

Resolution No. 2019-03

ADOPTING SUPPLEMENTAL BUDGET NO. 1 AND  
MAKING APPROPRIATIONS FOR THE 2018-19 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, 2018, and ending June 30, 2019, 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 2018-19 Adopted Budget.

That the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby appropriated as follows:

	As Adopted June 20, 2018	Supplemental Budget #1	As Revised November 28, 2018
<b>GENERAL FUND</b>			
Instruction	\$ 113,178,324	\$ 290,077	\$ 113,468,401
Supporting Services	70,260,252	551,218	70,811,470
Enterprise & Community Services	486,706	4,419	491,125
Facilities Acquisition & Construction	1	-	1
Other Uses:			
Debt Service	1	-	1
Transfers of Funds	889,500	97,397	986,897
Contingency	22,244,719	(938,111)	21,306,608
Total General Fund Appropriations	\$ 207,059,503	\$ 5,000	\$ 207,064,503
Unappropriated Balance	6,737,906	-	6,737,906
Total General Fund Requirements	\$ 213,797,409	\$ 5,000	\$ 213,802,409
<b>NUTRITION SERVICES FUND</b>			
Instruction	\$ -	\$ -	\$ -
Supporting Services	-	-	-
Enterprise & Community Services	6,189,861	40,484	6,230,345
Facilities Acquisition & Construction	-	-	-
Other Uses:			
Debt Service	-	-	-
Transfers of Funds	-	-	-
Operating Contingency	-	-	-
Total Nutrition Services Fund Appropriations	\$ 6,189,861	\$ 40,484	\$ 6,230,345
Unappropriated Balance	-	-	-
Total Nutrition Services Fund Requirements	\$ 6,189,861	\$ 40,484	\$ 6,230,345
<b>INSURANCE RESERVE FUND</b>			
Instruction	\$ 1,000	\$ -	\$ 1,000
Supporting Services	37,908,724	56,913	37,965,637
Enterprise & Community Services	1,000	-	1,000
Facilities Acquisition & Construction	-	-	-
Other Uses:			
Debt Service	-	-	-
Transfers of Funds	785,000	-	785,000
Operating Contingency	500,000	-	500,000
Total Insurance Reserve Fund Appropriations	\$ 39,195,724	\$ 56,913	\$ 39,252,637
Unappropriated Balance	5,562,776	-	5,562,776
Total Insurance Reserve Fund Requirements	\$ 44,758,500	\$ 56,913	\$ 44,815,413

The foregoing resolution is adopted this 28th day of November, 2018.

  
CLERK

  
CHAIR OF THE BOARD



## ITEM FOR ACTION (Second Read)

### Date

November 28, 2018

### Title

Adopt Resolution #2019-03 for Supplemental Budget No. 1, Making Appropriations for the 2018-19 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 2018-19 budget was adopted and transfer spending authority to Nutrition Services and Insurance Reserve Funds.

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 recognizes an increase in General Fund resources and requests approval for use of contingency and staffing pool funding to address new spending requirements.

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 #2019-02, approving this supplemental budget, recognizing and appropriating additional revenues, and authorizing spending as described to support district operations.

## **GENERAL FUND**

### **1) Recognition of New Resources and Appropriation - \$5,000**

#### **a) Teacher of the Year Award**

One of Eugene School District 4J's outstanding educators has won the highest teaching recognition in the state: A health sciences teacher at Churchill High School is the 2019 Oregon Teacher of the Year. Along with this recognition comes a \$5,000 reward to the school. This award funds the cost of a substitute while our educator is traveling throughout the state in her role as teacher of the year.

### **2) Use of Contingency Funds - \$938,111**

#### **a) Oregon School Employee Association (OSEA) Contract Implementation - \$687,170**

The 2018-2022 Collective Bargaining Agreement between the Oregon School Employee Association and Eugene School District 4J was ratified on September 4, 2018 and approved by the school board on September 5, 2018. This item utilizes contingency funding to support contract terms as follows:

A 2.2% cost of living adjustment (COLA) for classified staff and a 0.50% increase in district paid tax sheltered annuity contributions, up to 1.75% of an eligible employee's monthly bargaining unit position wages.

#### **b) Increase Transfer to Nutrition Services - \$40,484**

This item utilizes contingency funding to support a 2.2% cost of living adjustment (COLA) for classified staff in Nutrition Services. Budget resources for this addition will be provided through a transfer from the General Fund to the Nutrition Services Fund.

#### **c) Increase Classified Substitute Wages - \$65,462**

This item utilizes contingency funding to support an increase in classified substitute salaries for custodians, clerical positions and special education bus aides.

#### **d) Increase Special Education Bus Drivers - \$88,082**

This item utilized contingency funding to add an additional 1.75 FTE for classified special education bus drivers.

#### **e) Increase Transfer to the Insurance Reserve Fund (Risk Fund) - \$56,913**

This item utilizes contingency funding to support an additional 1.125 FTE for classified student supervision assistants at the District's four regional high schools. Budget resources for these additions will be provided through a transfer from the General Fund to the Insurance Reserve Fund.

### **3) Use of 2018-19 Staffing Pool - \$1,145,388**

The 2018-19 Adopted Budget established a Staffing Pool of \$1,750,000. If this supplemental budget is approved by the Board, the pool would be drawn-down by \$1,145,388, as noted below, to \$604,612.

#### **i) Classroom Teachers / Elementary Schools - \$462,837**

This item funds the hiring of an additional 4.35 licensed FTE for classroom teachers to reduce class sizes at elementary schools.

#### **ii) Classroom Teachers / Secondary Schools - \$411,372**

This item funds the hiring of an additional 3.90 licensed FTE for classroom teachers to reduce class sizes at middle and high schools.

#### **iii) Additional Classroom Support - \$271,179**

This item funds the hiring of an additional 1.50 classified FTE for classroom support at two elementary schools and 3.19 FTE for special education support in three schools and the Fox Hollow regional program.

### **INSURANCE RESERVE FUND (Risk Fund)**

#### **1) Student Supervision Assistants - \$56,913**

##### **a) Increase Student Supervision Staffing at Regular High Schools**

This item recognizes resources (transfer in from the General Fund) and establishes an appropriation to fund 1.125 FTE for student supervision staff at our four regional high schools. Student supervision assistants are trained to address threats and behavioral challenges in schools, and to build positive relationships with students.

### **NUTRITION SERVICES FUND**

#### **1) Nutrition Services Classified Employee COLA - \$40,484**

##### **a) Oregon School Employee Association (OSEA) COLA**

This item recognizes resources (transfer in from the General Fund) and establishes an appropriation to fund a 2.2% cost of living adjustment (COLA) for classified staff in Nutrition Services.