

**Resolution No. 2018-03**

**ADOPTING SUPPLEMENTAL BUDGET NO. 3 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. 3 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 Revised March 14, 2018</u>	<u>Supplemental Budget #3</u>	<u>As Revised June 6, 2018</u>
<b><u>GENERAL FUND</u></b>			
Instruction	\$ 109,516,187	\$ -	\$ 109,516,187
Supporting Services	68,175,687	187,743	68,363,430
Enterprise & Community Services	467,764	-	467,764
Facilities Acquisition & Construction	1	-	1
Other Uses:			
Debt Service	1	-	1
Transfers of Funds	759,500	-	759,500
Contingency	17,251,699	(50,000)	17,201,699
Total General Fund Appropriations	\$ 196,170,839	\$ 137,743	\$ 196,308,582
Unappropriated Balance	6,698,056	-	6,698,056
Total General Fund Requirements	\$ 202,868,895	\$ 137,743	\$ 203,006,638

The foregoing resolution is adopted this 6th day of June, 2018.

  
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CLERK

  
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CHAIR OF THE BOARD



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

### Date

May 16, 2018

### Title

Adopt Resolution #2018-03 for Supplemental Budget No. 3, Making Appropriations for the 2017-18 Fiscal Year

### Presenter

Andrea Belz

### Background

Oregon Revised Statute (ORS) 294.456(6) provides that, “after the governing body has enacted the resolutions necessary to adopt the budget as required, an expenditure of public money may not be made for any purpose in an amount greater than the amount appropriated, except as provided in ....ORS 294.471.”

ORS 294.471(1)(a) allows a school district to amend its adopted budget to accommodate “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.”

### Discussion

1. Rationale:

Recognize and appropriate resources in the General Fund 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 the General Fund to recognize new resources, and addresses a contingency funding request.

4. Board and Superintendent Goals:

The proposal supports the strategic goal of stable, sustainable stewardship of District resources to best support our instructional mission.

### Recommendation(s)

The Superintendent recommends the Board adopt Resolution #2018-03, approving this 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 - \$137,743**

#### **a) IB Testing Fees Reimbursement - \$102,743**

This item recognizes proceeds from the state reimbursement of IB (International Baccalaureate) testing fees, and appropriates funds to support testing fee expenditures.

#### **b) Lane ESD Reimbursement for Half-time Licensed Position - \$35,000**

The Lane Educational Service District (ESD) has contracted with the District to provide a half-time teacher on special assignment (TOSA) to serve as a Multi-Tiered System of Support (MTSS) Coach for the Lane/Linn-Benton-Lincoln region. The ESD will reimburse the district for the MTSS Coach for work performed December 2017 through June 2018 not to exceed \$35,000 for the cost of 0.50 FTE and related travel and training costs.

This item recognizes the proceeds from Lane ESD and appropriates funds to pay associated costs.

### **2) Use of General Fund Operating Contingency - \$50,000**

The 2017-18 Adopted Budget established an Operating Contingency of \$6,211,206. In accordance with Board Policy DI, the Operating Contingency meets or exceeds the targeted 2.0% of General Fund operating expenditures. If this supplemental budget is approved by the Board, the Operating Contingency would be drawn-down to \$6,161,206.

#### **a) BEST After-school Program Transportation - \$50,000**

Funding provided by the 21<sup>st</sup> Century Community Learning Centers Title IV-B grant that supports the BEST (Boosting and Enriching Students Today) afterschool program is not sufficient to cover the cost of additional bus routes needed for the program.

This item funds expenditures to provide bus service for the BEST afterschool program.