

Resolution No. 2018-01

**ADOPTING SUPPLEMENTAL BUDGET NO. 1 AND  
MAKING APPROPRIATIONS FOR THE 2017-18 FISCAL YEAR**

The Board of Directors of Lane County School District No. 4J finds that Adopting the Supplemental Budget and Making Appropriations is necessary under ORS 294.471.

**NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Lane County School District No. 4J, as follows:**

That the Supplemental Budget No. 1 for Lane County School District No. 4J, for the fiscal year beginning July 1, 2017, and ending June 30, 2018, as set forth below is hereby adopted.

That this Supplemental Budget is prepared in accordance with ORS 294.471(1)(a), which authorizes the formulation of a supplemental budget resulting from "an occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.471(3)(b).

That this resolution complies with ORS 294.471(4) and does not authorize an increase in the levy of property taxes above the amount published in the 2017-18 Adopted Budget.

That the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby appropriated as follows:

	<u>As Adopted June 21, 2017</u>	<u>Supplemental Budget #1</u>	<u>As Revised November 1, 2017</u>
<b><u>GENERAL FUND</u></b>			
Instruction	\$ 106,504,181	\$ 1,376,974	\$ 107,881,155
Supporting Services	66,736,221	557,624	67,293,845
Enterprise & Community Services	466,464	-	466,464
Facilities Acquisition & Construction	1	-	1
Other Uses:			
Debt Service	1	-	1
Transfers of Funds	759,500	-	759,500
Contingency	11,473,247	5,778,452	17,251,699
Total General Fund Appropriations	\$ 185,939,615	\$ 7,713,050	\$ 193,652,665
Unappropriated Balance	6,292,106	405,950	6,698,056
Total General Fund Requirements	<u>\$ 192,231,721</u>	<u>\$ 8,119,000</u>	<u>\$ 200,350,721</u>

The foregoing resolution is adopted this 1st day of November, 2017.

  
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CLERK

  
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CHAIR OF THE BOARD



## ITEM FOR ACTION AT A FUTURE MEETING (First Read)

### Date

November 1, 2017

### Title

Adopt Resolution #2018-01 for Supplemental Budget No. 1, Making Appropriations for the 2017-18 Fiscal Year

### Presenter

Monica Brown

### Background

The District was legally required to adopt its budget for the 2017-18 fiscal year prior to June 30, 2017. Both the Board and the Budget Committee deliberated and approved a budget based on a State School Fund appropriation level of \$7.8 billion.

The state did not sign into law the final State School Fund budget appropriation of \$8.2 billion until July 6, 2017. Under ORS 294.471(1), the District may amend its adopted budget. During the Board work sessions held on June 21, 2017 and August 2, 2017, discussion was held regarding options for service changes which are reflected in Supplemental Budget #1.

### Discussion

1. Rationale:

Recognize and appropriate resources for proposed transactions not anticipated or finalized at the time the 2017-18 budget was adopted and transfer spending authority among appropriations in the same fund.

2. Options and Alternatives:

The Board may approve, reject or modify the supplemental budget as submitted. Should the chief components of the supplemental budget not be approved, the District would not be able to fully implement the changes in spending and programs described herein.

3. Budget/Resource Implications:

This supplemental budget requests approval for increased appropriations in several funds to recognize new resources, and addresses contingency funding requests impacting the General Fund.

4. Board and Superintendent Goals:

The proposal supports the Board Goal to provide prudent stewardship of District resources to best support student success, educational equity and choice.

### Recommendation(s)

The superintendent recommends the Board adopt Resolution #2018-01, approving the first supplemental budget, recognizing and appropriating additional revenues, and authorizing spending as described to support district operations.

## **GENERAL FUND (Fund 100)**

### **1) Recognition and Appropriation of New Resources - \$8,119,000**

The 2017-18 Adopted Budget assumes a State School Fund (SSF) appropriation level of \$7.8 billion as proposed by the Oregon Legislature Co-Chairs of the Joint Committee on Ways and Means which provides an estimated allocation to the Eugene School District 4J of \$83,977,175. Subsequently, the Oregon Legislature approved a State School Fund allocation of \$8.2 billion which provides an estimated \$8,119,000 in additional funding to the Eugene School District 4J.

Therefore, this supplemental budget recognizes the additional new resources of \$8,119,000.

**a) Increase Superintendent's Staffing Pool - \$500,000**

This item appropriates funds to increase the Superintendent's Staffing Pool by \$500,000 to a total of \$1,750,000 in support of targeted reductions to class size.

**b) Counselor / Elementary Schools - \$415,080**

This item funds the hiring of an additional 4.00 licensed FTE to support counseling at elementary schools. Most schools will have a full-time counselor.

**c) Hult Center High School Graduations - \$80,000**

This item funds the rental and services of the Hult Center for high school graduation ceremonies. This funding is in lieu of collecting fees from students.

**d) Comprehensive Learning Center / Student Services Department - \$336,689**

This item funds the total addition of 1.50 licensed FTE and 3.20 classified FTE in Comprehensive Learning Centers to address attendance growth. This will provide an additional 0.50 licensed FTE and 4.0 educational assistant hours for the Cognitive Comprehensive Learning Center (CLC) at Howard Elementary and create an additional Behavior Comprehensive Learning Center (CLB) at McCornack Elementary with 1.0 licensed FTE and 21.5 educational assistant hours.

**e) Project Pass / Student Services Department - \$167,400**

This item funds classified educational assistant positions at Chavez, Edgewood, Gilham and Awbrey Park elementary schools to provide behavior supports and special education services to students. Each school will receive a 6.0 hour (0.75 FTE) position.

**f) K-12 World Language Adoption - \$115,429**

This item funds the hiring of 0.50 licensed FTE and provides for extended contracts and licensed substitutes. Staff will review and pilot the top three available curriculum options, present information to parents and community members, then analyze data and submit a final recommendation to district leadership.

**g) Charter School Payments - \$320,000**

This item recognizes the additional revenue from the increased State School Fund allocation which increases the required payments to Charter Schools. Under Oregon

law, for purposes of distributing State School Funds, charter school students are considered residents of the school district in which the public charter school is located. The sponsoring school district contracts with the charter school to pay for educational services. The contracted payment must be at least:

- 80% of the amount of the school district's General Purpose Grant per weighted Average Daily Membership (ADMw) for students in grades K-8, or
- 95% of the amount of the school district's General Purpose Grant per ADMw for students in grades 9-12.

**h) Increase of Operations Reserve - \$5,778,452**

This item recognizes the additional revenue from the increased State School Fund allocation and increases the Operations Reserve.

**i) Increase of Unappropriated Ending Fund Balance - \$405,950**

This item recognizes the additional revenue from the increased State School Fund allocation and increases the Unappropriated Ending Fund Balance (UEFB) in accordance to Board Policy DI, "the district will maintain a minimum ending fund balance of five percent of current year annual operating revenues excluding transfers between funds."

**2) Use of Superintendent's Staffing Pool - \$1,414,082**

The 2017-18 Adopted Budget established a Superintendent's Staffing Pool of \$1,250,000. If this supplemental budget is approved by the Board, the pool would be increased by \$500,000 as noted in item #1a above to \$1,750,000 and then would be drawn-down by \$1,414,082 as noted below to \$335,918.

**a) Classroom Teachers / Elementary Schools - \$959,870**

This item funds the hiring of an additional 9.25 licensed FTE for classroom teachers to reduce class sizes at elementary schools.

**b) Classroom Teachers / Secondary Schools - \$335,177**

This item funds the hiring of an additional 3.23 licensed FTE for classroom teachers to reduce class sizes at middle and high schools.

**c) Additional Classroom Support - \$119,035**

This item funds the hiring of an additional 2.14 classified FTE for classroom support at two elementary schools.