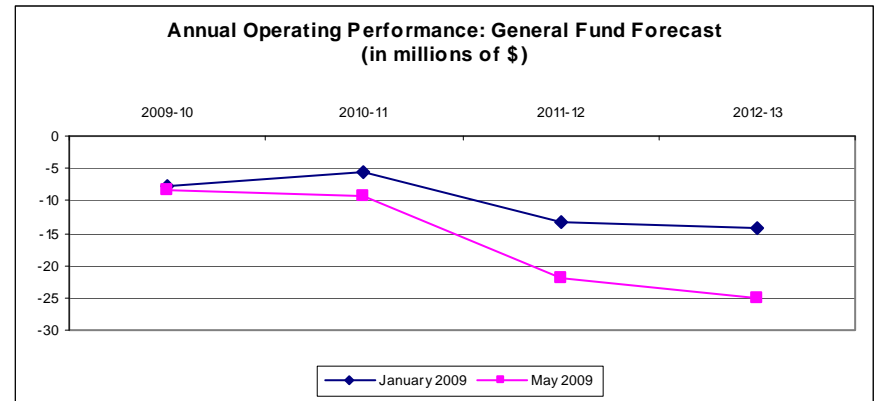
General Fund Financial Forecast

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

Since January we have updated our forecast and balanced the proposed 2009-10 budget to reflect changing conditions. The chart below compares the January and May 2009 projected annual operating performance,

before any use of reserves. Due to the deterioration of economic conditions during that time, the May deficits are higher than January.

The forecast projects annual operating deficits in all years which will require further service reductions.



Major changes in forecast assumptions between January and May are summarized below:

Resources

- Beginning working capital increased \$2.6 million in 2009-10 due to additional 2008-09 budget reduction strategies.
- Weighted average daily membership (ADMw) decreased by 49.
- Per pupil funding decreased to reflect the lower \$5.6 billion level of state funding:
 - \$6,536 to \$5,923 in 2009-10
 - \$6,804 to \$6,165 in 2010-11
 - \$6,967 to \$6,301 in 2011-12
 - \$7,141 to \$6,446 in 2012-13
- State high cost disability funds increased \$370,000, based on 2008-09 funding level.
- Lower property tax revenues of \$400,000 for the operating levy (included in the State School Fund formula) and \$350,000 local option levy due to the softening real estate market, reduced collection rate and increased compression losses.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

- Other revenues such as interest earnings, tuition, fees and building rental income were down a combined \$900,000.

Requirements

- Salaries and related fixed and fringe costs down \$7.6 million as a result of revised employee compensation agreements and staffing reductions. (Staffing costs in the January Forecast included \$2 million in targeted funding, which is budgeted as purchase services.)
- District retirement benefits were reduced \$800,000 by using district retirement fund reserves to cover a portion of these expenditures.
- Non-compensation expenditures increased \$800,000 due to targeted funding provided to schools. A significant portion of this funding will be used for staffing.
- Transfers were reduced \$2.1 million with the elimination of capital and district-wide critical equipment and textbook transfers.

Contingencies and Unappropriated Ending Fund Balance (UEFB)

- General contingency decreased \$700,000 to 1.5%, and the \$500,000 Special Education contingency was eliminated as a budget reduction strategy.
- The projected ending fund balance (including projected underspending) for 2009–10 decreased from 5.0% to 4.1%, which is below the board policy of 5%.

SUMMARY OF PROPOSED BUDGET

Overall, the proposed budget totals \$290.4 million, a decrease of \$29.3 million or 9.2% from the 2008–09 adopted budget. This represents decreases in the general fund, fleet and equipment fund, capital projects fund and district retirement fund. Offsetting the decreases are the federal, state and local programs fund due to the federal ARRA funding and debt service and insurance reserve fund increases.

The general fund operating budget of \$143.8 million (excluding contingency and UEFB) has decreased by \$11.7 million—or by 7.6%. Budget reduction strategies included reducing central office and administration budgets by \$3.8 million, reducing transfers out by \$1.9

million, and revising compensation agreements and reducing staffing which lowered the budget by a combined \$6 million.

General fund revenues have decreased by 10.3%, to \$134.8 million. This \$15.5 million decrease from the 2008–09 budget reflects lower revenue in all categories except federal funds which increased due to the reinstatement of federal forest fees. The majority of the decrease is the reduction in state revenues, \$15.3 million.

General fund reserves including contingency funds have decreased \$8.3 million from last year's adopted budget as the district draws down reserves to fund services and plan for additional sustainable reductions.

General Fund Operating Budget—Key Assumptions

The key resources and requirements assumptions are presented below.

Beginning Working Capital

We believe that we will end 2008–09 with \$13.8 million in working capital—\$1.2 million above the 8.5% board target for the 2007–09 biennium. Working capital has been bolstered by 2008–09 budget reduction strategies in an effort to diminish 2009–10 cuts and allow for further planning to develop sustainable strategies.

Revenue

Per Pupil Funding: \$5,923 per ADMw, based on a \$5.6 billion K-12 state funding level. This includes federal funding under the American Recovery and Reinvestment Act (ARRA) as well as additional state funding from the Education Stability Fund and Rainy Day Fund.

Local Option Levy Revenue: \$13.2 million, reflecting a 3.0% increase in assessed value, a 10% decrease in real market value, and increasing compression losses as a result of the softening real estate market and deteriorating economy. 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: 93.0%, down from the 94.5% budgeted in 2008–09.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Interest Earnings: \$750,000, \$1.25 million below 2008-09, as projected average interest rates and reserve levels drop.

Expenditures

Wages and benefits: Contractual increases, including 3.25% cost of living adjustments for licensed staff offset by seven fewer work days (six planning/professional development days and one instructional day) and 3.0% for classified staff offset by three fewer work days for most unit members, and higher district contributions for health insurance. Composite PERS rate budgeted at 12.6%, down 3.7 percentage points from 2008-09.

Materials and Services: Assumes a 5% reduction for schools and \$1.4 million for departments, offset by an additional \$326,000 for increases in uncontrollable costs such as utility and technology maintenance costs.

Service Level Changes: Costs associated with reduced general fund services are detailed in Attachment B, page 17.

Transfers: \$499,576 to the fleet and equipment fund for school equipment needs; \$568,000 to the insurance reserve fund, with \$375,000 to support risk and benefits program management and \$193,000 to employee group reserves from projected social security savings related to the use of IRS Section 125 tax sheltered health and dependent care costs; \$250,000 to the nutrition services fund to support operations.

Contingency: \$2.1 million, at 1.5% of operating expenditures, not including transfers to other funds; below the board target of 2%.

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 2009–10 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 2009-10 we are anticipating the base allocation will decrease. ARRA Title I-A funding will increase these grants to above 2008-09 levels.

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 2009–10, but we are anticipating allocations will either remain flat or be reduced from the 2008-09 \$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 base IDEA grant budget for special education assumes a 2009-10 budget of \$3.1 million, which is similar to the amount allocated in 2008-09. ARRA IDEA funding will provide an additional \$1.8 million. While the total of these grants is not sufficient to cover services currently supported by the grant, it brings us significantly closer to the 40% funding level that Congress recommended when the law was passed. 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 2009–10, a budget of \$879,000 is proposed.

Twenty-first Century Community Learning Centers

This federally funded program's objective is to create community learning centers that complement regular academic programs and is intended to enrich academic opportunities for students which enable them to meet core academic standards. The program

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

operates in several of the district's higher need elementary and middle schools.

Fleet and Equipment Fund

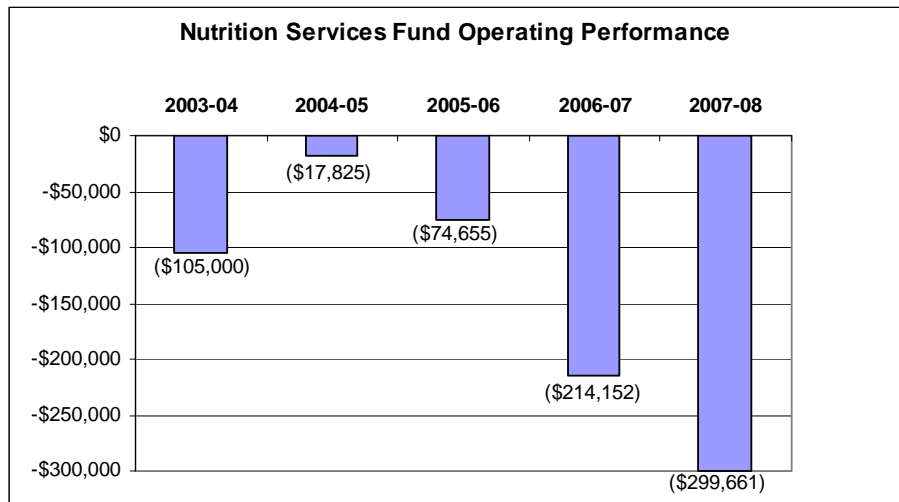
This fund accounts for expenditures for the district's fleet and for textbooks and equipment. The funding strategy is to:

- 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 2009–10 a transfer of \$500,000 is proposed. The proposed budget for equipment, textbook and fleet expenditures is \$12.2 million which draws on reserves to fund most purchases.

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.



The chart above 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 began rising in 2005–06, despite increased sales.¹ A la carte revenue has dropped over \$400,000 in this same time period. For 2008-09, we are projecting a shortfall of approximately \$246,000. For 2009–10 a transfer of \$250,000 is proposed.

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 and even in the face of declining enrollment. 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, the district's Wellness Policy and new state laws contain provisions that have resulted in reduced a la carte revenues and increased food costs. State legislation effective July 1, 2009 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 affected.

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 workers' 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 over the last several years.

The administrator insurance reserve fund and the risk management fund are not as stable; that is, revenues are not projected to cover expenses.

¹ Performance for 2004-05, 2005-06 and 2006-07 does not include revenue reductions of \$50,000, \$95,245 and \$77,665 respectively to address changes in accounting for inventory as recommended by the district's auditors.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

The risk management fund is losing about \$500,000 per year; within a few years, reserves are projected to be depleted. Staff will analyze the fund and propose stabilization alternatives for the 2011-12 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. In 2008-09 the district offered a one-time retirement incentive of \$10,000 to licensed staff. Twenty-seven employees accepted the offer which will reduce the number of employees affected by lay-offs in 2009-10. To cover the annual cost of retirement benefits, the district budgets a percent of salary costs. For 2009-10, we are budgeting 3.2% of salaries to help cover those costs and drawing down fund reserves.

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 original reserve was set up to cover a higher rate increase than occurred in the 2005–07 biennium, so there is a balance of \$2.5 million in the PERS Reserve. I had hoped to increase this reserve in 2009-10 to offset projected rate increases in 2011-13. At the \$5.6 billion state funding level we are unable to do that; however, I am recommending that this reserve be kept and if funding levels increase, to reinstate the transfer to the PERS reserve.

Impact of Operating Budget Changes on Programs and Services

Direct Classroom Services

The proposed budget reflects an increased student to teacher ratio of 1.0 FTE which results in teacher reductions of 24.4 FTE. Reducing physical

education requirements for elementary and middle school students back to the 2007-08 level resulted in additional reductions of 4.4 FTE. Staffing specifically available to mitigate the effect of declining enrollment and assist schools with student intervention strategies was reduced from 13.6 to 9.6 FTE; however, approximately 23 FTE continue to be allocated for school-based student supports.

Central Department and Administration Budgets

The proposed budget results in \$3.8 million reduction to these services. Cuts to central departments and administration have been deep since the passage of Measure 5 in 1991. With the adoption of these reductions, central departments will have cut general fund staff by one-third since 1990-91. An additional reduction of this magnitude carries with it some risks in terms of meeting legal and student safety requirements, providing adequate support to schools, the board and our community and simply administering an organization of this size.

General fund reductions represent 16 FTE and \$1.9 million in services and supply budgets. Specific reductions are presented in Attachment B. In general, the work of the eliminated positions will be evaluated to determine what tasks can be dropped and what must be reallocated to other staff. Remaining staff positions will have to be analyzed to determine what services will no longer be provided.

Capital Budget

The proposed 2009–10 capital budget of \$17.2 million reflects the final 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. Remaining projects focus on district-wide upgrades of building systems and infrastructure in the areas of highest need. Projects budgeted for 2009–10 include improving emergency egress and security site lighting; upgrades to electrical, fire alarm and heating and ventilation systems; and improvements to school entrances.

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.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

The current CIP represents 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 approximately 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 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." I am proposing that \$500,000 of these funds be transferred to the general fund to support operations.

In addition to appropriations for bond projects, the proposed capital budget allocates funds for projects that cannot be bonded, and uses revenue from the sale of surplus property to fund the fifth year of a five-year preventive maintenance program.

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

2009-10 Proposed Capital Budget (in millions)			
Sources		Uses	
Interest Earnings	\$0.1	Bond Projects	\$6.3
Other	0.2	Other Capital Projects	4.7
Beginning Fund Balance	16.9	Prev. Maint./Interior Painting	0.4
		Technology Upgrades	0.1
		Transfer to General Fund	0.5
		Ending Fund Balance	5.2
TOTAL	\$17.2	TOTAL	\$17.2

BUDGET AND ACCOUNTING CHANGES

This proposed budget reflects some differences from the adopted 2008-09 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 totals \$2.6 million, much of which is used to fund teachers and instructional assistants. The 2008-09 adopted budget included 33.5 FTE for targeted funding, 10.9 FTE licensed staff and 22.6 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 2009-10 budget, thereby increasing FTE, but not appropriation amounts.

FUTURE BUDGET ISSUES

A number of issues may impact the budget in 2009–10 or in the next few years. Some of those issues are discussed below.

Employee Benefits Costs

PERS Rates

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). Currently PERS rates are set once every biennium based on actuarial projections and fund performance 18 months prior to the rate change effective date. For the 2009-11 biennium, rates were set based on a December 2007 valuation. At that time, investment earnings were strong and rates were lowered by approximately three percentage points. The benefit of the district's "lump sum" account increased to 5.49%.

Under that rate setting process, rates will be set for the 2011-13 based on a December 2009 valuation. When the 2009-11 rates were set, the PERS fund had a healthy 112% funded status. Funded status at the end of 2008 was estimated to be below 80%. Unless 2009 rates of return are sufficiently high to offset major losses in 2008, the increase in pool rates would be six percentage points. The value of the side account rate is likely to be reduced by at least half. A PERS rate increase of eight percentage points would result in increased expenditures of approximately \$6 million.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Health Insurance

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 began operations for the 2008-09 school year. At this time, the pool's insurance packages and costs are not determined for 2009-10; however, the hope is that such a pool will temper the rate increases.

Local Option Levy Revenue

The district's current levy, which expires in June 2010, is projected to provide approximately 10% of the district's general fund revenues and is equivalent to about 150 classroom teachers. The levy was renewed in November 2008 securing this revenue source through 2014-15.

Local option revenue is dependent on real market value (RMV) in excess of assessed value (AV). When RMV increases at a greater rate than AV, revenue increases. When it decreases at a greater rate, revenue decreases. Given the downward trend in property values, local option levy proceeds are expected to decline. A longer, deeper slide in values will further erode this revenue base.

Federal Forest Fees

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. Included in the 2008 federal bail out was a provision to reinstate federal timber payments for four years, phasing out throughout the four years. While the temporary reinstatement helps cover budgets in the short term, replacing this dwindling revenue source will be necessary to avoid further loss of public services.

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 four 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 of 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 in 2006-07 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
2007-08	171	160

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

The 2009-10 budget includes \$1.1 million 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 \$5.1 million more in 2008-09.

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.

American Recovery and Reinvestment Act (ARRA) Funds

In an effort to slow the economic free fall, congress passed the ARRA which provided total appropriations of \$288 billion and an historic \$100 billion education investment. Four principles guide the distribution and use of the funds: 1) Spend funds quickly to save and create jobs, 2) Ensure transparency, reporting and accountability, 3) Invest these one-time funds thoughtfully to minimize the "funding cliff," and 4) Improve student achievement through school improvement and reform.

Oregon's share of the total appropriations is \$2.6 billion with additional funding available via competitive grants. Funding specifically for education amounts to \$739 million. These funds must be obligated by September 30, 2011. Even using the funds for one-time investments will require that staffing be a large part of the investment given the labor intensive nature of the district's services. If the economy does not adequately recover to restore lost state revenues by the time ARRA funding is exhausted, layoffs will certainly occur

Declining Enrollment and Changing Student Needs

Based on December 2008 enrollment projections, the district has lost over 900 students (ADMr¹) in its regular district programs (excluding alternative

education placements and charter schools) since 2001–02 and is projected to lose an additional 463 students (ADMr) between 2008–09 and 2013–14. 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 \$610,600 less from the State School Fund, based on the current 2008–09 per pupil estimate of \$6,106.² 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 \$300,000. *Additional reductions of \$310,600 in services to students would be needed in order to make up the loss of state revenue.*³

CONCLUSION

What a difference a few months make. A year ago, I was cautiously optimistic that Oregon would not fare as poorly as the rest of the nation or as in the prior recession. Now Oregon is poised to be one of the hardest hit states in a recession that is expected to last far longer and go much deeper than anyone could have imagined last year.

Prudent and timely financial planning, reserves above board target, and collaboration with our employee groups have placed our district in a far better position to weather this storm than many districts in Oregon. Our foresight to begin planning for a further economic downturn provided more time to process our options. We have, however, used several short-term strategies to balance the 2009-10 budget which result in a significant projected deficit in 2010-11. Difficult discussions about further program cuts and school consolidations will need to begin shortly to develop sustainable cuts that bring our service level in line with our revenue stream. I am confident that we will continue to be one of the strongest

¹ 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.

² State per pupil funding is distributed based on ADMw—Average Daily Membership, weighted. Weighting is based on enrollment in special education, English language learner, and other programs.

³ These include classroom support, building support and central support services.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

districts in Oregon and will come through this adversity stronger and more focused on our goal – increased achievement for all students.

I want to thank district staff, students, parents, the Budget Committee, Board and the community for sharing their time, energy and insightful comments throughout this difficult budget process. 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 who have persevered beyond the call of duty.

Sincerely,



George Russell
Superintendent

Attachments:

- A. Prioritized List of Additional Budget Changes
- B. Service Level Changes/Budget Reductions – General Fund
- C. District Mission and Board Goals
- D. Budget Reduction Strategies Survey Summary

ATTACHMENT A: PRIORITIZED LIST OF ADDITIONAL BUDGET CHANGES

Should state funding change from the \$5.6 billion level assumed in the proposed budget, the following strategies will be employed. A \$5.9 billion funding level is projected to provide additional revenues of \$4.2 million. Due to continuing, significant deficits over the forecast period, I am recommending that our priorities be to restore reserves in an effort to reduce future cuts. A \$5.4 billion funding level would reduce revenues by \$2.8 million.

Increased Funding Priorities

<u>Priority</u>	<u>Amount</u>	<u>Cumulative Total</u>
Restore ending fund balance to Board Policy of 5% revenue	\$1,400,000	\$1,400,000
Restore transfer to PERS reserve	1,000,000	2,400,000
Restore contingency to Board Policy of 2%	700,000	3,100,000
Increase ending fund balance to 5.8%	1,100,000	4,200,000

Reduced Funding Strategies

<u>Strategy</u>	<u>Amount</u>
Additional employee compensation strategies, program or service reductions.	\$2,800,000

SUPERINTENDENT'S BUDGET MESSAGE

ATTACHMENT B: PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS—GENERAL FUND

SERVICE ADDITIONS/ENROLLMENT ADJUSTMENTS		
Adjustments Related to Enrollment	\$	FTE
Staff reductions related to decline in enrollment (3.57 FTE licensed, .96 FTE classified)	(346,094)	(4.53)
Ongoing Service Additions		
<i>Continuation of Funding for Programs Receiving Time-limited Funds in 2008–09</i>		
Pilot Programs to address particular student needs		
Transition program from middle school to high school; licensed FTE (reduced from \$290,000)	178,280	2.11
Middle level summer school program; licensed FTE (reduced from \$28,500)	25,348	0.30
Technician II Specialist to assist with instructional technology support; classified FTE	25,600	0.50
Licensed staff to support English Language Learner/Special Education Evaluation team; licensed FTE	33,797	0.40
After School Programs		
Arts and Technology (K–8) and Kelly Middle School; licensed FTE (reduced from \$112,018; 1.98 FTE)	60,835	0.72
César Chávez, Howard and River Road elementary schools; licensed FTE (reduced from \$235,617; 4.91 FTE)	80,268	0.95
Provide Essential Support for Schools		
Implementation of student information system - Special Education Module; classified FTE (reduced from \$150,000; 3.0 FTE)	75,000	1.50
Instructional technology staff development, licensed FTE	42,247	0.50
<i>Provide Essential Support for Schools</i>		
Two special education bus routes - materials and classified FTE	79,161	1.56
Subtotal—Ongoing Service Additions	600,536	8.54
One-time Service Additions		
<i>School-based Staffing</i>		
Licensed staff to support transition to new transfer policy	126,740	1.50
Family School kindergarten teacher in first year of kindergarten offering	42,247	0.50
North Eugene High School Teaching and Learning Facilitator	62,120	1.00
Subtotal—One-time Service Additions	231,106	3.00
BUDGET REDUCTIONS		
Ongoing Strategies		
	\$	FTE
<i>Licensed Staffing:</i>		
Increase student to teacher ratio by 1.0	(2,060,784)	(24.39)
Reduce physical education requirements at elementary and middle levels	(371,769)	(4.40)
Reduce staffing pool to 9.6 FTE (used for intervention assistance and to partially mitigate effect of enrollment decline)	(337,972)	(4.00)
<i>Central Office and Administration:</i>		
Central Office Reorganization (eliminate administrative positions of Chief Operating officer and related support, Director of Student Achievement; shift duties of Equity and Diversity Coordinator and eliminate position)	(500,000)	(4.00)
Community and Intergovernmental Relations - materials and services, classified FTE	(28,000)	(0.05)
Computing and Information Services - materials and services, professional FTE	(200,000)	(0.50)
Facilities Management - materials and services, classified FTE	(548,000)	(5.00)
Finance and Support Services - materials and services, classified FTE	(25,000)	(0.29)
Human Resources - materials and services	(50,000)	
Executive administration - materials and services, licensed FTE (in addition to Central Office Reorganization)	(100,000)	(0.29)
Transportation - materials and services	(101,762)	
Reduction in materials and services	(386,000)	

SUPERINTENDENT'S BUDGET MESSAGE—ATTACHMENT B: OVERVIEW OF SERVICE LEVEL CHANGES/BUDGET REDUCTION STRATEGIES—GENERAL FUND

BUDGET REDUCTIONS		
Ongoing Strategies (continued)	\$	FTE
<i>Instructional Services:</i>		
Reduce materials and services budgets	(699,000)	
Eliminate Instructional Media Center	(48,702)	(0.33)
Reduce staffing (.35 administrator, .49 licensed in addition to Central Office Reorganization)	(113,076)	(0.84)
Reduce high school building administrators	(150,000)	(1.50)
<i>District-wide:</i>		
Reduction in athletic transportation costs from change in athletic schedules	(100,000)	
Retirement fund support	(800,000)	
Subtotal—On-going Reductions	(6,620,066)	(45.59)
One to Two Year Budget Reductions	\$	FTE
Draw down reserves to 4.1% of operating revenue (Board target 5%)	(8,385,000)	
Eliminate transfer to fleet and equipment fund for textbooks and district-wide critical equipment needs	(1,179,440)	
Eliminate transfer to fleet and equipment fund for bus purchases	(172,000)	
Eliminate transfer to capital fund	(520,000)	
Eliminate special education contingency	(500,000)	
Reduce general contingency to 1.5% (Board target 2%)	(700,000)	
Use capital projects fund reserves to support operations	(500,000)	
Subtotal—Short term Reductions	(11,956,440)	0.00
Total On-going Service Level Changes/Budget Reductions	(6,365,624)	(41.58)
Total One-time Service Additions/One to Two Year Budget Reductions	(11,725,334)	3.00
TOTAL PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS	(18,090,958)	(38.58)
Note: In addition to the above, all employee groups agreed to contract changes that reduced employee compensation for 2009-10 by a total of \$2.88 million.		

ATTACHMENT C: DISTRICT MISSION AND BOARD GOALS

District Mission

***Do what's best for all 4J 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 all children can learn.
- We believe that our students' education and welfare are our most important commitments.
- 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 students.
- We believe collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- 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 that includes staff teams working together to improve instruction.

Community

- We believe that the Board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, 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 the Board plays a critical role in generating and sustaining our community's ongoing financial and other support.

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 all 4J students
- Continue to learn and grow
- Respect and care about each other

2008-09 BOARD GOALS & ANNUAL AGENDA

Excellence, equity and choice are the core values that have shaped the board's direction and actions over the last ten years. These core values, described in more detail during the Shaping 4J's Future process of 2006-08, drive board goals and the outcomes that the district strives to attain.

In School District 4J, we believe that every student in every school can excel and that it is our responsibility as a board to ensure that all students have that opportunity. While our district has many strengths and successes to build on, we also must improve in a number of areas to make this vision a reality. 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.

The agenda for the Eugene 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, and reflects the expectations consistent with state and federal requirements. The agenda will be reviewed, and as appropriate, modified at the beginning of each school year. We recognize that implementing the agenda and achieving the board goals will be affected by the availability of district financial and staff resources.

KEY RESULTS are the specific changes in behavior, knowledge, skills, status and level of functioning that will be observable and measurable and should allow us to answer the question: "How will we know we were successful?" Our outcome goals should be attainable within 1 to 4 years, while longer-term goals should be achievable within a 4 to 7 year timeframe.

These outcome goals and key results are about helping us focus our efforts where improvement is most needed. It does not describe everything we are dedicated to doing. Though not all programs and services are specifically addressed in these goals and key results, we are committed to providing a comprehensive education that meets the needs of each student. In order to reach this ultimate goal, we need to set incremental key results and hold ourselves accountable for achieving them.

These Board Goals and Key Results and the subsequent superintendent's outcome goals will allow us to focus our attention on a few key priorities to ensure that we can succeed; that we continue to work within our means; and that we can measure our progress along the way. Upon the board's adoption of these goals and key results, the superintendent will develop district, department, and school-level outcome goals that will help achieve the key results.

I. 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. Every school must focus on improving teaching and learning to increase achievement for all students. All students should have the support needed to reach their full potential. And, all students should graduate from high school prepared to succeed in postsecondary education and chosen careers, and to participate actively as citizens in a democratic society. Some schools, may require additional resources to achieve district and state academic goals and close the achievement gap.

Key Results

1. By 2011-12, the district will implement state-adopted content and performance standards, and outline the knowledge and essential skills that students will demonstrate at the critical transition stages of elementary and middle school, in order to achieve the Oregon diploma.
2. By 2012-13, the district will provide targeted resources for elementary and middle school students who are not on track to demonstrate the knowledge and essential skills needed upon entry to high school, and for high school students needing additional support to meet the new graduation requirements.
3. By 2012-13, the district's overall percentage of 4J students who meet the Oregon Assessment of Knowledge and Skills (OAKS) benchmarks in reading and math will increase to 90% and 85% (currently 80% and 76% respectively), and the gaps for racial/ethnic subgroups – African American, Hispanic, and Native American – will be cut in half (currently 10-20%).
4. By 2013-14, the overall graduation rate for 4J students will improve by 50%, based on the formula used for calculating high school graduation rate for the 2008-09 school year, with

the rates for African American, Hispanic, and Native Americans increasing at an accelerated rate to narrow the gaps for racial/ethnic subgroups.

II. STEWARDSHIP OF DISTRICT RESOURCES

Goal: Provide prudent stewardship of district resources to best support student success, educational equity and choice.

The board will direct district resources to support the instructional core and to provide educational equity and choice while maximizing administrative and operational efficiency. The district must also respond to declining enrollment, regional enrollment patterns, and a student population with more diverse needs.

Key Results

1. By 2009-10, the district will develop updated technology, facilities, and other plans to improve central services support to schools and the instructional core, and will implement the accepted recommendations of the OSBA/Chalkboard business audit to improve administrative, financial and operational efficiencies.
2. By 2009-10, the district will complete the district's workforce diversity plan and by 2012-13, will increase the representation of minority teachers to 10% of licensed staff (currently about 6%), to make progress toward meeting the goals of the Oregon Minority Teacher Act.
3. By 2010-2011, the district will fully implement the adopted recommendations and board direction from Shaping 4J's Future, including the recommendations related to differentiated staffing and limiting transfers for middle and high schools by 2009-10.

III. STAKEHOLDER ENGAGEMENT

Goal: Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

In order for the board to provide effective leadership, it must communicate with and establish working relationships with the community, other governmental agencies, staff, families, and students, and engage these stakeholders in supporting our students and schools.

Key Results

1. The district will renew the local option levy to maintain local support of district programs and services through 2014-15, with at least a 65% YES vote in the November 2008 election.
2. In the 2009-11 biennium, the board will work with other local school districts, the Lane County legislative delegation, the Superintendent of Public Instruction, other elected officials, OSBA and other groups to secure adequate and stable state school funding for the 2009-11 biennium and to advocate for legislation in support of increased student achievement and the local control of schools.
3. The board and staff will work with community stakeholders and organizations to increase the opportunities for all 4J students to receive the public education and related services that they need to succeed in school.

ATTACHMENT D: 2009-10 BUDGET REDUCTION STRATEGIES SURVEY SUMMARY

In January 2009, over 2,500 staff, parents and community members responded to a budget survey designed to get input on 2009-10 budget reduction strategies. The following information provides a summary of the responses.

Ranking based on first or second priority

<u>Reduction Strategy</u>	<u>Budget Committee</u>	<u>Staff</u>	<u>Parents and Community</u>	<u>Ranking Average</u>
<u>\$100,000 or less</u>				
Athletics/Extracurricular	1	1	1	1.00
Mentoring/Induction Program	2	2	3	2.33
Summer Bridge	4	3	2	3.00
Positive Behavior Support Intervention	3	4	4	3.67
Staff Development	6	4	5	5.00
Graduation requirements	4	6	6	5.33
<u>\$100,000-\$500,000</u>				
Athletics/Extracurricular	1	1	1	1.00
Stability funding	3	2	2	2.33
Building Admin	4	3	3	3.33
Central dept/Schools materials/services	1	5	7	4.33
Summer school/after school	6	4	4	4.67
Maintenance	5	6	8	6.33
Low SES Targeted funding	7	7	5	6.33
Reduce Physical Education time	7	8	6	7.00
<u>\$500,000-\$1 million</u>				
Reduce school year by 2 days	2	1	1	1.33
Consolidate 2-3 schools	1	2	2	1.67
Stability staffing	2	4	3	3.00
Graduation Requirements	4	3	4	3.67
Central office support	5	5	5	5.00
Reduce specialists	6	6	7	6.33
Targeted funding/staffing	6	8	6	6.67
Literacy Funding	6	7	8	7.00

<u>Reduction Strategy</u>	<u>Budget Committee</u>	<u>Staff</u>	<u>Parents and Community</u>	<u>Ranking Average</u>
<u>\$1 million or more</u>				
Postpone textbook adoptions and related professional development	1	1	3	1.67
Reduce district admin/restructure central office	4	2	1	2.33
Reduce school year by 3 days or more	2	3	2	2.33
Reduce or delay inst technology, textbooks, classroom equip	2	4	3	3.00
Spend one-time resources as prudent	answered in reserve section		4	4.50
Increase student/teacher ratio by 2	5	6	6	5.67
Increase student/teacher ratio by 1	6	7	7	6.67
<i>Budget Committee Survey Only</i>				
<u>School Staffing Reductions</u>				
Reduce stability staffing	1			
Increase ratio by 1	2			
Eliminate or reduce targeted staffing	2			
Reduce specialists	4			
Increase ratio by 2	5			
<u>District Reserve Levels</u>				
Spend general fund to 5%	1			
Spend general fund to 4%	2			
Maintain reserves above 5%	3			
Spend \$1 million capital reserves to support ops	1			
Don't spend capital reserves to support ops	2			
Spend \$500,000 capital reserves to support ops	3			



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 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 FTE 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 financial forecast. It also 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 87% of general fund operating revenue.¹ 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

¹ In 2009-10, State School Fund formula revenue includes Federal State Fiscal Stabilization Fund dollars.

DISTRICT OVERVIEW/READER'S GUIDE

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, equipment, and other long-lived assets. 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. Services funded with targeted American Recovery and Reinvestment Act funds are accounted for in this fund. 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 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 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 or January 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 late April or May, unless earlier work session are required to address special circumstances. Notice of a 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 May, 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

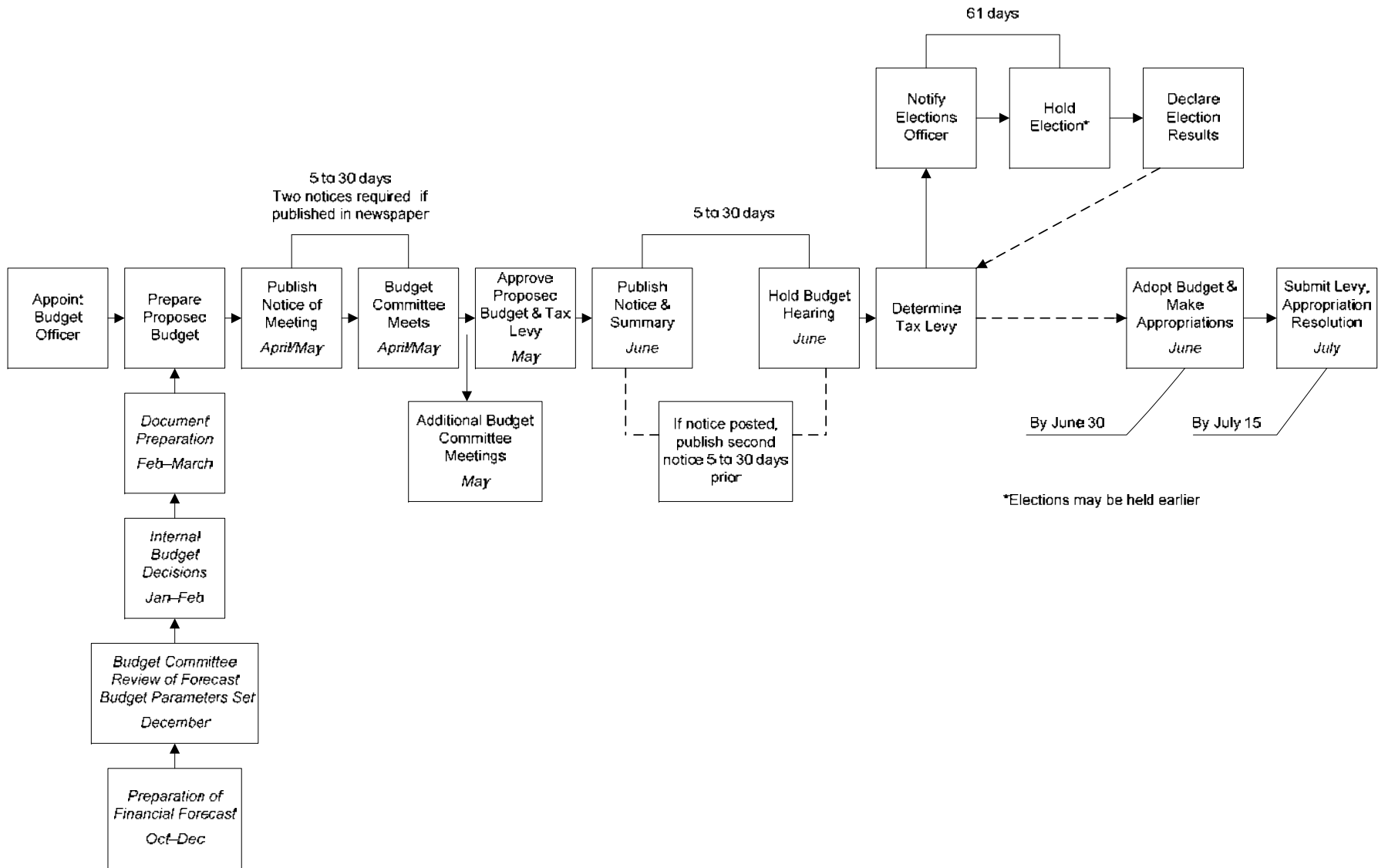
If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

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 of the fund being adjusted. If the expenditures exceed this level, the school board must first publish the supplemental budget and hold a special hearing.

2009–10 BUDGET CALENDAR

- | | |
|----------------------------------|--|
| January 5, 2009 | Budget Committee meeting to elect officers, receive enrollment report and review financial forecast |
| February 4, March 2, 9, April 13 | Budget Committee work sessions to review updated financial projections and results of staff and community budget survey, and provide feedback on proposed budget reduction strategies. |
| May 18 | Budget Committee reviews and approves budget and sets date for public hearing by board. |
| May 27 | Possible second budget committee meeting. |
| June 3 | School Board holds public hearing on approved budget. |
| June 17 | 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 over 16,800 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, five 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, a middle school alternative program, 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.

One elementary alternative program is expanding into the middle level beginning with the 6th grade in 2009-10. The K-8 school and 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 149,000, Eugene is the second 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.

DISTRCT OVERVIEW/READER'S GUIDE

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 11.1% and 11.5%, 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. Eighty-one percent of total employment in the metropolitan area is based in three major sectors: services (44.6%), government (19.4%) and wholesale and retail trade (16.6%). Government employment is the largest single sector.

As of March 2009, the seasonally adjusted unemployment rate for Lane County reached

13.1 percent, exceeding unemployment levels for both the State of Oregon at 12.1 percent and the nation at 8.5 percent. The unemployment rate was 1.9 percent higher than reported in February 2009 and 7.7 percentage points higher than the 5.4 percent recorded in March 2008. The unadjusted rate of 14.1 percent is the highest rate since February 1983 when it reached 14.3 percent. Lane County's March 2009 unemployment rate was the fourth highest year-over-year increase in the country. The lowest point the unemployment rate has reached was 4.5 percent in December 1999.

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 levies and three local option levies 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 November 2008, the five-year levy was renewed

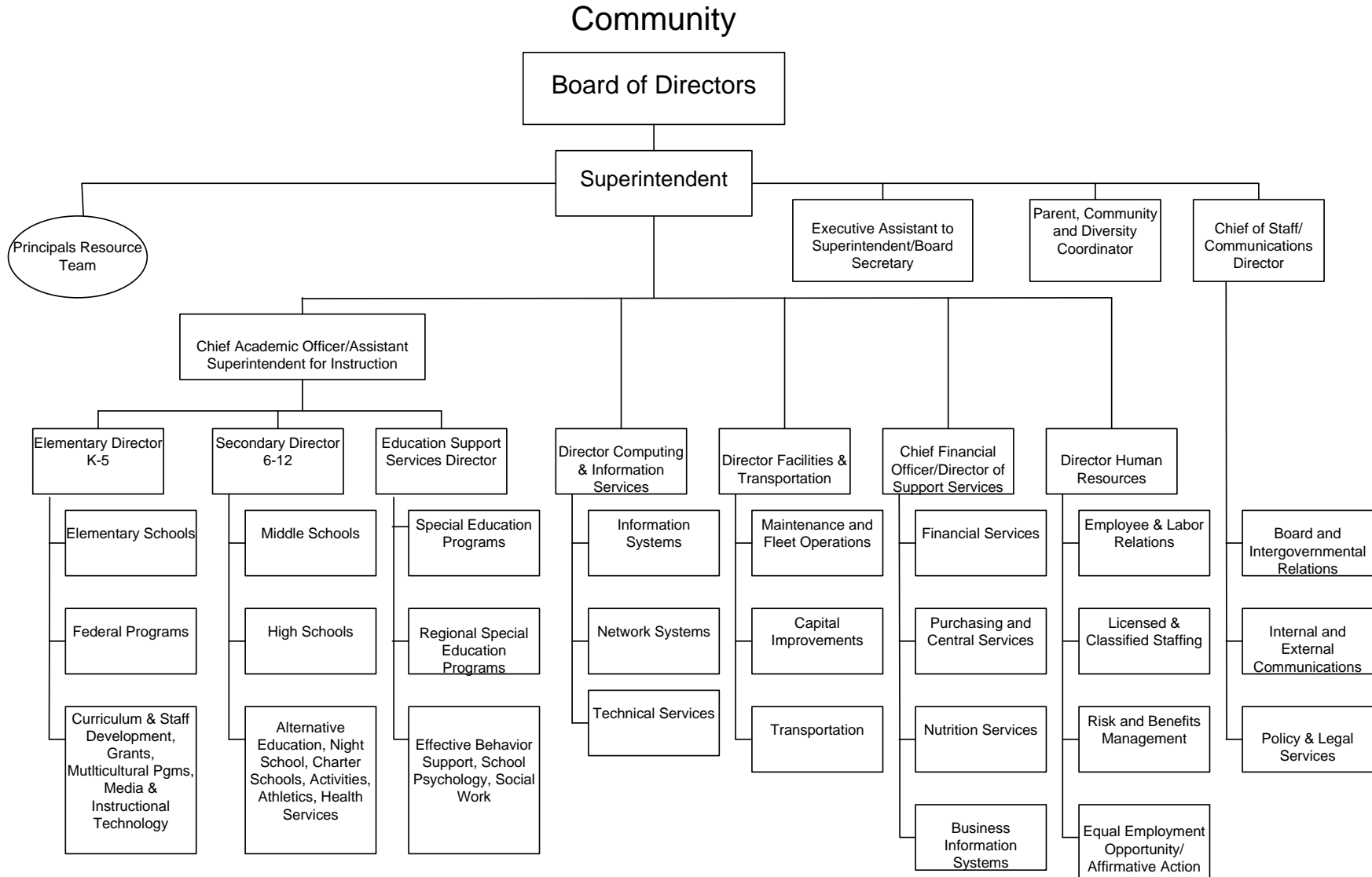
once again with 63.7% approval. The renewal levy will be imposed beginning in 2010-11 and extending through 2014-15.

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
2009-2010 – Eugene, Oregon



STUDENT ENROLLMENT

ENROLLMENT (ADMr) HISTORY & PROJECTIONS
2004-05 TO 2009-10

FISCAL YEAR ^{1,2}	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
LEVEL:						
Elementary (K-5) ³	7,042	7,152	7,049	7,071	7,098	7,119
Middle School (6-8)	4,374	4,228	4,095	4,006	4,041	3,948
High School (9-12)	6,154	6,183	6,144	5,944	5,726	5,646
TOTAL	17,570	17,563	17,288	17,021	16,865	16,713
% Change Over Previous Year	-0.87%	-0.04%	-1.57%	-1.54%	-0.92%	-0.90%

¹ Enrollment figures for 2004-05 through 2006-07 are actual; for 2007-08 are subject to final adjustment by the state; and for 2008-09 and 2009-10 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). *This limitation was reversed by voter approval of Measure 56 in the November 2008 general election.*

MEASURE 56

In November 2008, voters amended the Oregon constitution to require that all local property tax measures on May and November elections be decided by majority vote. This effectively overturned the "double majority" requirement of Measure 50, passed in 1997.

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. 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 140.

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;
- d)** 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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“ART RAISES

US ABOVE

REALITY”



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, 2009

In Thousands		RESOURCES								
FUND	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FD BALANCE	TOTAL
General	63,254		5,135	125	62,979	2,333		969	13,836	148,631
Fleet & Equipment			10		485			500	8,035	9,030
Federal, State & Local Pgms			3,800	9	1,456	14,983				20,248
Student Body			5,700						3,500	9,200
Debt Service	15,224		3,730						9,936	28,890
Capital Projects			283						16,916	17,199
Nutrition Services			1,886		44	3,067		282	67	5,346
Insurance Reserve		32,659	84					568	10,084	43,395
District Retirement		2,800							5,654	8,454
TOTAL - All Funds	78,478	35,459	20,628	134	64,964	20,383		2,319	68,028	290,393

STATEMENT OF REQUIREMENTS—ALL FUNDS
For Fiscal Year Beginning July 1, 2009

In Thousands		REQUIREMENTS—BY OBJECT							
FUND	SALARIES	EMPLOYEE BENEFITS	SERVICES/ SUPPLIES	EQUIPMT/ CAPITAL	OTHER	TRANSFERS	CONTING	UEFB	TOTAL
General	78,482	44,406	18,790	57	767	1,318	2,138	2,673	148,631
Fleet & Equipment			3,165	3,548	866		1,451		9,030
Federal, State & Local Pgms	8,604	4,778	6,252	120	494				20,248
Student Body			4,489	180	1,350		500	2,681	9,200
Debt Service					18,678			10,212	28,890
Capital Projects	780	430	279	9,994		500		5,216	17,199
Nutrition Services	1,452	1,071	2,654				102	67	5,346
Insurance Reserve	350	33,542	625	10	296	500	600	7,472	43,395
District Retirement		956	2,545			1	3,013	1,939	8,454
TOTAL - All Funds	90,624	86,772	36,254	13,909	22,451	2,319	7,804	30,260	290,393

FINANCIAL SUMMARIES

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

STATEMENT OF REQUIREMENTS—ALL FUNDS

For Fiscal Year Beginning July 1, 2009

In Thousands

REQUIREMENTS—BY PROGRAM AREA ¹

FUND	DIRECT CLASS SVC	CLASSRM SUPPORT	BUILDING SUPPORT	CENTRAL SUPPORT	OTHER ACCOUNTS	CONTING	UNAPPROP BALANCE	TOTAL
General	82,545	29,319	23,774	6,863	1,319	2,138	2,673	148,631
Fleet & Equipment	2,920	3,789	4		866	1,451		9,030
Federal, State & Local Pgms	12,924	6,390	143	791				20,248
Student Body		6,019				500	2,681	9,200
Debt Service					18,678		10,212	28,890
Capital Projects	1		11,473	9	500		5,216	17,199
Nutrition Services			5,123	54		102	67	5,346
Insurance Reserve	1		168	34,654	500	600	7,472	43,395
District Retirement				3,501	1	3,013	1,939	8,454
TOTAL - All Funds	98,391	45,517	40,685	45,872	21,864	7,804	30,260	290,393

STATEMENT OF REQUIREMENTS—ALL FUNDS

For Fiscal Year Beginning July 1, 2009

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	84,817	57,339	344	1	1,318	1	2,138	2,673	148,631
Fleet & Equipment	2,920	3,792	1			866	1,451		9,030
Federal, State & Local Pgms	12,935	6,578	665	70					20,248
Student Body	6,019						500	2,681	9,200
Debt Service						18,678		10,212	28,890
Capital Projects	1	1,942	1	9,539	500			5,216	17,199
Nutrition Services		54	5,123				102	67	5,346
Insurance Reserve	1	34,821		1	500		600	7,472	43,395
District Retirement		3,501			1		3,013	1,939	8,454
TOTAL - All Funds	106,693	108,027	6,134	9,611	2,319	19,545	7,804	30,260	290,393

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 2006–2007	73,495	29,104	35,775	446	74,601	16,650		9,397	86,372	325,840
Actual 2007–2008	75,137	30,231	22,918	160	77,856	16,208		6,618	92,730	321,858
Budget 2008–2009	78,998	39,826	23,211	150	80,122	13,906		4,234	79,302	319,749
Budget 2009–2010	78,478	35,459	20,628	134	64,964	20,383		2,319	68,028	290,393

In Thousands

REQUIREMENTS

ALL FUNDS TOTAL	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COMMUN SERVICES	FACILITIES ACQUISITION & CONSTR	FUND TRANSFERS	OTHER USES	CONTINGENCY	UNAPPROP BALANCE	TOTAL
Actual 2006–2007	98,130	89,751	5,620	12,053	9,397	18,159		92,730	325,840
Actual 2007–2008	106,802	96,833	6,065	8,379	6,618	18,018		79,143	321,858
Budget 2008–2009	111,446	112,496	6,279	16,704	4,234	18,433	11,971	38,186	319,749
Budget 2009–2010	106,693	108,027	6,134	9,611	2,319	19,545	7,804	30,260	290,393

PROJECTED ENDING FUND BALANCES — ALL FUNDS

ENDING FUND BALANCES—ALL FUNDS
2009—10

FUND	BEGINNING FUND BALANCE	PLUS REVENUES	LESS EXPENDITURES	PLUS UNDERSPENDING	ENDING FUND BALANCE
GENERAL ¹	13,836,000	134,795,000	145,958,082	2,779,169	5,452,087
FLEET & EQUIPMENT ²	8,035,258	994,576	9,029,834	4,747,061	4,747,061
FED, STATE & LOCAL PROGRAMS	-	20,247,593	20,247,593	-	-
STUDENT BODY ³	3,500,000	5,700,000	6,519,000	530,143	3,211,143
DEBT SERVICE ⁴	9,935,395	18,954,187	18,677,952	-	10,211,630
CAPITAL PROJECTS ⁵	16,916,266	282,975	11,983,132	574,157	5,790,266
NUTRITION SERVICES ⁶	67,446	5,279,123	5,279,123	-	67,446
INSURANCE RESERVE ⁷	10,083,618	33,311,237	35,922,829	1,440,685	8,912,711
DISTRICT RETIREMENT ⁸	5,654,081	2,800,000	6,515,389	3,043,330	4,982,022
TOTAL—ALL FUNDS	68,028,064	222,364,691	260,132,934	13,216,572	43,374,366

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. The 2009-10 budget projects the General Fund ending fund balance at \$5.45 million, or 4.0% of operating revenues. Total General Fund revenues include \$969,000 in transfers from other funds.

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

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

¹ Underspending is projected to be 80% 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, 2010.

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

⁶ No anticipated underspending.

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, 100% of the PERS Reserve, and 0.75% of all other accounts.

FINANCIAL SUMMARY — TAX LEVY COMPUTATION

FINANCIAL SUMMARY - TAX LEVY COMPUTATION

	2008-09 Budget				2009-10 Budget			
	General Fund		Debt Service Fund	All Funds Total ¹	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	168,681,634		27,479,237	196,160,871	148,631,000		25,505,356	174,136,356
Total Resources	(118,246,634)		(12,816,425)	(131,063,059)	(98,133,000)		(10,271,169)	(108,404,169)
Revenue Required to Bal.	50,435,000	13,964,000	14,662,812	79,061,812	50,498,000	12,809,000	15,234,187	78,541,187
Loss Due to Constitutional Limit (Compression)	483,000	2,235,000		2,718,000	447,000	3,366,000		3,813,000
Uncollected Tax	2,935,370	812,719	853,391	4,601,480	3,800,925	964,117	1,146,659	5,911,701
Estimated Tax Imposed	53,853,370	17,011,719	15,516,203	86,381,292	54,745,925	17,139,117	16,380,846	88,265,888
Total Certified Levy	53,853,370	17,011,719	15,516,203	86,381,292	54,745,925	17,139,117	16,380,846	88,265,888
	2008-09 Actual				2009-10 Projected			
Permanent Tax Rate	\$4.7485	\$1.5000	\$1.3757	\$7.6242	\$4.7485	\$1.5000	\$1.4208	\$7.6693
Assessed Value				\$11,193,424,874				\$11,529,227,620

¹Requirements and Resources totals for all funds may be found on page 43.

PERFORMANCE INDICATORS

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

Board Goals for 2009–10

- Increase achievement for all students and close the achievement gap.
- Provide prudent stewardship of district resources to best support student success, educational equality and choice.
- Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

INTRODUCTION

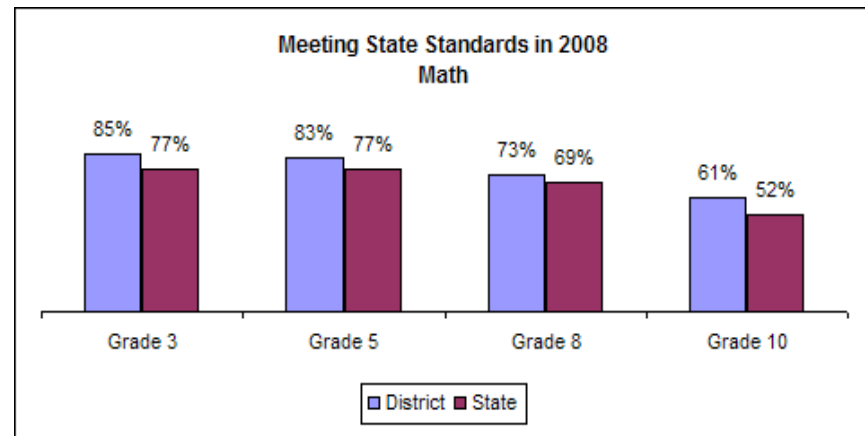
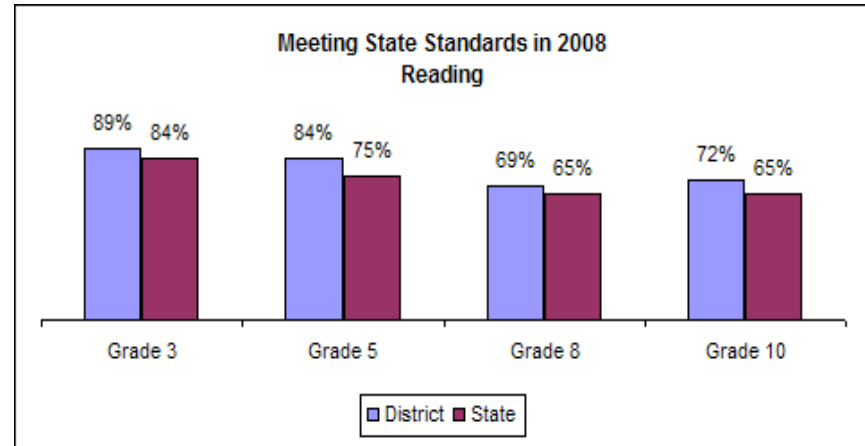
Eugene School District 4J strives for excellence in all areas of its operations, driven by its mission to do what’s best for 4J students. In this section are key indicators of how well the district is carrying out this mission. These indicators provide some specific measures of student success, as well 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 2008 State School Report Card rated 75% of district schools as Exceptional or Strong, and 25% as Satisfactory. Moreover, results of the 2008 Oregon Assessment of Knowledge & Skills 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 scored lower than their Asian and White peers on the reading and math assessments, particularly as students move from the elementary to secondary levels.

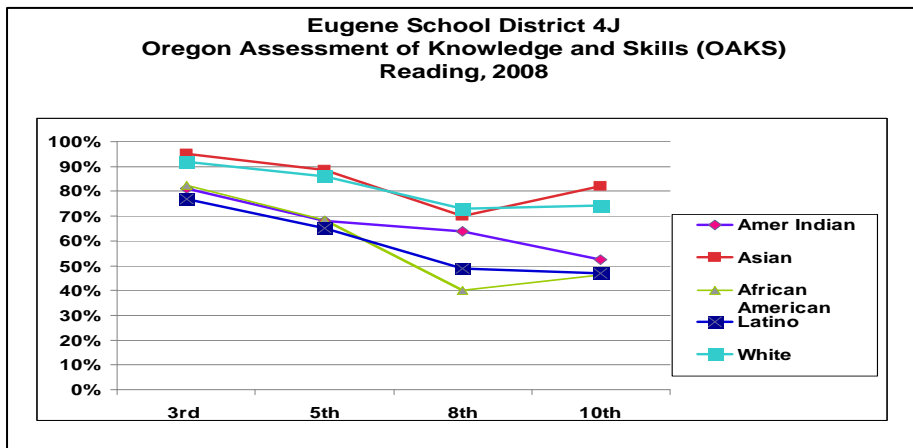
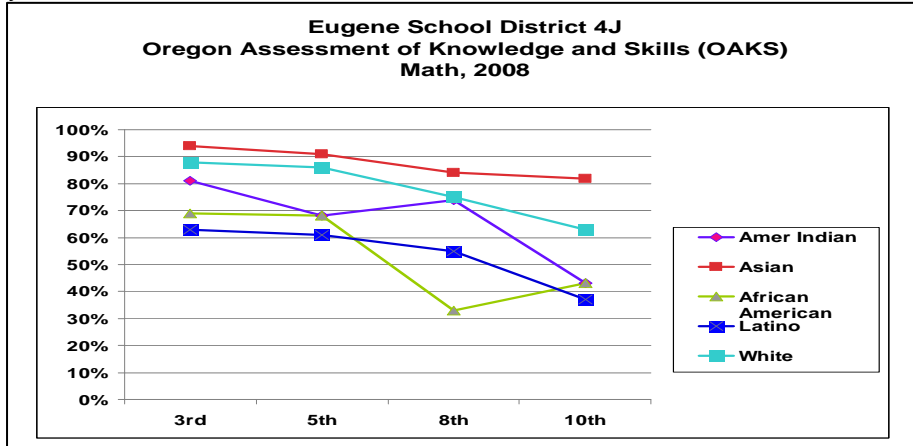


PERFORMANCE INDICATORS

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 additional funds to achieve this goal and continues to maintain this focus. For 2007-08, some progress was made for the district's Latino students; however, the district's American Indian and African American students scored lower in several categories, primarily at the secondary levels. District staff in conjunction with the district's Equity Committee continues to research options which will address this issue more expeditiously. The tables to the right show elementary, middle, and high school Reading and Math scores on the Oregon Assessment of Knowledge & Skills for the last two years.



Reading Performance by Ethnicity – Elementary (Grades 3-5)

	American Indian	Asian	African American	Latino	White
2006-07	84%	84%	69%	64%	86%
2007-08	82%	93%	73%	73%	89%

Reading Performance by Ethnicity – Middle (Grades 6-8)

	American Indian	Asian	African American	Latino	White
2006-07	67%	78%	66%	51%	80%
2007-08	71%	79%	54%	55%	81%

Reading Performance by Ethnicity – High (Grade 10)

	American Indian	Asian	African American	Latino	White
2006-07	69%	80%	58%	43%	74%
2007-08	53%	82%	46%	47%	74%

Math Performance by Ethnicity – Elementary (Grades 3-5)

	American Indian	Asian	African American	Latino	White
2006-07	71%	79%	55%	49%	78%
2007-08	79%	91%	70%	64%	87%

Math Performance by Ethnicity – Middle (Grades 6-8)

	American Indian	Asian	African American	Latino	White
2006-07	69%	81%	53%	56%	79%
2007-08	73%	87%	47%	56%	78%

Math Performance by Ethnicity – High (Grade 10)

	American Indian	Asian	African American	Latino	White
2006-07	53%	85%	36%	32%	64%
2007-08	43%	82%	43%	37%	63%

PERFORMANCE INDICATORS

**DIRECT CLASSROOM & CLASSROOM SUPPORT SERVICES
State Report Card Results—2006–2008**

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 certain accountability measures regarding each of Oregon’s schools.

The rating that a school receives is based largely on student participation and performance on the Oregon Assessment of Knowledge & Skills. Student attendance for elementary and middle schools, and dropout rates for high schools, also factor into a school’s overall rating. The current rating system and formulas used to calculate ratings are scheduled to change after this year.

High Schools

Schools	2006	2007	2008
Churchill	Sa	St	Sa
North Eugene	L	Sa	Sa
Sheldon	St	St	St
South Eugene	E	E	E

Middle Schools

Schools	2006	2007	2008
Cal Young	St	St	St
Kelly	Sa	St	St
Kennedy	St	St	St
Madison	Sa	Sa	Sa
Monroe	St	St	St
Roosevelt	E	St	St
Spencer Butte	St	St	St

K-8

Schools	2006	2007	2008
Arts & Technology	NR ¹	NR ¹	NR ¹

Elementary Schools

Schools	2006	2007	2008
Adams	Sa	Sa	Sa
Awbrey Park	Sa	St	Sa
Buena Vista	E	E	St
César Chavez	NR ¹	Sa	Sa
Charlemagne	E	E	E
Coburg	St	St	St
Corridor	St	St	St
Crest Drive	E	E	E
Eastside	E	E	E
Edgewood	St	St	St
Edison	E	St	E
Family	St	Sa	Sa
Gilham	St	St	St
Harris	St	St	St
Hillside	E	E	St
Holt	NR ¹	St	St
Howard	Sa	Sa	Sa
McCornack	St	St	St
Meadowlark	St	St	St
Parker	E	E	E
River Road	Sa	St	Sa
Spring Creek	St	St	St
Twin Oaks	St	St	St
Willagillespie	E	E	St
Yujin Gakuen	St	St	E

Performance:

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

¹ Schools must be in operation for a minimum of 3 years before receiving report card ratings.

PERFORMANCE INDICATORS

As seen in the following tables, the overall district performance on the Oregon Assessment of Knowledge & Skills 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 —2006–08

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	2006		2007*		2008	
	Dist	State	Dist	State	Dist	State
Reading/Literature	91	87	89	81	90	84
Math	93	86	76	69	85	77

Grade 5	2006		2007*		2008	
	Dist	State	Dist	State	Dist	State
Reading/Literature	90	83	79	71	84	75
Math	89	85	73	68	83	77
Writing (Grade 4) ²	55	42	48	44	48	47
Science ¹	86	79	NA	NA	80	75

Grade 8	2006		2007*		2008	
	Dist	State	Dist	State	Dist	State
Reading/Literature	73	66	73	68	70	65
Math	73	66	75	70	73	69
Writing (Grade 7) ²	61	45	50	48	63	49
Science ¹	76	68	NA	NA	71	69

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.

Grade 10	2006		2007*		2008	
	Dist	State	Dist	State	Dist	State
Reading/Literature	66	55	72	65	72	65
Math	52	45	61	55	61	52
Writing	69	55	68	54	75	56
Science ¹	70	62	NA	NA	64	57

4J High School Dropout Rates – 2005–2008

School	2006	2007	2008
Churchill High School	1.1%	1.1%	0.5%
North Eugene High School	1.2%	2.5%	1.9%
Sheldon High School	1.8%	2.6%	1.3%
South Eugene High School	1.1%	1.2%	0.8%
DISTRICT AVERAGE **	2.2%	2.5%	2.0%
STATEWIDE AVERAGE**	4.1%	4.4%	3.7%

**District and statewide averages include students in alternative education programs and placements.

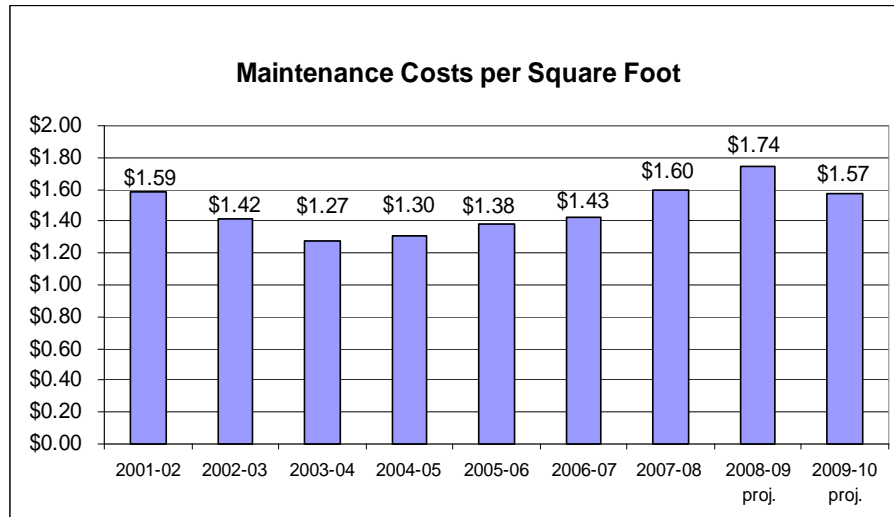
Average SAT Reading and Math Scores – 2006–2008

	2006	2007	2008		2006	2007	2008
	READING				MATH		
4J	556	551	555		568	557	563
Oregon	563	522	523		529	526	527
Nation	523	502	502		518	515	515

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 2009–10 includes \$4.8 million to maintain over three million square feet. The budget per square foot is lower in 2009–10 than in 2008–09 due to budget reductions. Over the past 5-6 years a portion of the total square footage has been replaced by new construction; however, the total square footage of building space has remained about the same. New systems and a variety of technologies have been added to new and existing facilities. These new systems, coupled with the high percentage of aged facilities, have resulted in an increase in the overall demand for ongoing maintenance and repair. This trend is evidenced by a steady and fairly dramatic increase in work order requests over the past 5 years.



Student Transportation

	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Students Transported Daily	4,437	4,567	4,407	4,855	5,056
Total Miles Traveled	1,142,656	1,265,765	1,317,538	1,267,489	1,447,550

CENTRAL SUPPORT SERVICES

Bond Rating

In August 2008, 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 manageable 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 **Aa2**.

Audit Opinions

The district has received unqualified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2008.

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.

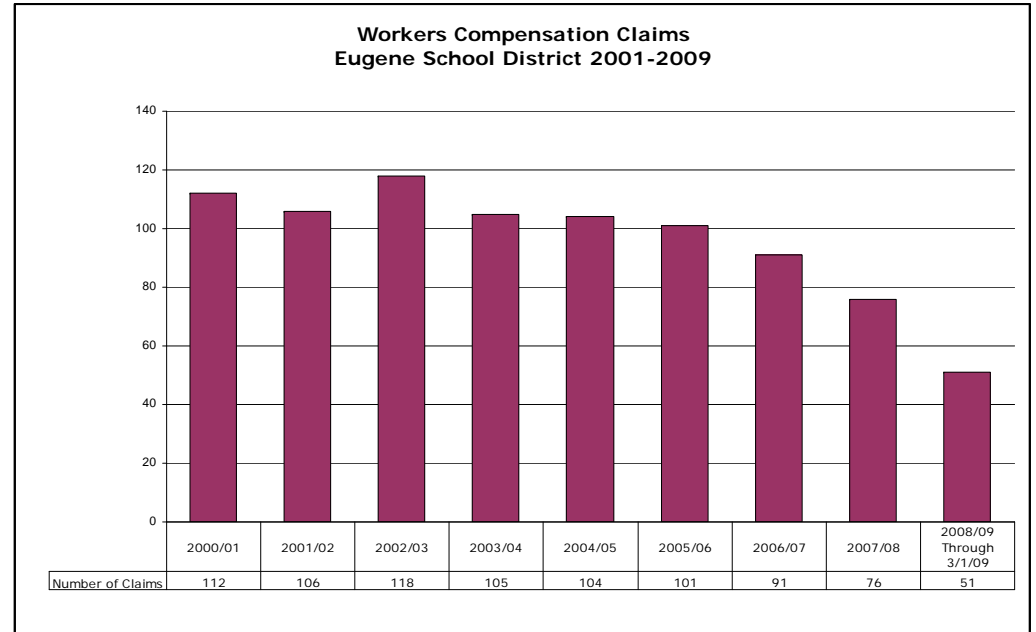
This certificate is presented to governments whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

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.

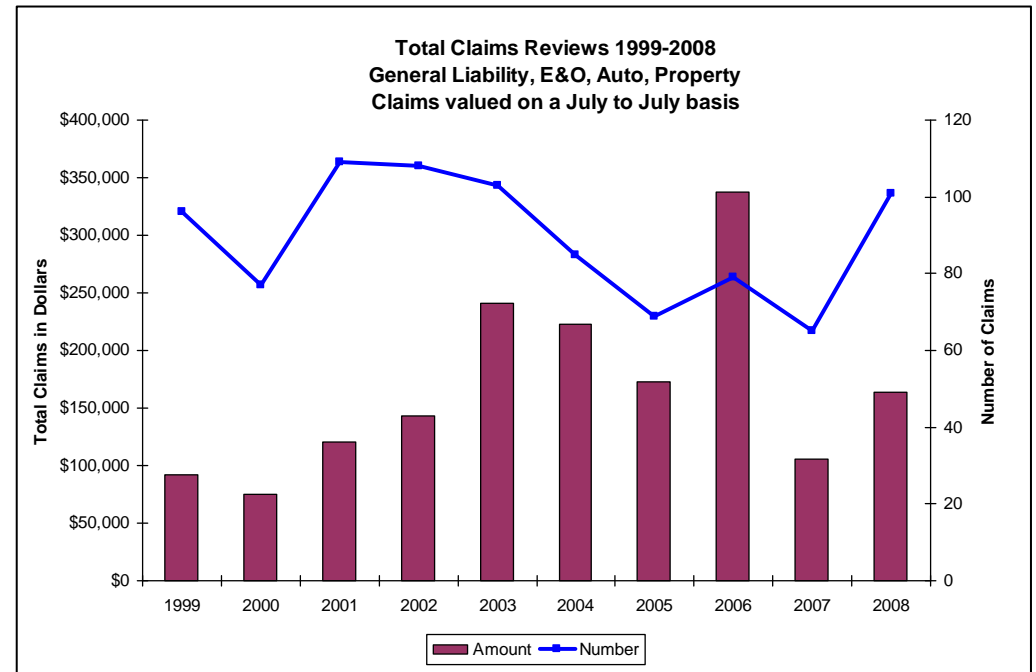
WORKERS' COMPENSATION

This graph outlines the number of worker's compensation claims for all district employees between July 1, 2000 and March 1, 2009. 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 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, 1999 through July 1, 2008. 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 2006 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
11/04/08	Local Option Renewal ³	80,140,000	49,568	28,297	63.7	87.7

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

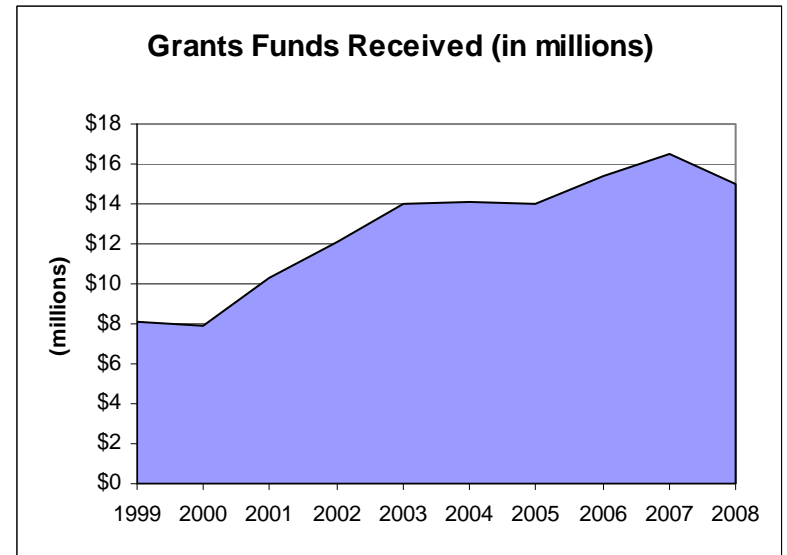
<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
1:140	1:148	1:137	1:137	1:139	1:128

Ratio of Payroll Checks Issued Per Payroll FTE

<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
11,776:1	11,991:1	12,181:1	12,375:1	13,615:1	15,104:1

Grant Funds Received

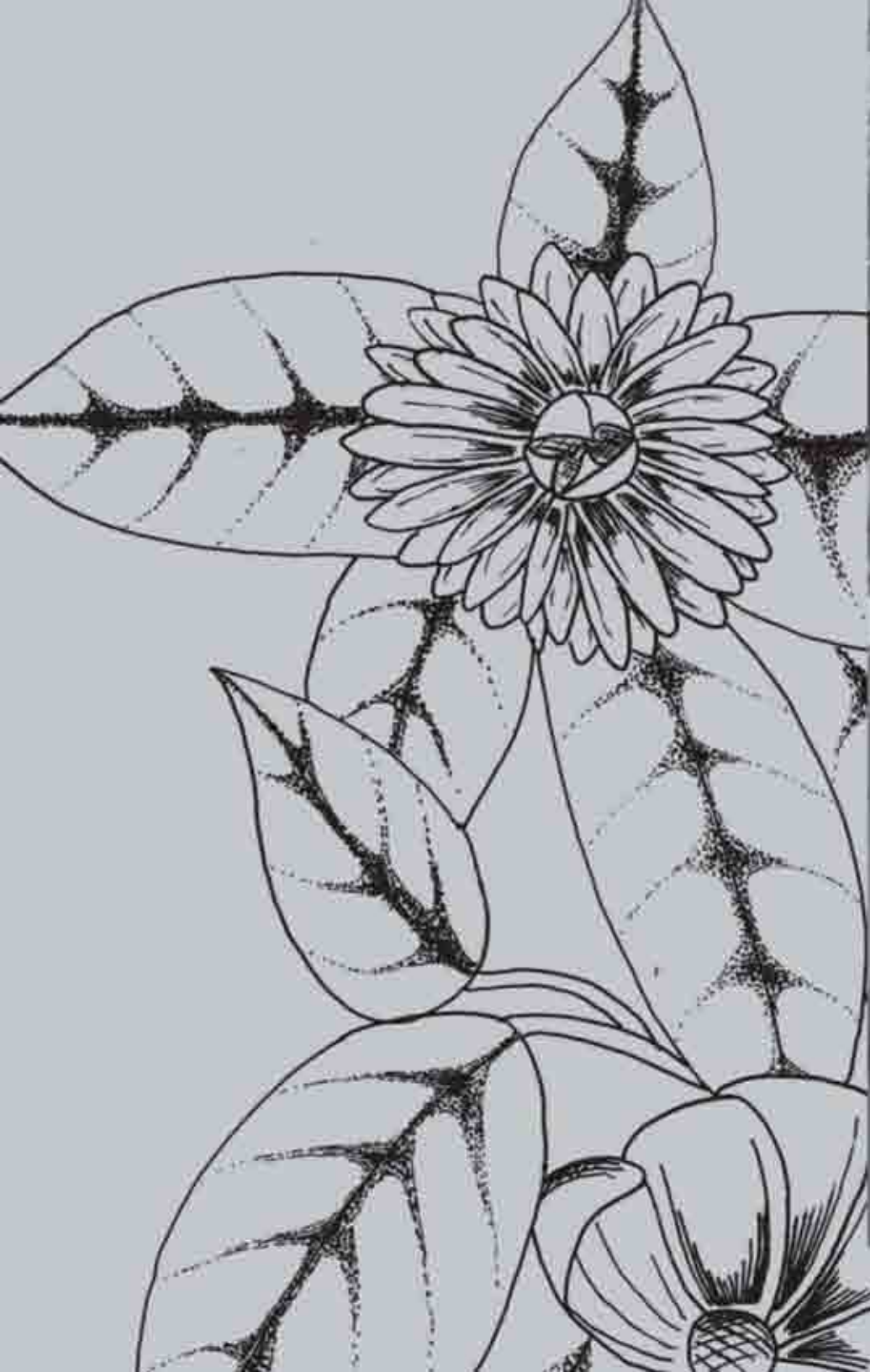
District success generating grant funding for new and innovative instructional programs contributes to its ability to support student success. These funds are restricted to specific purposes and are time-limited. (Amounts do not include Eugene Education Funds (EEF) and City Levy Fund grants.)



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.

³ Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2010-11. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.



4J General Fund

GENERAL FUND

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RESOURCES

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

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.

In the March 2009 state economic forecast, state general fund revenues were predicted to be approximately \$13 billion, \$1.7 billion lower than projected in December 2008. It is believed that revenues will drop even farther in the May and September forecasts. To reach the proposed funding level, it is assumed that the state legislature is using all available resources under the American Recovery and Reinvestment Act of 2009 (ARRA) as well as balances in the state Education Stability Fund and Rainy Day Fund. Oregon has been approved for approximately \$382 million from the Oregon Education Stabilization portion of the ARRA, \$115.4 million of which was designated by the Governor and state legislature to support K-12 school districts in the current 2007-09 biennium. In addition, the Oregon Rainy Day Fund and Education Stability Fund are projected to reach a total of \$732.1 million by the end of June 2009.

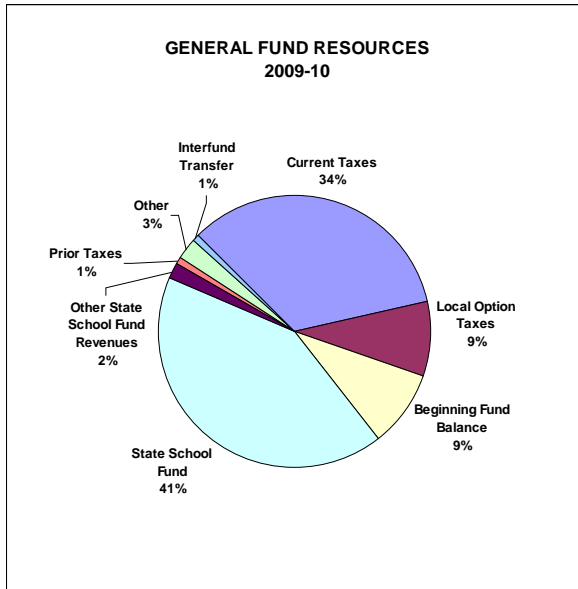
The state legislature sets appropriations for K–12 education each biennium based on projections of corporate and personal income taxes as well as local property taxes. This cycle requires that, every other year, the school district develops its proposed budget while the biennial legislative session is still in process. Until deliberations are concluded and a statewide budget is adopted, the level of state funding is uncertain. This biennium, legislative discussions are taking place in a time of unprecedented fiscal uncertainty and global economic crisis.

The 2009-10 budget includes \$62.3 million from the state: \$61.2 million in formula revenue and \$1.1 million in High Cost Disability grants. Formula revenue assumes \$5,923 per pupil, down 5.7% from 2008-09, and adjusted downward for lower average teacher experience in relation to the state average. Revenue growth is further impacted by decreasing student enrollment.

Proposed funding levels for K-12 education range from \$5.4 billion to \$5.9 billion for the 2009-11 biennium. These compare to a \$6.245 billion funding level adopted by the state in 2007-09, a \$6.39 billion budget for 2009-11 recommended by the Governor in December, and a \$6.55 billion Essential Budget Level (EBL) for 2009-11 estimated by the Legislative Revenue Office.

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



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

GENERAL FUND — RESOURCES

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 2009–10 assume an overall 3.0% increase in assessed values and a collection rate of 93.0%. As a result of the current economic downturn, tax collections are expected to be lower than the 94.5% rate used to develop the 2008-09 budget. 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 30% of the outstanding balance of uncollected taxes will be received during the 2009–10 fiscal year. Other property tax-related revenues include interest earnings from delinquent taxes. Prior years' taxes are included in State School Fund formula revenue.

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. A federal Bailout Bill approved in late 2008 reinstated this funding at 90%

of the 2006 funding level and provided for a gradual phase-out over the subsequent three years. The 2009-10 budget includes \$2.1 million from this source.

- **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.

Annual amounts received by the district vary, fluctuating between \$400,000 and \$1.8 million over the past ten years. Revenues of \$596,000 are budgeted for 2009-10 based on state estimates.

- **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 \$125,000 from the County School Fund in 2009-10.

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 (plus 3% per year beginning 2008-09) 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 \$8.9 million per year to maintain current school programs and staffing levels. The levy is expected to generate \$13.0 million in 2009–10. Revenues are projected to be lower than in recent years in anticipation of a 10% drop real market property values and 3% growth in assessed values.

In November 2008, district voters approved renewal of the current local option levy, which expires in June 2010. This levy will become effective in the fall of 2010 and expire in 2015.

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 2008-09, these sources are projected to total approximately \$4.4 million. A reduction in

GENERAL FUND — RESOURCES

investment earnings resulting from the current economic downturn is the major factor behind a drop in these revenues to an estimated \$3.6 million in 2009-10.

Interfund Transfers

The 2008–09 budget includes transfers from other funds, including \$118,000 from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs and \$500,000 from the Capital Projects Fund to support district operations.

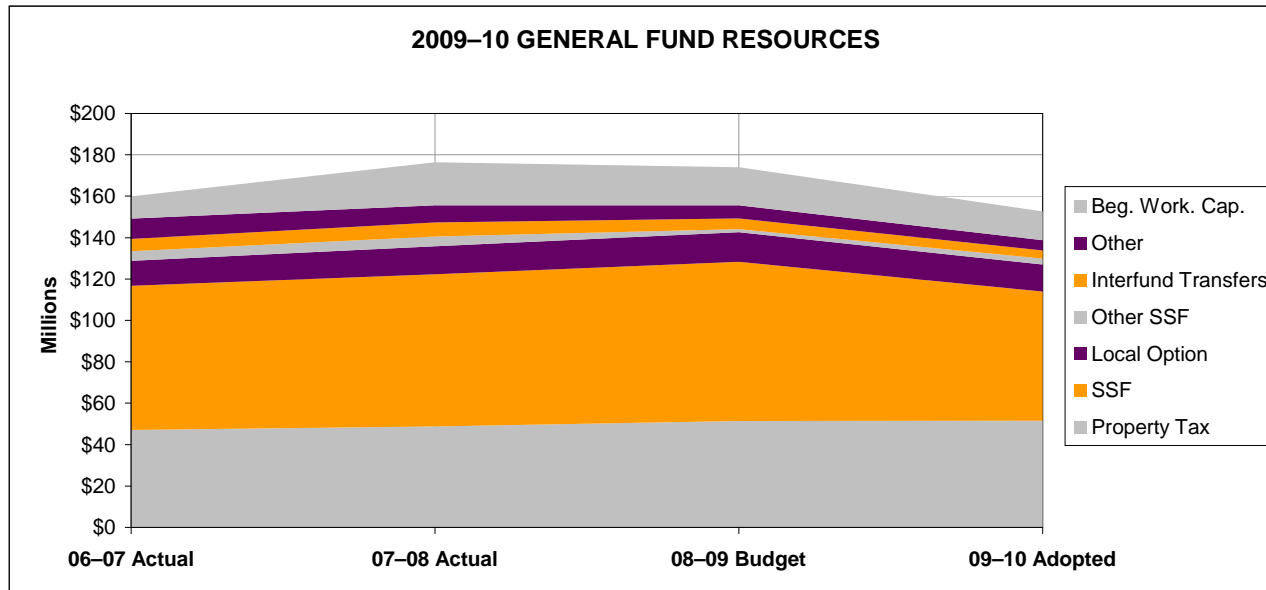
Beginning Fund Balance

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 2009-10 is budgeted at \$13,836,000. The budget assumes that \$8.4 million in reserves will be used in 2009-10 to support district operations and fund one-time investments in strategies to close the achievement gap.

GENERAL FUND — RESOURCES

Resources				
	06-07	07-08	08-09	09-10
	Actual	Actual	Budget	Adopted
STATE SCHOOL FUNDING				
Current Property Tax	45,913,756	48,036,963	50,394,000	50,458,000
Prior Taxes	1,205,318	697,169	1,011,000	1,105,000
State School Fund (SSF)	69,572,735	73,592,567	76,970,000	62,353,000
Other SSF Revenues	4,563,408	4,784,934	1,423,000	2,854,000
LOCAL OPTION PROPERTY TAX	12,177,246	13,459,439	14,240,000	13,074,000
INTERFUND TRANSFERS	3,818,000 ¹	1,319,351	977,634	969,000
OTHER	<u>5,956,615</u>	<u>6,824,993</u>	<u>5,264,000</u>	<u>3,982,000</u>
TOTAL REVENUES	143,207,078	148,715,416	150,279,634	134,795,000
BEGINNING NET WKG CAPITAL	<u>10,815,344</u>	<u>20,845,607</u>	<u>18,402,000</u>	<u>13,836,000</u>
TOTAL BUDGET RESOURCES	154,022,422	169,561,023	168,681,634	148,631,000

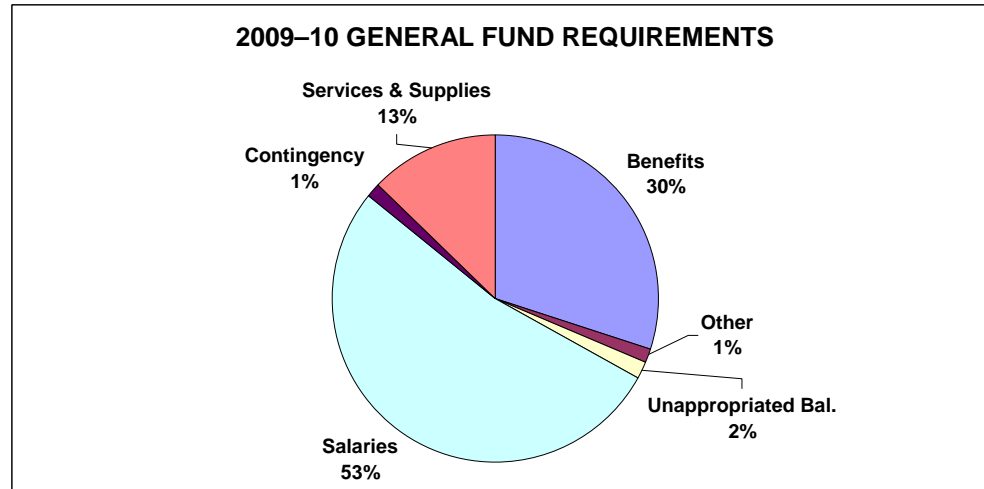


¹ Includes \$3 million transfer from District Retirement Fund to cover increase in PERS rate.

REQUIREMENTS

2009-10 GENERAL FUND BUDGET

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	70,552,584	82,149,942	82,132,278	78,481,768
Benefits	39,305,118	45,657,049	48,180,774	44,406,289 ¹
Services	12,271,585	13,481,278	16,473,870	14,423,380
Supplies	4,804,709	5,110,262	4,734,652	4,366,856
Equipment	49,874	58,419	64,057	57,256
Other	6,192,945	6,050,485	3,979,541	2,084,533
Contingency	0	0	3,537,341	2,138,000 ²
Expenditures	133,176,815	152,507,435	159,102,513	145,958,082
Unapprop Bal	20,845,607	17,053,588	9,579,121	2,672,918 ³
Total Gen Fund	154,022,422	169,561,023	168,681,634	148,631,000



¹ Reflects lower PERS rate for 2009-11 biennium.

² Represents 1.5% of operating expenditures, excluding transfers.

³ Reserves (including projected underspending of budgeted amounts) reduced to 4.0% of operating revenues as part of a short-term strategy to address revenue reductions.

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.

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 Less Restrictive Programs for Students with Disabilities
- 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 Counseling Services

- 2129 Other Guidance Services
- 2131 Health Services
- 2132 Medical Services
- 2139 Other Health Services
- 2142 Psychological Testing
- 2143 Psychological Counseling Services
- 2152 Speech Pathology Services
- 2169 Miscellaneous Support of Ed Services
- 2190 Service Direction, Student Support Services

Libraries, Curriculum, and Staff Development

- 2210 Improvement of Instruction Services
- 2211 Direction of Instruction Services
- 2213 Curriculum Development
- 2214 Multicultural Education
- 2219 Other Improvement of Instruction Services
- 2221 Instructional Materials Center
- 2222 School Library Services
- 2223 Multimedia Services
- 2230 Assessment and Testing
- 2240 Instructional Staff Development
- 2665 Site-based Technology Services

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 – District
- 2556 Student Transportation – Refundable
- 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
- 2321 Office of the Superintendent

Financial Services

- 2521 Financial and Support Services

Human Resources

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

Communications and Intergovernmental Relations

- 2630 Communications and Intergovernmental Relations
- 3320 Community Recreation Services
- 3390 KRVM

Nutrition Services

- 3100 Nutrition Services

OTHER ACCOUNTS

Other Accounts

- 4150 Building Acquisition & Improvement
- 5120 Short-term Debt Service
- 5200 Interfund Transfers
- 6110 Contingency Fund
- 6111 Contingency – Special Education
- 7000 Reserves and Fund Balances

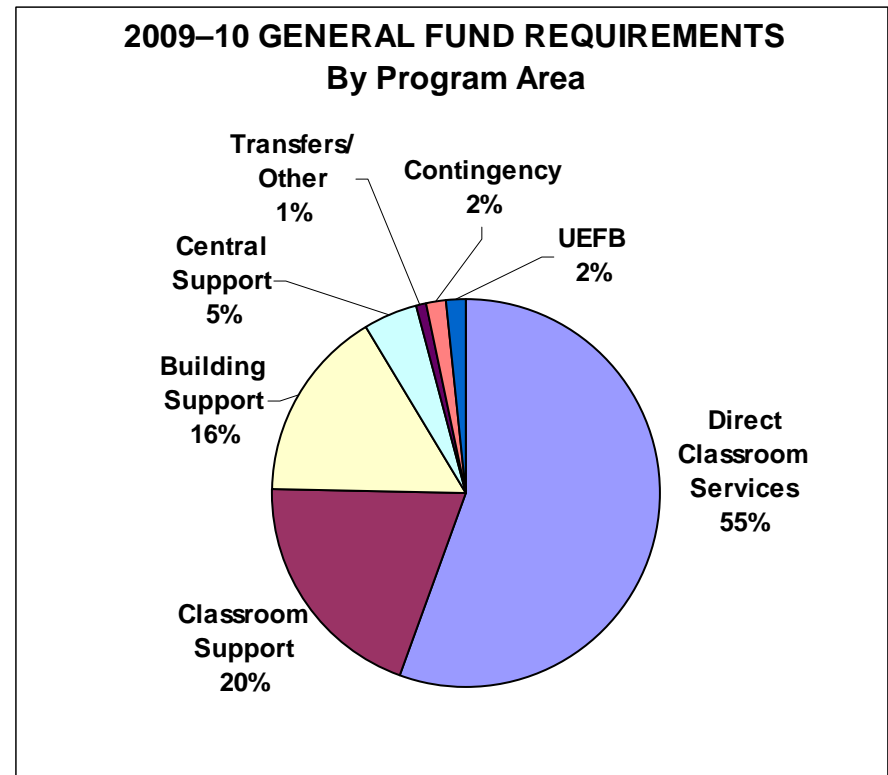
REQUIREMENTS — MAJOR PROGRAM AREAS

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>2009-10 Budget</u>
DIRECT CLASSROOM SERVICES	\$82,545,134
CLASSROOM SUPPORT SERVICES	29,319,099
BUILDING SUPPORT SERVICES	23,774,700
CENTRAL SUPPORT SERVICES	6,862,573
TRANSFERS/OTHER	1,318,576
CONTINGENCY	2,138,000
UEFB	2,672,918
TOTAL	<u>\$148,631,000</u>



DIRECT CLASSROOM SERVICES

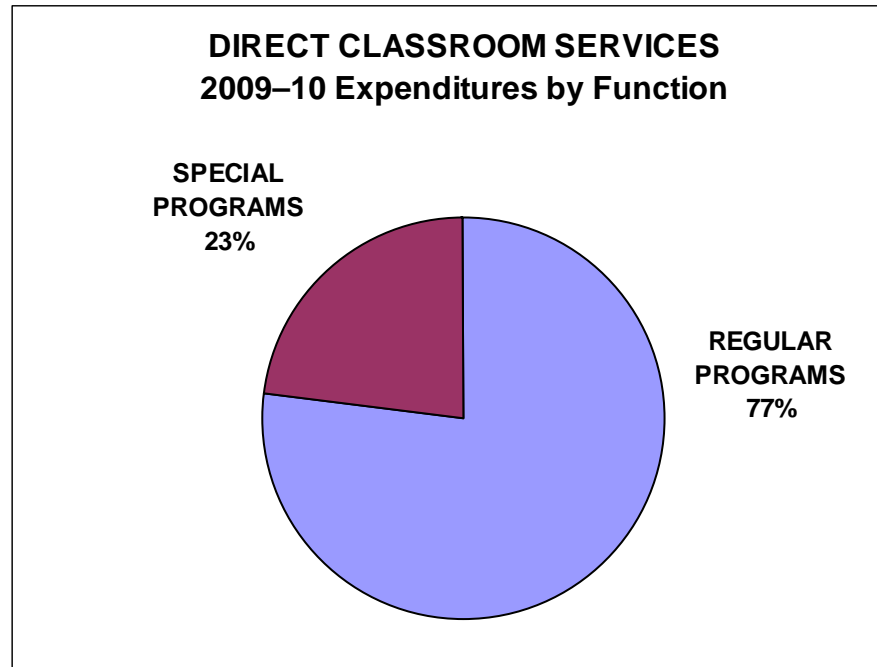
The direct classroom services portion of the budget is dedicated to school district activities that are involved in direct instructional services to students. Since the primary mission of the district is instruction, the goals for the direct classroom services budget are exactly the same as the instructional 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.

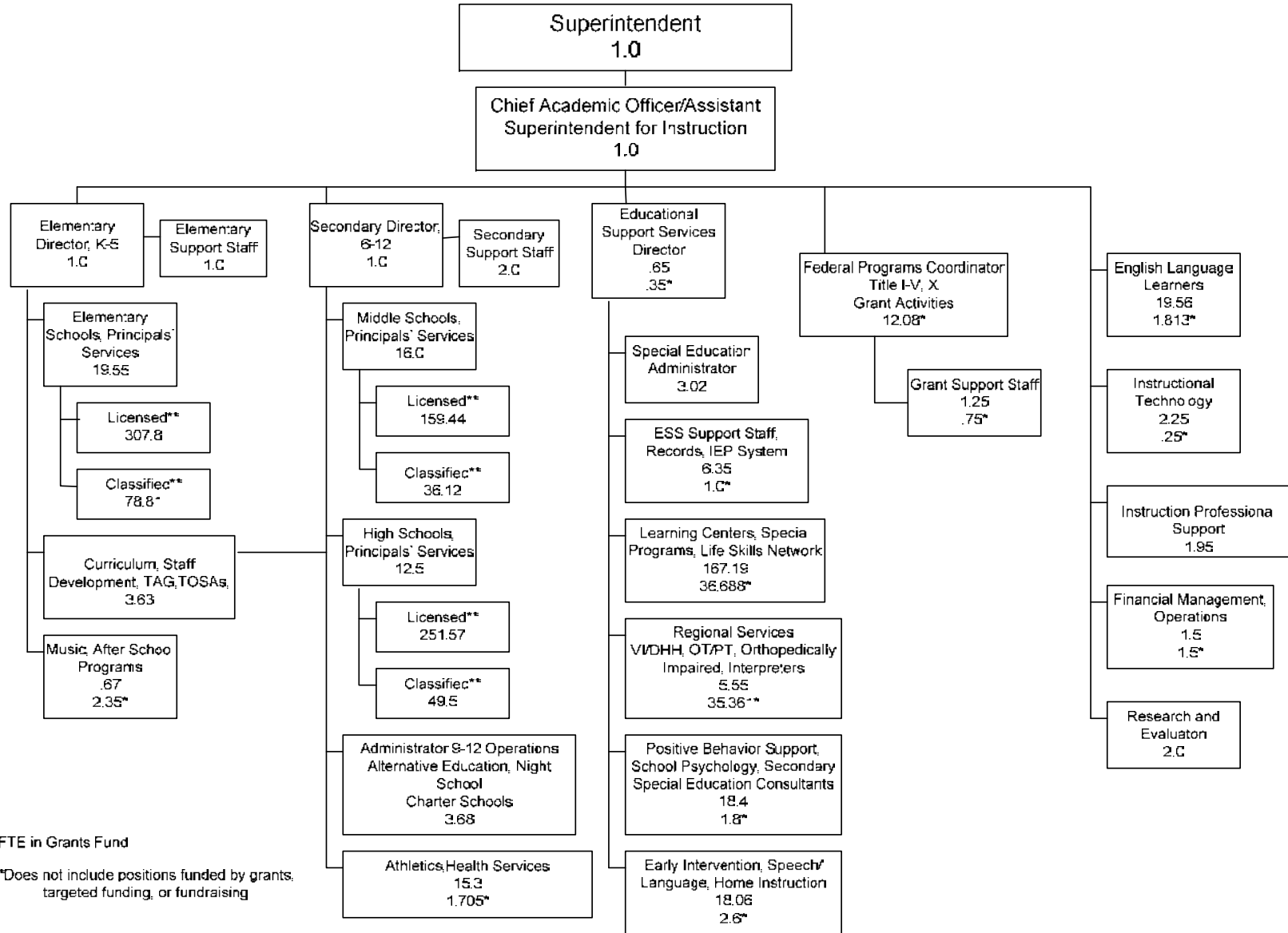
Each of the direct classroom services programs has established a program of work and a set of goals and objectives that it intends to accomplish during the 2009–10 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

MAJOR FUNCTIONS

	<u>2009-10 Budget</u>
REGULAR PROGRAMS	\$63,589,992
SPECIAL PROGRAMS	18,955,142
TOTAL	<u>\$82,545,134</u>



**Instructional Services Organization Chart
2009–2010 – Lane County School District 4J - Eugene, Oregon**



*FTE in 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. 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 2009–10

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 and reading instruction to ensure that all students can read and compute 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. A focus will be on the development of interventions at all grade levels to enable students behind grade level to meet standards and benchmarks.

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

- *3.57 licensed FTE related to the projected decline in enrollment.*

Reductions

- *32.79 licensed FTE reduced due to increased student to teacher ratio and other budget reduction strategies*
- *5% decrease in materials and services*

Additions/Reallocations

- *8.1 classified FTE reallocated to site-based technology (Function 2665) to more accurately reflect support for increased technology needs in the schools.*
- *1.9 licensed FTE athletic trainers/directors reallocated to extra-curricular activities (Function 1132) to more appropriately reflect duties.*
- *0.6 classified FTE reallocated to childcare (Function 3510) to more accurately reflect duties assigned.*

• **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, music, physical and health education, and social studies. 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

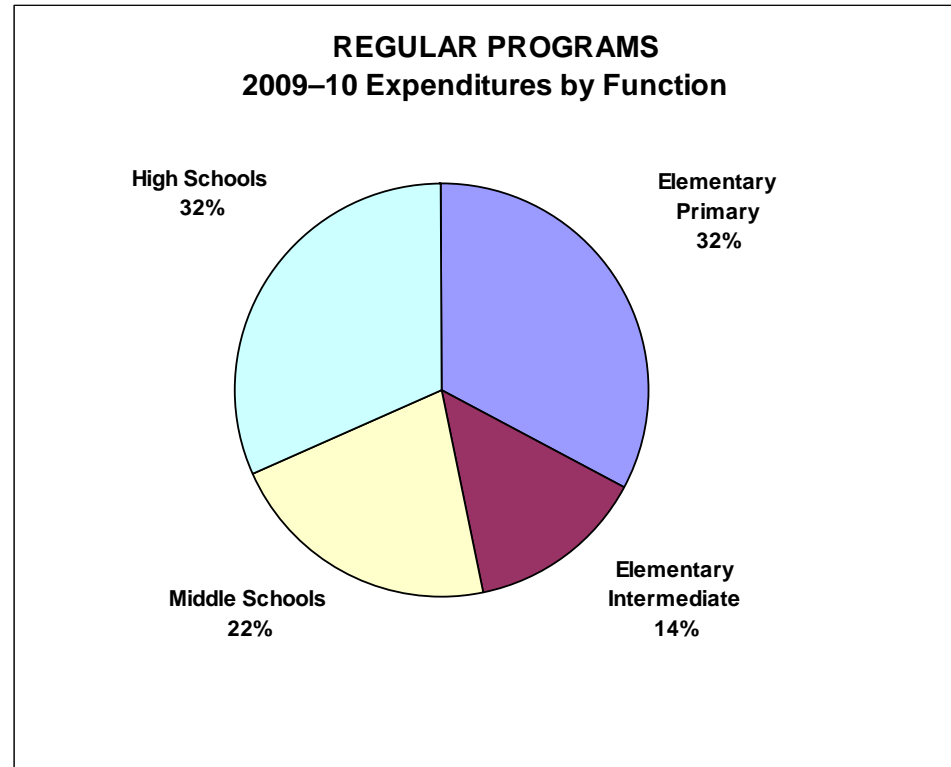
Expenditures for grades 4 and 5 programs, except extra-curricular activities, including language arts, math, science, social studies, arts, physical and health education, and technology/media.

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. Students are encouraged to take increasing responsibility for their own behavior and learning. Standards for achievement at the middle level have been increased, and all students will be expected to meet benchmarks including algebra in grade 8.

1131 High School Programs

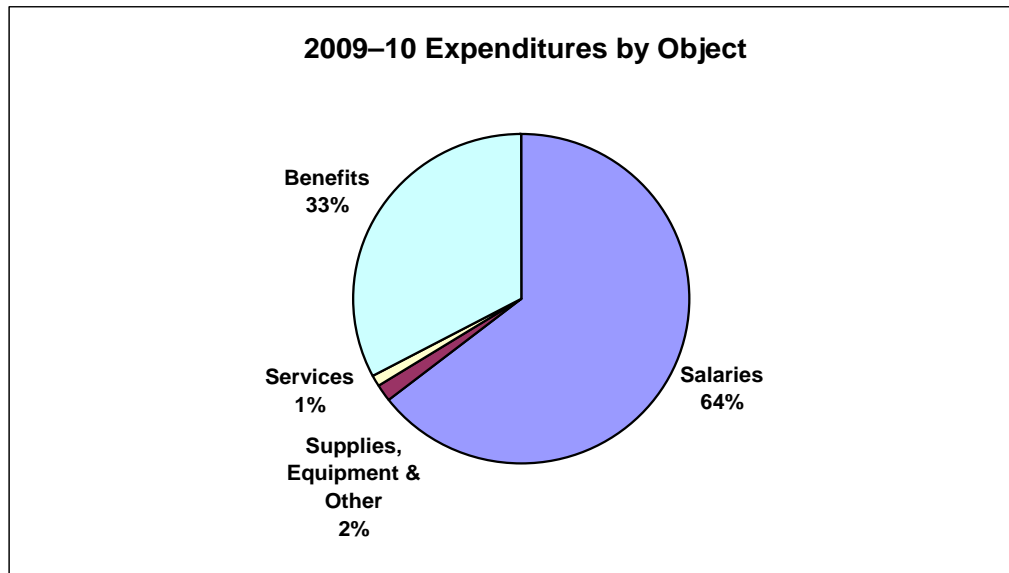
The high school instructional programs focus on learning experiences and activities which emphasize knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. Special efforts are made to help students understand themselves, their relationship with society, and the preparation necessary for their entry into the world of work and/or advanced academic and career training. A major focus will be preparing students to meet new graduation requirements that have increased rigor in language arts, math, and science.



REGULAR PROGRAMS

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	38,813,053	42,986,682	43,315,567	40,908,776
Benefits	19,140,845	22,125,281	23,353,471	20,845,331
Services	206,088	273,743	844,822	677,173
Supplies	1,430,058	1,779,588	1,244,862	1,154,662
Equipment	5,120	0	0	1,150
Other	14,590	15,130	900	2,900
	59,609,754	67,180,424	68,759,622	63,589,992



SPECIAL PROGRAMS

SERVICE DESCRIPTION

Special programs provide a wide range of instructional and related services for students with disabilities, as well as alternative education, talented and gifted, English Language Learner, summer school, charter schools, and other programs.

Key Board Goal for this service:

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

BUDGET GOALS FOR 2009–10

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 (IIPM) 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 2008–2009.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Continuation of programs previously funded on a time-limited basis

- 1.67 licensed 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. (Function 1271)
- \$25,000 (.30 licensed FTE) to expand middle level summer school. (Function 2211)

Reductions

- \$250,000 reduction in tuition for student placements with outside providers. (Function 1280)

- \$125,000 elimination of high school incentive grants. (Function 1280)
- 4.25 classified FTE reduction to after school programs. (Function 1271)
- \$100,000 reduction to funding for middle to high school transition funding. (Function 1460)
- \$110,000 for elementary academy school funding which was provided to elementary schools with higher need students. (Function 1299)
- \$38,000 Tripod Project (Function 1460)
- \$425,000 (includes 2.5 licensed FTE) Academy School Funding for middle and high schools: Arts and Technology (K-8), Kelly and Madison middle schools, and North Eugene High School. (Function 1121, 1131) (Supported by grant in 2009-10)

Additions/Reallocations

- \$190,000 (2.11 licensed FTE) for middle to high school transition funding reallocated from summer school (Function 1460) to student support services (Function 2129) to more accurately reflect the program.

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 Restrictive Programs For Students With Disabilities

Special learning experiences for students with disabilities who spend one-half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1229 Other Restrictive Programs

1250 Less Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

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

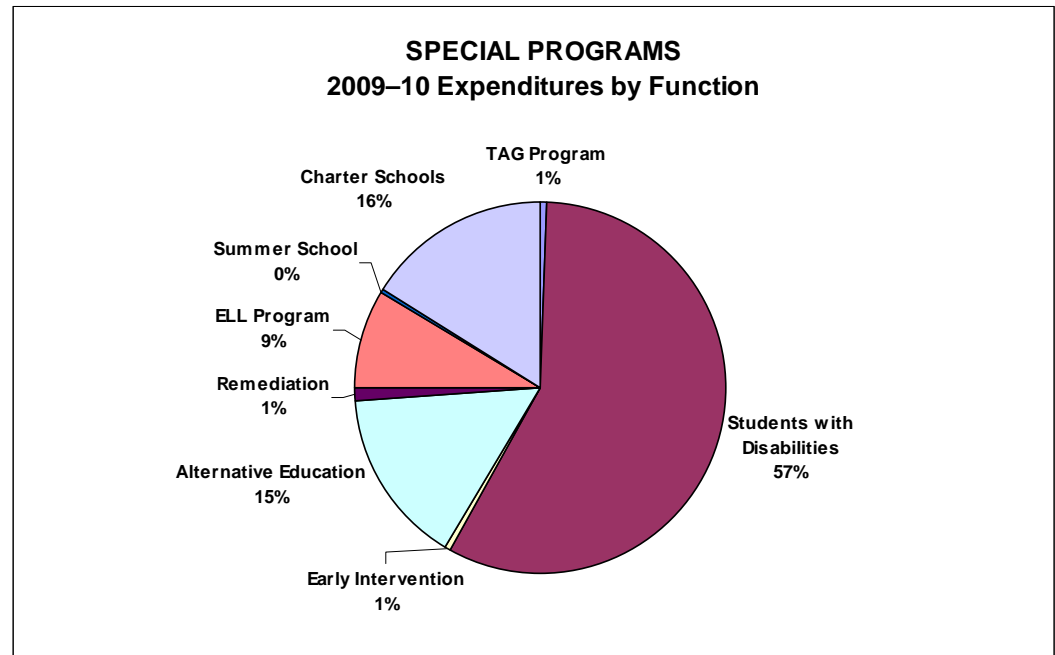
Instructional programs delivered to youth in detention.

1299 Other Programs

Function 1299 can not be used for children with Individual Education Plans.

1460 Summer School

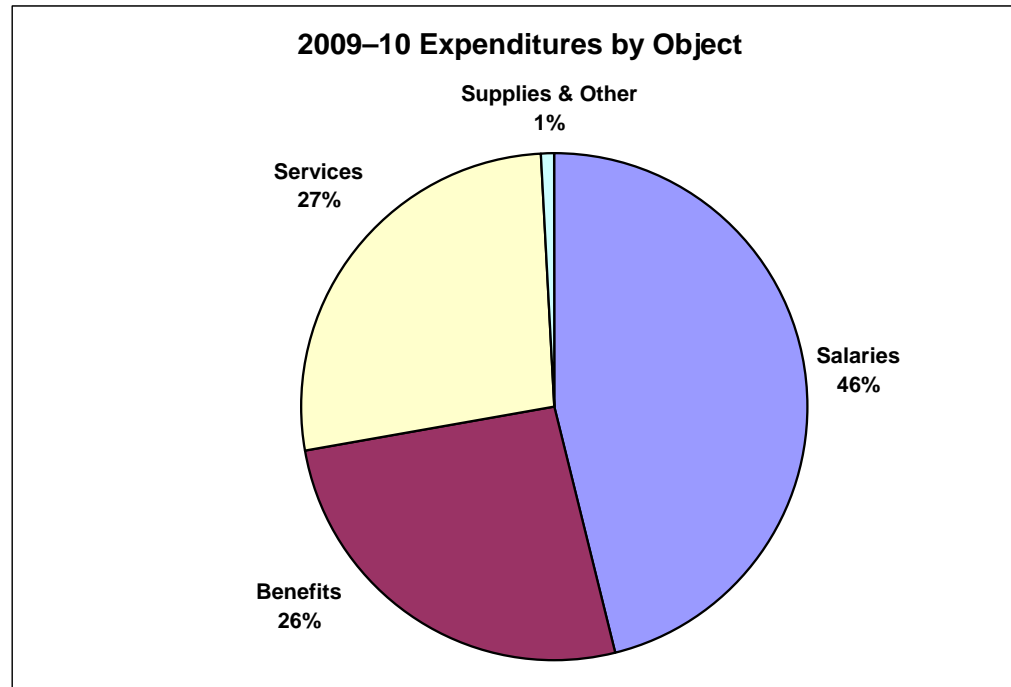
Instructional activities provided in accordance with summer school.



SPECIAL PROGRAMS

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	8,241,190	9,051,940	9,252,143	8,762,071
Benefits	4,504,232	5,104,744	5,243,372	4,951,013
Services	4,982,116	5,722,208	6,111,159	5,098,396
Supplies	77,903	103,559	145,894	113,182
Equipment	0	0	0	0
Other	21,057	47,631	50,480	30,480
	<u>17,826,498</u>	<u>20,030,082</u>	<u>20,803,048</u>	<u>18,955,142</u>



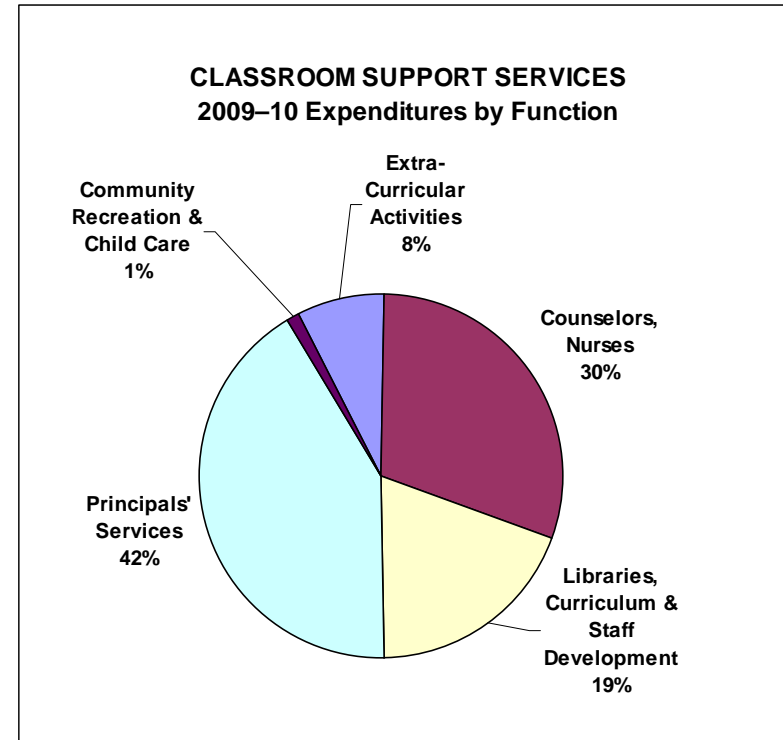
CLASSROOM SUPPORT SERVICES

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 2009–10 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

MAJOR FUNCTIONS

	<u>2009–10 Budget</u>
EXTRA-CURRICULAR ACTIVITIES	\$2,272,278
COUNSELORS, NURSES AND STUDENT SUPPORT	8,892,024
LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT	5,609,270
PRINCIPALS' SERVICES	12,201,641
COMMUNITY RECREATION SERVICES AND CHILD CARE	343,886
TOTAL	<u>\$29,319,099</u>



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 2009–10

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

- *1.9 licensed FTE athletic trainers/directors reallocated from regular programs (Function 1131) to more appropriately reflect duties. (Function 1132)*

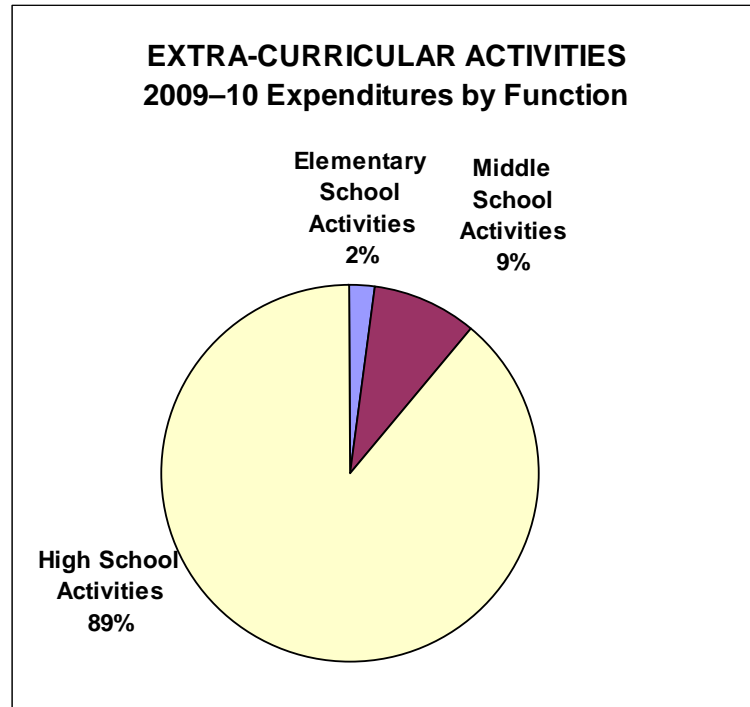
MAJOR FUNCTIONS

1113 Elementary Student Activities

1122 Middle School Student Activities

1132 High School Student Activities

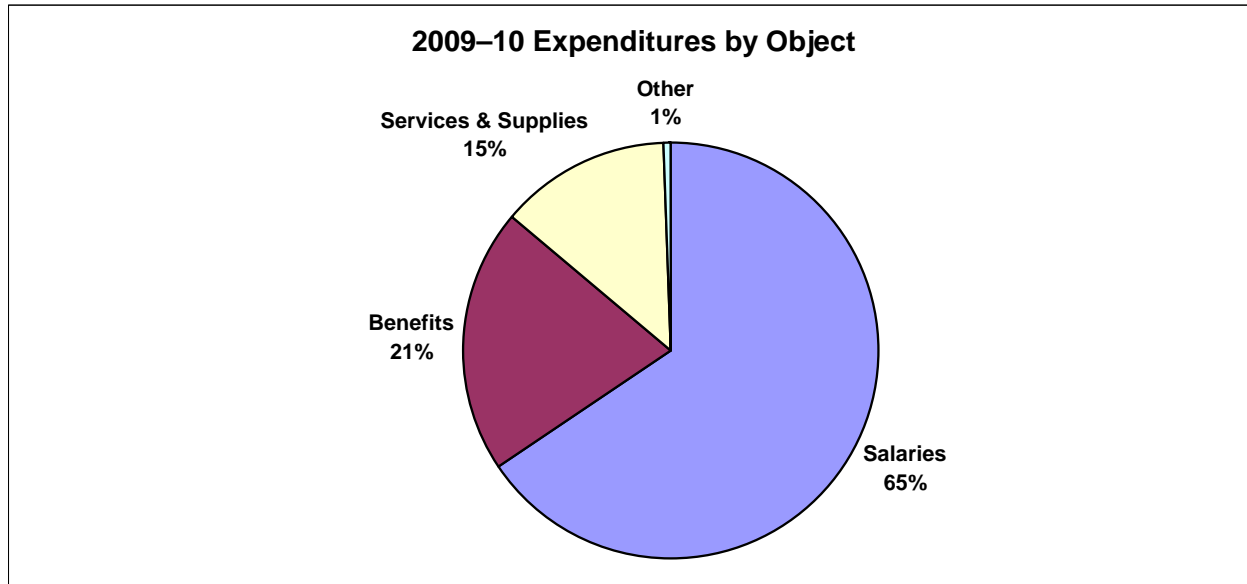
This portion of the budget includes expenditures for student activities and athletics. These co-curricular programs supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.



EXTRA-CURRICULAR ACTIVITIES

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	303,741	1,710,829	1,602,412	1,488,860
Benefits	112,799	500,913	532,910	467,625
Services	22,354	114,375	153,223	161,456
Supplies	6,107	156,555	167,637	142,012
Equipment	0	0	0	0
Other	0	10,577	6,736	12,325
	<u>445,001</u>	<u>2,493,249</u> ¹	<u>2,462,918</u>	<u>2,272,278</u>



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 2009–10

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

Continuation of programs previously funded on a time-limited basis

- 1.5 classified FTE for eSIS/Special Education model to maintain accurate records and reports. (Function 2190)
- 0.4 licensed FTE OCR Compliance. ELL/Special Education evaluation team to prevent over-identification of students for Special Education. (Functions 2143, 2152)

Reductions

- \$30,000 (includes .3 licensed FTE) Mentor Program. Reduction in mentors and elimination of coordinator position. (Function 2211)
- 1.5 classified FTE to implement the student information system special education model. (Function 2190)

- 0.35 administrator FTE moved to Federal, State and Local Programs Fund to support Regional Programs. (Function 2190)
- 0.49 licensed FTE special education consultant. (Function 2110)

Additions and Reallocations

- \$190,000 (2.11 licensed FTE) for middle to high school transition funding reallocated to student support services (function 2129) from summer school (function 1460) to more accurately reflect the program.

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

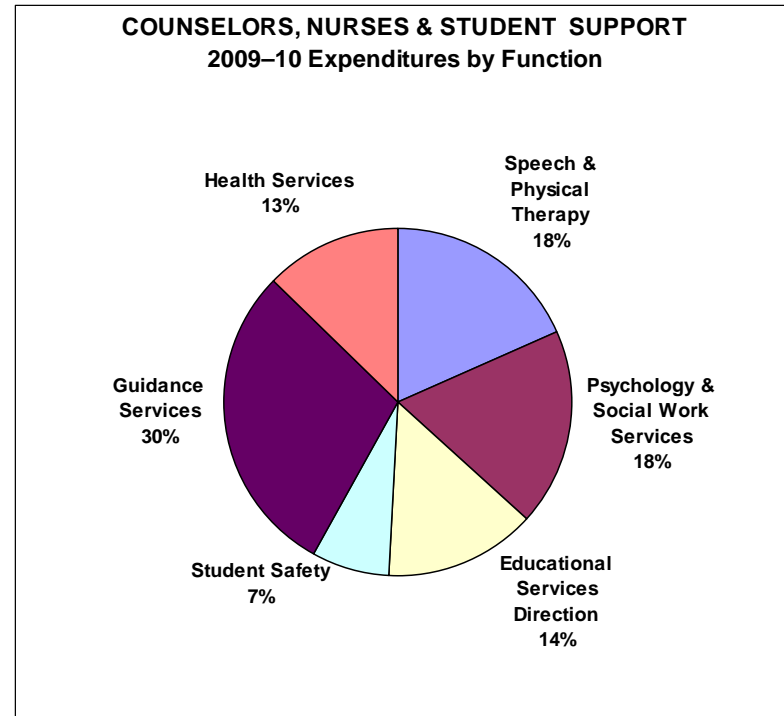
Speech/language services and support to students with disabilities.

2169 Miscellaneous Support Of Educational Services

Activities supporting district special educational programs.

2190 Service Direction, Student Support Services

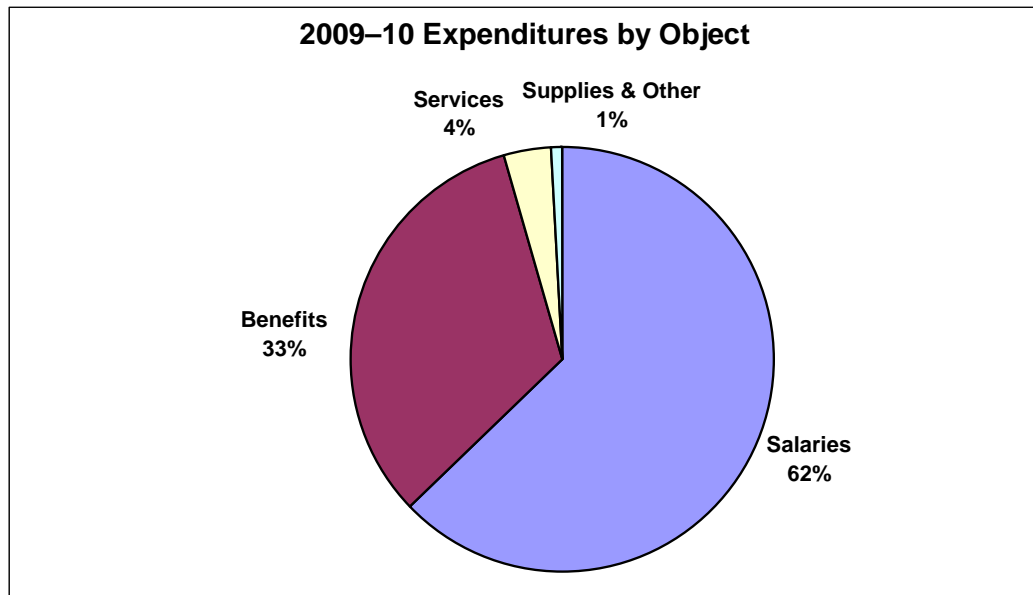
Activities associated with directing and managing student support services.



COUNSELORS, NURSES AND STUDENT SUPPORT

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	3,002,592	5,486,155	5,706,441	5,579,132
Benefits	1,484,256	2,813,884	3,143,145	2,925,985
Services	287,167	249,661	315,465	312,110
Supplies	68,183	68,423	81,554	74,188
Other	481	2,752	534	609
	<u>4,842,679</u>	<u>8,620,875</u> ¹	<u>9,247,139</u>	<u>8,892,024</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, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.**

BUDGET GOALS FOR 2009–10

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.
- Align K–12 curriculum to standards in language arts.
- Support the language arts adoption and implement IIPM (Instructional Interventions and Progress Monitoring).
- 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 at the middle level.

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.
- Continue to 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.

- b. Refine implementation of the computerized state assessment system called OAKS (Oregon Assessment of Knowledge and Skills).
- c. Clarify Oregon Department of Education assessment rules and processes for building administrators and teachers.
- d. Develop performance assessments (work samples) for reading and math grades 3-12.

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 Intervention Staff Development Specialist model in middle schools.
- c. Focus 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.

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.

High School reform:

- a. Implement new graduation requirements.
- b. Develop performance assessments for each high school student to complete to meet new graduation requirements.

Goal 2. 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 3. 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.

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

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Continuation of programs previously funded on a time-limited basis

- 0.50 classified FTE to assist with instructional technology support. (Function 2211)

Reductions

- \$20,000 contracted services and extended contracts. Reduce consultants and staff development. (Function 2211)
- \$25,000 for high school reform efforts. (Function 2211)
- \$100,000 for reading assessment assistance. (Function 2211)
- \$126,000 professional development costs. (Function 2240)
- 1.0 administrator FTE curriculum development/student achievement. (Functions 2211, 2213)
- \$45,000 Instructional Materials Center (IMC). Eliminate .3 classified FTE position and materials budget. (Function 2221)
- \$129,000 reduction to math, physical education, science and music teachers on special assignment (TOSA). (Function 2211)

- \$302,500 for mathematics interventions for middle/high schools. (Function 2240) (Supported by grant in 2009-10)
- 0.50 licensed FTE. Interventions for Secondary ELL/Special Education. To provide professional development and coaching to secondary levels. (Function 2211) (Supported by grant in 2009-10)
- \$500,000 provided in 2008-09 on a one-time basis to support strategic planning recommendations. (Function 2211)
- \$136,250 Intervention training in Language Arts/Math to address achievement gap. (Function 2240) (Supported by grant in 2009-10)

Additions and Reallocations

- 8.1 classified FTE from direct classroom services (Functions 1111, 1121, 1131) to site-based technology (Function 2665) to more accurately reflect support for increased classroom technology.

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 students.

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 coordinators of activities and athletics, music, technology, and language. 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

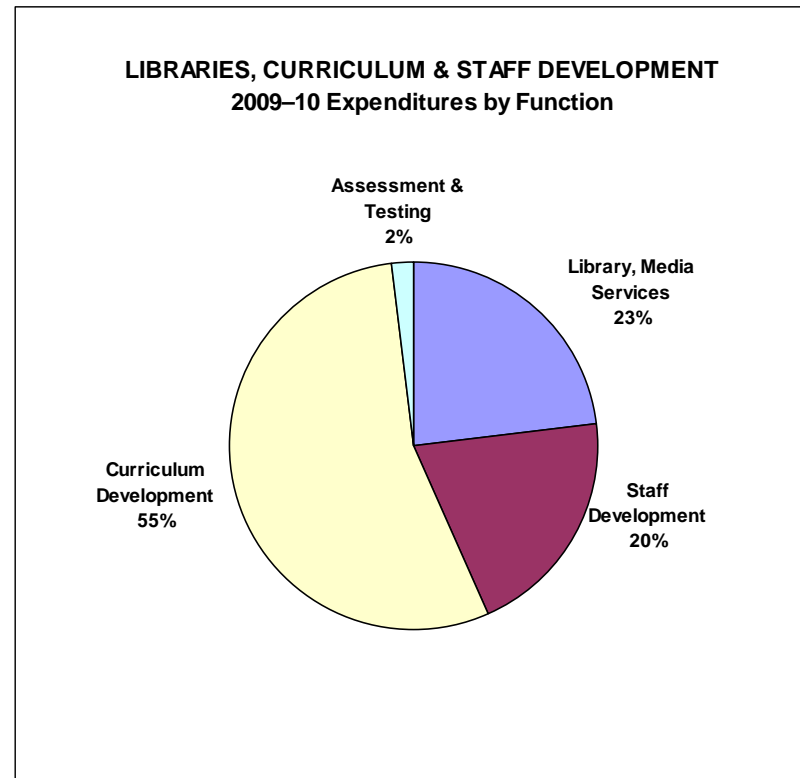
Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

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

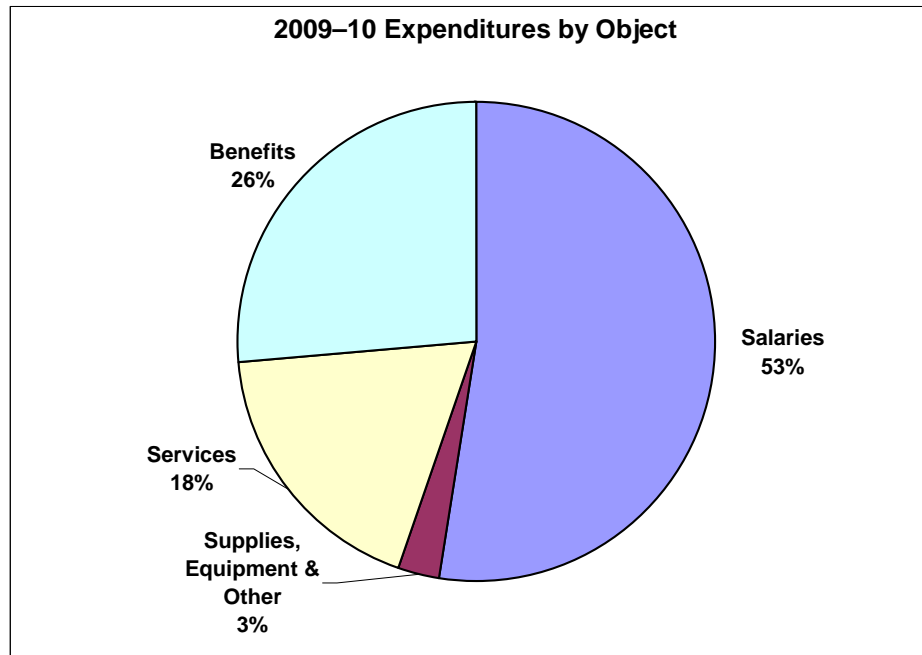
Activities to support instructional staff in the integration of technology into curriculum.



LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	2,473,873	3,096,172	3,047,829	2,939,313
Benefits	872,848	1,221,164	1,248,992	1,484,225
Services	450,930	404,281	1,998,538 ¹	1,029,934
Supplies	616,284	247,483	186,169	155,798
Equipment	0	0	0	0
Other	7,222	2,501	1,276	0
	<u>4,421,157</u>	<u>4,971,601</u>	<u>6,482,804</u>	<u>5,609,270</u>



¹ Includes one-time investment in targeted professional development and funding to support strategic planning initiatives.

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 2009–10

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

- *Two .5 FTE assistant principals at high school level and .5 FTE campus principal at North Eugene High School. (Function 2411)*

Additions

None

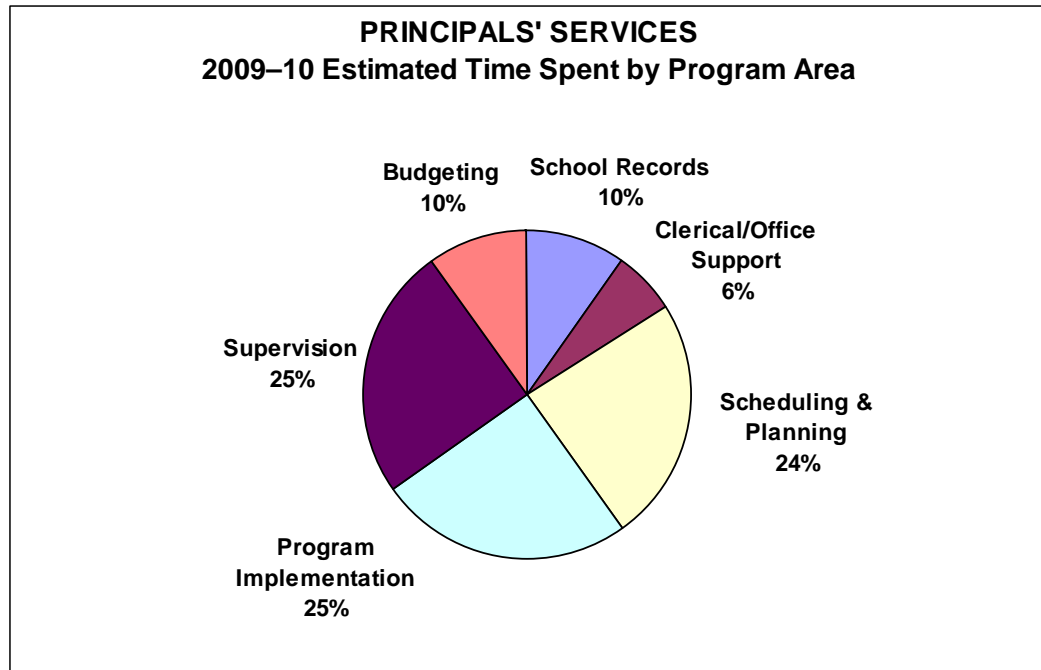
MAJOR FUNCTIONS

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, supervision 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

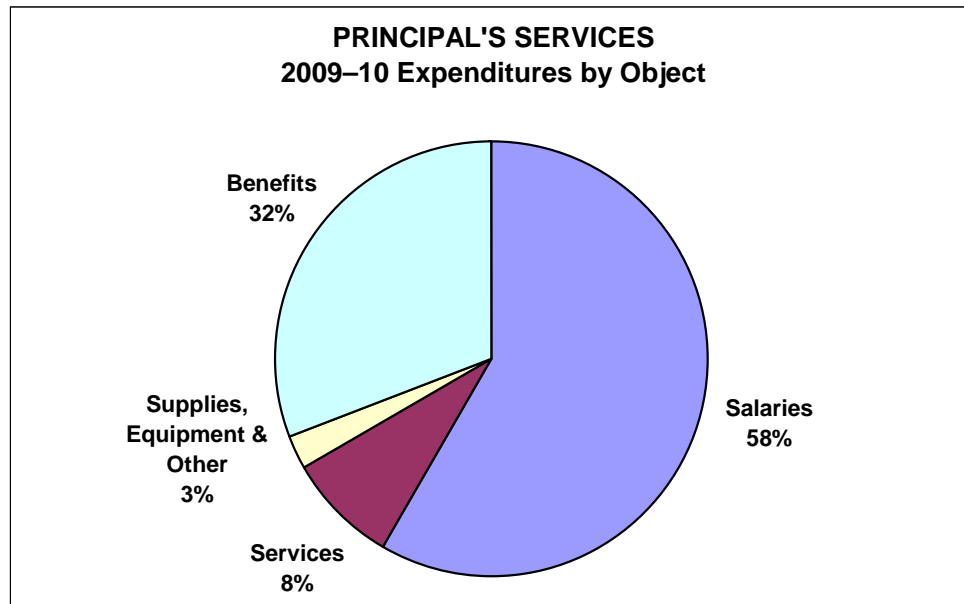
Other school administration services which cannot be recorded under the preceding function. Included here are extended contract costs for school administrators.



PRINCIPALS' SERVICES

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	7,243,036	7,412,468	7,101,607	7,113,890
Benefits	3,650,974	3,864,254	3,843,334	3,754,648
Services	487,616	506,587	1,013,502	1,005,013
Supplies	246,459	263,561	308,561	327,690
Equipment	0	0	0	0
Other	4,775	2,590	400	400
	<u>11,632,860</u>	<u>12,049,460</u>	<u>12,267,404</u>	<u>12,201,641</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:

- *Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.*

BUDGET GOALS FOR 2009–10

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

Reductions

None

Additions and Reallocations

.6 classified FTE reallocated from regular high school program (Function 1131) to childcare (Function 3510) to more accurately reflect duties assigned.

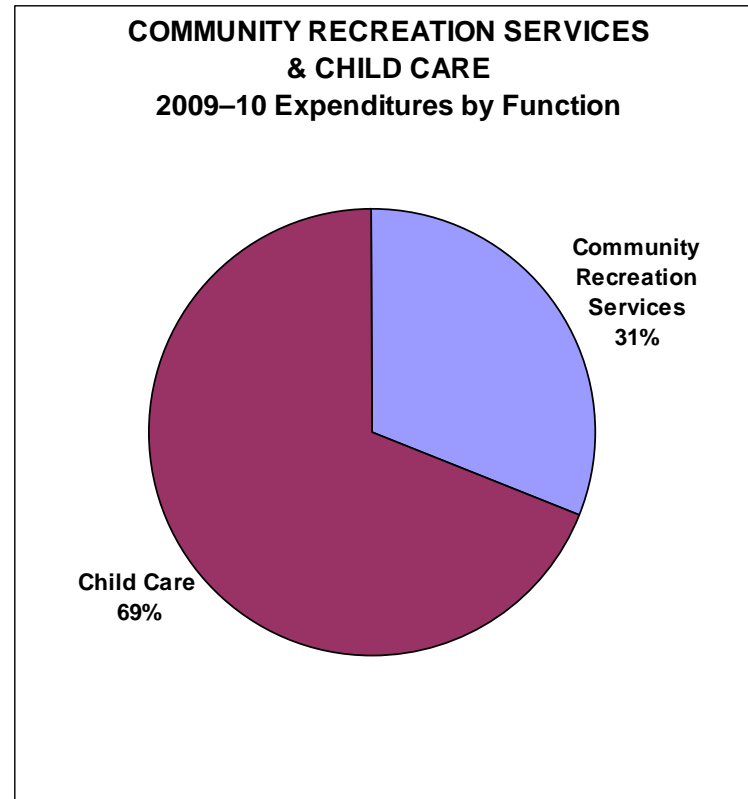
MAJOR FUNCTIONS

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

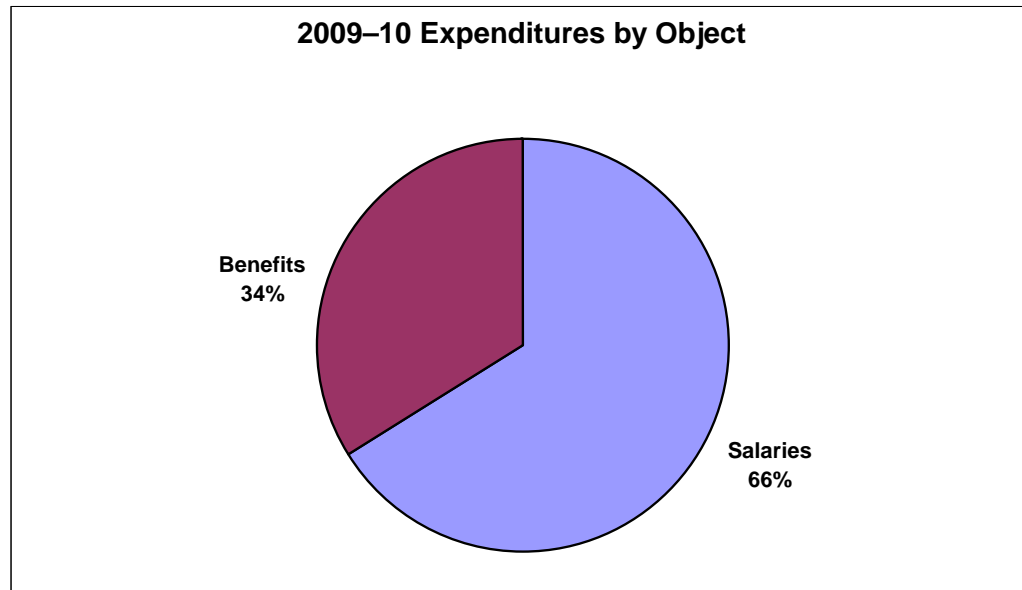
Activities concerned with the provision of programs for custodial child care, which are not a part of, or directly related to, the instructional program.



COMMUNITY RECREATION SERVICES & CHILD CARE

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	227,011	218,465	215,602	227,399
Benefits	108,251	97,346	103,777	116,487
Services	7,409	8,316	0	0
Supplies	751	547	0	0
Other	0	0	0	0
	<hr/> 343,422	<hr/> 324,674	<hr/> 319,379	<hr/> 343,886



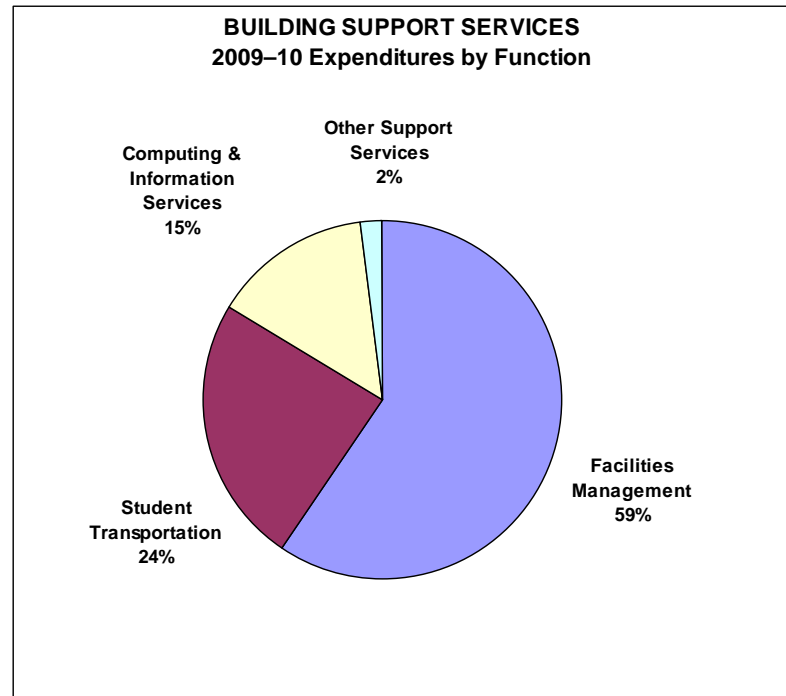
BUILDING SUPPORT SERVICES

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.

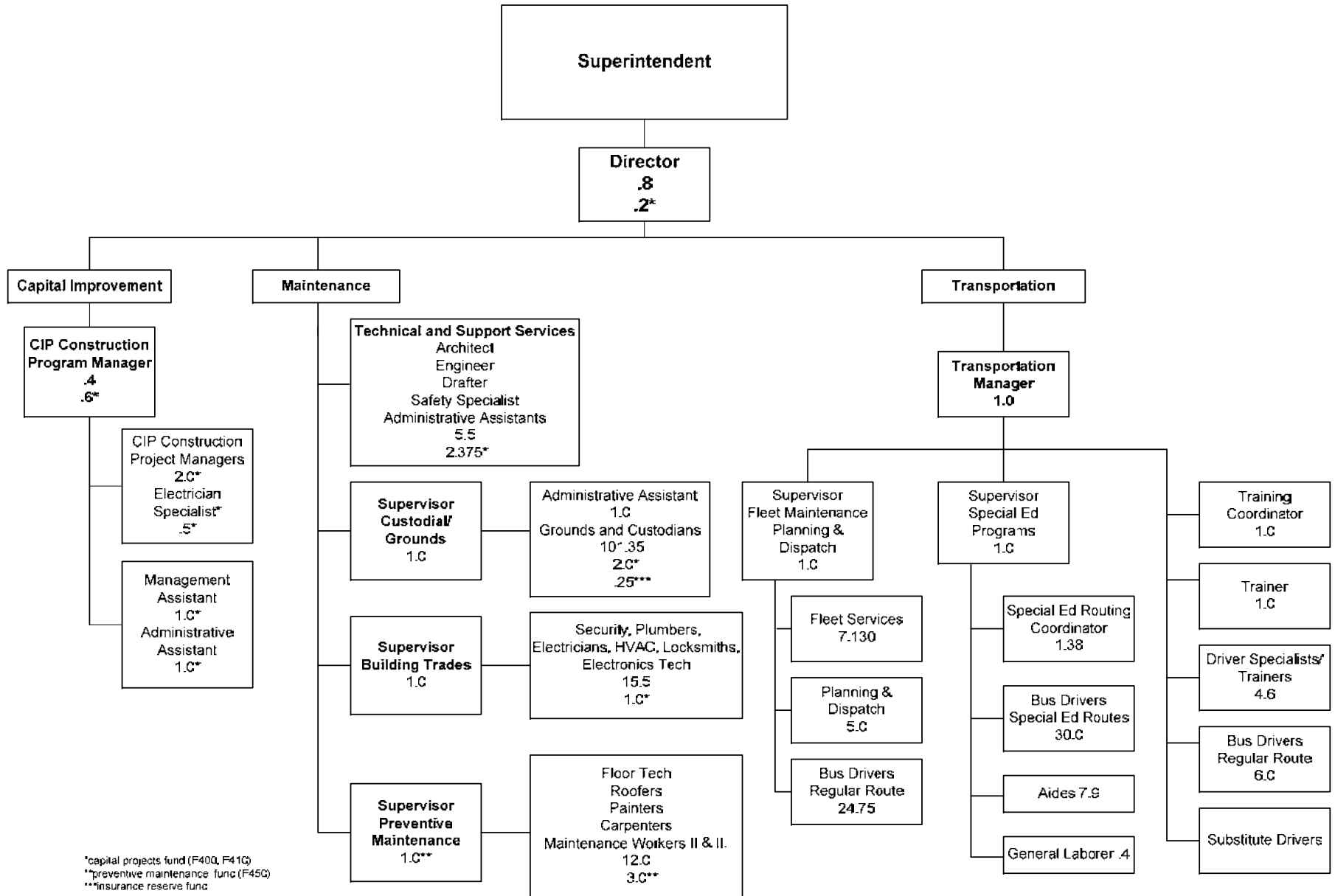
- The Facilities and Transportation Services Department provides safe, reliable transportation for district students, and works to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.
- The Nutrition Services program provides affordable and nutritious meals to students under the guidelines of the federal Child Nutrition Program. The 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>2009–10 Budget</u>
FACILITIES MANAGEMENT	\$14,128,623
STUDENT TRANSPORTATION	5,733,823
COMPUTING & INFORMATION SERVICES	3,464,191
OTHER SUPPORT SERVICES	448,063
TOTAL	\$23,774,700



Facilities and Transportation Department - Organization Chart
2009-2010 - 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, educational equity and choice.**

BUDGET GOALS FOR 2009-10

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 work plan for spending 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 Program.

Goal 2. Continue to implement five-year preventive maintenance program.

The capital budget includes the fifth year of funding for a five-year preventive maintenance (PM) program. 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 \$80,000 for materials and supplies to support the PM function. Funding for scheduled interior painting that was part of the PM program has been eliminated due to budget constraints. See Capital Improvement Program for more detailed information.

Goal 3. Continue emergency response.

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

Goal 4. Implement Facilities related components of the Shaping 4J's Future Recommendation as approved by the Board in March 2008.

Certain recommendations approved by the Board require facilities remodel. Staff will continue to assist with these to ensure optimal instructional environments.

Goal 5. Implement alternative Work Order System options.

Replacement of the district's mainframe computer 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 the preventive maintenance work order module will continue in 2009-10.

Goal 6. 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 were implemented in 2008-2009 and will continue to progress this year. A master plan to upgrade irrigation systems was developed in 2008-2009. Web-based irrigation controllers are currently being installed at ten sites with plans for five additional sites in 2009-2010. These controllers will reduce water consumption by adjusting watering rates according to weather data. Conversion of manually operated systems to automatic systems primarily for landscaped areas in and around the front of schools in many cases will mean complete replacement and/or renovation.

Goal 7. Operate jointly with the City of Eugene eight multi-purpose synthetic turf athletic fields.

New fields at Spencer Butte Middle School and Jefferson Arts and Technology were completed in 2008-09, bringing the total number of synthetic fields to eight.

Goal 8. 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 9. 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 boundary changes, and school closures and consolidations.

Goal 10. Implement a GPS system that is integrated with existing school bus routing software, pending board approval.

This will allow better management of resources and will improve emergency preparedness and security for students.

Goal 11. Implement Chalkboard Project business and operations review recommendations as appropriate.

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 consisted 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

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 has improved the ability to track status of work, manage staffing commensurate with district needs, and to provide improved cost data for maintenance activities. Integration of scheduled maintenance will insure that critical maintenance requirements, especially those legally required, are not overlooked.

Building and site security improvements (funded through the Capital Improvement Program) are becoming increasing sophisticated and effective for managing daily security. Upgrade to building security systems and addition of card access features are ongoing. During 2008-2009 the final conversion of old security systems was made to card access systems for activation/deactivation of building security. This reduces overall system

monitoring costs and also provides the ability to automatically "arm" the systems nightly.

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.

Heating and air conditioning system control conversions at Churchill and Sheldon high schools are indicating 15 percent or greater energy savings in the first year following completion.

Transportation

4J Transportation continues to pursue new methods to reduce the emissions produced by the school bus fleet both for the safety of our students and employees, and for the community as a whole.

Over the past four years using funds from Environmental Protection Agency and Department of Environmental Quality grants our buses have been retrofitted with updated technology including Diesel Oxidation Catalyst filters and Crankcase Ventilation systems (to be installed spring/summer 2009). The goal of these systems is to reduce emissions from the entire district school bus fleet by fifty percent or more.

District buses are currently using B5 bio-diesel and hopefully will move to B20 within the next few years.

GENERAL FUND — BUILDING SUPPORT SERVICES — FACILITIES AND TRANSPORTATION SERVICES

Reductions

- 5.0 FTE reduction of classified maintenance staff and restructuring of the department to eliminate high school based maintenance coordinators so that maintenance and repair efforts for all schools will be managed centrally. The reduction of 5.0 FTE includes 1 Painter Specialist, 1 Grounds employee, 1 Electronics Technician Apprentice, and 2 Maintenance Worker II positions. (Functions 2542, 2543)
- \$272,000 in facilities materials and services. (Functions 2541-2546)
- \$91,000 in transportation materials and services. (Functions 2551-2555)
- \$100,000 in transportation costs due to change in athletic schedule. (Function 2555)

Additions and Reallocations

- \$301,000 for utility costs increases. (Function 2548)
- \$16,020 (1.56 classified FTE) increase for two additional special education bus routes (net of state reimbursement). (Function 2552)
- \$10,400 materials and services reallocated to 0.375 classified FTE and .25 supervisor FTE or (net of state reimbursement). (Functions 2551, 2552)
- 0.17 classified FTE reallocated to materials and services. (Function 2548)
- 0.4 classified FTE reallocated from materials and services. (Function 2551)

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

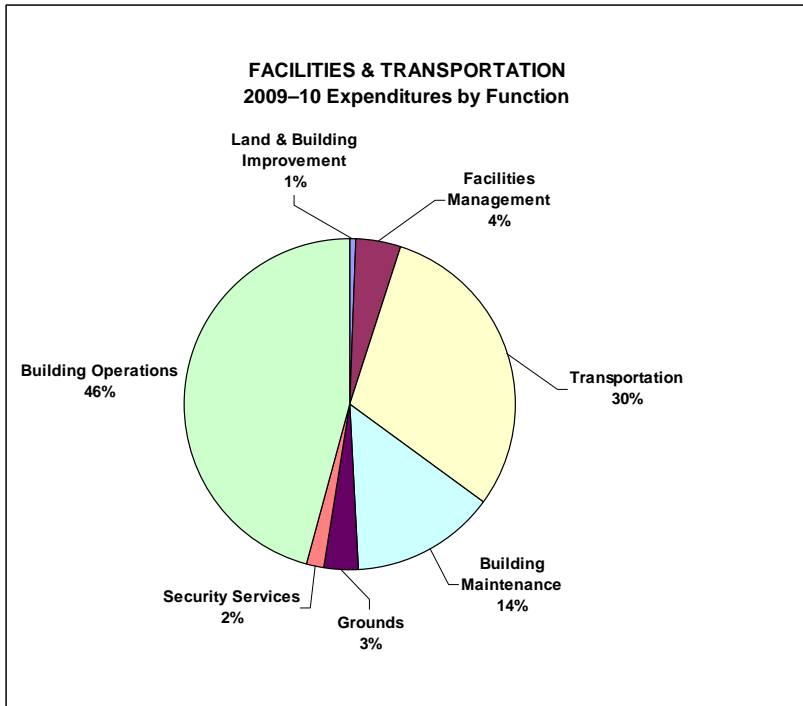
Activities concerned with maintaining pupil transportation vehicles in good operating condition.

2555 Student Transportation

Other than to and from school (District Expenses)

2556 Student Transportation

Other than to and from school (Refundable)

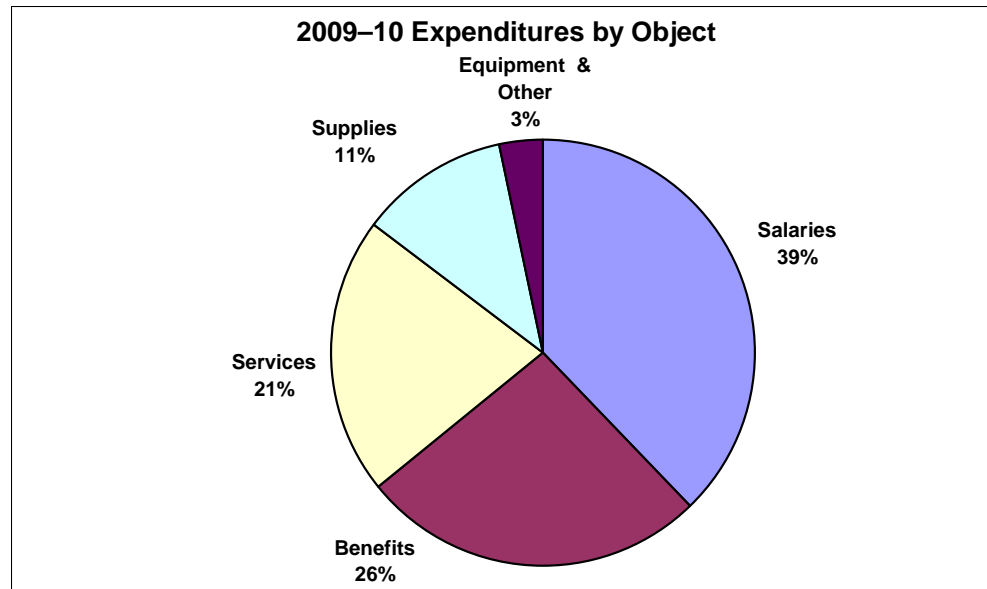


GENERAL FUND — BUILDING SUPPORT SERVICES — FACILITIES AND TRANSPORTATION SERVICES

FACILITIES & TRANSPORTATION

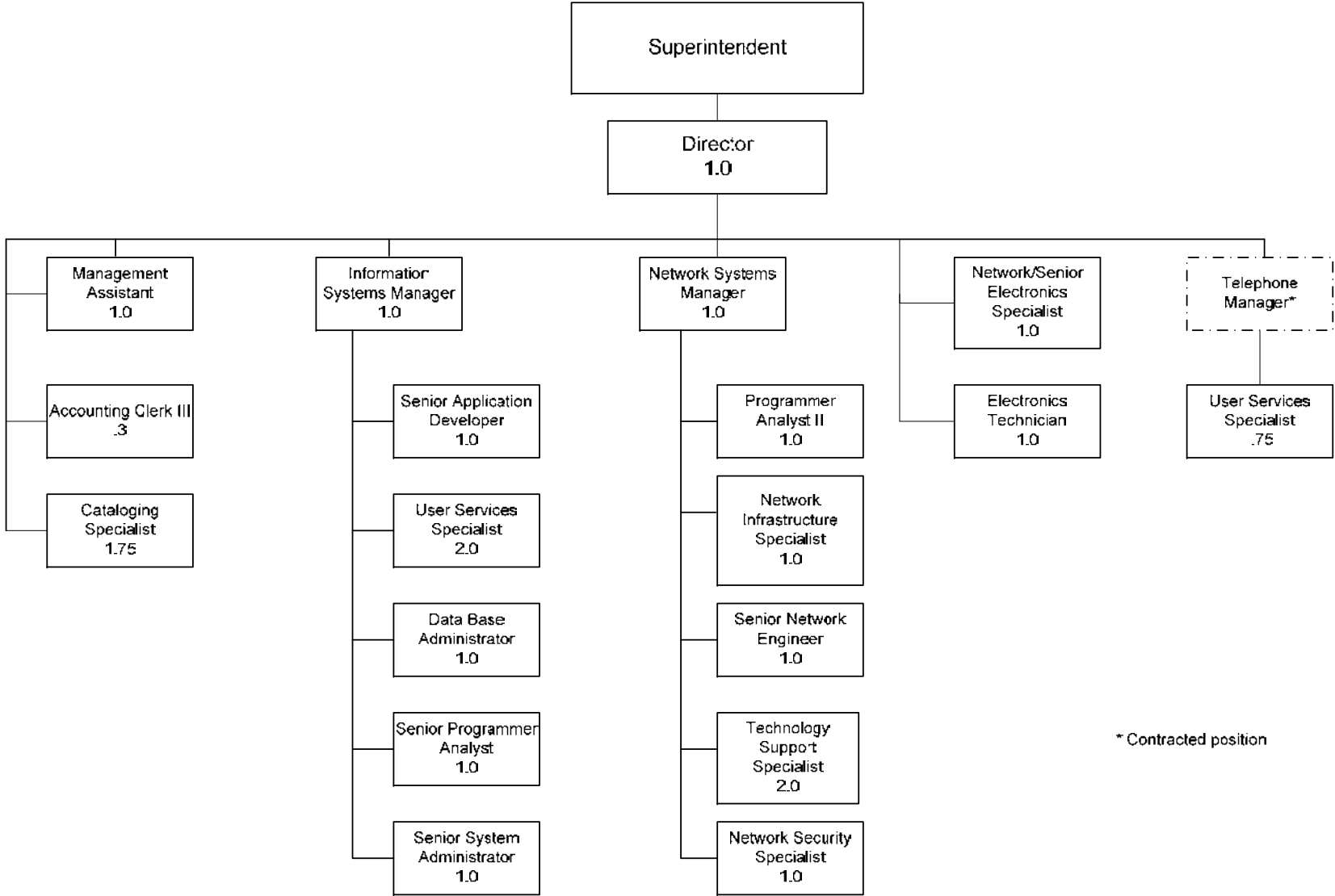
Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	6,578,940	7,647,009	7,530,093	7,503,754
Benefits	3,866,909	4,629,779	5,101,943	5,245,898
Services	3,743,280	3,964,541	4,112,624	4,202,152
Supplies	1,922,152	2,284,731	2,451,548	2,223,896
Equipment	34,953	58,419	64,057	56,106
Other	541,677	549,257	623,726	630,640
	<u>16,687,911</u>	<u>19,133,736</u> ¹	<u>19,883,991</u>	<u>19,862,446</u>



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
 2009–2010 - Lane County School District 4J - Eugene, Oregon



* 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, educational equity and choice.**

BUDGET GOALS FOR 2009-10

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. 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. Last year CIS implemented a work sample tracking module and a parent assistant module.

The Data Warehouse 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. Due to budget reductions, the Data Analyst position has been eliminated and duties will be shifted to other members in the department.

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 improve 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 is provided through additional leased services. Seven sites now have fixed wireless access points throughout their buildings. By 2009-10 all seven sites will be converted to the same wireless system to improve reliability. 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. By the start of school 2009-10 we will have completed a phone renumbering project with a new prefix (790) assigned to 4J.

Goal 4. Support School Instructional Material Needs

Library Services provides support to school libraries for both printed materials and on-line resources. Additionally 4J has maintained an Instructional Materials Center containing approximately 5000 distinct items that can be checked out by classroom teachers. These are materials that would not normally be kept in a library setting and include some 660 classroom sets of books. Due to budget reductions the Instructional Materials Center (IMC) will be closed and a decision concerning the disposition of the collection will be made during 2009-10. Staff will

continue research to determine the best ways to meet the informational needs of the school community.

Goal 5. Provide Enhanced Desktop Support.

CIS provides end user support for phone and computer systems. With the continued increase in numbers of computer systems and other technology, there is a growing need for consistent, centralized support. The District Technology Steering Committee has directed CIS to develop methodology to adequately configure student computers for the 09-10 school year. This project will be a cooperative effort between CIS and schools with the goal to have student computers ready and available by the time school begins in the fall.

Goal 6. Implement Chalkboard Project review recommendations.

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. This review was conducted in 4J during the fall of 2008. The review recommended the purchase of an asset tracking and management system that could track technology assets as well as software applications and licensing. Planning will take place for this project however funding will need to be secured before implementation can begin. CIS will work closely with the Instruction Department in the development of an instructional technology plan.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions (Function 2660)

- 1.0 professional FTE data analyst
- \$91,000 materials and services reductions.

Additions and Reallocations (Function 2660)

- \$56,000 materials and services budget reallocated to fund 0.5 professional FTE that was previously funded by the capital projects fund.
- \$25,000 for increased router maintenance cost.

MAJOR FUNCTIONS

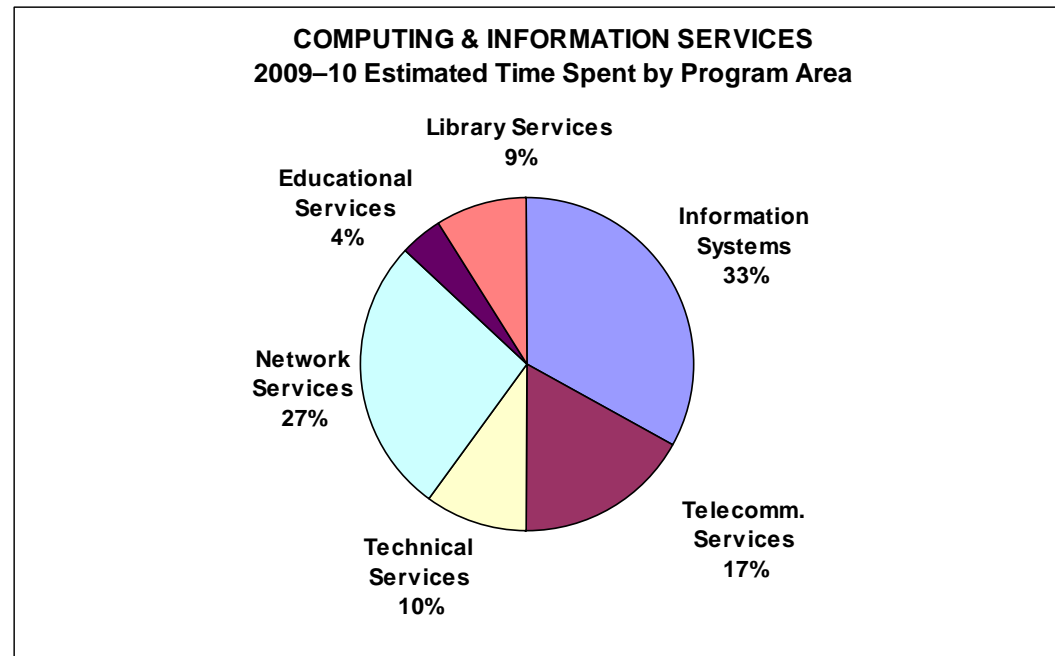
2660 Computing & Information Services
Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs.

2669 Other Data Processing Services

- Information Systems
 - Student Records
 - Scheduling
 - Attendance Records
 - Grade Reporting
 - Transcripts
 - CIM/CAM/PASS
 - State and District Reporting
 - Health Services
 - Data Warehouse Services
- Network Services
 - Data network infrastructure
 - Desktop support
 - Security
 - Web filtering
 - Print and File storage
 - Internet
- Library Services
 - Cataloging
 - Circulation
- Technical Repair Services
 - Computers
 - Clock, bells, intercoms

- Telecommunications Services
 - Voice services
 - Autodialer communications

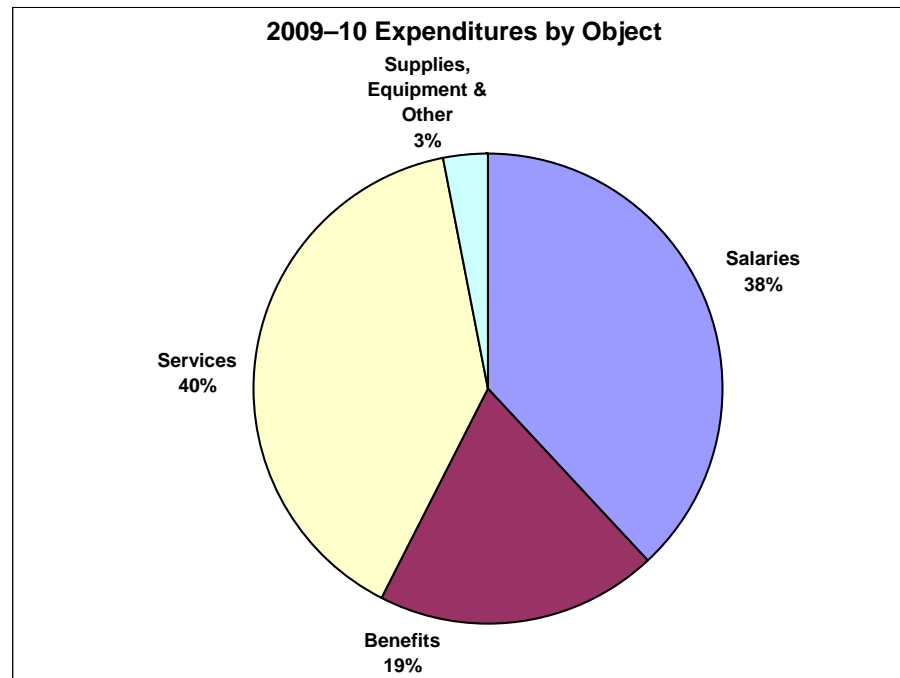
- Other Services
 - Webmail, desktop and palmtop clients
 - Calendaring



COMPUTING & INFORMATION SERVICES

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	1,117,398	1,660,659	1,555,261	1,314,980
Benefits	534,302	838,657	834,785	674,695
Services	1,227,818	1,297,470	1,225,507	1,365,196 ¹
Supplies	339,119	116,739	63,600	108,520 ¹
Equipment	9,801	0	0	0
Other	2,645	240	900	800
	<u>3,231,083</u>	<u>3,913,765</u>	<u>3,680,053</u>	<u>3,464,191</u>



¹ Includes authority for revenue-backed consortium work.

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 116.)

Key Board Goal for this service:

- ***Provide prudent stewardship of district resources to best support student success, educational equity and choice.***

BUDGET GOALS FOR 2009–10

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 for the 2009-10 school year. Warehouse staff will assist in the planning and moving of teacher supplies and materials.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- *0.29 classified FTE moved to the Nutrition Services Fund to more accurately reflect workload shift from general warehouse to food service warehouse given increased student participation in the school breakfast and lunch programs. (Function 2575)*

Additions and Reallocations

- *0.5 classified FTE moved to Financial Services (Function 2521) to more accurately reflect assigned duties. (Function 2575)*

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
- Purchase Order Review
- Vendor Resource to Schools/Departments
- School/Department Assistance
- Fixed Asset Inventory
- Procurement Card Program

Warehouse Services

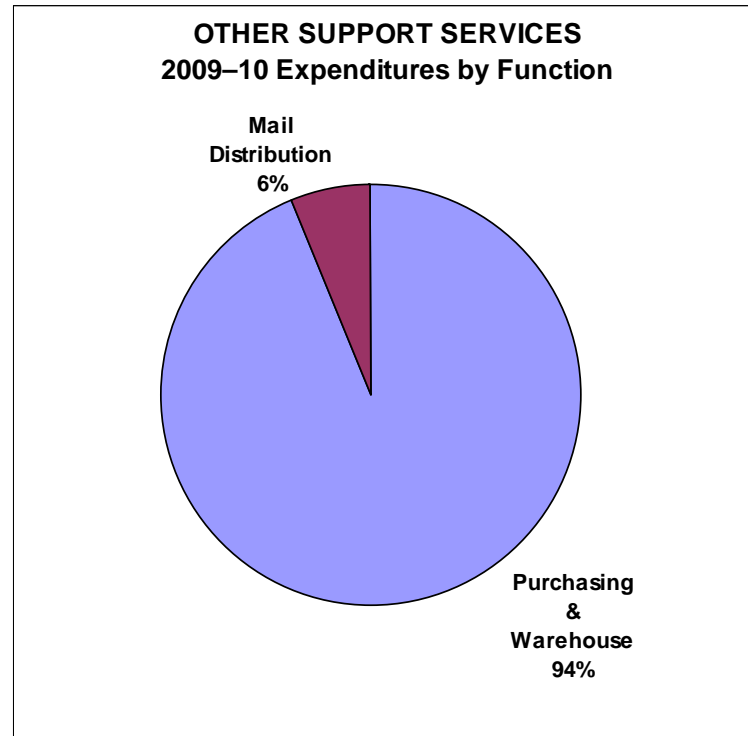
- Receive and Store Central Stock
- Deliver Supplies, Textbooks, Audio-visual and Computer Equipment
- District-wide Receiving Station for Schools/Departments
- Mail and Courier Deliveries
- Intra-District Mail

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

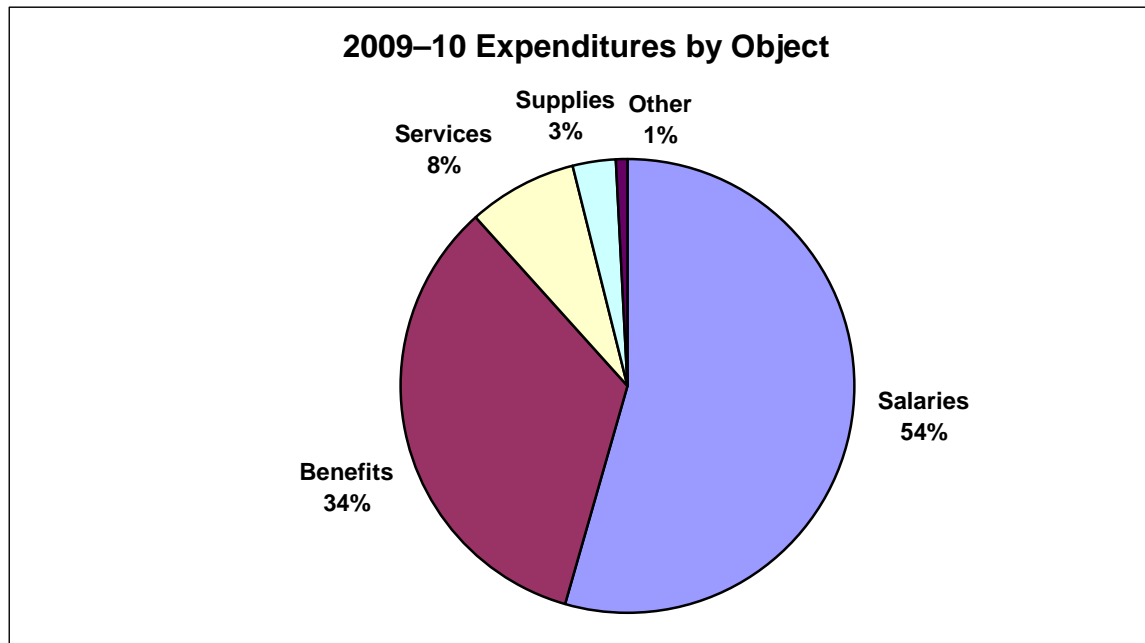
- U.S. Mail
- Special Mail Service—UPS, Airborne, Express Mail



OTHER SUPPORT SERVICES

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	261,738	302,564	260,842	244,197
Benefits	144,418	176,474	166,584	151,897
Services	53,478	32,276	33,233	35,069
Supplies	9,835	18,636	12,906	12,900
Other	5,075	7,180	5,000	4,000
	<u>474,544</u>	<u>537,130</u>	<u>478,565</u>	<u>448,063</u>



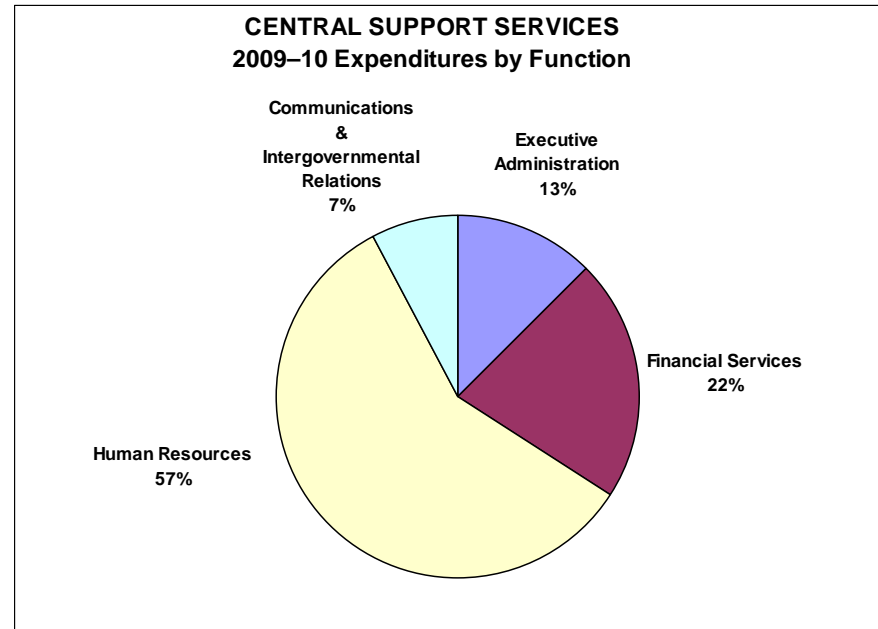
CENTRAL SUPPORT SERVICES

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, warehouse services, and business systems (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.

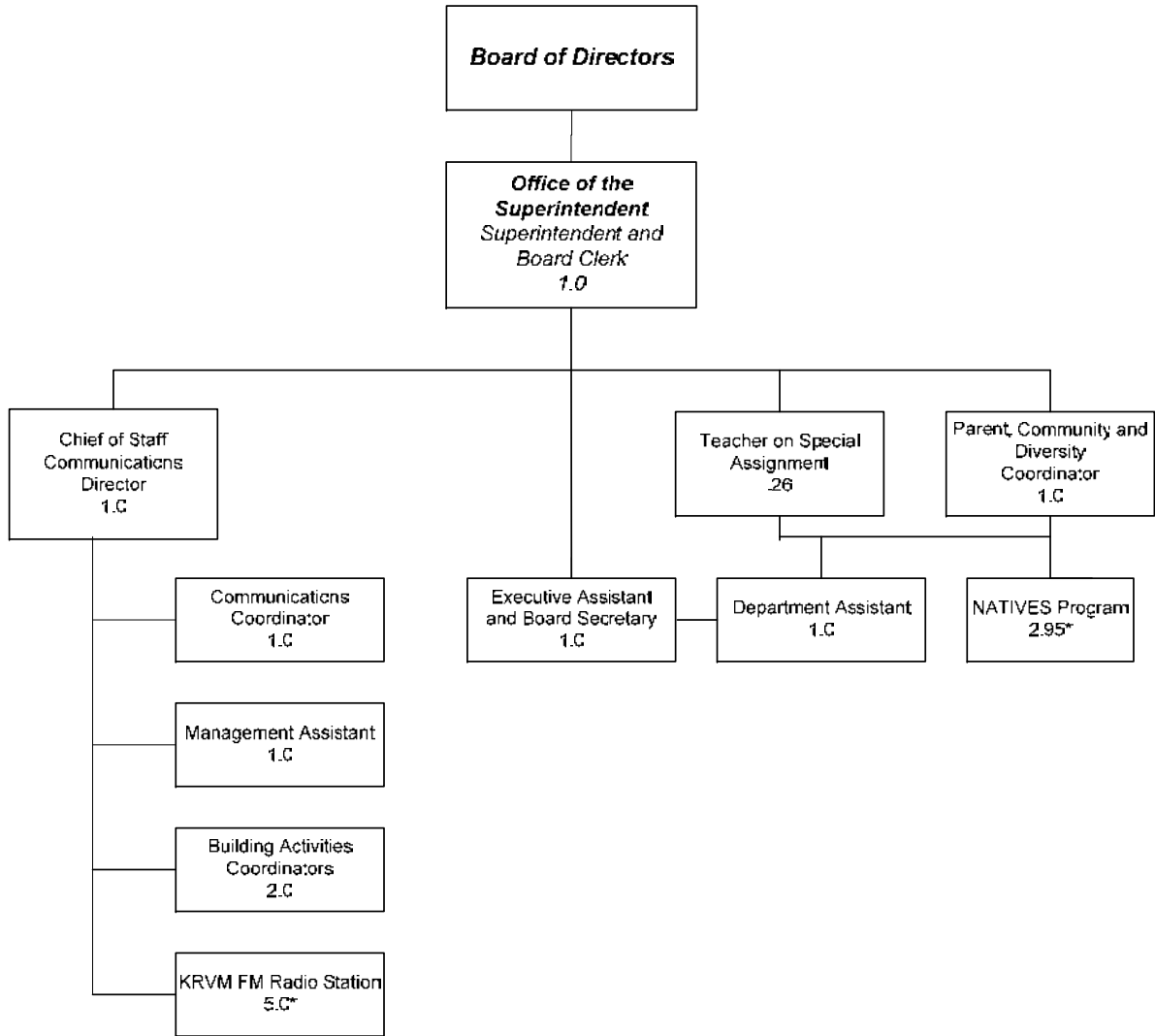
MAJOR FUNCTIONS

	<u>2009–10 Budget</u>
EXECUTIVE ADMINISTRATION	\$ 865,478
FINANCIAL SERVICES	1,482,225
HUMAN RESOURCES ¹	3,981,601
COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS	<u>533,269</u>
TOTAL	\$6,862,573



¹ Includes \$2,500,000 payment from General Fund to District Retirement Fund to cover 2009-10 obligations.

Executive Administration - Organization Chart
2009–2010 - Lane County School District 4J - Eugene, Oregon



*FTE in grants 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 2009-10

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 October 15, 2008.

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. Every school must focus on improving teaching and learning to increase achievement for all students. All students should have the support needed to reach their full potential. And, all students should graduate from high school prepared to succeed in postsecondary education and chosen careers, and to participate actively as citizens in a democratic society. Some schools may require additional resources to achieve district and state academic goals and close the achievement gap.

Goal 2. Stewardship of District Resources.
Provide prudent stewardship of district resources to best support student success, educational equity and choice.

The board will direct district resources to support the instructional core and to provide educational equity and choice while maximizing administrative and operational efficiency. The district must also respond to declining enrollment, regional enrollment patterns, and a student population with more diverse needs.

Goal 3. Stakeholder Engagement.
Engage the community, staff, families, students, elected officials and other stakeholders in supporting schools and improving educational outcomes for all 4J students.

In order for the board to provide effective leadership, it must communicate with and establish working relationships with the community, other governmental agencies, staff, families, and students, and engage these stakeholders in supporting our students and schools.

SUPERINTENDENT'S GOALS

On January 7, 2009, the School Board and Superintendent agreed upon the following two-year goals for the 2008-09 and 2009-10 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.

- Establish content and performance standards in 2009-10 that outline the knowledge and essential skills that students need to master by the end of transition grades 5 and 8, in order to be on track to earn an Oregon diploma.
- Assess the resources needed to support elementary, middle and high school students who are not on track to graduate, and develop a proposal for Budget Committee consideration in spring 2010 for implementation in 2010-11.
- Increase the percentage of 4J students who meet the OAKS benchmarks in

reading and math by 2.5 percentage points by spring 2010.

- Increase the percentage of African American and Hispanic students who meet OAKS benchmarks in reading and math by five percentage points to narrow the achievement gaps by spring 2010.
- Develop incremental targets to increase the graduation rate for Hispanic students (77.6% for 2006-07) using the new graduation formula and implement targeted intervention strategies starting in 2009-10.

Goal 2. Stewardship of District Resources. Provide prudent stewardship of district resources to best support student success, educational equity and choice.

- By February 2009, develop budget strategies to redirect and/or prioritize district resources to respond to potential school funding reductions or restrictions caused by the current economic downturn, while striving to ensure that district resources are optimally allocated to address the board goals related to student success and closing the achievement gap.
- By December 2009, present to the board the district's plan to implement accepted recommendations from the OSBA/ Chalkboard business audit.
- By November 2009, update the district's technology and facilities plans and set program priorities and identify funding strategies including a recommended timeline for the next bond measure.
- By November 2009, complete the district's workforce diversity plan.
- Increase the representation of minority teachers to 7% of licensed staff for the

2009-10 school year, and provide report to the board by December 2009.

- Implement enrollment and transfer limits for middle and high schools for the 2009-10 school year.
- Implement parent and community input process on boundary changes and develop implementation strategy by February 2009.
- By April 2009, recommend to the Budget Committee a differentiated staffing ratio for the 2009-10 school year, in alignment with the board's direction from Shaping 4J's Future.
- By February 2009, present recommendations to the board regarding possible Harris-Eastside consolidation, Coburg intergovernmental agreement, River Road-Howard cluster program and middle school alternative program review.
- Report on Adams program plan to the board.

Goal 3. Stakeholder Engagement. Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

- Provide to the board an analysis of election results and identify future implications for district funding measures.
- Facilitate opportunities for district leadership to interact with local legislators regarding district priorities and school funding prior to and during the 2009 legislative session.
- Expand communications and outreach with stakeholder groups whose voices are not typically represented through

community organizations and traditional public input processes.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions (Function 2321)

- *Eliminate 1.0 FTE Chief Operating Officer position.*
- *Eliminate 1.0 FTE support staff position to the Chief Operating Officer.*
- *Eliminate 1.0 FTE – Equity & Diversity Coordinator position which has been staffed for two years by a Principal on Special Assignment*
- *0.29 licensed FTE*
- *\$63,901 materials and service reductions.*

Additions and Reallocations

None

District Mission

- ***Do what's best for all 4J 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 all children can learn.
- We believe that our students' education and welfare are our most important commitments.
- 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 students.
- We believe collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- 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 that includes staff teams working together to improve instruction.

Community

- We believe that the Board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, 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 the Board plays a critical role in generating and sustaining our community's ongoing financial and other support.

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

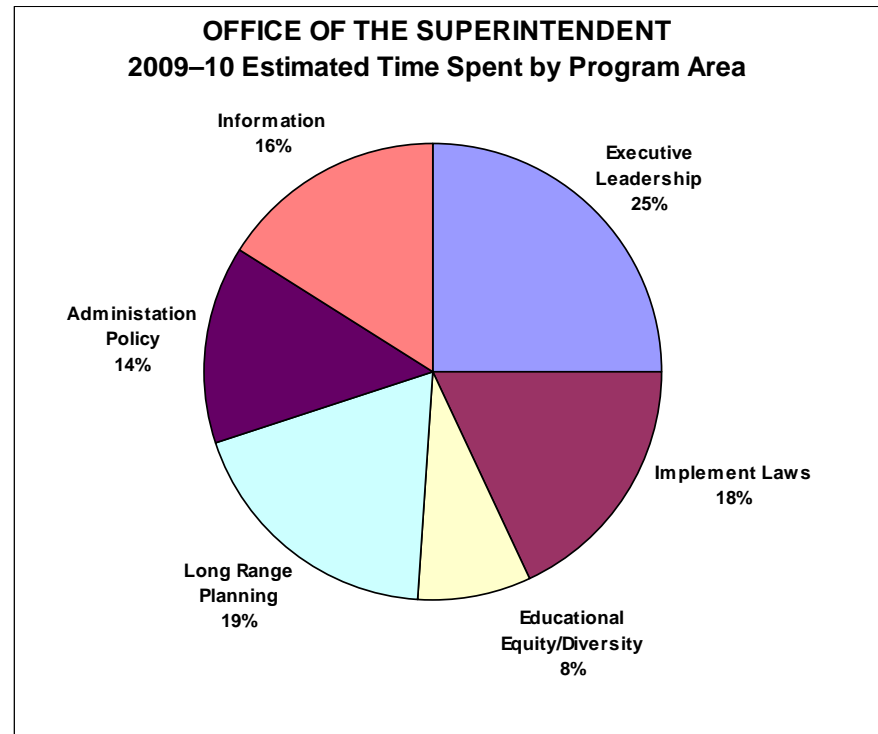
2311 School Board

- 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.

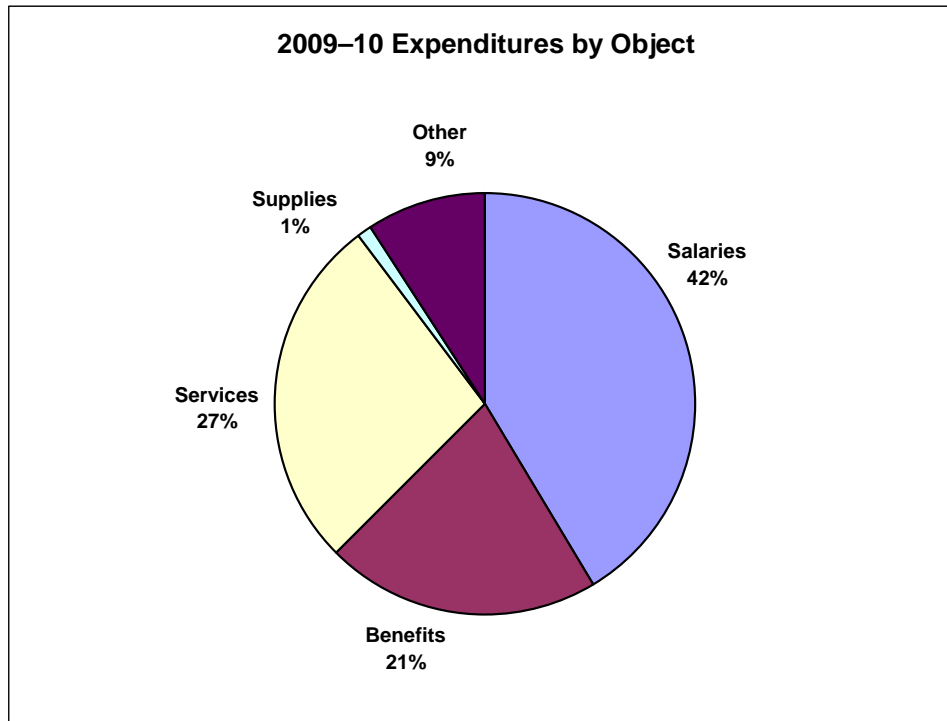
- Promote and maintain educational equity/diversity, including liaison with communities of color.
- Carry out the laws and administrative rules of the State of Oregon and the federal government as they relate to public schools.
- Develop and disseminate information useful to the board and administration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

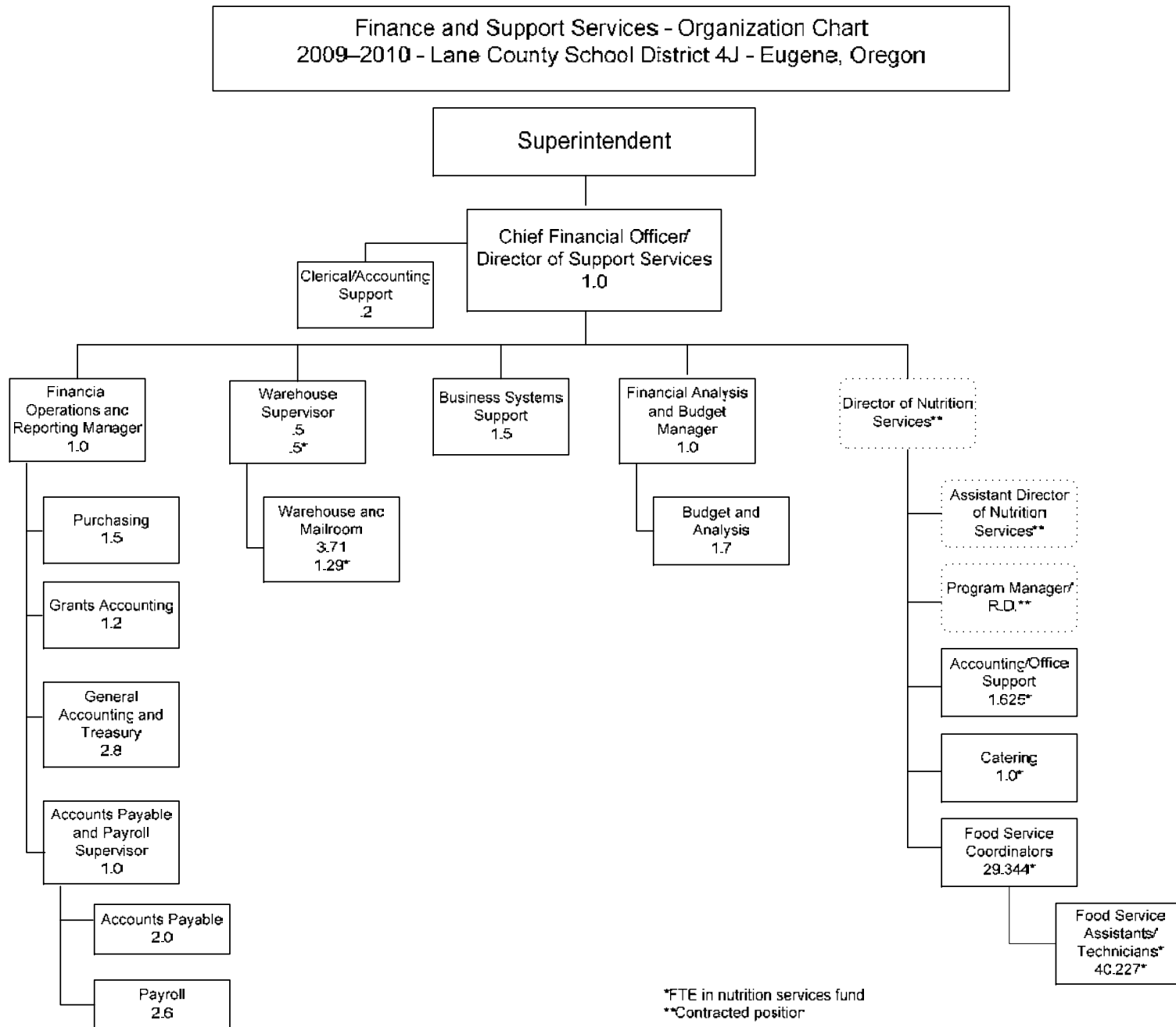


EXECUTIVE ADMINISTRATION

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	490,049	610,883	598,524	357,202
Benefits	210,198	258,882	322,905	184,869
Services	361,854	408,184	328,742	235,368
Supplies	18,862	22,037	12,750	8,039
Other	41,052	108,835	60,000	80,000
	<u>1,122,015</u>	<u>1,408,821</u>	<u>1,322,921</u>	<u>865,478</u>





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. The nutrition services operation is budgeted in the Nutrition Services Fund. Business systems support, 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, educational equity and choice.**
- **Stakeholder Engagement: Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.**

BUDGET GOALS FOR 2009-10

Goal 1. Upgrade business systems and implement budget system.

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, finance and procurement systems in February 2008 and fixed assets in May 2009. The system will be upgraded by December 2009, and a staff team will begin working to implement the budget system in 2009-10.

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

To improve operations and customer service, staff will continue to develop reports and refine system processes.

Goal 3. Provide ongoing financial forecasting and analytical support for projects to address board goals and district priorities.

Staff will continue to provide ongoing analysis to help the Board and superintendent meet district goals and respond strategically during the tenuous financial climate.

Goal 4. 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 staffing and employee payment processes to ensure administrators receive accurate information on staffing consistent with budget and payroll records; simplify the process, and enhance position control.

Goal 5. Implement recommendations from the Chalkboard Audit.

Implement, as accepted by the Board, the recommendations of the OSBA/Chalkboard business audit to improve operational efficiencies.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- \$10,000- Direct deposit notices will be made available on-line to employees saving the cost of forms and postage.

Additions and Reallocations

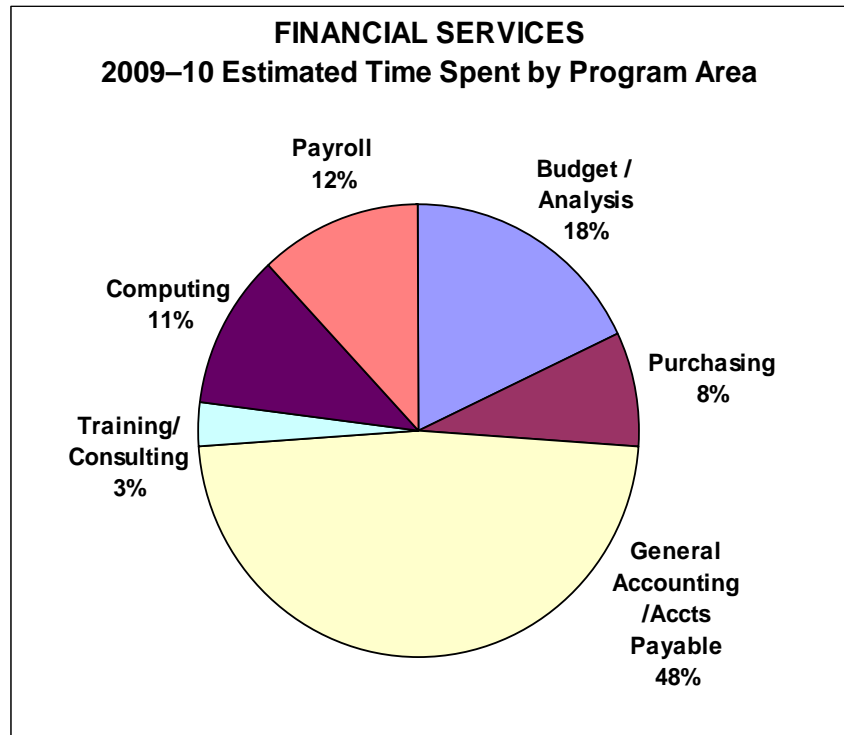
- .5 classified FTE moved from Other Support Services (Function 2575) to more accurately reflect assigned duties.

MAJOR FUNCTIONS

2521 Financial Services

- Service Direction: Financial Services, Food Services, Other Building Services
- Training and customer support Services
- Budget
 - Budget Development
 - Transfers of Funds
 - Budget Committee Support
 - School/Department Support
 - Administration
- Charter School Financial Administration
- Financial Analysis/Forecasting
 - State school fund analysis
- Financial Accounting
 - General Ledger/Chart of Accounts
 - Accounts Receivable
 - Billings
 - Cash Receipts
 - Journal Entries
 - Account Reconciliations

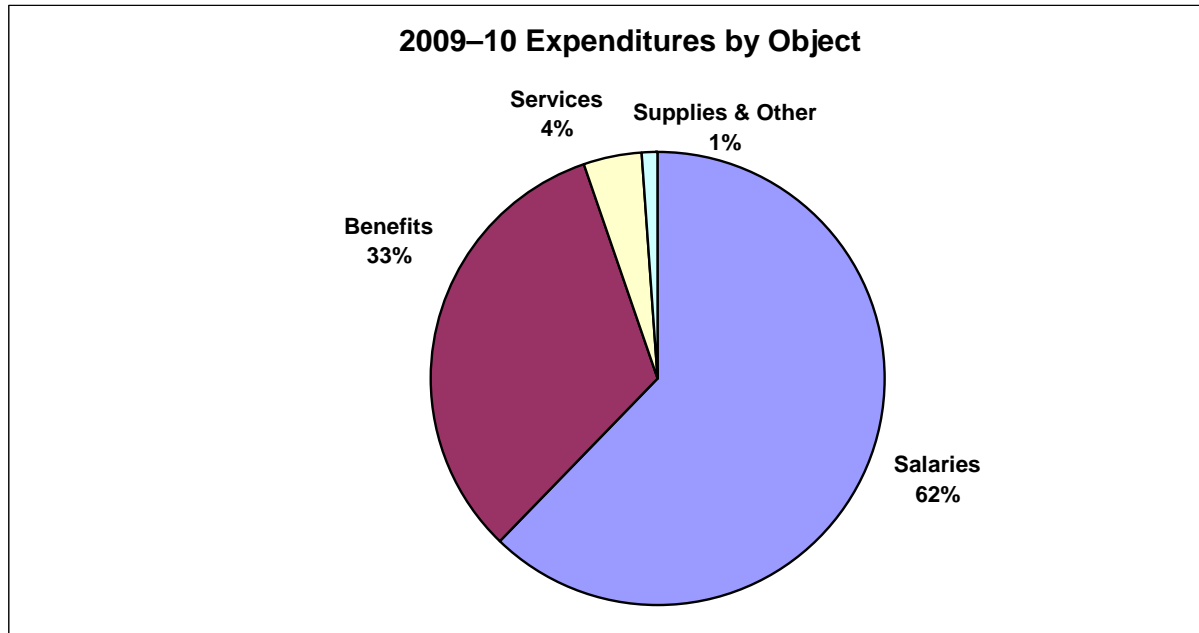
- Audit
- Financial Reporting
- Student Body Fund Accounting
- Staff training
- Payroll
 - Employee Pay
 - Record Keeping
 - Payroll Reporting and Compliance
 - Employee Questions
- Accounts Payable
 - Invoice Payment
 - Vendor relations
- Grant Administration
 - Application processing
 - Compliance monitoring
 - Federal and State reporting
 - Audit
- Cash Management
 - Investments
 - Cash flow analysis



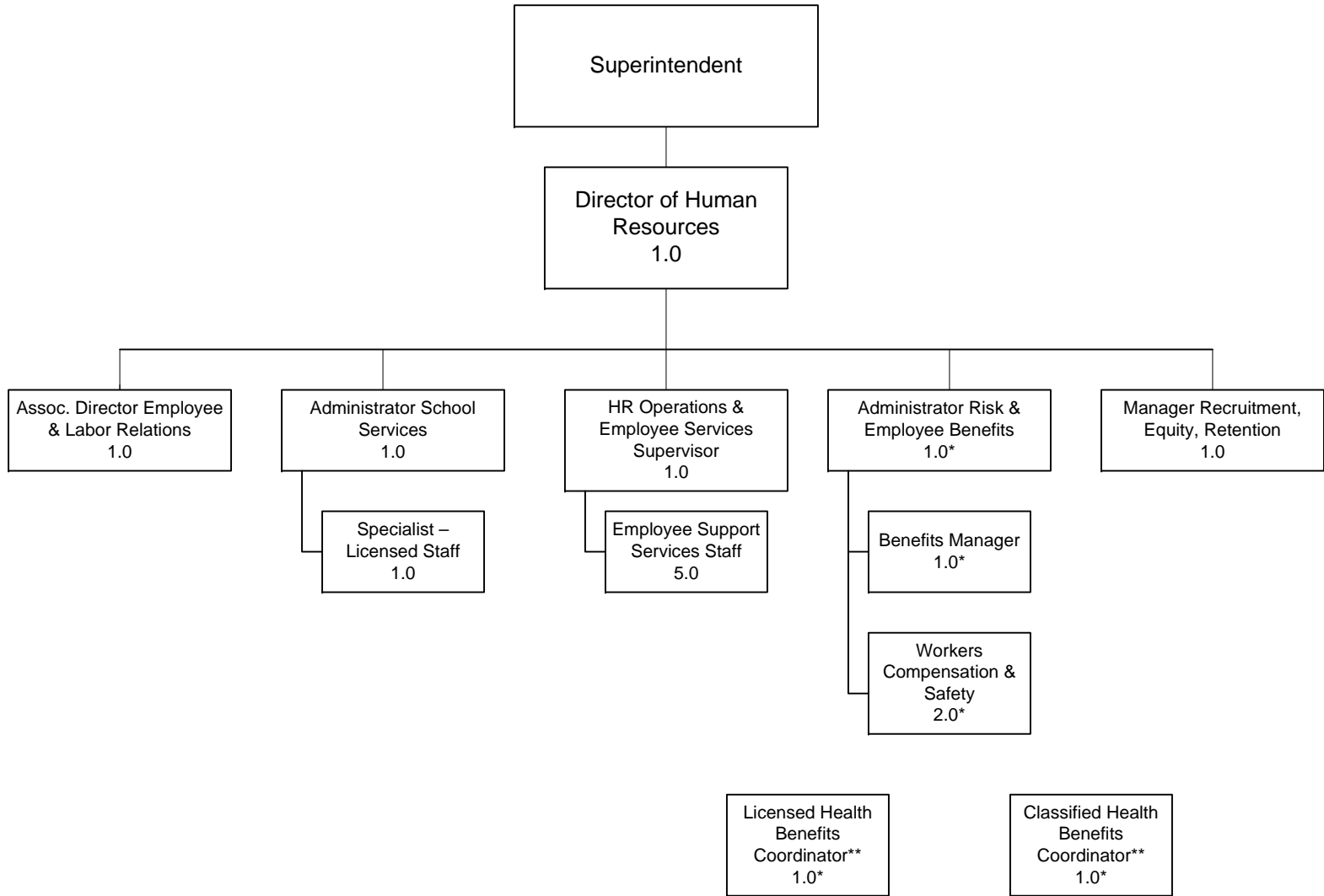
FINANCIAL SERVICES

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	828,095	864,046	907,787	920,286
Benefits	423,716	430,569	481,627	482,189
Services	184,041	241,406	68,450	62,600
Supplies	26,114	20,281	17,500	15,350
Equipment	0	0	0	0
Other	1,375	2,678	2,300	1,800
	<u>1,463,341</u>	<u>1,558,980</u>	<u>1,477,664</u>	<u>1,482,225</u>



Human Resources Department - Organization Chart
2009–2010 - Lane County School District 4J - Eugene, Oregon



*FTE in insurance reserve fund

**Supervised by the Joint Benefits Committee per District/EEA/OSEA Collective Bargaining Agreements respectively

HUMAN RESOURCES

SERVICE DESCRIPTION

The mission of the Human Resources Department is to provide knowledge-based support in the delivery of programs and processes needed to hire, develop and retain employees who model organizational values and contribute productively to the District's goals. Human Resources programs ensure accountability for the District's property and finances; protect the District from avoidable loss; and are legal, ethical, productive and positive.

Key Board Goal for this service:

- **Provide prudent stewardship of District resources to best support student success, educational equity and choice.**
 - By November 2009, complete the District's workforce diversity plan.
 - Increase the representation of minority teachers to 7% of licensed staff for the 2009-10 school year.

BUDGET GOALS FOR 2009-10

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

Develop and implement a new District-wide Recruitment Program. Revise and implement a new Equity Plan. Develop and implement a teacher retention program. Develop a centralized system-wide internal and external recruitment process. Develop training for hiring supervisors and others involved in recruitment and selection. Implement short-term and long-range outreach recruitment strategies to increase the diversity of staff.

Goal 2. Provide leadership, information, guidance and training to administrators and supervisors.

Develop and implement a Leadership Academy training program for administrators and supervisors. Develop and implement training tools to identify performance management issues. Develop and formulate cross-functional initiatives. Develop and

implement training on employee coaching, mentoring and accountability.

Goal 3. Review Human Resources practices and develop the HR staff.

Develop and coordinate the implementation of HR services, programs, and processes through Human Resources staff. Provide training to HR staff to develop core competencies. Build administrative functions, processes, and foundational skills to integrate these functions throughout the District.

Goal 4. Implement recommendations from the Chalkboard Audit.

Implement, as accepted by the Board, the recommendations of the OSBA/Chalkboard business audit to improve operational efficiencies.

Goal 5. Provide all employees with opportunities for development and growth which enhance their skills and support the mission and values of the District.

Develop and implement a new employee orientation program. Review and revise the performance management system used for licensed and classified staff.

Reductions

- \$50,000 materials and services
- \$800,000 general fund support for supplemental retirement program.

Additions and Reallocations

- 1.0 FTE labor relations professional reclassified to administrator position.

MAJOR FUNCTIONS

2215 Reimbursable Leave

Licensed president leave — reimbursed by EEA as provided in the licensed agreement.

Human Resources

- School Services
 - Provide leadership on No Child Left Behind and Highly Qualified Status.
 - Develop and maintain staffing plans and implementation of staffing process.
 - Provide advice and direction to teachers and administrators on licensure and endorsements.
 - Provide consultation and advice regarding performance management for teachers.
 - Oversee the hiring and dispatch of substitutes.
- Recruitment and Selection Services
 - Design recruitment plans.
 - Prepare, post, and distribute job announcements and develop plans for outreach.
 - 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.

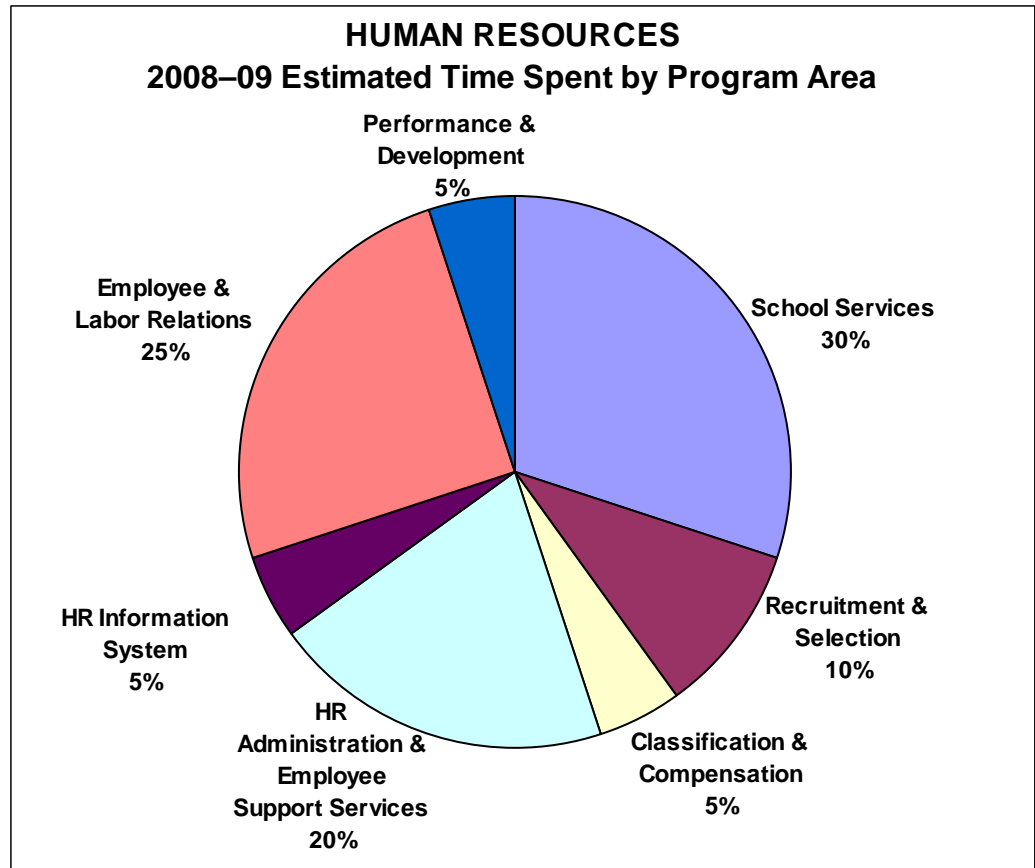
- Oversee the development and implementation of the District's workforce diversity and equity plans.
- Develop and implement an employee retention plan.
- Classification and Compensation
 - Maintain descriptions for all District classifications.
 - Conduct market studies.
 - Provide staff support to the Pay Grade Evaluation committees.
 - Provide consultation to directors, administrators, and supervisors regarding appropriate salaries.
- Employee and Labor Relations Services
 - Bargain with the District's unions and association.
 - Oversee administration of all bargaining agreements.
 - Provide leadership and staff support to joint labor management relations committees.
 - Provide leadership and staff support to the Joint Benefits Committee.
 - Provide advice to administrators and supervisors regarding grievance processing.
 - Provide consultation and advice on employment laws.
 - Provide guidance and advice to employees, administrators

and supervisors regarding workplace rules, regulations, and concerns.

- Ensure District administrative rules, policies, procedures and practices are in compliance with applicable employment laws.
- HR Operations Services
 - Process all personnel actions and records retention.
 - Establish and maintain all processes related to employees' terms and conditions of employment.
 - Process and maintain staffing records for all employee groups.

- **Supplemental Retirement Program**

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

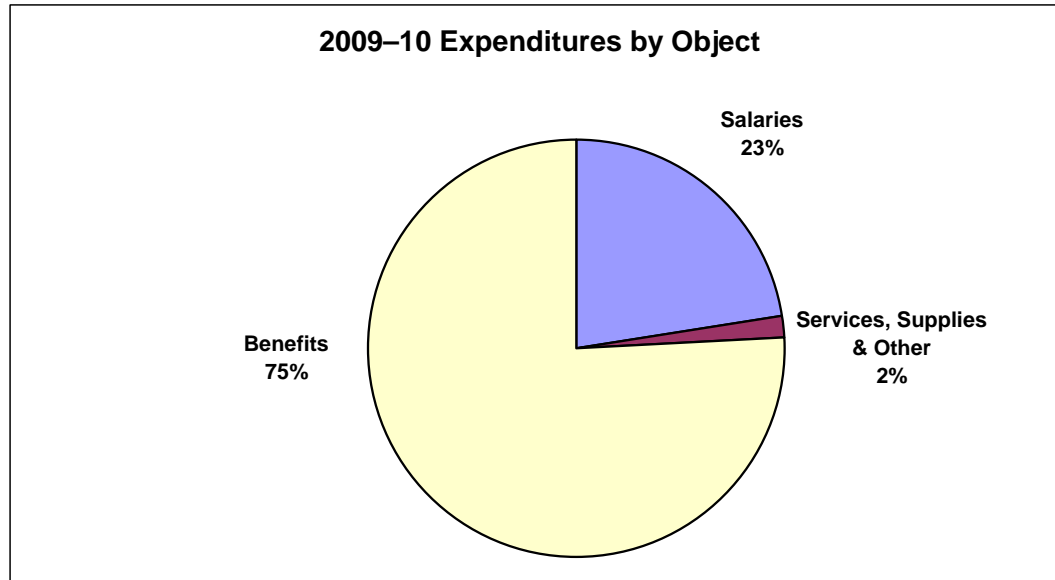


GENERAL FUND — CENTRAL SUPPORT SERVICES — HUMAN RESOURCES

HUMAN RESOURCES

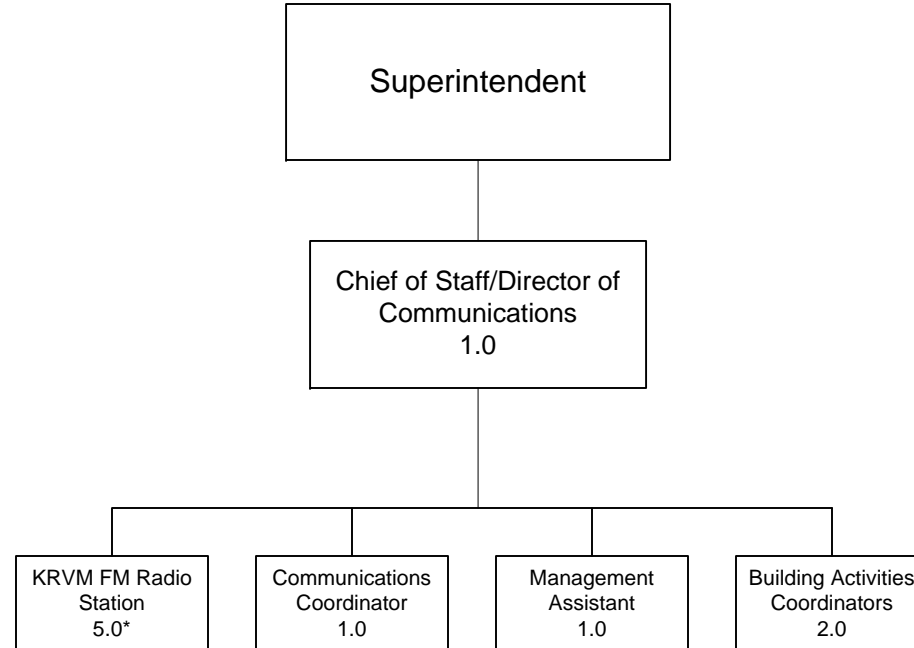
Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	728,738	875,465	802,060	899,260
Benefits ¹	4,126,133	3,461,652	3,690,422	3,016,650
Services	75,126	37,178	67,144	49,669
Supplies	32,589	19,601	24,821	15,519
Other	497	951	503	503
	<u>4,963,083</u>	<u>4,394,847</u>	<u>4,584,950</u>	<u>3,981,601</u>



¹ Includes payments from the General Fund to the District Retirement Fund to cover projected retirement program obligations.

Communications and Intergovernmental Relations Organization Chart
2009–2010 - Lane County School District 4J - Eugene, Oregon



*FTE in grants fund

COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS

SERVICE DESCRIPTION

The Communications and Intergovernmental Relations staff:

- Supports policy development, strategic planning and other executive leadership functions, including support to the board of directors;
- 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 ;
- 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;
- Schedules use of school facilities by community groups and works with user groups to ensure appropriate use of district facilities and
- Oversees radio station KRVM budgeted in the Federal, State and Local Programs Fund. (See Executive Administration organization chart on page 110.)

Key Board Goals for this service:

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice.**
- **Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.**

BUDGET GOALS FOR 2009–10

Goal 1. Communications

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

Goal 2. Intergovernmental Relations

Ensure that the district proactively communicates with local and state officials and works cooperatively to improve educational quality and funding to address issues of student health, safety and welfare.

Goal 3. School Assistance

Assist principals and school staff in managing urgent situations and issues, by providing communications support and expertise.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES (Function 2630)

Reductions

- *0.05 classified FTE assigned volunteer background check duties*
- *\$26,099 materials and services*

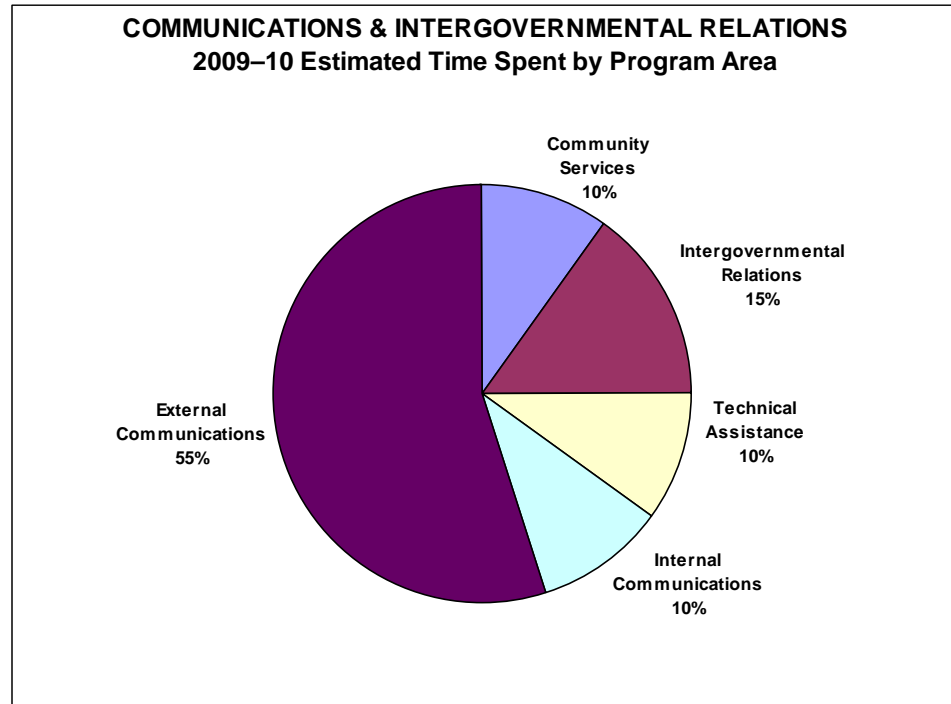
Additions and Reallocations

None

MAJOR FUNCTIONS

2630 Public Information

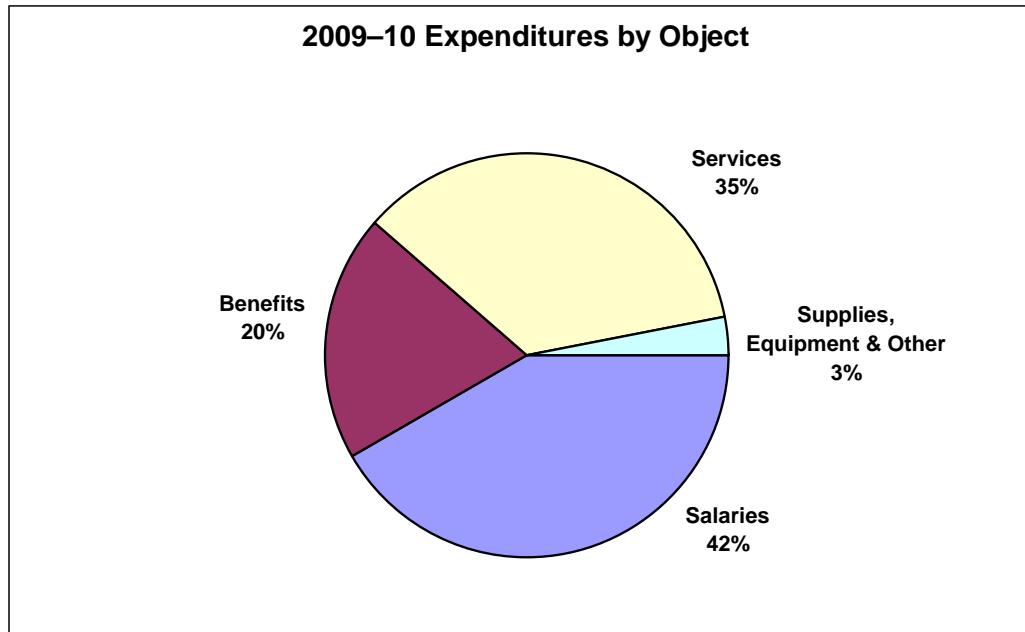
- External Communications and Community Engagement
- Internal Communication
- Intergovernmental Relations
- Community Services
- Technical Assistance to Schools



COMMUNICATIONS & INTERGOVERNMENTAL RELATIONS

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	243,130	226,605	236,110	222,648
Benefits	113,912	117,794	113,507	104,777
Services	182,308	221,052	201,461	189,244
Supplies	10,293	8,521	16,850	15,100
Equipment	0	0	0	0
Other	1,421	1,648	1,500	1,500
	551,064	575,620	569,428	533,269



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 2009–10

To the Fleet and Equipment Fund—\$499,576 to schools for textbooks and equipment.

Additional transfers of \$1,179,440 for equipment, books and bus fleet are eliminated in 2009-10 as part of the general fund budget reduction strategies.

To the Nutrition Services Fund—\$250,000

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

To the Insurance Reserve Fund—\$568,000

- \$193,000—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.

To the Capital Projects Fund

Annual transfer of \$520,000 eliminated in 2009-10 in conjunction with budget reduction strategies.

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 2009–10

No short-term borrowing is anticipated in 2009–10. 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 2009–10

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.

As part of budget reduction strategies for 2009-10, the contingency was reduced to 1.5% of operating revenues. The budgeted amount totals \$2,138,000.

In addition, a \$500,000 special education contingency was eliminated.

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 2009–10

Board policy sets a minimum target for the projected ending fund balance at 5% of operating revenues. It also permits the use of a portion of the projected ending fund balance to stabilize services if revenues are less than anticipated. The use of reserves below 5% requires a plan for rebuilding reserves to the targeted level within five years.

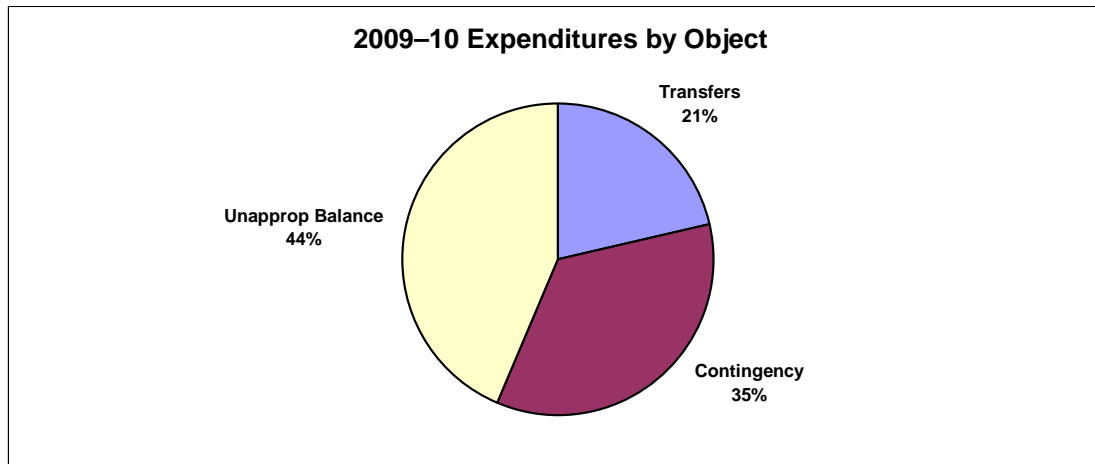
In response to decreased state revenues, as a budget reduction strategy for 2009-10, the UEFB for 2009–10 is budgeted at \$2,672,918 or 2.0% of operating revenues. The District projects that the budgeted UEFB plus underspending will result in an ending fund balance of \$5,450,000 or 4.1% of operating revenues. The current financial forecast anticipates restoring reserves to 5% in 2010-11.

GENERAL FUND — OTHER GENERAL FUND ACCOUNTS

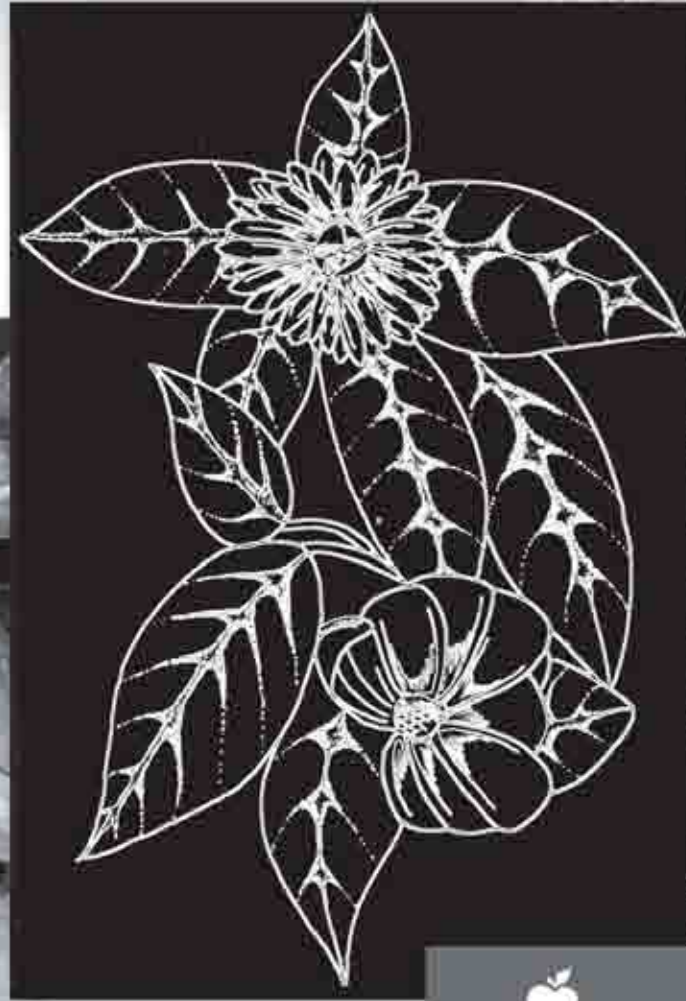
OTHER ACCOUNTS

Expenditures

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
TRANSFERS:				
To Fleet & Equipment Fund	4,004,399	3,920,141	1,858,313	499,576
To Debt Service Fund	130,000	0	0	0
To Capital Projects Fund	520,000	520,000	520,000	0
To Food Services Fund	327,840	299,661	245,973	250,000
To Insurance Reserve Fund	568,839	599,055	600,000	568,000
To Retirement Fund			0	0
TOTAL TRANSFERS	5,551,078	5,338,857	3,224,286	1,317,576
SHORT-TERM DEBT	0	0	1,000	1,000
CONTINGENCY	0	0	3,537,341	2,138,000
UNAPPROPRIATED BALANCE	20,845,607	17,569,588	9,579,121	2,672,918
	26,396,685	22,908,445	16,341,748	6,129,494



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Outlook

4j Other Funds

OTHER FUNDS

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

OTHER FUNDS

SUMMARY OF REQUIREMENTS

Budget Requirements	Actual 06–07	Actual 07–08	Budget 08–09	Adopted Budget 09–10
Fleet & Equipment Fund	13,156,127	13,709,944	11,648,042	9,029,834
Federal, State & Local Programs Fund	24,456,515	16,031,320 ²	16,393,684	20,247,593 ⁴
Student Body Fund	8,989,671	8,576,900	9,265,000	9,200,000
Debt Service Fund	27,612,104	27,266,713	27,479,237	28,889,582
Capital Projects Fund ¹	44,435,908	32,961,157	26,626,009	17,199,241
Nutrition Services Fund	4,901,348	5,316,566	5,372,819	5,346,569
Insurance Reserve Fund	34,708,824	37,843,543	44,195,150	43,394,855
District Retirement Fund	13,556,795 ³	10,589,832	10,087,018	8,454,081

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

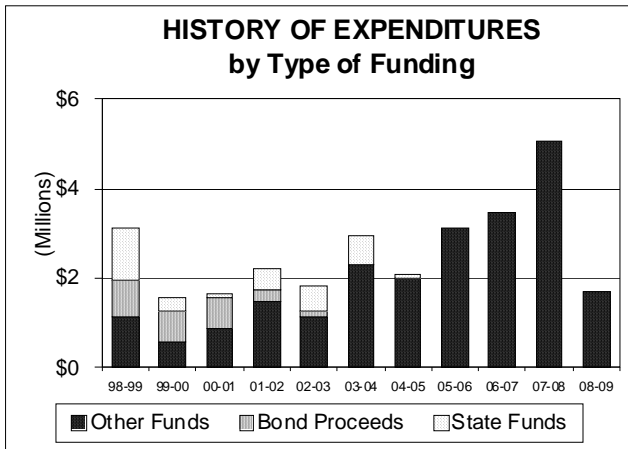
⁴ Includes targeted American Recovery and Reinvestment Act funds.

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 2007–08 in the Fleet and Equipment Fund, with projected spending for 2008–09. “Other Funds” in this graph include transfers from the general fund.



CAPITAL ASSETS

The district owns \$40.8 million in fleet and equipment valued at \$5,000 or more, as shown below. Fleet includes buses, vans, cars and trucks used to transport students as well as to support other district functions. Grounds equipment includes tractors and mowers used to maintain district real property. Other equipment includes computers and related technology, musical instruments and athletic equipment. Each has an estimated useful life at the end of which the equipment should be replaced to maintain functionality or stay abreast of technological advances.

Capital Assets	
Bus Fleet	\$8,579,000
Other District Fleet	3,323,000
Grounds Equipment	3,236,000
Other Equipment	<u>25,642,000</u>
Total Value	\$40,780,000

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 in 2009–10 for bus depreciation are budgeted at \$485,000. Any additional purchases in 2008–09 will increase this amount. In the past, the district budgeted a general fund transfer of approximately \$150,000 to supplement these funds. This transfer has been eliminated for

2009-10 as part of district-wide budget reduction strategies.

The district owns 93 regular and special education school buses that have an estimated useful life of 10 to 12 years. Six special needs buses will be purchased in 2009-10 which will replace existing buses in the fleet.

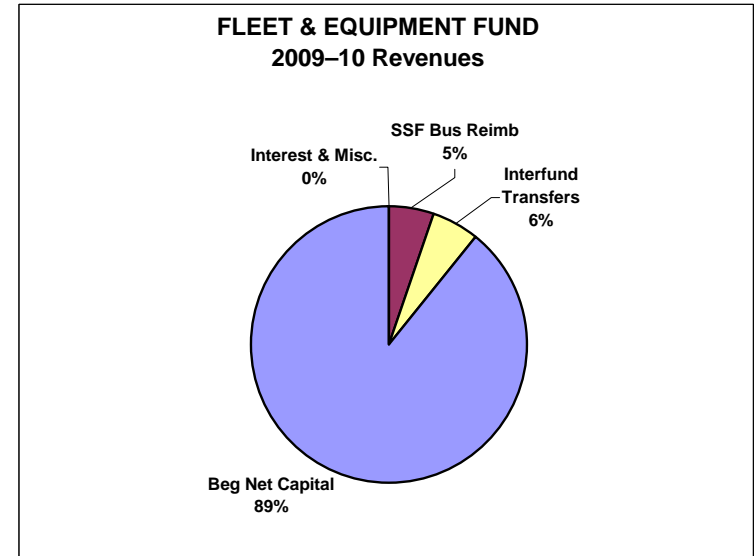
TEXTBOOKS AND EQUIPMENT

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 2009–10, a transfer of \$499,576 from the general fund is budgeted, representing per pupil allocations to schools. The \$1.2 million general transfer for textbooks and high priority equipment needs has been eliminated for 2009-10 in conjunction with district-wide budget reductions. Existing reserves will be used for any needed textbook and equipment purchases.

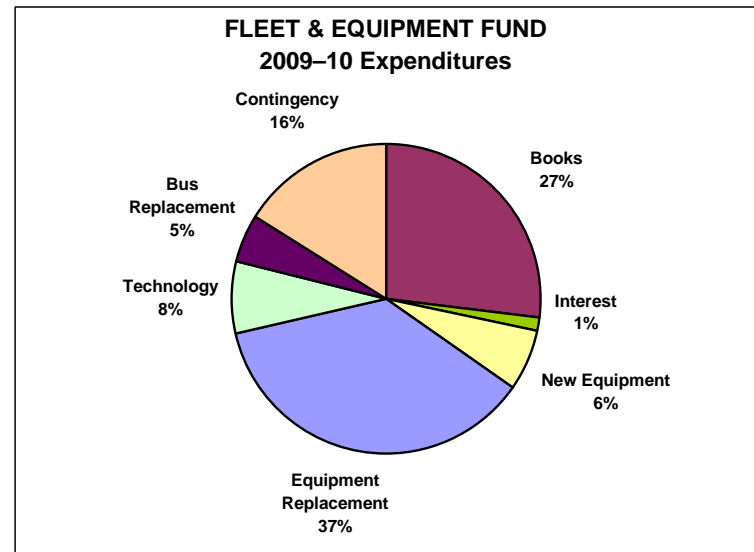
In addition, since 1991–92, schools and departments have transferred savings from the general fund at year-end to build reserves for future equipment needs. Reserves fund the purchase of equipment and instructional materials such as textbooks and library books. The ability to reserve building-based funds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

OTHER FUNDS – FLEET AND EQUIPMENT FUNDS

	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
REVENUE				
Interest	48,800	57,434	40,000	0
Misc Local Rev	35,857	19,996	10,000	10,000
SSF Bus Reimb	481,310	434,949	474,354	485,000
Fund Transfers	4,004,399	3,449,799	1,858,313	499,576
Beg Net Capital	<u>8,585,761</u>	<u>9,747,766</u>	<u>9,265,375</u>	<u>8,035,258</u>
TOTAL	13,156,127	13,709,944	11,648,042	9,029,834



	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
EXPENDITURES				
Texts, Lib Books	812,545	1,634,747	2,371,722	2,438,490
Building Remodel	22,098	6,723	0	2,862
New Equipment	196,664	359,886	687,053	585,303
Replacem Equip	237,206	155,836	2,500,000	3,300,000
Technology	1,335,747	1,920,978	1,420,196	686,179
Bus Replacement	731,007	380,248	287,672	447,468
Interest	73,094	73,775	79,961	118,633
Contingency	0	0	4,301,438	1,450,899
Unapprop Bal	<u>9,747,766</u>	<u>9,177,751</u>	<u>0</u>	<u>0</u>
TOTAL	13,156,127	13,709,944	11,648,042	9,029,834



FEDERAL, STATE AND LOCAL PROGRAMS FUND

DESCRIPTION

These are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the grantor entity. Generally the resources of this fund cannot be diverted to other uses.

Programs accounted for in these funds 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 2009-10 budget includes estimated carryover from the prior year and assumes all funds will be expended in the current year. The major anticipated grants include funding for the following programs.

AMERICAN RECOVERY AND REINVESTMENT ACT FUNDS (ARRA)

As part of the federal stimulus program, ARRA, the United States Department of Education (USDE) is providing additional funding for disadvantaged and disabled students. Additional funds will be provided under the Title I-A and Individuals with Disabilities Education Act (IDEA) programs. Restrictions for the use of funds mirror the initial allocation from USDE.

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.

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. Fourteen 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.

TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS

This federally funded program is administered by the U.S. Department of Education with the objective of creating community learning centers that complement regular academic programs. The program is intended to enrich academic opportunities for students to enable them to meet state and local standards in core academic subjects. The program also offers literacy and other educational services to the families of participating students.

EUGENE EDUCATION FUND (EEF)

The district receives quarterly distributions from the EEF. The fund was established by parents and teachers in 1993 as a non-profit organization to support the students of Eugene School District 4J. 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
2009–10

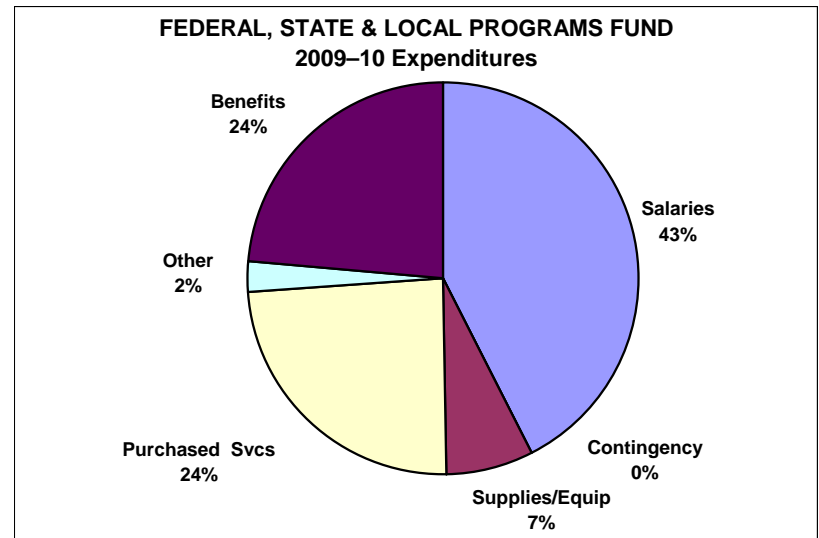
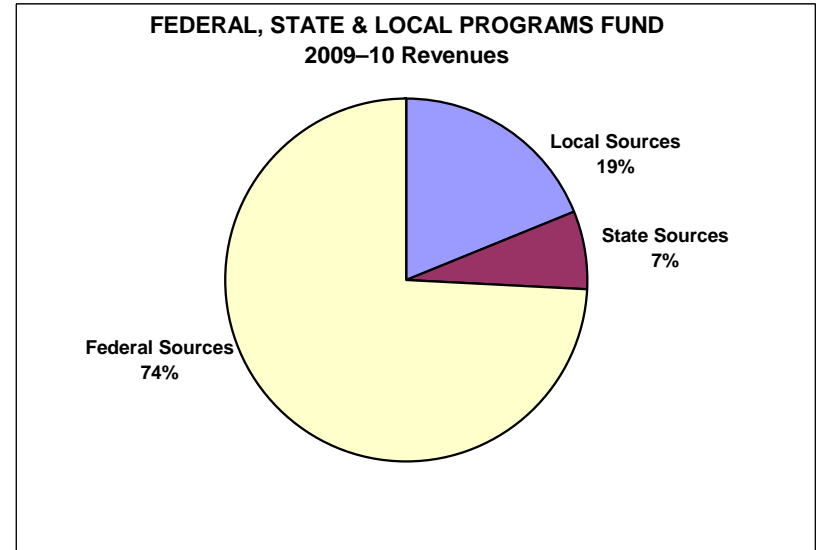
Adolescent Clinics	\$ 255,283	Miscellaneous (categories less than \$30,000)	176,994
Coburg Connections	58,962	Nike ATA Track Grant	70,000
Drivers' Education	166,000	No Child Left Behind	3,241,033
English Language Acquisition (Title III)	63,315	No Child Left Behind – ARRA	905,190*
Eugene Education Fund	879,475	ODOT Safe Routes to School	69,241
EWEB Grants	273,624	Physical/Occupational Therapy Services	280,638
Foreign Language Programs	419,104	Regional Handicapped Programs	1,687,926
Handicapped: IDEA	3,084,595	Safe & Drug Free Schools (Title IV)	58,213
Handicapped: IDEA - ARRA	3,667,803	Small Schools Initiative	330,766
Health Services (other than Adolescent Clinics)	84,000	Supplemental Lane Regional Program Services	1,011,915
Indian Education	250,000	Teacher Quality (Title II-A)	709,890
Innovative Programs (Title V)	63,000	Vocational Education Programs	166,950
Integrated Science and Math	37,910	Wallace Readers' Digest Grant	60,000
Intensive Positive Behavior Support	31,000	Workforce Investment Act	86,893
KRVM Radio	574,000	Youth Transition Program	243,428
Looking Glass/Stepping Stone School	254,517	21 st Century Learning Centers (BEST)	940,000
McKinney Homeless	45,928		
		TOTAL	\$ 20,247,593

* Represents one-half of total allotment.

OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND

REVENUE	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Local Sources	9,755,302	3,404,983 ¹	4,045,274	3,799,646
Intermed. Sources	0	0	0	9,000
State Sources	1,419,317	1,793,163	1,307,621	1,455,783
Federal Sources	11,482,324	10,551,729	11,040,789	14,983,164 ²
Interfund Transfers	0	0	0	0
Beg Net Capital	1,799,572	281,445	0	0
TOTAL	24,456,515	16,031,320	16,393,684	20,247,593

EXPENDITURES	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	13,218,533	8,208,375	7,410,376	8,603,621
Benefits	6,749,759	4,674,088	4,612,562	4,778,107
Purchased Svcs	2,310,082	1,615,230	1,608,043	4,890,504 ²
Supplies	1,295,385	774,582	2,079,156	1,360,915
Equipment	5,893	14,545	138,635	120,052
Other	541,392	432,947	473,068	494,394
Flow-Through Fds	54,026	1,032	71,844	0
Contingency	0	0	0	0
Unapprop Bal	281,445	310,521	0	0
TOTAL	24,456,515	16,031,320 ¹	16,393,684	20,247,593



¹ Reflects expiration of four-year City of Eugene local option levy.

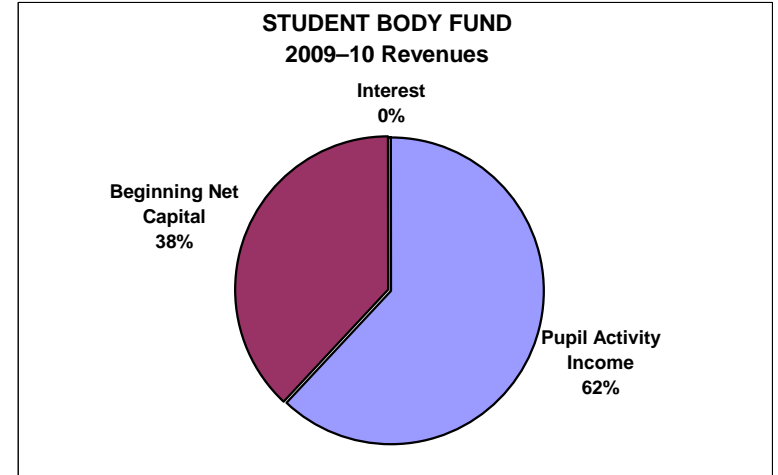
² Includes American Recovery and Reinvestment Act funds. Budgeted initially in purchased services; once spending plan is determined budget authority will be transferred to appropriate accounts, such as salary/benefits.

OTHER FUNDS

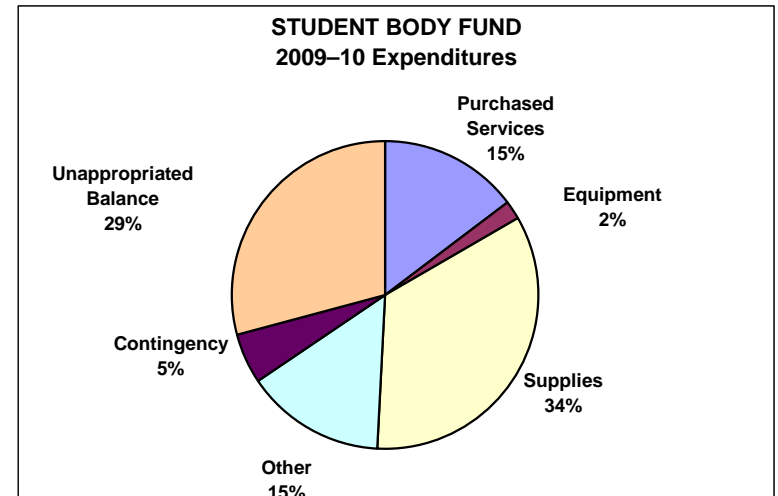
STUDENT BODY FUND

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	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Interest	0	0	50,000	0
Pupil Activity Income	5,602,732	5,093,005	5,715,000	5,700,000
Federal Reimbursement	23,000	0	0	0
Beg Net Capital	<u>3,363,939</u>	<u>3,483,895</u>	<u>3,500,000</u>	<u>3,500,000</u>
TOTAL	8,989,671	8,576,900	9,265,000	9,200,000



EXPENDITURES	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Purchased Svcs	1,578,548	1,192,310	1,343,000	1,364,500
Supplies	2,528,753	2,796,189	3,440,000	3,124,500
Equipment	22,917	103,472	146,000	180,000
Other	1,375,558	951,423	1,290,000	1,350,000
Contingency	0	0	500,000	500,000
Unapprop Bal	<u>3,483,895</u>	<u>3,533,506</u>	<u>2,546,000</u>	<u>2,681,000</u>
TOTAL	8,989,671	8,576,900	9,265,000	9,200,000



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 2009–10 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 2009–10 to cover payments due on July 1, 2010, which are recorded as expenditures in the 2010–11 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, 2009, outstanding bonded indebtedness totals \$131.3 million in general obligation bonds and \$52.9 million in pension bonds. General obligation (G.O.) bonds represent 6.7% of the district's legal debt limit of \$1,956.7 million. Remaining legal debt capacity is \$1,825.5 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 2009–10 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 155 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.
- In September 2008, the district issued \$47.3 million in advance refunding bonds to refinance portions of the district's 1999 and 2002 general obligation bonds. The purpose of the refunding was to reduce debt service costs to taxpayers by refunding debt at lower interest rates. The district gross savings to taxpayers over the life the bonds of \$5.9 million, which represents a net present value savings of \$1.8 million, or 3.5%.

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, 2009, and annual payments to be made in 2009–10.

OTHER FUNDS — DEBT SERVICE FUND

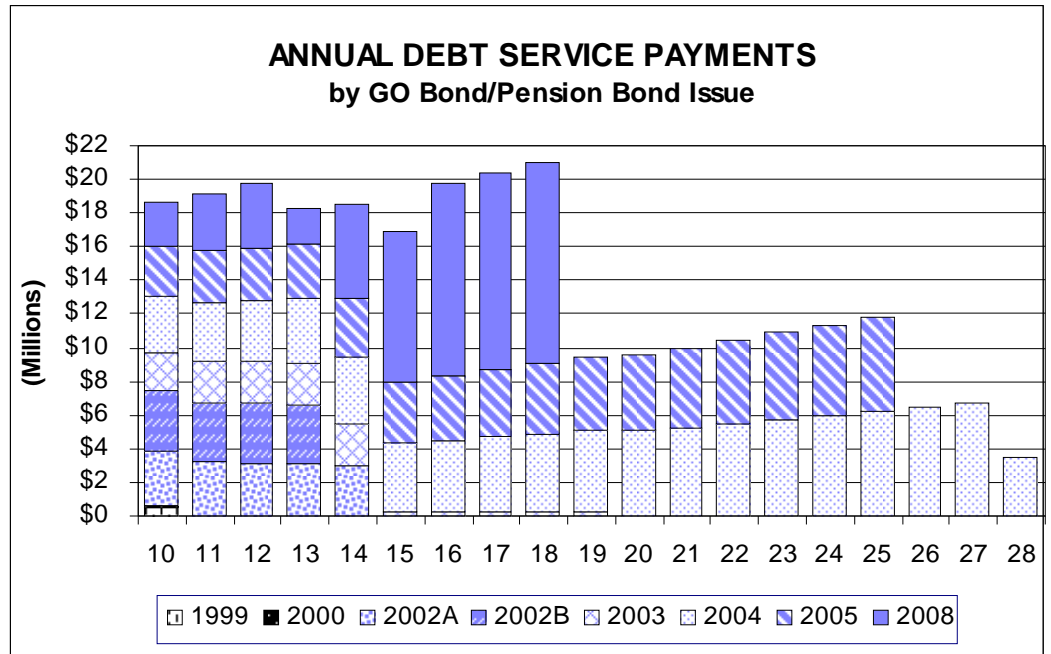
Date of Issue	Purpose of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2009	Principal Payments 2009–10	Interest Payments 2009–10	Total Payments 2009–10
06/01/99	Critical Capital-Needs & Security Improvements	\$3,465,000 ¹	4.83%	\$ 455,000	\$ 455,000	\$ 10,010	\$465,010
02/01/00	Athletic Fields Construction	1,215,000 ¹	5.56%	165,000	165,000	4,249	169,249
02/15/02	Advance Refunding of Portion of 1993A GO Bonds	21,035,000	4.11%	13,855,000	2,555,000	614,787	3,169,787
11/01/02	New Construction, Capital Improvements, Repairs & Equipment	27,880,000 ¹	4.22%	12,865,000	3,065,000	566,625	3,631,625
02/01/03	Advance Refunding of 1994 and 2000 GO Bonds	17,630,000	3.65%	11,910,000	1,850,000	459,731	2,309,731
02/19/04	Series 2004 Pension Bonds	53,435,000	5.48%	52,895,000	485,000	2,838,187	3,323,187
08/25/05	New Construction, Capital Improvements, Repairs & Equipment	46,000,000	4.28%	44,710,000	915,000	2,012,088	2,927,088
09/23/08	Advance Refunding of Portions of 1999 and 2002 GO Bonds	47,295,000	3.30%	47,295,000	555,000	2,127,275	2,682,275
	TOTAL	\$ 217,955,000		\$ 184,150,000	\$ 10,045,000	\$ 8,632,952	\$18,677,952

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
2009-10	10,045,000	8,632,952	18,677,952
2010-11	11,005,000	8,183,927	19,188,927
2011-12	12,110,000	7,689,284	19,799,284
2012-13	11,055,000	7,170,533	18,225,533
2013-14	11,880,000	6,661,994	18,541,994
2014-15	10,820,000	6,118,748	16,938,748
2015-16	14,185,000	5,536,809	19,721,809
2016-17	15,520,000	4,859,869	20,379,869
2017-18	16,895,000	4,107,483	21,002,483
2018-19	5,845,000	3,576,603	9,421,603
2019-20	6,265,000	3,300,043	9,565,043
2020-21	6,990,000	2,996,957	9,986,957
2021-22	7,775,000	2,652,179	10,427,179
2022-23	8,615,000	2,266,498	10,881,498
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	184,150,000	78,497,118	262,647,118



SCHOOL DISTRICT NO. 4J BONDING LIMIT

2008–09 Real Market Value * \$ 24,612,661,173

Grades K–8 \$ x .0055 = \$ 135,369,636
 (55/100th of 1% per grade) x 9
 Total, Grades K–8..... \$ 1,218,326,728

Grades 9–12 \$ x .0075 = \$ 184,594,959
 (75/100th of 1% per grade) x 4
 Total, Grades 9–12..... \$ 738,379,835

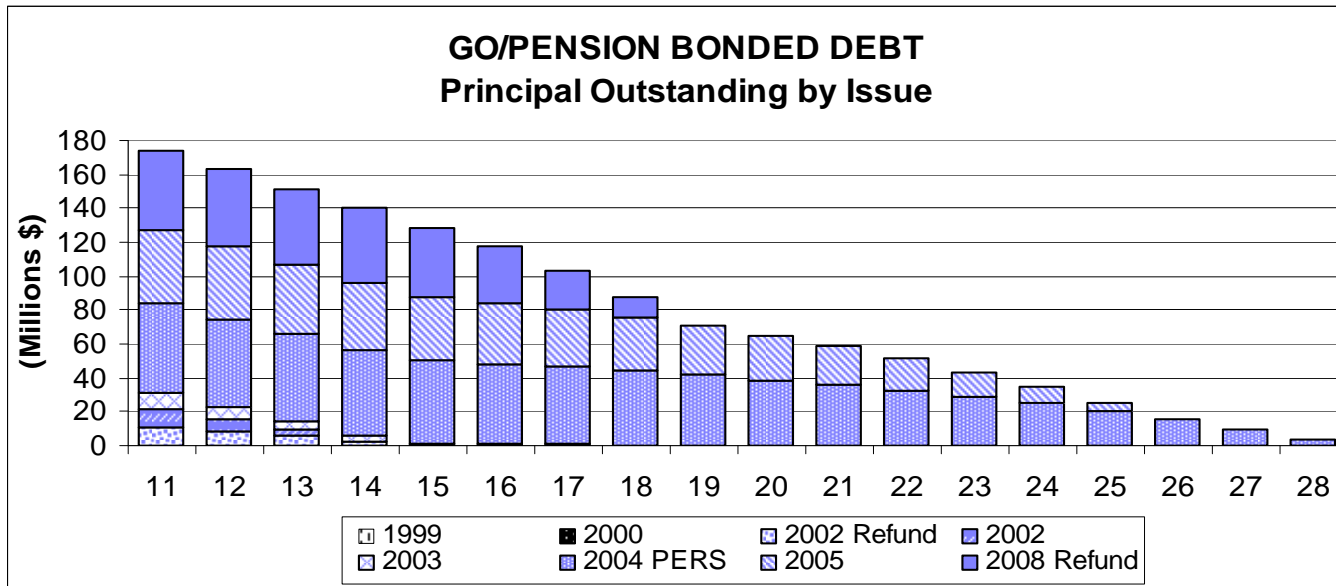
Total Bonding Limit-Grades K–12 Grades K–8..... \$ 1,218,326,728
 Grades 9–12..... 738,379,835

Total, Grades K–12 \$ 1,956,706,563
 General Obligation Bonds Outstanding, 06/30/09 ** (131,255,000)

\$ 1,825,451,563

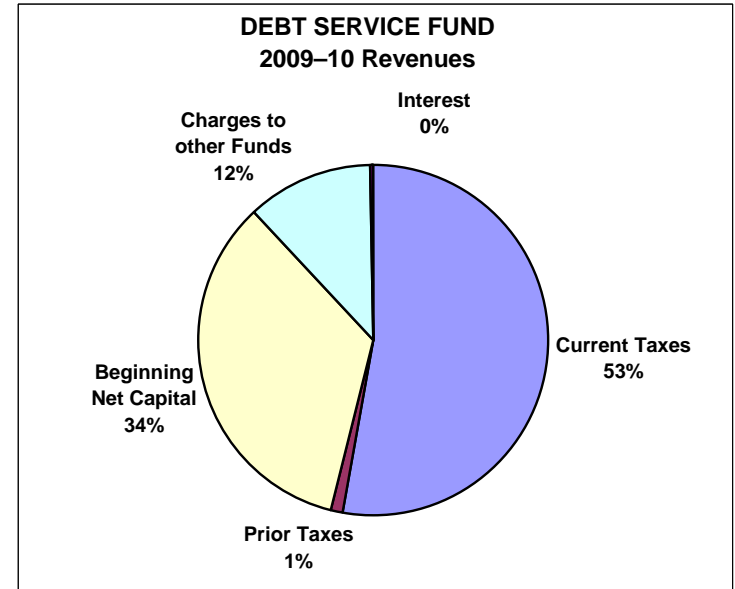
Limitation on Additional Bonding

* The bonding limit is based on Real Market Value of district property. Property tax calculations are based on Assessed Value.
 **Legal lending limit only applies to general obligation bonds. Pension bonds are excluded from this calculation.

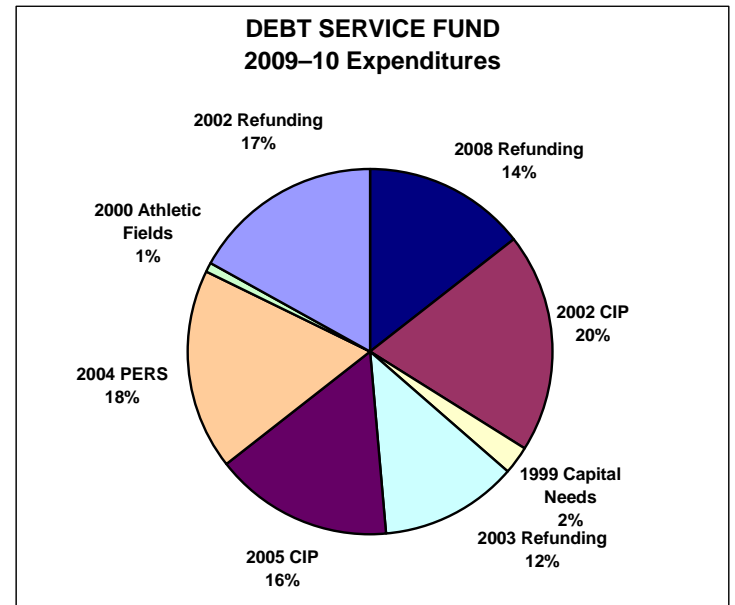


OTHER FUNDS — DEBT SERVICE FUND

	06-07	07-08	08-09	09-10
REVENUE	Actual	Actual	Budget	Adopted
Current Taxes	15,708,097	13,807,076	14,662,812	15,234,187
Prior Taxes	256,362	176,883	150,000	300,000
Interest	375,909	331,627	165,000	70,000
Other Local Revenue	0	0	0	0
Chgs to Other Funds	2,851,916	3,043,315	3,175,000	3,350,000
Bond Issuance	0	0	0	0
Beg Net Capital	<u>8,419,820</u>	<u>9,907,812</u>	<u>9,326,425</u>	<u>9,935,395</u>
TOTAL	27,612,104	27,266,713	27,479,237	28,889,582



	06-07	07-08	08-09	09-10
EXPENDITURES	Actual	Actual	Budget	Adopted
Fiscal Services	0	0	0	0
District Retirement	0	0	0	0
Debt Service	17,704,292	17,688,967	17,964,036	18,677,952
Unapprop Bal	<u>9,907,812</u>	<u>9,577,746</u>	<u>9,515,201</u>	<u>10,211,630</u>
TOTAL	27,612,104	27,266,713	27,479,237	28,889,582



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. 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 2009–2010

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 the breakfast and lunch program.

Goal 2. Make progress toward a financially self-sufficient program.

Employ a variety of strategies to meet the board policy for a self-sustaining food services operation. Strategies include more proactive control of inventory, more analysis of revenue and expense data, a focus on 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.

Goal 4. Explore using more sustainable products and offering more local produce.

In collaboration with Willamette Farm and Food Coalition, Nutrition Services will look to purchase more produce that is grown locally. In order to ensure sufficient supply, locally has been defined as grown in Oregon, but whenever possible, produce grown in Lane County will be purchased. Nutrition Services will continue to look at ways to be more sustainable and reduce the overall carbon footprint.

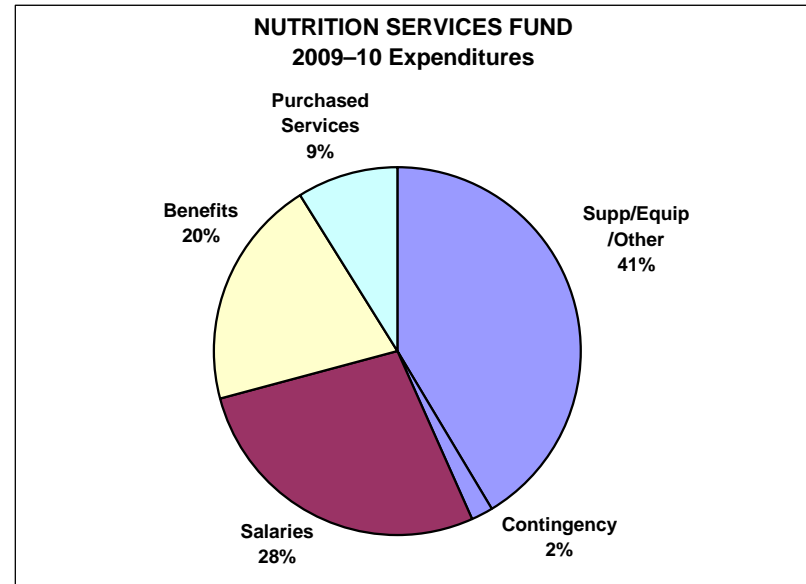
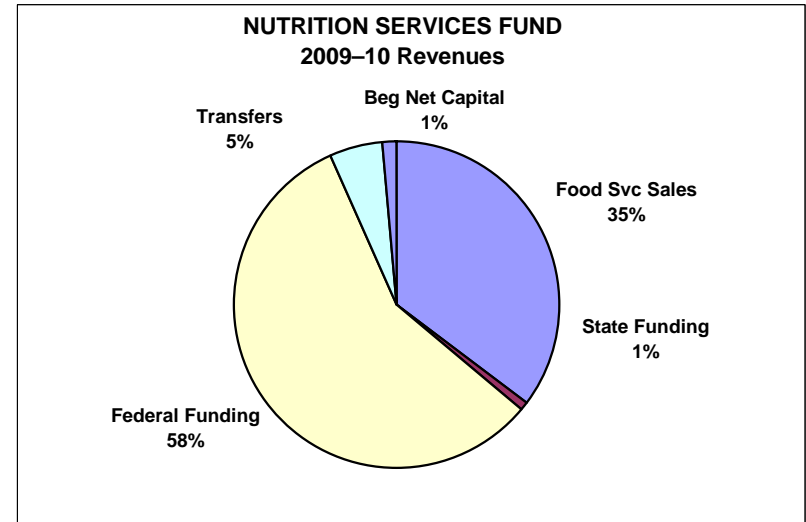
Goal 5. Comply with House Bill 2650.

Implement second portion of new House Bill rules which places caloric, fat content and serving size limits on on-site prepared snacks and entrees and make operational changes necessary to comply with the bill.

OTHER FUNDS—NUTRITION SERVICES FUND

REVENUE	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Food Svc Sales	2,069,441	2,151,843	2,284,851	1,886,164
State Funding	49,699	52,244	60,990	43,725
Federal Funding	2,359,097	2,745,372	2,735,120	3,067,234
Transfers	355,665	299,661	277,973	282,000
Beg Net Capital	<u>67,446</u>	<u>67,446</u>	<u>13,885</u>	<u>67,446</u>
TOTAL	4,901,348	5,316,566	5,372,819	5,346,569

EXPENDITURES	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	1,406,051	1,423,216	1,511,936	1,451,848
Benefits	984,393	1,002,800	1,139,765	1,071,418
Purchased Svcs	386,067	494,436	402,500	463,062
Supplies	2,047,202	2,318,902	2,280,659	2,190,768
Equipment	0	0	6,059	0
Other	10,189	9,766	13,015	0
Contingency	0	0	18,885	102,027
Unapprop Bal	<u>67,446</u>	<u>67,446</u>	<u>0</u>	<u>67,446</u>
TOTAL	4,901,348	5,316,566	5,372,819	5,346,569



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 employees 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 2009–10

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.

Continue the implementation of the district's enrollment in the legislatively approved Oregon Educator's Benefits Board (OEBB). This requires additional study and implementation of new plans OEBB approves and offers. Plans that the district chooses to offer will require monitoring of the enrollment process, careful study of plan

options, ongoing education of employees, and testing and modifying of the employee benefits module.

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, and an update to the Emergency Procedures Manual for distribution to District 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 has also received an additional \$500,000 from the EAIP since the program began in 1993. Risk Management will continue to aggressively pursue the use of these funding sources for the

OTHER FUNDS – INSURANCE RESERVE FUND

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

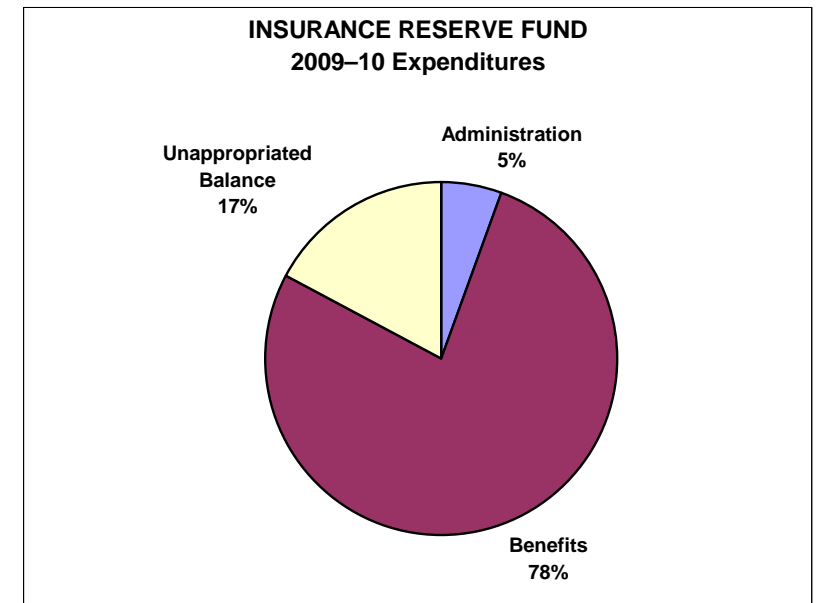
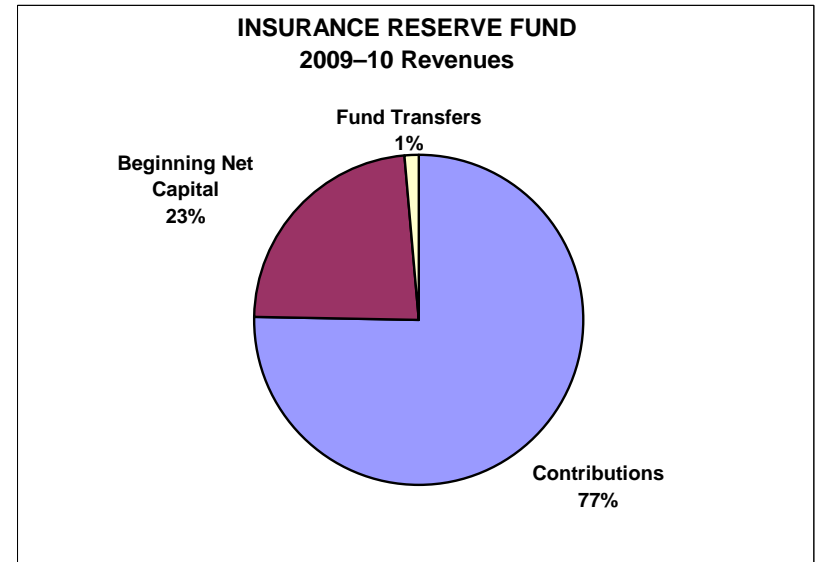
Goal 5: Stabilize fund.

If current revenue and expenditure trends continue, the fund's general reserve (excluding employee group reserves and the Wellness Clinic) will be depleted in a few years. During 2009–10, Risk Management and Financial Services staff will develop a proposal to stabilize the fund, which will be implemented by 2011–12.

OTHER FUNDS—INSURANCE RESERVE FUND

REVENUE	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Interest	367,647	313,133	191,741	84,642
Contributions	24,929,955	26,846,525	36,301,859	32,658,595
State Revenue	38,375	77,349	0	0
Fund Transfers	568,839	599,055	600,000	568,000
Beg Net Capital	8,804,008	10,007,481	7,101,550	10,083,618
TOTAL	34,708,824	37,843,543	44,195,150	43,394,855

EXPENDITURES	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	402,808	378,503	339,581	349,845
Benefits	22,683,500	25,889,214	35,558,785	33,541,859
Purch Svcs	474,187	508,191	527,287	523,946
Supplies	131,169	162,677	98,679	100,679
Equipment	96,754	414,348	40,000	10,000
Other	67,100	203,492	296,500	296,500
Transfers	845,825	1,319,351	508,634	500,000
Contingency	0	0	600,000	600,000
Unapprop Bal	10,007,481	8,967,767	6,225,684	7,472,026
TOTAL	34,708,824	37,843,543	44,195,150	43,394,855



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

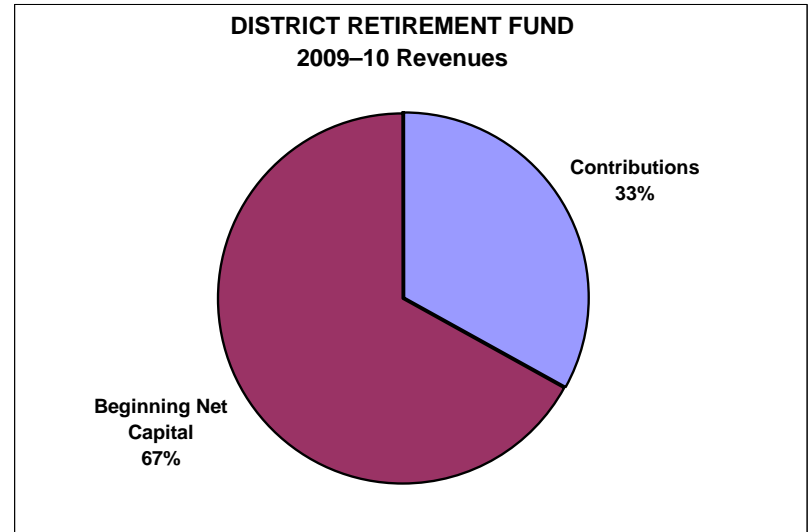
Expenditures budgeted in this fund for early retirement costs amount to 3.9% of the district budget for salaries. This is the amount needed to cover projected retirement benefits for 2009–10. Revenue to the fund comes from an assessment on wages from all district funds that include staff. If the number of retirees exceeds projections, fund reserves are available to meet increased payment obligations.

USE OF PERS RESERVE

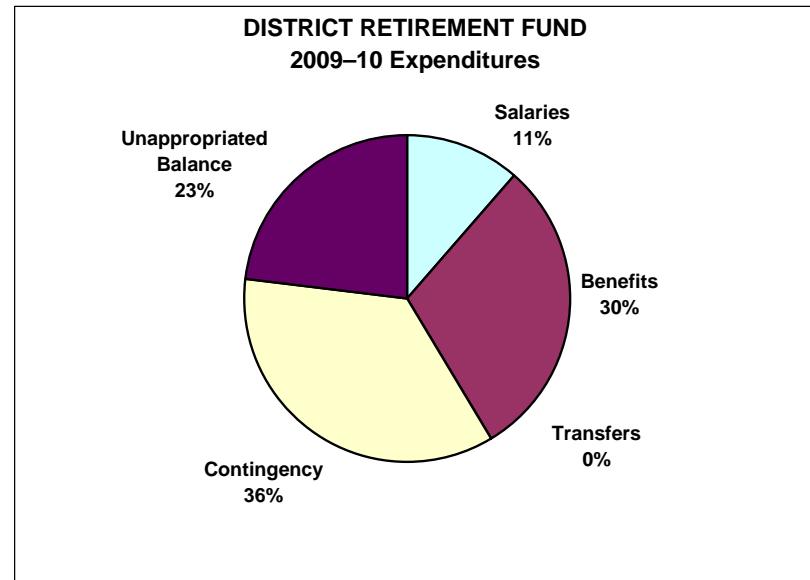
The PERS Reserve was created in 2003–04 to hold savings from a rate reduction in the 2003–05 biennium. Most of the savings were returned to the general fund to offset rate increases in the 2005–07 biennium. A balance of \$2.5 million remains because the actual rate increase was less than originally projected. These funds are budgeted in a reserve to help offset rate increases which are anticipated in 2011-12.

OTHER FUNDS—DISTRICT RETIREMENT FUND

REVENUE	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Contributions	4,175,425	3,384,779	3,524,000	2,800,000
Fund Transfers	0	430,000	0	0
Beg Net Capital	<u>9,381,370</u>	<u>6,775,053</u>	<u>6,563,018</u>	<u>5,654,081</u>
TOTAL	13,556,795	10,589,832	10,087,018	8,454,081

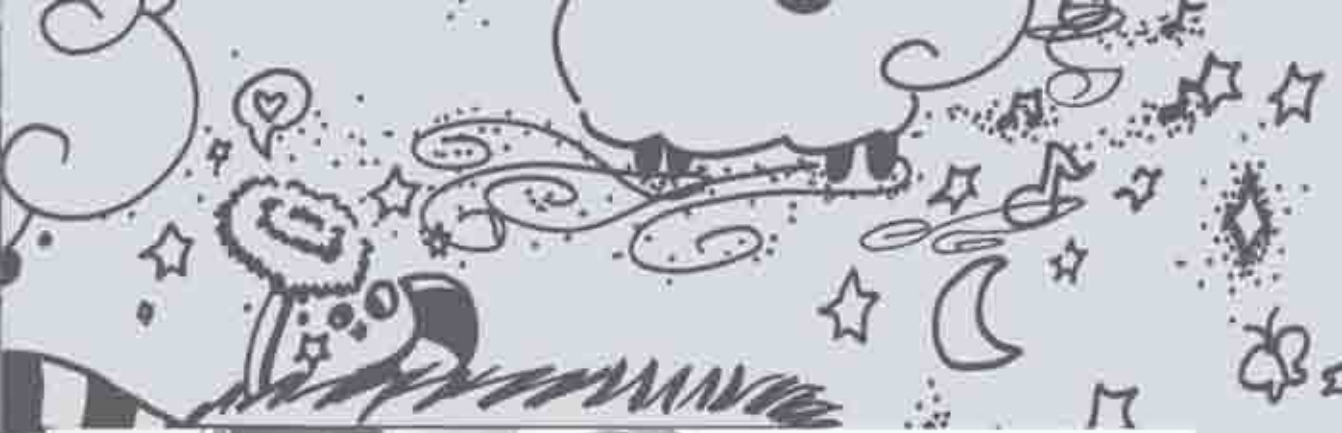
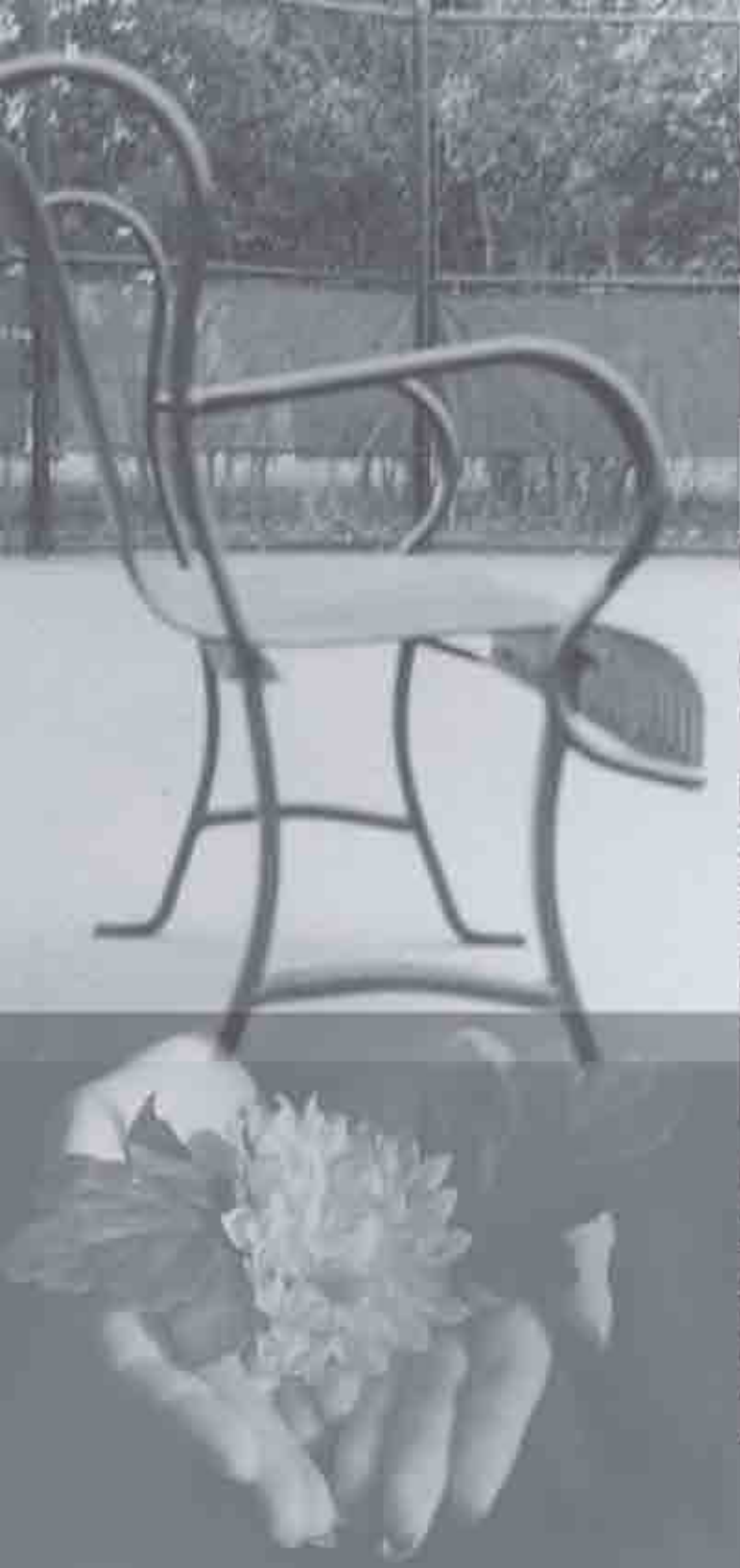


EXPENDITURES	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	1,277,982	1,204,086	1,161,376	956,561
Benefits	2,503,760	2,654,862	2,799,179	2,544,606
Transfers	3,000,000	0	1,000	1,000
Contingency	0	0	3,013,222 ¹	3,013,222 ¹
Unapprop Bal	<u>6,775,053</u>	<u>6,730,884</u>	<u>3,112,241</u>	<u>1,938,692</u>
TOTAL	13,556,795	10,589,832	10,087,018	8,454,081



¹ Includes \$2,513,222 PERS Reserve.

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clockwise from
upper left,
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Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM

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CAPITAL PROJECTS FUND

INTRODUCTION

The 2009-10 capital budget reflects construction activity in the eighth 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 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 original funding strategy consisted of four bond measures over 24 years, issued at approximately six-year intervals. Depending upon economic conditions, the second bond measure is anticipated within the next two years.

Projects budgeted for 2009-10 include improving emergency egress and security site lighting, electrical system upgrades, fire alarm systems, heating and ventilation systems, and driveway/traffic improvements. These projects represent the final "spend-down" of the remaining 2002 bond proceeds.

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 fifth year of a five-year preventive maintenance and interior painting program, financed with the

proceeds from the sale of surplus properties. To preserve capital reserves, the interior painting portion of this program is not being scheduled for 2009-10.

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 2009-10 expenditures include:

- \$5.9 million for capital projects using bond proceeds to remodel and upgrade district buildings; includes \$100,000 to upgrade existing wireless networks.
- \$2.3 million in additional capital projects and routine building repairs funded from state and local sources.
- \$416,000 for preventive maintenance and real property planning/consulting from the proceeds of the sale of surplus properties.
- \$2,000,000 to support the implementation of *Shaping 4J's Future* decisions, including potential construction costs.
- \$500,000 transfer from the sale of surplus properties to the general fund to support district operations.

A total of 14.55 FTE are budgeted in the capital projects fund for activities ranging from project management to preventive maintenance activities.

Sources of funding for these expenditures include:

Interest Earnings

Income is generated from investing bond proceeds.

Other Local Reimbursements

Youth sports organizations such as KidSports and AYSO make payments to offset the cost of upgrading district athletic facilities. Energy conservation incentive grants are also budgeted to pay for 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, and interest earnings. Amounts are re-appropriated each year to finance additional capital projects.

IMPACT ON THE GENERAL FUND

Since 2001-02, the district has transferred \$500,000 from the general fund to the capital projects fund to pay for capital repairs and improvements that do not qualify for general obligation bond funding. As part of the district's budget reduction strategy to minimize the impact of declining revenues on instructional programs, this transfer is not being budgeted for 2009-10.

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

Capital projects to be completed in 2009-10 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. Initial analysis on recent heating and ventilation system upgrades indicate that energy usage has dropped 25% to 30%.

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 2009-10. These require regularly scheduled maintenance and reporting.

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

Preventive Maintenance: A four-member preventive maintenance team systematically inspects district buildings to ensure that building systems are working properly and that minor problems are addressed before they escalate. For example, worn bearings and drives are 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. Utility usage is reviewed and additional attention is given toward identification of opportunities to reduce energy consumption.

STRATEGIC FACILITIES PLANNING

The capital budget reflects the direction of the Long Range Facilities Plan approved by the Board in February 2002. The 24-year plan was

developed by the Strategic Facilities Planning Advisory Committee, a group of 21 community members, parents, students, teachers, classified staff, administrators, and school board members appointed by the superintendent to develop a plan to address the district's aging facilities, rising facilities operating costs and declining enrollment.

The committee reviewed recommendations made by the Schools of the Future Committee (1999–00) and the School Closure, Consolidation and Replacement Committee (2000–01) as well as district financial and enrollment projections, demographic and geographic information, building operating costs, and capital needs.

The Long Range Facilities Plan includes the following strategic direction:

- Replace or fully renovate aging elementary and middle school buildings that no longer adequately serve students.
- Remodel high schools in stages, replacing portable classrooms and improving instruction and student activity spaces.
- More closely match available space with enrollment at the elementary level, through school consolidations.
- Replace and upgrade capital systems, such as roofs, wiring, plumbing, and fire and security systems as needed to prolong the useful life of the buildings and to upgrade the technology infrastructure to support current instructional needs.
- Dispose of surplus property that will not be needed in the future for educational

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

purposes or seek long-term leases that would financially benefit the district.

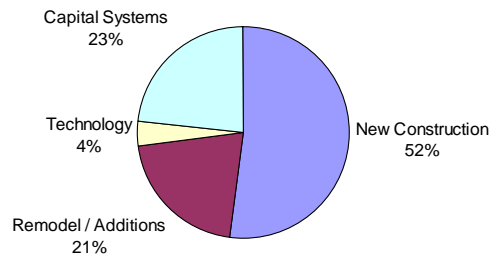
- Improve instructional spaces throughout the district.

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, is expected to 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.

**\$116 Million Bond Levy
by Project Category**



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.

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, 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.

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

In 2008-2009, Sheldon High School heating controls were updated to improve occupant comfort and energy efficiency. Two new synthetic turf athletic fields were constructed at Spencer Butte Middle School and Arts & Technology Academy in partnership with the City of Eugene. A number of electrical systems upgrades, door and hardware replacement, locker upgrades, security system upgrades, and lighting system upgrades were completed. A new parking lot was constructed at Harris/Eastside Elementary School, a walk-in freezer was replaced at Sheldon High School, and a new classroom modular was installed at Meadowlark Elementary School.

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. Existing wireless networks are being upgraded.

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 April 2009, the Board reviewed and made no changes to the classifications of properties that were updated in October 2002 and reviewed in 2005 and 2007.

Current surplus properties are:

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

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." Transfers from these funds in the annual amount of \$500,000 are planned for 2009-10 and 2010-11 to support operations in order to help offset budget deficits due to the struggling economy.

Shaping 4J's Future

In March 2008 the school board approved district-wide strategies to address how and where to provide instructional programs to best serve students in the future, in light of declining enrollment and changing student demographics and needs.

Strategies impacting facilities include the following:

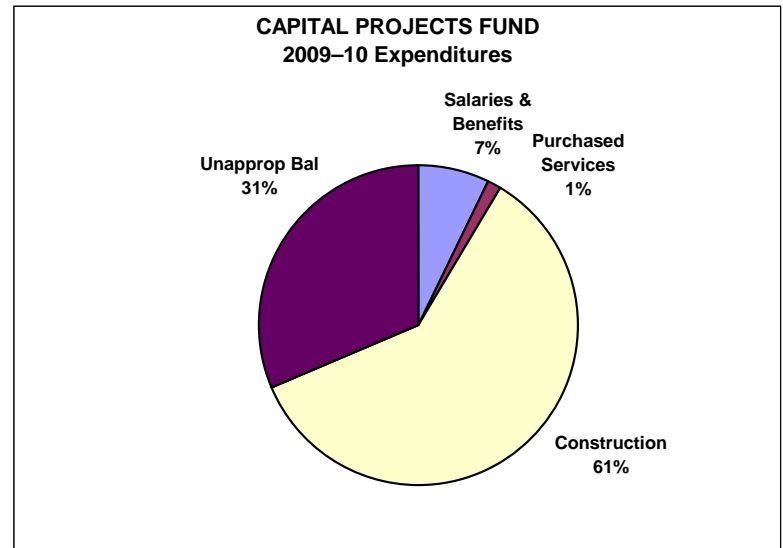
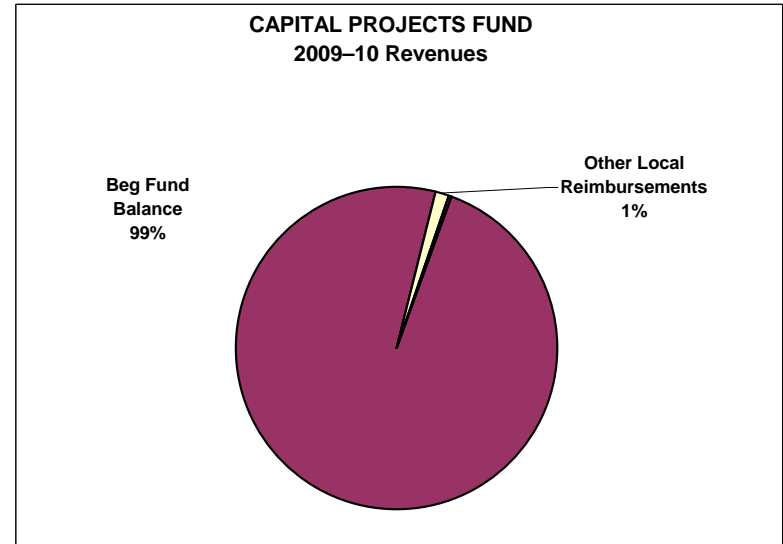
- Move Family School grades 1-5 to the Jefferson building to share a facility with the Arts and Technology Academy, beginning in 2009-10. Decide about moving Family School grades 6-8 from Spencer Butte to the Jefferson Building in 2008-09.
- Retain Meadowlark at its current site and move Buena Vista Spanish Immersion school to another site in the Sheldon region by 2012-13.
- Relocate Eastside Alternative School to the Harris site in 2008-09. Explore school consolidation in 2009-10.
- Close the Fox Hollow building and move Charlemagne French Immersion School to a more centrally located site for 2010-11 or later.
- Decommission the aging Willard building at the end of the 2009-10 school year. The two charter schools leasing the building (The Village School and Ridgeline Montessori) will move. The district intends to retain the site for a future school use.

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

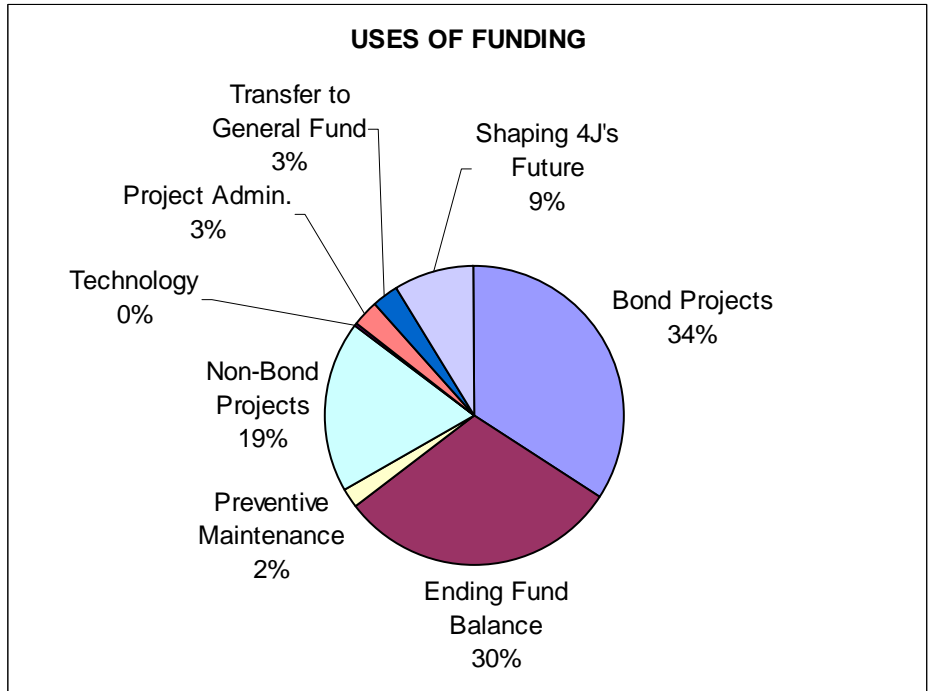
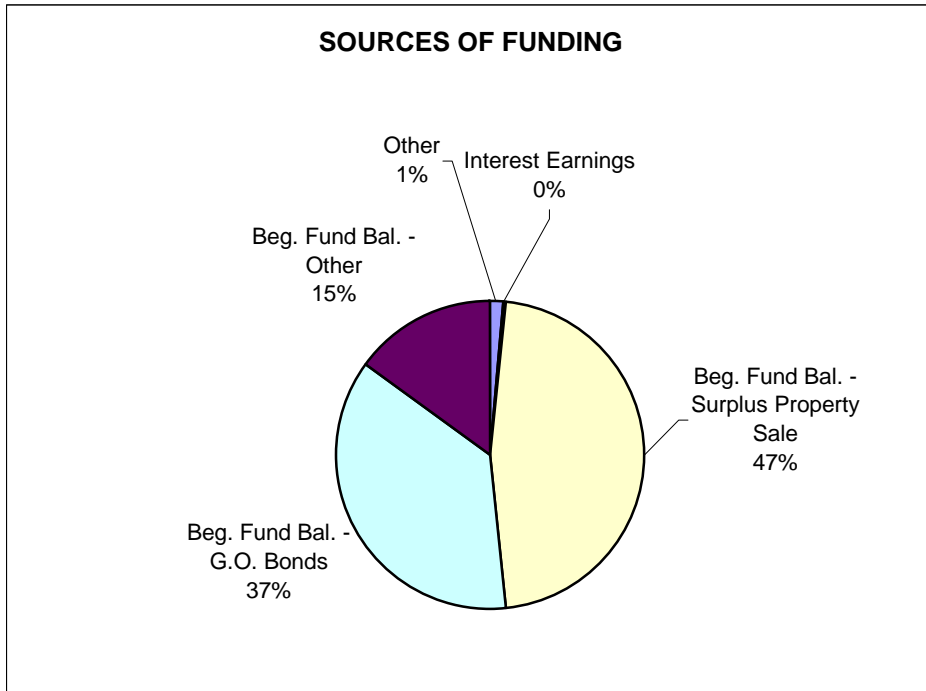
CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

REVENUE	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Bond Proceeds	0	0	0	0
Sale / Lease of Assets	5,271,907	0	0	0
General Fund Transfer	520,000	520,000	520,000	0
Other State Sources	1,339,998	0	0	0
Other Intermediate Sources	0	0	0	0
Other Local Reimbursements	703,066	96,779	370,000	200,000
Interest Earnings	1,413,808	699,054	576,837	52,975
Fund Raising	0	0	0	0
Other Local Gov Units	52,525	32,478	30,000	30,000
Beg Fund Balance	<u>35,134,604</u>	<u>31,612,846</u>	<u>25,129,172</u>	<u>16,916,266</u>
TOTAL	44,435,908	32,961,157	26,626,009	17,199,241

EXPENDITURES	06-07 Actual	07-08 Actual	08-09 Budget	09-10 Adopted
Salaries	800,225	857,018	828,235	779,802
Benefits	422,942	446,435	469,674	430,111
Purch Svcs	2,280,705	2,947,896	654,600	239,000
Supplies	787,395	757,515	0	40,337
Construction	8,531,796	4,227,591	16,966,000	9,993,882
Other	0	553	0	0
Transfers	0	0	500,000	500,000
Contingency	0	0	0	0
Unapprop Bal	<u>31,612,845</u>	<u>23,724,149</u>	<u>7,207,500</u>	<u>5,216,109</u>
TOTAL	44,435,908	32,961,157	26,626,009	17,199,241



SOURCES AND USES OF CAPITAL FUNDING



Sources of Capital Funding

Interest Earnings	\$52,975
Other Local Reimbursements	200,000
Revenue from Other Local Gov. Units	30,000
Beg. Fund Balance:	16,916,266
Sale of Assets	8,026,149
G.O. Bonds	6,297,459
Other	2,592,658

Uses of Capital Funding

General Obligation Bond Funded Costs	
Capital Projects	\$5,772,882
Fiber Optic Wiring	100,000
Project Management/Administration	477,552
Non-Bond Funded Costs	
Preventive Maintenance	366,159
Capital Projects/Repairs/Fields	3,226,202
State-Funded Technology Infrastructure	40,337
Implementing <i>Shaping 4J's Future</i>	1,500,000
Transfer to General Fund	500,000
Unappropriated Ending Fund Balance	5,216,109

Total Budget **\$17,199,241**

Total Budget **\$17,199,241**

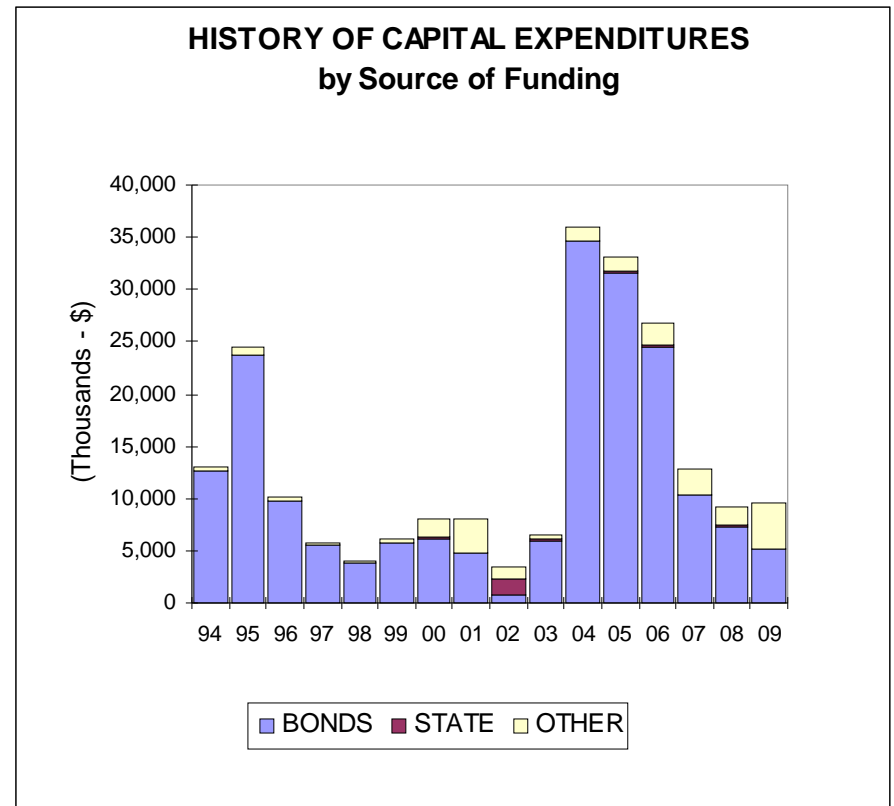
CAPITAL IMPROVEMENT PROGRAM

HISTORY OF CAPITAL IMPROVEMENT PROGRAM EXPENDITURES

	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budgeted
Capital Projects				
Bond Funded Projects	\$10,259,224	\$7,336,508	\$5,224,717	\$6,350,434
Non-Bond Projects	2,464,509	1,860,212	4,341,329	4,724,202
State Funded Projects	99,330	40,277	2,997	40,337
Total	\$12,823,063	\$9,236,997	\$9,569,043	\$11,114,973

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 2009-10 include \$5,772,882 in capital construction costs, \$100,000 for the installation of fiber optic wiring and technology upgrades, and \$477,552 in project and bond administration costs. Non-bond projects include \$4,309,337 in capital construction and \$455,202 in staffing costs and administrative costs funded from other sources. They also include a \$1.5 million construction allowance for potential school closure and consolidation. Additional non-bond funded costs represent a \$500,000 transfer to the general fund to support district operations and \$366,159 for the preventive maintenance program. State-funded projects represent the balance of state capital funding provided in previous biennia to support technology infrastructure.



CAPITAL ASSETS

CAPITAL ASSETS

The district owns 43 real properties, including 684 acres of land and buildings. Facilities represent approximately three million square feet of building space and \$426 million of value (estimated replacement value for insurance purposes). The average age of school buildings is 49 years, with an age range from 3 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 49 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

A. Infrastructure (Parking lots; sidewalks, curbs, sewers, irrigation)

B. Buildings (40)¹
 a. 35 School buildings²
 b. 5 Miscellaneous Bldgs. (Ed Ctr., Facilities, Transportation, Civic Stadium, First Place)

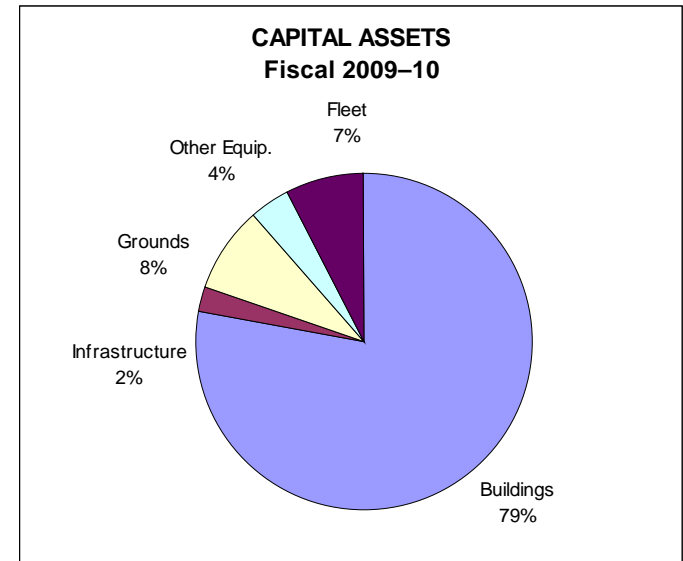
C. Grounds³
 a. Improved (8 artificial turf fields, 2 skate parks, 52 ball fields; 24 running tracks; 72 football/soccer fields; 14 mi. fence)
 b. Unimproved (future sites; existing rough play areas)

Subtotal Sites

II. Fleet/Equipment⁴

TOTAL DISTRICT ASSETS

	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.	426,464,000
a. 35 School buildings ²		
b. 5 Miscellaneous Bldgs. (Ed Ctr., Facilities, Transportation, Civic Stadium, First Place)		
C. Grounds ³	542 acres	52,470,000
a. Improved (8 artificial turf 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.	\$491,668,000
II. Fleet/Equipment⁴		40,780,000
TOTAL DISTRICT ASSETS		\$532,448,000



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

2009-10 BOND FUNDED PROJECTS

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2009-10
3	Spencer Butte	Phase II Remodel	\$40,000
4	CIS	Technology Upgrades	100,000
7	Kennedy/Spencer Butte	Clock System Upgrades	16,000
9	Multiple Sites	Parking Lot/Security Site Lighting	307,000
11	Facilities	Grounds Equipment Storage Expansion	350,000
12	Multiple Sites	Carpet Replacement	65,000
18	Warehouse	Fire Sprinkler Installation	200,000
22	Arts & Technology	Fire Alarm Replacement	360,000
25	Multiple Sites	Emergency Egress Lighting	800,000
27	Sheldon	Canvas Roof Cover Replacement	125,000
28	North	Dust Collector Replacement	35,000
29	Sheldon	Clinic ADA Upgrade	15,000
32	Multiple Sites	HVAC Upgrade	383,000
40	Multiple Sites	Electrical Upgrade	455,000
42	Education Center	Generator Modifications	344,000
50	Multiple Sites	Lighting/Stage Lighting Upgrades	300,000
100	Multiple Sites	ADA Compliance Upgrades	10,000
101	Multiple Sites	Asbestos/Lead Paint Removal Allowance	30,000
107	Multiple Sites	Driveway Paving	366,000
109	Multiple Sites/South	Structural Repair Allowance	65,000
110	Multiple Sites	Fire Alarm Replacement	116,000
119	Multiple Sites	Security Fencing	284,000
122	Multiple Sites	Partitions/Acoustical Panels	40,000
127	Multiple Sites	Electronic Security Systems	288,000
160	Spencer Butte/ATA	Artificial Turf Fields Completion	20,000
202	Multiple Sites	Fire and Life Safety Remediation	758,882
	Total		\$5,872,882

CAPITAL IMPROVEMENT PROGRAM – CAPITAL PROJECTS LISTING

2009-10 NON-BOND FUNDED PROJECTS

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2009-10
1	Multiple Sites	Real Estate Consulting	\$50,000
2	Multiple Sites	Playground/Bleacher Upgrades	50,000
3	Multiple Sites	High School Ed. Spec/Bond Planning	50,000
4	Multiple Sites	Consulting/Planning Services	50,000
5	Multiple Sites	Window Covering Replacement	50,000
6	Multiple Sites	Building Modifications/Upgrades	200,000
7	Multiple Sites	Site Modifications for Improved Traffic Flow	50,000
8	Multiple Sites	Site Improvements	50,000
9	Multiple Sites	Irrigation Upgrades	80,000
10	Multiple Sites	Steam Heating Systems	30,000
11	Multiple Sites	Refinish Gym Floors	100,000
12	Multiple Sites	Repair Asphalt Surfaces	100,000
14	Multiple Sites	Replace / Upgrade Security Door Locks	60,000
15	Multiple Sites	Accessibility Upgrades	50,000
18	Multiple Sites	Modular Classrooms Strategic Planning	200,000
19	Multiple Sites	Folding Walls/Partitions	30,000
20	Multiple Sites	Building Lighting Systems	80,000
21	Multiple Sites	Repair/Replace Flooring	50,000
22	Multiple Sites	Building Additions Strategic Planning	1,500,000
23	Multiple Sites	Asbestos Removal/Environmental Safety	100,000
24	Multiple Sites	Paint Building Exteriors	400,000
25	Multiple Sites	Security System Repair	50,000
26	Multiple Sites	HVAC Upgrades	100,000
27	Multiple Sites	Replace/Upgrade Rest Room Partitions	50,000
28	Middle/High School	Maintain Sports Fields	80,000
150	Multiple Sites	Upgrade/Replace Exterior Doors	100,000
170	Education Center	Relocation of Grounds Department	500,000
184	Madison, Cal Young	SprinTurf Contract Reserve	59,000
185	Multiple Sites	Technology Infrastructure Upgrades	40,337
	Total		\$4,309,337

CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS DESCRIPTIONS

The following projects are budgeted for 2009-10. 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. (Numbers correspond to projects listed on page 162–164.)

BOND FUNDED PROJECTS SERIES 2002 BONDS

- 3 Building Remodel Phase II**
Upgrade the north wing and office area at Spencer Butte Middle School.
- 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.
- 7 Clock System Upgrades**
Kennedy and Spencer Butte Middle School’s existing clock systems will receive updated hardware and software to work more efficiently.
- 9 Parking Lot/ Security Site Lighting**
Install parking lot lighting at McCornack, Willagillespie and Corridor Elementary schools, and Churchill High School. Security site lighting will be installed at Awbrey Park, Crest Drive, Edgewood, and River Road Elementary Schools. The upgrades allow better visibility for students, staff and community members

when traveling between the buildings and parking lots after dark.

- 11 Grounds Equipment Storage Expansion**
Add more covered storage areas to the grounds equipment storage building behind the Education Center.
- 12 Carpet Replacement**
Replace carpeting in classrooms at multiple sites.
- 18 Fire Sprinkler Installation**
Installation of sprinkler system in main Warehouse located at the Education Center.
- 22 Fire Alarm Replacement**
Install updated fire alarm system at Arts and Technology Academy.
- 25 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.
- 27 Canvas Roof Cover Replacement**
Replace decade old canvas covers located over openings in roof at Sheldon High School.
- 28 Dust Collector Replacement**
Replace failing dust collector in the woodshop at North Eugene High School.

- 29 Clinic Restroom ADA Upgrade**
Remodel of Clinic restroom for wheelchair accessibility at Sheldon High School.
- 39 HVAC Systems Upgrade**
Replace heating, ventilation and air conditioning controls to improve comfort at Sheldon, Churchill and South Eugene High Schools and at the Education Center.
- 40 Electrical Systems Upgrade**
Upgrade electrical service at Churchill High School.
- 42 Generator Modifications**
Install new generator to allow Education Center to function as a command center during power outages.
- 50 Upgrade Stage Lighting/Lighting**
Upgrade stage lighting at Churchill High School, Kelly Middle School and Arts & Technology Academy. Upgrade interior lighting at Parker Elementary.
- 100 Allowance–ADA Compliance Upgrades**
Improve wheelchair 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.

CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

107 Driveway Paving

Install new driveways at Monroe Middle School and Churchill High School.

109 Allowance—Structural Repairs

Repair components of building structures, where needed, and replace South Eugene High School Track Shed.

110 Fire Alarm Replacement

Upgrades and Replacement of fire alarm Equipment at Arts and Technology Academy, Facilities and Transportation.

119 Security Fencing

Install fencing to provide a secure connection between all instructional buildings on site for students and staff.

122 Partitions/Acoustical Panels

Replace aging partitions with new partitions or with solid walls at multiple sites. Acoustical Panels will be installed at multiple sites to insulate distracting noise in the learning environment.

127 Electronic Security Systems Upgrade

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

160 Artificial Turf Sports Fields

In partnership with the City of Eugene, new artificial turf multi-purpose fields at Spencer Butte Middle School and Arts and Technology Academy will be completed, along with the installation of a rubberized track at Arts and Technology Academy.

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 Window Coverings Replacement

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

6 Building Modifications/Upgrades

Perform minor building remodels such as workspace remodels, time-out rooms, and remodel of classrooms to accommodate changes to programs.

7 Site Modifications for Improved Traffic Flow

Create a new driveway 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 Irrigation Upgrades

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

10 Steam Heating Systems

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

11 Refinish Gym Floors

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

12 Repair Asphalt Surfaces

Repair or reconstruct deteriorated asphalt parking lots and playgrounds at a number of sites.

14 Replace/Upgrade Security Door Locks

Replace classroom, cafeteria and gymnasium doors and/or locksets with ADA compliant locksets that can be locked from the inside to improve security at multiple sites.

CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

15 Accessibility Upgrades

Support ADA accessibility upgrades to building entrances, restrooms, cafeterias, and gymnasiums to provide reasonable access to physically challenged individuals.

18 Modular Classrooms Strategic Planning

Purchase modular classrooms as needed to accommodate emergency needs for additional classroom space.

19 Folding Walls/Partitions

Replace worn and broken folding walls/partitions with new, or replace with standard walls made of wall board.

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 Building Additions to Support Strategic Planning

Funding to add 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 Asbestos Removal/Environmental Safety

Funds support abatement/removal of asbestos materials, lead paint and other environmental hazards.

24 Paint Building Exteriors

Paint buildings to preserve building structures and maintain finishes in accordance with seven to eight year schedule.

25 Repair Security Systems

Provide repairs and replacement parts for existing security systems when General Fund resources are inadequate.

26 HVAC Upgrades

Upgrade HVAC systems to improve efficiency and decrease utility costs.

27 Replace/upgrade rest 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

28 Maintain Sports Fields

Repair and maintain artificial turf fields using combined Capital funding and user fees from field usage.

150 Upgrade/Replace Exterior Doors

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

170 Relocation of Grounds Department

Relocate Grounds Department to Ed Center in order to increase operational efficiency by consolidating operations and also to allow more bus parking at the Transportation site.

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.

185 Technology Infrastructure Upgrades

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

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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, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J	
		Actual Revenues	2008 - 2009	2009 - 2010	BUDGET	Adopted	
		2006 - 2007	2007 - 2008	FTE Budget	FTE Proposed	Approved	
1001	Current Year's Taxes 000	45,913,756	48,036,963	50,394,000	50,458,000	50,458,000	50,458,000
1002	Prior Years' Taxes 000	938,019	564,940	760,000	970,000	970,000	970,000
1004	Current Local Option Tax 000	11,885,953	13,303,731	13,951,000	12,796,000	12,796,000	12,796,000
1005	Prior Local Option Tax 000	195,372	143,301	211,000	240,000	240,000	240,000
1006	Penalties-Local Op Tax 000	85,004	433	65,000	25,000	25,000	25,000
1115	Taxes/Linn County 000	39,732	41,233	41,000	40,000	40,000	40,000
1116	Linn Local Op 000	10,917	11,974	13,000	13,000	13,000	13,000
1118	Interest From Delinquent Taxes 000	185,114	40,166	160,000	50,000	50,000	50,000
1227	Eugene Water & Electric Board 000	42,453	50,830	50,000	45,000	45,000	45,000
1311	Tuition From Pupils Or Parents 000	19,536	35,567	40,000	18,000	18,000	18,000
1312	Tuition-Other SD Within State 000	170,743	267,833	160,000	180,000	180,000	180,000
1516	Int Earnings On Unsegregated T 000	106,572	109,881	110,000	30,000	30,000	30,000
1517	Int Loc Opt Unseg 000	26,607	30,232	20,000	10,000	10,000	10,000
1519	Interest Other Investments 000	2,732,399	3,097,452	2,044,000	750,000	750,000	750,000
1711	Gate Receipts 000		85,121	165,000	120,000	120,000	120,000
1730	Student Body Cards 000	68,499	87,893	72,000	85,000	85,000	85,000
1740	Athletic Participation Fees 000	7,417	296,915	253,000	269,000	269,000	269,000

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
	Actual 2006 - 2007	Revenues 2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1742 Elementary Strings Particip Fe 000		7,900						
1750 Student Activity Transp. Reimb 000	170,543	191,409		165,000		190,000	190,000	190,000
1820 Commun Svs Activ-Child Care R 000	163,130	154,269		165,000		120,000	120,000	120,000
1911 Building Rental 000	203,266	183,582		200,000		250,000	250,000	250,000
1913 Closed Schools Rentals 000	146,672	162,920		185,000		170,000	170,000	170,000
1960 Adjustm-Prior Yrs Expenditures 000	51,706	22,006						
1980 Fees Charged to Grants 000	519,712	427,462		500,000		550,000	550,000	550,000
1992 Other Local Reimbursements 000	1,135,746	1,453,307		1,000,000		1,000,000	1,000,000	1,000,000
1993 Charges to Other Funds 000	889	9,437						
1997 Discounts Taken 000		2,792						
1999 Miscellaneous 000	65,615	7,414		19,000		10,000	10,000	10,000
2101 County School Funds 000	263,965	129,176		150,000		125,000	125,000	125,000
2990 Miscellaneous Intermediate Sou 000	181,945	30,369						
3101 School Support Fund 000	68,907,569	69,166,492		72,425,000		61,203,000	61,203,000	61,203,000
3103 Common School Fund 000	1,666,349	1,878,321		1,273,000		596,000	596,000	596,000
3199 Other 000	665,166	759,485		770,000		1,150,000	1,150,000	1,150,000
3299 Other Restricted Grants-in-aid 000		3,666,590		3,775,000				

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, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual 2006 - 2007	Revenues 2007 - 2008	2 0 0 8 - 2 0 0 9 FTE	2 0 0 9 - 2 0 0 9 Budget	2 0 0 9 - 2 0 1 0 FTE	2 0 0 9 - 2 0 1 0 Proposed	B U D G E T Approved	Adopted
3910	Teacher Training 000	31,857	26,955		35,000		30,000	30,000	30,000
3990	Other Revenue From State Sourc 000	1,129	422		1,000				
4700	Grants-in-Aid Fed Govt Inter A 000	152,632	133,855		130,000		200,000	200,000	200,000
4801	Federal Forest Fees 000	2,633,094	2,777,437				2,133,000	2,133,000	2,133,000
5200	Interfund Transfers 000	3,818,000	1,319,351		977,634		969,000	969,000	969,000
5400	Net Working Capital 000	10,815,344	20,845,607		18,402,000		13,836,000	13,836,000	13,836,000
Total: Resources		154,022,422	169,561,023		168,681,634		148,631,000	148,631,000	148,631,000

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1111 Primary, K-3								
111 Licensed Salaries	9,750,223	11,359,560	209.9	11,861,256	206.8	11,547,620	11,547,620	11,678,729
112 Classified Salaries	994,205	1,125,098	47.1	1,185,007	41.0	895,008	895,008	1,019,217
121 Licensed Subs Salaries	658,419	666,145		534,921		542,142	542,142	542,142
122 Subs-Classified Salaries	6,081	2,147						
123 Temps-Licensed Salaries		39,085						
124 Temps-Classified Salaries	5,707	13,072						
131 Licensed Additional Salaries	55,726	35,808		3,363		3,363	3,363	3,363
132 Classified Salaries Overtime	1,723	2,867						
139 Cell Phone Stipend		2						
151 Department Head Increments		310		25,730		20,910	20,910	20,910
1XX Salaries Total:	11,472,084	13,244,094	257.0	13,610,277	247.8	13,009,043	13,009,043	13,264,361
211 PERS Employers Contribution	1,746,453	1,938,262		2,959,977		2,400,166	2,400,166	2,458,039
213 Dist Contrib to Pers For Contr	149,828	427,812						
214 PERS Debt Service Charge	360,969	429,354						
220 Social Security Administration	851,581	979,788		1,042,572		995,192	995,192	1,014,721
231 Worker's Compensation	52,441	59,842		81,346		65,047	65,047	65,047
232 State Unemployment Insurance	22,144	25,511		39,999		39,023	39,023	39,023
243 Tax Sheltered Annuities	85,887	139,621		180,511		192,178	192,178	192,178
244 Insurance Benefits	2,455,198	2,970,162		3,161,815		3,065,685	3,065,685	3,154,077
2XX Employee Benefits Total:	5,724,501	6,970,352		7,466,220		6,757,291	6,757,291	6,923,085
319 Other Instruc Prof & Tech Svcs	6,597	82,940		552,180		820,020	820,020	398,908
321 Equip Rep (Not Service Cntcts)		95						
322 Repairs & Maint Svcs (Cntrcts)						2,385	2,385	2,385
324 Rentals		2,160				2,385	2,385	2,385
332 Pupil Transp-Activity Trips	648							
341 Travel - Local In-District				800		800	800	800
342 Travel & Exp Out Of District	551	1,017						
346 In-District Expense	1,359	249						
353 Postage	5,047	4,438		3,500		3,350	3,350	3,350
389 Other Non-Instruc Services		280						
3XX Purchased Services Total:	14,202	91,179		556,480		828,940	828,940	407,828
410 Supplies	253,935	254,971		296,138		278,958	278,958	278,958
421 Textbooks	100,375	25,519		15,352		12,300	12,300	12,300
432 Reference Books	1,593	856						
440 Periodicals	382	657						
460 Non-consumable Items	14,570	13,282				1,000	1,000	1,000
470 Computer Software	7,183	18,325		2,000		1,250	1,250	1,250
480 Computer Hardware	17,742	56,374		2,500		3,700	3,700	3,700
4XX Supplies & Materials Total:	395,780	369,984		315,990		297,208	297,208	297,208
550 Technology	5,120							
5XX Capital Outlay Total:	5,120							

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
640 Dues And Fees		6						
6XX Other Objects Total:		6						
1111 Total: Primary, K-3	17,611,687	20,675,615	257.0	21,948,967	247.8	20,892,482	20,892,482	20,892,482

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1112 Intermediate Programs								
111 Licensed Salaries	5,268,280	5,381,427	101.9	5,656,127	95.5	5,299,979	5,299,979	5,299,979
112 Classified Salaries	175,831	235,278	5.8	144,885	4.5	112,248	112,248	112,248
121 Licensed Subs Salaries		147		256,110		259,567	259,567	259,567
123 Temps-Licensed Salaries	16,988							
124 Temps-Classified Salaries	1,919	471						
131 Licensed Additional Salaries	25,029	15,415						
151 Department Head Increments				8,326				
1XX Salaries Total:	5,488,047	5,632,738	107.7	6,065,448	100.0	5,671,794	5,671,794	5,671,794
211 PERS Employers Contribution	882,024	883,254		1,313,407		1,045,612	1,045,612	1,045,612
213 Dist Contrib to Pers For Contr	58,986	169,443						
214 PERS Debt Service Charge	187,443	198,844						
220 Social Security Administration	408,612	420,609		464,007		433,893	433,893	433,893
231 Worker's Compensation	24,660	25,240		37,005		28,359	28,359	28,359
232 State Unemployment Insurance	10,632	10,946		18,195		17,016	17,016	17,016
243 Tax Sheltered Annuities	42,542	61,009		85,990		86,761	86,761	86,761
244 Insurance Benefits	1,149,489	1,226,433		1,365,938		1,269,773	1,269,773	1,269,773
2XX Employee Benefits Total:	2,764,388	2,995,778		3,284,542		2,881,414	2,881,414	2,881,414
319 Other Instruc Prof & Tech Svcs	6,250	1,602						
321 Equip Rep (Not Service Cntcts)	247	104						
322 Repairs & Maint Svcs (Cntrcts)	14,500					2,385	2,385	2,385
324 Rentals						2,385	2,385	2,385
346 In-District Expense		217						
353 Postage	435	674		250		250	250	250
3XX Purchased Services Total:	21,432	2,597		250		5,020	5,020	5,020
410 Supplies	135,034	137,303		149,719		137,399	137,399	137,399
421 Textbooks	82,169	29,798		13,092		7,513	7,513	7,513
440 Periodicals		41						
460 Non-consumable Items	390	7,381				1,000	1,000	1,000
470 Computer Software	9,730	18,245		300		650	650	650
480 Computer Hardware	4,950	80,921		1,000		2,500	2,500	2,500
4XX Supplies & Materials Total:	232,273	273,689		164,111		149,062	149,062	149,062
1112 Total: Intermediate Programs	8,506,140	8,904,802	107.7	9,514,351	100.0	8,707,290	8,707,290	8,707,290

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1113 Elementary Extra-Curricular								
111 Licensed Salaries	10,145	10,642	.2	11,089	.2	11,727	11,727	11,727
112 Classified Salaries		114						
124 Temps-Classified Salaries	550							
131 Licensed Additional Salaries		1,265						
152 Activity Increments		22,398		25,277		25,618	25,618	25,618
1XX Salaries Total:	10,695	34,419	.2	36,366	.2	37,345	37,345	37,345
211 PERS Employers Contribution	1,933	5,130		8,110		7,151	7,151	7,151
213 Dist Contrib to Pers For Contr		1,357						
214 PERS Debt Service Charge	412	1,146						
220 Social Security Administration	792	2,553		2,782		2,857	2,857	2,857
231 Worker's Compensation	45	159		222		59	59	59
232 State Unemployment Insurance	20	68		109		35	35	35
243 Tax Sheltered Annuities		1		142		153	153	153
244 Insurance Benefits	1,818	1,939		2,172		2,145	2,145	2,145
2XX Employee Benefits Total:	5,020	12,353		13,537		12,400	12,400	12,400
324 Rentals	750							
3XX Purchased Services Total:	750							
410 Supplies		735		450				
4XX Supplies & Materials Total:		735		450				
1113 Total: Elementary Extra-Curricular	16,465	47,507	.2	50,353	.2	49,745	49,745	49,745

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1121 Regular Middle School Program								
111 Licensed Salaries	8,147,175	8,837,380	162.0	9,009,476	149.1	8,185,798	8,185,798	8,229,501
112 Classified Salaries	158,280	206,635	8.7	214,104	4.0	59,850	59,850	103,936
121 Licensed Subs Salaries	343,205	322,499		429,000		434,791	434,791	434,791
122 Subs-Classified Salaries		5,335						
123 Temps-Licensed Salaries	5,121	17,357						
124 Temps-Classified Salaries	2,549	2,490						
131 Licensed Additional Salaries	15,643	14,221		26,979		23,991	23,991	23,991
132 Classified Salaries Overtime		13						
151 Department Head Increments	144,745	181,735		210,685		192,933	192,933	192,933
1XX Salaries Total:	8,816,731	9,587,652	170.7	9,890,244	153.1	8,897,363	8,897,363	8,985,152
211 PERS Employers Contribution	1,397,383	1,460,099		2,164,835		1,639,252	1,639,252	1,659,084
213 Dist Contrib to Pers For Contr	88,085	248,489						
214 PERS Debt Service Charge	298,195	331,037						
220 Social Security Administration	656,962	717,359		756,610		680,648	680,648	687,364
231 Worker's Compensation	39,793	42,868		59,950		44,487	44,487	44,487
232 State Unemployment Insurance	17,116	18,541		29,486		26,696	26,696	26,696
243 Tax Sheltered Annuities	75,542	99,504		133,595		133,884	133,884	133,884
244 Insurance Benefits	1,710,440	1,924,012		2,129,184		1,917,711	1,917,711	1,948,400
2XX Employee Benefits Total:	4,283,516	4,841,909		5,273,660		4,442,678	4,442,678	4,499,915
319 Other Instruc Prof & Tech Svcs	12,010	26,302		5,123		187,750	187,750	42,724
321 Equip Rep (Not Service Cntcts)	1,382	821		1,865		665	665	665
341 Travel - Local In-District	1,532	2,410		1,564		1,564	1,564	1,564
342 Travel & Exp Out Of District	219	280						
346 In-District Expense	2,873	4,225						
353 Postage	1,988	2,082		2,500		2,800	2,800	2,800
374 Other Tuition	6,718							
389 Other Non-Instruc Services	1,000	388		1,000		750	750	750
3XX Purchased Services Total:	27,722	36,508		12,052		193,529	193,529	48,503
410 Supplies	230,354	258,837		267,438		248,958	248,958	248,958
421 Textbooks	47,917	20,084		6,141		2,570	2,570	2,570
422 Repair Of Textbooks				100		100	100	100
431 Library Books		213						
432 Reference Books	336	540						
440 Periodicals	2,512	1,363		1,150		1,044	1,044	1,044
460 Non-consumable Items	15,212	25,686		5,275		3,263	3,263	3,263
470 Computer Software	9,650	26,966		7,265		7,115	7,115	7,115
480 Computer Hardware	52,525	284,700		2,500		11,957	11,957	11,957
4XX Supplies & Materials Total:	358,506	618,389		289,869		275,007	275,007	275,007
1121 Total: Regular Middle School Program	13,486,475	15,084,458	170.7	15,465,825	153.1	13,808,577	13,808,577	13,808,577

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1122 Middle School Extra-Curricular								
111 Licensed Salaries		152						
112 Classified Salaries	17	45,103						
122 Subs-Classified Salaries		230						
123 Temps-Licensed Salaries		3,805						
124 Temps-Classified Salaries	609	760						
131 Licensed Additional Salaries	800	5,539						
132 Classified Salaries Overtime		2,921						
152 Activity Increments		74,209		186,318		99,776	99,776	99,776
153 Athletic Increments	1,389	73,508		64,047		39,048	39,048	39,048
154 Supervision-After Schl Activit		1,466		14,008		14,320	14,320	14,320
1XX Salaries Total:	2,815	207,693		264,373		153,144	153,144	153,144
211 PERS Employers Contribution	155	27,918		58,955		28,488	28,488	28,488
213 Dist Contrib to Pers For Contr	6	4,424						
214 PERS Debt Service Charge	37	6,375						
220 Social Security Administration	215	15,274		20,227		11,712	11,712	11,712
231 Worker's Compensation	15	959		1,620		760	760	760
232 State Unemployment Insurance	5	396		796		456	456	456
243 Tax Sheltered Annuities		256						
244 Insurance Benefits		13,043						
2XX Employee Benefits Total:	433	68,645		81,598		41,416	41,416	41,416
319 Other Instruc Prof & Tech Svcs		382		1,580		1,564	1,564	1,564
346 In-District Expense		152						
351 Telephone And Telegraph		203						
389 Other Non-Instruc Services	950	124						
3XX Purchased Services Total:	950	861		1,580		1,564	1,564	1,564
410 Supplies	651	5,565		5,558		5,534	5,534	5,534
480 Computer Hardware		5,622						
4XX Supplies & Materials Total:	651	11,187		5,558		5,534	5,534	5,534
1122 Total: Middle School Extra-Curricular	4,849	288,386		353,109		201,658	201,658	201,658

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1131	Regular High School Program								
111	Licensed Salaries	11,730,027	13,122,825	221.4	12,542,640	209.7	11,670,291	11,670,291	11,932,509
112	Classified Salaries	456,585	447,411	17.3	467,909	11.8	71,923	71,923	317,657
121	Licensed Subs Salaries	482,010	508,477		429,000		434,791	434,791	434,791
122	Subs-Classified Salaries	3,377	848						
123	Temps-Licensed Salaries	1,713	32,832						
124	Temps-Classified Salaries	44,945	44,010						
131	Licensed Additional Salaries	54,762	49,141		3,000		2,500	2,500	2,500
132	Classified Salaries Overtime	543	1,709		1,000		1,000	1,000	1,000
139	Cell Phone Stipend	4,116	1,401						
151	Department Head Increments	258,113	313,544		306,049		299,012	299,012	299,012
1XX Salaries Total:		13,036,191	14,522,198	238.7	13,749,598	221.5	12,479,517	12,479,517	12,987,469
211	PERS Employers Contribution	2,064,684	2,192,287		3,067,202		2,316,002	2,316,002	2,431,207
213	Dist Contrib to Pers For Contr	135,467	400,604						
214	PERS Debt Service Charge	439,564	496,613						
220	Social Security Administration	973,139	1,082,760		1,053,273		959,271	959,271	998,126
231	Worker's Compensation	64,549	64,951		81,677		62,997	62,997	62,997
232	State Unemployment Insurance	25,337	28,130		40,171		37,798	37,798	37,798
243	Tax Sheltered Annuities	128,189	172,205		179,525		186,341	186,341	186,341
244	Insurance Benefits	2,537,511	2,879,692		2,907,201		2,648,890	2,648,890	2,824,448
2XX Employee Benefits Total:		6,368,440	7,317,242		7,329,049		6,211,299	6,211,299	6,540,917
319	Other Instruc Prof & Tech Svcs	34,521	21,904		129,103		910,851	910,851	73,281
321	Equip Rep (Not Service Cntcts)	39,068	39,108		45,507		44,407	44,407	44,407
322	Repairs & Maint Svcs (Cntrcts)	15,869	21,852		38,500		38,500	38,500	38,500
324	Rentals	9,832	300		7,500		7,500	7,500	7,500
341	Travel - Local In-District	877	1,011		2,906		2,906	2,906	2,906
342	Travel & Exp Out Of District	2,924	3,083		1,000		1,000	1,000	1,000
343	Student Travel	2,147	1,377				700	700	700
346	In-District Expense	2,784	2,184		500		500	500	500
351	Telephone And Telegraph	238	524		200		250	250	250
353	Postage	18,011	27,329		16,237		7,014	7,014	7,014
374	Other Tuition				31,187		36,364	36,364	36,364
389	Other Non-Instruc Services	16,461	24,787		3,400		3,400	3,400	3,400
3XX Purchased Services Total:		142,732	143,459		276,040		1,053,392	1,053,392	215,822
410	Supplies	308,336	331,467		368,998		362,772	362,772	362,772
419	Miscellaneous				700		200	200	200
421	Textbooks	17,329	23,782		19,588		6,917	6,917	6,917
422	Repair Of Textbooks				500		500	500	500
432	Reference Books	2,440	398		350				
440	Periodicals	3,133	3,338		2,755		2,334	2,334	2,334
460	Non-consumable Items	29,406	57,785		44,207		47,566	47,566	47,566
470	Computer Software	11,880	5,001		4,985		660	660	660
480	Computer Hardware	59,692	81,800		21,824				
4XX Supplies & Materials Total:		432,216	503,571		463,907		420,949	420,949	420,949

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
542 Replacement Equipment Purchase						1,150	1,150	1,150
5XX Capital Outlay Total:						1,150	1,150	1,150
640 Dues And Fees	14,590	15,124		900		2,900	2,900	2,900
6XX Other Objects Total:	14,590	15,124		900		2,900	2,900	2,900
861 Vehicle Supplies	11,283	13,955		10,985		12,436	12,436	12,436
8XX Maintenance Supplies Total:	11,283	13,955		10,985		12,436	12,436	12,436
1131 Total: Regular High School Program	20,005,452	22,515,549	238.7	21,830,479	221.5	20,181,643	20,181,643	20,181,643

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1132 High School Extra-Curricular								
111 Licensed Salaries	23,794	188,854	2.7	216,071	4.6	274,831	274,831	274,831
122 Subs-Classified Salaries	175							
123 Temps-Licensed Salaries		19,998						
124 Temps-Classified Salaries	16,466	28,081						
131 Licensed Additional Salaries	6,753	9,429		12,644		12,644	12,644	12,644
132 Classified Salaries Overtime	12,755	11,199						
139 Cell Phone Stipend	402	2,311						
151 Department Head Increments		29,537		50,236		33,540	33,540	33,540
152 Activity Increments		129,941		192,520		186,560	186,560	186,560
153 Athletic Increments	210,193	1,033,427		784,534		744,104	744,104	744,104
154 Supervision-After Schl Activit	19,693	15,940		45,668		46,692	46,692	46,692
1XX Salaries Total:	290,231	1,468,717	2.7	1,301,673	4.6	1,298,371	1,298,371	1,298,371
211 PERS Employers Contribution	36,621	160,039		290,275		241,767	241,767	241,767
213 Dist Contrib to Pers For Contr	3,052	29,611						
214 PERS Debt Service Charge	7,580	36,050						
220 Social Security Administration	20,806	108,358		99,575		99,328	99,328	99,328
231 Worker's Compensation	1,619	6,876		7,947		6,321	6,321	6,321
232 State Unemployment Insurance	538	2,824		3,905		3,795	3,795	3,795
243 Tax Sheltered Annuities	2,100	4,879		2,213		4,167	4,167	4,167
244 Insurance Benefits	35,030	71,278		33,860		58,431	58,431	58,431
2XX Employee Benefits Total:	107,346	419,915		437,775		413,809	413,809	413,809
319 Other Instruc Prof & Tech Svcs	97	81,614		66,812		33,800	33,800	33,800
321 Equip Rep (Not Service Cntcts)		1,500		1,500		3,500	3,500	3,500
322 Repairs & Maint Svcs (Cntrcts)				306		288	288	288
324 Rentals	5,289	658		17,937		17,937	17,937	17,937
325 Electricity				9,402		9,402	9,402	9,402
341 Travel - Local In-District		383		126		126	126	126
342 Travel & Exp Out Of District	49	4,107						
343 Student Travel		5,083		9,145		7,800	7,800	7,800
346 In-District Expense	267	1,431		1,479		1,479	1,479	1,479
353 Postage		1,097		1,639		1,535	1,535	1,535
389 Other Non-Instruc Services	14,952	17,641		3,000		43,728	43,728	43,728
391 Football Services				16,488		16,488	16,488	16,488
392 Clean-up, Parking & U Of O Sup				3,721		3,721	3,721	3,721
393 Security Personnel				12,484		12,484	12,484	12,484
397 Ambulance Service				7,604		7,604	7,604	7,604
3XX Purchased Services Total:	20,654	113,514		151,643		159,892	159,892	159,892
410 Supplies	3,626	121,574		150,263		121,883	121,883	121,883
419 Miscellaneous		15,198		11,366		14,595	14,595	14,595
460 Non-consumable Items	1,642	5,632						
480 Computer Hardware		2,156						
4XX Supplies & Materials Total:	5,268	144,560		161,629		136,478	136,478	136,478

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
640 Dues And Fees		10,577		6,736		12,325	12,325	12,325
6XX Other Objects Total:		10,577		6,736		12,325	12,325	12,325
861 Vehicle Supplies	188	73						
8XX Maintenance Supplies Total:	188	73						
1132 Total: High School Extra-Curricular	423,687	2,157,356	2.7	2,059,456	4.6	2,020,875	2,020,875	2,020,875

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1210 Programs For Talented & Gifted								
111 Licensed Salaries	55,619	76,839	.8	52,257	.8	46,903	46,903	46,903
121 Licensed Subs Salaries	2,152	4,383		12,010		12,172	12,172	12,172
123 Temps-Licensed Salaries	12,881							
131 Licensed Additional Salaries				5,041		5,041	5,041	5,041
151 Department Head Increments	12,722	14,601		8,032		8,140	8,140	8,140
1XX Salaries Total:	83,374	95,823	.8	77,340	.8	72,256	72,256	72,256
211 PERS Employers Contribution	12,400	10,879		18,281		13,002	13,002	13,002
213 Dist Contrib to Pers For Contr	27	5,638						
214 PERS Debt Service Charge	2,783	2,363						
220 Social Security Administration	5,790	6,490		1,919		5,528	5,528	5,528
231 Worker's Compensation	370	393		153		362	362	362
232 State Unemployment Insurance	151	170		75		217	217	217
243 Tax Sheltered Annuities		629				675	675	675
244 Insurance Benefits	10,564	15,421		10,509		9,952	9,952	9,952
2XX Employee Benefits Total:	32,085	41,983		30,937		29,736	29,736	29,736
319 Other Instruc Prof & Tech Svcs				9,175		9,175	9,175	9,175
341 Travel - Local In-District				214		214	214	214
342 Travel & Exp Out Of District	3,040			652		652	652	652
343 Student Travel	624	695						
346 In-District Expense		316		802		802	802	802
353 Postage				961		961	961	961
374 Other Tuition	529			3,736		3,736	3,736	3,736
3XX Purchased Services Total:	4,193	1,011		15,540		15,540	15,540	15,540
410 Supplies	466	296		2,401		2,401	2,401	2,401
432 Reference Books				460		460	460	460
440 Periodicals	120							
470 Computer Software	219							
4XX Supplies & Materials Total:	805	296		2,861		2,861	2,861	2,861
640 Dues And Fees	269	19		480		480	480	480
6XX Other Objects Total:	269	19		480		480	480	480
1210 Total: Programs For Talented & Gifted	120,726	139,132	.8	127,158	.8	120,873	120,873	120,873

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1220 Restrictive Programs								
111 Licensed Salaries	477,847	609,959	12.0	655,220	10.1	528,501	528,501	528,501
112 Classified Salaries	1,519,890	1,666,506	54.1	1,489,582	52.1	1,447,427	1,447,427	1,447,427
113 Administrators	3,482							
121 Licensed Subs Salaries	52,627	12,948		96,358		97,658	97,658	97,658
122 Subs-Classified Salaries	33,834	50,233						
123 Temps-Licensed Salaries	25,671	65,155		9,437		9,564	9,564	9,564
124 Temps-Classified Salaries	190,990	222,153		68,694		77,263	77,263	77,263
131 Licensed Additional Salaries	64,103	58,248		86,541		86,541	86,541	86,541
132 Classified Salaries Overtime	1,373	2,268						
151 Department Head Increments	6,539	6,911		2,537		2,571	2,571	2,571
1XX Salaries Total:	2,376,356	2,694,381	66.0	2,408,369	62.2	2,249,525	2,249,525	2,249,525
211 PERS Employers Contribution	299,026	315,689		504,902		399,345	399,345	399,345
213 Dist Contrib to Pers For Contr	51,966	132,634						
214 PERS Debt Service Charge	56,695	63,613						
220 Social Security Administration	174,681	199,611		178,263		165,693	165,693	165,693
231 Worker's Compensation	11,680	13,012		14,213		10,828	10,828	10,828
232 State Unemployment Insurance	4,526	5,146		6,992		6,498	6,498	6,498
243 Tax Sheltered Annuities	9,525	17,262		18,095		18,206	18,206	18,206
244 Insurance Benefits	816,784	908,343		688,368		759,574	759,574	759,574
2XX Employee Benefits Total:	1,424,883	1,655,310		1,410,833		1,360,144	1,360,144	1,360,144
319 Other Instruc Prof & Tech Svcs	298,116	438,963		12,562		5,000	5,000	5,000
322 Repairs & Maint Svcs (Cntrcts)	887	432		434				
324 Rentals	22,677	40,148		21,718		21,700	21,700	21,700
331 Pupil Transp To And From Schl	66							
341 Travel - Local In-District	17,954	14,015		12,389		6,775	6,775	6,775
342 Travel & Exp Out Of District	202	1,223						
346 In-District Expense	2,440	4,928		800		800	800	800
351 Telephone And Telegraph	2,697	2,654		200		200	200	200
353 Postage	843	1,274		698		502	502	502
373 Tuition Private Schools	1,861			2,500		2,500	2,500	2,500
3XX Purchased Services Total:	347,743	503,637		51,301		37,477	37,477	37,477
410 Supplies	8,434	8,725		13,793		14,508	14,508	14,508
421 Textbooks	911	121						
432 Reference Books	78	166						
460 Non-consumable Items	55							
470 Computer Software	100	153						
480 Computer Hardware	1,908							
4XX Supplies & Materials Total:	11,486	9,165		13,793		14,508	14,508	14,508
640 Dues And Fees		100						
6XX Other Objects Total:		100						
1220 Total: Restrictive Programs	4,160,468	4,862,593	66.0	3,884,296	62.2	3,661,654	3,661,654	3,661,654

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
1229 Other Restrictive Programs						
111 Licensed Salaries	158,793	196,000	3.0	186,903	185,118	185,118
112 Classified Salaries					58,593	58,593
131 Licensed Additional Salaries		527				
1XX Salaries Total:	158,793	196,527	3.0	186,903	243,711	243,711
211 PERS Employers Contribution	29,019	30,811		41,679	45,330	45,330
213 Dist Contrib to Pers For Contr		6,721				
214 PERS Debt Service Charge	6,513	6,883				
220 Social Security Administration	11,906	14,702		14,298	18,644	18,644
231 Worker's Compensation	713	872		1,140	1,219	1,219
232 State Unemployment Insurance	311	384		561	731	731
243 Tax Sheltered Annuities	1,800	2,600		2,505	3,050	3,050
244 Insurance Benefits	31,578	40,704		38,331	61,980	61,980
2XX Employee Benefits Total:	81,840	103,677		98,514	130,954	130,954
319 Other Instruc Prof & Tech Svcs		19,850				
341 Travel - Local In-District	2,454	2,889				
3XX Purchased Services Total:	2,454	22,739				
410 Supplies	259	655				
432 Reference Books	499	88				
470 Computer Software		605				
4XX Supplies & Materials Total:	758	1,348				
1229 Total: Other Restrictive Programs	243,845	324,291	3.0	285,417	374,665	374,665

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1250 Less Restricted								
111 Licensed Salaries	2,745,625	2,924,937	56.6	3,183,740	56.6	3,111,312	3,111,312	3,111,312
112 Classified Salaries	988,076	1,151,967	43.9	1,343,173	43.9	1,144,860	1,144,860	1,144,860
121 Licensed Subs Salaries	735	24,000						
122 Subs-Classified Salaries	48,784	54,689		55,000		56,237	56,237	56,237
123 Temps-Licensed Salaries	1,457	372						
124 Temps-Classified Salaries	17,712	26,687						
131 Licensed Additional Salaries	6,975	4,414		10,000		10,000	10,000	10,000
132 Classified Salaries Overtime	2,751	25						
139 Cell Phone Stipend	219	222						
151 Department Head Increments	28,247	29,320		27,985		29,258	29,258	29,258
1XX Salaries Total:	3,840,581	4,216,633	100.5	4,619,898	100.5	4,351,667	4,351,667	4,351,667
211 PERS Employers Contribution	588,793	641,452		1,017,972		798,950	798,950	798,950
213 Dist Contrib to Pers For Contr	39,766	116,715						
214 PERS Debt Service Charge	124,835	145,321						
220 Social Security Administration	284,509	314,964		353,422		332,903	332,903	332,903
231 Worker's Compensation	17,766	19,526		26,972		21,757	21,757	21,757
232 State Unemployment Insurance	7,399	8,139		13,265		13,056	13,056	13,056
243 Tax Sheltered Annuities	30,305	42,705		53,820		58,593	58,593	58,593
244 Insurance Benefits	975,301	1,064,921		1,158,870		1,243,703	1,243,703	1,243,703
2XX Employee Benefits Total:	2,068,674	2,353,743		2,624,321		2,468,962	2,468,962	2,468,962
319 Other Instruc Prof & Tech Svcs	77,055	76,150		29,725		29,725	29,725	29,725
341 Travel - Local In-District	1,096	733						
342 Travel & Exp Out Of District	356	580						
351 Telephone And Telegraph	516	883						
3XX Purchased Services Total:	79,023	78,346		29,725		29,725	29,725	29,725
410 Supplies	223	997		547		847	847	847
421 Textbooks	98	554						
460 Non-consumable Items		227						
4XX Supplies & Materials Total:	321	1,778		547		847	847	847
1250 Total: Less Restricted	5,988,599	6,650,500	100.5	7,274,491	100.5	6,851,201	6,851,201	6,851,201

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1260	Early Intervention								
	111 Licensed Salaries	60,414	33,991	1.2	53,905	1.2	61,501	61,501	61,501
	123 Temps-Licensed Salaries		12,385						
	131 Licensed Additional Salaries	3,078	5,409						
	151 Department Head Increments	2,687	2,761		2,940		2,979	2,979	2,979
	1XX Salaries Total:	66,179	54,546	1.2	56,845	1.2	64,480	64,480	64,480
	211 PERS Employers Contribution	11,949	4,066		12,677		11,993	11,993	11,993
	213 Dist Contrib to Pers For Contr		2,590						
	214 PERS Debt Service Charge	2,705	737						
	220 Social Security Administration	4,947	3,920		4,349		4,933	4,933	4,933
	231 Worker's Compensation	293	242		347		323	323	323
	232 State Unemployment Insurance	129	99		171		194	194	194
	243 Tax Sheltered Annuities		360		1,002		1,080	1,080	1,080
	244 Insurance Benefits	10,078	9,119		15,332		15,144	15,144	15,144
	2XX Employee Benefits Total:	30,101	21,133		33,878		33,667	33,667	33,667
	319 Other Instruc Prof & Tech Svcs	18,382	49,498						
	341 Travel - Local In-District	1,557	794						
	353 Postage	491	358						
	3XX Purchased Services Total:	20,430	50,650						
	410 Supplies	1,434	1,523		1,059		1,006	1,006	1,006
	4XX Supplies & Materials Total:	1,434	1,523		1,059		1,006	1,006	1,006
1260	Total: Early Intervention	118,144	127,852	1.2	91,782	1.2	99,153	99,153	99,153

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1271	Remediation								
	111 Licensed Salaries		32,478	.3	16,922	1.6	91,829	91,829	91,829
	112 Classified Salaries		44,215	6.6	192,567	1.1	27,979	27,979	27,979
	1XX Salaries Total:		76,693	6.9	209,489	2.6	119,808	119,808	119,808
	211 PERS Employers Contribution		9,969		46,717		22,406	22,406	22,406
	213 Dist Contrib to Pers For Contr		5,018						
	214 PERS Debt Service Charge		1,941						
	220 Social Security Administration		5,747		16,027		11,392	11,392	11,392
	231 Worker's Compensation		362		1,278		745	745	745
	232 State Unemployment Insurance		150		628		447	447	447
	243 Tax Sheltered Annuities		833		1,240		2,047	2,047	2,047
	244 Insurance Benefits		19,413		68,804		38,786	38,786	38,786
	2XX Employee Benefits Total:		43,433		134,694		75,823	75,823	75,823
	341 Travel - Local In-District		31						
	3XX Purchased Services Total:		31						
	410 Supplies				12,025		12,025	12,025	12,025
	4XX Supplies & Materials Total:				12,025		12,025	12,025	12,025
	640 Dues And Fees		10						
	6XX Other Objects Total:		10						
1271	Total: Remediation		120,167	6.9	356,208	2.6	207,656	207,656	207,656

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1280	Alternative Education								
111	Licensed Salaries	722,201	606,525	10.0	592,877	9.5	577,367	577,367	577,367
112	Classified Salaries	81,399	65,649	1.4	36,277	1.1	31,067	31,067	31,067
113	Administrators	1,640							
121	Licensed Subs Salaries	17,335	9,966		43,460		44,046	44,046	44,046
122	Subs-Classified Salaries		3,426		12,464		12,744	12,744	12,744
123	Temps-Licensed Salaries	9,619	39,985						
124	Temps-Classified Salaries	9,081	3,938						
131	Licensed Additional Salaries	12,673	7,665		7,397		7,397	7,397	7,397
132	Classified Salaries Overtime	251	116						
139	Cell Phone Stipend	471	258						
151	Department Head Increments	6,468	6,924		3,279				
	1XX Salaries Total:	861,138	744,452	11.4	695,754	10.5	672,621	672,621	672,621
211	PERS Employers Contribution	128,679	111,834		145,725		121,152	121,152	121,152
213	Dist Contrib to Pers For Contr	12,784	15,943						
214	PERS Debt Service Charge	25,090	25,825						
220	Social Security Administration	64,746	55,413		53,225		51,455	51,455	51,455
231	Worker's Compensation	3,822	3,378		4,243		3,364	3,364	3,364
232	State Unemployment Insurance	1,610	1,440		2,086		2,018	2,018	2,018
243	Tax Sheltered Annuities	10,350	8,534		8,534		8,696	8,696	8,696
244	Insurance Benefits	183,980	154,058		142,445		134,083	134,083	134,083
	2XX Employee Benefits Total:	431,061	376,425		356,258		320,768	320,768	320,768
319	Other Instruc Prof & Tech Svcs	21,951	17,429		207,714		82,496	82,496	82,496
322	Repairs & Maint Svcs (Cntrcts)	529	129		567		567	567	567
324	Rentals	41	5						
331	Pupil Transp To And From Schl		19		1,214		1,214	1,214	1,214
341	Travel - Local In-District	465	345		341		341	341	341
342	Travel & Exp Out Of District	4,109	5,136		568		568	568	568
346	In-District Expense	3,347	5,378		568		568	568	568
353	Postage	411	694		124		124	124	124
371	Tuition/Other Dist In-State	97,608	81,651		298,224		90,000	90,000	90,000
373	Tuition Private Schools	1,752,389	1,703,804		1,669,691		1,627,915	1,627,915	1,627,915
374	Other Tuition	23,222	32,668		55,000		50,000	50,000	50,000
389	Other Non-Instruc Services	75,485	92,107		21,498		20,000	20,000	20,000
	3XX Purchased Services Total:	1,979,557	1,939,365		2,255,509		1,873,793	1,873,793	1,873,793
410	Supplies	32,619	42,701		38,088		48,055	48,055	48,055
421	Textbooks	1,204	1,131		1,902		1,302	1,302	1,302
432	Reference Books	170	197						
440	Periodicals				167		167	167	167
460	Non-consumable Items	2,747	5,438						
470	Computer Software	1,256	545		6,196		111	111	111
480	Computer Hardware	17,645	5,991						
	4XX Supplies & Materials Total:	55,641	56,003		46,353		49,635	49,635	49,635
1280	Total: Alternative Education	3,327,397	3,116,245	11.4	3,353,874	10.5	2,916,817	2,916,817	2,916,817

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
1288 Charter Flow-Through						
360 Charter School Payments	2,537,533	2,772,514	2,967,000	2,739,145	2,739,145	2,739,145
361 Charter School Local Option		316,229	329,100	303,216	303,216	303,216
3XX Purchased Services Total:	2,537,533	3,088,743	3,296,100	3,042,361	3,042,361	3,042,361
720 Flow-Through	20,788	47,423	50,000	30,000	30,000	30,000
7XX Transfers Total:	20,788	47,423	50,000	30,000	30,000	30,000
1288 Total: Charter Flow-Through	2,558,321	3,136,166	3,346,100	3,072,361	3,072,361	3,072,361

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
1291 English Language Learner Pgm								
111 Licensed Salaries	429,534	606,434	13.7	804,062	13.7	796,439	796,439	796,439
112 Classified Salaries	269,231	207,139	5.4	143,234	5.9	156,778	156,778	156,778
121 Licensed Subs Salaries	12,264	20,958		1,293		5,709	5,709	5,709
122 Subs-Classified Salaries	2,532	2,863						
123 Temps-Licensed Salaries	2,264	1,041						
124 Temps-Classified Salaries	7,772	6,782						
131 Licensed Additional Salaries	40,250	4,270						
132 Classified Salaries Overtime	20	81						
139 Cell Phone Stipend	540	636						
151 Department Head Increments	6,468	8,478						
1XX Salaries Total:	770,875	858,682	19.1	948,589	19.6	958,926	958,926	958,926
211 PERS Employers Contribution	106,807	117,146		211,338		178,155	178,155	178,155
213 Dist Contrib to Pers For Contr	14,985	41,102						
214 PERS Debt Service Charge	21,072	24,643						
220 Social Security Administration	57,062	63,908		72,567		73,359	73,359	73,359
231 Worker's Compensation	3,562	3,954		5,787		4,795	4,795	4,795
232 State Unemployment Insurance	1,488	1,670		2,846		2,876	2,876	2,876
243 Tax Sheltered Annuities	4,533	10,155		12,244		13,356	13,356	13,356
244 Insurance Benefits	198,095	205,591		227,921		243,794	243,794	243,794
2XX Employee Benefits Total:	407,604	468,169		532,703		516,335	516,335	516,335
319 Other Instruc Prof & Tech Svcs	2,865	4,598		5,000		5,000	5,000	5,000
322 Repairs & Maint Svcs (Cntrcts)	230	405		534				
341 Travel - Local In-District	2,065	3,094		3,000				
342 Travel & Exp Out Of District	1,042	900		250				
346 In-District Expense	4,721	7,260		66,600		66,000	66,000	66,000
351 Telephone And Telegraph	2	5		50				
353 Postage	80	56		50				
3XX Purchased Services Total:	11,005	16,318		75,484		71,000	71,000	71,000
410 Supplies	3,607	4,971		6,000		7,300	7,300	7,300
421 Textbooks	1,972	9,717		25,136		25,000	25,000	25,000
432 Reference Books		79		60				
460 Non-consumable Items	55	586						
470 Computer Software	295	628		60				
480 Computer Hardware	1,529	3,575						
4XX Supplies & Materials Total:	7,458	19,556		31,256		32,300	32,300	32,300
640 Dues And Fees		79						
6XX Other Objects Total:		79						
1291 Total: English Language Learner Pgm	1,196,942	1,362,804	19.1	1,588,032	19.6	1,578,561	1,578,561	1,578,561

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1294	Youth Corrections Education								
	111 Licensed Salaries	22,755	27,066	.5	25,956	.5	29,077	29,077	29,077
	1XX Salaries Total:	22,755	27,066	.5	25,956	.5	29,077	29,077	29,077
	211 PERS Employers Contribution	4,278	5,178		5,788		5,408	5,408	5,408
	213 Dist Contrib to Pers For Contr	17							
	214 PERS Debt Service Charge	959	1,270						
	220 Social Security Administration	1,619	1,927		1,986		2,224	2,224	2,224
	231 Worker's Compensation	102	122		158		145	145	145
	232 State Unemployment Insurance	42	50		78		87	87	87
	243 Tax Sheltered Annuities	1,074	1,180		376		450	450	450
	244 Insurance Benefits	6,988	8,388		5,750		6,310	6,310	6,310
	2XX Employee Benefits Total:	15,079	18,115		14,136		14,624	14,624	14,624
1294	Total: Youth Corrections Education	37,834	45,181	.5	40,092	.5	43,701	43,701	43,701

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	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				135,000				
3XX Purchased Services Total:				135,000				
1299 Total: Other Programs	499			135,000				

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1460 Special Programs Summer School								
121 Licensed Subs Salaries	35,462	3,229						
123 Temps-Licensed Salaries	21,632	17,841						
124 Temps-Classified Salaries	1,012	17,524						
131 Licensed Additional Salaries	2,636	48,543		23,000				
1XX Salaries Total:	60,742	87,137		23,000				
211 PERS Employers Contribution	3,925	8,280		5,129				
213 Dist Contrib to Pers For Contr	1,842	5,117						
214 PERS Debt Service Charge	1,133	1,342						
220 Social Security Administration	4,632	6,601		1,760				
231 Worker's Compensation	271	361		140				
232 State Unemployment Insurance	114	154		69				
243 Tax Sheltered Annuities	15	127						
244 Insurance Benefits	871	774						
2XX Employee Benefits Total:	12,803	22,756		7,098				
319 Other Instruc Prof & Tech Svcs				252,500		28,500	28,500	28,500
342 Travel & Exp Out Of District		12,311						
346 In-District Expense	144	8,807						
353 Postage	34	250						
3XX Purchased Services Total:	178	21,368		252,500		28,500	28,500	28,500
410 Supplies		7,462		38,000				
421 Textbooks		6,428						
4XX Supplies & Materials Total:		13,890		38,000				
1460 Total: Special Programs Summer School	73,723	145,151		320,598		28,500	28,500	28,500

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2110 Attendance & Social Work Servi								
111 Licensed Salaries	146,828	141,367	5.1	296,789	4.6	264,367	264,367	264,367
112 Classified Salaries	1,251							
151 Department Head Increments	4,007	4,040		4,372		4,431	4,431	4,431
1XX Salaries Total:	152,086	145,407	5.1	301,161	4.6	268,798	268,798	268,798
211 PERS Employers Contribution	24,239	23,689		67,159		49,996	49,996	49,996
213 Dist Contrib to Pers For Contr	2,373	4,071						
214 PERS Debt Service Charge	5,036	5,402						
220 Social Security Administration	11,633	11,196		23,038		20,563	20,563	20,563
231 Worker's Compensation	685	647		1,837		1,344	1,344	1,344
232 State Unemployment Insurance	298	285		903		806	806	806
243 Tax Sheltered Annuities	2,343	2,535		4,250		4,140	4,140	4,140
244 Insurance Benefits	32,548	31,212		65,035		58,052	58,052	58,052
2XX Employee Benefits Total:	79,155	79,037		162,222		134,901	134,901	134,901
341 Travel - Local In-District	1,770	1,195						
342 Travel & Exp Out Of District		194						
389 Other Non-Instruc Services		9,156						
3XX Purchased Services Total:	1,770	10,545						
2110 Total: Attendance & Social Work Servi	233,011	234,989	5.1	463,383	4.6	403,699	403,699	403,699

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2115 Student Safety								
112 Classified Salaries	296,185	341,625	13.8	277,955	12.9	276,629	276,629	276,629
122 Subs-Classified Salaries	8,352							
124 Temps-Classified Salaries	10,976	30,391						
132 Classified Salaries Overtime	5,463	6,045						
1XX Salaries Total:	320,976	378,061	13.8	277,955	12.9	276,629	276,629	276,629
211 PERS Employers Contribution	36,534	39,038		61,984		51,453	51,453	51,453
213 Dist Contrib to Pers For Contr	7,407	12,765						
214 PERS Debt Service Charge	6,906	7,705						
220 Social Security Administration	23,477	27,626		21,265		21,162	21,162	21,162
231 Worker's Compensation	1,700	2,750		1,698		1,383	1,383	1,383
232 State Unemployment Insurance	617	718		836		831	831	831
243 Tax Sheltered Annuities	1,162	2,002		2,079		2,256	2,256	2,256
244 Insurance Benefits	130,810	148,749		136,274		155,455	155,455	155,455
2XX Employee Benefits Total:	208,613	241,353		224,136		232,540	232,540	232,540
389 Other Non-Instruc Services	121,380	133,343		126,000		136,000	136,000	136,000
3XX Purchased Services Total:	121,380	133,343		126,000		136,000	136,000	136,000
2115 Total: Student Safety	650,969	752,757	13.8	628,091	12.9	645,169	645,169	645,169

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2009 - 2010 Proposed	BUDGET Approved	Adopted
2122 Counseling Services								
111 Licensed Salaries	174,400	1,593,728	28.9	1,621,035	26.2	1,483,597	1,483,597	1,483,597
112 Classified Salaries	27,398	59,124	.8	19,530	1.0	26,927	26,927	26,927
124 Temps-Classified Salaries		16,133						
131 Licensed Additional Salaries	307	475						
132 Classified Salaries Overtime	177							
139 Cell Phone Stipend		296						
151 Department Head Increments				15,374				
1XX Salaries Total:	202,282	1,669,756	29.6	1,655,939	27.2	1,510,524	1,510,524	1,510,524
211 PERS Employers Contribution	23,186	220,979		369,276		280,957	280,957	280,957
213 Dist Contrib to Pers For Contr	6,522	75,110						
214 PERS Debt Service Charge	4,101	46,553						
220 Social Security Administration	14,928	124,767		126,680		115,557	115,557	115,557
231 Worker's Compensation	904	7,489		10,099		7,551	7,551	7,551
232 State Unemployment Insurance	386	3,219		4,971		4,532	4,532	4,532
243 Tax Sheltered Annuities	1,813	26,398		24,208		23,737	23,737	23,737
244 Insurance Benefits	43,581	353,018		376,239		342,451	342,451	342,451
2XX Employee Benefits Total:	95,421	857,533		911,473		774,785	774,785	774,785
319 Other Instruc Prof & Tech Svcs	2,000			92,000		92,000	92,000	92,000
324 Rentals		24						
342 Travel & Exp Out Of District	68	124		1,034		380	380	380
343 Student Travel		347						
346 In-District Expense	3,991	2,607		5,103		1,550	1,550	1,550
353 Postage	1,027	1,495		868		848	848	848
389 Other Non-Instruc Services	1,546							
3XX Purchased Services Total:	8,632	4,597		99,005		94,778	94,778	94,778
410 Supplies	10,589	13,077		16,812		9,674	9,674	9,674
421 Textbooks	621	296				40	40	40
432 Reference Books	1,317	743				275	275	275
440 Periodicals	259			50		50	50	50
460 Non-consumable Items	432	2,137		1,200				
470 Computer Software	230			2,770		1,682	1,682	1,682
480 Computer Hardware	50	579						
4XX Supplies & Materials Total:	13,498	16,832		20,832		11,721	11,721	11,721
640 Dues And Fees	71	18				75	75	75
6XX Other Objects Total:	71	18				75	75	75
2122 Total: Counseling Services	319,904	2,548,736	29.6	2,687,249	27.2	2,391,883	2,391,883	2,391,883

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8 - 2 0 0 9	2 0 0 9 - 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Proposed	Approved	Adopted
2129	Other Guidance Services						
	111 Licensed Salaries			2.1	123,176	123,176	123,176
	123 Temps-Licensed Salaries	983					
	1XX Salaries Total:	983		2.1	123,176	123,176	123,176
	211 PERS Employers Contribution				22,911	22,911	22,911
	220 Social Security Administration	56			9,423	9,423	9,423
	231 Worker's Compensation	4			616	616	616
	232 State Unemployment Insurance	1			370	370	370
	243 Tax Sheltered Annuities				1,899	1,899	1,899
	244 Insurance Benefits				26,628	26,628	26,628
	2XX Employee Benefits Total:	61			61,847	61,847	61,847
	319 Other Instruc Prof & Tech Svcs	408	125				
	346 In-District Expense	370	1,046				
	3XX Purchased Services Total:	778	1,171				
	410 Supplies	95			2,600	2,600	2,600
	4XX Supplies & Materials Total:	95			2,600	2,600	2,600
2129	Total: Other Guidance Services	1,917	1,171	2.1	187,623	187,623	187,623

PROGRAM BUDGET DETAIL—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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2131 Health Services								
111 Licensed Salaries	56,586	508,021	9.2	531,408	8.9	524,592	524,592	524,592
112 Classified Salaries	157,905	165,481	6.4	172,781	6.4	171,132	171,132	171,132
121 Licensed Subs Salaries	2,591	4,994						
122 Subs-Classified Salaries	276			1,140		1,165	1,165	1,165
123 Temps-Licensed Salaries		642						
131 Licensed Additional Salaries	6,284	2,566		3,068		3,068	3,068	3,068
132 Classified Salaries Overtime	124	137						
151 Department Head Increments	6,468	6,924		6,998		7,092	7,092	7,092
1XX Salaries Total:	230,234	688,765	15.6	715,395	15.3	707,049	707,049	707,049
211 PERS Employers Contribution	40,005	110,768		159,281		131,295	131,295	131,295
213 Dist Contrib to Pers For Contr	263	7,823						
214 PERS Debt Service Charge	8,952	25,954						
220 Social Security Administration	16,395	50,173		54,728		54,090	54,090	54,090
231 Worker's Compensation	1,094	3,142		4,364		3,535	3,535	3,535
232 State Unemployment Insurance	428	1,312		2,146		2,120	2,120	2,120
243 Tax Sheltered Annuities	1,218	8,173		8,643		9,130	9,130	9,130
244 Insurance Benefits	64,895	165,730		180,646		189,502	189,502	189,502
2XX Employee Benefits Total:	133,250	373,075		409,808		389,672	389,672	389,672
319 Other Instruc Prof & Tech Svcs	4,944	3,097						
321 Equip Rep (Not Service Cntcts)	479	392		641		641	641	641
341 Travel - Local In-District	4,561	3,650		1,142		1,075	1,075	1,075
342 Travel & Exp Out Of District	3,812	3,286						
346 In-District Expense	911	-289		107				
351 Telephone And Telegraph	555	769		854				
353 Postage	714	585		577		577	577	577
3XX Purchased Services Total:	15,976	11,490		3,321		2,293	2,293	2,293
410 Supplies	11,174	9,770		13,346		12,696	12,696	12,696
432 Reference Books		568		215		215	215	215
440 Periodicals	105	172		107		107	107	107
460 Non-consumable Items	1,168	1,319						
470 Computer Software	40	246						
480 Computer Hardware		822						
4XX Supplies & Materials Total:	12,487	12,897		13,668		13,018	13,018	13,018
640 Dues And Fees		1,134		534		534	534	534
6XX Other Objects Total:		1,134		534		534	534	534
2131 Total: Health Services	391,947	1,087,361	15.6	1,142,726	15.3	1,112,566	1,112,566	1,112,566

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund
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JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	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

General Fund
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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2008 - 2009	2009 - 2010	B U D G E T		
		2006 - 2007	2007 - 2008	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

General Fund
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JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2142 Psychological Testing Services								
410 Supplies	6,142	3,670		5,450		6,350	6,350	6,350
4XX Supplies & Materials Total:	6,142	3,670		5,450		6,350	6,350	6,350
2142 Total: Psychological Testing Services	6,142	3,670		5,450		6,350	6,350	6,350

PROGRAM BUDGET DETAIL—GENERAL FUND

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JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2009 - 2010 Proposed	BUDGET Approved	Adopted
2143 Psychological Counseling Servi								
111 Licensed Salaries	400,041	582,878	12.1	745,240	13.1	800,934	800,934	800,934
123 Temps-Licensed Salaries	166	32,240						
131 Licensed Additional Salaries	15,805	10,250						
151 Department Head Increments	3,991	4,211		4,372		4,431	4,431	4,431
1XX Salaries Total:	420,003	629,579	12.1	749,612	13.1	805,365	805,365	805,365
211 PERS Employers Contribution	56,099	81,789		167,164		149,797	149,797	149,797
213 Dist Contrib to Pers For Contr	8,486	33,588						
214 PERS Debt Service Charge	11,090	16,383						
220 Social Security Administration	31,574	46,278		57,345		61,610	61,610	61,610
231 Worker's Compensation	1,869	2,779		4,573		4,026	4,026	4,026
232 State Unemployment Insurance	824	1,201		2,249		2,416	2,416	2,416
243 Tax Sheltered Annuities	3,935	9,551		10,104		11,790	11,790	11,790
244 Insurance Benefits	68,005	124,829		154,601		165,322	165,322	165,322
2XX Employee Benefits Total:	181,882	316,398		396,036		394,961	394,961	394,961
341 Travel - Local In-District	4,242	6,168						
342 Travel & Exp Out Of District	1,354	802		2,000				
346 In-District Expense	935							
351 Telephone And Telegraph	852	688		300				
3XX Purchased Services Total:	7,383	7,658		2,300				
410 Supplies	14,116	13,910		12,585		12,241	12,241	12,241
470 Computer Software	58	376						
4XX Supplies & Materials Total:	14,174	14,286		12,585		12,241	12,241	12,241
640 Dues And Fees	50	1,252						
6XX Other Objects Total:	50	1,252						
2143 Total: Psychological Counseling Servi	623,492	969,173	12.1	1,160,533	13.1	1,212,567	1,212,567	1,212,567

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2152 Speech Pathology Services								
111 Licensed Salaries	692,606	816,485	14.1	807,439	14.1	758,787	758,787	758,787
123 Temps-Licensed Salaries	27,300	8,797						
131 Licensed Additional Salaries	653	3,347						
151 Department Head Increments	4,793	4,850		5,140		5,209	5,209	5,209
1XX Salaries Total:	725,352	833,479	14.1	812,579	14.1	763,996	763,996	763,996
211 PERS Employers Contribution	99,749	97,111		181,205		142,103	142,103	142,103
213 Dist Contrib to Pers For Contr	12,543	38,209						
214 PERS Debt Service Charge	20,119	19,977						
220 Social Security Administration	53,349	62,189		62,162		58,445	58,445	58,445
231 Worker's Compensation	3,223	3,726		4,956		3,820	3,820	3,820
232 State Unemployment Insurance	1,385	1,595		2,437		2,292	2,292	2,292
243 Tax Sheltered Annuities	7,458	10,385		11,740		12,654	12,654	12,654
244 Insurance Benefits	140,090	172,701		179,644		177,437	177,437	177,437
2XX Employee Benefits Total:	337,916	405,893		442,144		396,751	396,751	396,751
321 Equip Rep (Not Service Cntcts)	1,415	1,565						
341 Travel - Local In-District	1,677	667						
342 Travel & Exp Out Of District		299						
346 In-District Expense	133	282		300				
353 Postage		7						
3XX Purchased Services Total:	3,225	2,820		300				
410 Supplies	5,694	4,690		7,738		7,636	7,636	7,636
421 Textbooks		135						
432 Reference Books	258	35						
460 Non-consumable Items		81						
470 Computer Software	304	46						
4XX Supplies & Materials Total:	6,256	4,987		7,738		7,636	7,636	7,636
2152 Total: Speech Pathology Services	1,072,749	1,247,179	14.1	1,262,761	14.1	1,168,383	1,168,383	1,168,383

PROGRAM BUDGET DETAIL—GENERAL FUND

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JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2169	Misc Support Of Educational Se								
111	Licensed Salaries	256,202	280,960	4.7	286,434	4.7	282,200	282,200	282,200
112	Classified Salaries	21,508	11,767	.9	21,533	.9	22,941	22,941	22,941
113	Administrators		3,527						
124	Temps-Classified Salaries	544							
131	Licensed Additional Salaries		4,323						
151	Department Head Increments	2,652	3,330		3,437		3,483	3,483	3,483
	1XX Salaries Total:	280,906	303,907	5.6	311,404	5.6	308,624	308,624	308,624
211	PERS Employers Contribution	47,999	49,085		69,443		57,404	57,404	57,404
213	Dist Contrib to Pers For Contr	862	4,937						
214	PERS Debt Service Charge	10,626	11,351						
220	Social Security Administration	20,438	21,942		23,822		23,609	23,609	23,609
231	Worker's Compensation	1,260	1,335		1,899		1,543	1,543	1,543
232	State Unemployment Insurance	535	569		934		926	926	926
243	Tax Sheltered Annuities	2,248	3,319		4,018		4,343	4,343	4,343
244	Insurance Benefits	62,444	68,408		68,286		69,537	69,537	69,537
	2XX Employee Benefits Total:	146,412	160,946		168,402		157,362	157,362	157,362
341	Travel - Local In-District	5,483	5,157						
342	Travel & Exp Out Of District	247							
351	Telephone And Telegraph	111	110						
	3XX Purchased Services Total:	5,841	5,267						
410	Supplies	3,022	2,613		3,178		3,019	3,019	3,019
440	Periodicals	28	49						
470	Computer Software		100						
	4XX Supplies & Materials Total:	3,050	2,762		3,178		3,019	3,019	3,019
640	Dues And Fees		298						
	6XX Other Objects Total:		298						
2169	Total: Misc Support Of Educational Se	436,209	473,180	5.6	482,984	5.6	469,005	469,005	469,005

PROGRAM BUDGET DETAIL—GENERAL FUND

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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2190	Director of Educ Services								
111	Licensed Salaries	6,504	16,866						
112	Classified Salaries	219,600	261,066	8.9	345,241	7.4	312,999	312,999	312,999
113	Administrators	329,837	373,575	4.0	376,209	3.7	338,058	338,058	338,058
121	Licensed Subs Salaries	51,859	55,020		64,905		70,473	70,473	70,473
122	Subs-Classified Salaries	150	3,600						
123	Temps-Licensed Salaries	2,878	20,411						
124	Temps-Classified Salaries	2,808	6,898						
131	Licensed Additional Salaries	51,713	97,263		93,441		93,441	93,441	93,441
132	Classified Salaries Overtime	421	594						
139	Cell Phone Stipend	1,908	1,908						
	1XX Salaries Total:	667,678	837,201	12.9	879,796	11.0	814,971	814,971	814,971
211	PERS Employers Contribution	101,624	122,906		186,264		149,049	149,049	149,049
213	Dist Contrib to Pers For Contr	9,808	30,008						
214	PERS Debt Service Charge	20,987	26,703						
220	Social Security Administration	49,125	61,770		67,307		62,345	62,345	62,345
231	Worker's Compensation	3,027	3,736		5,367		4,075	4,075	4,075
232	State Unemployment Insurance	1,291	1,600		2,640		2,444	2,444	2,444
241	Professional Fund	3,419	4,825		8,034		7,439	7,439	7,439
243	Tax Sheltered Annuities	24,730	25,145		25,478		21,627	21,627	21,627
244	Insurance Benefits	86,982	102,956		133,834		136,187	136,187	136,187
	2XX Employee Benefits Total:	300,993	379,649		428,924		383,166	383,166	383,166
319	Other Instruc Prof & Tech Svcs	17	92						
321	Equip Rep (Not Service Cntcts)		229						
322	Repairs & Maint Svcs (Cntrcts)	3,392	1,793		3,700		3,700	3,700	3,700
324	Rentals	2,515	1,658		2,600		2,600	2,600	2,600
341	Travel - Local In-District	4,728	2,692		32,197		32,197	32,197	32,197
342	Travel & Exp Out Of District	7,074	9,133						
346	In-District Expense	7,186	6,237		5,500				
351	Telephone And Telegraph	867	770		5,342		5,342	5,342	5,342
353	Postage	4,350	3,877		4,000		4,000	4,000	4,000
354	Advertising	531	502						
382	Legal Services	65,686	26,776						
389	Other Non-Instruc Services	25,430	19,011		1,200		1,200	1,200	1,200
	3XX Purchased Services Total:	121,776	72,770		54,539		49,039	49,039	49,039
410	Supplies	10,723	10,421		17,603		17,603	17,603	17,603
421	Textbooks	125							
432	Reference Books	345	560						
440	Periodicals	612	112		500				
460	Non-consumable Items	106	1,896						
470	Computer Software	38							
480	Computer Hardware	532							
	4XX Supplies & Materials Total:	12,481	12,989		18,103		17,603	17,603	17,603

PROGRAM BUDGET DETAIL—GENERAL FUND

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JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	360	50						
6XX Other Objects Total:	360	50						
2190 Total: Director of Educ Services	1,103,288	1,302,659	12.9	1,381,362	11.0	1,264,779	1,264,779	1,264,779

PROGRAM BUDGET DETAIL—GENERAL FUND

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	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	202						
121 Licensed Subs Salaries	147	547						
123 Temps-Licensed Salaries		3,060						
124 Temps-Classified Salaries	26			4,000				
131 Licensed Additional Salaries		935						
139 Cell Phone Stipend	19							
1XX Salaries Total:	7,482	4,744		4,000				
211 PERS Employers Contribution	1,264	174						
213 Dist Contrib to Pers For Contr	7	36						
214 PERS Debt Service Charge	288	39						
220 Social Security Administration	529	358						
231 Worker's Compensation	34	22						
232 State Unemployment Insurance	14	9						
243 Tax Sheltered Annuities	221	5						
244 Insurance Benefits	282	23						
2XX Employee Benefits Total:	2,639	666						
319 Other Instruc Prof & Tech Svcs				268,878		245,278	245,278	245,278
341 Travel - Local In-District		16						
342 Travel & Exp Out Of District		5,437						
346 In-District Expense	250	463		9,509				
353 Postage		13						
3XX Purchased Services Total:	250	5,929		278,387		245,278	245,278	245,278
410 Supplies		2,368						
421 Textbooks		2,779						
432 Reference Books		258						
4XX Supplies & Materials Total:		5,405						
2210 Total: Improvement Of Instruction Ser	10,371	16,744		282,387		245,278	245,278	245,278

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	15,498	42,557	.8	59,043	1.4	76,071	76,071	76,071
112 Classified Salaries	247,586	300,769	7.4	321,353	8.1	352,921	352,921	352,921
113 Administrators	262,274	540,207	5.1	547,211	4.6	508,818	508,818	508,818
121 Licensed Subs Salaries	15,808	19,370						
122 Subs-Classified Salaries	555	2,097						
123 Temps-Licensed Salaries	15,076	20,328		200				
124 Temps-Classified Salaries		9,746						
131 Licensed Additional Salaries	11,883	8,200		2,189		2,189	2,189	2,189
132 Classified Salaries Overtime	304	93						
139 Cell Phone Stipend	1,367	2,627						
1XX Salaries Total:	570,351	945,994	13.3	929,996	14.1	939,999	939,999	939,999
211 PERS Employers Contribution	90,331	152,802		204,472		174,839	174,839	174,839
213 Dist Contrib to Pers For Contr	2,546	8,552						
214 PERS Debt Service Charge	19,538	36,613						
220 Social Security Administration	41,489	69,338		75,126		71,911	71,911	71,911
231 Worker's Compensation	2,580	4,267		5,990		4,699	4,699	4,699
232 State Unemployment Insurance	1,122	1,868		2,948		2,820	2,820	2,820
241 Professional Fund	1,033	3,448		12,810		12,810	12,810	12,810
243 Tax Sheltered Annuities	30,451	50,925		41,903		37,438	37,438	37,438
244 Insurance Benefits	68,471	123,532		141,922		171,130	171,130	171,130
2XX Employee Benefits Total:	257,561	451,345		485,171		475,647	475,647	475,647
316 Data Processing Serv (Instr)	1,000							
319 Other Instruc Prof & Tech Svcs	6,188	2,700		297,769				
321 Equip Rep (Not Service Cntcts)	92							
322 Repairs & Maint Svcs (Cntrcts)	940	1,240		1,000		1,000	1,000	1,000
324 Rentals	360	91		750		750	750	750
341 Travel - Local In-District	543	912		300				
342 Travel & Exp Out Of District	13,217	13,598		10,332		3,502	3,502	3,502
346 In-District Expense	14,694	16,223		15,096		2,500	2,500	2,500
353 Postage	1,646	3,255		750		750	750	750
354 Advertising		1,324						
389 Other Non-Instruc Services	23,804	29,916		555,000		49,500	49,500	49,500
3XX Purchased Services Total:	62,484	69,259		880,997		58,002	58,002	58,002
410 Supplies	15,401	22,275		6,027		6,027	6,027	6,027
432 Reference Books	1,385	12,036		1,000				
440 Periodicals	155	150						
460 Non-consumable Items	51	823		700				
470 Computer Software	440	457		500				
480 Computer Hardware	1,140	168						
4XX Supplies & Materials Total:	18,572	35,909		8,227		6,027	6,027	6,027
640 Dues And Fees	910	374		1,241				
6XX Other Objects Total:	910	374		1,241				

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2211 Total: Improvement Of Instruction Ser	909,878	1,502,881	13.3	2,305,632	14.1	1,479,675	1,479,675	1,479,675

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
2213 Curriculum Development Svcs								
111 Licensed Salaries	13,278	16,058	.1	8,361				
112 Classified Salaries	67,898	72,443	2.0	70,395	2.0	71,977	71,977	71,977
113 Administrators	120,979	41,855	.5	41,256				
121 Licensed Subs Salaries	4,188	1,623		1,323		1,340	1,340	1,340
124 Temps-Classified Salaries		81						
131 Licensed Additional Salaries	9,000	10,243						
132 Classified Salaries Overtime		271						
139 Cell Phone Stipend	694							
1XX Salaries Total:	216,037	142,574	2.6	121,335	2.0	73,317	73,317	73,317
211 PERS Employers Contribution	39,722	24,134		26,856		13,589	13,589	13,589
213 Dist Contrib to Pers For Contr	399	2,791						
214 PERS Debt Service Charge	8,792	5,640						
220 Social Security Administration	15,620	10,389		9,282		5,609	5,609	5,609
231 Worker's Compensation	978	651		740		367	367	367
232 State Unemployment Insurance	413	271		364		220	220	220
241 Professional Fund	1,300			850				
243 Tax Sheltered Annuities	8,279	3,433		2,900		350	350	350
244 Insurance Benefits	31,379	26,504		26,744		24,174	24,174	24,174
2XX Employee Benefits Total:	106,882	73,813		67,736		44,309	44,309	44,309
319 Other Instruc Prof & Tech Svcs	1,390							
341 Travel - Local In-District		864						
342 Travel & Exp Out Of District	158							
346 In-District Expense	168	1,067						
3XX Purchased Services Total:	1,716	1,931						
410 Supplies	1,037	1,295				9,000	9,000	9,000
432 Reference Books		333						
470 Computer Software	3,204							
4XX Supplies & Materials Total:	4,241	1,628				9,000	9,000	9,000
2213 Total: Curriculum Development Svcs	328,876	219,946	2.6	189,071	2.0	126,626	126,626	126,626

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8 - 2 0 0 9	2 0 0 9 - 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Proposed	Approved	Adopted
2214	Multicultural Education						
	111 Licensed Salaries	720		1.0	55,900	55,900	55,900
	112 Classified Salaries	27,033					
	1XX Salaries Total:	27,753		1.0	55,900	55,900	55,900
	211 PERS Employers Contribution	308				18,336	18,336
	213 Dist Contrib to Pers For Contr	86					
	214 PERS Debt Service Charge	59					
	220 Social Security Administration	2,073					
	231 Worker's Compensation	131					
	232 State Unemployment Insurance	54					
	243 Tax Sheltered Annuities	292					
	244 Insurance Benefits	4,876			13,520	13,520	13,520
	2XX Employee Benefits Total:	7,879			31,856	31,856	31,856
2214	Total: Multicultural Education	35,632		1.0	87,756	87,756	87,756

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8 - 2 0 0 9	2 0 0 9 - 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Proposed	Approved	Adopted
2215	Reimbursable Leave						
	111 Licensed Salaries	99,726	116,338		116,552	116,552	116,552
	131 Licensed Additional Salaries	10,434					
	1XX Salaries Total:	110,160	116,338		116,552	116,552	116,552
	211 PERS Employers Contribution	19,935	16,174		21,679	21,679	21,679
	214 PERS Debt Service Charge	4,459	3,969				
	220 Social Security Administration	8,333	8,757	7,658	8,916	8,916	8,916
	231 Worker's Compensation	475	507	611	583	583	583
	232 State Unemployment Insurance	216	229	300	350	350	350
	243 Tax Sheltered Annuities		8				
	244 Insurance Benefits	13,684	11,446				
	2XX Employee Benefits Total:	47,102	41,090	30,891	31,528	31,528	31,528
2215	Total: Reimbursable Leave	157,262	157,428	130,991	148,080	148,080	148,080

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2219	Other Improvement Of Inst Serv								
111	Licensed Salaries	88,404	99,481	1.7	109,731	2.0	133,763	133,763	133,763
112	Classified Salaries	4,512							
113	Administrators	30,280	11,104						
121	Licensed Subs Salaries	2,832	7,001		7,745				
122	Subs-Classified Salaries	1,373	474		184,330		184,330	184,330	184,330
123	Temps-Licensed Salaries	16,225	17,165						
124	Temps-Classified Salaries	178,876	196,411						
131	Licensed Additional Salaries	5,195	16,225		18,645		8,140	8,140	8,140
139	Cell Phone Stipend	339	233						
151	Department Head Increments	12,722	13,390						
1XX Salaries Total:		340,758	361,484	1.7	320,451	2.0	326,233	326,233	326,233
211	PERS Employers Contribution	16,191	21,168		29,170		26,394	26,394	26,394
213	Dist Contrib to Pers For Contr	50	362						
214	PERS Debt Service Charge	3,476	5,387						
220	Social Security Administration	12,057	12,229		24,515		10,856	10,856	10,856
231	Worker's Compensation	1,765	2,009		1,954		710	710	710
232	State Unemployment Insurance	303	322		961		426	426	426
243	Tax Sheltered Annuities	58	2,540		1,378		1,755	1,755	1,755
244	Insurance Benefits	14,316	16,395		21,276		24,609	24,609	24,609
2XX Employee Benefits Total:		48,216	60,412		79,254		64,750	64,750	64,750
319	Other Instruc Prof & Tech Svcs	1,680	2,635		3,973		3,973	3,973	3,973
341	Travel - Local In-District	257			262				
342	Travel & Exp Out Of District	1,430	2,238		341				
346	In-District Expense	9,193	6,110		12,496				
353	Postage	69	84		227				
389	Other Non-Instruc Services	9,829	36,612		619				
3XX Purchased Services Total:		22,458	47,679		17,918		3,973	3,973	3,973
410	Supplies	20,583	24,928		5,803		5,000	5,000	5,000
460	Non-consumable Items	660							
470	Computer Software	900	900						
480	Computer Hardware	815							
4XX Supplies & Materials Total:		22,958	25,828		5,803		5,000	5,000	5,000
640	Dues And Fees	4,500							
6XX Other Objects Total:		4,500							
2219	Total: Other Improvement Of Inst Serv	438,890	495,403	1.7	423,426	2.0	399,956	399,956	399,956

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2221 Instructional Materials Center								
112 Classified Salaries	12,343	12,970	.3	13,318				
1XX Salaries Total:	12,343	12,970	.3	13,318				
211 PERS Employers Contribution	2,256	2,408		2,970				
214 PERS Debt Service Charge	498	591						
220 Social Security Administration	912	970		1,019				
231 Worker's Compensation	59	61		81				
232 State Unemployment Insurance	24	25		40				
243 Tax Sheltered Annuities	154	162		50				
244 Insurance Benefits	2,750	2,836		3,253				
2XX Employee Benefits Total:	6,653	7,053		7,413				
319 Other Instruc Prof & Tech Svcs		22,812						
322 Repairs & Maint Svcs (Cntrcts)	1,027	1,062						
346 In-District Expense	100							
3XX Purchased Services Total:	1,127	23,874						
410 Supplies	733	298		27,185				
431 Library Books	2,297	798						
440 Periodicals	295	289						
4XX Supplies & Materials Total:	3,325	1,385		27,185				
2221 Total: Instructional Materials Center	23,448	45,282	.3	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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2009 - 2010 Proposed	BUDGET Approved	Adopted
2222 School Library Services								
111 Licensed Salaries	188,554	536,049	8.3	528,515	7.5	451,379	451,379	451,379
112 Classified Salaries	215,535	220,584	7.3	177,080	9.1	228,870	228,870	228,870
121 Licensed Subs Salaries	7,862	8,374						
122 Subs-Classified Salaries				360		320	320	320
123 Temps-Licensed Salaries	23,806							
124 Temps-Classified Salaries	3,079	1,950						
131 Licensed Additional Salaries		250						
151 Department Head Increments	44,935	34,584		89,825		66,108	66,108	66,108
1XX Salaries Total:	483,771	801,791	15.5	795,780	16.6	746,677	746,677	746,677
211 PERS Employers Contribution	65,770	131,181		177,378		138,823	138,823	138,823
213 Dist Contrib to Pers For Contr	3,603	6,939						
214 PERS Debt Service Charge	13,488	30,845						
220 Social Security Administration	34,802	58,351		60,876		57,122	57,122	57,122
231 Worker's Compensation	2,221	3,650		4,855		3,732	3,732	3,732
232 State Unemployment Insurance	912	1,519		2,387		2,241	2,241	2,241
243 Tax Sheltered Annuities	2,584	4,266		7,987		8,336	8,336	8,336
244 Insurance Benefits	126,197	193,240		177,086		203,950	203,950	203,950
2XX Employee Benefits Total:	249,577	429,991		430,569		414,204	414,204	414,204
322 Repairs & Maint Svcs (Cntrcts)	1,823	1,989		2,000		2,000	2,000	2,000
346 In-District Expense	506	608						
353 Postage	268	284		417		200	200	200
389 Other Non-Instruc Services	600	600		600		600	600	600
3XX Purchased Services Total:	3,197	3,481		3,017		2,800	2,800	2,800
410 Supplies	12,694	11,873		13,277		13,231	13,231	13,231
419 Miscellaneous	285	335		300		300	300	300
421 Textbooks	840	454		400				
422 Repair Of Textbooks	2,000							
431 Library Books	38,209	23,806		31,657		24,500	24,500	24,500
432 Reference Books	6,226	4,744		6,669		600	600	600
433 Repair Of Library & Ref Books	456	1,619		870		669	669	669
440 Periodicals	18,565	17,406		18,933		16,478	16,478	16,478
460 Non-consumable Items	2,020	1,446		400		620	620	620
470 Computer Software	5,014	10,887		6,200		5,700	5,700	5,700
480 Computer Hardware	349	30						
4XX Supplies & Materials Total:	86,658	72,600		78,706		62,098	62,098	62,098
2222 Total: School Library Services	823,203	1,307,863	15.5	1,308,072	16.6	1,225,779	1,225,779	1,225,779

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2223 MultiMedia Services								
112 Classified Salaries	24,285	25,806	.5	13,023				
122 Subs-Classified Salaries		234		2,540		2,597	2,597	2,597
124 Temps-Classified Salaries		382						
1XX Salaries Total:	24,285	26,422	.5	15,563		2,597	2,597	2,597
211 PERS Employers Contribution	4,389	4,809		2,904				
214 PERS Debt Service Charge	989	1,161						
220 Social Security Administration	1,858	1,952		1,190		199	199	199
231 Worker's Compensation	123	128		94		13	13	13
232 State Unemployment Insurance	49	50		47		8	8	8
243 Tax Sheltered Annuities				75				
244 Insurance Benefits	8,374	8,609		4,930				
2XX Employee Benefits Total:	15,782	16,709		9,240		220	220	220
321 Equip Rep (Not Service Cntcts)	434	867		4,300		3,800	3,800	3,800
353 Postage	209	166		225		225	225	225
389 Other Non-Instruc Services	603	1,937						
3XX Purchased Services Total:	1,246	2,970		4,525		4,025	4,025	4,025
410 Supplies	24,807	27,768		33,488		31,398	31,398	31,398
422 Repair Of Textbooks		2,000		2,100		2,100	2,100	2,100
460 Non-consumable Items	6,784	11,869		6,100		8,100	8,100	8,100
470 Computer Software	9,042	2,510		10,200		15,200	15,200	15,200
480 Computer Hardware	17,448	10,795		3,385		2,500	2,500	2,500
4XX Supplies & Materials Total:	58,081	54,942		55,273		59,298	59,298	59,298
640 Dues And Fees	35	35		35				
6XX Other Objects Total:	35	35		35				
2223 Total: MultiMedia Services	99,429	101,078	.5	84,636		66,140	66,140	66,140

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2230 Assessment and Testing								
121 Licensed Subs Salaries		80,245						
122 Subs-Classified Salaries		53						
123 Temps-Licensed Salaries	376	33,135		100,000		101,350	101,350	101,350
131 Licensed Additional Salaries		6,402						
1XX Salaries Total:	376	119,835		100,000		101,350	101,350	101,350
211 PERS Employers Contribution	68	2,208						
213 Dist Contrib to Pers For Contr		550						
214 PERS Debt Service Charge		482						
220 Social Security Administration	29	8,683						
231 Worker's Compensation		595						
232 State Unemployment Insurance		221						
244 Insurance Benefits		594						
2XX Employee Benefits Total:	97	13,333						
316 Data Processing Serv (Instr)		102						
319 Other Instruc Prof & Tech Svcs		431						
341 Travel - Local In-District		204						
342 Travel & Exp Out Of District		410						
346 In-District Expense		3,973						
3XX Purchased Services Total:		5,120						
410 Supplies	295	1,558		9,500		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	1,558		9,500		9,500	9,500	9,500
2230 Total: Assessment and Testing	341,371	139,846		109,500		110,850	110,850	110,850

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2240	Instructional Staff Developm								
111	Licensed Salaries	9,798	-3,915						
112	Classified Salaries	11,772	13,761						
113	Administrators	13,601	6,818						
121	Licensed Subs Salaries	402,161	320,991		435,705		123,817	123,817	123,817
122	Subs-Classified Salaries	12,769	17,112		100,000		818	818	818
123	Temps-Licensed Salaries	7,525	1,903						
124	Temps-Classified Salaries	2,770	3,912						
131	Licensed Additional Salaries	315,726	315,925		155,921		138,574	138,574	138,574
132	Classified Salaries Overtime	1,216	2,951						
139	Cell Phone Stipend		900						
151	Department Head Increments	13,379							
	1XX Salaries Total:	790,717	680,358		691,626		263,209	263,209	263,209
211	PERS Employers Contribution	75,517	60,744		65,270		94,473	94,473	94,473
213	Dist Contrib to Pers For Contr	12,262	24,678						
214	PERS Debt Service Charge	14,538	12,458						
220	Social Security Administration	58,764	49,704		52,909		45,520	45,520	45,520
231	Worker's Compensation	3,637	3,103		4,218		2,975	2,975	2,975
232	State Unemployment Insurance	1,568	1,624		2,077		1,785	1,785	1,785
241	Professional Fund	483							
243	Tax Sheltered Annuities	181	4,932						
244	Insurance Benefits	10,556	10,599		10,895		17,824	17,824	17,824
245	Other Employee Benefits	56							
	2XX Employee Benefits Total:	177,562	167,842		135,369		162,577	162,577	162,577
319	Other Instruc Prof & Tech Svcs	134,340	41,332		732,066		668,734	668,734	668,734
324	Rentals	85	76						
341	Travel - Local In-District	477	1,546						
342	Travel & Exp Out Of District	123,318	142,798		58,900		40,000	40,000	40,000
346	In-District Expense	86,265	54,980		19,728		7,122	7,122	7,122
353	Postage	44	6						
389	Other Non-Instruc Services	13,923	3,300		3,000				
	3XX Purchased Services Total:	358,452	244,038		813,694		715,856	715,856	715,856
410	Supplies	23,620	31,405		1,275		4,875	4,875	4,875
421	Textbooks	200	247						
432	Reference Books	30,187	8,065		200				
440	Periodicals	320	113						
460	Non-consumable Items	620							
470	Computer Software	475							
480	Computer Hardware	26,129	8,398						
	4XX Supplies & Materials Total:	81,551	48,228		1,475		4,875	4,875	4,875
640	Dues And Fees	1,777	2,092						
	6XX Other Objects Total:	1,777	2,092						
2240 Total:	Instructional Staff Developm	1,410,059	1,142,558		1,642,164		1,146,517	1,146,517	1,146,517

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2311	Board Of Directors Expenses								
344	Conference And Visitations	6,243	3,529		6,000		6,000	6,000	6,000
346	In-District Expense	4,170	2,916		3,150		2,000	2,000	2,000
353	Postage		14						
354	Advertising	927	1,019		1,000		1,016	1,016	1,016
381	Audit Services	31,400	37,400		43,000		44,500	44,500	44,500
382	Legal Services	85,015	49,788		67,789		55,000	55,000	55,000
388	Election Services	18,078			14,500		19,000	19,000	19,000
389	Other Non-Instruc Services	758	1,032		1,200		3,000	3,000	3,000
	3XX Purchased Services Total:	146,591	95,698		136,639		130,516	130,516	130,516
410	Supplies	4,527	1,810		5,000		2,889	2,889	2,889
440	Periodicals	141			250				
	4XX Supplies & Materials Total:	4,668	1,810		5,250		2,889	2,889	2,889
640	Dues And Fees	24,007	25,466		30,000		30,000	30,000	30,000
	6XX Other Objects Total:	24,007	25,466		30,000		30,000	30,000	30,000
2311	Total: Board Of Directors Expenses	175,266	122,974		171,889		163,405	163,405	163,405

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2321 Office Of The Superintendent S								
111 Licensed Salaries	37,498	38,317	.6	32,636	.3	17,943	17,943	17,943
112 Classified Salaries	167,378	189,969	5.0	292,156	3.0	172,084	172,084	172,084
113 Administrators	241,386	348,263	2.0	266,732	1.0	157,175	157,175	157,175
121 Licensed Subs Salaries	30,577	20,171						
122 Subs-Classified Salaries		207		1,000				
123 Temps-Licensed Salaries	2,845	5,460						
124 Temps-Classified Salaries	1,917	466						
131 Licensed Additional Salaries	6,567	5,486		6,000		10,000	10,000	10,000
132 Classified Salaries Overtime	123	251						
139 Cell Phone Stipend	1,758	2,293						
1XX Salaries Total:	490,049	610,883	7.6	598,524	4.3	357,202	357,202	357,202
211 PERS Employers Contribution	61,236	71,865		136,683		65,504	65,504	65,504
213 Dist Contrib to Pers For Contr	6,709	17,214						
214 PERS Debt Service Charge	12,240	15,926						
220 Social Security Administration	34,199	43,201		43,660		26,941	26,941	26,941
231 Worker's Compensation	2,229	2,600		2,927		1,762	1,762	1,762
232 State Unemployment Insurance	956	1,194		1,439		1,056	1,056	1,056
241 Professional Fund	1,133	2,494		5,800		4,100	4,100	4,100
242 Physical Examinations				500				
243 Tax Sheltered Annuities	37,843	34,839		38,051		33,054	33,054	33,054
244 Insurance Benefits	53,653	69,549		93,845		52,452	52,452	52,452
2XX Employee Benefits Total:	210,198	258,882		322,905		184,869	184,869	184,869
319 Other Instruc Prof & Tech Svcs	113,168	17,484		151,000		30,000	30,000	30,000
321 Equip Rep (Not Service Cntcts)				100				
322 Repairs & Maint Svcs (Cntrcts)	1,921	1,669		3,300		3,000	3,000	3,000
324 Rentals		50						
341 Travel - Local In-District	7,302	6,552		6,700		6,600	6,600	6,600
342 Travel & Exp Out Of District	40,184	61,899		10,000		14,252	14,252	14,252
343 Student Travel	3,273	100						
346 In-District Expense	28,048	29,252		8,000		4,000	4,000	4,000
347 Recruitment Expenses		15,180						
348 Community Liaison	232	3,088		1,200		1,000	1,000	1,000
353 Postage	2,037	4,189		2,000		2,000	2,000	2,000
389 Other Non-Instruc Services	19,098	173,023		9,803		44,000	44,000	44,000
3XX Purchased Services Total:	215,263	312,486		192,103		104,852	104,852	104,852
410 Supplies	12,679	16,441		7,000		5,000	5,000	5,000
432 Reference Books	1,107	2,490						
440 Periodicals	408	549		500		150	150	150
460 Non-consumable Items		333						
470 Computer Software		414						
4XX Supplies & Materials Total:	14,194	20,227		7,500		5,150	5,150	5,150

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	17,045	83,369		30,000		50,000	50,000	50,000
6XX Other Objects Total:	17,045	83,369		30,000		50,000	50,000	50,000
2321 Total: Office Of The Superintendent S	946,749	1,285,847	7.6	1,151,032	4.3	702,073	702,073	702,073

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2411	Principals Services								
111	Licensed Salaries	17,784							
112	Classified Salaries	2,860,642	2,816,597	78.0	2,449,880	79.0	2,536,878	2,536,878	2,536,878
113	Administrators	4,201,150	4,381,339	49.6	4,535,792	48.1	4,457,144	4,457,144	4,457,144
121	Licensed Subs Salaries	9,037	6,138						
122	Subs-Classified Salaries	89,750	132,627		102,814		106,747	106,747	106,747
123	Temps-Licensed Salaries	94							
124	Temps-Classified Salaries	18,006	22,892						
131	Licensed Additional Salaries	2,825	4,866		2,000		2,000	2,000	2,000
132	Classified Salaries Overtime	13,249	16,721						
139	Cell Phone Stipend	29,746	31,288						
	1XX Salaries Total:	7,242,283	7,412,468	127.6	7,090,486	127.0	7,102,769	7,102,769	7,102,769
211	PERS Employers Contribution	1,208,391	1,245,624		1,558,256		1,301,267	1,301,267	1,301,267
213	Dist Contrib to Pers For Contr	50,978	133,403						
214	PERS Debt Service Charge	256,813	292,626						
220	Social Security Administration	535,481	548,736		542,424		543,356	543,356	543,356
231	Worker's Compensation	33,300	34,031		43,253		35,509	35,509	35,509
232	State Unemployment Insurance	13,973	14,361		21,274		21,309	21,309	21,309
241	Professional Fund	13,521	18,226		105,000		83,300	83,300	83,300
243	Tax Sheltered Annuities	219,456	231,414		259,453		230,049	230,049	230,049
244	Insurance Benefits	1,318,836	1,345,833		1,310,242		1,536,849	1,536,849	1,536,849
	2XX Employee Benefits Total:	3,650,749	3,864,254		3,839,902		3,751,639	3,751,639	3,751,639
319	Other Instruc Prof & Tech Svcs	748	1,772		485,860		485,341	485,341	485,341
321	Equip Rep (Not Service Cntcts)	9,569	5,534		19,970		19,550	19,550	19,550
322	Repairs & Maint Svcs (Cntrcts)	185,937	196,740		291,165		257,834	257,834	257,834
324	Rentals	117,591	104,761		57,622		83,418	83,418	83,418
341	Travel - Local In-District	6,233	5,422		11,730		11,305	11,305	11,305
342	Travel & Exp Out Of District	20,461	30,529		3,300		3,250	3,250	3,250
346	In-District Expense	64,691	80,504		35,955		30,540	30,540	30,540
351	Telephone And Telegraph	100	72		950		750	750	750
353	Postage	76,694	69,718		61,950		66,225	66,225	66,225
354	Advertising	161							
355	Printing And Binding	838							
389	Other Non-Instruc Services	4,593	11,479		45,000		46,800	46,800	46,800
	3XX Purchased Services Total:	487,616	506,531		1,013,502		1,005,013	1,005,013	1,005,013
410	Supplies	193,915	216,577		290,934		321,568	321,568	321,568
419	Miscellaneous				369		351	351	351
421	Textbooks				2,896				
432	Reference Books	4,346	5,451		1,100		1,600	1,600	1,600
440	Periodicals	384	248		100		100	100	100
460	Non-consumable Items	16,395	17,622		1,150		1,371	1,371	1,371
470	Computer Software	3,388	7,722		2,100		2,700	2,700	2,700
480	Computer Hardware	28,031	15,941		9,912				
	4XX Supplies & Materials Total:	246,459	263,561		308,561		327,690	327,690	327,690

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	4,775	2,590		400		400	400	400
6XX Other Objects Total:	4,775	2,590		400		400	400	400
2411 Total: Principals Services	11,631,882	12,049,404	127.6	12,252,851	127.0	12,187,511	12,187,511	12,187,511

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
2490 Other Support Serv-School Admn						
131 Licensed Additional Salaries	753		11,121	11,121	11,121	11,121
1XX Salaries Total:	753		11,121	11,121	11,121	11,121
211 PERS Employers Contribution	136		2,480	2,069	2,069	2,069
214 PERS Debt Service Charge	26					
220 Social Security Administration	58		851	851	851	851
231 Worker's Compensation	3		68	56	56	56
232 State Unemployment Insurance	2		33	33	33	33
2XX Employee Benefits Total:	225		3,432	3,009	3,009	3,009
346 In-District Expense		56				
3XX Purchased Services Total:		56				
2490 Total: Other Support Serv-School Admn	978	56	14,553	14,130	14,130	14,130

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services								
112 Classified Salaries	547,021	517,844	11.5	556,442	12.0	559,817	559,817	559,817
113 Administrators	217,340	258,770	3.0	274,094	3.0	283,442	283,442	283,442
114 Classified Supervisors	59,448	75,159	1.0	69,385	1.0	69,415	69,415	69,415
124 Temps-Classified Salaries	1,868	10,887		4,980		5,112	5,112	5,112
132 Classified Salaries Overtime	1,938	750		2,250		2,500	2,500	2,500
139 Cell Phone Stipend	480	636		636				
1XX Salaries Total:	828,095	864,046	15.5	907,787	16.0	920,286	920,286	920,286
211 PERS Employers Contribution	149,599	149,384		201,185		170,222	170,222	170,222
213 Dist Contrib to Pers For Contr	2,626	5,551						
214 PERS Debt Service Charge	32,271	39,268						
220 Social Security Administration	61,241	64,264		69,015		70,010	70,010	70,010
231 Worker's Compensation	3,734	3,885		5,504		4,576	4,576	4,576
232 State Unemployment Insurance	1,609	1,682		2,706		2,746	2,746	2,746
241 Professional Fund	3,239	2,123		9,900		9,900	9,900	9,900
243 Tax Sheltered Annuities	41,000	31,742		33,075		31,075	31,075	31,075
244 Insurance Benefits	128,397	132,670		160,242		193,660	193,660	193,660
2XX Employee Benefits Total:	423,716	430,569		481,627		482,189	482,189	482,189
322 Repairs & Maint Svcs (Cntrcts)	2,638	2,513		3,700		4,300	4,300	4,300
324 Rentals		1,136				1,000	1,000	1,000
341 Travel - Local In-District	477	208		500		300	300	300
342 Travel & Exp Out Of District	4,601	5,752		1,750				
346 In-District Expense	1,774	2,255		1,700		1,000	1,000	1,000
351 Telephone And Telegraph	503	480		600		500	500	500
353 Postage	18,815	19,803		17,760		12,500	12,500	12,500
354 Advertising	50	1,030		440				
389 Other Non-Instruc Services	155,183	208,229		42,000		43,000	43,000	43,000
3XX Purchased Services Total:	184,041	241,406		68,450		62,600	62,600	62,600
410 Supplies	15,351	13,246		14,000		13,550	13,550	13,550
432 Reference Books		187		250				
440 Periodicals	114	249		250				
460 Non-consumable Items	781			500		800	800	800
470 Computer Software	2,775	2,924		2,500		1,000	1,000	1,000
480 Computer Hardware	7,093	3,675						
4XX Supplies & Materials Total:	26,114	20,281		17,500		15,350	15,350	15,350
640 Dues And Fees	1,375	2,678		2,300		1,800	1,800	1,800
6XX Other Objects Total:	1,375	2,678		2,300		1,800	1,800	1,800
2521 Total: Financial & Support Services	1,463,341	1,558,980	15.5	1,477,664	16.0	1,482,225	1,482,225	1,482,225

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
2541 Facilities Management								
112 Classified Salaries	196,558	193,546	3.5	160,309	3.5	162,088	162,088	162,088
113 Administrators	90,014	97,116	1.0	99,956	1.0	103,127	103,127	103,127
114 Classified Supervisors	186,001	148,248	2.0	154,919	2.0	154,986	154,986	154,986
122 Subs-Classified Salaries	13,952	4,830		114,134		116,702	116,702	116,702
124 Temps-Classified Salaries	168,312	187,577						
132 Classified Salaries Overtime	4,604	5,507						
139 Cell Phone Stipend	2,795	2,270				6,400	6,400	6,400
1XX Salaries Total:	662,236	639,094	6.5	529,318	6.5	543,303	543,303	543,303
211 PERS Employers Contribution	106,162	88,892		92,586		78,158	78,158	78,158
213 Dist Contrib to Pers For Contr	2,410	7,353						
214 PERS Debt Service Charge	22,338	21,905						
220 Social Security Administration	48,672	47,099		40,493		41,072	41,072	41,072
231 Worker's Compensation	12,636	11,512		19,382		15,983	15,983	15,983
232 State Unemployment Insurance	1,272	1,240		1,588		1,610	1,610	1,610
241 Professional Fund	1,050	2,346		4,700		4,700	4,700	4,700
242 Physical Examinations	133	714						
243 Tax Sheltered Annuities	17,543	14,384		15,950		15,025	15,025	15,025
244 Insurance Benefits	79,986	73,917		67,797		78,740	78,740	78,740
245 Other Employee Benefits	12,666	12,266				10,000	10,000	10,000
2XX Employee Benefits Total:	304,868	281,628		242,496		245,288	245,288	245,288
321 Equip Rep (Not Service Cntrcts)	124	621		4,000		2,000	2,000	2,000
322 Repairs & Maint Svcs (Cntrcts)	11,498	12,274		16,000		13,000	13,000	13,000
324 Rentals	2,200	2,200		2,600		2,600	2,600	2,600
341 Travel - Local In-District	1,580	2		1,000				
342 Travel & Exp Out Of District	1,333	7,719		1,500		1,500	1,500	1,500
346 In-District Expense	884	941		1,500		1,500	1,500	1,500
353 Postage	671	919		1,500		1,500	1,500	1,500
354 Advertising	9,440	10,177						
383 Architect/Engineer Services	5,595	8,264		20,000		15,000	15,000	15,000
389 Other Non-Instruc Services	5,040	22,313		25,440		15,000	15,000	15,000
3XX Purchased Services Total:	38,365	65,430		73,540		52,100	52,100	52,100
410 Supplies	12,395	11,075		15,000		13,000	13,000	13,000
432 Reference Books	896	2,696		2,500		2,500	2,500	2,500
440 Periodicals	34	46		1,000		1,000	1,000	1,000
460 Non-consumable Items	5,568	2,510		2,000		2,000	2,000	2,000
470 Computer Software	7,289	8,279		10,000		5,000	5,000	5,000
480 Computer Hardware	1,129	4,966		5,500		5,500	5,500	5,500
4XX Supplies & Materials Total:	27,311	29,572		36,000		29,000	29,000	29,000
640 Dues And Fees	450	40		600		600	600	600
656 Taxes	1,847	259		200		200	200	200
6XX Other Objects Total:	2,297	299		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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
845 Equipment Rental	7,219	1,156		6,000		6,000	6,000	6,000
851 Dispensing	3,906	4,175		5,339		5,180	5,180	5,180
873 Equipment And Machinery Repair	3,266	11,386		7,000		4,000	4,000	4,000
8XX Maintenance Supplies Total:	14,391	16,717		18,339		15,180	15,180	15,180
2541 Total: Facilities Management	1,049,468	1,032,740	6.5	900,493	6.5	885,671	885,671	885,671

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2009 - 2010 Proposed	BUDGET Approved	Adopted
2542 Building Div Services								
112 Classified Salaries	1,043,675	1,244,789	31.5	1,269,858	28.5	1,182,857	1,182,857	1,182,857
124 Temps-Classified Salaries	25,310	745						
132 Classified Salaries Overtime	75,558	34,303						
139 Cell Phone Stipend	3,144	3,354						
1XX Salaries Total:	1,147,687	1,283,191	31.5	1,269,858	28.5	1,182,857	1,182,857	1,182,857
211 PERS Employers Contribution	160,779	169,307		283,178		220,011	220,011	220,011
213 Dist Contrib to Pers For Contr	18,795	55,815						
214 PERS Debt Service Charge	35,834	41,413						
220 Social Security Administration	83,065	90,950		97,144		90,489	90,489	90,489
231 Worker's Compensation	43,622	49,279		93,969		70,971	70,971	70,971
232 State Unemployment Insurance	2,158	2,197		3,810		3,549	3,549	3,549
243 Tax Sheltered Annuities	7,563	9,907		4,725		4,988	4,988	4,988
244 Insurance Benefits	232,642	275,321		310,559		343,710	343,710	343,710
2XX Employee Benefits Total:	584,458	694,189		793,385		733,718	733,718	733,718
389 Other Non-Instruc Services	113,345	110,833		193,115		100,000	100,000	100,000
3XX Purchased Services Total:	113,345	110,833		193,115		100,000	100,000	100,000
410 Supplies	114							
440 Periodicals	46							
460 Non-consumable Items	1,352	1,375						
4XX Supplies & Materials Total:	1,512	1,375						
541 Initial & Addt'l Equip Purch	2,124							
5XX Capital Outlay Total:	2,124							
830 Fire Alarms				15,000		15,000	15,000	15,000
831 Plumbing	63,595	76,584		105,000		80,000	80,000	80,000
832 Heating	131,573	106,146		145,000		125,000	125,000	125,000
833 Tank Lining	14,253	11,540		15,000		15,000	15,000	15,000
835 Electrical	117,702	173,662		164,500		124,500	124,500	124,500
836 Air Conditioning	23,959	17,068		30,000		30,000	30,000	30,000
837 Filters	10,782	18,879		15,000		15,000	15,000	15,000
838 Food Services Equipment Repair	72,588	24,544		10,000		10,000	10,000	10,000
841 Carpentry	97,786	115,961		132,000		122,000	122,000	122,000
846 Locks And Keys	119	180						
872 Building Repairs	39,722	65,178		45,000		45,000	45,000	45,000
874 Roofing	31,210	31,068		60,000		60,000	60,000	60,000
875 Glazier	31,888	31,862		40,286		40,000	40,000	40,000
877 Preventative Maintenance	4,033	5,806		20,000		20,000	20,000	20,000
878 Floor Covering	-8,193	56,725		50,000		50,000	50,000	50,000
881 Exterior Painting	42,878	29,435		45,200		25,200	25,200	25,200
8XX Maintenance Supplies Total:	673,895	764,638		891,986		776,700	776,700	776,700
2542 Total: Building Div Services	2,523,021	2,854,226	31.5	3,148,344	28.5	2,793,275	2,793,275	2,793,275

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2543	Grounds Division Services								
	112 Classified Salaries	189,349	276,175	11.0	359,853	9.0	298,620	298,620	298,620
	132 Classified Salaries Overtime	866	1,485						
	1XX Salaries Total:	190,215	277,660	11.0	359,853	9.0	298,620	298,620	298,620
	211 PERS Employers Contribution	34,577	50,624		80,247		55,543	55,543	55,543
	214 PERS Debt Service Charge	7,604	12,441						
	220 Social Security Administration	13,968	20,318		27,529		22,844	22,844	22,844
	231 Worker's Compensation	8,130	11,623		26,629		17,917	17,917	17,917
	232 State Unemployment Insurance	365	531		1,080		896	896	896
	243 Tax Sheltered Annuities	1,332	2,427		1,650		1,575	1,575	1,575
	244 Insurance Benefits	51,480	74,150		108,449		108,540	108,540	108,540
	245 Other Employee Benefits	50	412						
	2XX Employee Benefits Total:	117,506	172,526		245,584		207,315	207,315	207,315
	389 Other Non-Instruc Services	14,517	24,598		52,000		26,000	26,000	26,000
	3XX Purchased Services Total:	14,517	24,598		52,000		26,000	26,000	26,000
	410 Supplies	1,619	27						
	432 Reference Books	159	35						
	460 Non-consumable Items	3,272	290		6,000		4,000	4,000	4,000
	4XX Supplies & Materials Total:	5,050	352		6,000		4,000	4,000	4,000
	542 Replacement Equipment Purchase		4,287						
	5XX Capital Outlay Total:		4,287						
	811 Asphalt Repair	6,277	9,451		17,000		17,000	17,000	17,000
	813 General Grounds	26,989	37,913		40,000		40,000	40,000	40,000
	821 Playground Maintenance	22,846	22,953		17,500		17,500	17,500	17,500
	822 Athletic Fields Maintenance	36,766	58,380		30,000		30,000	30,000	30,000
	839 Irrigation	18,484	19,410		30,000		30,000	30,000	30,000
	871 Fencing	401	2,758		15,000		15,000	15,000	15,000
	8XX Maintenance Supplies Total:	111,763	150,865		149,500		149,500	149,500	149,500
2543	Total: Grounds Division Services	439,051	630,288	11.0	812,937	9.0	685,435	685,435	685,435

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2544 Building Repair & Maintenance								
112 Classified Salaries	41,496		1.0	37,486	1.0	38,835	38,835	38,835
132 Classified Salaries Overtime	3,563							
139 Cell Phone Stipend	480	40						
1XX Salaries Total:	45,539	40	1.0	37,486	1.0	38,835	38,835	38,835
211 PERS Employers Contribution	8,302	-291		8,359		7,223	7,223	7,223
213 Dist Contrib to Pers For Contr	9							
214 PERS Debt Service Charge	1,777							
220 Social Security Administration	3,437	3		2,868		2,971	2,971	2,971
231 Worker's Compensation	204	5		2,774		2,330	2,330	2,330
232 State Unemployment Insurance	87	3		112		117	117	117
243 Tax Sheltered Annuities	566			150		175	175	175
244 Insurance Benefits	8,334			9,859		12,060	12,060	12,060
2XX Employee Benefits Total:	22,716	-280		24,122		24,876	24,876	24,876
389 Other Non-Instruc Services		183						
3XX Purchased Services Total:		183						
410 Supplies	4	1,566						
460 Non-consumable Items	790							
4XX Supplies & Materials Total:	794	1,566						
522 Bldg Improv (Done Maint Dept)	32,829	54,132		63,057		55,106	55,106	55,106
5XX Capital Outlay Total:	32,829	54,132		63,057		55,106	55,106	55,106
2544 Total: Building Repair & Maintenance	101,878	55,641	1.0	124,665	1.0	118,817	118,817	118,817

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2546	Security Services								
	112 Classified Salaries	47,303	52,244	1.0	47,365	1.0	48,410	48,410	48,410
	132 Classified Salaries Overtime	1,890	2,529						
	139 Cell Phone Stipend	636	639						
	1XX Salaries Total:	49,829	55,412	1.0	47,365	1.0	48,410	48,410	48,410
	211 PERS Employers Contribution	8,994	10,442		10,562		9,004	9,004	9,004
	214 PERS Debt Service Charge	1,992	2,558						
	220 Social Security Administration	3,709	4,272		3,623		3,703	3,703	3,703
	231 Worker's Compensation	2,053	2,261		3,505		2,905	2,905	2,905
	232 State Unemployment Insurance	97	112		142		145	145	145
	243 Tax Sheltered Annuities				150		175	175	175
	244 Insurance Benefits	8,334	8,600		9,859		12,060	12,060	12,060
	245 Other Employee Benefits	1,760	3,680						
	2XX Employee Benefits Total:	26,939	31,925		27,841		27,992	27,992	27,992
	342 Travel & Exp Out Of District	2,336	1,997		1,000		1,000	1,000	1,000
	351 Telephone And Telegraph		5,379						
	356 Security Services - Monitor &	62,003	54,968		69,000		69,000	69,000	69,000
	357 Security Modifications & Repai	6,137	13,971		15,000		15,000	15,000	15,000
	358 Sec Patrols				37,000		37,000	37,000	37,000
	389 Other Non-Instruc Services	45,650	38,399		30,000		30,000	30,000	30,000
	3XX Purchased Services Total:	116,126	114,714		152,000		152,000	152,000	152,000
	410 Supplies		132						
	4XX Supplies & Materials Total:		132						
	846 Locks And Keys	37,112	36,875		36,000		36,000	36,000	36,000
	892 Building Safety	35,329	44,784		53,000		40,000	40,000	40,000
	898 Environmental Safety	10,665	9,900		32,000		32,000	32,000	32,000
	8XX Maintenance Supplies Total:	83,106	91,559		121,000		108,000	108,000	108,000
2546	Total: Security Services	276,000	293,742	1.0	348,206	1.0	336,402	336,402	336,402

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2009 - 2010 Proposed	BUDGET Approved	Adopted
2548 Care Of Buildings Services								
112 Classified Salaries	2,054,749	2,549,274	94.4	2,653,615	94.2	2,623,464	2,623,464	2,623,464
122 Subs-Classified Salaries	76,196	84,551		32,760		33,497	33,497	33,497
124 Temps-Classified Salaries	30,808	29,918						
132 Classified Salaries Overtime	41,302	22,749		20,000		20,000	20,000	20,000
1XX Salaries Total:	2,203,055	2,686,492	94.4	2,706,375	94.2	2,676,961	2,676,961	2,676,961
211 PERS Employers Contribution	345,123	404,463		596,218		491,878	491,878	491,878
213 Dist Contrib to Pers For Contr	16,680	49,677						
214 PERS Debt Service Charge	73,259	93,925						
220 Social Security Administration	163,576	201,413		207,038		204,620	204,620	204,620
231 Worker's Compensation	90,592	112,750		192,050		159,385	159,385	159,385
232 State Unemployment Insurance	4,255	5,225		7,840		8,026	8,026	8,026
243 Tax Sheltered Annuities	9,036	14,689		14,154		16,479	16,479	16,479
244 Insurance Benefits	646,038	807,304		930,200		1,135,389	1,135,389	1,135,389
2XX Employee Benefits Total:	1,348,559	1,689,446		1,947,500		2,015,777	2,015,777	2,015,777
321 Equip Rep (Not Service Cntcts)	152							
323 Stormwater	244,574	253,066		259,200		279,200	279,200	279,200
324 Rentals	997	73						
325 Electricity	1,314,711	1,306,959		1,332,000		1,332,000	1,332,000	1,332,000
326 Fuel	1,100,107	1,142,511		1,120,000		1,320,000	1,320,000	1,320,000
327 Water	165,486	181,338		185,000		230,000	230,000	230,000
328 Garbage	180,659	226,362		190,443		226,443	226,443	226,443
329 Sewage	84,408	83,044		91,700		91,700	91,700	91,700
341 Travel - Local In-District	494	227						
346 In-District Expense	188	201						
351 Telephone And Telegraph	813	865		2,000		6,000	6,000	6,000
389 Other Non-Instruc Services	12,563	28,666		38,900		8,000	8,000	8,000
3XX Purchased Services Total:	3,105,152	3,223,312		3,219,243		3,493,343	3,493,343	3,493,343
410 Supplies	261,288	257,639		247,994		242,591	242,591	242,591
460 Non-consumable Items	4,175	2,355						
470 Computer Software	25							
4XX Supplies & Materials Total:	265,488	259,994		247,994		242,591	242,591	242,591
651 Liability Insurance	152,994	155,872		196,745		204,615	204,615	204,615
653 Property Insurance	333,581	334,330		367,373		393,089	393,089	393,089
6XX Other Objects Total:	486,575	490,202		564,118		597,704	597,704	597,704
850 Custodial Maintenance Supply	8,582	7,569		11,095		11,891	11,891	11,891
873 Equipment And Machinery Repair				3,500		3,500	3,500	3,500
888 Pest Control	7,899	11,971		6,500		6,500	6,500	6,500
8XX Maintenance Supplies Total:	16,481	19,540		21,095		21,891	21,891	21,891
2548 Total: Care Of Buildings Services	7,425,310	8,368,986	94.4	8,706,325	94.2	9,048,267	9,048,267	9,048,267

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2549	Fleet Maintenance Services								
	112 Classified Salaries	42,143	44,190	1.0	45,449	1.0	45,923	45,923	45,923
	1XX Salaries Total:	42,143	44,190	1.0	45,449	1.0	45,923	45,923	45,923
	211 PERS Employers Contribution	7,607	8,104		10,135		8,542	8,542	8,542
	214 PERS Debt Service Charge	1,678	1,989						
	220 Social Security Administration	2,997	3,133		3,477		3,513	3,513	3,513
	231 Worker's Compensation	1,781	1,867		3,181		2,755	2,755	2,755
	232 State Unemployment Insurance	78	82		136		138	138	138
	243 Tax Sheltered Annuities				150		175	175	175
	244 Insurance Benefits	8,334	8,594		9,859		12,060	12,060	12,060
	2XX Employee Benefits Total:	22,475	23,769		26,938		27,183	27,183	27,183
	321 Equip Rep (Not Service Cntcts)	24,804	17,758		25,000		25,000	25,000	25,000
	322 Repairs & Maint Svcs (Cntcrts)	990	1,233		1,000		2,000	2,000	2,000
	3XX Purchased Services Total:	25,794	18,991		26,000		27,000	27,000	27,000
	651 Liability Insurance	25,460	523						
	6XX Other Objects Total:	25,460	523						
	861 Vehicle Supplies	37,764	73,913		38,000		45,000	45,000	45,000
	863 Tires	10,803	14,660		11,500		15,000	15,000	15,000
	864 Fuel	91,807	92,236		95,000		95,000	95,000	95,000
	865 Oil	3,545	4,365		3,500		4,500	4,500	4,500
	867 Diesel Fuel Tax	171	141		200		150	150	150
	8XX Maintenance Supplies Total:	144,090	185,315		148,200		159,650	159,650	159,650
2549	Total: Fleet Maintenance Services	259,962	272,788	1.0	246,587	1.0	259,756	259,756	259,756

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2551 Transportation Services								
112 Classified Salaries	46,673	46,715	2.0	59,796	2.4	72,470	72,470	72,470
113 Administrators	97,985	109,309	1.2	106,361	1.2	111,488	111,488	111,488
122 Subs-Classified Salaries		1,227						
139 Cell Phone Stipend	607	607		500		700	700	700
1XX Salaries Total:	145,265	157,858	3.2	166,657	3.6	184,658	184,658	184,658
211 PERS Employers Contribution	27,001	29,671		37,054		34,216	34,216	34,216
214 PERS Debt Service Charge	6,111	7,280						
220 Social Security Administration	10,737	11,712		12,711		14,073	14,073	14,073
231 Worker's Compensation	562	701		4,835		4,905	4,905	4,905
232 State Unemployment Insurance	289	306		498		551	551	551
241 Professional Fund				2,040		2,040	2,040	2,040
243 Tax Sheltered Annuities	4,734	4,728		6,300		5,820	5,820	5,820
244 Insurance Benefits	26,897	25,210		32,822		43,536	43,536	43,536
2XX Employee Benefits Total:	76,331	79,608		96,260		105,141	105,141	105,141
322 Repairs & Maint Svcs (Cntrcts)	14,210	2,793		14,000		9,443	9,443	9,443
323 Stormwater	11,244	11,233						
325 Electricity	34,579	33,081						
326 Fuel	12,693	11,597						
327 Water	1,878	2,424						
328 Garbage	1,332	4,171						
329 Sewage	1,963	1,702						
341 Travel - Local In-District	960			1,000		1,000	1,000	1,000
342 Travel & Exp Out Of District	1,590	2,584		2,500		2,500	2,500	2,500
346 In-District Expense	37	343						
351 Telephone And Telegraph	107	92						
353 Postage	230	136		500		200	200	200
354 Advertising	461	675		500		700	700	700
389 Other Non-Instruc Services	15,055	7,558		5,000		9,000	9,000	9,000
3XX Purchased Services Total:	96,339	78,389		23,500		22,843	22,843	22,843
410 Supplies	13,899	26,986		35,683		35,000	35,000	35,000
432 Reference Books	875	94		500		500	500	500
440 Periodicals		197						
460 Non-consumable Items	28,492	6,262		15,000		15,000	15,000	15,000
470 Computer Software	1,504	7,642		3,000		6,000	6,000	6,000
480 Computer Hardware	14,399	23,799		18,000		20,000	20,000	20,000
4XX Supplies & Materials Total:	59,169	64,980		72,183		76,500	76,500	76,500
640 Dues And Fees				150				
653 Property Insurance	2,200	8,617		29,150				
6XX Other Objects Total:	2,200	8,617		29,300				
2551 Total: Transportation Services	379,304	389,452	3.2	387,900	3.6	389,142	389,142	389,142

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2009 - 2010 Proposed	BUDGET Approved	Adopted
2552 Vehicle Operation Services								
112 Classified Salaries	1,370,183	1,740,239	78.1	1,662,049	79.6	1,848,939	1,848,939	1,848,939
114 Classified Supervisors	121,251	144,689	1.8	118,671	2.0	146,909	146,909	146,909
122 Subs-Classified Salaries	136,341	144,828		155,000		153,374	153,374	153,374
124 Temps-Classified Salaries	24,081	3,750		25,000				
132 Classified Salaries Overtime	11,809	385						
139 Cell Phone Stipend	960	960		1,020		1,020	1,020	1,020
1XX Salaries Total:	1,664,625	2,034,851	79.8	1,961,740	81.6	2,150,242	2,150,242	2,150,242
211 PERS Employers Contribution	256,423	293,692		397,100		371,227	371,227	371,227
213 Dist Contrib to Pers For Contr	35,651	106,312						
214 PERS Debt Service Charge	50,568	61,590						
220 Social Security Administration	141,584	171,057		148,083		164,415	164,415	164,415
231 Worker's Compensation	81,388	98,667		127,917		120,874	120,874	120,874
232 State Unemployment Insurance	3,696	4,453		5,807		6,447	6,447	6,447
241 Professional Fund				2,100		2,400	2,400	2,400
242 Physical Examinations	13,805	19,424						
243 Tax Sheltered Annuities	13,833	17,050		19,058		21,928	21,928	21,928
244 Insurance Benefits	654,194	742,727		788,605		984,115	984,115	984,115
2XX Employee Benefits Total:	1,251,142	1,514,972		1,488,670		1,671,406	1,671,406	1,671,406
331 Pupil Transp To And From Schl	20,246	14,538		64,882		18,040	18,040	18,040
342 Travel & Exp Out Of District	387	506		1,000		1,000	1,000	1,000
389 Other Non-Instruc Services	14,977	7,851		21,000		21,000	21,000	21,000
3XX Purchased Services Total:	35,610	22,895		86,882		40,040	40,040	40,040
410 Supplies	1,250			2,500		2,500	2,500	2,500
4XX Supplies & Materials Total:	1,250			2,500		2,500	2,500	2,500
651 Liability Insurance	25,145	49,616		29,508		32,136	32,136	32,136
6XX Other Objects Total:	25,145	49,616		29,508		32,136	32,136	32,136
864 Fuel	5	-20,259						
8XX Maintenance Supplies Total:	5	-20,259						
2552 Total: Vehicle Operation Services	2,977,777	3,602,075	79.8	3,569,300	81.6	3,896,324	3,896,324	3,896,324

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2554	Vehicle Purch Svcs & Maint Svc								
	112 Classified Salaries	202,724	209,221	6.1	247,122	6.1	252,069	252,069	252,069
	1XX Salaries Total:	202,724	209,221	6.1	247,122	6.1	252,069	252,069	252,069
	211 PERS Employers Contribution	36,772	33,125		55,108		46,885	46,885	46,885
	213 Dist Contrib to Pers For Contr	11	5,657						
	214 PERS Debt Service Charge	8,001	7,162						
	220 Social Security Administration	14,705	15,267		18,905		19,283	19,283	19,283
	231 Worker's Compensation	7,637	8,304		17,299		15,124	15,124	15,124
	232 State Unemployment Insurance	382	406		742		757	757	757
	243 Tax Sheltered Annuities	1,371	1,876		920		1,073	1,073	1,073
	244 Insurance Benefits	43,036	47,248		60,436		73,928	73,928	73,928
	245 Other Employee Benefits		3,150		2,700		3,500	3,500	3,500
	2XX Employee Benefits Total:	111,915	122,195		156,110		160,550	160,550	160,550
	321 Equip Rep (Not Service Cntcts)	26,788	29,991		35,000		35,000	35,000	35,000
	322 Repairs & Maint Svcs (Cntrcts)	11,686	11,901		14,000		14,000	14,000	14,000
	324 Rentals	650							
	342 Travel & Exp Out Of District				500		500	500	500
	389 Other Non-Instruc Services	10,933	309		12,500		500	500	500
	3XX Purchased Services Total:	50,057	42,201		62,000		50,000	50,000	50,000
	410 Supplies	856	1,554		750		1,500	1,500	1,500
	432 Reference Books				500		500	500	500
	460 Non-consumable Items				4,000		4,000	4,000	4,000
	4XX Supplies & Materials Total:	856	1,554		5,250		6,000	6,000	6,000
	861 Vehicle Supplies	112,650	170,284		130,000		160,000	160,000	160,000
	863 Tires	40,963	38,181		55,000		46,548	46,548	46,548
	864 Fuel	304,546	419,994		335,000		331,700	331,700	331,700
	865 Oil	10,436	13,230		12,000		13,000	13,000	13,000
	8XX Maintenance Supplies Total:	468,595	641,689		532,000		551,248	551,248	551,248
2554	Total: Vehicle Purch Svcs & Maint Svc	834,147	1,016,860	6.1	1,002,482	6.1	1,019,867	1,019,867	1,019,867

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
2555 Student Transportation Dist E						
112 Classified Salaries	159,333	176,092	158,870	81,876	81,876	81,876
1XX Salaries Total:	159,333	176,092	158,870	81,876	81,876	81,876
211 PERS Employers Contribution		14,361	35,428	15,229	15,229	15,229
220 Social Security Administration		4,861	12,153	6,264	6,264	6,264
231 Worker's Compensation		388	5,232	4,913	4,913	4,913
232 State Unemployment Insurance		191	224	246	246	246
2XX Employee Benefits Total:		19,801	53,037	26,652	26,652	26,652
389 Other Non-Instruc Services	5,334	122,377	20,000	20,000	20,000	20,000
3XX Purchased Services Total:	5,334	122,377	20,000	20,000	20,000	20,000
864 Fuel	246					
868 Oth than Home to Sch Supplies	35,538	56,836	199,501	81,136	81,136	81,136
8XX Maintenance Supplies Total:	35,784	56,836	199,501	81,136	81,136	81,136
2555 Total: Student Transportation Dist E	200,451	375,106	431,408	209,664	209,664	209,664

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
2556 Student Transportaion - Refund						
112 Classified Salaries	66,289	82,908				
1XX Salaries Total:	66,289	82,908				
389 Other Non-Instruc Services	88,752	90,544	175,000	190,000	190,000	190,000
3XX Purchased Services Total:	88,752	90,544	175,000	190,000	190,000	190,000
868 Oth than Home to Sch Supplies	12,612	18,306				
8XX Maintenance Supplies Total:	12,612	18,306				
2556 Total: Student Transportaion - Refund	167,653	191,758	175,000	190,000	190,000	190,000

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2559 Other Pupil Transportation Svc								
331 Pupil Transp To And From Schl	53,889	50,074		29,344		28,826	28,826	28,826
3XX Purchased Services Total:	53,889	50,074		29,344		28,826	28,826	28,826
2559 Total: Other Pupil Transportation Svc	53,889	50,074		29,344		28,826	28,826	28,826

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	232,002	261,092	6.0	231,735	5.2	213,524	213,524	213,524
114 Classified Supervisors	24,220	36,673	.5	26,627	.5	30,673	30,673	30,673
124 Temps-Classified Salaries	3,810	2,512		1,240				
132 Classified Salaries Overtime	1,466	2,039		1,000				
139 Cell Phone Stipend	240	248		240				
1XX Salaries Total:	261,738	302,564	6.5	260,842	5.7	244,197	244,197	244,197
211 PERS Employers Contribution	37,173	45,424		57,837		45,420	45,420	45,420
213 Dist Contrib to Pers For Contr	5,468	13,339						
214 PERS Debt Service Charge	7,406	9,904						
220 Social Security Administration	19,117	22,100		19,841		18,681	18,681	18,681
231 Worker's Compensation	5,779	7,987		13,303		9,514	9,514	9,514
232 State Unemployment Insurance	593	581		778		732	732	732
241 Professional Fund				1,800		1,800	1,800	1,800
242 Physical Examinations	160							
243 Tax Sheltered Annuities	7,022	8,058		7,050		6,737	6,737	6,737
244 Insurance Benefits	61,635	69,081		65,675		69,013	69,013	69,013
245 Other Employee Benefits	65			300				
2XX Employee Benefits Total:	144,418	176,474		166,584		151,897	151,897	151,897
321 Equip Rep (Not Service Cntcts)	2,630	1,721		2,500		2,500	2,500	2,500
322 Repairs & Maint Svcs (Cntrcts)	588					1,686	1,686	1,686
341 Travel - Local In-District				50				
342 Travel & Exp Out Of District	536	65		300				
346 In-District Expense				300		300	300	300
351 Telephone And Telegraph	685	90		300		300	300	300
353 Postage	53			500				
389 Other Non-Instruc Services	19,726	8,472		1,900		2,900	2,900	2,900
3XX Purchased Services Total:	24,218	10,348		5,850		7,686	7,686	7,686
410 Supplies	1,574	2,168		2,256		2,000	2,000	2,000
432 Reference Books	514							
457	-1,137	5,108		750				
460 Non-consumable Items	362	249		400		400	400	400
480 Computer Hardware	59							
4XX Supplies & Materials Total:	1,372	7,525		3,406		2,400	2,400	2,400
640 Dues And Fees	5,075	4,680		5,000		4,000	4,000	4,000
655 Judg & Settlem Against Distric		2,500						
6XX Other Objects Total:	5,075	7,180		5,000		4,000	4,000	4,000
864 Fuel	8,463	11,111		9,500		10,500	10,500	10,500
8XX Maintenance Supplies Total:	8,463	11,111		9,500		10,500	10,500	10,500
2575 Total: Purchasing And Warehouse Servi	445,284	515,202	6.5	451,182	5.7	420,680	420,680	420,680

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2576	Mail Distribution Services								
	353 Postage	-4,160	2,499		1,500		1,500	1,500	1,500
	389 Other Non-Instruc Services	33,420	19,429		25,883		25,883	25,883	25,883
	3XX Purchased Services Total:	29,260	21,928		27,383		27,383	27,383	27,383
2576	Total: Mail Distribution Services	29,260	21,928		27,383		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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2630 Communic & Intergov Relations								
112 Classified Salaries	99,962	115,278	2.1	113,578	2.0	99,817	99,817	99,817
113 Administrators	100,981	109,754	1.0	109,416	1.0	109,463	109,463	109,463
122 Subs-Classified Salaries		258		100		102	102	102
124 Temps-Classified Salaries	37,306	570		11,150		11,400	11,400	11,400
131 Licensed Additional Salaries	4,294			500		500	500	500
132 Classified Salaries Overtime	107			250		250	250	250
139 Cell Phone Stipend	480	745		1,116		1,116	1,116	1,116
1XX Salaries Total:	243,130	226,605	3.1	236,110	3.0	222,648	222,648	222,648
211 PERS Employers Contribution	44,996	43,103		49,895		39,066	39,066	39,066
213 Dist Contrib to Pers For Contr	98	365						
214 PERS Debt Service Charge	9,881	10,535						
220 Social Security Administration	18,086	17,006		17,124		16,075	16,075	16,075
231 Worker's Compensation	1,096	1,002		1,366		1,051	1,051	1,051
232 State Unemployment Insurance	477	444		672		630	630	630
241 Professional Fund	845			2,900		2,900	2,900	2,900
243 Tax Sheltered Annuities	11,248	11,269		9,358		8,675	8,675	8,675
244 Insurance Benefits	27,185	34,070		32,192		36,380	36,380	36,380
2XX Employee Benefits Total:	113,912	117,794		113,507		104,777	104,777	104,777
321 Equip Rep (Not Service Cntcts)				100				
324 Rentals				250		350	350	350
341 Travel - Local In-District	573	672		900		900	900	900
342 Travel & Exp Out Of District	2,258	4,620		5,000		5,000	5,000	5,000
346 In-District Expense	2,617	1,150		4,111		4,500	4,500	4,500
351 Telephone And Telegraph	643	512		100				
353 Postage	9,007	9,755		11,000		13,000	13,000	13,000
389 Other Non-Instruc Services	167,210	204,343		180,000		165,494	165,494	165,494
3XX Purchased Services Total:	182,308	221,052		201,461		189,244	189,244	189,244
410 Supplies	9,162	6,797		15,500		13,500	13,500	13,500
432 Reference Books	13	276		150		150	150	150
440 Periodicals	188	75		250		250	250	250
460 Non-consumable Items	40							
470 Computer Software	395	1,072		750		1,200	1,200	1,200
480 Computer Hardware	495	301		200				
4XX Supplies & Materials Total:	10,293	8,521		16,850		15,100	15,100	15,100
640 Dues And Fees	1,421	1,648		1,500		1,500	1,500	1,500
6XX Other Objects Total:	1,421	1,648		1,500		1,500	1,500	1,500
2630 Total: Communic & Intergov Relations	551,064	575,620	3.1	569,428	3.0	533,269	533,269	533,269

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2641	Human Resources								
	111 Licensed Salaries	655	-2,440						
	112 Classified Salaries	312,459	337,873	8.0	384,245	7.0	346,154	346,154	346,154
	113 Administrators	269,173	340,759	2.0	187,637	3.0	293,804	293,804	293,804
	114 Classified Supervisors	15,290	63,469	1.0	62,935	1.0	66,109	66,109	66,109
	122 Subs-Classified Salaries	185							
	123 Temps-Licensed Salaries		3,032						
	124 Temps-Classified Salaries	6,822	6,639		6,850		6,646	6,646	6,646
	131 Licensed Additional Salaries	7,612	6,187		13,095		13,095	13,095	13,095
	132 Classified Salaries Overtime	5,110	1,170		2,798		2,500	2,500	2,500
	139 Cell Phone Stipend	1,272	2,438		44,400		54,400	54,400	54,400
	1XX Salaries Total:	618,578	759,127	11.0	701,960	11.0	782,708	782,708	782,708
	211 PERS Employers Contribution	81,778	102,903		145,110		134,230	134,230	134,230
	213 Dist Contrib to Pers For Contr	9,812	28,401						
	214 PERS Debt Service Charge	16,113	22,593						
	220 Social Security Administration	45,002	56,065		49,779		55,207	55,207	55,207
	231 Worker's Compensation	2,892	3,404		3,969		3,609	3,609	3,609
	232 State Unemployment Insurance	1,191	1,470		1,952		2,164	2,164	2,164
	241 Professional Fund	420	897		7,000		42,500	42,500	42,500
	243 Tax Sheltered Annuities	18,454	37,233		23,500		22,725	22,725	22,725
	244 Insurance Benefits	93,719	122,210		113,754		145,220	145,220	145,220
	245 Other Employee Benefits	22,277	15,552		14,467		79,467	79,467	79,467
	248	5,630	5,730						
	2XX Employee Benefits Total:	297,288	396,458		359,531		485,122	485,122	485,122
	319 Other Instruc Prof & Tech Svcs				22,234		22,234	22,234	22,234
	321 Equip Rep (Not Service Cntcts)	100	145		302		302	302	302
	322 Repairs & Maint Svcs (Cntrcts)	1,030	1,986		13,549		7,549	7,549	7,549
	341 Travel - Local In-District		16		528		100	100	100
	342 Travel & Exp Out Of District	1,797	5,066		2,368		2,368	2,368	2,368
	346 In-District Expense	14,110	6,519		5,772		1,772	1,772	1,772
	347 Recruitment Expenses	760	1,521		1,721		721	721	721
	353 Postage	2,477	1,667		2,641		1,241	1,241	1,241
	354 Advertising	1,132	3,071		311		111	111	111
	384 Negotiation Services	2,852	3,025		1,142		1,120	1,120	1,120
	389 Other Non-Instruc Services	50,868	14,162		16,576		12,151	12,151	12,151
	3XX Purchased Services Total:	75,126	37,178		67,144		49,669	49,669	49,669
	410 Supplies	11,496	11,300		13,475		9,673	9,673	9,673
	432 Reference Books	74	322		571		571	571	571
	440 Periodicals	1,686	1,523		2,230		1,730	1,730	1,730
	460 Non-consumable Items	5,132							
	470 Computer Software	5,060	1,766		3,350		1,350	1,350	1,350
	480 Computer Hardware	9,141	4,690		5,195		2,195	2,195	2,195
	4XX Supplies & Materials Total:	32,589	19,601		24,821		15,519	15,519	15,519

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	497	951		503		503	503	503
6XX Other Objects Total:	497	951		503		503	503	503
2641 Total: Human Resources	1,024,078	1,213,315	11.0	1,153,959	11.0	1,333,521	1,333,521	1,333,521

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2649 Retirement Pay Plan (Class)								
245 Other Employee Benefits	11,325	15,656						
2XX Employee Benefits Total:	11,325	15,656						
2649 Total: Retirement Pay Plan (Class)	11,325	15,656						

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2660 Computing & Info Services								
112 Classified Salaries	820,851	1,021,632	19.2	1,023,187	18.7	1,018,274	1,018,274	1,018,274
113 Administrators	106,444	104,705	1.0	109,416	1.0	109,463	109,463	109,463
114 Classified Supervisors	165,998	182,151	2.0	182,707	2.0	187,243	187,243	187,243
122 Subs-Classified Salaries		1,456						
124 Temps-Classified Salaries		6,776						
131 Licensed Additional Salaries	11,513							
132 Classified Salaries Overtime	5,297	12,357						
139 Cell Phone Stipend	4,080	4,720						
1XX Salaries Total:	1,114,183	1,333,797	22.2	1,315,310	21.7	1,314,980	1,314,980	1,314,980
211 PERS Employers Contribution	164,946	191,079		293,316		244,585	244,585	244,585
213 Dist Contrib to Pers For Contr	22,487	64,112						
214 PERS Debt Service Charge	31,913	40,579						
220 Social Security Administration	83,024	99,820		100,621		100,596	100,596	100,596
231 Worker's Compensation	8,268	9,363		8,024		6,574	6,574	6,574
232 State Unemployment Insurance	2,178	2,622		3,946		3,945	3,945	3,945
241 Professional Fund	1,180	1,140		13,100		13,500	13,500	13,500
243 Tax Sheltered Annuities	39,686	61,044		46,658		42,552	42,552	42,552
244 Insurance Benefits	179,892	211,724		230,208		262,943	262,943	262,943
2XX Employee Benefits Total:	533,574	681,483		695,873		674,695	674,695	674,695
316 Data Processing Serv (Instr)		3,412		4,100		3,800	3,800	3,800
319 Other Instruc Prof & Tech Svcs	520							
321 Equip Rep (Not Service Cntcts)		12,577		54,000		10,000	10,000	10,000
322 Repairs & Maint Svcs (Cntrcts)	341,526	469,658		570,180		691,607	691,607	691,607
324 Rentals	1,816	1,553		1,800		2,000	2,000	2,000
341 Travel - Local In-District	1,135	903		1,000		316	316	316
342 Travel & Exp Out Of District	27,190	22,321		7,000		11,500	11,500	11,500
346 In-District Expense	2,311	2,406		1,000		700	700	700
351 Telephone And Telegraph	6,909	303,900		306,000		306,704	306,704	306,704
353 Postage	1,934	813		400		200	200	200
354 Advertising	2,917			1,000				
386 Data Processing Ser (Non-Instr)	104,222	107,446		95,000		90,000	90,000	90,000
389 Other Non-Instruc Services	202,170	359,094		178,625		244,300	244,300	244,300
3XX Purchased Services Total:	692,650	1,284,083		1,220,105		1,361,127	1,361,127	1,361,127
410 Supplies	9,597	24,497		18,800		41,300	41,300	41,300
432 Reference Books	218	1,244		700		320	320	320
440 Periodicals		35		100		100	100	100
460 Non-consumable Items		13,670				10,000	10,000	10,000
470 Computer Software	207,369	47,959		26,000		23,000	23,000	23,000
480 Computer Hardware	54,845	27,783		18,000		33,800	33,800	33,800
4XX Supplies & Materials Total:	272,029	115,188		63,600		108,520	108,520	108,520
531 Improvement Of Sites	4,673							
5XX Capital Outlay Total:	4,673							

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	1,695	240		900		800	800	800
6XX Other Objects Total:	1,695	240		900		800	800	800
2660 Total: Computing & Info Services	2,618,804	3,414,791	22.2	3,295,788	21.7	3,460,122	3,460,122	3,460,122

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2665	Site Based Technology								
111	Licensed Salaries		72,197	.7	48,150	.5	10,109	10,109	10,109
112	Classified Salaries		249,741	5.6	177,678	13.7	419,922	419,922	419,922
124	Temps-Classified Salaries	819	2,994						
132	Classified Salaries Overtime		1,930						
151	Department Head Increments				14,123				
	1XX Salaries Total:	819	326,862	6.2	239,951	14.2	430,031	430,031	430,031
211	PERS Employers Contribution	148	18,755		53,510		79,986	79,986	79,986
213	Dist Contrib to Pers For Contr		31,682						
214	PERS Debt Service Charge		1,044						
220	Social Security Administration	63	22,411		18,355		32,899	32,899	32,899
231	Worker's Compensation		760		1,463		2,153	2,153	2,153
232	State Unemployment Insurance		577		722		1,288	1,288	1,288
243	Tax Sheltered Annuities		915		1,396		2,850	2,850	2,850
244	Insurance Benefits		81,030		63,466		171,486	171,486	171,486
	2XX Employee Benefits Total:	211	157,174		138,912		290,662	290,662	290,662
2665	Total: Site Based Technology	1,030	484,036	6.2	378,863	14.2	720,693	720,693	720,693

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2669	Other Data Processing Services								
	124 Temps-Classified Salaries	2,396							
	1XX Salaries Total:	2,396							
	211 PERS Employers Contribution	116							
	220 Social Security Administration	136							
	231 Worker's Compensation	12							
	232 State Unemployment Insurance	3							
	241 Professional Fund	250							
	2XX Employee Benefits Total:	517							
	316 Data Processing Serv (Instr)	46,647							
	321 Equip Rep (Not Service Cntcts)	13,669							
	322 Repairs & Maint Svcs (Cntrcts)	77,392							
	346 In-District Expense	15							
	351 Telephone And Telegraph	337,393	6,212		5,302		4,069	4,069	4,069
	389 Other Non-Instruc Services	60,052	7,175		100				
	3XX Purchased Services Total:	535,168	13,387		5,402		4,069	4,069	4,069
	410 Supplies	1,929	537						
	440 Periodicals	158							
	460 Non-consumable Items	12,834	1,014						
	470 Computer Software	1,470							
	480 Computer Hardware	50,699							
	4XX Supplies & Materials Total:	67,090	1,551						
	550 Technology	5,128							
	5XX Capital Outlay Total:	5,128							
	640 Dues And Fees	950							
	6XX Other Objects Total:	950							
2669	Total: Other Data Processing Services	611,249	14,938		5,402		4,069	4,069	4,069

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
2700 Supplemental Retirement Pgm								
249 District Retirement	3,781,743	3,024,104		3,300,000		2,500,000	2,500,000	2,500,000
2XX Employee Benefits Total:	3,781,743	3,024,104		3,300,000		2,500,000	2,500,000	2,500,000
2700 Total: Supplemental Retirement Pgm	3,781,743	3,024,104		3,300,000		2,500,000	2,500,000	2,500,000

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
3100	Food Services								
	112 Classified Salaries	43,722	43,411						
	1XX Salaries Total:	43,722	43,411						
	211 PERS Employers Contribution	6,436	5,551						
	213 Dist Contrib to Pers For Contr	281	1,007						
	214 PERS Debt Service Charge	1,548	1,261						
	220 Social Security Administration	3,142	3,146						
	231 Worker's Compensation	925	213						
	232 State Unemployment Insurance	81	82						
	243 Tax Sheltered Annuities	128	167						
	244 Insurance Benefits	707	476						
	2XX Employee Benefits Total:	13,248	11,903						
	410 Supplies	751	547						
	4XX Supplies & Materials Total:	751	547						
3100	Total: Food Services	57,721	55,861						

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
3320 Community Recreation Services								
112 Classified Salaries	67,792	58,111	2.0	70,606	2.0	65,136	65,136	65,136
122 Subs-Classified Salaries		5,754						
124 Temps-Classified Salaries		4,570						
1XX Salaries Total:	67,792	68,435	2.0	70,606	2.0	65,136	65,136	65,136
211 PERS Employers Contribution	8,283	8,185		16,265		12,115	12,115	12,115
213 Dist Contrib to Pers For Contr	2,586	2,468						
214 PERS Debt Service Charge	1,423	1,760						
220 Social Security Administration	4,794	4,713		5,402		4,983	4,983	4,983
231 Worker's Compensation	1,552	1,083		221		326	326	326
232 State Unemployment Insurance	125	123		109		195	195	195
243 Tax Sheltered Annuities		50		300		350	350	350
244 Insurance Benefits	16,748	14,338		19,718		24,120	24,120	24,120
2XX Employee Benefits Total:	35,511	32,720		42,015		42,089	42,089	42,089
389 Other Non-Instruc Services	7,409	8,316						
3XX Purchased Services Total:	7,409	8,316						
3320 Total: Community Recreation Services	110,712	109,471	2.0	112,621	2.0	107,225	107,225	107,225

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
3390 Radio KRVM Services								
112 Classified Salaries	2,664							
1XX Salaries Total:	2,664							
211 PERS Employers Contribution	303							
213 Dist Contrib to Pers For Contr	108							
214 PERS Debt Service Charge	53							
220 Social Security Administration	197							
231 Worker's Compensation	22							
232 State Unemployment Insurance	5							
243 Tax Sheltered Annuities	4							
2XX Employee Benefits Total:	692							
3390 Total: Radio KRVM Services	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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
3510 Custody And Care Of Children S								
112 Classified Salaries	91,554	81,063	3.0	69,996	3.6	85,576	85,576	85,576
121 Licensed Subs Salaries				25,000				
122 Subs-Classified Salaries	255	1,699		44,000		76,687	76,687	76,687
124 Temps-Classified Salaries	21,024	23,857						
131 Licensed Additional Salaries				6,000				
1XX Salaries Total:	112,833	106,619	3.0	144,996	3.6	162,263	162,263	162,263
211 PERS Employers Contribution	8,341	7,414		18,697		16,752	16,752	16,752
213 Dist Contrib to Pers For Contr	4,638	8,207						
214 PERS Debt Service Charge	958	992						
220 Social Security Administration	7,352	6,204		11,093		12,473	12,473	12,473
231 Worker's Compensation	-5,950	590		885		513	513	513
232 State Unemployment Insurance	193	163		435		308	308	308
243 Tax Sheltered Annuities	-12	74		450		175	175	175
244 Insurance Benefits	43,280	29,079		30,202		44,177	44,177	44,177
2XX Employee Benefits Total:	58,800	52,723		61,762		74,398	74,398	74,398
3510 Total: Custody And Care Of Children S	171,633	159,342	3.0	206,758	3.6	236,661	236,661	236,661

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET 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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
5120 Short Term Debt								
620 Interest				1,000		1,000	1,000	1,000
6XX Other Objects Total:				1,000		1,000	1,000	1,000
5120 Total: Short Term Debt				1,000		1,000	1,000	1,000

PROGRAM BUDGET DETAIL—GENERAL FUND

General Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
5200 Interfund Transfers								
710 Fund Modifications	5,551,078	5,298,515		3,224,286		1,317,576	1,317,576	1,317,576
7XX Transfers Total:	5,551,078	5,298,515		3,224,286		1,317,576	1,317,576	1,317,576
5200 Total: Interfund Transfers	5,551,078	5,298,515		3,224,286		1,317,576	1,317,576	1,317,576

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
6110 Contingency Fund								
810 Planned Reserve				3,037,341		2,138,000	2,138,000	2,138,000
8XX Planned Reserve Total:				3,037,341		2,138,000	2,138,000	2,138,000
6110 Total: Contingency Fund				3,037,341		2,138,000	2,138,000	2,138,000

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
6111	Contingency ESS								
	810 Planned Reserve				500,000				
	8XX Maintenance Supplies Total:				500,000				
6111	Total: Contingency ESS				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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
7000 Reserves And Fund Balances						
820 Unapp.Ending Fund Bal.	20,845,607	17,053,588	9,579,121	2,672,918	2,672,918	2,672,918
8XX Unapp.Ending Fund Bal. Total:	20,845,607	17,053,588	9,579,121	2,672,918	2,672,918	2,672,918
7000 Total: Reserves And Fund Balances	20,845,607	17,053,588	9,579,121	2,672,918	2,672,918	2,672,918

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
Total: Requirements	154,022,422	169,561,023	1570.0	168,681,634	1512.6	148,631,000	148,631,000	148,631,000

PROGRAM BUDGET DETAIL

FLEET AND EQUIPMENT FUND

Fleet & Equipment Fund Resources		P R O G R A M B U D G E T D E T A I L JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual 2006 - 2007	Revenues 2007 - 2008	2 0 0 8 - 2 0 0 9 FTE Budget	2 0 0 9 - 2 0 1 0 FTE Proposed	B U D G E T Approved	Adopted	
1510	Interest On Investment 000	48,799	57,433	40,000				
1992	Other Local Reimbursements 000	17,586						
1999	Miscellaneous 000	18,272	19,997	10,000	10,000	10,000	10,000	
3222	SSF Transportation Equipment 000	481,310	434,949	474,354	485,000	485,000	485,000	
5200	Interfund Transfers 000	2,087,003	2,157,901	525,885	499,576	499,576	499,576	
5210	Transfer From General Fund 000	1,917,396	1,291,898	1,332,428				
5400	Net Working Capital 000	8,585,761	9,747,766	9,265,375	8,035,258	8,035,258	8,035,258	
Total: Resources		13,156,127	13,709,944	11,648,042	9,029,834	9,029,834	9,029,834	

PROGRAM BUDGET DETAIL—FLEET & 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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Primary, K-3								
421 Textbooks	365,350	460,465		79,359		70,762	70,762	70,762
431 Library Books				750		1,000	1,000	1,000
432 Reference Books				250		200	200	200
460 Non-consumable Items	12,766	54,426		7,024		8,049	8,049	8,049
470 Computer Software	2,141	1,117		100		1,000	1,000	1,000
480 Computer Hardware	106,974	325,047		2,800		10,413	10,413	10,413
4XX Supplies & Materials Total:	487,231	841,055		90,283		91,424	91,424	91,424
541 Initial & Addt'l Equip Purch		3,817						
5XX Capital Outlay Total:		3,817						
1111 Total: Primary, K-3	487,231	844,872		90,283		91,424	91,424	91,424
1112 Intermediate Programs								
421 Textbooks	184,055	332,234		39,795		32,163	32,163	32,163
431 Library Books				750		1,000	1,000	1,000
432 Reference Books				250		200	200	200
460 Non-consumable Items	4,292	31,451		7,294		11,664	11,664	11,664
470 Computer Software	750	8,632		50		500	500	500
480 Computer Hardware	133,920	183,670		10,598		6,047	6,047	6,047
4XX Supplies & Materials Total:	323,017	555,987		58,737		51,574	51,574	51,574
541 Initial & Addt'l Equip Purch		3,817						
5XX Capital Outlay Total:		3,817						
1112 Total: Intermediate Programs	323,017	559,804		58,737		51,574	51,574	51,574
1121 Regular Middle School Program								
421 Textbooks	96,914	218,718		24,708		21,873	21,873	21,873
431 Library Books		4,469						
432 Reference Books		459						
460 Non-consumable Items	18,113	40,029		23,283		15,091	15,091	15,091
470 Computer Software	7,030	7,787				2,946	2,946	2,946
480 Computer Hardware	102,131	215,189		11,541		27,385	27,385	27,385
4XX Supplies & Materials Total:	224,188	486,651		59,532		67,295	67,295	67,295
541 Initial & Addt'l Equip Purch				15,525		7,852	7,852	7,852
5XX Capital Outlay Total:				15,525		7,852	7,852	7,852
1121 Total: Regular Middle School Program	224,188	486,651		75,057		75,147	75,147	75,147
1131 Regular High School Program								
410 Supplies	2,000							

PROGRAM BUDGET DETAIL—FLEET & 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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
421 Textbooks	99,416	397,507		2,170,117		2,071,968	2,071,968	2,071,968
432 Reference Books	400	225						
460 Non-consumable Items	11,858	56,014		39,567		23,915	23,915	23,915
470 Computer Software	40,668	6,189						
480 Computer Hardware	332,334	175,859		48,650		68,777	68,777	68,777
4XX Supplies & Materials Total:	486,676	635,794		2,258,334		2,164,660	2,164,660	2,164,660
541 Initial & Addt'l Equip Purch				532,898		537,193	537,193	537,193
542 Replacement Equipment Purchase		5,195						
5XX Capital Outlay Total:		5,195		532,898		537,193	537,193	537,193
1131 Total: Regular High School Program	486,676	640,989		2,791,232		2,701,853	2,701,853	2,701,853
1132 High School Extra-Curricular								
460 Non-consumable Items	3,333	10,471						
4XX Supplies & Materials Total:	3,333	10,471						
1132 Total: High School Extra-Curricular	3,333	10,471						
1220 Restrictive Programs								
421 Textbooks		13,815						
460 Non-consumable Items	1,226							
4XX Supplies & Materials Total:	1,226	13,815						
1220 Total: Restrictive Programs	1,226	13,815						
1250 Less Restricted								
421 Textbooks	345							
4XX Supplies & Materials Total:	345							
1250 Total: Less Restricted	345							
1280 Alternative Education								
421 Textbooks	2,286	1,821						
432 Reference Books	61							
460 Non-consumable Items	5,167	2,421						
470 Computer Software	5,880	6,495						
480 Computer Hardware	6,352	10,014						
4XX Supplies & Materials Total:	19,746	20,751						
1280 Total: Alternative Education	19,746	20,751						
1291 English Language Learner Pgm								
421 Textbooks	1,761	101,498						

PROGRAM BUDGET DETAIL—FLEET & EQUIPMENT FUND

Fleet & Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
470	Computer Software		64						
480	Computer Hardware	7,565	4,720						
	4XX Supplies & Materials Total:	9,326	106,282						
1291	Total: English Language Learner Pgm	9,326	106,282						
2122	Counseling Services								
421	Textbooks						410	410	410
432	Reference Books	214							
470	Computer Software						900	900	900
480	Computer Hardware				800		600	600	600
	4XX Supplies & Materials Total:	214			800		1,910	1,910	1,910
2122	Total: Counseling Services	214			800		1,910	1,910	1,910
2190	Director of Educ Services								
460	Non-consumable Items	6,787	5,667						
470	Computer Software	6,069	14,694						
480	Computer Hardware	35,106	128,982						
	4XX Supplies & Materials Total:	47,962	149,343						
2190	Total: Director of Educ Services	47,962	149,343						
2211	Improvement Of Instruction Ser								
421	Textbooks	19,379	41,301						
432	Reference Books	1,231	204						
460	Non-consumable Items	31,232	16,370						
470	Computer Software	4,258	35,716						
480	Computer Hardware	55,946	45,056						
	4XX Supplies & Materials Total:	112,046	138,647						
541	Initial & Addt'l Equip Purch	12,263							
	5XX Capital Outlay Total:	12,263							
2211	Total: Improvement Of Instruction Ser	124,309	138,647						
2214	Multicultural Education								
460	Non-consumable Items	-4,170	1,254						
480	Computer Hardware	7,690	24,554						
	4XX Supplies & Materials Total:	3,520	25,808						
2214	Total: Multicultural Education	3,520	25,808						

PROGRAM BUDGET DETAIL—FLEET & EQUIPMENT FUND

Fleet & Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted	
2222	School Library Services							
431	Library Books	27,754	39,669	38,643	216,226	216,226	216,226	
432	Reference Books	10,386	22,362	17,100	22,588	22,588	22,588	
470	Computer Software	1,719						
480	Computer Hardware	2,662	6,036					
	4XX Supplies & Materials Total:	42,521	68,067	55,743	238,814	238,814	238,814	
2222	Total: School Library Services	42,521	68,067	55,743	238,814	238,814	238,814	
2223	MultiMedia Services							
460	Non-consumable Items	1,759	1,908	900	1,200	1,200	1,200	
470	Computer Software	1,067	10,800					
480	Computer Hardware	14,509	40,840	800				
	4XX Supplies & Materials Total:	17,335	53,548	1,700	1,200	1,200	1,200	
542	Replacement Equipment Purchase		9,501					
	5XX Capital Outlay Total:		9,501					
2223	Total: MultiMedia Services	17,335	63,049	1,700	1,200	1,200	1,200	
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	217						
460	Non-consumable Items	9,872	3,950					
470	Computer Software	488						
480	Computer Hardware	1,067	2,038					
	4XX Supplies & Materials Total:	11,644	5,988					
2321	Total: Office Of The Superintendent S	11,644	5,988					
2411	Principals Services							
421	Textbooks				100	100	100	
432	Reference Books	776						
460	Non-consumable Items	79,298	78,875	199,192	20,598	20,598	20,598	
470	Computer Software	438	6,281		200	200	200	
480	Computer Hardware	74,994	204,067	1,192,735	526,152	526,152	526,152	
	4XX Supplies & Materials Total:	155,506	289,223	1,391,927	547,050	547,050	547,050	
541	Initial & Addt'l Equip Purch	29,843	7,768					

PROGRAM BUDGET DETAIL—FLEET & 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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
542 Replacement Equipment Purchase	16,480	1,384		2,400,000	3,000,000	3,000,000
550 Technology	10,158	249		12,492		
5XX Capital Outlay Total:	56,481	9,401		2,412,492	3,000,000	3,000,000
2411 Total: Principals Services	211,987	298,624		3,804,419	3,547,050	3,547,050
2541 Facilities Management						
460 Non-consumable Items		6,809				
480 Computer Hardware	4,707	10,853				
4XX Supplies & Materials Total:	4,707	17,662				
542 Replacement Equipment Purchase	8,650					
5XX Capital Outlay Total:	8,650					
2541 Total: Facilities Management	13,357	17,662				
2542 Building Div Services						
460 Non-consumable Items	31,180	21,623				
480 Computer Hardware		1,588				
4XX Supplies & Materials Total:	31,180	23,211				
541 Initial & Addt'l Equip Purch	14,800	149,370				
542 Replacement Equipment Purchase	92,728	101,893				
5XX Capital Outlay Total:	107,528	251,263				
2542 Total: Building Div Services	138,708	274,474				
2543 Grounds Division Services						
460 Non-consumable Items		297				
4XX Supplies & Materials Total:		297				
531 Improvement Of Sites	3,952					
541 Initial & Addt'l Equip Purch		11,342				
5XX Capital Outlay Total:	3,952	11,342				
2543 Total: Grounds Division Services	3,952	11,639				
2544 Building Repair & Maintenance						
522 Bldg Improv (Done Maint Dept)	18,146	6,723		2,862	2,862	2,862
542 Replacement Equipment Purchase		558				
5XX Capital Outlay Total:	18,146	7,281		2,862	2,862	2,862
2544 Total: Building Repair & Maintenance	18,146	7,281		2,862	2,862	2,862

PROGRAM BUDGET DETAIL—FLEET & 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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2548	Care Of Buildings Services								
	460 Non-consumable Items	48,605	1,953						
	4XX Supplies & Materials Total:	48,605	1,953						
	542 Replacement Equipment Purchase	3,463	10,079						
	5XX Capital Outlay Total:	3,463	10,079						
2548	Total: Care Of Buildings Services	52,068	12,032						
2554	Vehicle Purch Svcs & Maint Svc								
	389 Other Non-Instruc Services		100						
	3XX Purchased Services Total:		100						
	469 Other Transportation	500							
	4XX Supplies & Materials Total:	500							
	564 BUSES AND CAPITAL BUS IMPRVMT	431,730	124,867						
	5XX Capital Outlay Total:	431,730	124,867						
2554	Total: Vehicle Purch Svcs & Maint Svc	432,230	124,967						
2575	Purchasing And Warehouse Servi								
	460 Non-consumable Items	1,255							
	4XX Supplies & Materials Total:	1,255							
	541 Initial & Addt'l Equip Purch		8,257						
	5XX Capital Outlay Total:		8,257						
2575	Total: Purchasing And Warehouse Servi	1,255	8,257						
2630	Communic & Intergov Relations								
	460 Non-consumable Items	4,310	11,449						
	480 Computer Hardware		2,028						
	4XX Supplies & Materials Total:	4,310	13,477						
2630	Total: Communic & Intergov Relations	4,310	13,477						
2660	Computing & Info Services								
	460 Non-consumable Items	12,634	5,864						
	470 Computer Software	168,692	30,603						
	480 Computer Hardware	39,024	236,394						
	4XX Supplies & Materials Total:	220,350	272,861						

PROGRAM BUDGET DETAIL—FLEET & EQUIPMENT FUND

Fleet & Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures	2008 - 2009	2009 - 2010	BUDGET			
		2006 - 2007	2007 - 2008	FTE Budget	FTE Proposed	Approved	Adopted	
542	Replacement Equipment Purchase	33,395	27,228					
550	Technology	366						
5XX Capital Outlay Total:		33,761	27,228					
2660	Total: Computing & Info Services	254,111	300,089					
3100	Food Services							
480	Computer Hardware	7,871		1,000		1,000	1,000	
4XX Supplies & Materials Total:		7,871		1,000		1,000	1,000	
3100	Total: Food Services	7,871		1,000		1,000	1,000	
5110	Long-Term Debt Service							
610	Principal	381,267	255,379	387,672		747,468	747,468	
621	Interest (non-bus)	9,028						
622	Interest-Bus pmts	64,066	73,775	79,961		118,633	118,633	
6XX Other Objects Total:		454,361	329,154	467,633		866,101	866,101	
5110	Total: Long-Term Debt Service	454,361	329,154	467,633		866,101	866,101	
6110	Contingency Fund							
810	Planned Reserve			4,301,438		1,450,899	1,450,899	
8XX Planned Reserve Total:				4,301,438		1,450,899	1,450,899	
6110	Total: Contingency Fund			4,301,438		1,450,899	1,450,899	
7000	Reserves And Fund Balances							
820	Unapp.Ending Fund Bal.	9,747,766	9,177,751					
8XX Unapp.Ending Fund Bal. Total:		9,747,766	9,177,751					
7000	Total: Reserves And Fund Balances	9,747,766	9,177,751					
Total: Requirements		13,156,127	13,709,944	11,648,042		9,029,834	9,029,834	

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual 2006 - 2007	Revenues 2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted	
1200	Rev from Local Govt Units 000	5,189,658	88,667					
1311	Tuition From Pupils Or Parents 000	99,778	110,430	166,500	94,000	94,000	94,000	
1519	Interest Other Investments 000	137,273	20,816					
1711	Gate Receipts 000	135,025						
1740	Athletic Participation Fees 000	242,042						
1911	Building Rental 000	43,981	36,398	46,000	50,000	50,000	50,000	
1920	Private Grants 000	1,932,044	803,144	1,150,728	802,873	802,873	802,873	
1960	Adjustm-Prior Yrs Expenditures 000		1,952					
1990	Miscellaneous 000	1,662,534	1,876,949	2,286,588	2,384,947	2,384,947	2,384,947	
1992	Other Local Reimbursements 000	15,426	8,055	7,000	12,962	12,962	12,962	
1995	Membership Pledges 000	123,954	124,609	140,882	150,000	150,000	150,000	
1998	Underwriting-KRVM Radio 000	131,263	203,102	139,882	140,000	140,000	140,000	
1999	Miscellaneous 000	42,319	130,858	107,694	164,864	164,864	164,864	
2210	Improvement Of Instruction Ser 342 Travel & Exp Out Of District				-2,000	-2,000	-2,000	
2920	Timber Tax 000				11,000	11,000	11,000	
3204	Driver Education 000	47,732	41,838		72,000	72,000	72,000	
3990	Other Revenue From State Sourc 000	1,371,585	1,751,327	1,307,621	1,383,783	1,383,783	1,383,783	

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, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual 2006 - 2007	Revenues 2007 - 2008	2 0 0 8 - 2 0 0 9 FTE Budget	2 0 0 9 - 2 0 1 0 FTE Proposed	B U D G E T Approved	Adopted	
4300	000	146,826	146,409	338,075	163,041	163,041	163,041	
4311	Indian Education 000	494,982	499,878	172,520	250,000	250,000	250,000	
4500	Restrictd Fed Grnts thru State 000	4,462,910	6,111,795	6,859,302	10,880,600	10,880,600	10,880,600	
4501	ECIA Chapter 1 000	1,431,905	73,906	11,544	6,401	6,401	6,401	
	690 Overhead Costs			71,844				
4502	ECIA Chapter 2/Block Grant 000				49,530	49,530	49,530	
4506	Vocational Education 000	181,973	5,214					
4508	P.L. 94-142 Handicapped 000	4,140,595	3,098,909	3,094,914	3,096,595	3,096,595	3,096,595	
4700	Grants-in-Aid Fed Govt Inter A 000	579	452					
4990	Other Revenue Fm Federal Sourc 000	622,559	615,167	492,590	536,997	536,997	536,997	
5400	Net Working Capital 000	1,799,572	281,445					
Total: Resources		24,456,515	16,031,320	16,393,684	20,247,593	20,247,593	20,247,593	

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Primary, K-3								
111 Licensed Salaries	920,821	98,058	1.6	75,100	.8	52,670	52,670	52,670
112 Classified Salaries	56,901	56,231	.3	7,731	.1	3,082	3,082	3,082
122 Subs-Classified Salaries	531	317						
124 Temps-Classified Salaries	1,071							
131 Licensed Additional Salaries	345							
1XX Salaries Total:	979,669	154,606	1.9	82,831	.9	55,752	55,752	55,752
211 PERS Employers Contribution	151,898	24,882		18,471		10,369	10,369	10,369
213 Dist Contrib to Pers For Contr	12,315	1,614						
214 PERS Debt Service Charge	34,245	7,827						
220 Social Security Administration	70,130	12,005		6,336		4,265	4,265	4,265
231 Worker's Compensation	4,365	944		505		278	278	278
232 State Unemployment Insurance	1,940	405		247		167	167	167
243 Tax Sheltered Annuities	7,882	1,647		1,375		754	754	754
244 Insurance Benefits	213,524	42,106		22,909		11,768	11,768	11,768
2XX Employee Benefits Total:	496,299	91,430		49,843		27,601	27,601	27,601
319 Other Instruc Prof & Tech Svcs	40,982	42,951		10,000		42,775	42,775	42,775
324 Rentals	36							
341 Travel - Local In-District	286	279						
342 Travel & Exp Out Of District	330							
346 In-District Expense	75	188						
353 Postage	125							
389 Other Non-Instruc Services	425							
3XX Purchased Services Total:	42,259	43,418		10,000		42,775	42,775	42,775
410 Supplies	43,118	35,993		220,991		194,910	194,910	194,910
421 Textbooks	1,928	1,942		611		4,111	4,111	4,111
432 Reference Books	981							
460 Non-consumable Items	6,675	4,532				1,000	1,000	1,000
470 Computer Software	2,419	168						
480 Computer Hardware	16,648	18,366		5,284				
4XX Supplies & Materials Total:	71,769	61,001		226,886		200,021	200,021	200,021
1111 Total: Primary, K-3	1,589,996	350,455	1.9	369,560	.9	326,149	326,149	326,149
1112 Intermediate Programs								
111 Licensed Salaries	273,735	62,475			.8	51,988	51,988	51,988
112 Classified Salaries	11,661	8,573			.1	3,082	3,082	3,082
131 Licensed Additional Salaries		1,125						
1XX Salaries Total:	285,396	72,173			.9	55,070	55,070	55,070
211 PERS Employers Contribution	45,929	11,654				10,242	10,242	10,242
213 Dist Contrib to Pers For Contr	3,477	1,611						

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
214 PERS Debt Service Charge	10,331	2,747						
220 Social Security Administration	21,120	5,473				4,212	4,212	4,212
231 Worker's Compensation	1,320	322				274	274	274
232 State Unemployment Insurance	583	142				165	165	165
243 Tax Sheltered Annuities	2,595	944				746	746	746
244 Insurance Benefits	63,685	15,699				11,654	11,654	11,654
2XX Employee Benefits Total:	149,040	38,592				27,293	27,293	27,293
319 Other Instruc Prof & Tech Svcs	3,000	2,414						
324 Rentals	2,360	2,146						
342 Travel & Exp Out Of District	1,780	1,478						
389 Other Non-Instruc Services	825							
3XX Purchased Services Total:	7,965	6,038						
410 Supplies	34,624	27,221		123,011		76,474	76,474	76,474
421 Textbooks	1,386	2,738		687		1,187	1,187	1,187
460 Non-consumable Items	3,825	3,071						
470 Computer Software	399			250		250	250	250
480 Computer Hardware	87,233	10,134		128,380				
4XX Supplies & Materials Total:	127,467	43,164		252,328		77,911	77,911	77,911
1112 Total: Intermediate Programs	569,868	159,967		252,328	.9	160,274	160,274	160,274
1113 Elementary Extra-Curricular								
152 Activity Increments	20,728							
1XX Salaries Total:	20,728							
211 PERS Employers Contribution	3,054							
213 Dist Contrib to Pers For Contr	520							
214 PERS Debt Service Charge	572							
220 Social Security Administration	1,467							
231 Worker's Compensation	109							
232 State Unemployment Insurance	38							
2XX Employee Benefits Total:	5,760							
410 Supplies	1,973			2,495		2,495	2,495	2,495
4XX Supplies & Materials Total:	1,973			2,495		2,495	2,495	2,495
1113 Total: Elementary Extra-Curricular	28,461			2,495		2,495	2,495	2,495
1121 Regular Middle School Program								
111 Licensed Salaries	30,522	43,563			1.5	87,566	87,566	87,566
112 Classified Salaries	6,181	3,073						
131 Licensed Additional Salaries	8,109	800						
1XX Salaries Total:	44,812	47,436			1.5	87,566	87,566	87,566

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employers Contribution	5,737	7,890				16,287	16,287	16,287
213 Dist Contrib to Pers For Contr	306							
214 PERS Debt Service Charge	1,996	2,834						
220 Social Security Administration	3,415	3,629				6,699	6,699	6,699
231 Worker's Compensation	253	287				438	438	438
232 State Unemployment Insurance	120	141				263	263	263
243 Tax Sheltered Annuities	300	166				1,350	1,350	1,350
244 Insurance Benefits	6,516	11,091				18,930	18,930	18,930
2XX Employee Benefits Total:	18,643	26,038				43,967	43,967	43,967
319 Other Instruc Prof & Tech Svcs	63,718	41,102				102,890	102,890	102,890
324 Rentals	201							
342 Travel & Exp Out Of District		2,212						
346 In-District Expense	992	465						
353 Postage	424							
389 Other Non-Instruc Services	660	2,018						
3XX Purchased Services Total:	65,995	45,797				102,890	102,890	102,890
410 Supplies	54,269	14,518		273,625		225,488	225,488	225,488
421 Textbooks	6,044	10,419		567		567	567	567
431 Library Books		498						
460 Non-consumable Items	7,665	8,972						
470 Computer Software	1,367	3,130						
480 Computer Hardware	29,621	51,480						
4XX Supplies & Materials Total:	98,966	89,017		274,192		226,055	226,055	226,055
1121 Total: Regular Middle School Program	228,416	208,288		274,192	1.5	460,478	460,478	460,478
1122 Middle School Extra-Curricular								
111 Licensed Salaries	3,851							
112 Classified Salaries	42,791							
124 Temps-Classified Salaries	125							
131 Licensed Additional Salaries	4,005							
132 Classified Salaries Overtime	3,014							
152 Activity Increments	66,549							
153 Athletic Increments	68,102							
154 Supervision-After Schl Activit	1,260							
1XX Salaries Total:	189,697							
211 PERS Employers Contribution	26,806							
213 Dist Contrib to Pers For Contr	1,595							
214 PERS Debt Service Charge	5,809							
220 Social Security Administration	13,870							
231 Worker's Compensation	896							
232 State Unemployment Insurance	358							
243 Tax Sheltered Annuities	240							

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
244 Insurance Benefits	14,652					
2XX Employee Benefits Total:	64,226					
319 Other Instruc Prof & Tech Svcs	27,317					
324 Rentals	200					
342 Travel & Exp Out Of District	75	110				
346 In-District Expense	322					
351 Telephone And Telegraph	16	2				
3XX Purchased Services Total:	27,930	112				
410 Supplies	15,938			697	697	697
460 Non-consumable Items	1,142					
470 Computer Software		41				
480 Computer Hardware	1,048	2,907				
4XX Supplies & Materials Total:	18,128	2,948		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	299,981	3,060		1,837	1,837	1,837
1131 Regular High School Program						
111 Licensed Salaries	97,294	77,245		1.0 58,377	58,377	58,377
112 Classified Salaries		42,736		1.5 44,915	44,915	44,915
121 Licensed Subs Salaries	7,495	516				
123 Temps-Licensed Salaries		9,737				
124 Temps-Classified Salaries	1,337					
131 Licensed Additional Salaries	1,005	3,550		1,365		
132 Classified Salaries Overtime	932					
1XX Salaries Total:	108,063	133,784		1,365	2.5 103,292	103,292
211 PERS Employers Contribution	12,559	14,927			19,212	19,212
213 Dist Contrib to Pers For Contr	3,206	6,874				
214 PERS Debt Service Charge	3,045	3,308				
220 Social Security Administration	8,230	9,342		104	7,902	7,902
231 Worker's Compensation	595	597		8	517	517
232 State Unemployment Insurance	244	258		4	309	309
243 Tax Sheltered Annuities	1,827	1,169			1,164	1,164
244 Insurance Benefits	23,598	32,375			30,712	30,712
2XX Employee Benefits Total:	53,304	68,850		420	59,816	59,816
319 Other Instruc Prof & Tech Svcs	147,515	155,240		171,913	293,889	293,889
324 Rentals	100	2,925				
341 Travel - Local In-District	182					

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
342 Travel & Exp Out Of District		2,359		500		5,000	5,000	5,000
346 In-District Expense	872	803		140		1,000	1,000	1,000
353 Postage	64	281						
389 Other Non-Instruc Services	1,125	5,594				7,000	7,000	7,000
3XX Purchased Services Total:	149,858	167,202		172,553		306,889	306,889	306,889
410 Supplies	25,280	14,234		263,077		195,813	195,813	195,813
421 Textbooks	1,730	2,548		3,400		196	196	196
432 Reference Books	368	160						
440 Periodicals	242	962						
460 Non-consumable Items	9,466	10,804						
470 Computer Software	1,800	1,073		15,000				
480 Computer Hardware	120,982	16,446		11,995				
4XX Supplies & Materials Total:	159,868	46,227		293,472		196,009	196,009	196,009
640 Dues And Fees	1,387							
6XX Other Objects Total:	1,387							
1131 Total: Regular High School Program	472,480	416,063		467,810	2.5	666,006	666,006	666,006
1132 High School Extra-Curricular								
121 Licensed Subs Salaries	4,482							
122 Subs-Classified Salaries	147							
124 Temps-Classified Salaries	18,402							
132 Classified Salaries Overtime	95							
151 Department Head Increments	41,803							
152 Activity Increments	126,449							
153 Athletic Increments	784,715							
154 Supervision-After Schl Activit	131							
1XX Salaries Total:	976,224							
211 PERS Employers Contribution	96,894							
213 Dist Contrib to Pers For Contr	8,205							
214 PERS Debt Service Charge	20,509							
220 Social Security Administration	72,880							
231 Worker's Compensation	4,517							
232 State Unemployment Insurance	1,898							
243 Tax Sheltered Annuities	733							
244 Insurance Benefits	7,046							
2XX Employee Benefits Total:	212,682							
319 Other Instruc Prof & Tech Svcs	75,711							
321 Equip Rep (Not Service Cntcts)	1,500							
324 Rentals	9,066	11,463						
325 Electricity	8,893	13,017						

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
341 Travel - Local In-District	496							
342 Travel & Exp Out Of District	4,049	1,449						
343 Student Travel	7,267							
346 In-District Expense	1,964	80						
353 Postage	1,598							
389 Other Non-Instruc Services	4,263							
391 Football Services	16,133	16,488						
392 Clean-up, Parking & U Of O Sup	3,461	3,721						
393 Security Personnel	8,733	9,855						
397 Ambulance Service	7,440	7,604						
3XX Purchased Services Total:	150,574	63,677						
410 Supplies	126,027	4,969		7,787		6,787	6,787	6,787
419 Miscellaneous	14,122							
460 Non-consumable Items	11,015							
480 Computer Hardware	1,252							
4XX Supplies & Materials Total:	152,416	4,969		7,787		6,787	6,787	6,787
640 Dues And Fees	11,125							
6XX Other Objects Total:	11,125							
1132 Total: High School Extra-Curricular	1,503,021	68,646		7,787		6,787	6,787	6,787
1210 Programs For Talented & Gifted								
112 Classified Salaries		3,901						
123 Temps-Licensed Salaries	1,251							
124 Temps-Classified Salaries		728						
131 Licensed Additional Salaries	2,880	5,152						
1XX Salaries Total:	4,131	9,781						
211 PERS Employers Contribution	348	989						
213 Dist Contrib to Pers For Contr	106	106						
214 PERS Debt Service Charge	50	233						
220 Social Security Administration	315	748						
231 Worker's Compensation	16	46						
232 State Unemployment Insurance	9	19						
243 Tax Sheltered Annuities		9						
2XX Employee Benefits Total:	844	2,150						
342 Travel & Exp Out Of District	894							
3XX Purchased Services Total:	894							
410 Supplies	300	782		28,632		3,632	3,632	3,632
421 Textbooks	494							

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2009 - 2010 Proposed	BUDGET Approved	Adopted
432 Reference Books	430	1,654						
480 Computer Hardware		8,138		4,658				
4XX Supplies & Materials Total:	1,224	10,574		33,290		3,632	3,632	3,632
1210 Total: Programs For Talented & Gifted	7,093	22,505		33,290		3,632	3,632	3,632
1220 Restrictive Programs								
111 Licensed Salaries	1,003,629	911,461	19.6	1,127,326	16.3	949,220	949,220	949,220
112 Classified Salaries	390,430	472,913	19.1	556,009	16.9	504,932	504,932	504,932
121 Licensed Subs Salaries	294	1,744						
122 Subs-Classified Salaries	2,878	420						
123 Temps-Licensed Salaries	6,227							
124 Temps-Classified Salaries	19,584	8,346						
131 Licensed Additional Salaries	6,258	6,360						
132 Classified Salaries Overtime	4,367	6,519						
151 Department Head Increments	530							
1XX Salaries Total:	1,434,197	1,407,763	38.7	1,683,335	33.1	1,454,152	1,454,152	1,454,152
211 PERS Employers Contribution	230,186	218,978		375,382		270,589	270,589	270,589
213 Dist Contrib to Pers For Contr	13,446	29,505						
214 PERS Debt Service Charge	49,104	50,786						
220 Social Security Administration	105,657	104,060		128,777		109,337	109,337	109,337
231 Worker's Compensation	6,615	6,452		10,269		7,146	7,146	7,146
232 State Unemployment Insurance	2,738	2,682		5,050		4,288	4,288	4,288
243 Tax Sheltered Annuities	10,459	10,875		19,261		17,604	17,604	17,604
244 Insurance Benefits	355,449	338,903		438,902		408,893	408,893	408,893
2XX Employee Benefits Total:	773,654	762,241		977,641		817,857	817,857	817,857
321 Equip Rep (Not Service Cntcts)	788	245						
322 Repairs & Maint Svcs (Cntrcts)	2,070	498						
324 Rentals	14,231					19,694	19,694	19,694
341 Travel - Local In-District	62,008	60,351		133,130		166,175	166,175	166,175
342 Travel & Exp Out Of District	10,448	8,259		12,159		19,211	19,211	19,211
346 In-District Expense	5,407	1,811		6,571				
351 Telephone And Telegraph	3,726	4,563		4,000				
353 Postage	588	447						
389 Other Non-Instruc Services	87,323	14,994		18,030		151,573	151,573	151,573
3XX Purchased Services Total:	186,589	91,168		173,890		356,653	356,653	356,653
410 Supplies	19,788	14,860		52,839		108,018	108,018	108,018
421 Textbooks	887							
432 Reference Books	570	100						
440 Periodicals	362	124						
460 Non-consumable Items	13,213	18,719		20,000		20,000	20,000	20,000
470 Computer Software	6,327	2,938						
480 Computer Hardware	3,976	1,791						
4XX Supplies & Materials Total:	45,123	38,532		72,839		128,018	128,018	128,018

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
640	Dues And Fees	1,228	865						
	6XX Other Objects Total:	1,228	865						
1220	Total: Restrictive Programs	2,440,791	2,300,569	38.7	2,907,705	33.1	2,756,680	2,756,680	2,756,680
1229	Other Restrictive Programs								
111	Licensed Salaries			1.0	47,395	1.0	48,493	48,493	48,493
	1XX Salaries Total:			1.0	47,395	1.0	48,493	48,493	48,493
211	PERS Employers Contribution				10,569		9,020	9,020	9,020
220	Social Security Administration				3,626		3,710	3,710	3,710
231	Worker's Compensation				289		242	242	242
232	State Unemployment Insurance				142		145	145	145
243	Tax Sheltered Annuities				835		900	900	900
244	Insurance Benefits				12,777		12,620	12,620	12,620
	2XX Employee Benefits Total:				28,238		26,637	26,637	26,637
410	Supplies	499			128		128	128	128
421	Textbooks	70							
432	Reference Books	511							
	4XX Supplies & Materials Total:	1,080			128		128	128	128
1229	Total: Other Restrictive Programs	1,080		1.0	75,761	1.0	75,258	75,258	75,258
1231	Programs for Hearing Imp								
410	Supplies				865				
	4XX Supplies & Materials Total:				865				
1231	Total: Programs for Hearing Imp				865				
1250	Less Restricted								
111	Licensed Salaries	959,095	926,675	17.8	894,809	21.6	1,107,126	1,107,126	1,107,126
112	Classified Salaries	450,713	476,980	15.1	399,747	12.5	326,293	326,293	326,293
121	Licensed Subs Salaries	588	13,116						
122	Subs-Classified Salaries	7,084	5,892						
124	Temps-Classified Salaries	14,434	28,201						
132	Classified Salaries Overtime	659	548						
	1XX Salaries Total:	1,432,573	1,451,412	32.9	1,294,556	34.0	1,433,419	1,433,419	1,433,419
211	PERS Employers Contribution	165,573	161,171		288,687		261,095	261,095	261,095
213	Dist Contrib to Pers For Contr	52,428	106,240						
214	PERS Debt Service Charge	28,467	29,072						
220	Social Security Administration	106,358	106,708		99,034		107,232	107,232	107,232
231	Worker's Compensation	6,801	6,800		7,898		7,008	7,008	7,008

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
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
232 State Unemployment Insurance	2,766	2,797		3,884		4,205	4,205	4,205
243 Tax Sheltered Annuities	16,639	19,227		17,124		21,574	21,574	21,574
244 Insurance Benefits	421,939	410,519		376,055		422,108	422,108	422,108
2XX Employee Benefits Total:	800,971	842,534		792,682		823,222	823,222	823,222
319 Other Instruc Prof & Tech Svcs						1,500,000	1,500,000	1,500,000
324 Rentals	150							
341 Travel - Local In-District	4,351	4,851		17,031				
342 Travel & Exp Out Of District	3,340	4,952		7,500				
346 In-District Expense	59	1,836				34,158	34,158	34,158
351 Telephone And Telegraph	2,247	3,398		5,000				
389 Other Non-Instruc Services		400						
3XX Purchased Services Total:	10,147	15,437		29,531		1,534,158	1,534,158	1,534,158
410 Supplies	17,020	14,396		19,073		4,073	4,073	4,073
421 Textbooks	5,310	4,419		40,000		30,180	30,180	30,180
460 Non-consumable Items	464	2,807						
470 Computer Software	335	24						
4XX Supplies & Materials Total:	23,129	21,646		59,073		34,253	34,253	34,253
1250 Total: Less Restricted	2,266,820	2,331,029	32.9	2,175,842	34.0	3,825,052	3,825,052	3,825,052
1260 Early Intervention								
111 Licensed Salaries	62,058	65,382	1.1	67,117	1.1	66,805	66,805	66,805
1XX Salaries Total:	62,058	65,382	1.1	67,117	1.1	66,805	66,805	66,805
211 PERS Employers Contribution	11,293	10,129		14,967		12,426	12,426	12,426
213 Dist Contrib to Pers For Contr		2,270						
214 PERS Debt Service Charge	2,565	2,257						
220 Social Security Administration	4,535	4,836		5,134		5,111	5,111	5,111
231 Worker's Compensation	275	291		409		334	334	334
232 State Unemployment Insurance	119	126		201		200	200	200
243 Tax Sheltered Annuities	443	315		919		990	990	990
244 Insurance Benefits	11,819	12,514		14,055		13,882	13,882	13,882
2XX Employee Benefits Total:	31,049	32,738		35,685		32,943	32,943	32,943
319 Other Instruc Prof & Tech Svcs	21,952							
321 Equip Rep (Not Service Cntcts)	570	570				2,000	2,000	2,000
353 Postage		20						
3XX Purchased Services Total:	22,522	590				2,000	2,000	2,000
410 Supplies		1,688		2,000				
4XX Supplies & Materials Total:		1,688		2,000				
1260 Total: Early Intervention	115,629	100,398	1.1	104,802	1.1	101,748	101,748	101,748

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
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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1271	Remediation								
111	Licensed Salaries	111,964	79,019	.8	38,796	2.4	110,875	110,875	110,875
112	Classified Salaries	175,503	126,852	1.0	41,223	9.5	223,528	223,528	223,528
121	Licensed Subs Salaries	294	837		744				
122	Subs-Classified Salaries	2,333	5,419		750				
124	Temps-Classified Salaries	6,134	3,976						
131	Licensed Additional Salaries	1,216							
132	Classified Salaries Overtime	45	543		210				
139	Cell Phone Stipend	60	-80						
1XX Salaries Total:		297,549	216,566	1.8	81,723	11.9	334,403	334,403	334,403
211	PERS Employers Contribution	31,540	20,993		17,995		57,493	57,493	57,493
213	Dist Contrib to Pers For Contr	8,090	13,156						
214	PERS Debt Service Charge	5,689	3,684						
220	Social Security Administration	22,245	15,682		6,251		23,646	23,646	23,646
231	Worker's Compensation	1,506	1,077		499		1,545	1,545	1,545
232	State Unemployment Insurance	566	408		245		925	925	925
243	Tax Sheltered Annuities	3,415	2,094		819		3,438	3,438	3,438
244	Insurance Benefits	84,988	57,878		20,118		133,033	133,033	133,033
2XX Employee Benefits Total:		158,039	114,972		45,927		220,080	220,080	220,080
319	Other Instruc Prof & Tech Svcs	4,483	20,162						
341	Travel - Local In-District	113							
342	Travel & Exp Out Of District	420							
346	In-District Expense	1,892	346						
351	Telephone And Telegraph	205	759		200				
353	Postage	65							
355	Printing And Binding				13,473				
389	Other Non-Instruc Services	236	62						
3XX Purchased Services Total:		7,414	21,329		13,673				
410	Supplies	9,268	6,442		11,534		11,534	11,534	11,534
421	Textbooks	474	15,143						
432	Reference Books		7,625						
460	Non-consumable Items	436	4,415						
470	Computer Software	165							
480	Computer Hardware		10,090						
4XX Supplies & Materials Total:		10,343	43,715		11,534		11,534	11,534	11,534
640	Dues And Fees	50							
6XX Other Objects Total:		50							
1271 Total: Remediation		473,395	396,582	1.8	152,857	11.9	566,017	566,017	566,017

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
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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1272	Title I								
	111 Licensed Salaries	611,808	817,916	18.3	883,194	19.6	1,094,706	1,094,706	1,094,706
	112 Classified Salaries	772,329	672,097	30.4	723,067	31.3	834,526	834,526	834,526
	121 Licensed Subs Salaries				657				
	122 Subs-Classified Salaries	2,721	2,091		1,039				
	123 Temps-Licensed Salaries				6,519				
	124 Temps-Classified Salaries	637	3,696						
	131 Licensed Additional Salaries	9,179	3,353		1,422				
	132 Classified Salaries Overtime		125						
	1XX Salaries Total:	1,396,799	1,505,672	48.7	1,609,379	50.9	1,929,232	1,929,232	1,929,232
	211 PERS Employers Contribution	219,511	232,879		358,630		351,885	351,885	351,885
	213 Dist Contrib to Pers For Contr	14,897	41,474						
	214 PERS Debt Service Charge	46,555	52,817						
	220 Social Security Administration	101,869	110,884		123,118		144,313	144,313	144,313
	231 Worker's Compensation	6,333	7,113		9,817		9,430	9,430	9,430
	232 State Unemployment Insurance	2,649	2,922		4,829		5,659	5,659	5,659
	243 Tax Sheltered Annuities	10,874	14,760		19,869		23,102	23,102	23,102
	244 Insurance Benefits	460,048	440,010		533,961		624,711	624,711	624,711
	249 District Retirement				50,079				
	2XX Employee Benefits Total:	862,736	902,859		1,100,303		1,159,100	1,159,100	1,159,100
	319 Other Instruc Prof & Tech Svcs	192,716	63,291		24,572		143,872	143,872	143,872
	341 Travel - Local In-District				100				
	342 Travel & Exp Out Of District	1,124							
	346 In-District Expense	2,482	11,554		350		20,000	20,000	20,000
	351 Telephone And Telegraph				400				
	353 Postage	152	6						
	389 Other Non-Instruc Services				4,000				
	3XX Purchased Services Total:	196,474	74,851		29,422		163,872	163,872	163,872
	410 Supplies	25,634	18,825		3,475		15,000	15,000	15,000
	421 Textbooks	19,895	3,052						
	431 Library Books		335						
	432 Reference Books	565	32						
	440 Periodicals	571							
	460 Non-consumable Items	2,264							
	470 Computer Software	966	6,000						
	480 Computer Hardware	27,296			340				
	4XX Supplies & Materials Total:	77,191	28,244		3,815		15,000	15,000	15,000
	720 Flow-Through	50,058			71,844				
	7XX Transfers Total:	50,058			71,844				
1272	Total: Title I	2,583,258	2,511,626	48.7	2,814,763	50.9	3,267,204	3,267,204	3,267,204

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund
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JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1280 Alternative Education								
111 Licensed Salaries	29,923	33,979	.5	36,764	.6	41,844	41,844	41,844
112 Classified Salaries	238	2,766			.8	38,690	38,690	38,690
121 Licensed Subs Salaries		1,835						
123 Temps-Licensed Salaries		869						
131 Licensed Additional Salaries	8,490	14,817						
1XX Salaries Total:	38,651	54,266	.5	36,764	1.4	80,534	80,534	80,534
211 PERS Employers Contribution	5,783	8,057		8,198		16,328	16,328	16,328
213 Dist Contrib to Pers For Contr	1,008	1,927						
214 PERS Debt Service Charge	1,202	1,723						
220 Social Security Administration	2,950	4,125		2,813		4,783	4,783	4,783
231 Worker's Compensation	173	237		224		312	312	312
232 State Unemployment Insurance	77	105		110		188	188	188
243 Tax Sheltered Annuities	180	163		418		671	671	671
244 Insurance Benefits	6,012	6,557		6,389		24,700	24,700	24,700
2XX Employee Benefits Total:	17,385	22,894		18,152		46,982	46,982	46,982
319 Other Instruc Prof & Tech Svcs	178,831	195,316		210,608		210,639	210,639	210,639
346 In-District Expense	118	392				29,850	29,850	29,850
373 Tuition Private Schools				31,532				
389 Other Non-Instruc Services	18,200	825						
3XX Purchased Services Total:	197,149	196,533		242,140		240,489	240,489	240,489
410 Supplies	7,435	7,654		33,845		37,754	37,754	37,754
421 Textbooks	610	52						
460 Non-consumable Items		226						
470 Computer Software	828							
480 Computer Hardware	221							
4XX Supplies & Materials Total:	9,094	7,932		33,845		37,754	37,754	37,754
720 Flow-Through	3,968	1,032						
7XX Transfers Total:	3,968	1,032						
1280 Total: Alternative Education	266,247	282,657	.5	330,901	1.4	405,759	405,759	405,759
1288 Charter Flow-Through								
360 Charter School Payments	106,739	5,938						
3XX Purchased Services Total:	106,739	5,938						
1288 Total: Charter Flow-Through	106,739	5,938						
1291 English Language Learner Pgm								
111 Licensed Salaries	1,009				.5	29,108	29,108	29,108

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
112 Classified Salaries	12,285	12,823	1.0	13,129	1.0	20,969	20,969	20,969
131 Licensed Additional Salaries		1,581						
132 Classified Salaries Overtime		247						
139 Cell Phone Stipend	240	217						
1XX Salaries Total:	13,534	14,868	1.0	13,129	1.5	50,077	50,077	50,077
211 PERS Employers Contribution	934	1,004		2,928		10,274	10,274	10,274
213 Dist Contrib to Pers For Contr	1,370	2,044						
214 PERS Debt Service Charge	111	41						
220 Social Security Administration	1,146	1,096		1,004		3,831	3,831	3,831
231 Worker's Compensation	73	71		80		105	105	105
232 State Unemployment Insurance	30	28		39		63	63	63
243 Tax Sheltered Annuities				150		175	175	175
244 Insurance Benefits	4,706	3,298		9,859		18,820	18,820	18,820
2XX Employee Benefits Total:	8,370	7,582		14,060		33,268	33,268	33,268
319 Other Instruc Prof & Tech Svcs	4,500	2,387		6,093		18,850	18,850	18,850
342 Travel & Exp Out Of District		756				4,168	4,168	4,168
3XX Purchased Services Total:	4,500	3,143		6,093		23,018	23,018	23,018
410 Supplies	1,654	3,882		4,440				
421 Textbooks	270	3,851						
4XX Supplies & Materials Total:	1,924	7,733		4,440				
1291 Total: English Language Learner Pgm	28,328	33,326	1.0	37,722	1.5	106,363	106,363	106,363
1293 Migrant Education								
112 Classified Salaries	2,251							
1XX Salaries Total:	2,251							
211 PERS Employers Contribution	84							
213 Dist Contrib to Pers For Contr	102							
220 Social Security Administration	170							
231 Worker's Compensation	12							
232 State Unemployment Insurance	4							
244 Insurance Benefits	1,315							
2XX Employee Benefits Total:	1,687							
1293 Total: Migrant Education	3,938							
1294 Youth Corrections Education								
111 Licensed Salaries	2,465		.1	2,842				
1XX Salaries Total:	2,465		.1	2,842				

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 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employers Contribution	467			634				
214 PERS Debt Service Charge	105							
220 Social Security Administration	175			217				
231 Worker's Compensation	11			17				
232 State Unemployment Insurance	4			9				
243 Tax Sheltered Annuities	120			42				
244 Insurance Benefits	789			639				
2XX Employee Benefits Total:	1,671			1,558				
1294 Total: Youth Corrections Education	4,136		.1	4,400				
1299 Other Programs								
111 Licensed Salaries	12,241	1,106						
112 Classified Salaries	11,820	5,614						
122 Subs-Classified Salaries						1,022	1,022	1,022
124 Temps-Classified Salaries	18,415	20,807		15,660		10,225	10,225	10,225
1XX Salaries Total:	42,476	27,527		15,660		11,247	11,247	11,247
211 PERS Employers Contribution	2,931	544						
213 Dist Contrib to Pers For Contr	938	830						
214 PERS Debt Service Charge	497	265						
220 Social Security Administration	1,811	596		1,198				
231 Worker's Compensation	223	150		96				
232 State Unemployment Insurance	47	16		47				
243 Tax Sheltered Annuities	148	70						
244 Insurance Benefits	5,874	1,689						
2XX Employee Benefits Total:	12,469	4,160		1,341				
319 Other Instruc Prof & Tech Svcs	5,000							
331 Pupil Transp To And From Schl		851						
342 Travel & Exp Out Of District	1,374							
346 In-District Expense	29							
351 Telephone And Telegraph	59							
353 Postage	114							
374 Other Tuition	2,200	2,908		3,000				
389 Other Non-Instruc Services	1,581	483				500	500	500
3XX Purchased Services Total:	10,357	4,242		3,000		500	500	500
410 Supplies	4,338	1,340		4,047		16,883	16,883	16,883
419 Miscellaneous	1,260			1,361		2,000	2,000	2,000
460 Non-consumable Items	334							
470 Computer Software		40						
4XX Supplies & Materials Total:	5,932	1,380		5,408		18,883	18,883	18,883
1299 Total: Other Programs	71,234	37,309		25,409		30,630	30,630	30,630

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1460 Special Programs Summer School								
112 Classified Salaries	54	1,511						
121 Licensed Subs Salaries						15,202	15,202	15,202
123 Temps-Licensed Salaries	11,564			29,400				
124 Temps-Classified Salaries	46,294	44,691		51,432		72,393	72,393	72,393
131 Licensed Additional Salaries	38,473	59,694		38,739		50,854	50,854	50,854
132 Classified Salaries Overtime	10							
1XX Salaries Total:	96,395	105,896		119,571		138,449	138,449	138,449
211 PERS Employers Contribution	14,756	14,793		8,639		11,739	11,739	11,739
213 Dist Contrib to Pers For Contr	1,497	4,896						
214 PERS Debt Service Charge	1,697	3,199						
220 Social Security Administration	7,341	7,988		9,148		10,592	10,592	10,592
231 Worker's Compensation	360	515		729		692	692	692
232 State Unemployment Insurance	145	211		358		416	416	416
243 Tax Sheltered Annuities	63	198						
244 Insurance Benefits		1,823				608	608	608
249 District Retirement				147				
2XX Employee Benefits Total:	25,859	33,623		19,021		24,047	24,047	24,047
346 In-District Expense	216	481		3,000				
353 Postage	270	57		800		600	600	600
3XX Purchased Services Total:	486	538		3,800		600	600	600
410 Supplies	3,735	2,547		1,000		9,357	9,357	9,357
421 Textbooks				1,000				
4XX Supplies & Materials Total:	3,735	2,547		2,000		9,357	9,357	9,357
1460 Total: Special Programs Summer School	126,475	142,604		144,392		172,453	172,453	172,453
2110 Attendance & Social Work Servi								
111 Licensed Salaries	55,647	135,381	.5	11,203	.7	40,892	40,892	40,892
112 Classified Salaries	49,425	29,829	1.5	45,489	2.2	58,829	58,829	58,829
121 Licensed Subs Salaries		83						
122 Subs-Classified Salaries		126				4,090	4,090	4,090
131 Licensed Additional Salaries		549						
1XX Salaries Total:	105,072	165,968	2.0	56,692	2.9	103,811	103,811	103,811
211 PERS Employers Contribution	14,905	27,412		12,642		18,548	18,548	18,548
213 Dist Contrib to Pers For Contr	2,766	5,194						
214 PERS Debt Service Charge	2,927	5,209						
220 Social Security Administration	7,934	13,743		4,337		7,628	7,628	7,628
231 Worker's Compensation	495	831		346		499	499	499
232 State Unemployment Insurance	205	326		170		300	300	300
243 Tax Sheltered Annuities	1,206	2,717		593		1,019	1,019	1,019

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 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
244 Insurance Benefits	29,954	39,967		19,929		35,632	35,632	35,632
249 District Retirement				12,095				
2XX Employee Benefits Total:	60,392	95,399		50,112		63,626	63,626	63,626
319 Other Instruc Prof & Tech Svcs	15,000	15,000				20,000	20,000	20,000
331 Pupil Transp To And From Schl		632						
341 Travel - Local In-District	125	398		275		2,000	2,000	2,000
342 Travel & Exp Out Of District	788	2,464		2,679		12,000	12,000	12,000
346 In-District Expense	2,103	2,711		275				
351 Telephone And Telegraph	75							
353 Postage		41		1,500				
389 Other Non-Instruc Services				693				
3XX Purchased Services Total:	18,091	21,246		5,422		34,000	34,000	34,000
410 Supplies	8,615	21,266		795		8,263	8,263	8,263
460 Non-consumable Items	232							
470 Computer Software		35						
480 Computer Hardware	8,580	1,336						
4XX Supplies & Materials Total:	17,427	22,637		795		8,263	8,263	8,263
2110 Total: Attendance & Social Work Servi	200,982	305,250	2.0	113,021	2.9	209,700	209,700	209,700
2115 Student Safety								
112 Classified Salaries		22,152			1.0	26,738	26,738	26,738
1XX Salaries Total:		22,152			1.0	26,738	26,738	26,738
211 PERS Employers Contribution		1,407				4,973	4,973	4,973
213 Dist Contrib to Pers For Contr		322						
214 PERS Debt Service Charge		461						
220 Social Security Administration		1,684				2,045	2,045	2,045
231 Worker's Compensation		120				134	134	134
232 State Unemployment Insurance		52				80	80	80
243 Tax Sheltered Annuities		48				175	175	175
244 Insurance Benefits		8,121				12,060	12,060	12,060
2XX Employee Benefits Total:		12,215				19,467	19,467	19,467
319 Other Instruc Prof & Tech Svcs		500		504		6,524	6,524	6,524
342 Travel & Exp Out Of District						500	500	500
351 Telephone And Telegraph	244	847		1,000		200	200	200
353 Postage		151				850	850	850
354 Advertising		210				700	700	700
3XX Purchased Services Total:	244	1,708		1,504		8,774	8,774	8,774
410 Supplies		3,770		3,600		8,598	8,598	8,598

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
460	Non-consumable Items		2,847		950		3,750	3,750	3,750
470	Computer Software						100	100	100
480	Computer Hardware		1,182						
4XX Supplies & Materials Total:			7,799		4,550		12,448	12,448	12,448
2115 Total: Student Safety		244	43,874		6,054	1.0	67,427	67,427	67,427
2122	Counseling Services								
111	Licensed Salaries	1,235,478	4,103			.2	7,815	7,815	7,815
112	Classified Salaries	86,216	36,037	1.2	57,072				
121	Licensed Subs Salaries				372				
122	Subs-Classified Salaries				375				
131	Licensed Additional Salaries	1,260	167						
132	Classified Salaries Overtime	410			105				
1XX Salaries Total:		1,323,364	40,307	1.2	57,924	.2	7,815	7,815	7,815
211	PERS Employers Contribution	193,947	6,642		12,801		1,454	1,454	1,454
213	Dist Contrib to Pers For Contr	24,056	923						
214	PERS Debt Service Charge	39,071	1,617						
220	Social Security Administration	99,248	3,032		4,432		598	598	598
231	Worker's Compensation	5,947	194		353		39	39	39
232	State Unemployment Insurance	2,560	83		174		23	23	23
243	Tax Sheltered Annuities	16,899	264		180		153	153	153
244	Insurance Benefits	282,050	11,573		11,850		2,145	2,145	2,145
2XX Employee Benefits Total:		663,778	24,328		29,790		4,412	4,412	4,412
319	Other Instruc Prof & Tech Svcs		44						
342	Travel & Exp Out Of District	80	497		308		308	308	308
346	In-District Expense	678	164						
389	Other Non-Instruc Services		358						
3XX Purchased Services Total:		758	1,063		308		308	308	308
410	Supplies	200	247		6,400		10,588	10,588	10,588
4XX Supplies & Materials Total:		200	247		6,400		10,588	10,588	10,588
2122 Total: Counseling Services		1,988,100	65,945	1.2	94,422	.2	23,123	23,123	23,123
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							

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
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
231 Worker's Compensation	3							
232 State Unemployment Insurance	1							
2XX Employee Benefits Total:	114							
346 In-District Expense	1,101							
3XX Purchased Services Total:	1,101							
410 Supplies	314							
4XX Supplies & Materials Total:	314							
2129 Total: Other Guidance Services	2,117							
2131 Health Services								
111 Licensed Salaries	442,508	26,989	.2	31,152	.3	16,438	16,438	16,438
112 Classified Salaries	1,501	1,630						
123 Temps-Licensed Salaries	416	1,261						
124 Temps-Classified Salaries	607	352						
131 Licensed Additional Salaries	11,353	7,573		2,600				
132 Classified Salaries Overtime	599	584				500	500	500
1XX Salaries Total:	456,984	38,389	.2	33,752	.3	16,938	16,938	16,938
211 PERS Employers Contribution	75,543	7,072		7,527		3,150	3,150	3,150
213 Dist Contrib to Pers For Contr	1,821	32						
214 PERS Debt Service Charge	16,587	1,730						
220 Social Security Administration	33,637	2,795		2,582		1,296	1,296	1,296
231 Worker's Compensation	2,043	171		206		85	85	85
232 State Unemployment Insurance	879	74		101		51	51	51
243 Tax Sheltered Annuities	3,206	13		167		270	270	270
244 Insurance Benefits	89,334	5,892		2,555		3,786	3,786	3,786
2XX Employee Benefits Total:	223,050	17,779		13,138		8,638	8,638	8,638
319 Other Instruc Prof & Tech Svcs	14,000	390				2,000	2,000	2,000
324 Rentals	4,792	4,348						
341 Travel - Local In-District	3	22						
342 Travel & Exp Out Of District	7,290	19,338						
343 Student Travel		20						
346 In-District Expense	1,911	858						
351 Telephone And Telegraph	55	114						
353 Postage	124	112						
389 Other Non-Instruc Services	35,296	33,217		16,615		23,500	23,500	23,500
3XX Purchased Services Total:	63,471	58,419		16,615		25,500	25,500	25,500
410 Supplies	3,690	2,671		47,488		48,176	48,176	48,176
432 Reference Books	1,965	984						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2008 - 2009	2009 - 2010	BUDGET				
		2006 - 2007	2007 - 2008	FTE Budget	FTE Proposed	Approved	Adopted		
440	Periodicals	243	394						
460	Non-consumable Items	5,430							
470	Computer Software	637							
480	Computer Hardware	3,707							
4XX Supplies & Materials Total:		15,672	4,049		47,488	48,176	48,176	48,176	
620	Interest		14						
640	Dues And Fees	2,747							
650	Insurance					2,158	2,158	2,158	
653	Property Insurance		1,016						
6XX Other Objects Total:		2,747	1,030			2,158	2,158	2,158	
2131 Total: Health Services		761,924	119,666	.2	110,993	.3	101,410	101,410	101,410
2132 Medical Services									
111	Licensed Salaries	88,574	50,621	1.0	49,263	1.1	59,190	59,190	59,190
112	Classified Salaries	28,073	29,764	.7	22,141	.3	10,023	10,023	10,023
131	Licensed Additional Salaries	710	1,395				4,991	4,991	4,991
1XX Salaries Total:		117,357	81,780	1.8	71,404	1.4	74,204	74,204	74,204
211	PERS Employers Contribution	18,239	15,074		15,084		13,804	13,804	13,804
213	Dist Contrib to Pers For Contr	2,141							
214	PERS Debt Service Charge	3,735	3,698						
220	Social Security Administration	8,725	6,067		5,175		5,678	5,678	5,678
231	Worker's Compensation	542	379		412		370	370	370
232	State Unemployment Insurance	227	158		203		222	222	222
243	Tax Sheltered Annuities	1,818	341		980		1,065	1,065	1,065
244	Insurance Benefits	29,816	21,843		20,462		17,796	17,796	17,796
2XX Employee Benefits Total:		65,243	47,560		42,316		38,935	38,935	38,935
354	Advertising	324							
389	Other Non-Instruc Services	12,250	53,685		103,361		147,811	147,811	147,811
3XX Purchased Services Total:		12,574	53,685		103,361		147,811	147,811	147,811
410	Supplies	2,700	4,496		19,613		6,018	6,018	6,018
4XX Supplies & Materials Total:		2,700	4,496		19,613		6,018	6,018	6,018
2132 Total: Medical Services		197,874	187,521	1.8	236,694	1.4	266,968	266,968	266,968
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

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2143	Psychological Counseling Servi								
	111 Licensed Salaries	398,288	172,894	2.0	94,757	1.2	71,936	71,936	71,936
	1XX Salaries Total:	398,288	172,894	2.0	94,757	1.2	71,936	71,936	71,936
	211 PERS Employers Contribution	49,188	23,326		21,130		13,380	13,380	13,380
	213 Dist Contrib to Pers For Contr	14,670	9,403						
	214 PERS Debt Service Charge	8,632	4,936						
	220 Social Security Administration	29,427	13,035		7,249		5,503	5,503	5,503
	231 Worker's Compensation	1,779	784		578		360	360	360
	232 State Unemployment Insurance	768	342		284		216	216	216
	243 Tax Sheltered Annuities	5,366	2,186		1,670		1,080	1,080	1,080
	244 Insurance Benefits	89,273	34,557		25,554		15,144	15,144	15,144
	2XX Employee Benefits Total:	199,103	88,569		56,465		35,683	35,683	35,683
	319 Other Instruc Prof & Tech Svcs						571,357	571,357	571,357
	3XX Purchased Services Total:						571,357	571,357	571,357
	410 Supplies	8,065			91		91	91	91
	4XX Supplies & Materials Total:	8,065			91		91	91	91
2143	Total: Psychological Counseling Servi	605,456	261,463	2.0	151,313	1.2	679,067	679,067	679,067
2152	Speech Pathology Services								
	111 Licensed Salaries	102,922				1.5	87,704	87,704	87,704
	1XX Salaries Total:	102,922				1.5	87,704	87,704	87,704
	211 PERS Employers Contribution	3,546					16,313	16,313	16,313
	213 Dist Contrib to Pers For Contr	4,795							
	220 Social Security Administration	7,742					6,709	6,709	6,709
	231 Worker's Compensation	464					439	439	439
	232 State Unemployment Insurance	202					263	263	263
	243 Tax Sheltered Annuities	800					1,350	1,350	1,350
	244 Insurance Benefits	18,583					18,930	18,930	18,930
	2XX Employee Benefits Total:	36,132					44,004	44,004	44,004
	410 Supplies		120		175		175	175	175
	4XX Supplies & Materials Total:		120		175		175	175	175
2152	Total: Speech Pathology Services	139,054	120		175	1.5	131,883	131,883	131,883
2169	Misc Support Of Educational Se								
	111 Licensed Salaries	22,443	36,695	.9	38,528	.6	27,730	27,730	27,730
	112 Classified Salaries	45,355	45,415	1.0	33,346	1.9	56,479	56,479	56,479

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted		
113 Administrators	78,198	85,977	1.0	89,846	1.0	91,084	91,084	91,084
122 Subs-Classified Salaries		432						
139 Cell Phone Stipend	480	480						
1XX Salaries Total:	146,476	168,999	2.9	161,720	3.5	175,293	175,293	175,293
211 PERS Employers Contribution	24,046	27,727		36,064		32,380	32,380	32,380
213 Dist Contrib to Pers For Contr	1,784	4,662						
214 PERS Debt Service Charge	4,982	6,530						
220 Social Security Administration	10,623	12,276		12,371		13,318	13,318	13,318
231 Worker's Compensation	667	779		987		871	871	871
232 State Unemployment Insurance	277	328		486		523	523	523
241 Professional Fund				1,700		1,700	1,700	1,700
243 Tax Sheltered Annuities	4,546	5,238		5,860		5,374	5,374	5,374
244 Insurance Benefits	30,227	34,529		31,640		42,646	42,646	42,646
2XX Employee Benefits Total:	77,152	92,069		89,108		96,812	96,812	96,812
410 Supplies	37			1		1	1	1
4XX Supplies & Materials Total:	37			1		1	1	1
640 Dues And Fees	810							
6XX Other Objects Total:	810							
2169 Total: Misc Support Of Educational Se	224,475	261,068	2.9	250,829	3.5	272,106	272,106	272,106
2190 Director of Educ Services								
112 Classified Salaries	76,136	39,686	1.7	48,262	2.0	64,931	64,931	64,931
113 Administrators		47,307						
121 Licensed Subs Salaries	294							
123 Temps-Licensed Salaries		4,513						
124 Temps-Classified Salaries	2,689							
131 Licensed Additional Salaries	6,032	1,019						
139 Cell Phone Stipend		318						
1XX Salaries Total:	85,151	92,843	1.7	48,262	2.0	64,931	64,931	64,931
211 PERS Employers Contribution	11,813	12,192		10,762		12,077	12,077	12,077
213 Dist Contrib to Pers For Contr	2,304	4,516						
214 PERS Debt Service Charge	2,155	3,004						
220 Social Security Administration	6,194	7,062		3,692		4,967	4,967	4,967
231 Worker's Compensation	415	466		294		325	325	325
232 State Unemployment Insurance	160	200		145		195	195	195
243 Tax Sheltered Annuities	839	2,402		248		350	350	350
244 Insurance Benefits	23,511	19,346		16,267		24,120	24,120	24,120
2XX Employee Benefits Total:	47,391	49,188		31,408		42,034	42,034	42,034

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
319 Other Instruc Prof & Tech Svcs		12,105				5,696	5,696	5,696
346 In-District Expense						11,459	11,459	11,459
389 Other Non-Instruc Services	1,754							
3XX Purchased Services Total:	1,754	12,105				17,155	17,155	17,155
410 Supplies	425							
432 Reference Books	329							
4XX Supplies & Materials Total:	754							
2190 Total: Director of Educ Services	135,050	154,136	1.7	79,670	2.0	124,120	124,120	124,120
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	325,480	308,101	5.4	319,674	5.4	340,044	340,044	340,044
112 Classified Salaries	90,634	104,595	3.7	129,245	3.1	103,428	103,428	103,428
113 Administrators	161,300	152,154	1.5	129,028	1.5	156,430	156,430	156,430
121 Licensed Subs Salaries	24,635	36,056		31,391		28,052	28,052	28,052
122 Subs-Classified Salaries	29,198							
123 Temps-Licensed Salaries		48,771				62,836	62,836	62,836
124 Temps-Classified Salaries	7,993	2,456						
131 Licensed Additional Salaries	52,781	59,303		56,309		28,666	28,666	28,666
132 Classified Salaries Overtime	3,744	1,950		22,399				
139 Cell Phone Stipend	1,734	1,586				1,000	1,000	1,000
1XX Salaries Total:	697,499	714,972	10.6	688,046	10.0	720,456	720,456	720,456
211 PERS Employers Contribution	102,388	110,927		148,634		115,156	115,156	115,156
213 Dist Contrib to Pers For Contr	2,076	9,439						
214 PERS Debt Service Charge	21,747	26,484						
220 Social Security Administration	51,554	52,853		52,638		51,984	51,984	51,984
231 Worker's Compensation	3,161	3,237		4,199		3,398	3,398	3,398
232 State Unemployment Insurance	1,524	1,435		2,066		2,038	2,038	2,038
241 Professional Fund	221			3,150		2,550	2,550	2,550
243 Tax Sheltered Annuities	13,036	11,273		14,382		15,637	15,637	15,637
244 Insurance Benefits	94,031	105,251		123,316		128,589	128,589	128,589
249 District Retirement				11,852				
2XX Employee Benefits Total:	289,738	320,899		360,237		319,352	319,352	319,352
319 Other Instruc Prof & Tech Svcs	15,473	58,193		116,802		149,355	149,355	149,355
324 Rentals	301	498						
341 Travel - Local In-District	3,159	4,680		1,257		2,000	2,000	2,000
342 Travel & Exp Out Of District	8,455	9,858		8,080		2,800	2,800	2,800
346 In-District Expense	13,587	13,927		2,930		2,505	2,505	2,505
351 Telephone And Telegraph	392	475				500	500	500
353 Postage	722	7		300		500	500	500
355 Printing And Binding	884	1,560						
389 Other Non-Instruc Services	49,512	33,282		46,526		58,674	58,674	58,674
3XX Purchased Services Total:	92,485	122,480		175,895		216,334	216,334	216,334

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	32,781	37,896		176,301		11,543	11,543	11,543
421 Textbooks	1,212							
432 Reference Books	3,348	909		1,300		13,673	13,673	13,673
440 Periodicals	1,152	1,538						
460 Non-consumable Items	1,160	8,310						
470 Computer Software	1,321	1,136		1,000				
480 Computer Hardware	17,784	11,482		1,000				
4XX Supplies & Materials Total:	58,758	61,271		179,601		25,216	25,216	25,216
640 Dues And Fees	249	219						
690 Overhead Costs				1,283				
6XX Other Objects Total:	249	219		1,283				
868 Oth than Home to Sch Supplies				600				
8XX Maintenance Supplies Total:				600				
2210 Total: Improvement Of Instruction Ser	1,138,729	1,219,841	10.6	1,405,662	10.0	1,281,358	1,281,358	1,281,358
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	43,281	51,925	1.0	57,765				
112 Classified Salaries	53,612	58,650	1.8	64,039	.5	25,421	25,421	25,421
113 Administrators	279,105	3,221						
121 Licensed Subs Salaries		156						
123 Temps-Licensed Salaries	938	1,658						
124 Temps-Classified Salaries		199						
131 Licensed Additional Salaries	9,286	4,049		2,943				
139 Cell Phone Stipend	1,770	193						
1XX Salaries Total:	387,992	120,051	2.8	124,747	.5	25,421	25,421	25,421
211 PERS Employers Contribution	66,650	12,916		27,819		4,728	4,728	4,728
213 Dist Contrib to Pers For Contr	1,716	6,381						
214 PERS Debt Service Charge	15,012	2,631						
220 Social Security Administration	28,965	8,981		9,543		1,945	1,945	1,945
231 Worker's Compensation	1,681	574		761		127	127	127
232 State Unemployment Insurance	765	240		374		76	76	76
243 Tax Sheltered Annuities	13,964	2,589		1,105		88	88	88
244 Insurance Benefits	51,425	27,744		30,523		6,030	6,030	6,030
2XX Employee Benefits Total:	180,178	62,056		70,125		12,994	12,994	12,994
312 Instructional Prgms Improv Svc	10,000							
319 Other Instruc Prof & Tech Svcs		7,150		2,425				
341 Travel - Local In-District	75	305		509				
342 Travel & Exp Out Of District	5,444	15,573		5,297				
346 In-District Expense	27	21						
353 Postage		57						

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc Services	16,375	16,441		7,000		85,021	85,021	85,021
3XX Purchased Services Total:	31,921	39,547		15,231		85,021	85,021	85,021
410 Supplies		2,773		2,100				
480 Computer Hardware		1,199		2,100				
4XX Supplies & Materials Total:		3,972		4,200				
690 Overhead Costs				7,770				
6XX Other Objects Total:				7,770				
868 Oth than Home to Sch Supplies				2,586				
8XX Maintenance Supplies Total:				2,586				
2211 Total: Improvement Of Instruction Ser	600,091	225,626	2.8	224,659	.5	123,436	123,436	123,436
2213 Curriculum Development Svcs								
111 Licensed Salaries	71,885	83,422	1.7	96,029	.5	31,299	31,299	31,299
112 Classified Salaries	12,347	16,706	.8	26,965	.1	3,979	3,979	3,979
121 Licensed Subs Salaries	10,361	15,503		13,974				
122 Subs-Classified Salaries	1,929	130						
124 Temps-Classified Salaries	6,683	3,774						
131 Licensed Additional Salaries	41,400	25,050		28,618		37,360	37,360	37,360
132 Classified Salaries Overtime				1,050				
1XX Salaries Total:	144,605	144,585	2.5	166,636	.6	72,638	72,638	72,638
211 PERS Employers Contribution	17,890	16,720		35,019		13,495	13,495	13,495
213 Dist Contrib to Pers For Contr	2,029	6,877						
214 PERS Debt Service Charge	3,441	3,500						
220 Social Security Administration	10,828	10,572		12,747		5,556	5,556	5,556
231 Worker's Compensation	643	671		1,016		363	363	363
232 State Unemployment Insurance	237	275		499		218	218	218
243 Tax Sheltered Annuities	728	922		1,540		468	468	468
244 Insurance Benefits	17,308	22,645		29,958		7,516	7,516	7,516
2XX Employee Benefits Total:	53,104	62,182		80,779		27,616	27,616	27,616
319 Other Instruc Prof & Tech Svcs				18,717				
341 Travel - Local In-District	443	505		1,135				
342 Travel & Exp Out Of District	1,502	2,038		4,200				
346 In-District Expense	460	2,446		850				
349 Other Travel						2,080	2,080	2,080
351 Telephone And Telegraph				100				
353 Postage	7			500				
355 Printing And Binding	38							
389 Other Non-Instruc Services	5,850							
3XX Purchased Services Total:	8,300	4,989		25,502		2,080	2,080	2,080

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
410 Supplies	1,859	1,306		5,743		2,536	2,536	2,536
421 Textbooks		941						
432 Reference Books	17,783	550		8,560				
460 Non-consumable Items		1,254		700				
470 Computer Software	205							
480 Computer Hardware	1,245	349		5,200				
4XX Supplies & Materials Total:	21,092	4,400		20,203		2,536	2,536	2,536
640 Dues And Fees	1,000							
690 Overhead Costs				7,184				
6XX Other Objects Total:	1,000			7,184				
2213 Total: Curriculum Development Svcs	228,101	216,156	2.5	300,304	.6	104,870	104,870	104,870
2214 Multicultural Education								
111 Licensed Salaries	49,589	31,873	1.0	64,125	1.0	64,851	64,851	64,851
112 Classified Salaries	101,114	108,461	1.0	42,176	2.0	63,087	63,087	63,087
113 Administrators	23,896	17,481						
124 Temps-Classified Salaries	9,666	5,028						
131 Licensed Additional Salaries	6,762	23,613				8,000	8,000	8,000
132 Classified Salaries Overtime	35,483	36,496						
139 Cell Phone Stipend	1,538	1,380				1,000	1,000	1,000
1XX Salaries Total:	228,048	224,332	2.0	106,301	3.0	136,938	136,938	136,938
211 PERS Employers Contribution	27,542	24,860		23,667		23,796	23,796	23,796
213 Dist Contrib to Pers For Contr	4,867	9,427						
214 PERS Debt Service Charge	4,692	5,375						
220 Social Security Administration	17,181	16,584		8,120		9,787	9,787	9,787
231 Worker's Compensation	1,051	997		647		639	639	639
232 State Unemployment Insurance	438	429		319		384	384	384
243 Tax Sheltered Annuities	204			923		1,241	1,241	1,241
244 Insurance Benefits	36,078	35,863		21,221		36,137	36,137	36,137
2XX Employee Benefits Total:	92,053	93,535		54,897		71,984	71,984	71,984
311 Instruction Services	3,144	60						
319 Other Instruc Prof & Tech Svcs	11,099	10,330				4,000	4,000	4,000
322 Repairs & Maint Svcs (Cntrcts)	6,434	5,290						
324 Rentals	1,162	6,797				4,000	4,000	4,000
341 Travel - Local In-District	24,574	25,928				4,000	4,000	4,000
342 Travel & Exp Out Of District	2,764	3,766						
346 In-District Expense	1,049	3,512						
351 Telephone And Telegraph	134	74						
353 Postage	6,300	5,943						
354 Advertising	111	364						
355 Printing And Binding	4,699	4,050						
389 Other Non-Instruc Services	236	278						
3XX Purchased Services Total:	61,706	66,392				12,000	12,000	12,000

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	108,851	102,791				14,810	14,810	14,810
431 Library Books	2,571	2,210						
432 Reference Books	97	1,493						
440 Periodicals	125	71						
460 Non-consumable Items	9,776	4,030						
470 Computer Software	797	542						
480 Computer Hardware	5,074	194						
4XX Supplies & Materials Total:	127,291	111,331				14,810	14,810	14,810
640 Dues And Fees	484	343						
651 Liability Insurance		604						
6XX Other Objects Total:	484	947						
2214 Total: Multicultural Education	509,582	496,537	2.0	161,198	3.0	235,732	235,732	235,732
2219 Other Improvement Of Inst Serv								
111 Licensed Salaries	81							
1XX Salaries Total:	81							
211 PERS Employers Contribution	14							
214 PERS Debt Service Charge	1							
220 Social Security Administration	10							
2XX Employee Benefits Total:	25							
342 Travel & Exp Out Of District	686	4,424						
346 In-District Expense		517						
353 Postage	1,525							
389 Other Non-Instruc Services		12,272						
3XX Purchased Services Total:	2,211	17,213						
2219 Total: Other Improvement Of Inst Serv	2,317	17,213						
2222 School Library Services								
111 Licensed Salaries	372,485							
112 Classified Salaries	6,049	3,073						
1XX Salaries Total:	378,534	3,073						
211 PERS Employers Contribution	63,546	510						
214 PERS Debt Service Charge	13,985	184						
220 Social Security Administration	27,989	235						
231 Worker's Compensation	1,664	19						
232 State Unemployment Insurance	732	9						
243 Tax Sheltered Annuities	611	19						
244 Insurance Benefits	73,054	1,233						
2XX Employee Benefits Total:	181,581	2,209						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2008 - 2009	2009 - 2010	BUDGET				
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
410	Supplies	917	2,425		13,881		21,046	21,046	21,046
431	Library Books	4,610	3,989		109		809	809	809
470	Computer Software	20	249						
480	Computer Hardware	2,050							
4XX Supplies & Materials Total:		7,597	6,663		13,990		21,855	21,855	21,855
2222	Total: School Library Services	567,712	11,945		13,990		21,855	21,855	21,855
2223	MultiMedia Services								
410	Supplies	41	890		672		672	672	672
431	Library Books		654				2,000	2,000	2,000
460	Non-consumable Items	60	2,064						
470	Computer Software		71						
480	Computer Hardware		409						
4XX Supplies & Materials Total:		101	4,088		672		2,672	2,672	2,672
2223	Total: MultiMedia Services	101	4,088		672		2,672	2,672	2,672
2230	Assessment and Testing								
121	Licensed Subs Salaries	103,077	547						
123	Temps-Licensed Salaries	1,035							
1XX Salaries Total:		104,112	547						
211	PERS Employers Contribution	1,780							
213	Dist Contrib to Pers For Contr	341							
214	PERS Debt Service Charge	299							
220	Social Security Administration	7,512	37						
231	Worker's Compensation	492	3						
232	State Unemployment Insurance	195	1						
243	Tax Sheltered Annuities	11							
244	Insurance Benefits	748							
2XX Employee Benefits Total:		11,378	41						
389	Other Non-Instruc Services		5,000		8,564		22,780	22,780	22,780
3XX Purchased Services Total:			5,000		8,564		22,780	22,780	22,780
868	Oth than Home to Sch Supplies				1,700		1,700	1,700	1,700
8XX Maintenance Supplies Total:					1,700		1,700	1,700	1,700
2230	Total: Assessment and Testing	115,490	5,588		10,264		24,480	24,480	24,480
2240	Instructional Staff Developm								
111	Licensed Salaries	50,148	334,784	5.5	313,279	6.0	335,097	335,097	335,097
112	Classified Salaries	27,239	10,446	1.0	45,289				

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
121 Licensed Subs Salaries	141,460	112,823		46,670		376,673	376,673	376,673
122 Subs-Classified Salaries		20,026						
123 Temps-Licensed Salaries	44	9,098				122,886	122,886	122,886
124 Temps-Classified Salaries	2,112	491						
131 Licensed Additional Salaries	139,960	139,994		52,993		78,189	78,189	78,189
132 Classified Salaries Overtime	110	88						
139 Cell Phone Stipend		560						
153 Athletic Increments	7,627							
1XX Salaries Total:	368,700	628,310	6.5	458,231	6.0	912,845	912,845	912,845
211 PERS Employers Contribution	40,218	85,631		96,199		82,711	82,711	82,711
213 Dist Contrib to Pers For Contr	5,738	13,487						
214 PERS Debt Service Charge	7,048	19,801						
220 Social Security Administration	27,018	46,462		35,058		34,770	34,770	34,770
231 Worker's Compensation	1,756	2,874		2,797		2,273	2,273	2,273
232 State Unemployment Insurance	703	1,209		1,375		1,363	1,363	1,363
241 Professional Fund				600				
243 Tax Sheltered Annuities	122	5,922		2,593		5,436	5,436	5,436
244 Insurance Benefits	20,173	71,089		85,319		78,258	78,258	78,258
249 District Retirement				359				
2XX Employee Benefits Total:	102,776	246,475		224,300		204,811	204,811	204,811
312 Instructional Prgms Improv Svc	1,500					17,260	17,260	17,260
319 Other Instruc Prof & Tech Svcs	169,406	46,779		149,051		35,000	35,000	35,000
324 Rentals	515							
341 Travel - Local In-District	2,377	15,746		27,541		2,000	2,000	2,000
342 Travel & Exp Out Of District	301,981	110,953		260,914		49,933	49,933	49,933
346 In-District Expense	52,188	26,540		5,288		23,191	23,191	23,191
353 Postage	142	36		6,397				
389 Other Non-Instruc Services	32,754	2,600		357		682,441	682,441	682,441
3XX Purchased Services Total:	560,863	202,654		449,548		809,825	809,825	809,825
410 Supplies	11,926	2,769		186,915		33,945	33,945	33,945
421 Textbooks	3,363	128		1,000		30,000	30,000	30,000
432 Reference Books	18,026	4,533		5,250		500	500	500
440 Periodicals	165	350						
460 Non-consumable Items	621	1,400		10,319				
470 Computer Software	11,887	778		23,873		23,582	23,582	23,582
480 Computer Hardware	110,814	1,074		115,755				
4XX Supplies & Materials Total:	156,802	11,032		343,112		88,027	88,027	88,027
640 Dues And Fees	1,834	165						
680 Inventory				1,575		1,575	1,575	1,575
690 Overhead Costs		492		12,302				
6XX Other Objects Total:	1,834	657		13,877		1,575	1,575	1,575
2240 Total: Instructional Staff Developm	1,190,975	1,089,128	6.5	1,489,068	6.0	2,017,083	2,017,083	2,017,083

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2411	Principals Services								
	132 Classified Salaries Overtime		1,116						
	1XX Salaries Total:		1,116						
	211 PERS Employers Contribution		207						
	214 PERS Debt Service Charge		51						
	220 Social Security Administration		85						
	231 Worker's Compensation		6						
	232 State Unemployment Insurance		2						
	243 Tax Sheltered Annuities		14						
	244 Insurance Benefits		7						
	2XX Employee Benefits Total:		372						
	342 Travel & Exp Out Of District		286						
	346 In-District Expense	958	318						
	353 Postage	44							
	3XX Purchased Services Total:	1,002	604						
	410 Supplies	1,392	2,342		21,067		25,067	25,067	25,067
	421 Textbooks	404							
	432 Reference Books	49							
	460 Non-consumable Items	164	422		1,460		1,460	1,460	1,460
	470 Computer Software		947						
	480 Computer Hardware	284	145		191		191	191	191
	4XX Supplies & Materials Total:	2,293	3,856		22,718		26,718	26,718	26,718
	640 Dues And Fees		86						
	6XX Other Objects Total:		86						
2411	Total: Principals Services	3,295	6,034		22,718		26,718	26,718	26,718
2490	Other Support Serv-School Admn								
	113 Administrators	2,105	888						
	1XX Salaries Total:	2,105	888						
	220 Social Security Administration	133	55						
	231 Worker's Compensation	9	4						
	232 State Unemployment Insurance	3	1						
	2XX Employee Benefits Total:	145	60						
	319 Other Instruc Prof & Tech Svcs		7,141						
	324 Rentals		228						
	341 Travel - Local In-District		11,612						

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
342 Travel & Exp Out Of District	37,131	103,932				
346 In-District Expense		5,145				
353 Postage		308				
389 Other Non-Instruc Services	5,932	4,932				
3XX Purchased Services Total:	43,063	133,298				
410 Supplies		2,437				
432 Reference Books		3,563				
470 Computer Software		1,716				
480 Computer Hardware		2,295				
4XX Supplies & Materials Total:		10,011				
640 Dues And Fees		1,500				
6XX Other Objects Total:		1,500				
2490 Total: Other Support Serv-School Admn	45,313	145,757				
2521 Financial & Support Services						
112 Classified Salaries	10,282	28,755				
1XX Salaries Total:	10,282	28,755				
211 PERS Employers Contribution	1,997	5,368				
213 Dist Contrib to Pers For Contr		317				
214 PERS Debt Service Charge	498	1,285				
220 Social Security Administration	787	2,200				
231 Worker's Compensation	47	130				
232 State Unemployment Insurance	21	58				
243 Tax Sheltered Annuities	813	1,977				
244 Insurance Benefits	1,945	5,640				
2XX Employee Benefits Total:	6,108	16,975				
690 Overhead Costs	519,711	426,969	442,704	488,161	488,161	488,161
6XX Other Objects Total:	519,711	426,969	442,704	488,161	488,161	488,161
2521 Total: Financial & Support Services	536,101	472,699	442,704	488,161	488,161	488,161
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					

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

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EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2542	Building Div Services								
	112 Classified Salaries	56,317							
	139 Cell Phone Stipend	90							
	1XX Salaries Total:	56,407							
	211 PERS Employers Contribution	10,235							
	214 PERS Debt Service Charge	2,237							
	220 Social Security Administration	4,118							
	231 Worker's Compensation	2,354							
	232 State Unemployment Insurance	108							
	243 Tax Sheltered Annuities	298							
	244 Insurance Benefits	13,775							
	2XX Employee Benefits Total:	33,125							
	410 Supplies				1,077		1,077	1,077	1,077
	4XX Supplies & Materials Total:				1,077		1,077	1,077	1,077
	531 Improvement Of Sites	893			143		143	143	143
	5XX Capital Outlay Total:	893			143		143	143	143
2542 Total:	Building Div Services	90,425			1,220		1,220	1,220	1,220
2543	Grounds Division Services								
	112 Classified Salaries	68,805	126						
	1XX Salaries Total:	68,805	126						
	211 PERS Employers Contribution	12,540							
	214 PERS Debt Service Charge	2,744							
	220 Social Security Administration	5,041	10						
	231 Worker's Compensation	2,913							
	232 State Unemployment Insurance	132							
	243 Tax Sheltered Annuities	667							
	244 Insurance Benefits	19,299							
	2XX Employee Benefits Total:	43,336	10						
2543 Total:	Grounds Division Services	112,141	136						
2544	Building Repair & Maintenance								
	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)				138		138	138	138
	5XX Capital Outlay Total:				138		138	138	138
2544 Total:	Building Repair & Maintenance				4,045		4,045	4,045	4,045

PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND

Fed & State Programs Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2008 - 2009	2009 - 2010	BUDGET				
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2548	Care Of Buildings Services								
	112 Classified Salaries	325,410	2,176	.2	4,397	.1	2,523	2,523	2,523
	1XX Salaries Total:	325,410	2,176	.2	4,397	.1	2,523	2,523	2,523
	211 PERS Employers Contribution	52,742	115		981		469	469	469
	213 Dist Contrib to Pers For Contr	2,413	280						
	214 PERS Debt Service Charge	11,241							
	220 Social Security Administration	24,072	147		336		193	193	193
	231 Worker's Compensation	13,705	80		325		180	180	180
	232 State Unemployment Insurance	629	4		13		6	6	6
	243 Tax Sheltered Annuities	1,364			30		15	15	15
	244 Insurance Benefits	105,813			1,972		1,576	1,576	1,576
	2XX Employee Benefits Total:	211,979	626		3,657		2,439	2,439	2,439
	410 Supplies				4,730		4,730	4,730	4,730
	4XX Supplies & Materials Total:				4,730		4,730	4,730	4,730
2548	Total: Care Of Buildings Services	537,389	2,802	.2	12,784	.1	9,692	9,692	9,692
2554	Vehicle Purch Svcs & Maint Svc								
	112 Classified Salaries		5,076						
	1XX Salaries Total:		5,076						
	211 PERS Employers Contribution		530						
	214 PERS Debt Service Charge		130						
	220 Social Security Administration		212						
	231 Worker's Compensation		13						
	232 State Unemployment Insurance		6						
	243 Tax Sheltered Annuities		36						
	244 Insurance Benefits		928						
	2XX Employee Benefits Total:		1,855						
	410 Supplies		876						
	4XX Supplies & Materials Total:		876						
	861 Vehicle Supplies	9,067	31,133						
	864 Fuel		23,602						
	8XX Maintenance Supplies Total:	9,067	54,735						
2554	Total: Vehicle Purch Svcs & Maint Svc	9,067	62,542						
2555	Student Transportation Dist E								
	112 Classified Salaries	48,053	19,963		300				

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
122 Subs-Classified Salaries				27,822	23,006	23,006
124 Temps-Classified Salaries		7,500		7,199		
131 Licensed Additional Salaries				326		
1XX Salaries Total:	48,053	27,463		35,647	23,006	23,006
211 PERS Employers Contribution				2,021		
220 Social Security Administration				2,704	1,760	1,760
231 Worker's Compensation				216	115	115
232 State Unemployment Insurance				107	69	69
244 Insurance Benefits				696		
2XX Employee Benefits Total:				5,744	1,944	1,944
389 Other Non-Instruc Services	128,420	7,884		2,000	2,400	2,400
3XX Purchased Services Total:	128,420	7,884		2,000	2,400	2,400
410 Supplies				1,167	1,167	1,167
4XX Supplies & Materials Total:				1,167	1,167	1,167
868 Oth than Home to Sch Supplies	11,587	3,993		14,545	14,140	14,140
8XX Maintenance Supplies Total:	11,587	3,993		14,545	14,140	14,140
2555 Total: Student Transportation Dist E	188,060	39,340		59,103	42,657	42,657
2559 Other Pupil Transportation Svc						
331 Pupil Transp To And From Schl	2,620					
351 Telephone And Telegraph		107				
3XX Purchased Services Total:	2,620	107				
2559 Total: Other Pupil Transportation Svc	2,620	107				
2630 Communic & Intergov Relations						
389 Other Non-Instruc Services				1,400	1,400	1,400
3XX Purchased Services Total:				1,400	1,400	1,400
2630 Total: Communic & Intergov Relations				1,400	1,400	1,400
2660 Computing & Info Services						
386 Data Processing Ser (Non-Instr		19,912				
3XX Purchased Services Total:		19,912				
2660 Total: Computing & Info Services		19,912				

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2665 Site Based Technology								
112 Classified Salaries		20,104						
1XX Salaries Total:		20,104						
211 PERS Employers Contribution		3,337						
214 PERS Debt Service Charge		1,206						
220 Social Security Administration		3,165						
231 Worker's Compensation		889						
232 State Unemployment Insurance		94						
243 Tax Sheltered Annuities		124						
244 Insurance Benefits		8,064						
2XX Employee Benefits Total:		16,879						
2665 Total: Site Based Technology		36,983						
2669 Other Data Processing Services								
131 Licensed Additional Salaries				2,853				
1XX Salaries Total:				2,853				
211 PERS Employers Contribution				636				
220 Social Security Administration				218				
231 Worker's Compensation				17				
232 State Unemployment Insurance				9				
2XX Employee Benefits Total:				880				
342 Travel & Exp Out Of District				1,051				
351 Telephone And Telegraph	2,068	1,657				2,000	2,000	2,000
389 Other Non-Instruc Services	100			890		770	770	770
3XX Purchased Services Total:	2,168	1,657		1,941		2,770	2,770	2,770
410 Supplies				1,720		12,287	12,287	12,287
460 Non-consumable Items		244		1,569				
480 Computer Hardware				2,000				
4XX Supplies & Materials Total:		244		5,289		12,287	12,287	12,287
550 Technology				5,822				
5XX Capital Outlay Total:				5,822				
2669 Total: Other Data Processing Services	2,168	1,901		16,785		15,057	15,057	15,057
2700 Supplemental Retirement Pgm								
249 District Retirement	361,466	336,158		276,165		301,133	301,133	301,133
2XX Employee Benefits Total:	361,466	336,158		276,165		301,133	301,133	301,133
2700 Total: Supplemental Retirement Pgm	361,466	336,158		276,165		301,133	301,133	301,133

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
3320	Community Recreation Services								
	112 Classified Salaries	33,324	25,552	.6	16,328	.5	19,887	19,887	19,887
	1XX Salaries Total:	33,324	25,552	.6	16,328	.5	19,887	19,887	19,887
	211 PERS Employers Contribution	5,938	4,687		3,641		3,699	3,699	3,699
	213 Dist Contrib to Pers For Contr	82	207						
	214 PERS Debt Service Charge	1,231	1,150						
	220 Social Security Administration	2,391	1,683		1,249		1,521	1,521	1,521
	231 Worker's Compensation	163	115		100		99	99	99
	232 State Unemployment Insurance	62	748		49		60	60	60
	243 Tax Sheltered Annuities				84		88	88	88
	244 Insurance Benefits	7,630	6,516		5,551		6,030	6,030	6,030
	2XX Employee Benefits Total:	17,497	15,106		10,674		11,497	11,497	11,497
	319 Other Instruc Prof & Tech Svcs	12,804	13,793		7,250		10,250	10,250	10,250
	342 Travel & Exp Out Of District	700							
	346 In-District Expense	103	329		1,458		1,458	1,458	1,458
	351 Telephone And Telegraph	319							
	353 Postage	211	67						
	354 Advertising	177							
	389 Other Non-Instruc Services	634							
	3XX Purchased Services Total:	14,948	14,189		8,708		11,708	11,708	11,708
	410 Supplies	5,130	3,896		18,820		12,221	12,221	12,221
	470 Computer Software	41							
	4XX Supplies & Materials Total:	5,171	3,896		18,820		12,221	12,221	12,221
	640 Dues And Fees	120	45						
	6XX Other Objects Total:	120	45						
3320	Total: Community Recreation Services	71,060	58,788	.6	54,530	.5	55,313	55,313	55,313
3390	Radio KRVM Services								
	112 Classified Salaries	122,760	123,804	4.0	129,337	4.0	120,465	120,465	120,465
	114 Classified Supervisors	50,101	54,026	1.0	54,710	1.0	59,305	59,305	59,305
	124 Temps-Classified Salaries	17,518	10,676		18,845				
	132 Classified Salaries Overtime	3,535	4,095				5,000	5,000	5,000
	139 Cell Phone Stipend	2,076	2,076		2,288		2,288	2,288	2,288
	1XX Salaries Total:	195,990	194,677	5.0	205,180	5.0	187,058	187,058	187,058
	211 PERS Employers Contribution	19,079	17,361		41,042		34,367	34,367	34,367
	213 Dist Contrib to Pers For Contr	7,760	20,965						
	214 PERS Debt Service Charge	2,421	2,155						
	220 Social Security Administration	14,337	13,998		14,079		14,136	14,136	14,136

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
	2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	1,475	1,432		1,123		924	924	924
232 State Unemployment Insurance	378	366		552		554	554	554
241 Professional Fund				1,200		1,200	1,200	1,200
243 Tax Sheltered Annuities	4,149	4,591		4,800		4,700	4,700	4,700
244 Insurance Benefits	44,762	47,022		50,356		60,400	60,400	60,400
2XX Employee Benefits Total:	94,361	107,890		113,152		116,281	116,281	116,281
319 Other Instruc Prof & Tech Svcs		290						
321 Equip Rep (Not Service Cntcts)	1,693			1,100		1,100	1,100	1,100
324 Rentals	40,359	50,708		68,300		68,300	68,300	68,300
325 Electricity				5,610		10,000	10,000	10,000
341 Travel - Local In-District	240	738		900		900	900	900
342 Travel & Exp Out Of District	1,270	4,573		1,200		6,630	6,630	6,630
346 In-District Expense	410	467		400		400	400	400
351 Telephone And Telegraph	9,029	9,070		7,000		10,000	10,000	10,000
353 Postage	4,293	3,875		4,200		4,200	4,200	4,200
354 Advertising	740	1,413		1,000		2,000	2,000	2,000
381 Audit Services	5,000	7,236		6,500		9,000	9,000	9,000
382 Legal Services	5,274	4,354		2,500		4,000	4,000	4,000
389 Other Non-Instruc Services	5,226	6,872		4,500		25,000	25,000	25,000
3XX Purchased Services Total:	73,534	89,596		103,210		141,530	141,530	141,530
410 Supplies	23,363	18,828		21,359		22,047	22,047	22,047
432 Reference Books				100				
440 Periodicals	352	206		250				
460 Non-consumable Items	8,608	11,822		44,337		40,025	40,025	40,025
470 Computer Software	4,060	3,675		1,500		1,500	1,500	1,500
480 Computer Hardware	3,043	5,645		2,500		2,500	2,500	2,500
4XX Supplies & Materials Total:	39,426	40,176		70,046		66,072	66,072	66,072
541 Initial & Addt'l Equip Purch		14,545		61,392		48,631	48,631	48,631
5XX Capital Outlay Total:		14,545		61,392		48,631	48,631	48,631
640 Dues And Fees	646	627		250		2,000	2,000	2,000
655 Judg & Settlem Against Distric						500	500	500
6XX Other Objects Total:	646	627		250		2,500	2,500	2,500
861 Vehicle Supplies				5,000		5,000	5,000	5,000
862 Repairs				2,000		5,600	5,600	5,600
8XX Maintenance Supplies Total:				7,000		10,600	10,600	10,600
3390 Total: Radio KRVM Services	403,957	447,511	5.0	560,230	5.0	572,672	572,672	572,672

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
3399 Other Community Services								
112 Classified Salaries		10,628	.4	12,210	1.0	24,988	24,988	24,988
1XX Salaries Total:		10,628	.4	12,210	1.0	24,988	24,988	24,988
211 PERS Employers Contribution		1,970		2,723		2,416	2,416	2,416
214 PERS Debt Service Charge		483						
220 Social Security Administration		813		934		994	994	994
231 Worker's Compensation		52		74		65	65	65
232 State Unemployment Insurance		21		37		39	39	39
243 Tax Sheltered Annuities				60		88	88	88
244 Insurance Benefits	516	5,720		3,944		8,030	8,030	8,030
2XX Employee Benefits Total:	516	9,059		7,772		11,632	11,632	11,632
341 Travel - Local In-District				300				
342 Travel & Exp Out Of District		225		100				
346 In-District Expense	741	1,078		200				
351 Telephone And Telegraph		118		225				
353 Postage		44						
3XX Purchased Services Total:	741	1,465		825				
410 Supplies		3,370		100				
4XX Supplies & Materials Total:		3,370		100				
3399 Total: Other Community Services	1,257	24,522	.4	20,907	1.0	36,620	36,620	36,620
3510 Custody And Care Of Children S								
112 Classified Salaries	4,683	5,507	.4	9,622				
1XX Salaries Total:	4,683	5,507	.4	9,622				
211 PERS Employers Contribution	845	1,010		2,146				
214 PERS Debt Service Charge	211	248						
220 Social Security Administration	320	400		736				
231 Worker's Compensation	23	27		58				
232 State Unemployment Insurance	8	10		28				
243 Tax Sheltered Annuities				60				
244 Insurance Benefits	1,964	2,218		3,944				
2XX Employee Benefits Total:	3,371	3,913		6,972				
342 Travel & Exp Out Of District	260							
3XX Purchased Services Total:	260							
410 Supplies	1,677			709		709	709	709
4XX Supplies & Materials Total:	1,677			709		709	709	709
3510 Total: Custody And Care Of Children S	9,991	9,420	.4	17,303		709	709	709

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
4150 Building Acquisition & Improv								
531 Improvement Of Sites				70,000		70,000	70,000	70,000
5XX Capital Outlay Total:				70,000		70,000	70,000	70,000
4150 Total: Building Acquisition & Improv				70,000		70,000	70,000	70,000
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	281,445	310,521						
8XX Unapp.Ending Fund Bal. Total:	281,445	310,521						
7000 Total: Reserves And Fund Balances	281,445	310,521						
Total: Requirements	24,456,515	16,031,320	170.3	16,393,684	181.4	20,247,593	20,247,593	20,247,593

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual 2006 - 2007	Revenues 2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved
1510	Interest On Investment 000				50,000			
1790	Other Pupil Activity Income 000	5,602,732	5,093,005		5,715,000		5,700,000	5,700,000
4513	Snack Subsidy - Fed and St 000	23,000						
5400	Net Working Capital 000	3,363,939	3,483,895		3,500,000		3,500,000	3,500,000
Total: Resources		8,989,671	8,576,900		9,265,000		9,200,000	9,200,000

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
1113 Elementary Extra-Curricular						
319 Other Instruc Prof & Tech Svcs	445,605	213,699	425,000	425,000	425,000	425,000
342 Travel & Exp Out Of District	8,015	10,409	10,000	10,000	10,000	10,000
343 Student Travel	22,421	26,224				
346 In-District Expense	60,467	32,875	50,000	50,000	50,000	50,000
389 Other Non-Instruc Services	1	-40,137	12,500	50,000	50,000	50,000
3XX Purchased Services Total:	536,509	243,070	497,500	535,000	535,000	535,000
410 Supplies	932,445	977,276	1,200,000	1,150,000	1,150,000	1,150,000
421 Textbooks	3,609	25	3,500	5,000	5,000	5,000
431 Library Books	13,488	14,424	15,000	16,000	16,000	16,000
432 Reference Books	717	15	1,000			
460 Non-consumable Items	6,895	17,702	24,000	25,000	25,000	25,000
470 Computer Software	1,745	5,392	2,500	2,500	2,500	2,500
4XX Supplies & Materials Total:	958,899	1,014,834	1,246,000	1,198,500	1,198,500	1,198,500
541 Initial & Addt'l Equip Purch	1,293	10,591	11,000	10,000	10,000	10,000
542 Replacement Equipment Purchase	38					
550 Technology	8,918	18,800	35,000	30,000	30,000	30,000
5XX Capital Outlay Total:	10,249	29,391	46,000	40,000	40,000	40,000
640 Dues And Fees	50,258	57,873	30,000	25,000	25,000	25,000
6XX Other Objects Total:	50,258	57,873	30,000	25,000	25,000	25,000
868 Oth than Home to Sch Supplies		-1	5,000	6,000	6,000	6,000
8XX Maintenance Supplies Total:		-1	5,000	6,000	6,000	6,000
1113 Total: Elementary Extra-Curricular	1,555,915	1,345,167	1,824,500	1,804,500	1,804,500	1,804,500
1122 Middle School Extra-Curricular						
319 Other Instruc Prof & Tech Svcs	15,068	19,815	7,500	7,500	7,500	7,500
342 Travel & Exp Out Of District	23,619	7,068	8,000	10,000	10,000	10,000
343 Student Travel	15,559	425				
346 In-District Expense	69,329	30,883	40,000	37,000	37,000	37,000
389 Other Non-Instruc Services	117,566	115,459	225,000	225,000	225,000	225,000
3XX Purchased Services Total:	241,141	173,650	280,500	279,500	279,500	279,500
410 Supplies	477,067	449,346	500,000	450,000	450,000	450,000
421 Textbooks	3,738	1,597	2,000	10,000	10,000	10,000
431 Library Books	1,030	805	2,000	10,000	10,000	10,000
460 Non-consumable Items	10,856	8,386	9,000	10,000	10,000	10,000
4XX Supplies & Materials Total:	492,691	460,134	513,000	480,000	480,000	480,000

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch	11,602	47,231		50,000	50,000	50,000
550 Technology	1,066	26,850		50,000	50,000	50,000
5XX Capital Outlay Total:	12,668	74,081		80,000	100,000	100,000
640 Dues And Fees	58,467	59,698		60,000	75,000	75,000
6XX Other Objects Total:	58,467	59,698		60,000	75,000	75,000
868 Oth than Home to Sch Supplies				11,000	15,000	15,000
8XX Maintenance Supplies Total:				11,000	15,000	15,000
1122 Total: Middle School Extra-Curricular	804,967	767,563		944,500	949,500	949,500
1132 High School Extra-Curricular						
319 Other Instruc Prof & Tech Svcs	36,174	42,157		75,000	50,000	50,000
342 Travel & Exp Out Of District	104,567	53,000		80,000	75,000	75,000
343 Student Travel	193,060	215,140				
346 In-District Expense	108,792	52,929		60,000	75,000	75,000
389 Other Non-Instruc Services	358,305	412,364		350,000	350,000	350,000
3XX Purchased Services Total:	800,898	775,590		565,000	550,000	550,000
410 Supplies	924,460	1,223,574		1,500,000	1,250,000	1,250,000
421 Textbooks	17,011	18,153		30,000	25,000	25,000
431 Library Books	1,182	2,693		5,000	10,000	10,000
432 Reference Books	620			1,000	5,000	5,000
460 Non-consumable Items	133,890	75,512		120,000	100,000	100,000
470 Computer Software		1,290		1,000	10,000	10,000
4XX Supplies & Materials Total:	1,077,163	1,321,222		1,657,000	1,400,000	1,400,000
541 Initial & Addt'l Equip Purch				5,000	10,000	10,000
542 Replacement Equipment Purchase				10,000	15,000	15,000
550 Technology				5,000	15,000	15,000
5XX Capital Outlay Total:				20,000	40,000	40,000
640 Dues And Fees	1,266,833	833,852		1,200,000	1,250,000	1,250,000
6XX Other Objects Total:	1,266,833	833,852		1,200,000	1,250,000	1,250,000
868 Oth than Home to Sch Supplies				8,000	25,000	25,000
8XX Maintenance Supplies Total:				8,000	25,000	25,000
1132 Total: High School Extra-Curricular	3,144,894	2,930,664		3,450,000	3,265,000	3,265,000

PROGRAM BUDGET DETAIL—STUDENT BODY FUND

Student Body Fund Requirements	PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
6110 Contingency Fund								
810 Planned Reserve				500,000		500,000	500,000	500,000
8XX Planned Reserve Total:				500,000		500,000	500,000	500,000
6110 Total: Contingency Fund				500,000		500,000	500,000	500,000
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	3,483,895	3,533,506		2,546,000		2,681,000	2,681,000	2,681,000
8XX Unapp.Ending Fund Bal. Total:	3,483,895	3,533,506		2,546,000		2,681,000	2,681,000	2,681,000
7000 Total: Reserves And Fund Balances	3,483,895	3,533,506		2,546,000		2,681,000	2,681,000	2,681,000
Total: Requirements	8,989,671	8,576,900		9,265,000		9,200,000	9,200,000	9,200,000

PROGRAM BUDGET DETAIL

DEBT SERVICE FUND

Debt Service Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual 2006 - 2007	Revenues 2007 - 2008	2 0 0 8 - 2 0 0 9 FTE Budget	2 0 0 9 - 2 0 1 0 FTE Proposed	B U D G E T Approved	Adopted	
1001	Current Year's Taxes 000	15,695,579	13,796,164	14,652,812	15,224,187	15,224,187	15,224,187	
1002	Prior Years' Taxes 000	256,362	176,883	150,000	300,000	300,000	300,000	
1115	Taxes/Linn County 000	12,518	10,912	10,000	10,000	10,000	10,000	
1118	Interest From Delinquent Taxes 000	47,500	6,896	20,000	10,000	10,000	10,000	
1516	Int Earnings On Unsegregated T 000	35,212	31,866	20,000	10,000	10,000	10,000	
1519	Interest Other Investments 000	293,197	292,865	125,000	50,000	50,000	50,000	
1993	Charges to Other Funds 000	2,721,916	3,043,315	3,175,000	3,350,000	3,350,000	3,350,000	
5200	Interfund Transfers 000	130,000						
5400	Net Working Capital 000	8,419,820	9,907,812	9,326,425	9,935,395	9,935,395	9,935,395	
Total: Resources		<u>27,612,104</u>	<u>27,266,713</u>	<u>27,479,237</u>	<u>28,889,582</u>	<u>28,889,582</u>	<u>28,889,582</u>	

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, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
5110	Long-Term Debt Service								
	610 Principal	6,525,790	7,008,929		8,855,000		10,045,000	10,045,000	10,045,000
	621 Interest (non-bus)	11,178,502	10,680,038		9,109,036		8,632,952	8,632,952	8,632,952
	6XX Other Objects Total:	17,704,292	17,688,967		17,964,036		18,677,952	18,677,952	18,677,952
5110	Total: Long-Term Debt Service	17,704,292	17,688,967		17,964,036		18,677,952	18,677,952	18,677,952
7000	Reserves And Fund Balances								
	820 Unapp.Ending Fund Bal.	9,907,812	9,577,746		9,515,201		10,211,630	10,211,630	10,211,630
	8XX Unapp.Ending Fund Bal. Total:	9,907,812	9,577,746		9,515,201		10,211,630	10,211,630	10,211,630
7000	Total: Reserves And Fund Balances	9,907,812	9,577,746		9,515,201		10,211,630	10,211,630	10,211,630
Total:	Requirements	27,612,104	27,266,713		27,479,237		28,889,582	28,889,582	28,889,582

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual 2006 - 2007	Revenues 2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted	
1200	Rev from Local Govt Units 000	52,525	32,478	30,000	30,000	30,000	30,000	
1519	Interest Other Investments 000	1,413,808	699,054	576,837	52,975	52,975	52,975	
1960	Adjustm-Prior Yrs Expenditures 000	38,609						
1990	Miscellaneous 000		5,520					
1992	Other Local Reimbursements 000	585,019	89,826	370,000	200,000	200,000	200,000	
1994	Insurance Reimbursements 000	47,595						
1996	Restitution 000	500						
1999	Miscellaneous 000	31,343	1,433					
3299	Other Restricted Grants-in-aid 000	1,339,998						
5200	Interfund Transfers 000	520,000	520,000	520,000				
5300	Sale/Compensat Loss Fixed Ass 000	5,271,907						
5400	Net Working Capital 000	35,134,604	31,612,846	25,129,172	16,916,266	16,916,266	16,916,266	
Total: Resources		44,435,908	32,961,157	26,626,009	17,199,241	17,199,241	17,199,241	

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures	2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1121	Regular Middle School Program								
	121 Licensed Subs Salaries				1,000				
	1XX Salaries Total:				1,000				
	541 Initial & Addt'l Equip Purch						1,000	1,000	1,000
	5XX Capital Outlay Total:						1,000	1,000	1,000
1121	Total: Regular Middle School Program				1,000		1,000	1,000	1,000
2240	Instructional Staff Developm								
	121 Licensed Subs Salaries	2,257							
	124 Temps-Classified Salaries	2,256							
	131 Licensed Additional Salaries	5,997							
	132 Classified Salaries Overtime	29							
	1XX Salaries Total:	10,539							
	211 PERS Employers Contribution	1,016							
	213 Dist Contrib to Pers For Contr	495							
	214 PERS Debt Service Charge	269							
	220 Social Security Administration	772							
	231 Worker's Compensation	55							
	232 State Unemployment Insurance	20							
	243 Tax Sheltered Annuities	7							
	244 Insurance Benefits	535							
	2XX Employee Benefits Total:	3,169							
	342 Travel & Exp Out Of District	3,594							
	3XX Purchased Services Total:	3,594							
	410 Supplies		114						
	4XX Supplies & Materials Total:		114						
2240	Total: Instructional Staff Developm	17,302	114						
2520	Fiscal Services								
	389 Other Non-Instruc Services	12,365	8,580		6,600		9,000	9,000	9,000
	3XX Purchased Services Total:	12,365	8,580		6,600		9,000	9,000	9,000
2520	Total: Fiscal Services	12,365	8,580		6,600		9,000	9,000	9,000
2540	Operation & Maint of Plant								
	112 Classified Salaries	22,321	106,648	1.0	66,446	1.0	68,391	68,391	68,391
	121 Licensed Subs Salaries	147							

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted	
132	Classified Salaries Overtime	-3,515							
139	Cell Phone Stipend		379						
1XX	Salaries Total:	18,953	107,027	1.0	66,446	1.0	68,391	68,391	
211	PERS Employers Contribution	3,994	22,502		14,818		12,720	12,720	
214	PERS Debt Service Charge		3,062						
220	Social Security Administration	1,546	8,685		5,083		5,232	5,232	
231	Worker's Compensation	1,483	3,902		1,526		1,260	1,260	
232	State Unemployment Insurance	40	241		200		205	205	
241	Professional Fund				720		720	720	
243	Tax Sheltered Annuities		2,733		2,580		2,470	2,470	
244	Insurance Benefits	4,306	15,608		10,496		12,120	12,120	
2XX	Employee Benefits Total:	11,369	56,733		35,423		34,727	34,727	
322	Repairs & Maint Svcs (Cntrcts)	15							
324	Rentals	742	640						
341	Travel - Local In-District	36	69						
383	Architect/Engineer Services	4,848	99,676						
389	Other Non-Instruc Services	53,287	181,521		80,000		80,000	80,000	
3XX	Purchased Services Total:	58,928	281,906		80,000		80,000	80,000	
410	Supplies	166	922						
460	Non-consumable Items	28,817	84,606						
480	Computer Hardware		1,199						
4XX	Supplies & Materials Total:	28,983	86,727						
522	Bldg Improv (Done Maint Dept)	14,450	139,983		907,000		896,000	896,000	
531	Improvement Of Sites	9,415	230		500,000		180,000	180,000	
5XX	Capital Outlay Total:	23,865	140,213		1,407,000		1,076,000	1,076,000	
872	Building Repairs	12,258	22,392						
8XX	Maintenance Supplies Total:	12,258	22,392						
2540	Total: Operation & Maint of Plant	154,356	694,998	1.0	1,588,869	1.0	1,259,118	1,259,118	
2541	Facilities Management								
112	Classified Salaries	9,088	77,985	1.0	70,190	1.0	74,490	74,490	
113	Administrators	61,626	-18,883						
114	Classified Supervisors	5,008	70,825	1.0	56,457	1.0	66,625	66,625	
124	Temps-Classified Salaries		15,881						
139	Cell Phone Stipend	464	1,076						
1XX	Salaries Total:	76,186	146,884	2.0	126,647	2.0	141,115	141,115	

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

P R O G R A M B U D G E T D E T A I L
JULY 1, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	Proposed	BUDGET Approved	Adopted
211 PERS Employers Contribution	14,434	15,174		28,242		26,247	26,247	26,247
213 Dist Contrib to Pers For Contr		3,295						
214 PERS Debt Service Charge	3,158	3,391						
220 Social Security Administration	5,712	11,209		9,689		10,795	10,795	10,795
231 Worker's Compensation	488	3,345		772		705	705	705
232 State Unemployment Insurance	149	292		380		423	423	423
241 Professional Fund				2,400		2,400	2,400	2,400
243 Tax Sheltered Annuities	3,965	6,375		8,400		8,000	8,000	8,000
244 Insurance Benefits	9,277	19,478		21,840		24,320	24,320	24,320
2XX Employee Benefits Total:	37,183	62,559		71,723		72,890	72,890	72,890
2541 Total: Facilities Management	113,369	209,443	2.0	198,370	2.0	214,005	214,005	214,005
2542 Building Div Services								
112 Classified Salaries	112,003	94,590	4.0	141,497	4.0	146,590	146,590	146,590
132 Classified Salaries Overtime	411	6,445						
139 Cell Phone Stipend	106							
1XX Salaries Total:	112,520	101,035	4.0	141,497	4.0	146,590	146,590	146,590
211 PERS Employers Contribution	8,073	2,353		31,554		27,265	27,265	27,265
213 Dist Contrib to Pers For Contr	6,955	15,285						
214 PERS Debt Service Charge	582							
220 Social Security Administration	8,400	7,601		10,825		11,214	11,214	11,214
231 Worker's Compensation	4,821	3,614		10,471		8,795	8,795	8,795
232 State Unemployment Insurance	220	199		424		440	440	440
243 Tax Sheltered Annuities	413	734		600		700	700	700
244 Insurance Benefits	27,792	26,222		39,436		48,240	48,240	48,240
2XX Employee Benefits Total:	57,256	56,008		93,310		96,654	96,654	96,654
383 Architect/Engineer Services	5,437							
389 Other Non-Instruc Services	134,191							
3XX Purchased Services Total:	139,628							
410 Supplies	450							
4XX Supplies & Materials Total:	450							
522 Bldg Improv (Done Maint Dept)	76,573							
5XX Capital Outlay Total:	76,573							
877 Preventative Maintenance	109,001	76,610						
8XX Maintenance Supplies Total:	109,001	76,610						
2542 Total: Building Div Services	495,428	233,653	4.0	234,807	4.0	243,244	243,244	243,244

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures	2008 - 2009	2009 - 2010	BUDGET				
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2543	Grounds Division Services								
	389 Other Non-Instruc Services	2,411							
	3XX Purchased Services Total:	2,411							
2543	Total: Grounds Division Services	2,411							
2546	Security Services								
	112 Classified Salaries		41,570	1.0	47,365	1.0	48,410	48,410	48,410
	132 Classified Salaries Overtime		1,383						
	139 Cell Phone Stipend		636						
	1XX Salaries Total:		43,589	1.0	47,365	1.0	48,410	48,410	48,410
	211 PERS Employers Contribution		7,986		10,562		9,004	9,004	9,004
	214 PERS Debt Service Charge		1,960						
	220 Social Security Administration		3,255		3,623		3,703	3,703	3,703
	231 Worker's Compensation		1,782		3,505		2,905	2,905	2,905
	232 State Unemployment Insurance		85		142		145	145	145
	243 Tax Sheltered Annuities				150		175	175	175
	244 Insurance Benefits		8,640		9,859		12,060	12,060	12,060
	2XX Employee Benefits Total:		23,708		27,841		27,992	27,992	27,992
2546	Total: Security Services		67,297	1.0	75,206	1.0	76,402	76,402	76,402
2548	Care Of Buildings Services								
	112 Classified Salaries			2.0	55,426	2.0	56,672	56,672	56,672
	1XX Salaries Total:			2.0	55,426	2.0	56,672	56,672	56,672
	211 PERS Employers Contribution				12,360		10,540	10,540	10,540
	220 Social Security Administration				4,240		4,336	4,336	4,336
	231 Worker's Compensation				4,102		3,400	3,400	3,400
	232 State Unemployment Insurance				166		172	172	172
	243 Tax Sheltered Annuities				300		352	352	352
	244 Insurance Benefits				19,718		24,120	24,120	24,120
	2XX Employee Benefits Total:				40,886		42,920	42,920	42,920
2548	Total: Care Of Buildings Services			2.0	96,312	2.0	99,592	99,592	99,592
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							

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
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	499						
351	Telephone And Telegraph	741	358						
389	Other Non-Instruc Services	3,038			83,000				
3XX Purchased Services Total:		13,431	857		83,000				
460	Non-consumable Items	801	329						
470	Computer Software		9,494				40,337	40,337	40,337
480	Computer Hardware	22,804	44,333						
4XX Supplies & Materials Total:		23,605	54,156				40,337	40,337	40,337
2669	Total: Other Data Processing Services	37,036	55,013		83,000		40,337	40,337	40,337
2700	Supplemental Retirement Pgm								
249	District Retirement	14,113	8,630						
2XX Employee Benefits Total:		14,113	8,630						
2700	Total: Supplemental Retirement Pgm	14,113	8,630						
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	347,970	307,070	5.2	312,864	3.8	240,559	240,559	240,559
113	Administrators	173,409	75,871	.8	76,990	.8	78,065	78,065	78,065
122	Subs-Classified Salaries	1,151							
139	Cell Phone Stipend	2,106	1,240						
1XX Salaries Total:		524,636	384,181	6.0	389,854	4.6	318,624	318,624	318,624
211	PERS Employers Contribution	94,378	68,404		86,938		55,467	55,467	55,467
213	Dist Contrib to Pers For Contr	2,436	5,686						
214	PERS Debt Service Charge	20,440	16,211						
220	Social Security Administration	39,066	28,738		29,824		27,554	27,554	27,554
231	Worker's Compensation	3,382	2,825		2,379		1,800	1,800	1,800
232	State Unemployment Insurance	1,023	746		1,170		1,080	1,080	1,080
241	Professional Fund	2,040	593		3,938		3,338	3,338	3,338

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
243	Tax Sheltered Annuities	20,519	14,985		13,487		10,735	10,735	10,735
244	Insurance Benefits	71,627	57,551		62,755		54,954	54,954	54,954
2XX Employee Benefits Total:		254,911	195,739		200,491		154,928	154,928	154,928
341	Travel - Local In-District	61							
342	Travel & Exp Out Of District		123						
3XX Purchased Services Total:		61	123						
432	Reference Books		696						
440	Periodicals	180							
470	Computer Software	798	858						
4XX Supplies & Materials Total:		978	1,734						
640	Dues And Fees		553						
6XX Other Objects Total:			553						
4111	Total: Dir/Facilities Acq & Const	780,586	582,330	6.0	590,345	4.6	473,552	473,552	473,552
4120	Site Acquisition & Develop								
112	Classified Salaries	31	862						
1XX Salaries Total:		31	862						
211	PERS Employers Contribution	6	255						
220	Social Security Administration	2	88						
231	Worker's Compensation	2	86						
232	State Unemployment Insurance		3						
244	Insurance Benefits	6	34						
2XX Employee Benefits Total:		16	466						
354	Advertising		3,237						
383	Architect/Engineer Services	54,785	195,566						
389	Other Non-Instruc Services	98,891	244,002						
3XX Purchased Services Total:		153,676	442,805						
410	Supplies	29							
460	Non-consumable Items	5,934	72,291						
4XX Supplies & Materials Total:		5,963	72,291						
510	Land				1,000,000				
531	Improvement Of Sites	2,117,664	1,132,227		3,903,000		1,866,000	1,866,000	1,866,000
541	Initial & Addt'l Equip Purch		11,822						
5XX Capital Outlay Total:		2,117,664	1,144,049		4,903,000		1,866,000	1,866,000	1,866,000
4120	Total: Site Acquisition & Develop	2,277,350	1,660,473		4,903,000		1,866,000	1,866,000	1,866,000

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
4150	Building Acquisition & Improv								
	112 Classified Salaries	100,404	73,290						
	132 Classified Salaries Overtime	-43,044	150						
	1XX Salaries Total:	57,360	73,440						
	211 PERS Employers Contribution	15,674	18,535						
	214 PERS Debt Service Charge		7						
	220 Social Security Administration	5,951	6,812						
	231 Worker's Compensation	5,750	6,598						
	232 State Unemployment Insurance	156	217						
	244 Insurance Benefits	17,394	10,423						
	2XX Employee Benefits Total:	44,925	42,592						
	322 Repairs & Maint Svcs (Cntrcts)	230	163						
	353 Postage	624	569						
	354 Advertising	8,437	4,614						
	382 Legal Services	36,093							
	383 Architect/Engineer Services	336,670	181,264		165,000		150,000	150,000	150,000
	389 Other Non-Instruc Services	1,504,778	2,027,015		320,000				
	3XX Purchased Services Total:	1,886,832	2,213,625		485,000		150,000	150,000	150,000
	410 Supplies	32,565	15,614						
	460 Non-consumable Items	404,578	288,007						
	480 Computer Hardware	115,759	139,870						
	4XX Supplies & Materials Total:	552,902	443,491						
	521 New Buildings	2,942,377	255,950				200,000	200,000	200,000
	522 Bldg Improv (Done Maint Dept)	3,324,833	2,635,290		10,655,000		6,849,882	6,849,882	6,849,882
	541 Initial & Addt'l Equip Purch		30,460						
	550 Technology	46,484	21,629						
	5XX Capital Outlay Total:	6,313,694	2,943,329		10,655,000		7,049,882	7,049,882	7,049,882
4150	Total: Building Acquisition & Improv	8,855,713	5,716,477		11,140,000		7,199,882	7,199,882	7,199,882
5200	Interfund Transfers								
	710 Fund Modifications				500,000		500,000	500,000	500,000
	7XX Transfers Total:				500,000		500,000	500,000	500,000
5200	Total: Interfund Transfers				500,000		500,000	500,000	500,000
7000	Reserves And Fund Balances								
	820 Unapp.Ending Fund Bal.	31,612,845	23,724,149		7,207,500		5,216,109	5,216,109	5,216,109
	8XX Unapp.Ending Fund Bal. Total:	31,612,845	23,724,149		7,207,500		5,216,109	5,216,109	5,216,109
7000	Total: Reserves And Fund Balances	31,612,845	23,724,149		7,207,500		5,216,109	5,216,109	5,216,109

PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND

Capital Projects Fund Requirements	P R O G R A M B U D G E T D E T A I L JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
	Actual Expenditures 2006 - 2007	2007 - 2008	2 0 0 8 - 2 0 0 9 FTE Budget	2 0 0 9 - 2 0 1 0 FTE Proposed	B U D G E T Approved	Adopted		
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Total: Requirements	44,435,908	32,961,157	16.0	26,626,009	14.6	17,199,241	17,199,241	17,199,241

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
	Actual 2006 - 2007	Revenues 2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
1611 Breakfasts 671 Student Sales				133,501		90,639	90,639	90,639
1612 Type A Lunches 671 Student Sales	1,097,242	1,255,210		1,125,342		1,187,883	1,187,883	1,187,883
1622 Ala Carte Lunches 671 Student Sales	605,771	574,354		601,099		327,937	327,937	327,937
1630 Special Functions 000	136,639	126,713		189,340		69,600	69,600	69,600
1631 Banquet & Dinner Revenue 000	181,589	148,996		215,591		210,105	210,105	210,105
1635 Production Revenue 000	26,675	32,647						
1699 Miscellaneous Income 000	21,525	13,923		19,978				
3102 Matching Funds 000	49,699	51,454		60,990		43,725	43,725	43,725
3990 Other Revenue From State Sourc 000		790						
4511 Lunch Subsidy - Federal and St 000	1,667,071	1,777,399		1,831,605		2,049,175	2,049,175	2,049,175
4512 Breakfast Subsidy - Fed and St 000	469,800	552,846		599,423		643,192	643,192	643,192
4513 Snack Subsidy - Fed and St 000	67,831	75,686		71,808		107,600	107,600	107,600
4911 Value Of Commodities Received 000	154,395	339,441		232,284		267,267	267,267	267,267
5200 Interfund Transfers 000	355,665	299,661		277,973		282,000	282,000	282,000
5400 Net Working Capital 000	67,446	67,446		13,885		67,446	67,446	67,446
Total: Resources	4,901,348	5,316,566		5,372,819		5,346,569	5,346,569	5,346,569

PROGRAM BUDGET DETAIL—NUTRITION SERVICES FUND

Nutrition Services Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2521	Financial & Support Services								
	112 Classified Salaries	23,936	24,805	.6	25,683	.6	26,063	26,063	26,063
	132 Classified Salaries Overtime	324	585						
	1XX Salaries Total:	24,260	25,390	.6	25,683	.6	26,063	26,063	26,063
	211 PERS Employers Contribution	4,411	4,713		5,727		5,076	5,076	5,076
	214 PERS Debt Service Charge	1,022	1,157						
	220 Social Security Administration	1,801	1,906		1,965		2,041	2,041	2,041
	231 Worker's Compensation	123	120		157		120	120	120
	232 State Unemployment Insurance	50	50		77		72	72	72
	243 Tax Sheltered Annuities	321	317		94		109	109	109
	244 Insurance Benefits	5,495	5,593		6,162		7,538	7,538	7,538
	2XX Employee Benefits Total:	13,223	13,856		14,182		14,956	14,956	14,956
	389 Other Non-Instruc Services	3,867	3,789				4,176	4,176	4,176
	3XX Purchased Services Total:	3,867	3,789				4,176	4,176	4,176
2521	Total: Financial & Support Services	41,350	43,035	.6	39,865	.6	45,195	45,195	45,195
2700	Supplemental Retirement Pgm								
	249 District Retirement	9,707	6,495		8,858		9,154	9,154	9,154
	2XX Employee Benefits Total:	9,707	6,495		8,858		9,154	9,154	9,154
2700	Total: Supplemental Retirement Pgm	9,707	6,495		8,858		9,154	9,154	9,154
3100	Food Services								
	112 Classified Salaries	1,209,640	1,233,766	77.6	1,314,031	70.8	1,249,517	1,249,517	1,249,517
	114 Classified Supervisors	24,220	29,340	.5	26,627	.5	30,673	30,673	30,673
	122 Subs-Classified Salaries	113,920	97,750		115,345		115,345	115,345	115,345
	124 Temps-Classified Salaries	4,505	6,562						
	132 Classified Salaries Overtime	28,906	29,696		30,250		30,250	30,250	30,250
	139 Cell Phone Stipend	600	712						
	1XX Salaries Total:	1,381,791	1,397,826	78.1	1,486,253	71.3	1,425,785	1,425,785	1,425,785
	211 PERS Employers Contribution	198,158	185,820		304,516		232,980	232,980	232,980
	213 Dist Contrib to Pers For Contr	10,001	27,401						
	214 PERS Debt Service Charge	42,547	42,510						
	220 Social Security Administration	100,002	101,368		113,285		96,613	96,613	96,613
	231 Worker's Compensation	43,044	44,581		85,785		65,263	65,263	65,263
	232 State Unemployment Insurance	2,627	2,645		4,446		3,854	3,854	3,854
	241 Professional Fund				600		600	600	600
	243 Tax Sheltered Annuities	6,603	7,521		13,747		7,676	7,676	7,676
	244 Insurance Benefits	553,481	566,073		594,346		640,322	640,322	640,322
	245 Other Employee Benefits	5,000	4,530						
	2XX Employee Benefits Total:	961,463	982,449		1,116,725		1,047,308	1,047,308	1,047,308

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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
321 Equip Rep (Not Service Cntrcts)	911	655				965	965	965
322 Repairs & Maint Svcs (Cntrcts)		50,000		50,000		50,000	50,000	50,000
324 Rentals	240	260		397		42	42	42
341 Travel - Local In-District	8,478	18,361		13,939		14,768	14,768	14,768
342 Travel & Exp Out Of District	174	195		324		222	222	222
346 In-District Expense	190	528		139		150	150	150
351 Telephone And Telegraph	1,597	1,662		2,160				
353 Postage	6,054	6,816		6,120		5,141	5,141	5,141
354 Advertising	102	526						
386 Data Processing Ser (Non-Instr)	2,853	3,048		1,356				
389 Other Non-Instruc Services	361,601	408,596		328,065		387,598	387,598	387,598
3XX Purchased Services Total:	382,200	490,647		402,500		458,886	458,886	458,886
410 Supplies	76,099	90,634		43,145		54,709	54,709	54,709
414 Soap And Paper	172,667	193,073		193,536		181,412	181,412	181,412
419 Miscellaneous	11,365	11,042		3,951				
451 Food	1,376,025	1,488,259		1,779,704		1,651,937	1,651,937	1,651,937
453 USDA Commodities	372,849	508,738		232,284		300,451	300,451	300,451
458 Write-Off for Spoilage		443						
460 Non-consumable Items	35,166	21,163		26,116				
480 Computer Hardware	2,323	1,619		1,164		1,500	1,500	1,500
4XX Supplies & Materials Total:	2,046,937	2,318,680		2,279,900		2,190,009	2,190,009	2,190,009
541 Initial & Addt'l Equip Purch				6,059				
5XX Capital Outlay Total:				6,059				
650 Insurance	10,189	9,766		13,015				
6XX Other Objects Total:	10,189	9,766		13,015				
864 Fuel	265	222		759		759	759	759
8XX Maintenance Supplies Total:	265	222		759		759	759	759
3100 Total: Food Services	4,782,845	5,199,590	78.1	5,305,211	71.3	5,122,747	5,122,747	5,122,747
6110 Contingency Fund								
810 Planned Reserve				18,885		102,027	102,027	102,027
8XX Planned Reserve Total:				18,885		102,027	102,027	102,027
6110 Total: Contingency Fund				18,885		102,027	102,027	102,027
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	67,446	67,446				67,446	67,446	67,446
8XX Unapp.Ending Fund Bal. Total:	67,446	67,446				67,446	67,446	67,446
7000 Total: Reserves And Fund Balances	67,446	67,446				67,446	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, 2009 TO JUNE 30, 2010

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted	
Total: Requirements	4,901,348	5,316,566	78.8	5,372,819	72.0	5,346,569	5,346,569

PROGRAM BUDGET DETAIL

INSURANCE RESERVE FUND

Insurance Reserve Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual 2006 - 2007	Revenues 2007 - 2008	2008 - 2009 FTE Budget	2009 - 2010 FTE Proposed	BUDGET Approved	Adopted	
1510	Interest On Investment 000	367,647	313,133	191,741	84,642	84,642	84,642	
1992	Other Local Reimbursements 000	500	500					
1994	Insurance Reimbursements 000	1,313						
1999	Miscellaneous 000	1,013,201	1,241,408					
	231 Worker's Compensation			1,000,000	900,000	900,000	900,000	
	232 State Unemployment Insurance			100,000	200,000	200,000	200,000	
	244 Insurance Benefits	23,888,833	25,604,446	35,201,859	31,558,595	31,558,595	31,558,595	
	246 Employee Long-Term Disab Insur	21,017						
	247 Term Life Insurance	5,091	171					
3990	Other Revenue From State Sourc 000	38,375	77,349					
5200	Interfund Transfers 000	568,839	599,055	600,000	568,000	568,000	568,000	
5400	Net Working Capital 000	8,804,008	10,007,481	7,101,550	10,083,618	10,083,618	10,083,618	
Total: Resources		34,708,824	37,843,543	44,195,150	43,394,855	43,394,855	43,394,855	

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2 0 0 8	- 2 0 0 9	2 0 0 9	- 2 0 1 0	B U D G E T		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
1121	Regular Middle School Program								
	410 Supplies	828					1,000	1,000	1,000
	4XX Supplies & Materials Total:	828					1,000	1,000	1,000
1121	Total: Regular Middle School Program	828					1,000	1,000	1,000
2311	Board Of Directors Expenses								
	394 Unemployment Consultant	7,330	6,829		8,048		8,048	8,048	8,048
	3XX Purchased Services Total:	7,330	6,829		8,048		8,048	8,048	8,048
2311	Total: Board Of Directors Expenses	7,330	6,829		8,048		8,048	8,048	8,048
2529	Other Fiscal Services								
	121 Licensed Subs Salaries	882	17						
	122 Subs-Classified Salaries	1,786							
	124 Temps-Classified Salaries	327							
	131 Licensed Additional Salaries	2,290							
	1XX Salaries Total:	5,285	17						
	211 PERS Employers Contribution	422	1						
	213 Dist Contrib to Pers For Contr		2						
	214 PERS Debt Service Charge	105							
	220 Social Security Administration	391	1						
	231 Worker's Compensation	768,253	1,356,924		1,000,000		900,000	900,000	900,000
	232 State Unemployment Insurance	76,270	64,679		100,000		200,000	200,000	200,000
	242 Physical Examinations	9,482	8,768						
	244 Insurance Benefits	21,053,488	23,692,913		34,030,181		31,980,324	31,980,324	31,980,324
	245 Other Employee Benefits				32,301		28,731	28,731	28,731
	246 Employee Long-Term Disab Insur	486,551	391,882		174,261		212,195	212,195	212,195
	247 Term Life Insurance	95,030	171,619		31,769		37,283	37,283	37,283
	2XX Employee Benefits Total:	22,489,992	25,686,789		35,368,512		33,358,533	33,358,533	33,358,533
	322 Repairs & Maint Svcs (Cntrcts)	825	127		3,395		3,395	3,395	3,395
	342 Travel & Exp Out Of District	613	448						
	346 In-District Expense	468	237						
	351 Telephone And Telegraph	2,567	2,455		3,018		3,018	3,018	3,018
	353 Postage	26	1,514						
	389 Other Non-Instruc Services	313,384	388,615		309,865		305,524	305,524	305,524
	3XX Purchased Services Total:	317,883	393,396		316,278		311,937	311,937	311,937
	410 Supplies	45,175	112,491		21,873		21,873	21,873	21,873
	460 Non-consumable Items	5,541	-2,325		5,030		5,030	5,030	5,030
	470 Computer Software		99						
	480 Computer Hardware	54	2,278						
	4XX Supplies & Materials Total:	50,770	112,543		26,903		26,903	26,903	26,903

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
	Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	Budget	2009 - 2010 FTE	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	22,863,930	26,192,745		35,721,693		33,707,373	33,707,373	33,707,373	
2546 Security Services									
389 Other Non-Instruc Services	8,520	5,406		10,060		10,060	10,060	10,060	
3XX Purchased Services Total:	8,520	5,406		10,060		10,060	10,060	10,060	
2546 Total: Security Services	8,520	5,406		10,060		10,060	10,060	10,060	
2548 Care Of Buildings Services									
112 Classified Salaries	5,275	5,328	.3	5,831	.3	6,126	6,126	6,126	
124 Temps-Classified Salaries	2,318	843							
1XX Salaries Total:	7,593	6,171	.3	5,831	.3	6,126	6,126	6,126	
211 PERS Employers Contribution	657	480		1,300		1,231	1,231	1,231	
213 Dist Contrib to Pers For Contr	320	787							
214 PERS Debt Service Charge	62	38							
220 Social Security Administration	575	466		446		449	449	449	
231 Worker's Compensation	237	234		431		10	10	10	
232 State Unemployment Insurance	15	12		17		10	10	10	
243 Tax Sheltered Annuities	6	69		38		44	44	44	
244 Insurance Benefits	2,115	1,976		2,465		3,015	3,015	3,015	
2XX Employee Benefits Total:	3,987	4,062		4,697		4,759	4,759	4,759	
389 Other Non-Instruc Services		30,000							
3XX Purchased Services Total:		30,000							
522 Bldg Improv (Done Maint Dept)				30,000					
5XX Capital Outlay Total:				30,000					
655 Judg & Settlem Against Distric	354			70,000		70,000	70,000	70,000	
6XX Other Objects Total:	354			70,000		70,000	70,000	70,000	
2548 Total: Care Of Buildings Services	11,934	40,233	.3	110,528	.3	80,885	80,885	80,885	
2554 Vehicle Purch Svcs & Maint Svc									
655 Judg & Settlem Against Distric	21,162	15,945		75,000		75,000	75,000	75,000	
6XX Other Objects Total:	21,162	15,945		75,000		75,000	75,000	75,000	
2554 Total: Vehicle Purch Svcs & Maint Svc	21,162	15,945		75,000		75,000	75,000	75,000	

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures		2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		B U D G E T	
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
2555	Student Transportation Dist E								
	655 Judg & Settlem Against Distric		48,099						
	6XX Other Objects Total:		48,099						
2555	Total: Student Transportation Dist E		48,099						
2641	Human Resources								
	111 Licensed Salaries	69,970	66,862	1.0	67,644	1.0	68,556	68,556	68,556
	112 Classified Salaries	242,927	207,398	4.5	192,336	4.0	189,607	189,607	189,607
	113 Administrators	40,759	80,412	1.0	73,770	1.0	85,556	85,556	85,556
	121 Licensed Subs Salaries	5,364	5,696						
	122 Subs-Classified Salaries	2,468	858						
	124 Temps-Classified Salaries	16,579	5,066						
	131 Licensed Additional Salaries	2,115	2,836						
	132 Classified Salaries Overtime	8,999	2,551						
	139 Cell Phone Stipend	571	636						
	1XX Salaries Total:	389,752	372,315	6.5	333,750	6.0	343,719	343,719	343,719
	211 PERS Employers Contribution	38,877	42,338		74,425		64,675	64,675	64,675
	213 Dist Contrib to Pers For Contr	8,371	29,912						
	214 PERS Debt Service Charge	7,349	7,434						
	220 Social Security Administration	29,012	27,818		25,530		25,302	25,302	25,302
	231 Worker's Compensation	7,575	2,719		2,036		1,652	1,652	1,652
	232 State Unemployment Insurance	746	729		999		993	993	993
	241 Professional Fund				2,900		2,900	2,900	2,900
	243 Tax Sheltered Annuities	6,404	9,401		10,561		9,925	9,925	9,925
	244 Insurance Benefits	82,583	68,628		69,125		73,120	73,120	73,120
	2XX Employee Benefits Total:	180,917	188,979		185,576		178,567	178,567	178,567
	319 Other Instruc Prof & Tech Svcs				1,800		1,800	1,800	1,800
	322 Repairs & Maint Svcs (Cntrcts)	10,686	8,939		15,000		15,000	15,000	15,000
	341 Travel - Local In-District	159	187		500		500	500	500
	342 Travel & Exp Out Of District	313	3,854		10,000		10,000	10,000	10,000
	346 In-District Expense	2,212	2,352		3,000		3,000	3,000	3,000
	351 Telephone And Telegraph	-1			1,000		1,000	1,000	1,000
	353 Postage	3,499	1,470		5,600		5,600	5,600	5,600
	354 Advertising	1,191							
	389 Other Non-Instruc Services	14,151	4,248		80,000		80,000	80,000	80,000
	395 Fringe Benefits Consultant	41,845	27,162		51,001		51,001	51,001	51,001
	3XX Purchased Services Total:	74,055	48,212		167,901		167,901	167,901	167,901
	410 Supplies	36,436	7,142		39,526		39,526	39,526	39,526
	432 Reference Books		512		500		500	500	500
	440 Periodicals	348	333		250		250	250	250
	460 Non-consumable Items	11,622	4,495						
	470 Computer Software	45	60		500		500	500	500

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures	2 0 0 8 - 2 0 0 9		2 0 0 9 - 2 0 1 0		BUDGET		
		2006 - 2007	2007 - 2008	FTE	Budget	FTE	Proposed	Approved	Adopted
480	Computer Hardware	4,083	265		5,500		5,500	5,500	5,500
4XX Supplies & Materials Total:		52,534	12,807		46,276		46,276	46,276	46,276
640	Dues And Fees	952	992		1,500		1,500	1,500	1,500
6XX Other Objects Total:		952	992		1,500		1,500	1,500	1,500
892	Building Safety		21,097						
8XX Maintenance Supplies Total:			21,097						
2641	Total: Human Resources	698,210	644,402	6.5	735,003	6.0	737,963	737,963	737,963
2669	Other Data Processing Services								
389	Other Non-Instruc Services		50						
3XX Purchased Services Total:			50						
460	Non-consumable Items	248							
4XX Supplies & Materials Total:		248							
2669	Total: Other Data Processing Services	248	50						
2690	Other Support Service-Central								
321	Equip Rep (Not Service Cntcts)	109							
346	In-District Expense	360							
382	Legal Services		5,072						
389	Other Non-Instruc Services	12,393	5,836		25,000		25,000	25,000	25,000
3XX Purchased Services Total:		12,862	10,908		25,000		25,000	25,000	25,000
410	Supplies	3,504	5,916		10,000		10,000	10,000	10,000
411	Food		-150						
460	Non-consumable Items	13,200	4,359		5,500		5,500	5,500	5,500
480	Computer Hardware	8,469	2,947		10,000		10,000	10,000	10,000
4XX Supplies & Materials Total:		25,173	13,072		25,500		25,500	25,500	25,500
522	Bldg Improv (Done Maint Dept)		5,658						
542	Replacement Equipment Purchase	13,000	5,784						
5XX Capital Outlay Total:		13,000	11,442						
655	Judg & Settlem Against Distric	44,632	138,456		150,000		150,000	150,000	150,000
6XX Other Objects Total:		44,632	138,456		150,000		150,000	150,000	150,000
2690	Total: Other Support Service-Central	95,667	173,878		200,500		200,500	200,500	200,500

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2008 - 2009	2009 - 2010	BUDGET				
		2006 - 2007	2007 - 2008	FTE Budget	FTE Proposed	Approved	Adopted		
2700	Supplemental Retirement Pgm								
249	District Retirement	8,544	9,384						
	2XX Employee Benefits Total:	8,544	9,384						
2700	Total: Supplemental Retirement Pgm	8,544	9,384						
3100	Food Services								
410	Supplies					1,000	1,000	1,000	
	4XX Supplies & Materials Total:					1,000	1,000	1,000	
3100	Total: Food Services					1,000	1,000	1,000	
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	8,407						
389	Other Non-Instruc Services	13,702	4,983			1,000	1,000	1,000	
	3XX Purchased Services Total:	53,537	13,390			1,000	1,000	1,000	
410	Supplies		2,690						
460	Non-consumable Items	1,616	468						
	4XX Supplies & Materials Total:	1,616	3,158						
522	Bldg Improv (Done Maint Dept)	83,754	381,738						
541	Initial & Addt'l Equip Purch		21,168						
	5XX Capital Outlay Total:	83,754	402,906						
4150	Total: Building Acquisition & Improv	139,145	419,454			1,000	1,000	1,000	
5200	Interfund Transfers								
710	Fund Modifications	845,825	1,319,351	508,634		500,000	500,000	500,000	
	7XX Transfers Total:	845,825	1,319,351	508,634		500,000	500,000	500,000	
5200	Total: Interfund Transfers	845,825	1,319,351	508,634		500,000	500,000	500,000	

PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures 2006 - 2007	2007 - 2008	2008 - 2009 FTE	2009 - 2010 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved	Adopted
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
7000	Reserves And Fund Balances								
	820 Unapp.Ending Fund Bal.	10,007,481	8,967,767		6,225,684		7,472,026	7,472,026	7,472,026
	8XX Unapp.Ending Fund Bal. Total:	10,007,481	8,967,767		6,225,684		7,472,026	7,472,026	7,472,026
7000	Total: Reserves And Fund Balances	10,007,481	8,967,767		6,225,684		7,472,026	7,472,026	7,472,026
	Total: Requirements	34,708,824	37,843,543	6.8	44,195,150	6.3	43,394,855	43,394,855	43,394,855

PROGRAM BUDGET DETAIL

DISTRICT RETIREMENT FUND

District Retirement Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual 2006 - 2007	Revenues 2007 - 2008	2008 - 2009 FTE	2009 Budget	2009 - 2010 FTE	2010 Proposed	BUDGET Approved
1999	Miscellaneous							
	249 District Retirement	4,175,425	3,384,779		3,524,000		2,800,000	2,800,000
5200	Interfund Transfers							
	000		430,000					
5400	Net Working Capital							
	000	9,381,370	6,775,053		6,563,018		5,654,081	5,654,081
Total: Resources		13,556,795	10,589,832		10,087,018		8,454,081	8,454,081

PROGRAM BUDGET DETAIL—DISTRICT RETIREMENT FUND

District Retirement Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures	2008 - 2009	2009 - 2010	BUDGET			
		2006 - 2007	2007 - 2008	FTE Budget	FTE Proposed	Approved	Adopted	
2710	Retirement Plan/Licensed							
	116 Early Retirement Pay	1,119,420	1,052,355	1,036,096	850,408	850,408	850,408	
	1XX Salaries Total:	1,119,420	1,052,355	1,036,096	850,408	850,408	850,408	
	220 Social Security Administration	54,885	49,365	64,238	45,000	45,000	45,000	
	231 Worker's Compensation	35	-5					
	232 State Unemployment Insurance	17	2					
	244 Insurance Benefits	2,198,684	2,315,547	2,442,122	2,204,814	2,204,814	2,204,814	
	2XX Employee Benefits Total:	2,253,621	2,364,909	2,506,360	2,249,814	2,249,814	2,249,814	
2710	Total: Retirement Plan/Licensed	3,373,041	3,417,264	3,542,456	3,100,222	3,100,222	3,100,222	
2720	Retirement Plan/Administrators							
	116 Early Retirement Pay	155,847	142,146	117,280	98,153	98,153	98,153	
	139 Cell Phone Stipend	444	53					
	1XX Salaries Total:	156,291	142,199	117,280	98,153	98,153	98,153	
	220 Social Security Administration	6,246	5,605	7,271	4,907	4,907	4,907	
	231 Worker's Compensation	19						
	244 Insurance Benefits	136,105	127,212	132,745	114,385	114,385	114,385	
	2XX Employee Benefits Total:	142,370	132,817	140,016	119,292	119,292	119,292	
2720	Total: Retirement Plan/Administrators	298,661	275,016	257,296	217,445	217,445	217,445	
2730	Retirement Plan/Classified							
	116 Early Retirement Pay	2,271	9,532	8,000	8,000	8,000	8,000	
	1XX Salaries Total:	2,271	9,532	8,000	8,000	8,000	8,000	
	211 PERS Employers Contribution	613	768					
	214 PERS Debt Service Charge	59	189					
	220 Social Security Administration	173	802	600	500	500	500	
	231 Worker's Compensation	28	169					
	232 State Unemployment Insurance	5	20					
	243 Tax Sheltered Annuities		13					
	244 Insurance Benefits	106,891	155,175	152,203	175,000	175,000	175,000	
	2XX Employee Benefits Total:	107,769	157,136	152,803	175,500	175,500	175,500	
2730	Total: Retirement Plan/Classified	110,040	166,668	160,803	183,500	183,500	183,500	
5200	Interfund Transfers							
	710 Fund Modifications	3,000,000		1,000	1,000	1,000	1,000	
	7XX Transfers Total:	3,000,000		1,000	1,000	1,000	1,000	
5200	Total: Interfund Transfers	3,000,000		1,000	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, 2009 TO JUNE 30, 2010				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2006 - 2007	2007 - 2008	2 0 0 8 - 2 0 0 9 FTE Budget	2 0 0 9 - 2 0 1 0 FTE 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	
6112	Contingency PERS Reserve							
	810 Planned Reserve			2,513,222	2,513,222	2,513,222	2,513,222	
	8XX Maintenance Supplies Total:			2,513,222	2,513,222	2,513,222	2,513,222	
6112	Total: Contingency PERS Reserve			2,513,222	2,513,222	2,513,222	2,513,222	
7000	Reserves And Fund Balances							
	820 Unapp.Ending Fund Bal.	6,775,053	6,730,884	3,112,241	1,938,692	1,938,692	1,938,692	
	8XX Unapp.Ending Fund Bal. Total:	6,775,053	6,730,884	3,112,241	1,938,692	1,938,692	1,938,692	
7000	Total: Reserves And Fund Balances	6,775,053	6,730,884	3,112,241	1,938,692	1,938,692	1,938,692	
Total: Requirements		13,556,795	10,589,832	10,087,018	8,454,081	8,454,081	8,454,081	



APPENDICES

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APPENDIX A – LICENSED POSITIONS

CERTIFIED POSITIONS Budgeted Under Object 111

General Fund	Function	Number of FTE	2009-10 Budget
	1111 CLASSROOM TEACHERS, K-3	204.458	\$ 11,547,619
	1112/1113 CLASSROOM TEACHERS, 4-5	95.702	5,311,705
	1121 CLASSROOM TEACHERS	148.293	8,185,791
	1131 CLASSROOM TEACHERS	205.020	11,670,275
	1132 HIGH SCHOOL EXTRA-CURRICULAR	4.630	274,829
	1210 TALANTED AND GIFTED	0.750	46,903
	1220 SPECIAL EDUCATION TEACHERS	10.100	528,499
	1229 SPECIAL EDUCATION TEACHERS	3.000	185,117
	1250 SPECIAL EDUCATION TEACHERS	56.560	3,111,311
	1260 SPECIAL EDUCATION TEACHERS	1.200	61,500
	1271 REMEDIATION	1.570	91,829
	1280 ALTERNATIVE EDUCATION TEACHERS	9.450	577,365
	1291 ENGLISH-LANGUAGE TEACHERS	13.700	796,439
	1294 HOME INSTRUCTION	0.500	29,077
	2110 SOCIAL WORKERS	4.600	264,367
	2122 COUNSELORS	26.180	1,483,591
	2129 OTHER GUIDANCE SERVICES	2.110	123,176
	2131 NURSES	8.900	524,591
	2143 SCHOOL PSYCHOLOGISTS	13.100	800,934
	2152 SPEECH SPECIALIST	14.060	758,787
	2169 MISCELLANEOUS SUPPORT OF EDUCATIONAL SERVICES	4.650	282,199
	2211 TEACHER ON SPECIAL ASSIGNMENT	1.360	76,071
	2214 MULTICULTURAL EDUCATION (MSAN)	1.000	55,900
	2219 TEACHER ON SPECIAL ASSIGNMENT	1.950	133,763
	2222 MEDIA SPECIALISTS	7.497	451,379
	2321 MINORITY COMMUNITY LIAISON	0.310	17,942
	2665 SITE-BASED TECHNOLOGY	0.500	10,109
	Total-General Fund	<u>841.150</u>	<u>\$ 47,401,068 *</u>
Other Funds			
Insurance Reserve Fund			
	2641 BENEFITS COORDINATOR	1.000	\$ 67,250
	Total-Insurance Reserve Fund	<u>1.000</u>	<u>\$ 67,250</u>
	TOTAL-Funds Other Than General Funds	<u>1.000</u>	<u>\$ 67,250</u>
	TOTAL CERTIFIED-ALL FUNDS	<u>842.150</u>	<u>\$ 47,468,318 *</u>

* Does not include 7.818 licensed FTE from targeted funding added 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, 2009 and ending June 30, 2010

Level	Bachelors	Bachelors +23	Bachelors +45	Bachelors +60 Masters	Bachelors +83 B+68 w/ Masters Masters +23	Bachelors +105 B+90 w/ Masters Masters +45	Doctorate Masters +90
1	34,628	35,909	37,238	38,616	40,045	41,527	43,063
2	35,909	37,238	38,616	40,045	41,527	43,063	44,656
3	37,238	38,616	40,045	41,527	43,063	44,656	46,308
4	38,616	40,045	41,527	43,063	44,656	46,308	48,021
5	40,045	41,527	43,063	44,656	46,308	48,021	49,798
6	41,527	43,063	44,656	46,308	48,021	49,798	51,641
7	43,063	44,656	46,308	48,021	49,798	51,641	53,552
8*	44,656	46,308	48,021	49,798	51,641	53,552	55,533
9	46,308	48,021	49,798	51,641	53,552	55,533	57,588
10	48,021	49,798	51,641	53,552	55,533	57,588	59,719
11	49,798	51,641	53,552	55,533	57,588	59,719	61,929
12	51,641	53,552	55,533	57,588	59,719	61,929	64,220
13	53,552	55,533	57,588	59,719	61,929	64,220	66,596
Longevity (16)	55,533	57,588	59,719	61,929	64,220	66,596	69,060
Longevity (17)						68,594	71,132

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

** 191-day schedule based EEA ratification and Board approval of a seven day reduction due to revenue shortfalls.

APPENDIX C – CLASSIFIED POSITIONS

CLASSIFIED POSITIONS

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

General Fund	Function	Position	FTE	Salary Cost by Function
Direct Classroom Services				
	1111	DEPARTMENT ASSISTANT	1.000	\$ 21,787
		ELEMENTARY SCHL ASST	1.110	25,374
		INST ASST BILINGUAL	4.110	99,006
		INST ASST KINDER	8.810	212,065
		INST ASST REG EDUC PROGRAM	6.337	158,735
		INSTRUCTIONAL ASSISTANT	14.118	355,149
		LIBRARY IMC ASST	0.375	9,203
		TECHNOLOGY SUPPORT SPEC II	0.500	13,671
	1112	ELEMENTARY SCHL ASST	0.655	15,069
		INST ASST REG EDUC PROGRAM	3.299	84,978
		INSTRUCTIONAL ASSISTANT	0.505	12,201
	1121	DEPARTMENT ASSISTANT	0.563	13,804
		INST ASST BILINGUAL	0.250	6,894
		INST ASST SPEC ED (BEHAVIOR)	0.252	6,592
		INSTRUCTIONAL ASSISTANT	1.266	31,124
		STUDENT SUPERVISION ASSIST	0.062	1,433
	1131	CAREER CENTER ASSISTANT	1.572	40,164
		INSTRUCTIONAL ASSISTANT	0.250	5,892
		VOC TRAINING ASSISTANT	0.830	25,866
	1220	DEPARTMENT SECRETARY	0.938	27,615
		INST ASST 1:1	19.187	459,756
		INST ASST-COGNITIVE	5.250	136,626
		INSTRUCTION ASSISTANT (AUTISM)	24.215	597,686
		INSTRUCTIONAL ASSISTANT	1.500	38,134
		PROGRAM COORD ASSISTANT	1.000	27,201
	1229	SOCIAL SKILL SPECIALIST-A	2.000	58,593
	1250	INST ASST SPEC ED (BEHAVIOR)	8.359	209,525
		INST ASST-COGNITIVE	14.621	375,267
		INSTRUCTIONAL ASSISTANT	18.460	487,263
		PROGRAM COORD ASSISTANT	0.750	22,527
		VOC TRAINING ASSISTANT	1.750	50,276
	1271	INSTRUCTIONAL ASSISTANT	0.550	14,371
		SCHOOL PLUS PROGRAM COORD	0.500	13,608
	1280	DEPARTMENT ASSISTANT	0.350	7,160

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Direct Classroom Services--continued				
		PROGRAM COORD ASSISTANT	0.250	8,148
		RECORDS & SCHEDULING ASST	0.483	15,759
	1291	HUMAN SERVICES COORDINATOR	0.500	13,979
		INSTRUCTIONAL ASSISTANT	4.485	114,248
		PROGRAM COORD ASSISTANT	0.875	28,551
			<u>151.887</u>	<u>\$ 3,845,300</u>
Subtotal--Direct Classroom Services				
Classroom Support Services				
	2115	INSTRUCTIONAL ASSISTANT	0.453	\$ 10,429
		SCHOOL CROSSING GUARD	1.319	25,310
		STUDENT SUPERVISION ASSIST	10.818	233,924
		STUDENT SUPERVISION ASST	0.300	6,965
	2122	CAREER CENTER ASSISTANT	1.000	26,927
	2131	DEPARTMENT SECRETARY	1.000	26,940
		HEALTH SERVICES ASSISTANT	5.400	144,191
	2169	CERT OCCUP THERAPIST ASST	0.900	22,941
	2190	ADMINISTRATIVE ASSISTANT	1.000	35,270
		DEPARTMENT SECRETARY	1.000	34,611
		ESS RECORDS SPECIALIST	1.000	46,083
		FINANCIAL MGMT ANALYST III	1.000	73,996 Admin Grade 6
		MANAGEMENT ASSISTANT	0.500	23,157
		PROGRAM COORD ASSISTANT	1.500	49,349
		TECHNOLOGY SUPPORT SPEC I	0.350	10,736
		TECHNOLOGY SUPPORT SPEC II	1.000	39,795
	2211	ADMINISTRATIVE ASSISTANT	1.000	34,416
		EXECUTIVE ASST TO DEPUTY	1.000	54,986 Admin Grade 2
		FINANCIAL MGMT ANALYST I	0.500	29,428 Admin Grade 3
		GRANT WRITER ANALYST	0.450	31,966 Admin Grade 6
		HUMAN SERVICES COORDINATOR	1.500	41,116
		INSTRUCTIONAL ANALYST AND	0.500	25,421 Admin Grade 3
		PROGRAM COORD ASSISTANT	1.650	52,994
		RESEARCH AND OPERATIONS S	1.000	65,866 Admin Grade 4
		TECHNOLOGY SUPPORT SPEC II	0.500	16,726
	2213	ADMINISTRATIVE ASSISTANT	1.000	37,484
		PROGRAM COORD ASSISTANT	1.000	34,493
	2222	AV/TEXTBOOK SPECIALIST	3.037	84,598
		LIBRARY IMC ASST	5.411	128,381
		LIBRARY SPECIALIST	0.618	15,891

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Classroom Support Services—continued				
	2411	ATTENDANCE CLERK	3.000	92,027
		ATTENDANCE CLERK-MS	4.750	121,815
		DEPARTMENT ASSISTANT	5.599	136,292
		DEPARTMENT SECRETARY	7.253	225,956
		ELEMENTARY SCHL ASST	3.000	67,362
		FINANCE CLERK	4.000	157,455
		HIGH SCHOOL SECRETARY	7.000	264,926
		INSTRUCTIONAL ASSISTANT	0.430	10,953
		MIDDLE SCHOOL SECRETARY	8.000	276,440
		OFFICE SUPPORT BICULT/BIL	0.630	14,503
		OPP CTR RECORDS CLERK	1.000	21,625
		PROGRAM COORD ASSISTANT	1.000	28,642
		RECORDS & SCHEDULING ASST	8.684	267,085
		REGISTRAR	4.000	158,670
		SCHOOL VOLUNTEER COORDINATOR	0.139	2,576
		SECRETARY	20.500	681,124
	2665	TECHNOLOGY SUPPORT SPEC I	2.863	76,284
		TECHNOLOGY SUPPORT SPEC II	9.208	283,484
		TECHNOLOGY SUPPORT SPEC 3	1.625	60,154
	3320	FACILITIES COORDINATOR	1.000	28,217
		RECREATION ACTIVITY COORD	1.000	36,918
	3510	PROGRAM COORD ASSISTANT	1.000	25,926
		INST ASST DAY CARE PROGRAM	2.625	59,650
		Subtotal—Classroom Support Services	<u>146.012</u>	<u>\$ 4,562,474</u>
Building Support Services				
	2541	ADMINISTRATIVE ASSISTANT	3.000	\$ 125,089
		ENGINEER	0.500	36,999 Admin Grade 8
	2542	CARPENTER	3.000	101,837
		ELECTRICIAN	3.000	148,509
		ELECTRICIAN SPECIALIST	1.500	91,368
		ELECTRONIC TECH SPECIALIST	1.000	50,022
		ELECTRONICS TECHNICIAN	1.000	43,702
		ENERGY SYSTEM SPECIALIST	1.000	45,026
		FLOOR COVERING SPECIALIST	1.000	41,696
		HEATING TECHNICIAN	1.000	33,582
		HEATING TECHNICIAN TRAINEE	1.000	32,857
		HVAC REFRIG SPECIALIST	2.000	83,476

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Building Support Services--continued				
		IRRIGATION SPECIALIST	1.000	32,857
		LOCKSMITH SPECIALIST	1.000	47,438
		LOCKSMITH TRAINEE	1.000	39,006
		MAINTENANCE WORKER II	4.000	141,407
		MAINTENANCE WORKER III	1.000	37,079
		PAINTER	1.000	35,782
		PLUMBER	1.000	45,923
		PLUMBER SPECIALIST	1.000	51,025
		ROOFING SPECIALIST	1.000	42,956
		SENIOR ROOFER	1.000	37,297
	2543	EQUIPMENT OPERATOR	1.000	34,736
		GROUNDS SPECIALIST IPM	1.000	34,736
		SENIOR GROUNDSKEEPER	7.000	229,147
	2544	ARCHITECTURAL DRAFTER	1.000	38,835
	2546	SAFETY SPECIALIST	1.000	48,410
	2548	CUSTODIAL MAINT COORD I	19.870	634,105
		CUSTODIAL MAINT COORD II	8.000	272,529
		CUSTODIAL STAFF ASSISTANT	1.000	34,501
		CUSTODIAL TECHNICIAN	3.375	98,857
		CUSTODIAN	57.975	1,456,153
		LEAD CUSTODIAN	4.000	127,307
	2549	FLEET MECHANIC II	1.000	45,923
	2551	DISPATCH INFO COORDINATOR	2.000	62,427
		GENERAL LABORER	0.400	10,042
	2552	ASST DISPATCHER/ACCT CLER	2.000	59,797
		BUS AIDE SPECIAL ED	7.900	153,339
		BUS DRIVER	60.710	1,345,689
		BUS DRIVER SPECIALIST	4.600	112,328
		DISPATCH INFO COORDINATOR	0.375	11,704
		DRIVER DEVELOPMENT COORDINATOR	1.000	43,702
		DRIVER TRAINER	1.000	39,795
		ROUTE PLANNING COORD	1.000	41,696
		TRANSPORTATION DISPATCHER	1.000	40,884
	2554	ACCOUNTING CLERK II	0.750	27,973
		FLEET MECHANIC II	4.000	175,710
		FLEET TECH	0.380	10,489
		PARTS SPECIALIST	1.000	37,894
	2575	BUYER	0.500	27,723
		PURCHASING ANALYST	1.000	62,730 Admin Grade 4
		WAREHOUSE OPS ASST	3.710	123,071

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Building Support Services–continued				
	2660	ACCOUNTING CLERK III	0.300	11,388
		BUSINESS SYSTEMS SUPPORT	1.000	73,997 Admin Grade 6
		CATALOGING SPECIALIST	1.750	73,913
		COMPUTER SYS SUPPORT TECH	1.000	41,930
		DATA BASE ADMINISTRATOR	1.000	78,065 Admin Grade 8
		ELECTRONICS TECHNICIAN	2.000	84,268
		MANAGEMENT ASSISTANT	1.000	39,795
		NETWORK INFRASTRUCTURE SP	1.000	73,996 Admin Grade 6
		PROGRAMMER ANALYST II	1.000	52,968
		SENIOR APPLICATIONS DEVEL	1.000	63,921 Admin Grade 6
		SENIOR NETWORK ENGINEER	1.000	78,214 Admin Grade 8
		SENIOR PROGRAMMER ANALYST	1.000	54,826
		SENIOR SECURITY ENGINEER	1.000	74,348 Admin Grade 7
		SENIOR SYSTEMS ADMINISTRA	1.000	67,117 Admin Grade 6
		USER SERV SPECIALIST II K	2.670	110,687
		TECHNOLOGY SUPPORT SPEC II	1.000	38,835
			<u>250.265</u>	<u>\$ 7,805,433</u>
Subtotal–Building Support Services				
 Central Support Services				
	2321	DEPARTMENT ASSISTANT	1.000	\$ 28,160
		EXEC ASST TO SUPERINTENDENT	1.000	61,799 Admin Grade 3
		PARENT/FAMILY & COMMUNITY	1.000	82,124 Admin Grade 8
	2521	ACCOUNTING & BUSINESS SYS	1.000	48,378
		ACCOUNTING CLERK II	3.500	112,358
		ACCOUNTING CLERK III	2.500	96,256
		FINANCIAL INFO SYS ANALYST	1.000	73,997 Admin Grade 6
		FINANCIAL MGMT ANALYST II	1.000	65,866 Admin Grade 4
		FINANCIAL MGMT ANALYST III	1.000	73,997 Admin Grade 6
		MANAGEMENT ASSISTANT	1.000	43,937
		PAYROLL SPECIALIST	1.000	45,026
	2630	COMMUNICATION COORDINATOR	1.000	54,791 Admin Grade 5
		MANAGEMENT ASSISTANT	1.000	45,026
	2641	HR ASSISTANT I	1.000	32,301
		HR ASSISTANT II	3.000	112,086
		HR PROGRAM MANAGER	1.000	74,348 Admin Grade 7
		HUMAN RESOURCES SPECIALIST	2.000	80,660
			<u>24.000</u>	<u>\$ 1,131,110</u>
Subtotal–Central Support Services				
TOTAL–GENERAL FUND			<u>572.164</u>	<u>\$17,344,317</u>

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function	
Other Funds					
Capital Projects Fund					
	2540	ADMINISTRATIVE ASSISTANT	0.400	\$ 16,679	
		PROJECT MANAGER	2.000	172,376	Admin Grade 9
	2541	DESIGN & PLANNING ADMIN	1.000	74,490	Admin Grade 8
	2542	MAINTENANCE WORKER II	4.000	146,590	
	2546	SAFETY SPECIALIST	1.000	48,410	
	2548	CUSTODIAN	2.000	56,672	
	4111	ADMINISTRATIVE ASSISTANT	0.600	25,017	
		ELECTRICIAN SPECIALIST	0.500	30,456	
		ENGINEER	0.250	18,499	Admin Grade 8
		MANAGEMENT ASSISTANT	1.000	45,923	
Total–Capital Projects Fund			<u>12.750</u>	<u>\$ 635,112</u>	
Nutrition Services Fund					
	2521	ACCOUNTING CLERK III	0.625	\$ 24,063	
	3100	ADMINISTRATIVE ASST-CATER	1.000	33,931	
		FOOD SERVICE ASST I	21.969	292,526	
		FOOD SERVICE ASST II	13.221	197,045	
		FOOD SERVICE COORD I	6.970	135,522	
		FOOD SERVICE COORD II	20.752	426,176	
		FOOD SERVICE TECHNICIAN	3.626	62,808	
		PRODUCTION COORDINATOR	1.000	25,000	
		PROGRAM ASSISTANT-FOOD SV	1.000	34,501	
		WAREHOUSE OPS ASST	1.290	37,845	
Total–Nutrition Services Fund			<u>71.453</u>	<u>\$ 1,269,417</u>	
Insurance Reserve Fund					
	2641	CLASSIFIED BENEFITS COORD	1.000	\$ 48,011	
		HR ASSISTANT II	1.000	37,042	
		HR ASSISTANT WORKERS COMP	1.000	41,824	
		HRIS BENEFITS MANAGER	1.000	62,730	Admin Grade 4
	2548	CUSTODIAN	0.250	6,126	
Total–Insurance Reserve Fund			<u>4.250</u>	<u>\$ 195,733</u>	
TOTAL - ALL FUNDS OTHER THAN GENERAL FUNDS			<u>88.453</u>	<u>\$ 2,100,262</u>	
TOTAL CLASSIFIED–ALL FUNDS			<u>660.617</u>	<u>\$ 19,444,579</u>	*

* Does not include 15.449 classified FTE from targeted funding added in the adopted budget.

Positions budgeted in the Federal, State and Local Programs fund are not included.

CLASSIFIED PAY GRADE BY POSITION NAME

CLASSIFIED PAY GRADE BY POSITION NAME

POSITION NAME	PAY GRADE	POSITION NAME	PAY GRADE	POSITION NAME	PAY GRADE
ACCOUNTING CLERK II	09	FLOOR COVERING SPECIALIST	11	MAINTENANCE WORKER III	11
ACCOUNTING CLERK III	11	FOOD SERVICE ASSISTANT I	A	MANAGEMENT ASSISTANT	13
ACCOUNTING SPECIALIST	11	FOOD SERVICE ASSISTANT II	B	MIDDLE SCHOOL SECRETARY	11
ACCOUNTING & BUSINESS SYSTEMS SPEC	14	FOOD SERVICE COORD I	D	NETWORK ANALYST I	13
ACCOUNTS CLERK	07	FOOD SERVICE COORD II	E	NETWORK/SR ELECTRONICS SPEC	14
ADMINISTRATIVE ASSISTANT	11	FOOD SERVICE TECHNICIAN	C	OFFICE SUPPORT BICULTURAL/BILINGUAL	09
ADMINISTRATIVE ASST-CATERING	G	GENERAL LABORER	05	OPP CTR RECORDS CLERK	08
ARCHITECTURAL DRAFTER	13	GENERAL SERVICES ASSISTANT	08	OSEA PRESIDENT	13
ATTENDANCE CLERK-HS	10	GROUNDS SPECIALIST-IPM	08	PAINTER	08
ATTENDANCE CLERK-MS	08	HEALTH SERVICES ASSISTANT	09	PAINTER SPECIALIST	10
AV/TEXTBOOK SPECIALIST	08	HEALTH SERVICES CLERK	08	PARTS SPECIALIST	13
BUS AIDE-SPECIAL ED	06	HEATING TECHNICIAN	11	PERS SPECIALIST	13
BUS DRIVER	08	HEATING TECHNICIAN TRAINEE	09	PLUMBER	13
BUS DRIVER SPECIALIST	09	HIGH SCHOOL SECRETARY	11	PLUMBER SPECIALIST	15
BUYER	18	HR ASSISTANT I	09	PLUMBER TRAINEE III	11
CAREER CENTER ASSISTANT	09	HR ASSISTANT II	11	PRODUCTION COORDINATOR	G
CARPENTER	10	HR ASSISTANT III	13	PROGRAM ASSISTANT-FOOD SERVICES	F
CATALOGING SPECIALIST	11	HR ASSISTANT-WORKERS COMP	12	PROGRAM COORD ASSISTANT	10
CERT OCCUP THERAPIST ASST	10	HR ASST II-SYSTEMS FACILITATOR	11	PROGRAMMER ANALYST II	16
CLASSIFIED BENEFITS COORD	00	HR RECEPTIONIST	08	RECORDS & SCHEDULING ASSISTANT	10
COMPUTER SYS SUPPORT TECH III	14	HR SPECIALIST	13	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	TECHNOLOGY SUPPORT SPECIALIST III	15
ESS SECRETARY/RECORDS	12	LIBRARY SPECIALIST	08	TRANSPORTATION DISPATCHER	11
FACILITIES COORDINATOR	11	LIBRARY/IMC ASSISTANT	07	TRANSPORTATION TRNG COORD	11
FINANCE CLERK	11	LOCKSMITH	12	USER SERVICES SPECIALIST I	08
FLEET MECHANIC II	13	LOCKSMITH SPECIALIST	15	USER SVCS SPECIALIST II	13
FLEET SERVICES TECHNICIAN	07	LOCKSMITH TRAINEE	09	VOC TRAINING ASSISTANT	11
FLEET SHOP COORDINATOR	15	MAINTENANCE WORKER II	09	WAREHOUSE OPS ASST	08

APPENDIX D – CLASSIFIED SALARY SCHEDULE

2009-10 CLASSIFIED SALARY SCHEDULE Effective July 1, 2009 and ending June 30, 2010

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	Longevity
18	23.64	24.23	24.84	25.46	26.10	26.75	27.42	28.11	28.81	29.39
17	22.25	22.80	23.37	23.95	24.55	25.16	25.79	26.43	27.09	27.63
16	20.97	21.50	22.04	22.59	23.15	23.73	24.32	24.93	25.55	26.06
15	19.81	20.30	20.81	21.33	21.86	22.41	22.97	23.54	24.13	24.61
14	18.78	19.25	19.73	20.22	20.73	21.25	21.78	22.32	22.88	23.34
13	17.84	18.28	18.74	19.21	19.69	20.18	20.68	21.20	21.73	22.16
12	16.98	17.40	17.84	18.29	18.75	19.22	19.70	20.19	20.69	21.10
11	16.20	16.61	17.03	17.46	17.90	18.35	18.81	19.28	19.76	20.16
10	15.46	15.85	16.25	16.66	17.08	17.51	17.95	18.40	18.86	19.24
9	14.47	14.83	15.20	15.58	15.97	16.37	16.78	17.20	17.63	17.98
8	13.49	13.83	14.18	14.53	14.89	15.26	15.64	16.03	16.43	16.76
7	12.62	12.93	13.25	13.58	13.92	14.27	14.63	15.00	15.38	15.69
6	11.82	12.12	12.42	12.73	13.05	13.38	13.71	14.05	14.40	14.69
5	11.09	11.37	11.65	11.94	12.24	12.55	12.86	13.18	13.51	13.78
4	10.41	10.67	10.94	11.21	11.49	11.78	12.07	12.37	12.68	12.93
3	9.85	10.10	10.35	10.61	10.88	11.15	11.43	11.72	12.01	12.25
2	9.30	9.54	9.78	10.02	10.27	10.53	10.79	11.06	11.34	11.57
1	8.79	9.01	9.24	9.47	9.71	9.95	10.20	10.46	10.72	10.93

2009-10 FOOD SERVICE SALARY SCHEDULE Effective July 1, 2009 and ending June 30, 2010

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	Longevity
G	16.20	16.61	17.03	17.46	17.90	18.35	18.81	19.28	19.76	20.16
F	15.46	15.85	16.25	16.66	17.08	17.51	17.95	18.40	18.86	19.24
E	12.32	12.63	12.95	13.27	13.60	13.94	14.29	14.65	15.02	15.32
D	11.53	11.82	12.12	12.42	12.73	13.05	13.38	13.71	14.05	14.33
C	10.03	10.29	10.55	10.81	11.08	11.36	11.64	11.93	12.23	12.47
B	8.83	9.05	9.28	9.51	9.75	9.99	10.24	10.50	10.76	10.98
A	8.42	8.63	8.85	9.07	9.30	9.53	9.77	10.01	10.26	10.47

APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS

ADMINISTRATIVE AND SUPERVISORY POSITIONS

Budgeted under objects 113 and 114

General Fund	Function	Position	FTE	Salary Cost by Function	Pay Grade
Classroom Support Services					
	2190	ADMINISTRATOR ED SERVICES	3.02	\$ 266,907	11
		DIRECTOR ED SUPPORT SERVICES	0.65	71,151	15
	2211	ASST SUPERINTENDENT/CAO	1.00	129,278	
		DIRECTOR OF HIGH SCHOOL S	1.00	109,463	15
		DIRECTOR SCHOOL SERVICES	1.00	109,463	15
		HIGH SCHOOL SVCS ADM	1.00	91,779	11
		SECONDARY PRINCIPAL	0.60	68,833	13
	2411	ELEMENTARY PRINCIPAL	19.55	1,835,566	12
		SECONDARY ASST PRINCIPAL	14.00	1,153,809	10-11
		SECONDARY PRINCIPAL	14.50	1,467,761	13-14
Subtotal–Classroom Support Services			56.32	\$ 5,304,010	
Building Support Services					
	2541	CONSTRUCTION PROGRAM MANAGER	0.40	\$ 37,448	11
		DIRECTOR FACILITIES MGMT	0.60	65,678	15
		CUSTODIAL SUPERVISOR	1.00	77,493	7
		MECHANICAL DIV SUPERVISOR	1.00	77,493	7
	2551	DIRECTOR FACILITIES MGMT	0.20	21,892	15
		TRANSPORTATION MANAGER	1.00	89,596	10
	2552	TRANSPORTATION OPS & CLAS	2.00	146,909	6-7
	2575	WAREHOUSE SUPERVISOR	0.50	30,673	3
	2660	DIRECTOR CIS	1.00	109,463	15
		INFORMATION SYSTEMS MANAGER	1.00	93,621	11
		NETWORK SERVICES MANAGER	1.00	93,621	11
Subtotal–Building Support Services			9.70	\$ 843,887	
Central Support Services					
	2321	SUPERINTENDENT	1.00	\$ 157,175	
	2521	CHIEF FINANCIAL OFFICER	1.00	104,250	15
		FINANCIAL ANALYSIS & BUDGET MGR.	1.00	89,596	10
		FINANCIAL OPS & REPORTING	1.00	89,596	10
		PAYROLL ACCOUNTS PAYABLE	1.00	69,415	5
	2630	CHIEF OF STAFF/COMMUNICATIONS DIR.	1.00	109,463	15

APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS

Function	Position	FTE	Salary Cost by Function	Pay Grade
Central Support Services–continued				
2641	ASSOCIATE DIRECTOR-HR	1.00	96,856	13
	DIRECTOR HUMAN RESOURCES	1.00	99,286	15
	HUMAN RESOURCES ADMINISTR	1.00	97,662	12
	HR OPERATIONS SUPV	1.00	66,109	5
Subtotal–Central Support Services		<u>10.00</u>	<u>\$ 979,408</u>	
TOTAL–GENERAL FUNDS		<u>76.02</u>	<u>\$ 7,127,305</u>	
Other Funds				
Capital Projects Fund				
2541	PREVENTIVE MAINT PROG SUPV	1.00	\$ 66,625	5
4111	CONSTRUCTION PROGRAM MANAGER	0.60	56,173	11
	DIRECTOR FACILITIES MGMT	0.20	21,892	15
Total Capital Projects Funds		<u>1.80</u>	<u>\$ 144,690</u>	
Food Service Fund				
3100	WAREHOUSE SUPERVISOR	0.50	\$ 30,673	3
Total Food Service Fund		<u>0.50</u>	<u>\$ 30,673</u>	
Insurance Reserve Fund				
2641	RISK MANAGER	1.00	\$ 85,556	9
Total Insurance Reserve Fund		<u>1.00</u>	<u>\$ 85,556</u>	
TOTAL–FUNDS OTHER THAN GENERAL FUNDS		<u>3.30</u>	<u>\$ 260,919</u>	
TOTAL ADMINISTRATIVE & SUPERVISORY–ALL FUNDS		<u>79.32</u>	<u>\$ 7,388,224</u>	

Positions budgeted in the Federal, State and Local Programs fund are not included.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

Elementary Principals (224 Day) Schedule
Effective July 1, 2009 and ending June 30, 2010

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 the same as the 2008-09 salary schedule.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

11 Month (226 Day) Schedule
Effective July 1, 2009 and ending June 30, 2010

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 the same as the 2008-09 salary schedule.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

12 Month (261 Day) Schedule
Effective July 1, 2009 and ending June 30, 2010

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 the same as the 2008-09 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. Funding to redesign school programs has been given 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.

AMERICAN RECOVERY AND

REINVESTMENT ACT OF 2009 (ARRA)

Federal economic stimulus funding distributed on a one-time basis to states, local educational agencies and other entities to avoid layoffs, create and save jobs and improve student achievement. Three major components are the State Fiscal Stabilization Fund; Title I, Part A, of the Elementary and Secondary Education Act, and the Individuals with Disabilities Education Act (IDEA), Part B. One-time allocations for 2009-10 and 2010-11 are scheduled to be distributed in the spring and fall of 2009.

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 (AV)

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

ASSESSMENT

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

ASSETS

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

BEGINNING FUND BALANCE

Funds carried forward from the current fiscal year into the next budgeted fiscal year, that become a resource to support the appropriations for the next budgeted fiscal year.

BOND or BOND ISSUE

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

BUDGET

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

BUDGET COMMITTEE

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

BUDGET DOCUMENT

The instrument used by the budget-making authority to present a comprehensive financial plan to the School Board, which is the appropriating body. The budget document contains a message from the superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

BUDGETARY CONTROL

The management of the district, in accordance with an approved budget, for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET

A plan of proposed capital projects for the coming year and the means for financing them.

CAPITAL OUTLAY

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

CASH BASIS

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

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 service 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.

EDUCATION STABILITY FUND

Established in 2002 by constitutional amendment and funded with 15% of lottery earnings. Has similar triggers to access as Rainy Day Fund but no two thirds cap on withdrawals. Limited to 5% of state general fund revenues collected in the prior biennium. Tapped for K-12 support in 2001-03 and 2003-05. Represents a possible source of fiscal support to schools in 2009-11.

APPENDIX G — GLOSSARY

ESSENTIAL BUDGET LEVEL (EBL)

Amount calculated by the Oregon Department of Administrative Services prior to each biennial legislative session to project the state budget level required to continue current service levels.

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.

FEDERAL ECONOMIC STIMULUS

Temporary funding from the federal government for 2008-09, 2009-10 and 2010-11 to support economic recovery nationwide. Also known as the American Recovery and Reinvestment Act of 2009 (ARRA).

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.

APPENDIX G — GLOSSARY

HIGH COST DISABILITY GRANT

State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student for high cost special education students.

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. Allocations for 2009-10 and 2010-11 are increased with federal funding under the American Recovery and Reinvestment Act of 2009 (ARRA).

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 School Fund 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. Also imposed "double majority" requirement of 50% voter turnout and majority affirmative vote at all elections except November general elections (even-numbered years). ("Double majority" requirement overturned by Measure 56 in 2009. See below.)

MEASURE 56

State ballot measure referred by the Legislature to remove the "double majority" requirement for approval of local property tax measures from all May and November elections. Approved by voters November 4, 2008.

MODIFIED ACCRUAL BASIS

Basis of accounting used for all governmental funds. 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.

OREGON ASSESSMENT OF KNOWLEDGE AND SKILLS (OAKS)

State assessment testing of student achievement in the areas of reading, math, writing and science for students in grades 3 through 12.

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.

RAINY DAY FUND

Established by the 2007 legislature and built by moving funds from the state ending fund balance at the end of each biennium. Withdrawals require one of three conditions to be met plus three fifths vote of legislature. Conditions are decline in employment, projected budgetary shortfall, and declaration of state of emergency. Withdrawals are limited to two thirds of balance at beginning of biennium.

REAL MARKET VALUE (RMV)

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 focused on several questions about how and where the district would provide instructional programs to best serve students in light of declining enrollment and changing student demographics and needs.

SCHOOL DAY RESTORATION FUND

State general fund allocation of \$51 million established by the legislature in March 2009 to preserve a full school year for Oregon schools to the extent possible in 2008-09. Requires districts to submit an application with certain assurances.

SCHOOL IMPROVEMENT FUND (SIF)

Funds distributed to districts as non-competitive grants that must be spent for purposes specified by the Legislature. Funded in 2001-03 and 2007-09.

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 FISCAL STABILIZATION FUND (SFSF)

A fund established through the federal American Recovery and Reinvestment Act of 2009, to be distributed to school districts by state agencies for spending in 2008-09, 2009-10 and 2010-11. \$115.4 million used by the 2009 legislature to partially offset a reduction in state general fund revenue in 2008-09.

STATE SCHOOL FUND

A long-standing state fund within the budget of the Oregon Department of Education which holds the major appropriation of state support for public schools. Annual grants are distributed to school districts on a per-student basis in eleven payments per year, according to a legislatively adopted formula. This formula incorporates monies held in the State School Fund plus local property taxes and other local revenues such as Federal Forest Fees, Common School Funds and County School Funds. The formula determines approximately 87% 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. Allocations for 2009-10 and 2010-11 are increased with federal funding under the American Recovery and Reinvestment Act of 2009 (ARRA).

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.