

# Eugene School District 4J

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## Budget Document & Superintendent's Message

Adopted 2019–2020

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# Executive Summary

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# Executive Summary

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## Introduction

### *Welcome!*

Bienvenidos! Para asistencia en español por favor llame al número (541) 790-7707.

The following document contains the 2019-20 budget of Eugene School District 4J, which was prepared in accordance with all laws and legal requirements of the State of Oregon, the Federal Government, and the District's mission, guiding beliefs and values, and goals as approved by the Board. This budget is designed to support instructional programs that will provide students with a high quality education within the resources available. It serves as a document that describes the goals of the District and how those goals are being met.

The budget document shows the District's funding structure, the resources available to the District in each fund, and each fund's requirements and appropriations. It also serves as a guide to operations throughout the coming fiscal year.

This document is available for public inspection online at [www.4j.lane.edu/finance](http://www.4j.lane.edu/finance) or through the Financial Services Office, 200 North Monroe St., Eugene OR 97402. Comments or suggestions should be addressed to the Eugene School District Board of Directors, Eugene School District 4J, 200 North Monroe St., Eugene OR 97402.

All Budget Committee meetings are open to the public. Community members are invited to speak in favor of or in opposition to the budget or requested revisions. The budget process and calendar are described in the Building the Budget section.

### *Document Format*

The budget document is organized into eight major sections, as described below:

- Executive Summary
- About Our District
- Planning for the Future
- Building the Budget
- Financial Plan
- Program Budget Detail
- Financial Forecast
- Appendices

The **Executive Summary** contains the Superintendent's budget message and a summary of the 2019-20 budget.

The **About Our District** section details information on the District's organization and administration, a history of local support, school descriptions and academic performance indicators.

**Planning for the Future** addresses the Board of Director's guiding beliefs and values, Board goals and the District's current strategic planning initiative 4J Vision 20/20.



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**Building the Budget** has been designed to help readers better understand the process of developing the District’s budget. It provides greater insight into areas such as school staffing and resources, and details the legal requirements of budget development.

The **Financial Plan** summarizes how the District is allocating its resources to best meet its challenges and achieve its goals. The financial plan section of the budget document addresses revenues, expenditures, reserves, debt and capital and is organized by fund.

The **Program Budget Detail** presents the budget at the fund, function (type of activity), and object (revenue/expenditure account) level as required by Oregon Local Budget Law.

The **Financial Forecast** section considers the long-range sustainability of the District’s financial trajectory and looks out four years beyond the budget year. It contains the 5-year Forecast, which addresses enrollment and financial projections as well as an analysis of risk to future periods.

The final section, **Appendices**, contains additional staffing information, listings and descriptions of all functions presented in the budget, a glossary of terminology and list of acronyms used throughout the document, required legal documentation.



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## Superintendent's Budget Message

June 2019

Budget Committee Members and the Eugene 4J Community,

I am pleased to present the adopted budget for the 2019-20 fiscal year. This budget reflects the vision and goals of the District's strategic plan (4J Vision 20/20) while recognizing the operational challenges currently facing the district. The adopted budget was prepared consistent with the vision and goals of 4J Vision 20/20 as follows:

***Vision: Every student connected to community and empowered to succeed.***

*Goal I: Educational Excellence with Equitable Access and Outcomes for Every Student*

*Goal II: Multiple Pathways to Student Success*

*Goal III: Communication and Connection with Community*

*Goal IV: Diverse World-Class Workforce*

*Goal V: Stable, Sustainable Stewardship*

School funding remains a critical issue for Eugene School District 4J and across Oregon. Oregon has been underfunding our schools and shortchanging our students for decades. To begin addressing this issue the Oregon Legislature has passed the Student Success Act (House Bill 3427), a school funding bill expected to provide \$2 billion a year in additional funding for our education system's greatest needs, including class sizes, student safety and mental health supports, early learning programs and well-rounded learning opportunities for all K-12 students. With the support of voters across the state of Oregon, this bill can make a significant difference in the educational outcomes for Oregon students.

State school funding is a key issue in determining the District's operating budget, as it represents more than 80% of the district's general fund revenue. State funding for K-12 education is growing, but this growth is not sufficient to address the increasing cost of delivering services to Oregon's diverse student population. The State School Fund appropriation currently approved by the Oregon Legislature for the 2019-21 biennium would not require 4J to make budget cuts, but many other districts across the state are facing significant cuts in staffing and instructional days for the 2019-20 school year.

I am happy to report that voters have once again renewed the District's Local Option Levy for a new five-year term ending in June of 2025. The levy is projected to provide \$17.3 million next year for school operations, about 9 percent of the operating budget. This is equivalent to about 161 teaching positions or 27 school days.

Statewide, Oregon school districts continue to face difficult operational challenges. In particular, the need for student behavioral supports and mental and physical health resources continue to grow and impact many of our most vulnerable students. Given these challenges and needs, I will utilize district reserves and contingency balances in 2019-20 to fund strategic investments including teachers and support staff in elementary classrooms, special education programs, and behavior supports for our most vulnerable student populations.



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The following highlights strategic investments and budgetary changes in the 2019–20 Adopted Budget:

## *Goal I: Educational Excellence with Equitable Access and Outcomes for Every Student*

Student behavioral supports and resources for special education programs are an ever-growing need. The district added supplemental budget resources midyear in 2018–19 for educational assistants, a behavioral specialist and other licensed staff to support special education classrooms across the district. These additions will be carried forward into 2019–20, increasing budget requirements by \$636,693 funded from the General Fund Operations Reserve.

Elementary classrooms have also seen the impact of student behavior concerns, particularly in the current year. At the recommendation of instructional leadership, midyear in 2018–19 the district added 41 additional daily hours of educational assistant time across district elementary programs. In 2019–20, this will be continued and increased to 48 daily hours available to support elementary programs, at a cost of \$350,000. Resources for this addition will come from a reduction of the General Fund Contingency from 2.5% of operating expenditures to 2%, the current board policy level.

An additional \$1.145 million has been reserved in the adopted budget to fund student behavioral supports and increased mental and physical health resources. These resources will fully fund the recommendations presented to the Budget Committee at their April 29<sup>th</sup> meeting and will be funded from the General Fund Operations Reserve.

The district will also welcome students to a new Life Skills classroom in the fall of 2019. This classroom will provide services for up to 12 of our students with the greatest needs. Classroom costs for 2019–20 are estimated at \$480,108. Resources for this addition will come from the reduction of the General Fund Contingency.

## *Goal II: Multiple Pathways to Student Success*

The district is implementing a new online learning option for students to receive their primary instruction virtually, with on-site support from 4J staff. Participants may be current students who wish to enroll primarily in online learning while still remaining connected to their neighborhood school for extracurricular activities and career and technical education opportunities. Others may be students who have left school and are seeking to complete credits to graduate, or students who are homeschooled and want to supplement their program with rigorous online coursework. The Eugene Online Academy began enrolling high school students in spring 2019, and plans to expand enrollment to middle school students in the 2019–20 school year and to all grades K–12 in the future.

Alternative high school education programs are also being adjusted to support pathways for student success. The district is moving to expand supports and learning options for credit recovery in each of the four comprehensive high schools, to support and retain students in their home high schools while they make progress towards graduation. The ECCO alternative high school program will move in 2019–20 to a new building on the 4J Education Center site, a centrally located and accessible site to serve students from all areas of the district.

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## *Goal III: Communication and Connection with Community*

Our community has expressed values for greater local control and high-quality school food service. For decades the district has partnered with third-party food management firms to oversee our nutrition services program. That will be changing next year, when we take back the reins and move to self-operation of all aspects of the program.

The change from vendor to self-operated management of nutrition services is not to reduce operating costs, but to regain control over menu options and program decisions, including improving collaboration and responsiveness between student meal services and school programs, as well as better aligning nutrition services with community values and the district's student-centered philosophies.

This will require some startup costs, including onboarding staff and purchasing kitchen supplies and materials previously provided by our vendors. To support this effort, \$500,000 of the General Fund Operations Reserve will be available next year.

## *Goal IV: Diverse World-Class Workforce*

Class sizes, particularly at the elementary school level, are a key factor in the success of our youngest students. Under the district's current staffing methodology, the effect of enrollment declines at the elementary level would have reduced teaching staff by more than 11 full-time positions for the 2019–20 school year. A cross-functional work team of instruction, finance and human resources staff reviewed these potential reductions at a school and class level. Their recommendation to retain 6.75 FTE across multiple schools to support reasonable class sizes has been included in the adopted budget, to be funded from the General Fund Operations Reserve. This will increase budget requirements by \$745,470.

## *Goal V: Stable, Sustainable Stewardship*

The Oregon Legislature will soon complete the state budget for the 2019-21 biennium. This budget includes a State School Fund appropriation of \$9.0 billion to support K–12 school districts and education service districts (ESDs) across the state. At this funding level, no budget cuts are proposed for the 2019-20 school year.

Prudent stewardship of district resources, sustainable budget practices and strong reserve levels have allowed the district to issue \$150 million in general obligation bonds at favorable interest rates and make many of the investments noted above when other districts are facing staffing reductions and furlough days next year. As a district we will continue to focus on stable, sustainable budgets that provide the flexibility to target available resources toward our highest priorities.



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## *2019–20 Adopted Budget*

Initial development work for the 2019–20 proposed budget was based on the district’s January 2019 General Fund forecast, which assumed a State School Fund level of \$8.97 billion split between the two years of the 2019–21 biennium. The adopted budget reflects a slightly higher State School Fund level of \$9.0 billion. This level of funding will support district operations at their current level into 2019-20, and the district will utilize operating reserves and contingency to make strategic, targeted investments in classrooms and schools across the district.

If additional resources were to become available, I would propose to restore and enhance services consistent with the 4J Vision 20/20 strategic plan including the following areas:

- ✓ Reduce class sizes in primary grades 1–3
- ✓ Reduce class sizes and enhance class offerings for middle schools through a targeted, sustainable approach
- ✓ Increase mental health supports

I want to thank our staff, students, parents, and community for their ongoing support. I also want to thank the Budget Committee for their review and input on the District’s budget. I deeply appreciate the commitment and talent of our staff and of all those who volunteer to help make a difference for our students.

Sincerely,



Dr. Gustavo Balderas  
Superintendent

# Executive Summary

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## Summary of the 2019-20 Budget

### Economic Climate

The District's General Fund revenue relies heavily on the State School Fund formula, 56% of which is appropriated by the Oregon State Legislature; therefore, it is important to consider the State's economic picture as a backdrop to the District's annual budget. The May 2019 State Economic and Revenue Forecast, prepared by the Office of Economic Analysis (OEA), provides details on the state's economic status and may be viewed in its entirety at the OEA's website. For the most recent economic information we recommend the reader refer to the website at: <https://www.oregon.gov/das/OEA/Pages/forecastecorev.aspx>

Oregon's economic outlook remains bright. Wages are showing a healthy rate of growth, and job growth is strong enough to keep up with a growing population but to also deliver economic and income gains to Oregonians. The following considerations are expected to impact the state in the year to come:

- Fears on a recession in the second quarter of 2020 have faded, and economic gains over the upcoming 2019-21 biennium will be more in line with underlying growth in the labor force and productivity
- Personal and corporate "kicker" tax refunds are projected for next year, with current estimates at \$1.4 million for personal returns and \$616 million for corporate returns
- Job growth may be constrained by an aging workforce, monetary policy drags and fading effects of the federal tax law changes

### Budget Overview

The proposed budget totals \$226.4 million General Fund and \$577.3 million Total Funds with tax rates of \$4.75 for general purpose property taxes, a maximum of \$1.50 for local option levy taxes and \$42.5 million for debt service. This represents a 5.9% increase in General Funds and 48.3% increase for Total Funds. The significant increase in Total Funds budgets relates to capital projects spending associated with the District's issuance of \$150 million in General Obligation Bonds under Measure 20-297 authorized in November of 2018.

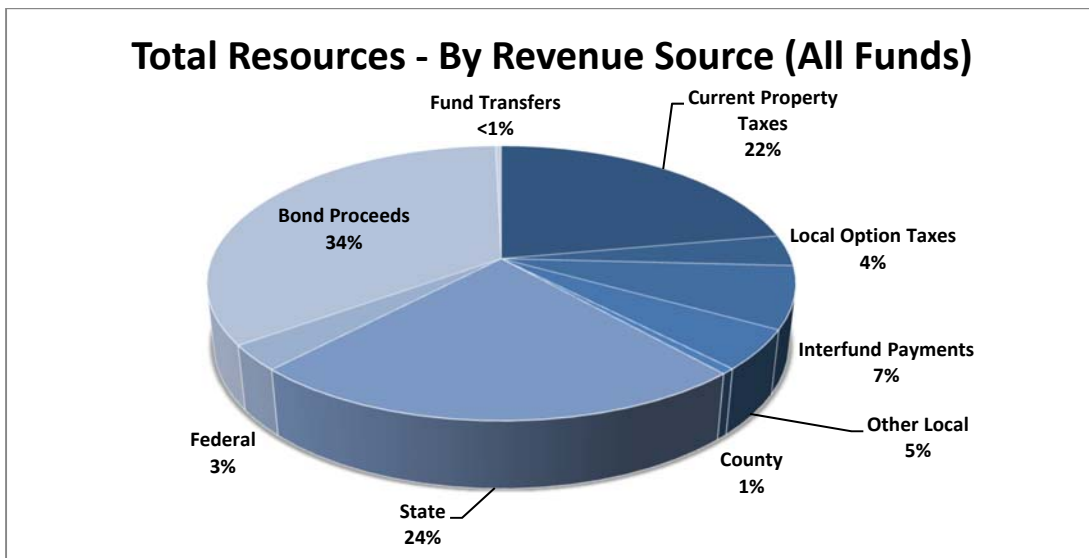
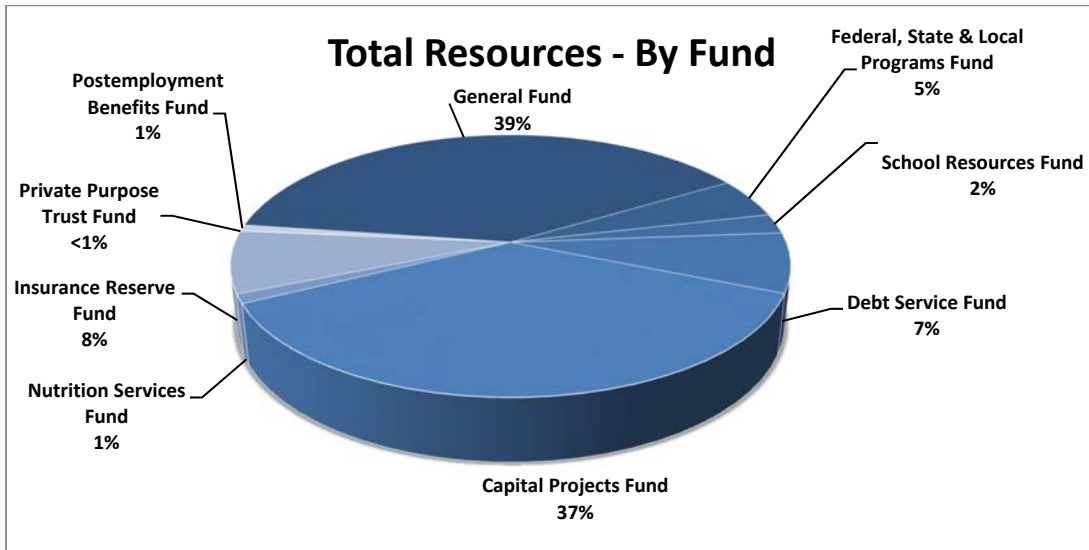
With nearly 80% of the General Fund budget dedicated to personnel services, the budget is significantly influenced by the cost of labor agreements and Public Employees Retirement System (PERS) contribution rates. The 2019-20 proposed budget reflects the current Eugene Education Association (EEA) and Oregon School Employees Association (OSEA) agreements and an approved Cost of Living Adjustment (COLA) for unrepresented staff. The PERS contribution rate is established every other year, and for 2019-20 the new rate is approximately 4.2 percentage points over the 2018-19 rate.

The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2019-20 enrollment is 16,089 students (headcount; excluding enrollment in alternative programs and charter schools), which is a decrease of 104 students from October 2018 actual enrollment levels. Our revenue projections reflect enrollment changes for all District programs and charter schools.

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## Resources

The majority of the District's resources are provided through State School Funding, property taxes, the local option levy, and the issuance of debt. The 2019-20 budget totals \$577.3 million for all funds (see the Financial Plan section for more details).

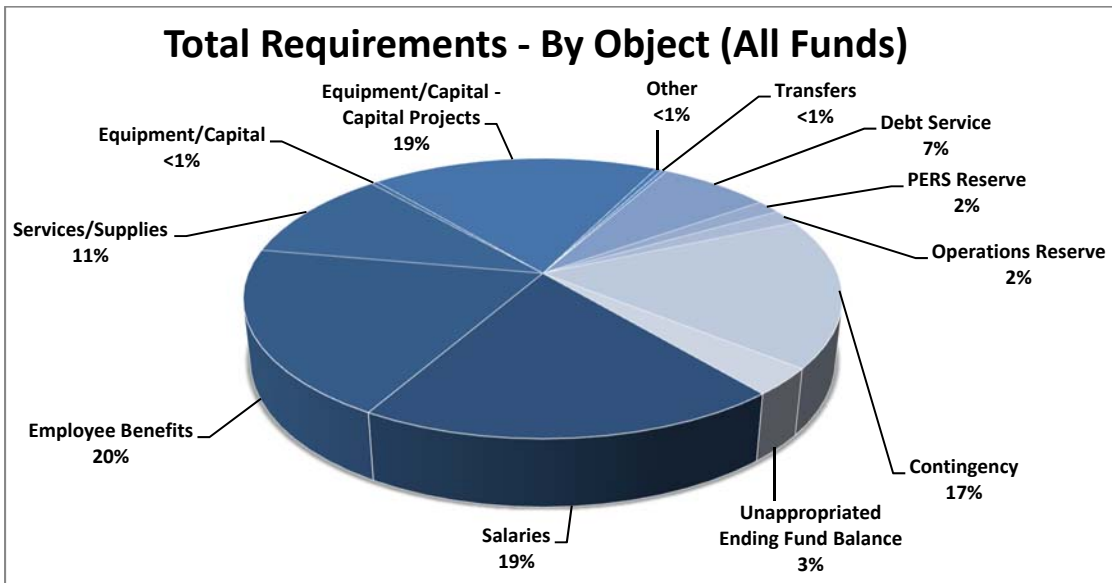
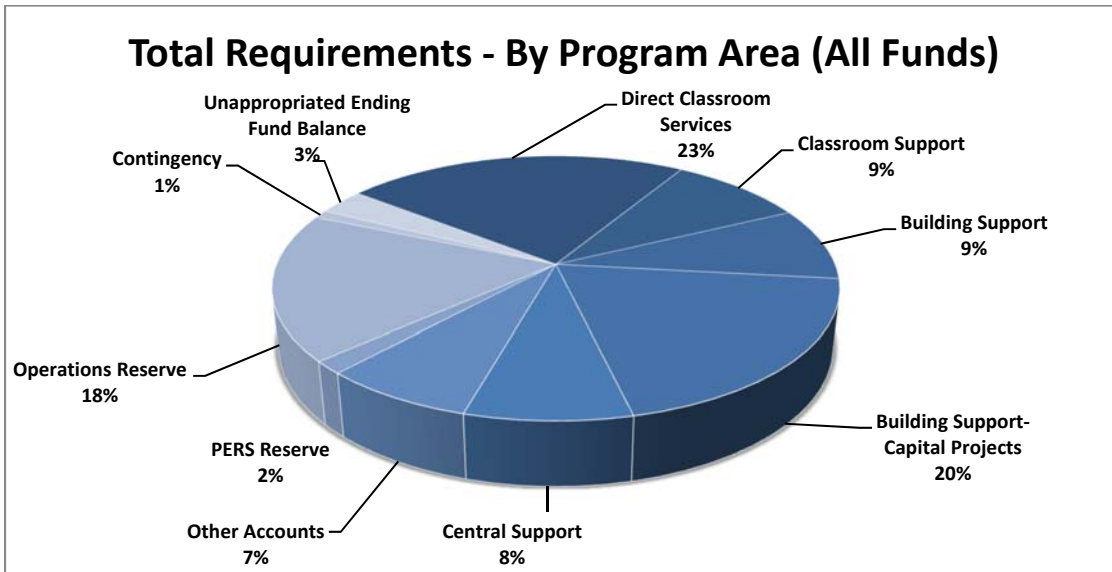




# Executive Summary

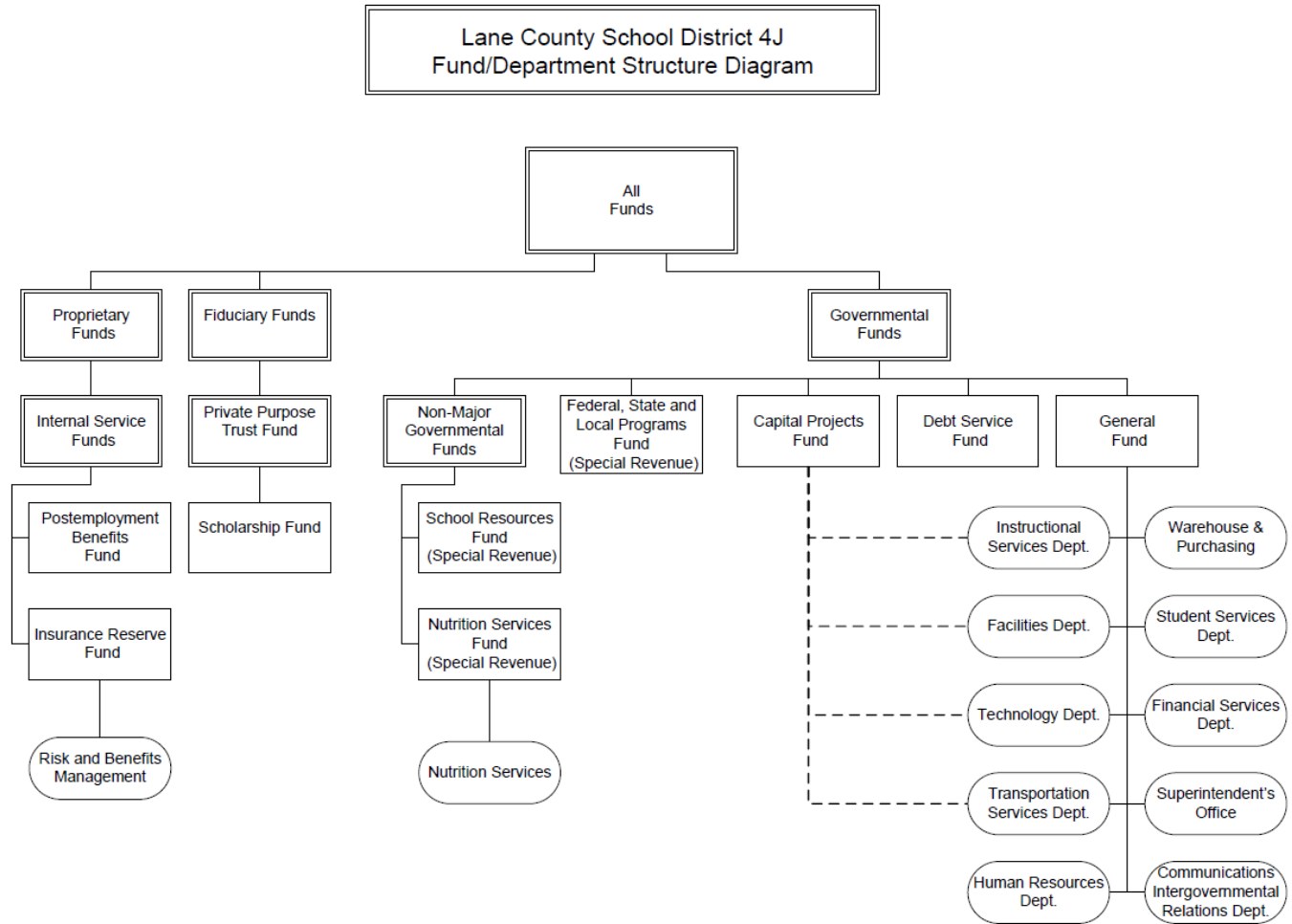
## Requirements

Budget requirements for all funds in various program areas include salaries, payroll-related costs such as pension payments and health insurance, supplies and materials, equipment, bond-funded projects, and debt service payments (see the Financial Plan section for more details). Approval of local ballot measures in 2011, 2013 and 2018 to issue general obligation bonds has allowed for capital investment and some transfer of capital improvement and building costs out of the General Fund.



# Executive Summary

## Fund Overviews



### General Fund

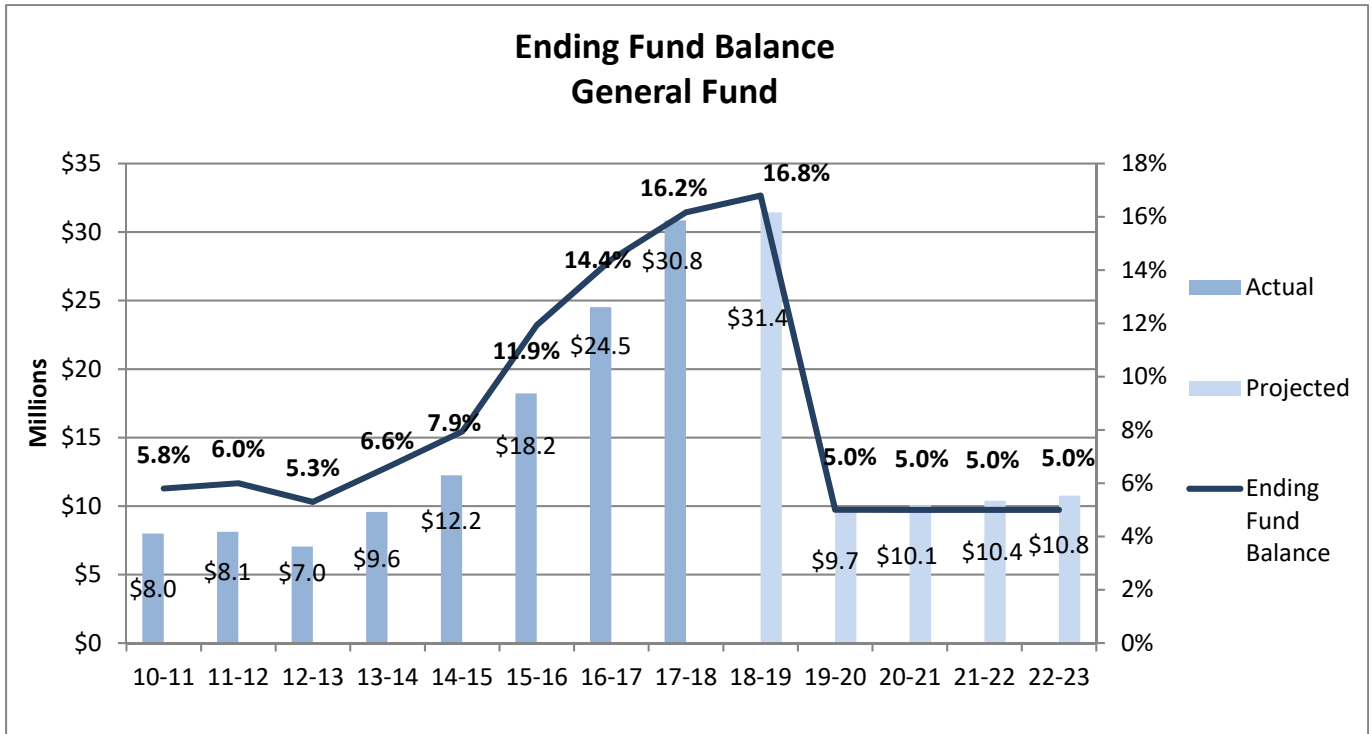
The General Fund is the District’s major operating fund and accounts for most of the District’s ongoing financial resources. Revenues come from two main sources: state funding and local taxes. All of the state funds and most of the local property taxes are included in the State School Fund formula, which determines about 80% of General Fund operating revenue. Additional income, outside the funding formula, includes a voter-approved local option tax levy, and flow-through funding for special education from the Lane Education Service District. Resources also include transfers from other funds.

General Fund expenditures represent costs incurred to support regular, alternative and special education programs throughout the District. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts (Transfers, Short-Term Debt, Contingency, and Unappropriated Ending Fund Balance).

At June 30, 2019, the ending fund balance is projected to be 16.2% of annual operating revenues, and is forecast to end 2019-20 at 5.0% of annual operating revenues with an additional \$9.9 million Operations Reserve and \$9.0 million PERS Reserve dedicated to addressing future operating deficits and strategic initiatives.

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The graph below shows historical and projected ending fund balances in the General Fund, representing cash reserves remaining at the end of the fiscal year. Balances reflect additional revenues collected during the year, unexpended budget appropriations, and planned savings held in the unappropriated ending fund balance (UEFB).



Board Policy DI, Accounting and Financial Policy 5d through 5f describes the policies regarding minimum ending fund balance. See the “District Policies and Practices” section in Building the Budget for this policy.

- *General Fund resources and requirements (Fund 100):* \$226,411,862

## School Resources Fund

This fund accounts for the money schools receive from students, private organizations, and parent groups for purposes such as school projects, field trips, and various student activities. Also included in this fund is the Special Purpose Reserve. Schools that don’t spend their entire General Fund budget in the current fiscal year can carry these savings forward to the next year to pay for additional staffing, special projects, and other expenditures. Reserve funds are also held in this fund by the central office for current and future strategic investments throughout the District.

- *Student Body Activities resources and requirements (Fund 280):* \$6,295,000
- *Special Purpose Reserve resources and requirements (Fund 290):* \$7,734,000

## Federal, State and Local Programs Fund

This fund accounts for money received for federal, state, local, and private grants. It also includes gifts and grants from the Eugene Education Foundation, a local non-profit organization established to support Eugene School District 4J instruction programs. Educational programs benefit from funding received for disadvantaged



# Executive Summary

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and disabled students, drug and alcohol prevention, career and technical programs, professional development of school staff members, and many other special projects.

- *Federal, State and Local Programs resources and requirements (Fund 260):* \$27,550,273
- *Eugene Education Foundation resources and requirements (Fund 270-275):* \$915,000

## **Debt Service Fund**

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. The use of bond proceeds for capital construction is accounted for in the Capital Projects Fund (see Financial Plan).

- *Debt Service Fund resources and requirements (Fund 300):* \$35,876,773
- *PERS Debt Service Fund resources and requirements (Fund 370):* \$6,588,800

## **Capital Projects Fund**

The Capital Projects Fund accounts for resources and expenditures for capital improvements. Primary resources include the issuance of general obligation bonds to fund capital construction and facilities remodels, and the sale of surplus property. The fund also includes capital budgets for technology, facilities, and transportation services. These appropriations support the replacement of school buses, vehicles, equipment, and other long-lived assets. Primary sources of funding for these appropriations include transfers from the General Fund of unspent resources and state reimbursement of certain qualifying transportation costs.

- *Capital Projects Fund resources and requirements (Fund 400):* \$436,214
- *Bond Projects Fund resources and requirements (Fund 410):* \$22,811,196
- *Capital Improvement Bonds resources and requirements (Fund 420):* \$11,800,000
- *2018 Bond Fund M20-297 resources and requirements (Fund 460-466):* \$163,336,142
- *Property Sale Revenue Fund resources and requirements (Fund 450):* \$4,039,416
- *Capital Equipment Reserve resources and requirements (Fund 490):* \$8,158,026

## **Nutrition Services Fund**

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 summer programs at several locations. Resources reflect federal subsidies from the U.S. Department of Agriculture, which provides partial reimbursement to the District for meals served; student sales; the value of federal commodities; and reimbursements for meals for low-income students. The District will move to self-operation of all aspects of this program in the summer of 2019.

- *Nutrition Services Fund resources and requirements (Fund 500):* \$6,631,021

## **Insurance Reserve Fund**

This fund accounts for the risk management activities and employee benefits programs provided by the District. It covers insurance premium payments, insurance reserves, the Wellness Clinic and efforts to manage the District's exposure to potential loss.

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- *Insurance Reserve-Risk Fund resources and requirements (Fund 600):* \$5,463,488
- *Insurance Reserve-Licensed resources and requirements (Fund 610):* \$19,891,000
- *Insurance Reserve-Classified resources and requirements (Fund 620):* \$14,025,000
- *Insurance Reserve-Administrators resources and requirements (Fund 630):* \$2,917,000
- *Insurance Reserve-Wellness Clinic resources and requirements (Fund 640):* \$1,841,000

## ***Private-Purpose Trust Fund***

The Private-Purpose Trust Fund is used to administer privately funded scholarship programs that benefit individual students. The District established this fund in 2017-18 to report scholarship-related balances and activities for scholarships such as the Gillilan-Torrey Memorial Scholarship.

- *Private Purpose Trust Fund resources and requirements (Fund 780):* \$249,470

## ***Postemployment Benefits Fund***

The Postemployment Benefits Fund was established in 1991-92 to account for the receipt and disbursement of postemployment benefits. The fund provides monthly cash payments and/or insurance benefits for eligible employees. 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.

- *Postemployment Benefits Fund resources and requirements (Fund 790):* \$4,300,000



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## **Factors Impacting the 2019-20 Budget**

The objectives of this budget are to preserve the current level of services to students while focusing on strategic investments to the extent possible given ongoing resource limitations. Other significant assumptions and risks that affect the budget, in addition to economic concerns, include the following:

### ***Enrollment – Students (ADMw)***

State funding is based on the higher of the current year or prior year enrollment, which is counted as part of the District’s weighted Average Daily Membership (ADMw). The District experienced nearly 20 years of enrollment declines before the most recent growth in enrollment began in 2015-16. In contrast, enrollment in 2018-19 was 359 students lower than projected in the adopted budget, and an additional decrease of 104 students is projected for the 2019-20 school year primarily due to the end of the statewide open enrollment program. Significant enrollment deviations have an impact on state funding, and can strain district resources when staff must be hired or reassigned to support students in the fall.

### ***State School Fund (SSF) Revenue Allocation***

The budget has been built assuming a statewide SSF appropriation of \$9.0 billion approved for the 2019-20 biennium by the Oregon Legislature. This level of state support is sufficient to continue all district programs and services at their current levels. The Oregon Department of Education (ODE) estimate for the District’s share of this revenue will change throughout the year, and final payments for 2019-20 will not be known until May of 2021.

### ***State Property Tax Collections***

The budget has been built based on projected assessed and real market values for property within district boundaries and estimated tax collection rates. For local property tax calculations, the District’s budget assumes 3.0% assessed property value growth per year and a tax collection rate of 95.0% of amounts due. The local factors are based on our review of historic trends. Any significant variance in actual property tax collections in the district and across the state will have an impact on the District.

### ***Local Option Levy Revenue***

Since 2000, the District has benefited from local funding through a local option levy. This was first approved by local voters in 2000 and renewed in 2004, 2008, 2014 and 2019. For 2019-20, the budget assumes that assessed property values will increase by 2%, and the gap between those values and real market values will continue to grow. Compression losses from the application of Measure 5 educational tax limitations are projected to remain at current levels. Changes in collection rates may also affect receipts for this revenue source. Should actual collections vary from our assumptions, the budget will be affected – this may be a positive or negative variance.

### ***Education Service District (ESD) Services and Funding***

Local ESDs receive state funding based on the enrollment numbers of member districts. The ESD’s use of these funds – flow through to districts and provision of services – is determined by vote of local member districts. A portion of state funding related to the District’s enrollment will flow through Lane ESD to the District. As noted previously, changes in enrollment and state funding may impact this revenue stream.



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## ***Teacher Experience***

A portion of the SSF allocation is adjusted for each year the District average teacher experience is more or less than the statewide average teacher experience. Our assumption for the 2019-20 budget is that District average teacher experience will be 0.11 years less than teacher experience at the state level. This level is lower than the previous fiscal year where it stood at 0.06 years more than the state level. A decrease in the District's teacher experience level is a negative impact to SSF funding, as the funding formula assumes less experienced teachers are paid a lower salary and reduces the State School Fund payment accordingly.

## ***PERS (Public Employees Retirement System)***

PERS rates increased in the 2017-19 biennium, and are expected to grow significantly over the next two bienniums. Beginning in 2019-20, a 4.20 percentage point increase in the PERS rate is forecast with an estimated increased cost to the District of over \$4.0 million each year for this biennium. If PERS reforms are not upheld by the Oregon Supreme Court rates are projected to increase an additional 4.2 percentage points in the following biennium, providing an additional burden to the District budget.

## ***Staffing Costs***

The District completed negotiations with the Oregon School Employee Association (OSEA) and settled on a four-year contract that runs through June 30, 2021, with an economic reopener in the third year of the contract to settle terms for the fourth year. The Eugene Educational Association (EEA) has a three-year agreement that runs through June 30, 2020. Economic terms and benefits for staff members represented in each agreement as well as a COLA of 2.0% for managers, administrators, professionals and supervisors have been included in the adopted budget for 2019-20.

## ***Nutrition Services***

In 2019-20 the District's Nutrition Services program will receive a scheduled transfer from the General Fund and access to \$500,000 from the General Fund Operations Reserve to support the District's move to self-operation of all aspects of the program. A General Fund transfer of \$434,300 has been budgeted to fund uncollectable student meal account balances, support meal programs at several locations with a low level of participation, support the free breakfast program at all elementary schools, and allow for the negotiated movement of all classified staff members to the regular classified salary schedule. Support from the General Fund Operations Reserve will allow for the purchase of small wares, signage, and other equipment and services needed to support the transition to self-operation.

## ***Bond Measures***

In 2011, 2013, and 2018 voters approved bond measures of \$70 million, \$170 million and \$319.3 million, respectively. In addition to funding the construction of multiple school buildings, bond funds are utilized for school bus purchases, curriculum adoptions, technology implementations at both the school and district levels, and various facilities projects across the District addressing safety, equity and career and technical education. When bond funding for these activities concludes, some costs will shift back to the District's General Fund. This shift will have a significant impact on operational costs in the years to come, as the District will need to identify resources to support these initiatives or reduce operations in other areas.

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## ***Losses***

The District is part of an insurance pool and the budget for insurance funds contains a provision for self-insurance. Over the last two years the District has experienced a higher than projected level of loss events, including multiple fires at district facilities and the need to replace a growing number of lost or damaged computers and tablets in schools. If this trend continues or expands, losses will put a strain on risk management reserves and could require increased support from the General Fund.









# About Our District

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# About Our District

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## District Organization and Administration

### Jurisdiction and Governance

Eugene School District 4J is a financially independent, special-purpose municipal corporation exercising financial accountability for all public education within its boundaries.

The District is primarily located in Lane County, with small portions extending north into Linn County. The District's boundaries include portions of the City of Eugene, City of Springfield and City of Coburg. The largest city in the District is the City of Eugene. Formed in 1854, the District encompasses approximately 155 square miles in western Oregon at the southern end of the Willamette Valley, 110 miles south of Portland.

The District is governed by a seven member Board of Directors. Voters residing within District boundaries elect members to four-year overlapping terms. The duties of the Board include setting policy; approving expenditures and contracts; appointing the Superintendent; and hiring, terminating and approving resignations of all certified (licensed) and administrative staff members. The Board also constitutes one-half of the Budget Committee and appoints the seven citizen members. The duties of the Budget Committee are to review, discuss, make additions or deletions, and approve the proposed budget presented by the District's Budget Officer. After completing deliberations, the committee approves the budget, declares tax rates, approves the Debt Service Levy, and submits to the Board for adoption.

The District serves approximately 16,200 students in 20 elementary schools, eight middle schools, four high schools and two specialized high school programs. In addition, about 300 students attend alternative programs, and approximately 850 students currently attend five District-sponsored charter schools.

### Population

The following table shows the historic population for the City of Eugene, Lane County, and the State of Oregon.

July 1	City of Eugene	Percent Change	Lane County	Percent Change	State of Oregon	Percent Change
2018	169,695	1.14%	375,120	1.22%	4,195,300	1.31%
2017	167,780	1.14	370,600	1.27	4,141,100	1.59
2016	165,885	1.48	365,940	1.05	4,076,350	1.56
2015	163,460	1.67	362,150	0.93	4,013,845	1.29
2014	160,775	0.75	358,805	0.75	3,962,710	1.11
2013	159,580	0.79	356,125	0.54	3,919,020	0.91
2012	158,335	0.84	354,200	0.30	3,883,735	0.68
2011	157,010	0.46	353,155	0.33	3,857,625	0.53
2010	156,295	1.08	352,010	1.24	3,837,300	0.36
2009	154,620	3.77	347,690	0.52	3,823,465	0.85
2008	149,004	1.81	345,880	1.81	3,791,075	2.73

Source: Center for Population Research and Census, Portland State University

# About Our District

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## Economic Overview

The economy of Lane County consists of higher education, agriculture, health care, high technology, forest products, recreation, and tourism. The table below shows the top ten taxpayers for tax year 2017-18 for Eugene School District 4J.

Taxpayer Name	Tax Amount
Peace Health	\$ 2,198,653
Valley River Center	2,052,034
CenturyLink	1,627,488
Comcast Corporation	1,453,803
McKay Investment Company LLC	1,208,087
Chase Village LLC	812,102
Northwest Natural Gas Co	796,573
Shepard Investment Group LLC	794,126
Pacificsource Properties LLC	749,394
ACC OP LLC Garden Avenue	718,430

Source: Lane County Department of Assessment and Taxation

Real market and assessed property value growth lagged slightly in 2016-17, but returned to a strong growth pattern in the last two years. This growth reflects the area's expanding market for apartments and single family properties, with property real market values increasing significantly since 2016-17. The table below shows the real market value and assessed value of properties within District boundaries.

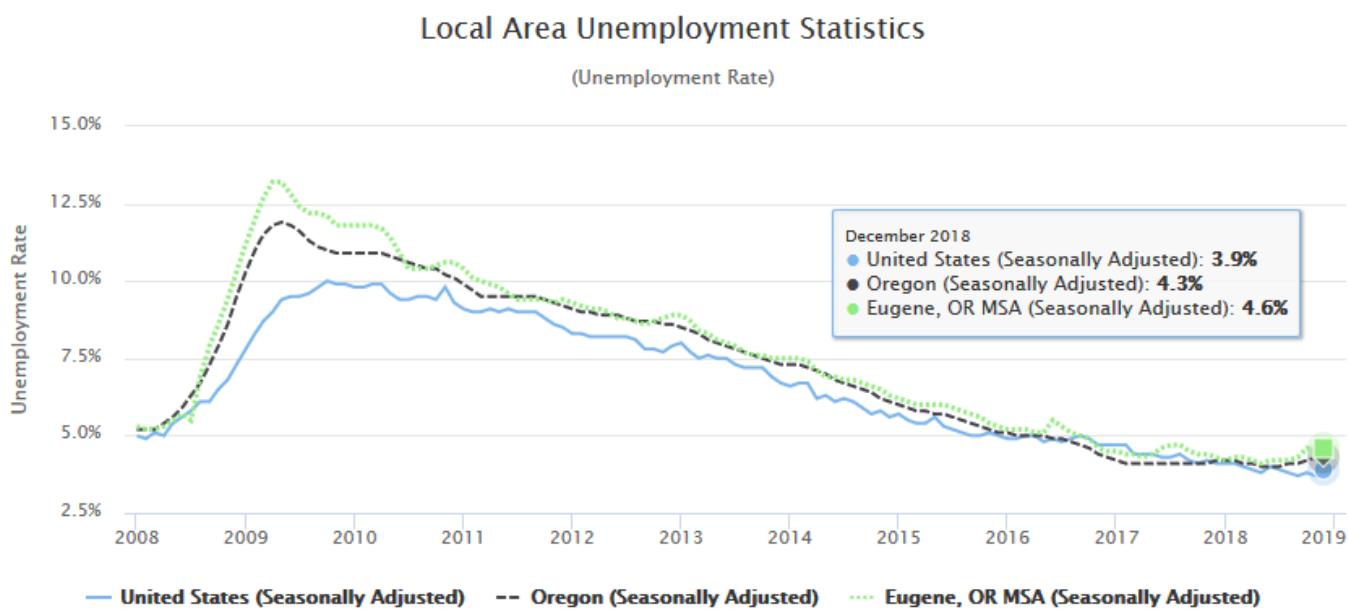
Fiscal Year	Total Real Market Value	RMV Growth	Total Assessed Valuation <sup>(1)</sup>	AV Growth
2018-19	\$29,917,026,164	7.59%	\$15,441,964,828	4.18%
2017-18	27,807,129,480	9.21	14,822,572,737	3.89
2016-17	25,461,783,833	3.78	14,268,248,108	2.87
2015-16	24,533,642,779	4.27	13,869,559,768	4.72
2014-15	23,538,754,368	7.99	13,244,235,395	4.11
2013-14	21,797,332,616	1.33	12,721,001,567	3.03
2012-13	21,512,084,735	-3.70	12,353,361,067	2.53
2011-12	22,338,321,599	-0.40	12,070,171,533	2.34
2010-11	22,427,049,938	-5.65	11,798,847,376	1.09
2009-10	23,769,602,477	-3.43	11,674,870,928	4.21

<sup>(1)</sup> Represents assessed values for Lane and Linn Counties after removal of certain offsets, including the value of urban renewal areas.

Source: Lane and Linn County Departments of Assessment and Taxation

# About Our District

The Oregon Employment Department reported that Oregon’s seasonally adjusted unemployment rate was 4.3% in January 2019, which is above the national rate of 3.9%. In contrast, the Eugene-Springfield metropolitan statistical area (MSA) unemployment rate as of December 2018 was 4.6%, 0.3% greater than the State’s rate. Following state trends, the regional economy has shown steady improvement over the past few years. The graph below depicts the seasonally adjusted unemployment rate for the United States, Oregon, and the Eugene Metropolitan Statistical Area.



Source: Oregon Employment Department Qualityinfo.org

The availability of student teachers and new graduates to fill open positions supports the District’s instructional operations. There are three private colleges, one public university, and a community college in Lane County. The University of Oregon is a public university offering bachelor’s and master’s degree programs; Lane Community College is a public community college offering associate degrees and technical programs; Northwest Christian University is a private university offering bachelor’s and master’s degree programs; New Hope Christian College and Pioneer Pacific College are private colleges which offer bachelor’s degree programs. The University of Oregon and Northwest Christian University offer teaching programs.



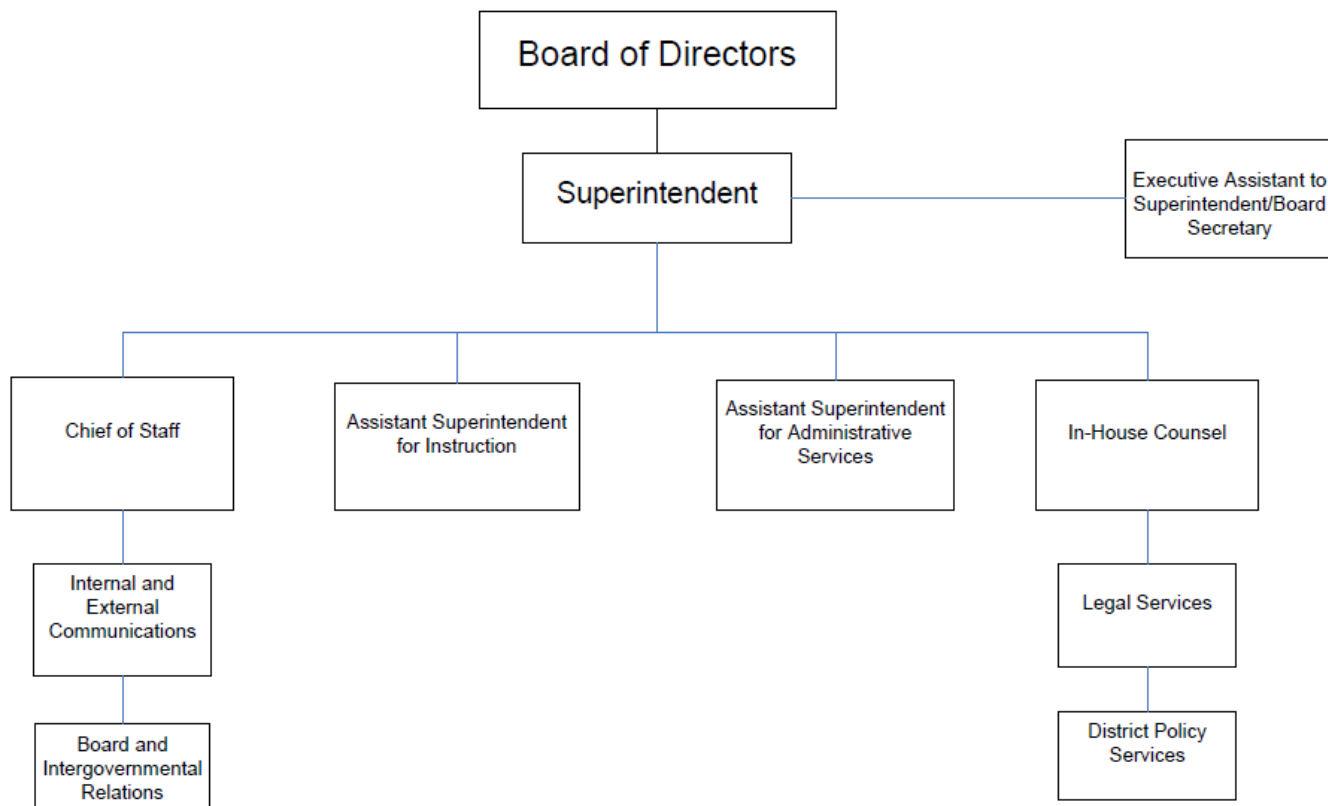
# About Our District

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## District Organizational Charts

Lane County School District 4J - Eugene, Oregon  
Organizational Chart  
2019-2020

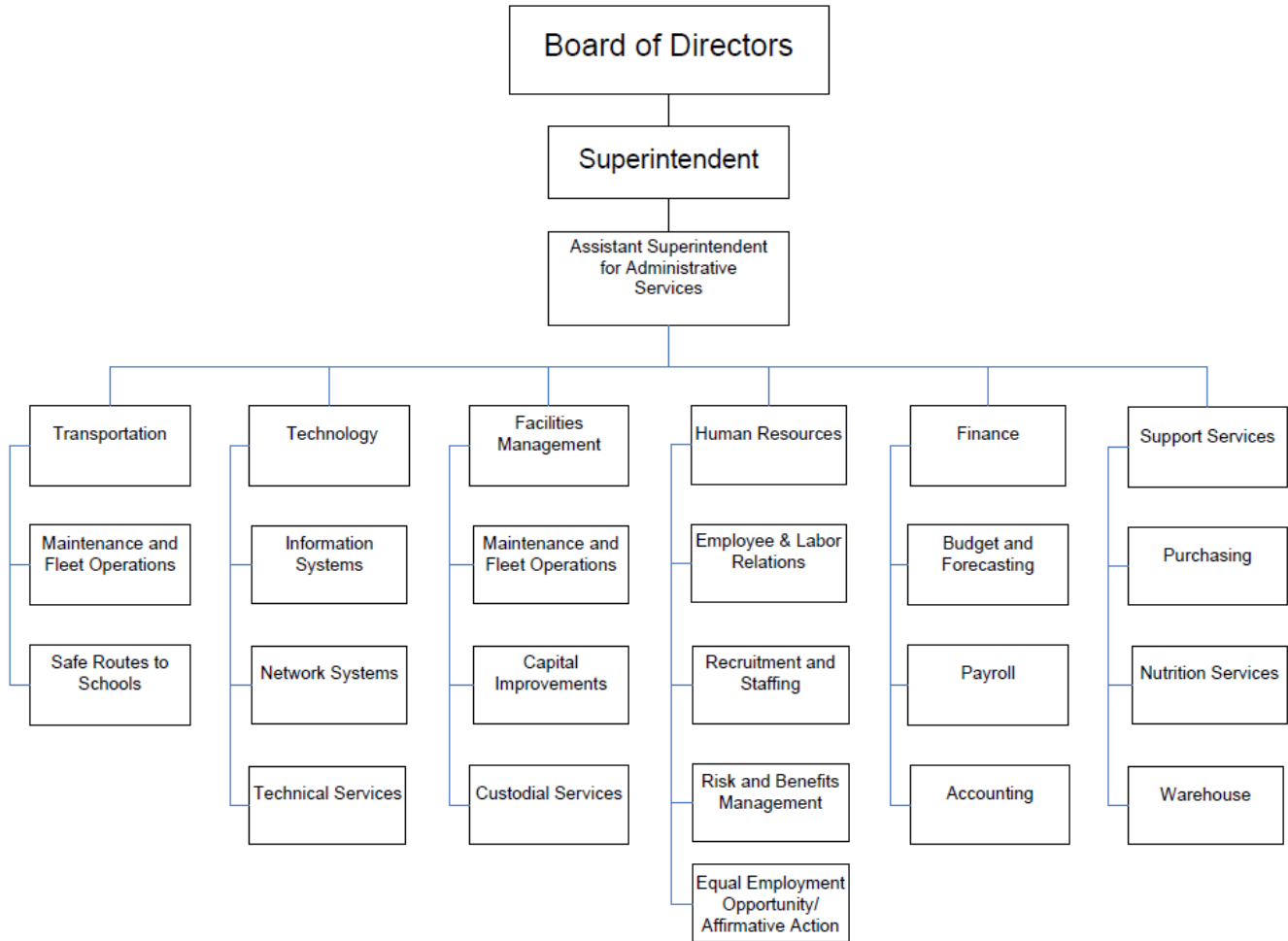
### Community



# About Our District

Lane County School District 4J - Eugene, Oregon  
Organizational Chart  
2019-2020

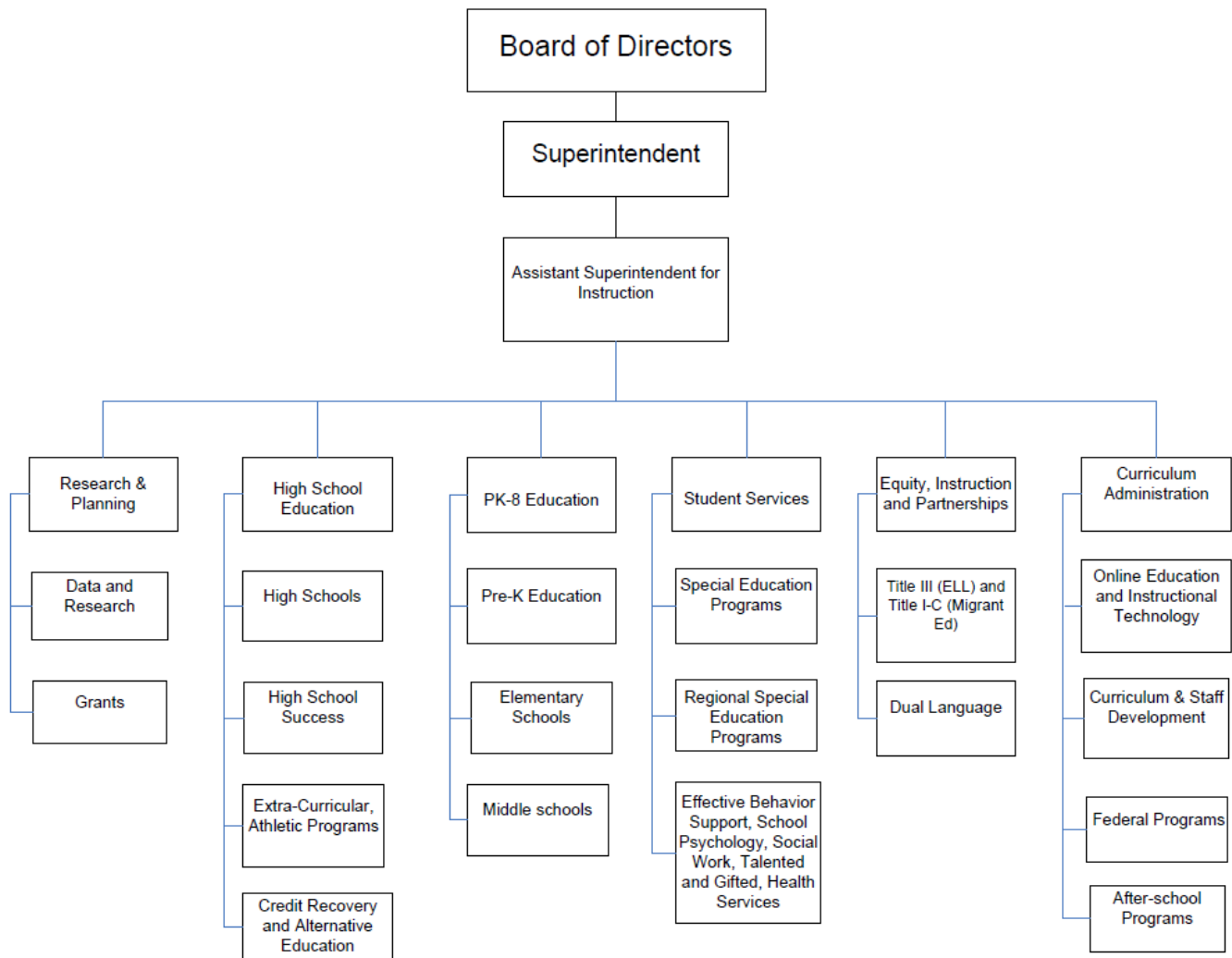
## Community



# About Our District

Lane County School District 4J - Eugene, Oregon  
Organizational Chart  
2019-2020

## Community



# About Our District

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## District Oversight

### ***Budget Committee***

The Budget Committee has 14 members: seven elected School Board members and seven citizens appointed by the Board. Board members are elected from the District at large to serve four-year terms. Appointees serve three-year terms and are appointed by open vote of the School Board, as openings occur. Applicants must reside within school district boundaries and be registered voters.

### **Appointed Members:**

Joshua Burstein  
Robert Chandler  
Lyn Jost  
Elizabeth Price  
Merri Steele  
Dan Williams  
Jennifer Winters

### **Term:**

July 1, 2017 to June 30, 2020  
July 1, 2017 to June 30, 2020  
July 1, 2017 to June 30, 2019  
July 1, 2018 to June 30, 2021  
July 1, 2017 to June 30, 2020  
July 1, 2016 to June 30, 2019  
July 1, 2015 to June 30, 2021

### **Board of Directors:**

Alicia Hays  
Anne Marie Levis  
Judy Newman  
Eileen Nittler  
Evangelina Sundgrenz  
Jim Torrey  
Mary Walston

### **Term:**

July 1, 2015 to June 30, 2019  
July 1, 2017 to June 30, 2021  
July 1, 2017 to June 30, 2021  
July 1, 2015 to June 30, 2019  
July 1, 2017 to June 30, 2021  
July 1, 2015 to June 30, 2019  
July 1, 2015 to June 30, 2019

### **Clerk:**

Dr. Gustavo Balderas, Superintendent





# About Our District

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## ***District Leadership***

### **Superintendent: Dr. Gustavo Balderas**

Provides leadership for the District's programs and is ultimately responsible for all areas of the District's operation per Board policy. The Superintendent provides executive leadership and administrative direction for all departments and services, and is responsible for proposing and implementing long-range plans.

### **Chief of Staff: Kerry Delf**

Oversees communications across the District and serves as the Superintendent's liaison in monitoring and facilitating the progress of staff-led projects and initiatives. The efforts of the Chief of Staff are integral to ensuring effective communication between the Board of Directors, district administration, students and their families, community members, and other stakeholders. The Chief of Staff also serves as a member of the Superintendent's Cabinet responsible for district oversight, planning and implementation.

### **In House Counsel: Christine Nesbit**

Serves as the internal legal resource for District operations and programs, and coordinates and oversees legal services provided by third-party legal firms.

### **Assistant Superintendent for Instruction: Dr. Charis McGaughy**

Oversees all elementary and secondary schools, Instruction and Student Services Departments, equity initiatives, and research and planning for the District. The Assistant Superintendent also serves as a member of the Superintendent's Cabinet responsible for district oversight, planning and implementation.

### **Director of Research and Planning: Oscar Loureiro**

Responsible for the leadership and administration of District-wide functions involving educational research, analysis, and reporting.

### **Director of Student Services: Kat Lange**

Oversees the District's various special education programs tasked with locating, identifying, evaluating and supporting all children with special needs, birth to age 21.

### **Director of High School Education: Andy Dey**

Oversees the administration of the District's middle and high school programs, including the District's alternative high school and programs that connect students to coursework at Lane Community College and at the University of Oregon.

### **Director of PreK-8 Education: Brooke Wagner and Jeff Johnson**

Oversees the administration of the District's elementary education program, kindergarten through fifth grade.

### **Assistant Superintendent for Administrative Services: Cydney Vandercar**

Oversees all support services which includes capital projects, facilities, finance, procurement, warehouse services, human resources, technology, transportation, nutrition services and the risk management program. The Assistant Superintendent also serves as a member of the Superintendent's Cabinet responsible for district oversight, planning and implementation.

# About Our District

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**Director of Facilities Management: Ryan Spain**

Oversees a dedicated team working to create and maintain secure, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.

**Director of Financial Services: Andrea Belz**

Responsible for the district’s fiscal operations including all aspects of accounting, payroll and budget.

**Director of Food Services/Procurement: Holly Langan**

Oversees the activities of the district’s Nutrition Services program, central purchasing and warehouse operations.

**Director of Human Resources: Karen Hardin**

Responsible for securing, developing, managing, evaluating and sustaining a top-quality, high-performing staff for the District.

**Director of Technology: Steve Menachemson**

Envisions and works to provide a robust technology infrastructure that supports not only current but also emerging and potential technologies throughout the District.

**Director of Transportation: Chris Ellison**

Oversees the safe, reliable transportation of District students.



## School Descriptions

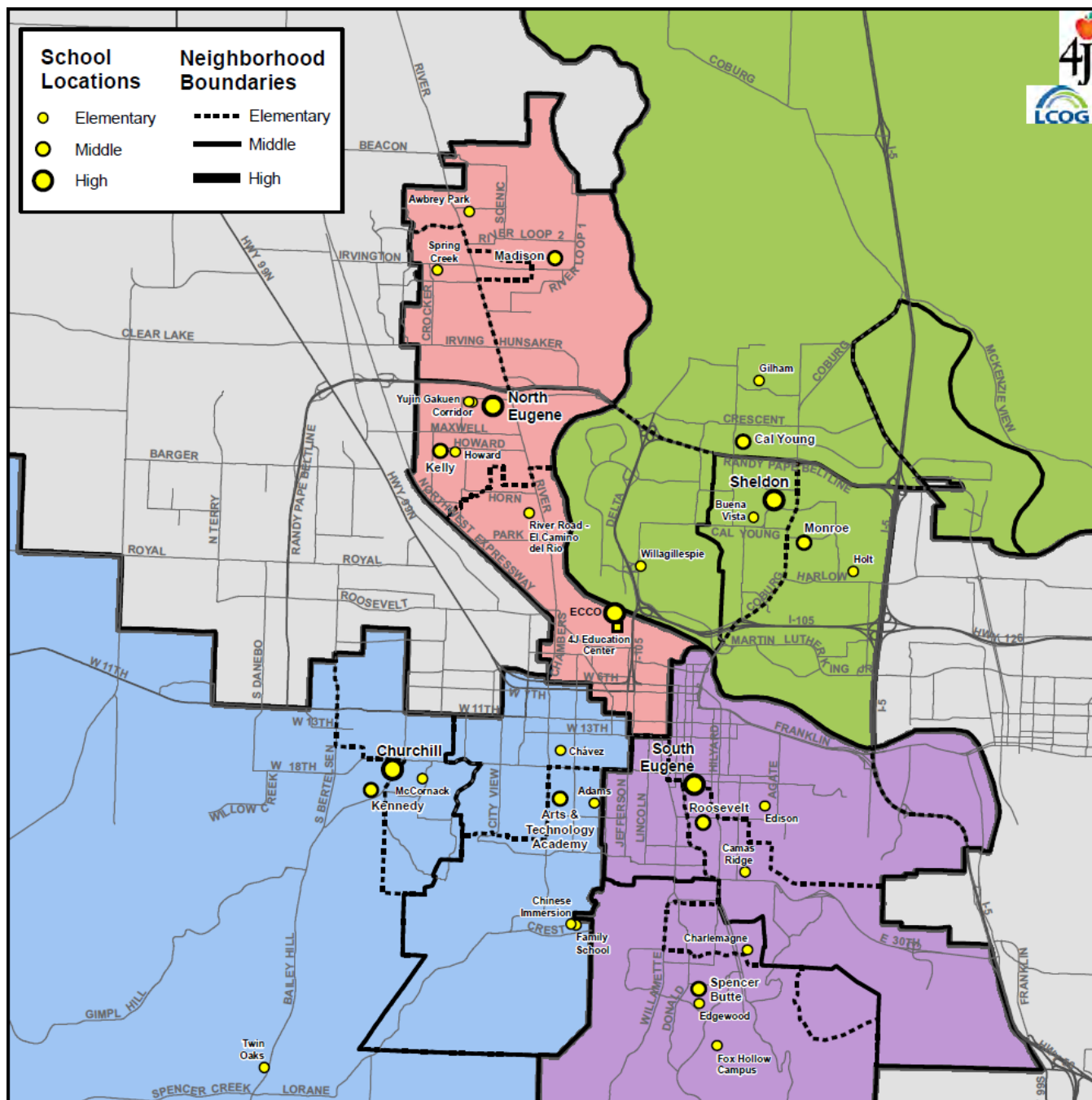
Within this section are short descriptions of each District school. More detailed information is available on the District’s website at: [www.4j.lane.edu/schools](http://www.4j.lane.edu/schools).

School enrollment levels drive the District’s funding and are used in calculating licensed and classified staff allocations. The tables included in this section reflect key budgetary information for schools. Projected enrollment for staffing purposes differs from student headcount in that special education students are counted at 0.25 in the allocation of general education teaching staff. This allocation provides a small level of additional general education resources to support these students and classrooms. Direct support for special education students and classrooms is allocated by the District’s Student Services Department based on the needs of individual classrooms and students, and is not reflected within this section. Other school resources include administrative staff, classified staff and a discretionary budget allocation.

# About Our District

## Eugene School District 4J Map

Noted below is a map of the Eugene School District 4J school locations with neighborhood boundaries outlined within each region: Sheldon in green, South in purple, Churchill in blue and North in red, and includes each elementary, middle, and high school site.



# About Our District

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## ***Elementary***

The District’s elementary program includes fifteen neighborhood schools and five language immersion programs. Each school reflects the uniqueness of its students, staff, and community. The immersion programs reflect particular visions and education philosophies and have emphases such as language and culture immersion.



### **Adams Elementary**

**Principal: Kevin Gordon**

950 West 22nd Avenue, Eugene, OR 97405

Adams is a thriving neighborhood school that emphasizes academic excellence, sustainability, citizenship and equity. Talented and dedicated staff strive to provide differentiated instruction to challenge and support all students in achieving high levels of academic success, as well as social and emotional learning. Adams benefits from active parent and

community involvement, offering students a variety of experiences including music, art, field trips, and participation in green school initiatives such as gardening, composting, and walking and biking to school.

### **School Improvement Goals:**

- Increase student achievement in reading and math as measured by both formative and summative assessments
- Ongoing staff development in making student thinking visible and increasing student engagement
- Decrease our carbon footprint through education about and adoption of sustainable practices
- Integrate cultural competency at all levels of the school and into all relationships within the school
- Improve the functional information and communication technology knowledge and skills of all students

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	446.75	25.2	17.00	23.3	26.9	Not available	
2018-19	479.75	26.6	18.00	23.1	27.4	30.0	25.0
2017-18	455.00	30.4	17.25	22.1	27.3	30.7	26.3
2016-17	467.75	27.1	17.50	24.0	27.4	23.7	25.9
2015-16	422.75	30.1	17.00	21.7	25.6	29.0	26.4

<sup>1</sup> Average class size information provided by District Research and Planning.

### **Mission Statement:**

We are committed to providing all students with meaningful learning opportunities designed to help each individual achieve his or her full academic and social potential.



# About Our District

## Awbrey Park Elementary

**Principal: Michael Riplinger**

158 Spring Creek Drive, Eugene, OR 97404

Awbrey Park is a thriving neighborhood school in North Eugene that focuses on the whole child and values parent involvement and collaboration. Their teachers, counselor, administrator and support staff excel in teamwork and a child centered approach to elementary education. The Awbrey Park academic program focuses on 21st century literacy, math, science and a hands-on, minds-on approach to learning. Awbrey Park is an Advancement via Individual Determination (AVID) school that is preparing students for a successful future. The integration of technology is key to rigorous and engaging classrooms. Their students know that the staff believe in them and can assist them to make academic and social gains in their progress through school.



### School Improvement Goals:

- All teachers use instructional strategies and initiatives that are grounded in evidence-based practices
- Instructional teams use a variety of data to assess strengths and weaknesses of the curriculum and instructional strategies and make necessary changes
- Staff educate families and provide needed resources to support their children’s learning
- Staff actively promote a shared vision for equity, cultural competence and high expectations
- All instructional staff in the school use sound classroom management practices that encourage student engagement and affect student learning

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	439.00	31.7	18.00	21.7	24.9	Not available	
2018-19	443.00	35.6	16.75	23.1	27.3	22.0	27.4
2017-18	436.00	37.5	16.75	23.0	26.7	23.3	25.4
2016-17	426.00	36.7	16.50	22.3	26.6	24.7	26.6
2015-16	374.00	39.6	14.50	21.2	26.8	25.7	25.8

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

We strive to ensure that all students learn in a respectful, challenging and collaborative environment.

# About Our District

## Buena Vista Spanish Immersion

**Elementary Principal: Melissa Ibarra**

1500 Queens Way, Eugene, OR 97401

The Buena Vista Spanish Immersion Elementary program is designed to provide students with a high quality bilingual and biliterate education, building a foundation to achieve success K-12 and beyond. Research indicates bilingual students gain deeper insights into ways of thinking and expressing themselves. Learning two languages increases the strength of literacy in both. Skills acquired include:



- High level of proficiency in literacy and math skills in both English and Spanish
- Appreciation of multiple cultures and sensitivity to people who speak other languages, as well as a multicultural perspective
- Foundations of knowledge in the other curriculum areas, such as science and social studies
- Ability to make connections across subjects and languages
- Flexibility of thinking and creative problem solving

### School Improvement Goal:

- Continue to recruit, hire and retain highly qualified Spanish-speaking teachers and staff as needed in order to maintain a high level of commitment to the immersion experience for all students

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	469.00	17.9	17.50	24.7	27.2	Not available	
2018-19	489.00	19.8	17.75	23.1	28.6	25.0	27.1
2017-18	461.00	21.3	16.75	24.7	28.1	25.0	29.8
2016-17	452.00	22.6	16.50	25.3	27.9	25.7	25.3
2015-16	430.00	21.5	16.00	25.0	27.3	24.0	27.0

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

The Buena Vista Spanish Immersion Elementary program is designed to provide students with a high quality bilingual and biliterate education, building a foundation to achieve success K-12 and beyond.

# About Our District

## Camas Ridge Community School

**Principal: Wes Flinn**

1150 East 29th Avenue, Eugene, OR 97403

The morning is spent on language arts, math, social studies and science. Four days a week in the afternoon we have a multi-age Community Time class for grades 1–5. The Community Time class helps students develop interpersonal, problem-solving and decision-making skills along with writing, art and project-based learning



opportunities in a community-based, multi-age setting. Four days a week in grades 1–5 we have multi-age project-based classes in which students investigate open-ended questions and apply their knowledge to produce authentic products. Students choose from a menu of project-based learning classes. Project classes are engaging, scholarly and student-driven with an interdisciplinary approach that blends reading, writing, science, social studies and art with complex thinking skills into multi-week courses. During the year we also have two art block classes, which allow students to explore the elements of art, create their own original art, and critique and respond to art created by other students.

### School Improvement Goals:

- Every student will meet/exceed grade level standards in reading, writing and math
- Every student will develop the interpersonal skills necessary to succeed in a multi-age learning community
- Every student will demonstrate the skills necessary to succeed in a variety of project-based learning courses

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	329.00	29.6	13.00	24.0	25.5	Not available	
2018-19	357.00	27.3	13.50	22.2	27.3	22.0	26.2
2017-18	408.00	31.3	14.75	24.0	27.3	24.0	25.6
2016-17	406.00	28.1	15.25	23.6	27.2	20.3	26.9
2015-16	400.00	29.9	15.00	22.8	27.4	30.0	30.5

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

Wonder, Explore and Grow. Our mission is supported by a strong commitment to:

- Creative and scholarly project-based learning
- Multi-age academic and social development
- A caring learning community based on the Camas principles: Welcoming, Safe, Inclusive, Respectful, Creative, Compassionate and Scholarly

# About Our District

## Chávez Elementary

1510 West 14th Avenue, Eugene, OR 97402

**Principal: Deirdre Pearson**

The César E. Chávez Elementary School community believes a strong connection between parents, students and the school is the best way to promote student success and value parent involvement and collaboration. The



academic program focuses on literacy through systematic instruction where students have access to technology throughout their school day to enhance learning.

César E. Chávez Elementary School is a respectful, caring community with high expectations, and honor individual successes and believe everyone can learn in an encouraging environment.

### School Improvement Goals:

- Improve student achievement in math, reading and writing
- Create a safe and caring environment for all students
- Develop and promote a variety of opportunities for parents to participate in the education of their children

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	428.00	54.2	18.00	24.7	23.6	Not available	
2018-19	438.00	56.6	18.00	23.1	24.6	24.0	22.7
2017-18	418.00	56.5	17.25	21.3	24.8	27.3	25.1
2016-17	435.00	52.9	17.50	23.0	25.2	23.0	25.4
2015-16	415.00	54.2	17.00	22.7	24.8	22.3	25.7

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

To create a diverse student community of academically and socially skilled individuals by encouraging independence, respect and visionary thinking.



# About Our District

## Charlemagne French Immersion Elementary

3875 Kincaid Street, Eugene, OR 97405

Principal: Courtney Leonard

The Charlemagne program is designed to empower every child to acquire the French and English academic and interpersonal skills necessary to become kind, empathetic, contributing members of society. We support students on their path to becoming global citizens. We expect our students to meet or exceed the State of Oregon’s grade-level standards in math, reading, writing and science, and to become fluent French speakers.

### School Improvement Goals:

- 90% of all students will meet or exceed state benchmarks in English Language Arts, Math and Science
- 90% of all students will meet or exceed specific proficiency levels in French for the four language domains: speaking, writing, listening and reading
- Create a high-functioning school wide positive behavioral interventions and supports (PBIS) system and work together as a community to create a safe, respectful, culturally-inclusive environment with consistent school rules and expectations

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	337.00	10.1	12.00	25.5	28.6	Not available	
2018-19	352.00	9.7	12.50	25.0	28.8	25.5	29.1
2017-18	341.00	11.6	12.00	25.5	29.0	25.0	29.8
2016-17	340.00	12.5	12.25	25.3	28.3	23.5	28.2
2015-16	338.00	11.5	12.00	27.5	28.3	26.5	27.4

<sup>1</sup> Average class size information provided by District Research and Planning.



### Mission Statement:

We strive to support each student by creating a safe, structured and student-centered learning environment. This will be accomplished through differentiated instruction, culturally responsive practices and high levels of student engagement with a francophone focus.

# About Our District

## Chinese Immersion Program

1155 Crest Drive, Eugene, OR 97405

Principal: Jennifer Hebard

The Chinese Language Immersion School began in fall 2017 providing students in kindergarten and first grade with a rigorous Mandarin Chinese immersion education. Every year an additional grade will be added, ultimately expanding to Kennedy Middle School for grades 6-8, and then to Churchill High School for grades 9-12. Our program provides instruction in Mandarin 50% of the school day, and the other 50% of the school day in English. This model enables students to be biliterate in Mandarin and English, to develop strong cross-cultural understanding and appreciation, and to become caring and productive global citizens.



### School Improvement Goals:

- Comprehend and speak Mandarin and English fluently
- Read printed Mandarin fluently, appropriate to the grade level
- Write with purpose and fluency in both Mandarin and English
- Perform at or above grade level with peers on state and district tests
- Develop an understanding of the Chinese culture and gain appreciation for the contributions of the Chinese people historically and on a global scale
- Graduate high school with the Oregon State Seal of Biliteracy in Mandarin and English

### *Budgeted Teacher Allocation History:*

Year <sup>2</sup>	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	81.00	26.9	4.00	20.0	20.3	Not available	
2018-19	68.00	19.7	3.00	25.0	21.5	18.0	21.5
2017-18	50.00	17.9	2.00	23.0	27.0	24.0	19.0

<sup>1</sup> Average class size information provided by District Research and Planning.

<sup>2</sup> Available history provided from fiscal year 2017-18 when the Chinese Immersion program began.

# About Our District

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## Corridor Elementary

250 Silver Lane, Eugene, OR 97404

Principal: Tom Piowaty



The Corridor School mission is to prepare all students to be productive members of a global society and to have children leave this school with a sense of self-worth, respect for all people and a zeal for lifelong learning.

Choice is the essence of Corridor—not only the choice to be here but also opportunities throughout the day for students to choose how they will accomplish mastery of a certain skill. Students commit their mornings to reaching their highest academic potential and then engage in an extensive afternoon elective program. Here, teacher strengths and expertise are utilized to create a variety of curriculum enrichment classes that are designed to help students discover and develop talents, interests and self-esteem.

### School Improvement Goals:

- Increase student achievement in math and writing
- Continue to foster a safe, welcoming school environment for students, families and staff

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	167.00	29.9	7.00	25.0	23.7	Not available	
2018-19	199.00	27.6	7.75	23.0	27.8	27.0	25.3
2017-18	234.00	27.8	8.75	23.3	27.4	27.0	26.9
2016-17	275.00	24.8	10.50	22.0	27.2	28.0	24.0
2015-16	271.00	28.2	10.50	22.5	26.6	22.0	24.0

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

To prepare all students to be productive members of a global society and to have children leave this school with a sense of self-worth, respect for all people and a zeal for lifelong learning.

# About Our District

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## Edgewood Elementary

577 East 46th Avenue, Eugene, OR 97405

Principal: Jim Moore

Principal, staff and community work together to create a safe, caring, respectful and culturally inclusive environment that encourages a growth mindset approach to learning. Edgewood Community offers a strong academic program that emphasizes effective effort with basic skills through an integrated curriculum approach. In a positive, caring environment, children are given responsibility for their behavior. We emphasize communication between home and school.

### School Improvement Goals:

- Teaching and learning
- Educator effectiveness
- School climate and culture



### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	375.00	19.3	15.00	21.7	25.8	Not available	
2018-19	412.00	22.4	15.50	23.1	27.5	23.0	24.7
2017-18	394.00	22.2	14.75	22.0	27.7	26.5	26.6
2016-17	379.00	23.9	14.25	21.6	27.7	29.5	27.1
2015-16	359.00	23.2	14.50	21.6	25.4	26.5	26.4

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

Edgewood Community is a safe and caring environment nurturing a diverse community of lifelong learners.



# About Our District

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## Edison Elementary

**Principal: Scott Marsh**

1328 East 22nd Ave., Eugene, OR 97403

Edison is a welcoming place for children and families with a strong community of learners and supporters! We place emphasis on children taking active responsibility for their learning, and staff and parents taking responsibility to support their learning. In addition, teachers teach a challenging, comprehensive curriculum while fostering an environment where mutual respect, exploration and risk-taking are encouraged.

### School Improvement Goals:

- Students will meet or exceed grade level standards in reading, writing, math and science
- Students, staff and parents will work together to maintain a safe, caring learning environment that fosters academic excellence and positive interpersonal relationships
- Students will actively contribute to a school wide culture of respect, cooperation, inclusion, compassion and integrity

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	317.00	29.7	12.00	26.0	26.5	Not available	
2018-19	358.00	28.9	13.75	22.2	26.8	24.0	25.2
2017-18	380.00	29.0	14.25	24.0	27.2	27.5	27.3
2016-17	369.00	24.4	13.50	25.2	27.8	30.5	27.1
2015-16	340.00	26.8	12.50	26.0	27.4	23.0	30.2

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

Our mission is to provide an educational experience that prepares all students to be competent, compassionate, contributing members of the Edison community, and inspired global citizens.

# About Our District

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## Family School

**Principal: Jennifer Hebard**

1155 Crest Drive, Eugene, OR 97405

Family School embraces child-centered learning that involves families, students and teachers working together in a multi-age setting. Our multi-grade classrooms support strong academic achievement. The wide range of skills and abilities in a blended classroom nurtures the whole child through peer modeling and cooperation. The project-based curriculum is flexible and adapted to meet the needs of our students, allowing each student to progress at her or his own pace.



### School Improvement Goals:

- Continue to maintain high academic achievement for all students in all academic areas, while staying true to a developmental model
- Learn from each other, and treat each other with respect and integrity

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	171.00	34.1	7.00	21.3	25.3	Not available	
2018-19	165.00	35.7	7.00	20.0	25.6	19.0	27.3
2017-18	137.00	38.1	5.50	20.0	26.0	19.0	24.5
2016-17	139.00	28.3	5.50	24.0	25.6	22.5	21.8
2015-16	168.00	36.4	6.50	26.0	25.8	23.5	24.3

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

Family School's motto, *From Roots to Wings*, expresses our instructional focus of providing strong foundational skills to nurture students' independence and lifelong learning.

# About Our District



## Gilham Elementary

**Principal: Gina Wilde**

3307 Honeywood Street, Eugene, OR  
97408

Gilham offers an atmosphere of high academic standards and unprecedented community involvement, providing an enthusiastic and progressive educational environment. Parents and staff partner to encourage success and take pride in academic excellence. In addition to

strong core programs, we also include technology, library, music, PE and school wide recycling. Parents are a vital part of our success and spend extensive hours volunteering. We value a curriculum that is relevant, engaging, culturally diverse and child-centered. We value an environment that is emotionally and physically safe, supportive of home, school and community relationships, where learning is authentic and connected, and where each child feels valued, worthy and invested.

### School Improvement Goals:

- **Rigor and excellence:** We will continue to maintain our high standards for academic learning and growth, and support students in meeting their goals; we will do this by analyzing our data, examining best practices for instruction, and capitalizing on the expertise and leadership of our exceptional staff
- **Achievement for all:** We are focused on ensuring that each and every Gilham student has the tools and the support needed to meet and exceed their individual academic, social and emotional goals
- **STEAM (science, technology, engineering, art and mathematics):** Ongoing development of a comprehensive, integrative STEAM program, including robotics, maker projects, and design-to-implementation learning through program coding and 3D printing

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	519.25	26.1	21.00	22.0	25.4	Not available	
2018-19	531.00	27.2	19.75	25.0	27.2	23.5	25.5
2017-18	512.00	28.2	19.25	23.5	27.2	26.0	25.2
2016-17	533.50	28.6	20.00	23.2	27.4	23.0	26.1
2015-16	483.25	29.7	18.00	24.3	27.4	23.0	29.8

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

“Building on the past, creating the future.” We are here to foster a love of learning and excellence by helping students recognize their own value and potential, both academically and socially.

# About Our District

## Holt Elementary

**Principal: Dan Sterling**

770 Calvin Street, Eugene, OR  
97401

We are inspired by the vision of our namesake, Bertha Holt, the founder of Holt International Adoption Agency. Our school's program is designed to embody her legacy of care for children from all backgrounds and abilities. Holt is a true community of teachers, students, parents, staff and volunteers working together to help students achieve academically.



### Mission Statement:

At Holt we are committed to cultivating and empowering confident and resilient life-long learners who experience academic, social and emotional success. We will do this by educating the whole child in a safe environment where diversity and individuality are nurtured and honored.

### School Improvement Goals:

- The school's principal and staff will work together to create a safe, respectful, culturally inclusive environment with consistent school rules and expectations
- Instructional teams will use a variety of data to assess strengths and weaknesses of the curriculum and instructional strategies and make necessary changes
- The school's key documents will be annually reviewed for revision and disseminated to all families in the school and translated as needed
- School leadership will facilitate an annual needs assessment based on student achievement and the key areas of effectiveness
- All instructional staff at the school will be engaged in aligning instruction and local assessments to state standards

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	552.00	35.2	22.00	22.8	25.6	Not available	
2018-19	579.00	38.1	22.25	23.5	26.6	22.8	26.1
2017-18	597.00	40.2	23.00	24.5	26.3	20.8	26.1
2016-17	534.00	38.4	20.75	24.3	26.0	28.3	25.6
2015-16	542.00	38.1	21.25	23.4	25.9	21.8	27.2

<sup>1</sup> Average class size information provided by District Research and Planning.



# About Our District

## Howard Elementary

**Principal: Allan Chinn**

700 Howard Avenue,  
Eugene, OR 97404



Howard Elementary School is a technology immersion program where students and teachers integrate technology into everyday learning. Howard offers a rigorous curriculum that challenges students and prepares them with 21st century skills. We are a place where the entire

school community gathers regularly to support, celebrate and honor the achievements of all our children. With the caring guidance of dedicated staff, our students make academic gains while developing persistence and personal responsibility, qualities that are the cornerstone of lifelong learning. We are committed to fostering a curiosity for learning and the skills necessary to prepare students academically and socially for the transition to middle school. Rigorous academic explorations coupled with the immersion of technology into everyday teaching and learning helps students grow into thinkers and problem solvers of the future.

### School Improvement Goal:

- Increase student performance in mathematics, reading and writing such that all students are showing growth toward meeting or exceeding benchmarks

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	427.50	48.2	17.00	22.8	25.6	Not available	
2018-19	474.00	48.0	19.00	21.4	25.7	16.0	23.9
2017-18	469.00	54.6	18.85	21.8	25.7	24.0	26.5
2016-17	407.00	47.6	16.25	21.7	25.8	25.7	25.2
2015-16	373.00	50.3	15.50	19.0	25.3	21.0	24.8

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

Staff, students, and families encouraging the joy of learning, the value of cooperative accomplishment, and the optimism of future success. Our goal: every student achieving high academic standards while becoming lifelong learners able to contribute to our local and global communities.

# About Our District

## McCornack Elementary

**Principal: Londa Rochholz**

1968 Brittany St., Eugene, OR 97405

McCornack’s teaching staff is committed to helping students develop to their highest potential and meet the challenges of a diverse and ever-changing world. Strong academic skills are emphasized, including effective communication skills, problem solving, cooperative work habits and a sense of social responsibility. The collaboration between school staff, parents, community volunteers and organizations allows for rich, varied programs.



### School Improvement Goals:

- Raise student achievement in math, reading/literature and writing
- Continue to maintain a safe, inclusive and productive learning environment
- Continue to maintain strong community connections

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	335.00	44.8	13.00	26.5	25.6	Not available	
2018-19	340.00	43.3	13.75	22.2	25.2	26.0	29.1
2017-18	362.00	39.7	14.50	22.2	25.6	19.0	27.4
2016-17	368.00	44.8	14.50	22.2	26.1	20.3	29.5
2015-16	347.00	46.2	13.50	23.2	26.3	18.7	29.5

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

McCornack Elementary School fosters a collaborative culture of academic achievement in a student-centered learning environment. We value diversity, civic responsibility and the individual needs of all students. Our students will leave knowing the skills necessary to be healthy, productive and adaptive citizens of our world.

# About Our District

**River Road/El Camino del Río Elementary**  
 120 West Hilliard Lane, Eugene, OR 97404

**Principal: Karen Ramirez Gutierrez**

River Road/El Camino del Río is a two-way immersion program that offers a unique opportunity for native English and Spanish speakers to learn together in order to become bilingual and biliterate. They quickly become emerging bilinguals and establish strong cross-cultural relationships. The program is an outstanding opportunity for English language learners, as well as for students who wish to learn Spanish. Students enrolled in the K–12 program will move on to Kelly and North Eugene to complete 13 years of language education.

**School Improvement Goals:**

- Bilingualism and biliteracy: Students will develop a high level of oral and written proficiency in both Spanish and English
- Academic excellence: Students will achieve academic excellence in all subject areas, meeting or exceeding district and state performance standards
- Cross-cultural understanding and the development of pro-social skills: Students will develop positive attitudes toward other languages and cultures and demonstrate their ability to appreciate the traditions and values of various cultures in our society and around the world

*Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	436.00	43.5	17.00	26.0	25.6	Not available	
2018-19	388.00	41.1	15.50	23.1	25.6	28.7	25.2
2017-18	363.00	52.6	14.50	21.3	26.0	26.0	24.9
2016-17	366.00	50.2	14.75	20.9	25.9	24.3	25.5
2015-16	367.00	47.8	15.00	20.6	25.7	19.7	24.7

<sup>1</sup> Average class size information provided by District Research and Planning.

**Mission Statement:**

Students in the El Camino del Río Dual Language Program will be bilingual, biliterate and multicultural. Students will exhibit high academic achievement in all content areas in both languages.



# About Our District

## Spring Creek Elementary

**Principal: Sebastian Bolden**

560 Irvington Drive, Eugene, OR 97404

At Spring Creek Elementary, students are engaged in meaningful learning experiences every day that are enhanced by relationships with caring adults. We offer a robust instructional program where we integrate technology into the core academic subjects of language arts, mathematics, science and fine arts. Serious about our students' academic growth, we also believe that school must be a place of joy and celebration where students have a real sense of belonging and possibility. Spring Creek is committed to cultivating critical thinkers who have the 21st century skills necessary to become lifelong learners who are confident, curious, and compassionate members of society.



### School Improvement Goals:

- Improve the performance of all students by providing high-quality and highly effective literacy instruction with a continued focus on solidifying our Walk to Read program
- Improve the performance of all students by providing high-quality and highly effective mathematics instruction aligned to state standards
- Continue to develop a safe, respectful, culturally inclusive environment with a reduction in disruptive behavioral incidents and an increase in engaged learning time

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	277.50	31.8	11.00	22.0	25.9	Not available	
2018-19	297.00	34.2	12.25	20.0	25.3	22.5	24.4
2017-18	297.00	47.7	12.25	20.8	25.0	21.0	25.6
2016-17	305.25	38.4	12.50	20.0	25.5	24.5	25.1
2015-16	337.75	44.4	13.50	21.6	25.8	23.0	26.0

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

We strive to develop the social, emotional, and cultural aspects of the whole child while celebrating academic success and provide many opportunities for a comprehensive education for all students. We believe this will happen in an atmosphere where respect and acceptance of individual diversity is fostered. It is our goal that students from Spring Creek Elementary will be prepared for the middle school level and prepared to be positive, contributing citizens.



# About Our District

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## Twin Oaks Elementary

85916 Bailey Hill Road, Eugene, OR 97405

Principal: Denisa Taylor

The goal of Twin Oaks is to maintain a welcoming, safe and interesting learning environment where students are motivated and achieve at high levels. Twin Oaks has a strong academics-focused program. Our robust kindergarten program is ideal to get students prepared for lifelong learning, nurturing their developmental growth and providing a strong foundation for literacy and math skills.

### School Improvement Goals:

- Continue to increase student achievement for all students in math, reading and writing
- Work together as students, parents and staff to maintain a safe and productive learning environment
- Increase parental involvement in school and community activities

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	214.00	27.7	9.00	20.0	24.5	Not available	
2018-19	232.00	28.9	9.00	23.3	26.3	21.5	26.6
2017-18	231.00	30.2	9.00	20.7	26.7	22.5	27.1
2016-17	242.00	31.8	9.00	24.7	27.3	29.0	26.3
2015-16	215.00	32.7	9.00	20.0	24.7	24.0	26.9

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

Students at Twin Oaks value family, school and community. Our primary focus is helping all students develop skills to promote success in our global world.



# About Our District

## Willagillespie Elementary

### Principal: Vacant

1125 Willagillespie Road, Eugene,  
OR 97401

Willagillespie is a neighborhood school and a targeted Title I school. We are staffed by a dedicated and hard-working team of teachers, educational assistants and specialists. We set high expectations for ourselves and for



our students. We aim for a comprehensive educational program enhanced by a math and science focus that spans grade levels and is offered throughout the school year. Children learn in a safe, encouraging, caring environment.

### School Improvement Goals:

Willagillespie completed a Comprehensive Achievement Plan (CAP) in June 2015. Four ongoing school wide goals emerged. In addition to annual growth in reading, mathematics and writing, our school staff is committed to developing practices that align with the following CAP goals:

- The school principal and staff will work together to create a safe, respectful, culturally inclusive environment with consistent school rules and expectations
- All instructional staff at the school collaboratively plan for sound instruction in a variety of instructional modes
- School staff create and maintain a welcoming environment for all families and community members
- All instructional staff at the school engage in aligning instruction and local assessments to state standards

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	510.75	28.6	20.00	22.0	26.4	Not available	
2018-19	506.25	32.0	19.25	23.1	27.0	21.0	27.6
2017-18	533.50	35.1	20.25	22.7	27.1	24.0	26.0
2016-17	495.75	32.6	18.75	23.1	27.1	29.0	29.4
2015-16	472.25	33.4	18.00	24.0	26.7	23.3	27.1

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

To provide a safe, caring environment that encourages all students to achieve to their highest potential through challenging curricula, enrichment opportunities and community collaboration.

# About Our District

## Yujin Gakuen Japanese Immersion Elementary

**Principal: Tom Piowaty**

250 Silver Lane, Eugene, OR 97404

Yujin Gakuen Japanese Immersion School was the first public Japanese immersion school in the nation. Students are taught in Japanese 50% of the day and in English for the other 50%. Roughly translated from Japanese, Yujin Gakuen means “happy garden of learning.” We serve students in grades K–5 in our building and have middle and high school programs at Kelly Middle School and North Eugene High School.



### School Improvement Goals:

- Academic: Increase student achievement in writing
- Climate: Continue to foster a safe, welcoming school environment for students, families and staff

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2019-20	310.00	18.0	12.00	23.5	26.3	Not available	
2018-19	336.00	17.2	12.75	22.2	27.2	26.5	26.6
2017-18	315.00	17.9	11.75	21.5	27.9	25.0	26.5
2016-17	325.00	22.8	12.00	23.2	28.1	29.0	28.2
2015-16	292.00	22.8	10.50	25.0	28.5	30.5	29.0

<sup>1</sup>Average class size information provided by District Research and Planning.

### Mission Statement:

Prepare students, through a bilingual, bicultural, integrated curriculum, to be responsible citizens in an increasingly global and technological society.

# About Our District

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## **Middle**

The District's middle school program (grades 6-8) consists of eight middle schools, including four language immersion programs.

## **Arts and Technology Academy (ATA)**

### **Principal: Larry Williams**

1650 West 22nd Avenue, Eugene,  
OR 97405

Arts & Technology Academy is a neighborhood middle school that integrates Science, Technology, Engineering, Math and the Arts (STEAM). Students participate in scientific inquiry and project-based learning in all content areas using the design process. Teachers



integrate reading, writing, mathematics and science curriculum to support problem-solving and critical thinking skills learning about real-world challenges. Our students participate in a wide array of electives that allow them to apply the concepts they are learning in their core classes. Students' experiences result in strong academic growth during their middle school years preparing them for high school success and the STEM courses at Churchill High School.

### **School Improvement Goals:**

- Address Common Core State Standards and Next Generation Science Standards through a variety of rigorous and innovative curriculum structures that are consistent with best practice
- Incorporate community, families and local organizations to participate in the learning community
- Ensure that all students meet or exceed grade-level benchmarks in reading and math
- Ensure effective use and access to technology for all students across the curriculum

### **Budgeted Teacher Allocation History:**

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	448.00	37.7	16.20	27.3	Not available
2018-19	453.00	35.1	16.60	27.3	24.3
2017-18	393.00	43.0	14.60	26.9	27.2
2016-17	365.00	43.4	13.60	26.8	27.2
2015-16	322.25	46.4	12.20	26.4	26.3

<sup>1</sup> Average class size information provided by District Research and Planning.

### **Mission Statement:**

To inspire, challenge, and equip our community of students with the knowledge and skills required to reach their full potential.



# About Our District

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## Cal Young Middle School

2555 Gilham Road, Eugene, OR 97408

Principal: Chris Mitchell

Cal Young Middle School provides an active, comprehensive instructional program designed to prepare students to succeed in high school and to meet or exceed state standards. In our state-of-the-art facility, students receive sequential instruction in music, fine arts, world languages and other elective courses that pique student interest and meet the developmental needs of middle-level students. Students at Cal Young access their own iPads through a 1-to-1 technology program. The use of technology and 21st-century skills has become a primary focus at Cal Young with the support of community involvement and stakeholder input. Our staff and faculty are proud to offer 4J students access not only to these physical resources, but even more pleased to offer exceptional instruction in all content areas on how to use these devices productively and meaningfully to enhance their individual educational growth. Our commitment to preparing your children for today's needs can be actively observed every day in each of our classrooms and through strategic professional development and focused collaboration agreed upon by the Cal Young faculty. Cal Young provides a positive, caring, supportive learning environment for all students, emphasizing academic excellence, respect and responsibility.

### School Improvement Goals:

- Increase achievement levels for every student in math, reading, writing and science
- Provide a safe and healthy environment that supports learning and ensures that all students and staff are valued
- Expand our communication and collaboration with the community
- Foster a welcoming environment that promotes parental involvement

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	505.00	19.3	17.40	28.7	Not available
2018-19	535.00	22.8	18.60	28.8	27.9
2017-18	517.00	23.4	18.00	28.7	29.1
2016-17	477.00	19.5	17.40	29.1	31.8
2015-16	519.00	22.4	18.00	28.8	29.0

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

The Cal Young faculty, staff, administration, students, parents and community will work together to provide a safe, caring and respectful community that encourages everyone to grow intellectually, creatively and socially.



# About Our District

## Kelly Middle School

850 Howard Avenue, Eugene, OR 97404

Principal: Juan Cuadros

We are committed to fostering lifelong learners who are prepared academically and socially for the transition to high school following the completion of three years of study at Kelly Middle School. Rigorous academic explorations tempered with socially responsible instructional practices will help students become contributors in our democratic society. Our teachers and administrators strive to educate the whole student by extending instruction from the core subject areas into PE, music, writing and second-language learning environments.



### School Improvement Goals:

- We are committed to an active, engaged learning community
- We develop and maintain structures and strategies for effective, focused and direct communication
- We are committed to professional development and continually assessing and addressing the needs of our students, parents and guardians, staff and community members
- We will provide a schedule that promotes academic achievement and physical and social development for every student
- We strive to increase collaboration with students, parents, guardians, staff and community

### Mission Statement:

The mission of Kelly Middle School is to create an inclusive learning environment that challenges, prepares and empowers students to be contributing and compassionate citizens of the world.

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	439.00	34.7	15.80	27.4	Not available
2018-19	402.00	39.9	16.00	24.8	26.6
2017-18	420.00	40.1	16.40	25.6	24.9
2016-17	431.00	40.6	16.40	26.3	25.8
2015-16	403.00	42.8	15.60	25.8	25.9

<sup>1</sup> Average class size information provided by District Research and Planning.

<sup>1</sup>Kelly Middle School receives additional licensed FTE for their Language Immersion program lowering their overall student: teacher ratio.

# About Our District

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## Kennedy Middle School

**Principal: Morgan Christensen**

2200 Bailey Hill Road, Eugene, OR 97405

Kennedy's program promotes community outreach and involvement for students, preparing them for a world beyond the school walls. Students become involved in serving others through an active student leadership program and activities such as canned food drives. Specialized programs and activities that develop students' unique talents and interests are available through the music program,



yearbook publication, student clubs, student leadership, AVID, and track & field. Recognition for student achievement and success occurs through the PRIDE Program, Knights of Honor and multicultural awards.

### School Improvement Goals:

Kennedy Middle School focuses on four areas to improve educational outcomes for all students: school attendance, student academic outcomes, community family outreach and communication, and school climate and culture. To ensure every student is engaged, ready to learn and experiences success, Kennedy staff commits to:

- Having high academic expectations
- Providing equitable access to academic coursework
- Implementing appropriate student supports
- Building healthy and positive relationships

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	365.00	32.1	13.00	27.7	Not available
2018-19	348.00	31.9	12.80	27.2	28.1
2017-18	363.00	34.3	13.00	27.9	25.9
2016-17	422.00	33.2	15.20	27.8	25.0
2015-16	446.00	34.0	16.20	27.5	26.7

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

Our school vision is "Excellence Every Day for Every Knight". To achieve this, Kennedy Middle School will strengthen a caring community of learners by:

- Promoting creative, social and intellectual growth
- Cultivating independent lifelong learners
- Celebrating diversity through inclusion and equity



# About Our District

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## Madison Middle School

875 Wilkes Drive, Eugene, OR 97404

Principal: Peter Barsotti

At Madison Middle School, all students take language arts, social studies, math and science. Madison is a proficiency-based teaching and learning school. This means students are assessed using clear standards and learning targets with multiple opportunities and ways to demonstrate their understanding. Madison offers a wide range of enrichment opportunities. We are a strong AVID school.

### School Improvement Goals:

Academic achievement:

- Improve individual reading and math scores and writing scores
- Academic achievement: Create supports to ensure student success

School climate:

- Build school structures to promote a healthy school climate
- School climate: Promote social skill development and interpersonal skill development

### Mission Statement:

Madison Middle School is a community of involved citizens that empowers all students to have an “I can” attitude and prepares them for success in an ever-changing world.

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	405.00	31.4	14.40	27.7	Not available
2018-19	462.00	29.8	16.80	27.5	26.3
2017-18	405.00	33.9	14.80	27.4	28.4
2016-17	417.25	33.4	15.20	27.5	28.3
2015-16	452.00	34.7	16.40	27.6	27.3

<sup>1</sup> Average class size information provided by District Research and Planning.





# About Our District

## Monroe Middle School

### Principal: Vacant

2800 Bailey Lane, Eugene, OR 97401

Monroe Middle School is a professional learning community where academic achievement and success is valued by staff, students and parents. Monroe has a strong parent network that supports instruction and promotes a positive school climate. Monroe staff recognizes the unique needs



of early adolescent students, and design developmentally appropriate education aligned to the state standards and articulated to high school, college and career readiness.

### School Improvement Goals:

- Student achievement: A commitment to high academic standards; meet the needs of all students and close the achievement gap; reinforce reading, writing, math and study skills for high school readiness and beyond
- School Climate: Provide consistent school wide policies and procedures that teach and promote safe, respectful and responsible behavior; provide guidance activities to enhance growth and development
- School Equity: Provide social and physical activities within classrooms that are appropriate for the needs of middle school students, and teach about cooperation, participation and respect for individual differences

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	606.50	27.0	21.40	28.1	Not available
2018-19	563.25	26.9	20.20	27.9	29.9
2017-18	543.00	30.3	19.40	28.0	26.0
2016-17	517.25	31.0	18.40	28.1	27.9
2015-16	488.25	29.4	17.40	28.1	27.2

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

Together, we will: Prepare students for high school, college and career readiness by providing each student with a high-quality educational experience; develop compassionate and courageous learners who honor diversity and will contribute to our changing world; be a creative and cohesive learning community that empowers students to pursue their dreams and fulfill their highest potential.

# About Our District

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## Roosevelt Middle School

500 East 24th Avenue, Eugene, OR 97405

Principal: Eric Anderson

Roosevelt balances scholastic excellence with a choice of electives and social and emotional growth. The Oregon State School Report Card has consistently recognized our academic achievements by giving high marks to our school. Our CORE (Creating Our Roosevelt Environment) program trains 8th grade leaders to orient all 6th grade students to Roosevelt. Our House program emphasizes growth in the whole child. The advisory program offers student support for social and emotional growth as well as improvement of academic practices. Our comprehensive counseling and special education services offer a wide range of support to all students.

### School Improvement Goals:

- Assist and support students to meet or exceed academic standards in math, language arts, social studies, science and across the curriculum
- Provide students with a wide range of intellectual experiences; increase advocacy for student exploration and engagement within the Roosevelt curriculum
- Build authentic relationships throughout the Roosevelt community; give students guidance and a valued voice
- Value students' personal experiences and their heritage; integrate social and equitable experiences within the curriculum



### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	566.00	18.0	19.60	28.6	Not available
2018-19	580.00	17.9	20.20	28.7	30.9
2017-18	627.00	23.2	21.80	28.8	31.2
2016-17	600.00	20.3	20.80	28.8	31.6
2015-16	572.00	19.1	19.80	28.9	31.7

<sup>1</sup> Average class size information provided by District Research and Planning.

# About Our District

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## Spencer Butte Middle School

**Principal: Peter Tromba**

500 East 43rd Avenue, Eugene, OR 97405

Spencer Butte Middle School provides a student-centered environment with many enrichment opportunities. Our school culture fosters respect and achievement, encouraging students to flourish during these challenging middle years. Our dedicated staff accommodates individual student's needs to reach their full potential through a combination of integrated hands-on projects, involvement in a comprehensive arts program and academic skills instruction



### School Improvement Goals:

- Create high-level academic experiences that are aligned with standards and help all students successfully meet these high expectations
- Teach our students the skills they need to be respectful, informed, participatory members of our school community, so that they can be respectful, informed, participatory members of our larger community

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	412.50	19.9	14.40	28.3	Not available
2018-19	431.25	21.4	15.20	28.4	27.5
2017-18	437.00	20.9	15.40	28.4	25.6
2016-17	427.00	23.6	15.00	28.5	27.7
2015-16	428.50	23.3	15.00	28.6	27.3

<sup>1</sup> Average class size information provided by District Research and Planning.

### Mission Statement:

A partnership of students, parents and staff committed to creating an environment where students become lifelong learners.

# About Our District

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## **High**

The District’s high school program (grades 9-12) consists of four regional high schools and one alternative education school (Early College and Career Options – ECCO).

An international high school program offers classes on three high school campuses (Churchill, Sheldon, and South Eugene) and is accredited by the International Baccalaureate program. This program is a four-year interdisciplinary curriculum focused on the study of nations, their cultures, history, artistic expression, and political, economic and belief systems.

## **Churchill High School**

**Principal: Greg Borgerding**

1850 Bailey Hill Road, Eugene, OR 97405

One of the hallmarks of CHS is the caring culture of staff and students. We hold a collective commitment to respecting each and every student as one of our own. We further believe that every student has innate talents whether they have been discovered or not; we want for each student to find a successful path after high school.

We have six very successful career technical education programs of study that provide our students an opportunity to build experience in industry, take college-level classes, and explore their passions and interests. Along with these pathways, CHS has a strong college-bound culture, with Advanced Placement and International Baccalaureate classes, plus supports for students to be successful in these classes. Service is another hallmark of Churchill. Our students give over 15,000 hours of volunteer service each year, making a difference in the lives of people throughout the community.

## **School Improvement Goals:**

CHS has several student growth goals that are typical at most schools. We believe that our promise to the community is to keep their children safe, make them feel special, and ensure high levels of learning.

In order to ensure this promise we have activated three primary goals in our school:

- Positive and supportive relationships with each student
- Steadfast focus on best instructional practices, and
- Commitment to improving our graduation rate thereby preparing our students for the exciting challenges of the future.

We believe that the focus on these goals is essential to our overall growth, but most importantly the holistic development of our students.

## *Budgeted Teacher Allocation History:*

<b>Year</b>	<b>Projected Enrollment for Staffing</b>	<b>Needs Index</b>	<b>Teacher Allocation</b>	<b>School Student: Teacher Ratio</b>	<b>Average Class Size <sup>1</sup></b>
2019-20	1069.00	30.7	37.00	28.6	Not available
2018-19	1114.00	32.5	38.25	28.9	28.0
2017-18	1147.00	34.8	39.75	28.9	27.0
2016-17	1211.00	35.0	41.50	29.2	26.1
2015-16	1162.00	33.9	39.75	29.2	26.1

<sup>1</sup> Average class size information provided by District Research and Planning.



# About Our District

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## North Eugene High School

200 Silver Lane, Eugene, OR 97404

Principal: Iton Udosenata

North Eugene High School has a long and proud tradition in the River Road and Santa Clara communities. An outstanding and deeply caring staff believes in the potential of every student. North Eugene High School has a variety of exciting programs designed to support student success in high school and beyond.

Commitment to diversity is evidenced by staff leadership (which includes an equity committee), unity-themed assemblies, affinity groups such as MEChA and Gender Sexuality Alliance, and curriculum such as Courageous Conversations class—an opportunity for students to learn and practice the skills needed to accept and respect one another.

North Eugene is an International Baccalaureate World School; every student has access to the IB diploma program and career-related program. All students are able to pursue a rich and rigorous curriculum in every subject area. Our curriculum includes college preparatory courses across all content areas, advanced science and math courses, relevant experiences in language arts and social studies, and a variety of fine, applied and performing arts, in addition to health and physical education classes. An involved and diverse student body means a multitude of clubs and a full range of 5A athletic programs.

### School Improvement Goals:

- Increase student achievement in the areas of English language arts and math, as measured by the Oregon state tests
- Improve student reading and comprehension performance to support increased access to rigorous content curriculum
- Create a school climate where student achievement and safety are actively emphasized, encouraged and recognized

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2019-20	976.75	35.5	35.00	27.9	Not available
2018-19	963.50	37.4	35.50	27.9	25.2
2017-18	902.00	45.1	33.25	27.1	25.6
2016-17	882.00	42.6	32.25	27.3	23.6
2015-16	961.00	46.2	34.75	27.7	23.8



# About Our District



## Sheldon High School

**Principal: Mike Ingman**

2455 Willakenzie Road, Eugene, OR 97401

Our statewide and nationally recognized world languages program offers exemplary opportunities in Spanish Immersion, and college credit and/or Advanced Placement courses in Spanish, Japanese and French.

Commitment to diversity as evidenced by staff leadership, which includes an equity committee, plus unity-themed assemblies, affinity groups (e.g. Black Student Union, Gender Sexuality Alliance, Latino Club, Jewish Students Club), a multicultural center and curriculum such as Courageous Conversations class—an opportunity for students to learn and practice the skills needed to accept and respect one another.

### School Improvement Goals:

- Community: Engage all stakeholders in activities that build, foster and improve our sense of Sheldon community
- Physical Environment: Improve the use of Sheldon High School’s physical space to provide a functional, safe and more welcoming environment for all stakeholders
- Curriculum: All students will be provided access to learning, including opportunities to achieve their individual academic potential and to enrich their total school experience

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	1378.00	20.0	46.25	29.6	Not available
2018-19	1472.00	19.7	49.25	29.6	26.5
2017-18	1465.00	26.4	49.00	29.9	27.8
2016-17	1427.00	25.9	47.75	29.9	25.1
2015-16	1388.00	25.3	46.25	30.0	26.7

<sup>1</sup> Average class size information provided by District Research and Planning.

# About Our District

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## South Eugene High School

400 East 19th Avenue, Eugene, OR 97401

Principal: Carey Killen

South Eugene is a well-established and highly regarded high school. Students and staff take great pride in the sheer number of exceptional opportunities available at our open-campus school. Our rigorous curriculum includes college preparatory courses across all content areas, rigorous science and math courses, vibrant literature offerings, relevant experiences in the social sciences, and a variety of fine, applied and performing arts, in addition to health and physical education classes. Our campus is located near the University of Oregon and Lane Community College, which provide easy access to additional advanced academic opportunities. SEHS students also participate in a multitude of clubs and a full athletic program.

### School Improvement Goals:

- To have a more inclusive academic, extracurricular and co-curricular program representative of the diverse student body we serve
- To be a more cohesive institution where every student is known and cared for
- To have a robust freshman transition and student retention program for all SEHS students and families

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2019-20	1506.75	15.9	49.50	30.2	Not available
2018-19	1451.75	16.5	47.50	30.3	32.0
2017-18	1469.00	19.0	48.25	30.4	30.2
2016-17	1490.00	20.8	49.25	30.2	29.8
2015-16	1466.00	20.1	48.00	30.5	29.4

<sup>1</sup> Average class size information provided by District Research and Planning.



# About Our District

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## Early College & Career Options (ECCO)

200 North Monroe Street, Eugene, OR 97402

Principal: Paula Nolan

Early College & Career Options (ECCO) is an alternative high school program offering a state-accredited diploma through credit recovery opportunities. Our academic programs stress equity, community and self-advocacy using trauma informed teaching practices. ECCO offers CTE pathways in Natural Resource Management, Computer Science, Construction Technology and Entrepreneurship. Smaller class sizes offer students more personalized instruction.

ECCO's GED program, housed in the Lane Community College Downtown Center, provides another option for student success. Staff provide instructional support and study materials needed to earn a GED. Testing takes place off-site and at flexible times during the day.

### Mission Statement:

Come willingly. Find your purpose. Do the work. Leave prepared. Live empowered.

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio
2019-20	125.00	NA	6.50	19.2
2018-19	250.00	137.0	10.50	23.8
2017-18	250.00	91.1	10.50	23.8
2016-17	250.00	91.3	10.50	23.8
2015-16	250.00	91.7	10.50	23.8

In 2019-20, the ECCO program is moving from the Lane Community College campus to a new building to be located behind the Education Center at 200 North Monroe Street. With this relocation, some services previously provided by ECCO, such as credit recovery programs, will be moved to each regional high school.

Note that average class size is not tracked for the ECCO program.





# About Our District

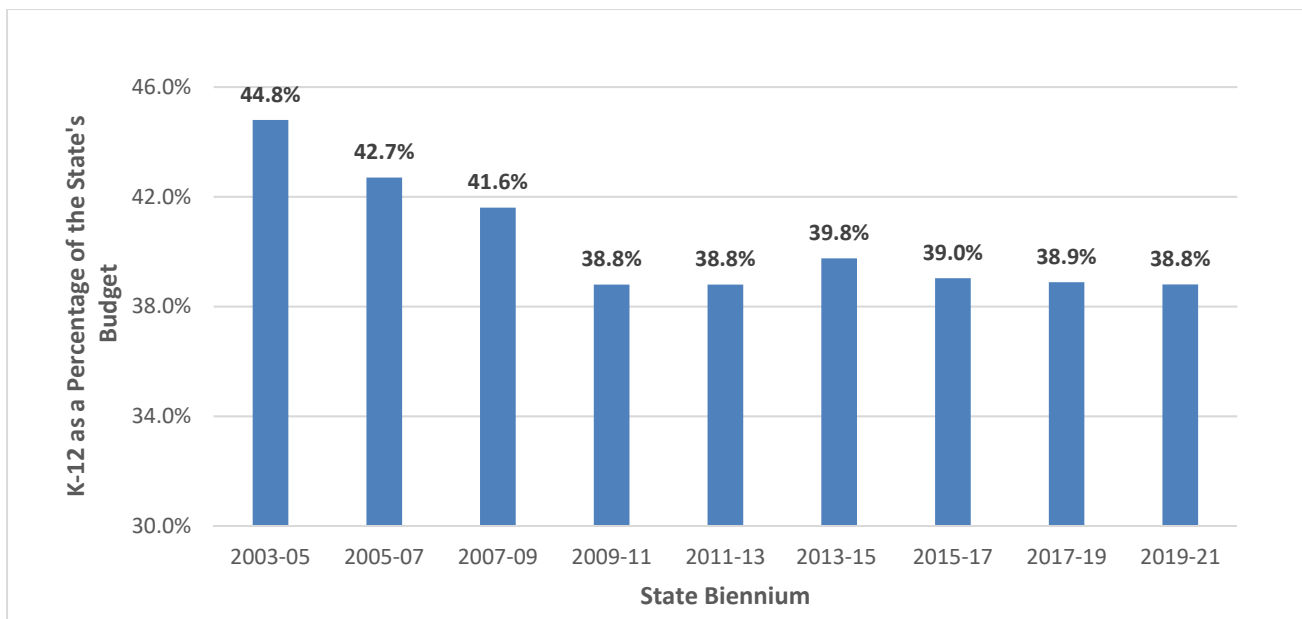
## History of State Funding

K-12 education's share of the Oregon state budget has fallen from 44.8% in the 2003-05 biennium to only 38.8% for the 2019-21 biennium – based on the Legislative Co-Chairs Balanced Budget Plan (Figure 1). The long and deep national recession that began in 2008 was the initial driver of the reduction in state funding; however, it should be noted that education's share of the state's budget was already falling as early as 2005.

Oregon's economy has recovered from the Great Recession with unemployment rates at near all-time lows and robust revenue growth. Even with the recent improved economic growth of the State, the legislatively approved State School Fund appropriation of \$9 billion is 38.8% of the 2019-21 biennial budget proposed by the Co-Chairs of the Legislature's Ways and Means Committee. As a result, the State's proposed investment in K-12 operations across Oregon will remain relatively flat at just under 39% of the proposed budget plan. To begin addressing this issue the Oregon Legislature has passed the Student Success Act (House Bill 3427), a school funding bill expected to provide \$2 billion a year in additional funding for our education system's greatest needs.

On May 15, 2019, the Oregon legislators received a positive fiscal economic outlook in Oregon for the next biennium, and therefore the Eugene School District has budgeted the 2019-20 Adopted Budget based on the current State School Fund appropriation of \$9.0 billion as approved by the Legislature. Even if the Student Success Act is successfully referred to voters and rejected by the people, it is clear that the Legislature will have healthy reserves they could use to protect the State School Fund budget from significant cuts.

**Figure 1. K-12 Education spending as a percentage of Oregon's Biennial Budget, 2003-05 to 2019-21**



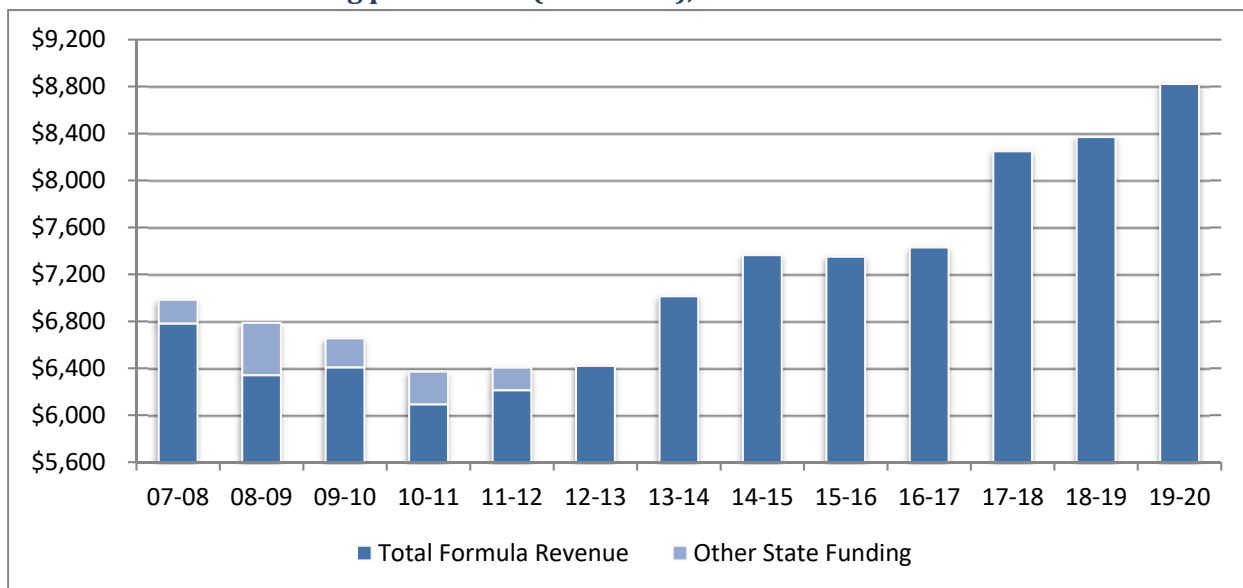
Source: COSA; Oregon Legislative Fiscal Office 2013-15 Legislatively Approved budget; 2015-17 Legislatively Adopted budget; 2017-19 Legislatively Adopted budget; 2019-21 Co-Chair Balanced Budget Plan

# About Our District

Figure 2 shows the decline in state school funding per pupil from 2007-08 through 2019-20. This is shown adjusted for inflation in Figure 3. State school funding levels beginning in 2013-14 show improvement over prior years. However, over the same period staffing costs have increased considerably with significant increases in contributions required to fund PERS and insurance benefits. When adjusted for inflation the change in per student funding has fluctuated over this time.

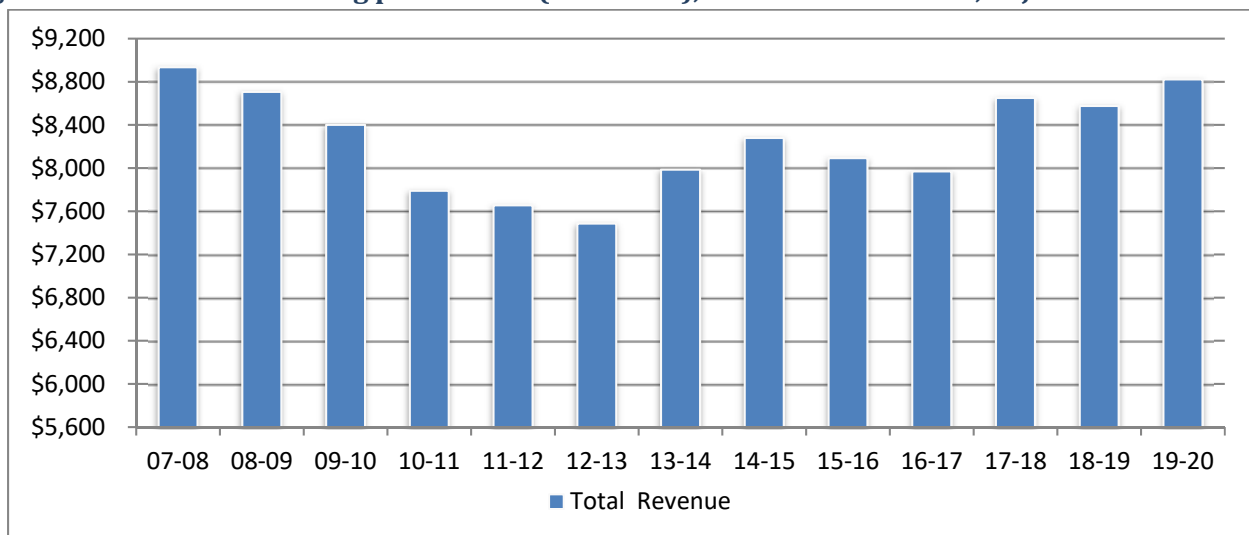
Federal sequestration cuts are continuing with reduced funding for programs serving our most needy students and annual reductions in the subsidy payment for a portion of our bond interest. We are not certain of the future of sequestration cuts and the budget reflects revenues as currently reported by agencies.

**Figure 2. State School Funding per student (statewide), 2007-08 to 2019-20**



Source: ODE SSF Grant Estimate; State of Oregon Economic & Revenue Forecasts

**Figure 3. State School Funding per student (statewide), 2007-08 to 2019-20, adjusted for inflation**



Source: ODE SSF Grant Estimate; State of Oregon Economic & Revenue Forecasts; CPI-U inflation factor for Western US

# About Our District

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## History of Local Support

### Oregon Property Tax Measures

#### ***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% 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 real market 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 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).

The original Measure 50 language did not allow school districts or educational service districts to use local option levies; however legislation passed in 1999 enabled school districts to seek approval of local option levies to support operations and/or capital needs starting in 2000-01. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option levies for more than a year may be filed as either a fixed dollar amount per year or a tax rate. Operating levies cannot exceed five years, and capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s). Revenues from local option levies are outside the State School Fund formula.

#### ***Measure 56***

In November 2008, voters amended the state constitution to require that all local property tax measures in May and November elections be decided by majority vote, overturning the “double majority” requirement of Measure 50.

### Local Support

Local support for the District has continued, even during uncertain economic times. The District’s voters have approved local funding measures by substantial margins. Since 1992, District voters have approved six general obligation bond levies, one local option levy, and three renewals of the local option levy.

# About Our District

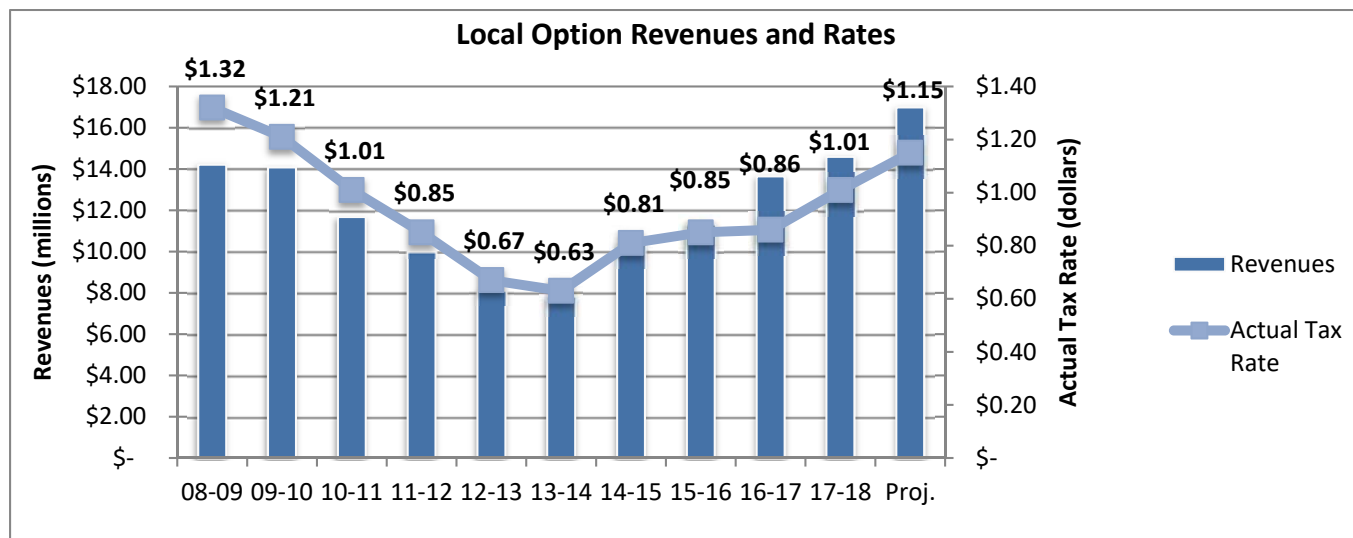
## Local Option Levy Revenue

In May 2000, District voters approved a five-year local option levy of \$1.50 per \$1,000 of assessed property value to assist with operations. Since the passage of Measure 5 in 1990, this was the first opportunity for District voters to increase school operating funds above the State School Fund formula. Voters renewed the local option in November 2004, 2008 and 2014. The current local option has been levied for five years from 2015-16 through 2019-20. The community will be asked to renew this levy again in May of 2019.

The stability of this revenue source is largely dependent on the real market value of each property in the District increasing by at least the same rate as the assessed value (which is limited to a 3% increase per year up to the real market value). In a slower economy, real market value may increase at a slower rate or fall below the assessed value. Over the past couple of years the rate of real market growth has exceeded that of assessed value growth.

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. When the gap between real market value and assessed value is not sufficient to generate the full \$1.50 tax rate, a property is said to be “in compression” and the taxes paid are only a part of the tax rate imposed. On the one hand, if assessed value and real market value are the same for a particular property, local option taxes are at their lowest amount (most compressed). On the other hand, if the assessed value is well below the real market value, the full \$1.50 rate is due (no compression). Most taxpayers are paying less than the full rate. Since 2005-06 the average “actual rate” received by the District has been as low as \$0.63 per \$1,000 in 2013-14 (\$7.9 million total) and as high as \$1.32 in 2008-09 (\$14.2 million total). The falling real market values beginning in 2010 drove down the actual rate every year between 2010 and 2014. Local option revenue rose steadily since then and is projected to increase to \$1.15 per \$1,000 (\$16.98 million total) in FY 2018-19.

The local option calculation requires that compression be calculated for each property separately and it is therefore difficult to predict the effect of compression on District revenue.



## 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.



# About Our District

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs. However, in 2009, the state legislature approved a provision of the Oregon Constitution which effectively expanded the range of qualifying uses of bond proceeds by redefining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

District voters approved requests for general obligation bond funding for capital improvements and repairs to District facilities in 1992, 1994, 1998, 2002, 2011, 2013 and 2018. Detail on these bonds is provided in the Financial Plan section of the budget document, under Debt Service Fund.

## Bond and Levy Election Record <sup>1</sup>

Election Date	Type of Election	Amount Requested	Yes Votes	No Votes	% Passed
11/3/1992	G.O. Bonds	\$74,300,000	38,717	27,939	58.1%
11/8/1994	G.O. Bonds	6,000,000	28,378	22,632	55.6%
11/3/1998	G.O. Bonds	12,200,000	32,294	16,823	65.7%
5/16/2000	Local Option Levy <sup>2</sup>	27,100,000	28,449	16,229	63.7%
5/21/2002	G.O. Bonds	116,000,000	26,248	12,681	67.4%
11/2/2004	Local Option Renewal <sup>3</sup>	31,250,000	53,674	20,845	72.0%
11/4/2008	Local Option Renewal <sup>4</sup>	80,140,000	49,568	28,297	63.7%
5/17/2011	G.O. Bonds	70,000,000	27,162	15,838	63.2%
5/21/2013	G.O. Bonds	170,000,000	24,672	14,266	63.4%
11/4/2014	Local Option Renewal <sup>5</sup>	40,000,000	48,301	15,409	75.8%
11/6/2018	G.O. Bonds	319,300,000	53,815	26,770	66.8%
5/21/2019	Local Option Renewal <sup>6</sup>	85,000,000	26,271	10,281	71.9%

<sup>1</sup> Lane County voters only.

<sup>2</sup> Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied from 2000-01 through 2004-05. Amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>3</sup> Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied from 2005-06 through 2009-10. Amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>4</sup> Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied from 2010-11 through 2014-15. Amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>5</sup> Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied from 2015-16 through 2019-20. Amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>6</sup> Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied from 2020-21 through 2024-25. Amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

# About Our District

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## Academic Performance Indicators

### *Vision 20/20 Strategic Plan Framework 2016-2021*

**Goal I:** Educational Excellence with Equitable Access and Outcomes for Every Student

*Provide all students with a high-quality, well-rounded educational experience that is rigorous, culturally responsive, healthful and engaging.*

**Goal II:** Multiple Pathways to Student Success

*Provide multiple pathways to student success, including instructional and career pathways to engage all students for post-graduate readiness.*

**Goal III:** Communication and Connection with Community

*Foster proactive and positive communication, engagement and partnerships with stakeholders.*

**Goal IV:** Diverse World-Class Workforce

*Ensure that every classroom has a high-quality, effective teacher, supported by high-quality, effective administrators and support staff.*

**Goal V:** Stable, Sustainable Stewardship

*Provide effective, efficient, and equitable stewardship of district resources to best support our instructional mission.*

### **Introduction**

Eugene School District 4J strives for excellence in all areas of its operations, driven by its mission to do what's best for students. In this section are some key indicators of how well the District is carrying out this mission.

### **Key Performance Indicators:**

Goal I & II Key Performance Indicators:

- *Graduation & completion rates (4 & 5 year)*
- *40-40-20 progress (postsecondary success indicators)*
- *Suspension & expulsion rates*
- *Attendance data*
- *3rd grade reading*
- *9th grade on track to graduate*
- *Opportunity and achievement gaps in all indicators*

### **Graduation and Completion Rates**

Graduation Rates represent all students who earned a regular or modified school diploma. Completion Rates represent all graduates plus students who earned a GED, Extended Diploma, or Adult High School Diploma. Both of these calculations are based on an Adjusted Cohort which represents all students who started high school in a given year plus all students who transferred in from homeschooling, private schools, or outside of Oregon, but who were determined to have started high school in the same year, minus students who have a documented transfer out of Oregon public schools, students who emigrated to another country, and students who are deceased.

# About Our District

## Four Year Rates

The Four Year Graduation rate represents students who earned a regular diploma within four years of their first enrollment in high school (August 31, 2018). For 2017-18, this represents all students in the Adjusted Cohort who started high school in the 2014-15 school year.

In 2017-18, the 4-year graduation rate in the Eugene School District 4J was 74.4%, 0.7 percentage points higher than last year and 0.2 percentage points higher than in 2014-15. As shown below during 2017-18, among comprehensive schools, two schools increased graduation rates slightly (South at 1.4 percentage points and Sheldon at 0.2 percentage points) while North Eugene increased significantly (10.5 percentage points). Churchill's graduation rate fell last year by 4.7 percentage points. Overall, the district 4-year graduation rate rose 0.7 percentage points from last year's rates, owing largely to significant gains at North Eugene High School.

Eugene 4J's 4-Year Graduation Rate is 4.3 percentage points lower than the state average of 78.7%

Table 1.1.1 4J High School Four-Year Cohort Graduation Rates – 2015–18

School	2015	2016	2017	2018
Churchill High School	87.7%	81.4%	85.9%	81.2%
North Eugene High School	78.3%	77.9%	70.9%	81.4%
Sheldon High School	87.6%	88.0%	88.1%	88.3%
South Eugene High School	90.8%	89.4%	90.0%	91.4%
DISTRICT RATE *	74.2%	75.0%	73.7%	74.4%
STATEWIDE RATE*	73.8%	74.8%	76.7%	78.7%

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

Table 1.1.2 Four-Year Cohort Graduation- Student Groups

School	Econ							CTE
	F	M	Dis	ELL	SpEd	Migrant	Concentrators	
Churchill	86.1%	76.6%	75.0%	33.3%*	55.0%	66.7%	92.1%	
North	88.5%	75.3%	77.1%	66.7%*	54.3%	75.0%	91.0%	
Sheldon	91.6%	85.4%	76.5%	75.0%*	51.2%	100.0%	92.5%	
South	91.4%	91.3%	84.9%	100.0%*	63.0%	100.0%	92.6%	
DISTRICT RATE *	79.8%	69.4%	62.2%	53.3%	45.5%	80.0%	87.8%	
STATEWIDE RATE*	82.0%	75.6%	72.4%	55.8%	60.6%	75.0%	92.8%	

# About Our District

## Five Year Rates

In 2017-18, the 5-year graduation rate in Eugene School District 4J fell 2.0 percentage points from the prior year. While it is an overall loss, 5-year cohort graduation rates for 2017-18 represent a 1.9 percentage point increase from rates in 2013-2014.

Gains last year in the 5-year cohort graduation rate at Churchill and South Eugene (+2.5 and +2.1 percentage points, respectively) helped offset losses at both North Eugene and Sheldon (-4.1 and -2.1 percentage points, respectively). Combined with district Charter schools (Network and Twin Rivers), and rates of graduation from Eugene Education Options, the overall 4J District graduation rate fell to 77.1%, 2.0 percentage points lower than last year's rates.

Due to large gains at the state level in 5 year cohort graduation rates (84.6%, up 5.7% from last year), Eugene 4J's 5-Year Cohort Graduation Rate is now lower than the state average by 7.5 percentage points.

Table 1.1.3 4J High School Five-Year Cohort Graduation Rates – 2014–18

School	2014 (**)	2015	2016	2017	2018
Churchill High School	88.6%	88.3%	92.0%	88.8%	91.3%
North Eugene High School	83.3%	76.7%	82.4%	81.3%	77.2%
Sheldon High School	85.7%	90.1%	90.6%	93.4%	91.3%
South Eugene High School	88.6%	92.0%	93.9%	90.8%	92.9%
DISTRICT RATE *	75.2%	76.6%	78.9%	79.1%	77.1%
STATEWIDE RATE*	75.9%	76.5%	77.8%	78.9%	84.6%

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

\*\* In 2014 there was a change in the way graduation rates are computed.

## Completion

Students who earn an Adult High School Diploma, an Extended Diploma, or a GED are added to those students who are considered graduates (earned an Oregon Diploma, a Modified Diploma, or is participating in post-High School graduate courses) in the category of Completer Students.

## Four Year Rates

The 4-Year Cohort Completer Rate (which includes both regular graduates and alternative program graduates) was 81.2%, up 2.8 percentage points from last year's rate of 78.4%.

Table 1.2.1 4J High School 4-Year Cohort Completer Rates – 2014–18

School	2014	2015	2016	2017	2018
Churchill High School	84.7%	87.7%	83.0%	86.2%	83.1%
North Eugene High School	75.0%	78.3%	79.5%	75.8%	83.0%
Sheldon High School	88.3%	88.5%	88.6%	89.3%	89.2%
South Eugene High School	90.9%	90.1%	92.4%	89.0%	92.0%
DISTRICT RATE *	75.3%	76.3%	78.6%	78.4%	81.2%
STATEWIDE RATE*	72.0%	73.8%	74.8%	76.7%	82.5%

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



# About Our District

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## Five Year Rates

In 2017-18, Eugene 4J had 105 additional students who completed graduation alternative programs within 5 years. Both Churchill and Sheldon each had one student who earned an Extended Diploma and one alternative education program student who earned an Extended Diploma. 102 students earned GEDs -- two from Churchill, 60 from ECCO, 11 from North, four each from Sheldon and South, and 21 earned through alternative education programs.

The Eugene 4J 5-Year Cohort Completer Rate (which includes both regular 4- and 5-year graduates and 4- and 5-year alternative program graduates) was 84.2% (includes alternative and public charter schools in the district). This is still slightly below the state average of 84.6% but still 9 percentage points higher than 2013-14 with completer rates increasing in each of the last five years.

Table 1.2.2 4J High School 5-Year Cohort Completer Rates – 2014–18

School	2014	2015	2016	2017	2018
Churchill High School	88.6%	88.3%	92.0%	88.8%	92.3%
North Eugene High School	83.3%	76.7%	82.4%	81.3%	82.3%
Sheldon High School	85.7%	90.1%	90.5%	93.4%	92.8%
South Eugene High School	88.6%	92.0%	93.9%	90.8%	94.1%
DISTRICT RATE *	75.2%	76.6%	78.9%	79.1%	84.2%
STATEWIDE RATE*	82.2%	81.6%	83.2%	75.9%	84.6%

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



# About Our District

## **High School Dropout and Non-completers**

In Oregon, Dropout Rates are calculated based on students who are classified as Non-Completers. Non-Completers are students who are not considered Graduates within five years, who have not earned an Adult High School Diploma, Extended Diploma, or GED within five years, and who are no longer actively attending.

For the 2017-18 school year, the non-completer rate in Eugene School District 4J was 4.4%, 0.4 percentage points higher than the previous year but still 1.4 percentage points lower than 2012-13. North was the only district school to show a decrease in dropout rates (-1.3 percentage points), while Churchill, Sheldon, and South all showed small increases (0.2, 0.4 and 0.2 percentage points, respectively).

Because of gains in preventing dropouts state-wide and the simultaneous increase in Eugene 4J's dropout rates, Eugene 4J's dropout rate is significantly higher than the rest of the state of Oregon by +0.8 percentage points.

Table 1.3.1 4J High School Dropout Rates – 2013–18

School	2013 (**)	2014	2015	2016	2017	2018
Churchill High School	1.2%	0.9%	1.5%	2.8%	2.3%	2.5%
North Eugene High School	2.3%	2.1%	3.0%	3.2%	3.6%	2.3%
Sheldon High School	2.5%	1.9%	1.1%	1.3%	0.7%	1.1%
South Eugene High School	1.2%	0.9%	1.0%	1.7%	1.0%	1.2%
DISTRICT RATE*	5.8%	3.9%	5.2%	4.4%	4.0%	4.4%
STATEWIDE RATE*	4.0%	4.0%	4.3%	3.9%	3.9%	3.6%

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

\*\* In 2013 there was a change in the way dropout rates are computed

## **School Dropout by the Numbers**

Table 1.3.2 4J Fourth Year High School Dropout Numbers 2017-18

School	2018
Churchill High School	32
North Eugene High School	10
Sheldon High School	17
South Eugene High School	17
Other*	83
DISTRICT	159

\* Other District numbers include students in alternative education programs and placements

Table 1.3.3 4J Fifth Year High School Dropout Numbers 2017-18

School	2018
Churchill High School	19
North Eugene High School	32
Sheldon High School	14
South Eugene High School	16
Other*	105
DISTRICT	186

\* Other District numbers include students in alternative education programs and placements

# About Our District

## Student Achievement in the Oregon Assessment of Knowledge and Skills (OAKS)

The Every Student Succeeds Act requires that schools have a 95% testing participation rate not only school wide, but also for targeted at risk categories of students. In past years, under special dispensation from the US Department of Education, Oregon was permitted to only count those students who were assessed. This year was the first year that the State of Oregon, under federal requirements of the Every Student Succeeds Act, was required to take into account students who opted out of testing. Because 95% participation rate is necessary by Federal law, ODE allowed schools a 5% rate of non-testers. If the percentage of students not participating in testing exceeded that 5% opt-out rate, they were counted as “non-proficient” within school and district reporting. As a result, ODE report card results are significantly lower this year for schools with high opt-out rates and significantly lower for the district, as well. The impact of opt-out rates on Eugene 4J and its schools are shown in Table 2.1 below.

Table 2.1- 2018- Opt-Out Impact on School and District Proficiency Rates (Ranked Most Impact to Least Impact)

SCHOOL (IN MATH)	ENROLLMENT IN TESTING GRADES	PARTICIPATION RATE	OLD PROFICIENCY RATE	NEW PROFICIENCY RATE	DIFFERENCE
Village School	158	62.7	66.7	43.8	(22.9)
South Eugene High School	330	63.6	70.5	47.6	(22.9)
Sheldon High School	344	67.7	47.2	33.5	(13.7)
Spencer Butte Middle School	408	76.2	71.6	57.9	(13.7)
Roosevelt Middle School	577	77.6	67.2	55.5	(11.7)
Camas Ridge Community Elementary	222	75.7	54	43.3	(10.7)
Edison Elementary School	188	80.9	70.1	60.1	(10.0)
Arts and Technology Academy at Jefferson	404	77.7	33.3	27.4	(5.9)
Kelly Middle School	374	77.5	31.4	25.7	(5.7)
Adams Elementary School	230	87	56.5	51.7	(4.8)
Corridor Elementary School	124	85.5	44.8	40.2	(4.6)
Churchill High School	288	85.1	44.6	40.4	(4.2)
Eugene Education Options	57	42.1	10.5	6.3	(4.2)
Eugene SD 4J	9280	86.1	48.8	44.7	(4.1)
Network Charter School	43	76.7	20.7	16.7	(4.0)
Monroe Middle School	517	89.6	45.6	43.1	(2.5)
Family School	71	91.5	52.4	50.8	(1.6)
River Road/El Camino del Rio Elementary School	150	88	22	20.4	(1.6)
Howard Elementary School	254	89.8	28.8	27.2	(1.6)
Edgewood Community Elementary School	231	93.1	49.8	48.8	(1.0)
Cesar Chavez Elementary School	224	92	28.1	27.3	(0.8)
Kennedy Middle School	351	92.6	41.6	41.2	(0.4)
Madison Middle School	433	93.5	40.6	40.3	(0.3)
Buena Vista Elementary School	216	94.4	55.4	55.2	(0.2)







# Planning for the Future

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# Planning for the Future

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## Board of Directors Guiding Beliefs and Values

*Re-approved: October 3, 2018*

### ***District Mission***

- Do what's best for all 4J students
- Continue to learn and grow
- Respect and care about each other

In order to meet the District Mission Statement above, the Board has adopted the following guiding beliefs and values:

### ***Students***

- 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 a highly qualified, caring and diverse staff that reflects our student population and believe they are the key to meeting our goals for students.
- We believe in 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, that these expectations are critical to student success, and that we must hold ourselves and each other accountable for the achievement of all students.
- We believe that high quality instruction is integral to student success and best achieved by providing strong instructional leadership, targeted professional development, and system-wide accountability and support for student growth.

### ***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 community partnerships and 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.

# Planning for the Future

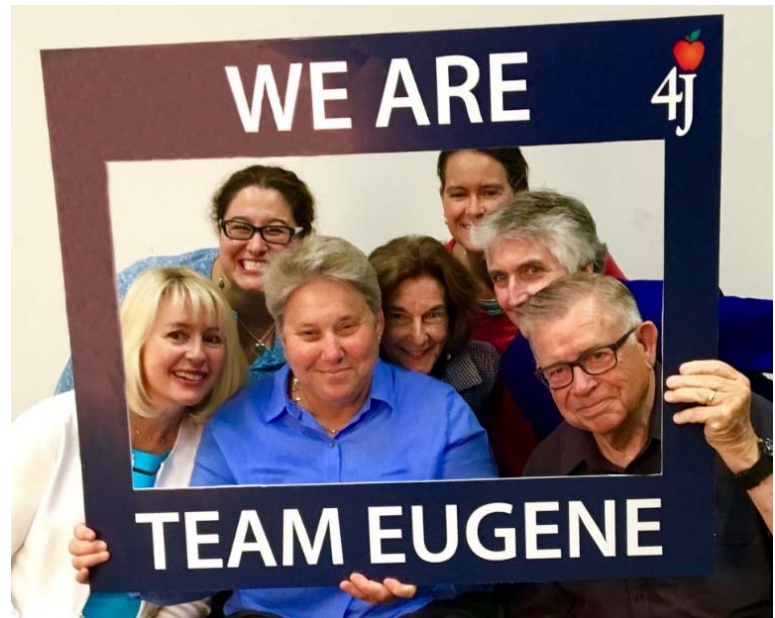
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## Board Goals

*Adopted: October 5, 2016*

*Excellence, equity and choice* are the core values that have shaped the board's direction and actions since 2000.

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 every student has equitable access and opportunity. While our district has many strengths and successes to build on, we also must improve to make this vision a reality. In our current system, inequities exist among schools in terms of their ability to address students' educational needs. These inequities affect student performance and contribute to an opportunity gap.



These goals help us focus our efforts where improvement is most needed. They do not describe every effort we are dedicated to doing. Although not all programs and services are specifically addressed in these goals, we are committed to providing a comprehensive education that meets the needs of each student.

These Board 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, the superintendent will develop superintendent, department, and school-level outcome goals that will help achieve key results and will be listed in an area of superintendent responsibility in the superintendent's evaluation process. When the superintendent succeeds, the Board succeeds.

### ***I. STUDENT ACHIEVEMENT***

#### ***Goal: Increase achievement for every student and close the achievement gap.***

The board is committed to ensuring that every student graduates and is college and career ready. Every school must improve teaching and learning with a focus on the Common Core State Standards. Our expectation is that every student will make at least one year of academic growth in each school year. All staff shall provide the support needed to actively engage students in their learning. Some schools will require additional resources to achieve district and state academic goals and close the achievement gap.

This goal aligns with the Superintendent's Area of Responsibility 1-Student Achievement

# Planning for the Future

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## **II. STAFF CAPACITY BUILDING**

**Goal:** *Build our staff capacity to perform at a high level.*

Staff capacity to deliver high quality instruction is a key lever to student success. Collaborative, data-informed decision-making processes, proficiency in culturally responsive practices, and continued systemic professional development are essential to our success as a school district.

This goal aligns with the Superintendent's Area of Responsibility 2-Staff Capacity Building

## **III. 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 within a sustainable budget. The district must also respond to regional enrollment patterns, a student population with more diverse needs, uncertain revenue streams and escalating costs.

This goal aligns with the Superintendent's Area of Responsibility 3-Stewardship of District Resources

## **IV. COMMUNITY ENGAGEMENT**

**Goal:** *Engage students, families, staff, the community, 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 students, families, staff, the community, and other governmental agencies, and engage these stakeholders in supporting our students and schools.

The District will engage in a comprehensive Community Engagement Process to be completed by November 2016.

This goal aligns with the Superintendent's Area of Responsibility 4-Stakeholder Engagement



# Planning for the Future

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## Strategic Planning Process for Eugene School District 4J

### 4J Vision 20/20 Strategic Plan

#### Overview

Eugene School District 4J is looking to the future with 4J Vision 20/20. The district has engaged the community in a strategic visioning and planning process to develop a roadmap for the next few years, a 3- to 5-year guiding plan for the Eugene School District 4J.

The goal of the process was to develop a shared vision and plan for the future of our schools and the future success of every student. The plan was designed to reflect what our community wants our school system to look like and where the district's limited resources should be targeted to best support student success.

**VISION:**  
Every student connected  
to community and  
empowered to succeed



#### **Vision: Every Student Connected to Community and Empowered to Succeed.**

- **Goal I:** Educational Excellence with Equitable Access and Outcomes for Every Student
- **Goal II:** Multiple Pathways to Student Success
- **Goal III:** Communication and Connection with Community
- **Goal IV:** Diverse World-Class Workforce
- **Goal V:** Stable, Sustainable Stewardship

# Planning for the Future

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## Strategic Plan Framework

Approved: January 11, 2017

**Educational excellence  
with equitable  
access and outcomes**

**VISION** 20/20 **Goal** **1**

*Provide all students with a high-quality, well-rounded educational experience that is rigorous, culturally responsive, healthful and engaging.*

***Objective 1: Support student learning with rigorous, relevant, consistent curriculum and clear expectations for teaching and learning***

**We will...**

- Articulate curriculum and coursework between levels.
- Adopt updated curriculum aligned to state standards using an approved process.

***Objective 2: Provide instructional supports and systems to meet the needs of all students.***

**We will...**

- Implement full schedules for 10th graders.
- Develop staff capacity to provide culturally responsive instruction.
- Support grade-level transitions.

***Objective 3: Support struggling learners with interventions, resources and training.***

**We will...**

- Expand multi-tiered system of academic interventions.
- Implement attendance intervention system.
- Strengthen behavioral intervention system.

***Objective 4: Streamline assessment system to provide effective, efficient, meaningful assessments to inform instruction and maximize time for learning.***

**We will...**

- Conduct an audit of currently used assessments and their purpose, parameters, frequency, cost and time impact.
- Develop and undertake an assessment adoption process.

# Planning for the Future

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- Align and articulate assessments used across the system, and reduce the number of assessments where possible.
- Provide professional development on assessment use.
- Ensure that working professional learning communities review and interpret data to guide student learning.

## ***Goal I & II Key Performance Indicators:***

- *Graduation & completion rates (4 & 5 year)*
- *40-40-20 progress (postsecondary success indicators)*
- *Suspension & expulsion rates*
- *Attendance data*
- *3rd grade reading*
- *9th grade on track to graduate*
- *Opportunity and achievement gaps in all indicators*

# Planning for the Future

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## Multiple pathways to student success



*Provide multiple pathways to student success, including instructional and career pathways to engage all students for post-graduate readiness.*

***Objective 1: Provide rigorous academic programs in both neighborhood and alternative (magnet) schools.***

**We will...**

- Improve articulation of immersion programs.
- Investigate the potential for expansion of immersion programs.
- Expand accelerated learning opportunities.
- Pilot the expansion of AVID to the elementary level.

***Objective 2: Provide equitable educational opportunities at all comprehensive secondary schools.***

**We will...**

- *Develop a visioning process for the distinct district regions, beginning with the North Eugene region.*
- *Review and potentially recommend changes regarding the current common secondary schedule.*
- *Review the school choice process.*

***Objective 3: Provide strong and varied career and technical education programs.***

**We will...**

- Review existing career and technical education programs.
- Create connections among existing 4J programs.
- Deepen community and industry relationships.
- Connect with city, county, state and other resources to expand opportunities.
- Develop plan to expand and articulate career and technical education programs in all high schools.

***Objective 4: Support student engagement in alternative educational settings.***

**We will...**

- Review alternative education programs and recommend program changes and additions.
- Explore options for providing middle school alternative programs.
- Develop a framework for online learning.



# Planning for the Future

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## Communication and connection with community

VISION 20/20 Goal **3**

*Foster proactive and positive communication, engagement and partnerships with stakeholders.*

***Objective 1: Implement a comprehensive communication strategy that provides timely, family centered, two-way communication.***

**We will...**

- Develop and implement a comprehensive communications plan.
- Develop and implement an annual communications calendar.
- Increase output of timely communication about processes, activities and events.
- Design engagement strategies into major initiatives.
- Expand outreach to under-engaged communities.

***Objective 2: Strengthen connections between our schools and our community.***

**We will...**

- Develop and support partnerships with community organizations and businesses.
- Provide multiple school communication platforms and pathways.
- Provide opportunities for community engagement.

***Objective 3: Support active school–family communication and engagement.***

**We will...**

- Establish a baseline standard for school communications.
- Provide consistent communication resources to schools.
- Provide clear and timely school–family communication.
- Improve customer service to enhance parent experience.

***Objective 4: Provide multiple pathways to engagement.***

**We will...**

- Share important information through multiple channels to meet diverse needs.
- Provide opportunities for two-way communication.
- Increase targeted outreach to under-engaged communities.
- Communicate effectively with families in their home language.

# Planning for the Future

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**Diverse,  
world-class  
workforce**

**VISION** 20/20 **Goal** **4**

*Ensure that every classroom has a high-quality, effective teacher, supported by high quality, effective administrators and support staff.*

***Objective 1: Attract, hire and retain high-quality, passionate and diverse staff.***

**We will...**

- Strengthen collaboration with colleges to develop hiring plans for pre-service candidates.
- Develop in-district programs to provide avenues to diversify the workforce (EAs, students, mentoring, leadership development).

***Objective 2: Elevate the professional capacity of our workforce to meet the needs of today's learners.***

**We will...**

- Develop and implement a mentoring program for new teachers and administrators.
- Develop and implement a coherent professional development plan for all staff.

***Goal III & IV Key Performance Indicators:***

- *Communication output and outcome met*
- *Community satisfaction with district communication, engagement and transparency (survey)*
- *Parent satisfaction with school communication, engagement and transparency (survey)*
- *Staff retention rates*
- *Staff diversity compared with student diversity*

# Planning for the Future

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**Stable,  
sustainable  
stewardship**

**VISION** 20/20 **Goal** **5**

*Provide effective, efficient, and equitable stewardship of district resources to best support our instructional mission.*

***Objective 1: Optimize efficiencies and improve effectiveness.***

**We will...**

- Audit internal and external systems and recommend improvements.
- Articulate district systems to ensure effectiveness and efficiency.
- Integrate and improve data reporting, automation, and data quality across processes and systems.
- Restructure district departments to provide more efficient support of schools.

***Objective 2: Provide transparent, accountable financial management.***

**We will...**

- Provide comprehensive financial and accountability information that is easy to locate and understand.
- Present budget overview in clear, consistent, plain language that is accessible by a layperson.
- Integrate all sources of income and how those sources are spent within the school district.

***Objective 3: Allocate resources in an equitable manner to meet every student's needs.***

**We will...**

- Review how resources are allocated to schools based on enrollment and needs index.
- Provide resources to reduce class sizes where possible, with attention to student need levels.

***Objective 4: Develop a sustainable budget aligned to district goals, strategies and objectives.***

**We will...**

- Prioritize budget additions and reductions to align with district goals.
- Develop long-range funding plans to reduce class sizes, restore specialists, update curriculum and technology, continue to provide a full school year, and other priorities.
- Utilize master plans and replacement schedules to inform priorities.
- Develop processes to review funded systems, processes and programs and determine whether spending should continue, expand, reduce or halt.
- Maintain appropriate reserve levels.

# Planning for the Future

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***Objective 5: Provide safe, secure, sustainable learning spaces that meet educational needs.***

**We will...**

- Complete a demographic study to analyze future student enrollment patterns.
- Update the long-range facilities plan for future construction priorities.
- Seek direction from the board, budget and bond committees on a potential future construction bond.
- Complete construction priorities on-time and on-budget.

***Objective 6: Optimize technology to meet instructional and operational needs.***

**We will...**

- Develop a long-range technology plan with a stable and secure platform and standards aligned to curriculum framework.
- Integrate technology into curriculum and instruction in a coherent, articulated manner.
- Promote technology through our organizational structure.
- Expand technology infrastructure to ensure all district sites have equitable access to technology.

***Goal V Key Performance Indicators:***

- *Reserve levels (per board policy)*
- *Class sizes and staffing ratios*
- *Access and use of technology devices*
- *District progress on long-range facilities plan*

# Planning for the Future

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Building the Budget 4J 

# Building the Budget

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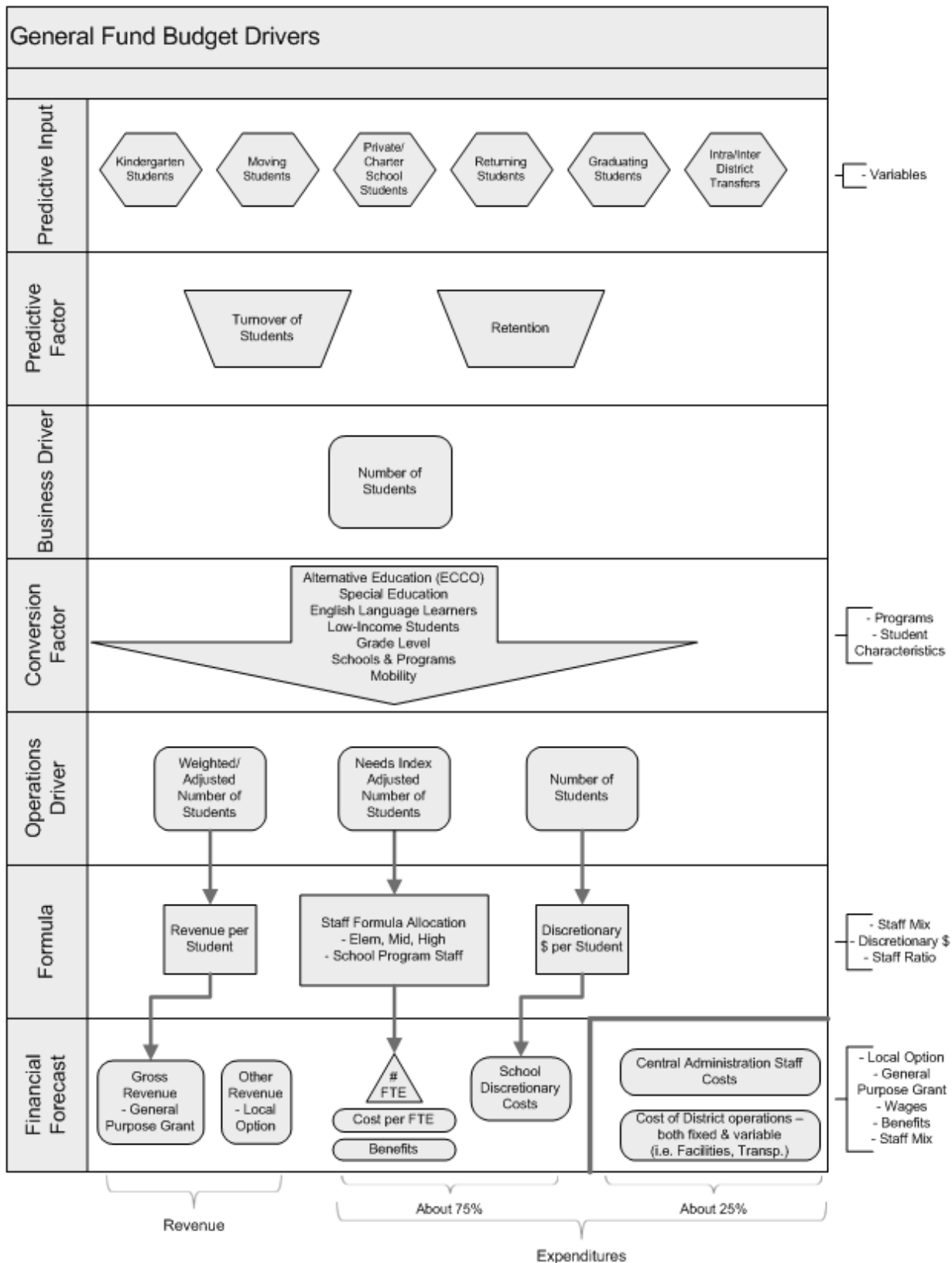
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# Building the Budget

## Budget Drivers

The following chart describes the key drivers of the District's budget.



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## Requirements for Budget Development

### **Oregon Budget Law**

The budget is a financial plan that estimates the cost to operate District schools, departments and programs for the next fiscal year. Board Policy DB directs the process by which the District prepares its annual budget to be in accordance with provisions of Oregon Local Budget Law ([ORS 294](#)), which provides standard procedures for the preparation, presentation, administration and appraisal of budgets for Oregon municipalities. The law mandates public involvement in budget preparation, public exposure and discussion of the budget, and controls over the expenditure of public funds. The law also requires that the budget be balanced; that is, projected resources must equal projected requirements in each fund.

### ***Basis of Budgeting and Accounting***

The budget was developed in accordance with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. Governmental fund revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. This is the same basis of accounting used in the District’s audited governmental fund financial statements. 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 and fiduciary fund types; the District uses three such funds – the Insurance Reserve Fund, the Postemployment Benefits Fund and the Private-Purpose Trust Fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

All the District’s funds are appropriated through Board resolution at the conclusion of the budget process. All the funds included in the budget are included in the applicable year’s audited financial statements.

### ***The Budget Process***

Budget preparation takes several months and involves both school-based and central department staff. A flowchart identifying the steps involved in the budget process is provided following this section.

The District’s Budget Committee includes all seven elected members of the School Board and seven community members appointed by the Board to three-year terms of service. The Budget Committee typically meets in January to receive enrollment and financial projections, and to give feedback to the Superintendent on the development of the proposed budget. To address special circumstances, meetings may also be held in February and March. The Budget Committee meeting to review the proposed budget is generally held in late April or early May. Prior to presenting the proposed budget, the District must publish a notice of the meeting once in the local newspaper, five to 30 days before the meeting date, and post the notice on the District’s website at least ten days before the meeting date.

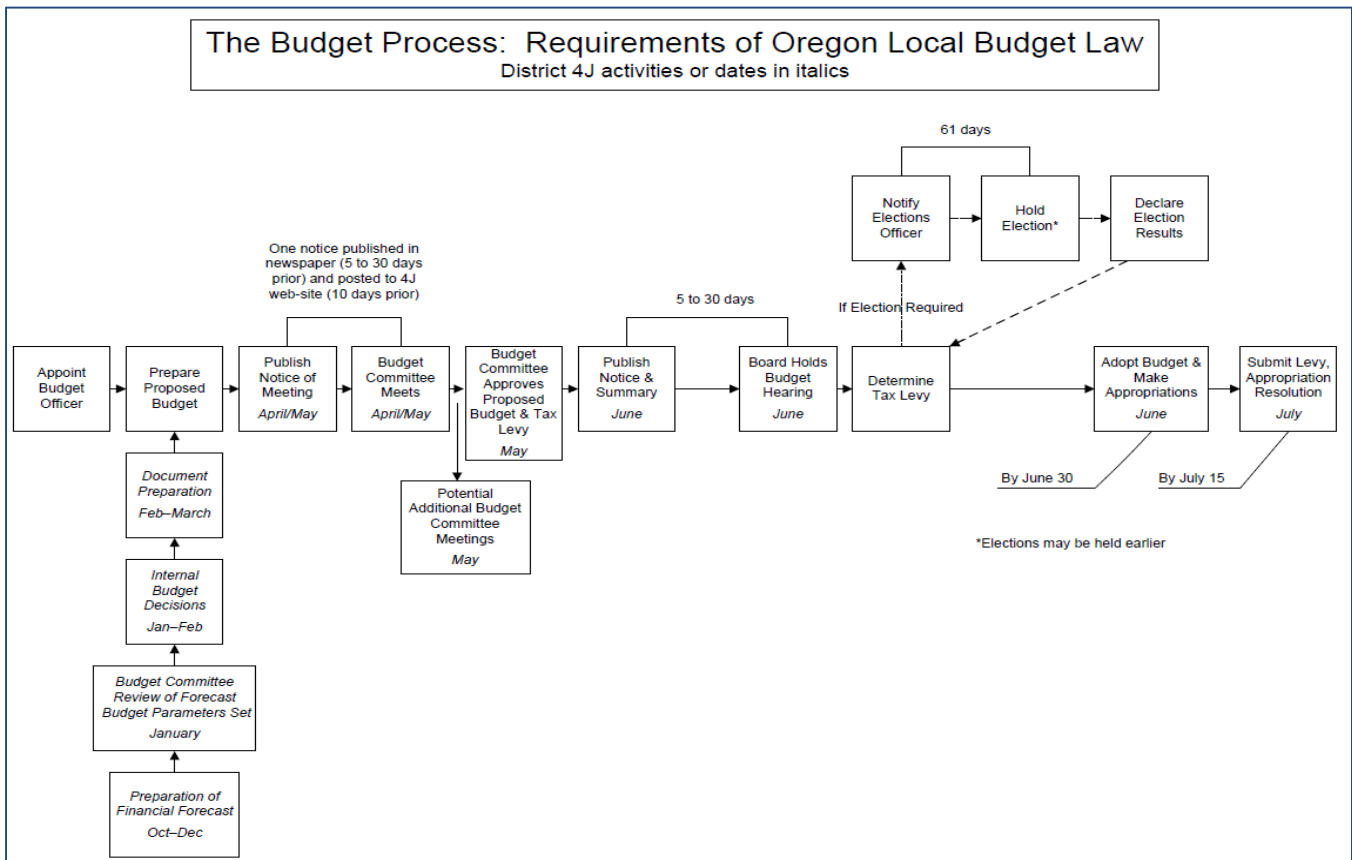
# Building the Budget

Once the budget document is given to the Budget Committee, community members may access the information on the District’s website at [www.4j.lane.edu/finance/docs](http://www.4j.lane.edu/finance/docs).

At an April or May Budget Committee meeting, 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 for submission to the School Board. The Budget Committee also declares tax rates for the next year and approves the Debt Service Levy. The Committee may meet as many times as needed to complete their work.

The budget, tax rates and Debt Service Levy approved by the Budget Committee are then forwarded to the School Board for adoption in June. A public hearing must be conducted at the meeting where the budget is presented as an item for future action. Notice of the public hearing and a summary of the budget must be published once in the local newspaper five to 30 days before the hearing. The notice indicates where the complete budget document is available for inspection.

After the hearing, the Board can change the budget, tax rates or levy approved by the Budget Committee. However, if taxes needed to balance the budget are increased by any amount beyond the level approved by the Budget Committee or expenditures in any fund are increased by ten percent or more, the amended budget summary must be republished and another budget hearing held. After the budget hearing and before June 30th, the Board must adopt the budget, make appropriations, and impose and categorize each tax rate and levy.





# Building the Budget

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## ***Supplemental Budgets***

If the 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 Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than ten percent of the annual budget of the fund being adjusted. If the expenditures exceed ten percent, the Board must publish the supplemental budget and hold a special hearing.

## ***Budget Calendar***

Board meeting: Appoint new Budget Committee members	December 19, 2018
Budget Committee meeting: Presentation of five year financial forecast, introduce new members, elect officers and set meeting schedule	January 28, 2019
Budget Committee meeting: Hold discussion and receive public comment	April 1, 2019
Publish notice of Budget Committee meeting on district's website at least 10 days before the meeting	April 16, 2019
Publish notice of Budget Committee meeting in newspaper 5-30 days before the meeting	April 22, 2019
Budget Committee meeting: Receive Superintendent's 2019-20 budget message and proposed budget, hold discussion and receive public comment	April 29, 2019
Budget Committee meeting: (Tentative) Hold discussion and receive public comment	May 13, 2019
Budget Committee meeting: Approve Superintendent's 2019-20 proposed budget and declare tax rates and debt service levy	May 20, 2019
Publish notice of budget hearing 5 to 30 days before the hearing	May 22, 2019
Board meeting: Hold budget hearing	June 5, 2019
Board meeting: Enact resolutions to adopt budget, make appropriations, and impose and categorize taxes	June 19, 2019
Submit tax certification documents to assessor	July 15, 2019
Submit copy of complete budget document to county clerks	September 15, 2019

# Building the Budget

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## District Policies and Practices

### ***School Board Policy, Section D: Fiscal Management***

Key policies related to fiscal management adopted by the Board are presented below. Additional policies may be viewed at: [www.4j.lane.edu/board/policies](http://www.4j.lane.edu/board/policies).

#### **DB. Budget**

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose, and the proposed means of financing the estimated expenditures. The district may provide that the budget and budget documents be prepared on an annual or biennial basis consistent with the district's strategic plan.

The district budget will be prepared in compliance with Local Budget Law, federal and state laws and regulations, and locally adopted procedures.

The fiscal year will extend from July 1 to June 30 inclusive.

The chief financial officer will be designated as budget officer and will prepare the budget document.

#### **DD. Grant Funding Proposals and Applications**

The district may pursue federal, state or private grants or other such funds that will assist the district in meeting adopted Board and district goals.

The Board authorizes the superintendent to establish rules and procedures for the administration of grant funding proposals and applications.

All proposals and applications must be approved by the district before submission. New grant opportunities requiring an ongoing commitment of district resources beyond the grant funding period or current district resource commitments (staff time, matching funds) must be approved by the superintendent and the Board.

The superintendent and the Board reserve the right to reject funds associated with any grant which has not been approved, or when grant terms and conditions place an unreasonable or financial burden on the district.

The Board shall, before an acceptance of such funds, consider the district's obligations, expectations or encumbrances when the grant ceases.

#### **DI. Financial Management Policies**

##### *Resource Planning and Allocation Policies*

1. On a semiannual basis the district forecasts General Fund resources and operational requirements over a rolling five year period. Annually, as part of the budgeting process for the district, the Superintendent presents the most recent forecast to the budget committee and Board for review and consideration. This forecast highlights resource and requirement considerations that will inform the

# Building the Budget

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development of the superintendent's proposed budget for the following year and for their financial planning activities.

2. The superintendent's proposed budget will build off of the General Fund five-year forecast presented to the budget committee and Board, incorporate operating and capital budgets managed through other funds, and respond to current district goals and policies and other long-range plans and needs of the district.
3. Operating and capital budgets will be proposed by the superintendent and approved by the budget committee consistent with the following criteria:
  - i. The physical safety of students and employees;
  - ii. Instructional services that meet the needs of all students;
  - iii. Support services to efficiently manage the human, financial, capital, facility and information resources of the district;
  - iv. 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.
4. The district's education program must be responsive to enrollment changes and 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 staffing adjustments, new programs under development, and research and development.
5. Depending on the needs and resource of the district, reserve funds may be established and continually funded to address the replacement of technology, capital assets and curriculum. The superintendent will recommend funding levels and mechanisms for each established fund as part of the annual budget process.

## *Accounting and Financial Practices Policies*

1. The district will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) adopted by the Government Accounting Standards Board (GASB), the Program Budgeting and Accounting Manual issued by the Oregon Department of Education and Oregon local budget law. A Comprehensive Annual Financial Report (CAFR) will be issued by the district no later than December 31<sup>st</sup> of each year.
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. Reserve Funds

The Board may establish one or more reserve funds to hold moneys to be accumulated and expended for the purpose of financing the cost of any service, project, property or equipment. The Board shall review established reserve funds annually and determine whether the fund will be continued or abolished, as part of the budget process.
4. Contingency Funds

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The Board requires each fund to 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.

A contingency appropriation is typically used to address unexpected one-time program costs, new program or legislative requirements not known at the time of budget adoption and emergency situations. Funding for programs or operations that require ongoing support will be addressed during the budget development process for the next year.

The Board must approve all actions to reduce, increase or re-appropriate a contingency appropriation based on the needs of the district. The Board's authority is limited to the currently adopted budget and the budget for the following fiscal year.

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.

## 5. General Fund Balance

### a. Purpose

The purpose of this policy is to establish a key element of the financial stability of the district by setting guidelines for the General Fund balance. The district will maintain a minimum ending fund balance in the General Fund in order to provide stable services and employment and to offset cyclical or unforeseen variations in revenues and expenditures without borrowing. The minimum ending fund balance also provides cash flow liquidity for the district's general operations.

### b. Definitions

Fund balance is defined as the excess of assets of a fund over its liabilities and reserves.

### c. Budget

As a part of the budget process, the district will project general fund operating revenues and ending fund balances for the ensuing four fiscal years in its General Fund financial forecast.

The budgeted unappropriated ending fund balance (UEFB) may not be spent or appropriated during the fiscal year in which it is budgeted.

### d. Minimum

The district will maintain a minimum General Fund ending fund balance of five percent of current year annual operating revenues excluding transfers between funds. The fund balance takes into consideration revenue and expenditure volatility and other district needs. The minimum ending fund balance is comprised of the General Fund UEFB plus two-thirds of the contingency for the ensuing year.

### e. Exceptions

The Board may approve a temporary reduction in the General Fund minimum ending fund balance during the budget process, along with a plan to rebuild the ending fund balance to the targeted five percent level within five years. The superintendent will update the Board on the financial condition of the district and present the Board with financial options and a timeline to replenish the fund balance. Should the ending fund balance exceed the five percent target, a plan for one-time use of the additional amount may be considered by the Board.

# Building the Budget

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f. Breach

The superintendent will advise the Board if at any time the General Fund ending fund balance unexpectedly falls below or is projected to fall below the targeted five percent. If during any fiscal year district revenues are projected to be less than anticipated, the Superintendent and Board will review expenditures, transfers, and the projected ending fund balance for possible mid-year adjustment through resolution or a supplemental budget. The Board may decide to use a portion of the projected ending fund balance maintained within the General Fund contingency to stabilize services. When such a determination is made, the Board will adopt a plan to rebuild the ending fund balance to the five percent targeted level within five years.

g. 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.

h. Reporting Fund Balances in accordance with GASB Standards

This policy establishes the procedures for reporting funds balances in the financial statements. Certain commitments and assignments of fund balance help ensure that there will be adequate financial resources to protect the district against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs Financial Services to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Standards.

There are five separate components of fund balance, each of which identify the extent to which the district is bound to honor constraints on the specific purpose for which amounts may be spent.

- (1) Nonspendable (including but not limited to inventory and prepaid expenditures);
- (2) Restricted (externally restricted);
- (3) Committed (self-imposed limitations set in place by resolution of the Board);
- (4) Assigned (intent for specific use);
- (5) Unassigned (available for any purpose).

The Board established order in which fund balances will be spent when multiple fund balance types are available for a specific purpose is committed, assigned, and lastly unassigned. The superintendent or designee shall establish and maintain procedures for determining if resources would meet the definition of assigned.

The Board, as the district's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the Board removes or changes the specific use through the same type of formal action taken to establish the commitment.

Amounts that are constrained by the district's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the superintendent for the purpose of reporting these amounts in the annual financial statements.



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6. Excess one-time funds may be available for capital, equipment, curriculum adoptions, 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 with approval of the Board. As a last resort, the district will borrow externally to provide for cash requirements.
8. The district may recover the indirect costs associated with the operation of grant 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 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:
  - i. The cost of the use to the district;
  - ii. The ability of the user to pay for the service or activity;
  - iii. The degree to which the activity supports or detracts from the educational mission of the district;
  - iv. Whether the use is by a private organization or individual or by another public entity; and
  - v. The comparable fees charged by other public or private organizations.
3. 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 activities or 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 improvement program (CIP) will reflect long-range plans and policies, adopted land-use requirements, and growth

# Building the Budget

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projections. The staff and public will be involved in developing the capital improvement plan. The plan document will include estimates of known major capital needs extending beyond five years.

6. The CIP will estimate the changes in operating costs resulting from the improvements in facilities.

## *Intergovernmental Revenue Policies*

The district may use bond resources or 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.

## *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 asset purchases, curriculum adoptions, and capital construction and 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 Oregon debt issuance laws, Internal Revenue Service (IRS) regulations established by the federal government, all bond covenants and with related Board policies.
5. The district will follow state law, local investment guidelines and the district's investment policy and related administrative rule when investing the proceeds of any bond issuance.

## *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 budget and will be informed by the General Fund 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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## **DID. Inventory and Control of Capital Assets**

The district will maintain an inventory of all fixed assets in accordance with governmental accounting standards. The purpose of the inventory will be to protect the district against losses that would significantly affect the district's students, staff, property, budget or ability of the district to fulfill its stewardship responsibilities. The inventory also satisfies financial and insurance reporting requirements. The district's inventory will be updated annually to include property newly purchased and disposed.

Capital assets include all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the Program Budget and Accounting Manual, published by the Oregon Department of Education. To be classified as a capital asset an item must also have an initial useful life extending beyond a single reporting period (essentially 1 year) and must satisfy the definition of a capital asset as defined within governmental accounting standards (GASB).

Federal law requires a physical inventory of federally-funded assets at least once every two years. These assets shall be accounted for following guidelines issued by the Oregon Department of Education. Grant managers and others charged with responsibility for federally-funded assets will report lost, damaged or stolen capital assets to the district's risk management and grant oversight staff for corrective action when necessary.

Attractive assets are defined as non-capital assets that are subject to an increased risk of theft because they are valuable, small enough to be removed from district facilities without detection and readily sold or traded in secondary markets. Attractive assets include, but are not limited to, computers and computer equipment, ipads, tablets, cell phones, projectors, musical instruments, communication devices, and other items that are movable and valuable. The district will maintain an inventory of attractive assets on an ongoing basis. Lost, damaged or stolen items will be reported to the district's risk management staff.

Capital assets that are missing or damaged because they have been lost or stolen must be reported to Risk Management within 24 hours or as soon as practically possible if reasons for a delay exist. Missing or damaged assets will be removed from district property records during the annual update, and replacement assets will be recorded.

Attractive assets such as computer equipment may be removed from district premises when used in the performance of district duties and activities.

The superintendent shall establish criteria for a system of accountability and control of capital assets in rules or procedures.

# Building the Budget

## General Fund Resources

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

## State School Fund

In 1991, the State School Fund (SSF) was created by the Oregon Legislature to distribute state funding to school districts. A formula was developed with the goal of providing a base level of funding to all school districts, with funds allocated on a per-student basis. This base level of funding is “weighted” to provide additional resources to address the unique student population of each district, and adjusted to reflect each district’s cost structure.

The State School Fund formula takes into account two funding sources in the calculation of K-12 school and Education Service District funding: the Oregon State Legislature’s biennial appropriation for K-12 education and projected local revenue available to fund education. Both of these resources are heavily dependent on tax collections, which can fluctuate significantly depending on economic factors. Funding can also be impacted by legislative actions, investment returns, and changes in the student population at the state or local level. As a result, the level of funding provided to each school district by the State School Fund will fluctuate from year to year and also throughout each year.

The District’s State School Fund budget is built on the Joint Committee on Ways and Means Co-Chairs’ budget with the assumption that the state K-12 appropriation for the 2019-21 biennium will be \$8.87 billion. As this is the first year of the biennium, 49% of the estimated K-12 budget to be approved for the 2019-21 biennium will be available.

Funding Source	State Budget	State Budget	\$ Per Pupil (ADMw) (Total Formula Revenue)		
	2017-19 Biennium	2019-21 Biennium	2017-18	2018-19	2019-20
State School Fund	\$8.2 billion	\$8.87 billion	\$8,020	\$8,207	\$8,529

The process of calculating the District’s state funding level begins with a projection of student enrollment for the coming school year. The District’s Director of Research and Planning projects enrollment by school and grade level based on various factors including current enrollment, birth rates, and historic trends. This projection is adjusted by expected student attendance levels to establish a resident average daily membership (ADM<sub>r</sub>) for the coming year.

The State School Funding model adds additional weights for the following student populations:

- Students in English as a Second Language (ESL) programs
- Students in pregnant and parenting programs
- Students with an Individualized Education Plan (IEP)
- Students in poverty
- Students in foster care and neglected/delinquent students

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The weighted average daily membership (ADMw) for the coming year is compared to the current year's ADMw. State statute permits SSF funding to be based on current year or projected ADMw, whichever is higher. For districts with declining enrollment, this option delays funding decreases by one year and provides the district with time to make more thoughtful adjustments to its instructional programs and infrastructure.

The selected ADMw is then multiplied against the District's General Purpose Grant per ADMw amount, which is provided by the Oregon Department of Education (ODE). ODE uses a formula established by statute to calculate a statewide General Purpose Grant per ADMw amount based on the biennial budget approved by the Oregon Legislature for K-12 schools and education service districts and the projected level of local funding for education. This base level of support is then adjusted for each district to reflect that district's average teacher experience relative to the state average teacher experience. As a result, individual district General Purpose Grant amounts may be more or less than the statewide amount depending on the tenure of district teaching staff.

To complete the calculation of Total Formula Revenue, which includes the General Purpose Grant total calculated above, the District must also calculate reimbursable transportation expenditures. The SSF formula includes a transportation grant to reimburse a portion of the costs of transporting students to and from school. This grant will reimburse the District for 70% of all eligible transportation expenditures.

Total Formula Revenue represents funding from two sources – the biennial state budget for K-12 education and local revenue available to fund education. Local property taxes, Common School Fund payments and County School Fund payments are deducted from formula revenue to determine the State School Fund grant paid to a district from the biennial state budget. Each of these local revenue sources are discussed below.

The District also receives funding through the High Cost Disability Grant, which is part of the State School Fund process. This grant provides additional support for students with disabilities who require services that cost over \$30,000 a year.

With current and prior years' property taxes, the following revenues are defined as local revenues under the State School Fund formula and impact state funding levels:

## ***Common School Fund***

Oregon receives income from lands granted by the federal government to the state 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. Other sources of income for the Common School Fund include investment earnings on unclaimed property balances held in trust by the state, and a portion of the proceeds from the sale of federal lands.

The Common School Fund value at the end of calendar year 2018 was estimated at \$1.69 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. The ODE provides the District with a preliminary estimate of Common School Fund payments for the coming year for use in the budget development process, and updates this estimate throughout the year. In fiscal year 2019, the Department of State Lands will make a new Common School Fund distribution to the Public Employees Retirement System (PERS) of \$11.5



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million to provide funding for state school districts' unfunded liability fund per Senate Bill (SB) 1566 that became law during the 79<sup>th</sup> Oregon Legislative Assembly–2018 Regular Session.

## ***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 develops a preliminary estimate of payments for the coming year for use in the budget development process, and updates this estimate throughout the year.

## ***Operating Levy***

Under Measure 50, District property taxes are based on a permanent tax rate of \$4.7485 per \$1,000 of assessed value, applied to the value of real and personal property located within District boundaries. In 1997–98, assessed values were rolled back to 1995–96 values less 10%, reducing the District's tax base by about 13%. Future increases in assessed value are limited to 3% per year; however, there are exceptions such as the value of new construction.

The estimate of property tax revenue for the coming year begins with an assumption of the assessed value of real and personal property located within the District. For 2019-20, growth in assessed value is estimated at 3% over 2018-19 values. This amount is multiplied against the permanent tax rate to determine the base level of tax revenue available to the District. The base tax level is then adjusted for "compression" – a situation where the full tax rate cannot be assessed due to Measure 5 tax limits. For 2019-20 the compression loss is estimated at 0.72% of the base tax level.

Based on prior year tax collections, the District expects to collect approximately 95.0% of imposed taxes in the year they are due. Taxes not collected in the year in which they were imposed are collected in subsequent years. It is estimated that approximately 32% of uncollected prior years' property taxes will be received in 2019-20.

Other tax revenues include interest and penalties related to delinquent taxes, and other miscellaneous local government tax collections. The District estimates these revenues based on prior year collections.

## ***Local Option 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 in 2008-09) per student, 20% of state resources, or the difference in taxes under Measure 5 and Measure 50, whichever is smallest. Levies may be approved for up to five years for operations and ten years for capital purchases and construction. Proceeds are excluded from the State School Fund formula.

In May 2000, District voters approved a five-year local option levy of \$1.50 per \$1,000 of assessed property value to assist with operations. Since the passage of Measure 5 in 1990, this was the first opportunity for District voters to increase school operating funds above the State School Fund formula. Voters renewed the local option in November 2004, 2008 and 2014. The current levy will expire in fiscal year 2019-20 if not renewed.

The estimate of local option levy tax revenue for the coming year begins with an assumption of the assessed value of real and personal property located within the District subject to the local option levy. For 2019-20, growth in assessed value is estimated at 2.0% over 2018-19 values. This amount is multiplied against the local

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option tax rate to determine the base level of tax revenue available to the District. The base tax level is then adjusted for “compression” – a situation in which the gap between real market value and assessed value is not sufficient to generate the full \$1.50 per \$1,000 tax rate and the taxes paid are only a part of the tax rate imposed. On one hand, if assessed value and real market value are the same for a particular property, local option taxes are at their lowest amount (most compressed). On the other hand, if the assessed value is well below the real market value, the full \$1.50 rate is due (no compression). Most taxpayers are paying less than the full rate. For 2019-20 the compression loss is estimated at 26.1% of the base tax level. The final amount represents the imposed local option tax level for the coming year.

Based on prior year tax collections, the District expects to collect approximately 95.0% of imposed taxes in the year they are due. Taxes not collected in the year in which they were imposed are collected in subsequent years. It is estimated that approximately 26.0% of uncollected prior years’ property taxes will be received in 2019-20.

Other tax revenues include interest and penalties related to delinquent taxes. The District estimates these revenues based on prior year collections.

## ***Debt Service Levy***

The debt service levy funds principal and interest payments on long-term general obligation debt. Amounts received from this levy are held in the Debt Service Fund. Total requirements are the amount of principal and interest due during the fiscal year.

Total resources are current year taxes, prior year taxes, interest, federal subsidy revenue, and net working capital. Prior year taxes, interest, and federal subsidy revenue are all estimated based on what has been received in prior years and what the District expects to receive in the budget year. Net working capital is based on an estimate of what the prior year’s unappropriated ending fund balance is expected to be. Current year taxes are the remaining revenue required to meet the District’s payment obligations.

The amount certified for the debt service levy is the total revenue required for current year taxes, plus an estimate of uncollected tax. The 2019-20 budget assumes a collection rate of 95.0%. The estimate of uncollected tax is added to the total levy to ensure that the District collects enough to meet its debt service obligations.

The total certified levy is divided by assessed value (3.0% higher than 2018-19 assessed value) and multiplied by 1,000 to get the dollar tax rate. For 2019-20, the projected tax rate is \$2.260.

For more details on debt service obligations refer to the Debt Service Fund information in the Financial Plan section of this budget document.

# Building the Budget

## Tax Levy Computation

### FINANCIAL SUMMARY - TAX LEVY COMPUTATION

	2018-19 Budget			2019-20 Budget				
	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>
	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	213,797,409		24,897,838	238,695,247	225,230,648		35,876,773	249,674,182
Total Resources	(145,815,409)		(1,474,219)	(147,289,628)	(142,567,409)		(1,728,290)	(144,295,699)
Revenue Required to Bal.	67,982,000	14,495,000	23,423,619	105,900,619	71,249,000	17,054,000	34,148,483	122,430,483
Loss Due to Constitutional Limit (Compression)	540,000	7,779,000		8,319,000	545,000	6,341,000		6,886,000
Uncollected Tax	3,956,624	843,624	1,363,279	6,163,527	3,748,947	897,474	1,797,289	6,443,710
Estimated Tax Imposed	72,478,624	23,117,624	24,786,898	120,383,146	75,523,947	24,290,474	35,945,772	135,760,193
Total Certified Levy	72,478,624	23,117,624	24,786,898	120,383,146	75,523,947	24,290,474	35,945,772	135,760,193
	<b>2018-19 Actual</b>				<b>2019-20 Projected</b>			
Tax Rate	\$4.7485	\$1.5000	\$1.5781 <sup>2</sup>	\$7.8266	\$4.7485	\$1.5000	\$2.2600 <sup>3</sup>	\$8.5085
Assessed Value (bonds approved after 2001)				\$15,441,964,828			\$2.2600	\$15,905,223,773

<sup>1</sup> Budget summaries containing resources and requirements for all funds may be found in the Financial Plan section.

<sup>2</sup> The maximum debt service tax rate is \$1.60 per \$1,000 as publicized to voters during the 2013 bond measure.

<sup>3</sup> The maximum debt service tax rate is \$2.26 per \$1,000 as publicized to voters during the 2018 bond measure.

# Building the Budget

## Tax Rate Comparison

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget
<b>Permanent Tax Rate Operating Levy</b>	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
<b>Local Option Levy</b>	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
<b>Debt Service Levy</b>	\$1.5605	\$1.6152 <sup>1</sup>	\$1.5827 <sup>2</sup>	\$1.5781	\$2.2600 <sup>3</sup>

<sup>1</sup> Reflects the issuance of a portion of bonds approved in May 2011 and 2013. The increased debt service levy rate is due to a lower than expected assessed property value increase.

<sup>2</sup> Reflects the issuance of the remaining bonds approved in May 2011 and 2013.

<sup>3</sup> Reflects the issuance of a portion of bonds approved in November 2018.

## Other Resources

### Other Local Resources

While the primary source of revenue supporting District operations continues to be the State School Fund and local taxes, the District does receive funding from other sources as outlined below.

### Lane Education Service District (Lane ESD) Pass-Through Funding

State ESDs receive funding through the State School Fund (SSF) formula based on student enrollment reported for districts within their service area. Each ESD must spend at least 90% of their total SSF funds directly on school district programs or services. The other 10% is allocated for the operation of the ESD.

Each district within the ESD receives a portion of available funding based on their projected enrollment. For 2019-20, the District will use half of its available funding to obtain services directly from the ESD and receive the other half in the form of cash payments to support District-based special education programs and services.

In 2019-20, the District expects to receive approximately \$2.59 million from Lane ESD to support district special education services and programs.

### Interest Income

Interest income is calculated based on projected cash balances for the coming year, and an estimated rate of return based on current rates available for the State of Oregon Local Government Investment Pool and financial institutions authorized to hold District funds. For 2019-20, the District expects to receive approximately \$1.75 million.

### School-Related Receipts

School-related receipts include student body card revenue from high schools and athletic participation fees at middle and high schools. These are budgeted based on historic receipt patterns and the percentage of fees expected to be remitted to the District by schools (currently set at 66% of fee collections). For 2019-20, the District expects to receive about \$0.29 million in school-related receipts.

# Building the Budget

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## **Reimbursements**

Reimbursements include student activity transportation reimbursements (payments received from schools and other organizations for bus trips), child care reimbursements (reimbursable salaries for child care providers at two schools), and other local reimbursements such as reimbursements from schools' student body funds. These are budgeted based on historic receipt patterns. For 2019-20, the District expects to receive about \$1.33 million in reimbursements.

## **Building Rentals**

Revenue is received from two sources: 1) the rental of school buildings no longer used by the District (closed schools), and 2) the rental of open District facilities. This revenue budget is based on historic receipt patterns, with adjustments made to reflect known changes in the availability of facilities for rental and the expressed intent of current renters (e.g. the sale of a building that was previously rented or a renter moving to an alternative location). For 2019-20, the District expects to receive about \$0.33 million in rental revenue.

## **Grant Administration**

Direct grant costs generally include expenses such as staffing, materials, supplies and equipment purchased solely for use on a specific grant award or contract. Indirect costs represent the expenses of doing business that are not easily identifiable to a specific grant, but are necessary for the general operation of the organization and the conduct of activities it performs. For example, costs like heat, light, and support personnel such as accounting staff cannot easily be identified with specific cost objectives of a grant award or contract. Many grants or programs benefit from these types of activities so it is fair and necessary to distribute these indirect costs to grants.

An indirect cost rate represents each grant program's share of departmental administration costs. Each year, the District uses a methodology provided by the Department of Education to calculate an indirect cost rate for the coming year. This rate must be formally approved by the Department of Education before it is applied to District grant programs.

The District's approved indirect rate is applied to all activities in the Federal, State and Local Programs Fund, except when the grant agreement or contractual terms specifically exclude an administrative or indirect charge to the program or an alternative rate is required. Estimated revenue has been calculated based on projected grant resources and the 2018-19 approved indirect rate of 5.08% of direct charges. For 2019-20, the District expects to receive approximately \$0.51 million.

## ***Interfund Transfers***

These transactions distribute funds to finance activities in another fund. The 2019-20 budget includes \$0.74 million in transfers.

## ***Beginning Fund Balance***

The beginning fund balance includes unexpended resources and the unappropriated ending fund balance carried over from the previous year.



# Building the Budget

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## General Fund Requirements

### Schools

#### ***Position Budgeting***

Licensed staffing is assigned in a variety of ways. General classroom allocations of licensed staff members are based on three key factors: 1) projected enrollment, 2) the target student-to-teacher staffing ratio for each grade level, and 3) the Needs Index. The majority of staffing (60% of available staffing resources) is allocated strictly on enrollment, while the remaining 40% takes into account each school's level of need as reflected in the Needs Index. Schools also receive program staffing – a set level of staffing resources – for specific positions such as elementary physical education (PE) and music teachers, counselors, essential skills and data coordinators, and athletic directors. A separate process is undertaken to allocate special education and English language development teaching resources, as these resources must be distributed based on the needs of specific student populations, and even individual students, within the District. Schools also may receive additional staffing through external resources such as grants, fundraising, and federal/state programs.

Classified staffing is also assigned using multiple methodologies. General school allocations of classified staff time are based on projected enrollment and the number of students eligible for the District's free or reduced price meal program at each school. The number of classified hours available for allocation are limited by grade level (elementary, middle, high). Schools also receive program staffing – a set level of staffing resources – for specific positions such as school secretaries, crossing guards, records and scheduling assistants, office support, school safety coordinators and assistants, registrars and school-to-work coordinators. A separate process is undertaken to allocate special education and English language development classified resources. These resources must also be distributed based on the needs of specific student populations, and individual students, within the District. Schools may also receive additional staffing through external resources such as grants, fundraising, and federal/state programs.

Key factors are detailed below, followed by a brief description of licensed and classified staffing methodologies.

#### ***Enrollment***

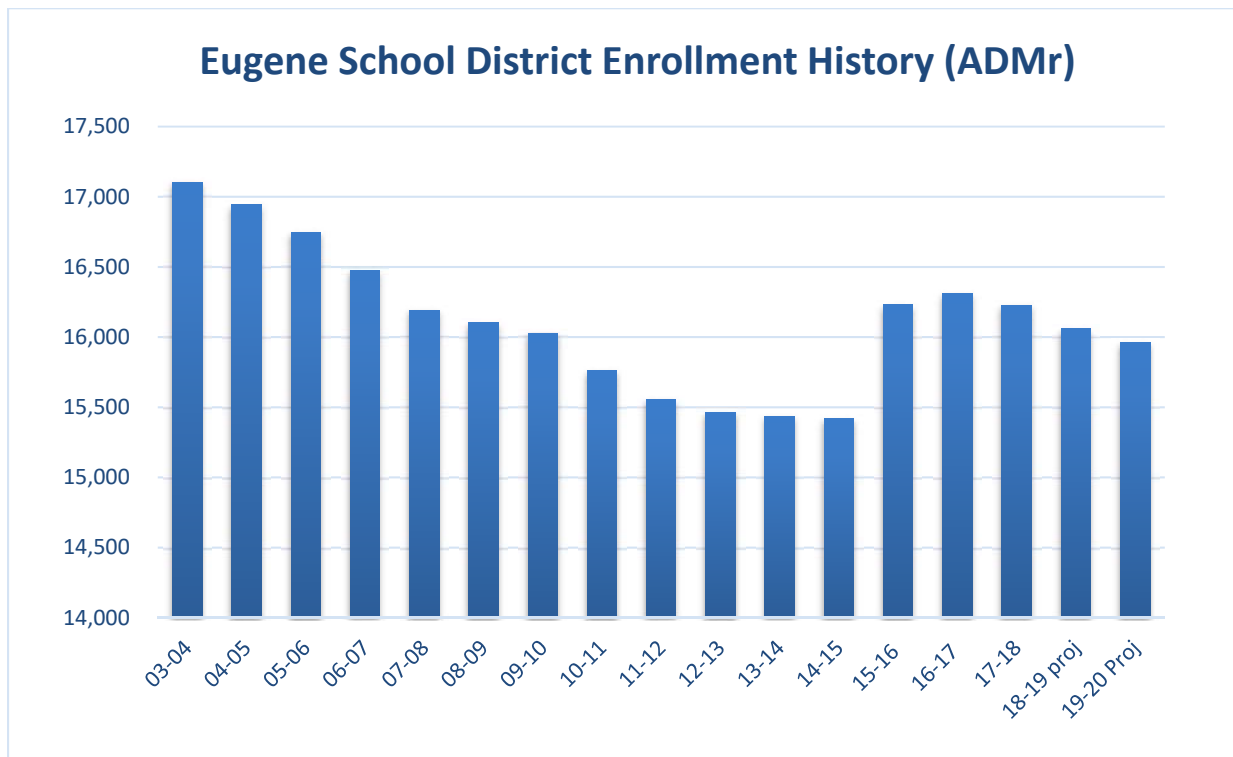
##### ***Enrollment History***

For much of the past several decades Eugene School District 4J has experienced enrollment declines. Student enrollment reached its highest point in the mid-1970s at approximately 22,000 students and declined to 16,636 in 1984-85. During this period, the District reduced staff and closed several elementary schools. Between 1985 and 1993, enrollment again increased and two elementary schools were reopened.

Enrollment has consistently declined since 2002-03, when it was 17,379. In 2010-11, enrollment declined below the 1984-85 level and the District closed four elementary schools. Enrollment in 2014-15 was only 15,424, nearly 30% below the peak in the 1970's. The decline has not been steady, but has been consistent. The decision of the State Legislature to allow open enrollment across districts beginning in 2012-13 has had a positive impact on enrollment levels, as has the economic recovery of recent years. Beginning in 2015-16, kindergarten students were transitioned to a full day program, which has also had an effect on the District's enrollment. The District experienced enrollment growth in 2015-16 and 2016-17 but again saw enrollment declines in subsequent years.

# Building the Budget

With the sunset of the Open Enrollment program across the state the district expects a further decline of 104 students for the 2019-20 school year. The District is implementing an online learning program (Eugene Online Academy) in the spring of 2018-19 that will be expanded in the coming years to a full K-12 program. The impact of this program on future enrollment projections will be determined as the program matures and data is available for analysis.

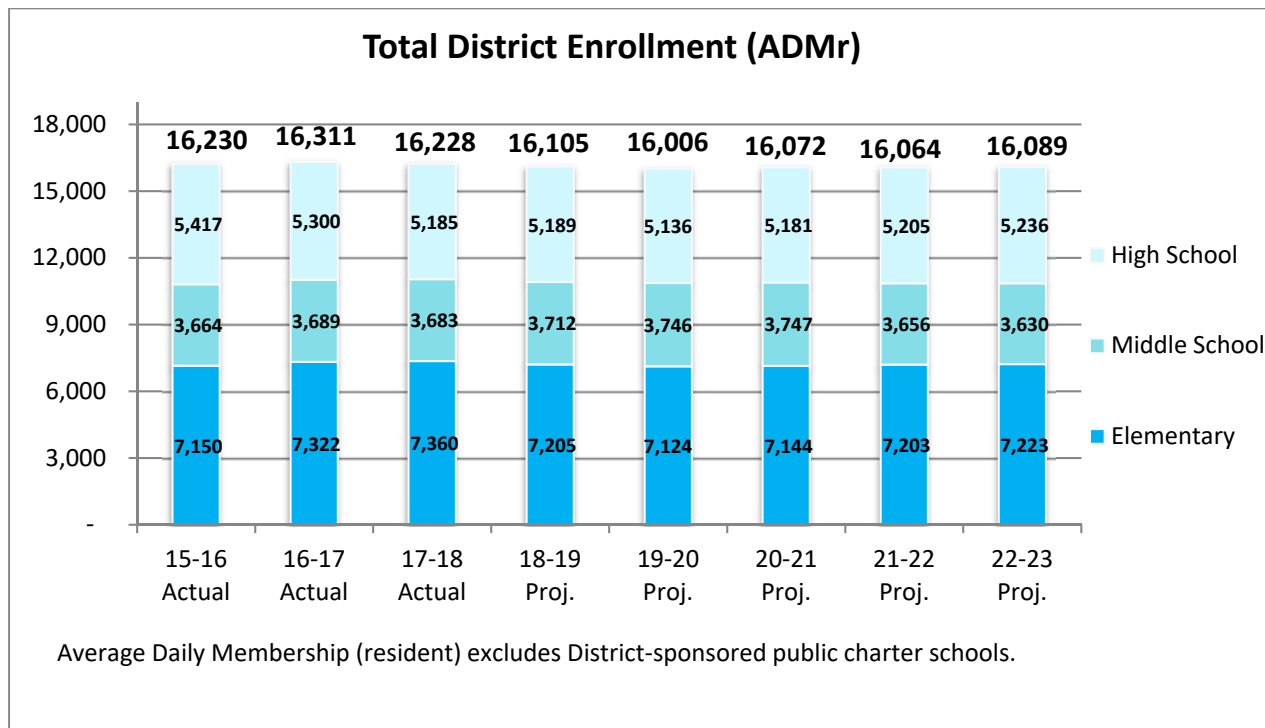


*Note: Student enrollment is expressed as resident average daily membership (ADMr). It represents the average annual enrollment as of June 30 and had counted kindergarten students at 0.5 ADM, or half time. Beginning in 2015-16, kindergarten students were counted at 1.0 ADM due to the beginning of full-day kindergarten. The State uses ADM as the basis for allocating funds under the State School Fund formula and provides additional weighting (ADMw) for special education, poverty, English Language Learners (ELL), and pregnant and parenting students. The District also receives funding, most of it passed through to the provider, for students placed in alternative education programs or enrolled in District-sponsored charter schools. ADMr for 2008-09 through 2010-11 excludes students enrolled in charter schools and alternative education programs. Beginning in 2011-12, the ADMr above includes alternative education programs.*

# Building the Budget

## ADMr based on Enrollment Projections

Enrollment is projected each year for the next five years by the research and planning team in the District's Instruction Department. The graph below shows ADMr by school level (actual and projected).



## Methodology Used for Enrollment Projections

Each year, as part of the annual planning cycle, an estimate is made of the coming year's enrollment by school, by grade level, and for the District as a whole for the budgeted school year. Because the enrollment estimates are used for budget development and hiring decisions, they are conservative by design.

The enrollment estimates are based on the following factors:

- The number of live births in Lane County and the birth-to-kindergarten average capture ratio over the last three years.
- The number of students who continue in the system from one year to the next adjusted for the average retention ratio for the last three years.
- Three-year enrollment history.
- Potential student transfer.

Other factors considered to test the estimates:

- Number of housing starts and new addresses added to the 4J area in current and prior years.
- Differential in median house prices in 4J and surrounding school district areas.

# Building the Budget

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## Projections of Students from Open Enrollment

With the passage of HB3681 in 2012, Oregon districts were able to enroll students from other districts without first receiving permission from that district, as was required previously. The District had elected to allow such enrollment and defined open enrollment students as residents of a different Oregon district who choose to attend a 4J school. This program is expected to sunset at the end of the 2018-19 school year, unless the Oregon Legislature chooses to renew it. The District's 2019-20 budget assumes no renewal of this program, and projects an enrollment decline of 97 students as a result.



# Building the Budget

## Eugene School District

### 2019-20 Enrollment Projection Summary by School and Region (headcount, K=1.0)

#### Churchill Region

Elementary Schools			Middle Schools			High School					
10/1/2018 Enrollment	2019-20 Projection	Projected Change	10/1/2018 Enrollment	2019-20 Projection	Projected Change	10/1/2018 Enrollment	2019-20 Projection	Projected Change			
César E. Chávez	415	428	13	Arts & Tech.	434	448	14	Churchill	1,125	1,069	(56)
Chinese Imer.	61	81	7	Kennedy	376	365	(11)				
Family School	166	171	5		810	813	3				
McCornack	341	335	(6)								
Twin Oaks	229	214	(15)								
	<u>1,212</u>	<u>1,229</u>	<u>4</u>								

#### North Eugene Region

Elementary Schools			Middle Schools			High School					
10/1/2018 Enrollment	2019-20 Projection	Projected Change	10/1/2018 Enrollment	2019-20 Projection	Projected Change	10/1/2018 Enrollment	2019-20 Projection	Projected Change			
Awbrey Park	447	439	(8)	Kelly	402	439	37	North Eugene	976	977	1
Corridor	179	167	(12)	Madison	418	405	(13)				
Howard	469	428	(42)		820	844	24				
River Road	388	436	48								
Spring Creek	289	278	(12)								
Yujin Gakuen	319	310	(9)								
	<u>2,091</u>	<u>2,057</u>	<u>(34)</u>								

#### Sheldon Region

Elementary Schools			Middle Schools			High School					
10/1/2018 Enrollment	2019-20 Projection	Projected Change	10/1/2018 Enrollment	2019-20 Projection	Projected Change	10/1/2018 Enrollment	2019-20 Projection	Projected Change			
Bertha Holt	562	552	(10)	Cal Young	511	505	(6)	Sheldon*	1,473	1,418	(55)
Buena Vista	453	469	16	Monroe	575	607	32				
Gilham	540	519	(21)		1,086	1,112	26				
Willagillespie	510	511	1								
	<u>2,065</u>	<u>2,051</u>	<u>(14)</u>								

\*Includes students enrolled in the TEN program

#### South Eugene Region

Elementary Schools			Middle Schools			High School					
10/1/2018 Enrollment	2019-20 Projection	Projected Change	10/1/2018 Enrollment	2019-20 Projection	Projected Change	10/1/2018 Enrollment	2019-20 Projection	Projected Change			
Adams	460	447	(13)	Roosevelt	578	566	(12)	South Eugene	1,500	1,507	7
Camas Ridge	358	329	(29)	Spencer Butte	430	413	(18)				
Charlemagne	343	337	(6)		1,008	979	(30)				
Edgewood	393	375	(18)								
Edison	325	317	(8)								
	<u>1,879</u>	<u>1,805</u>	<u>(74)</u>								

Note: District Enrollment for the 2019-20 projection is updated to reflect open enrollment assumptions and is the value used for staffing purposes. Enrollment in alternative programs is not included.



# Building the Budget

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## ***Student-to-Teacher Staffing Ratio***

The District uses a target student-to-teacher staffing ratio, differentiated by grade level as noted below, to determine the number of licensed staff positions available for a given school year. In simple terms, projected enrollment is divided by the ratio amount and then adjusted to reflect staffing allocation levels: 1) elementary staffing is allocated in 0.5 full-time equivalent (FTE) increments, 2) middle school staffing is allocated in 0.20 FTE increments, and 3) high school staffing allocations are in 0.25 increments. For example, if projected enrollment was 100 students in grades 1-5, initial staffing would be 3.71 FTE (100 students ÷ 26.98 staffing ratio). However, as elementary school staffing is allocated in 0.5 FTE increments, we would round this to 3.5 FTE. A staffing formula is then used to allocate positions between schools based on projected enrollment and need.

As the staffing ratio decreases, the number of available licensed positions increases – the opposite is true for periods when the staffing ratios are increasing. Target staffing ratios increased sharply during the economic downturn, but have stabilized with the return of economic growth. Kindergarten was expanded to a full day program in FY 2015-16. As part of this implementation the target student-to-teacher staffing ratio for kindergarten was set at 23. To mitigate the impact of declining enrollment, the District adjusted licensed staffing allocations in elementary schools by investing an additional 6.75 FTE for strategic classroom placements.

	2015-16	2016-17	2017-18	2018-19	2019-20	5-Year Change
<b>“Represents 1 Licensed FTE for Every ___ Students”</b>						
Kindergarten	22.88	23.07	22.72	22.72	23.27	0.39
Grades 1-5	26.38	27.05	26.95	26.77	25.71	-0.67
Grades 6-8	27.80	27.91	27.86	27.92	28.00	0.20
Grades 9-12	29.16	29.18	29.07	29.20	29.01	-0.15

*Note: Student/teacher staffing ratios are used for hiring staff and are based on a targeted average for the District. Actual class sizes may vary widely depending on the move-in patterns of students, school demographics, and other factors.*

## ***Needs Index***

Beginning in 2012-13, the District began using a needs index to allocate a portion of general classroom licensed staffing and distribute targeted staffing to schools. Each school receives a needs index score, which is the weighted average of four key characteristics of the school’s student population:

- Poverty (50% of the score): the percentage of students at the school who qualify for free or reduced-price school meals.
- Mobility (30% of the score): the proportion of students who enroll or depart the school mid-year (October 1<sup>st</sup> through June 1<sup>st</sup>). This is calculated by taking the total number of arrivals and departures and dividing this number by the school’s enrollment.
- Special education (15% of the score): the percentage of students at the school receiving special education services.
- English language learners (5% of the score): the percentage of students identified as English language learners at the school.

# Building the Budget

This score is used to develop each school’s needs-weighted enrollment as follows:

**Example**

School’s needs index score	25
	÷ 100
	+ 1
School’s needs-index weighting	= 1.25
School’s needs-index weighting	1.25
School’s projected enrollment, e.g. 300	x 300
School’s needs-weighted enrollment	= 375

Needs-weighted enrollment is used to allocate 40% of available licensed staffing resources and distribute targeted staffing. A more detailed description of these calculations is included in the licensed staffing sections of Building the Budget.

It is important to note that the Needs Index does not provide additional resources. Very simply put, the use of this index in staffing shifts existing resources between schools at each grade level (elementary, middle, high) based on need. It seeks to ensure staffing equity based on the needs of each school, instead of providing equal amounts of staffing at each school.

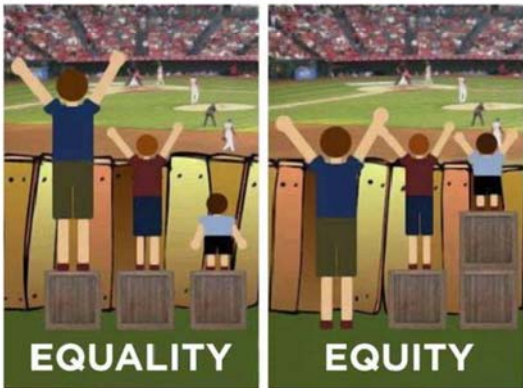
## NEEDS INDEX: WHY DO WE USE IT?

**EQUITY ≠ EQUALITY**

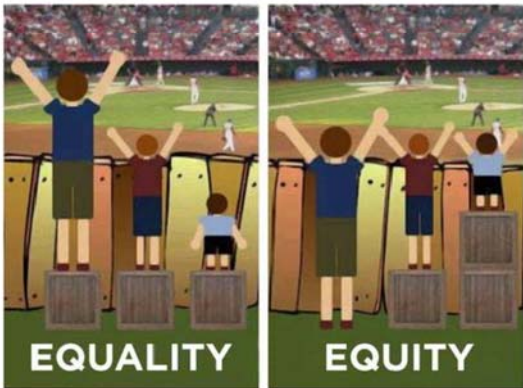
**EQUALITY = same inputs**

**EQUITY = same outcomes**

- ▣ Every child deserves to get the support they need to succeed.
- ▣ Students have different needs, based on their life circumstances.
- ▣ So we target more of our limited resources to where our students need them most.
- ▣ That means providing staffing based on the needs of students, not just the number of students.



EQUALITY



EQUITY

# Building the Budget

## Needs Index

Weights >>>	50%	15%	5%	30%	100%
SCHOOL	% FRL	% SPED	% LEP	% Mobility	Needs Index
Adams	35.5	18.2	2.1	15.3	25.2
Awbrey Park	46.0	13.9	1.0	21.8	31.7
Buena Vista	29.5	3.4	8.8	7.4	17.9
Camas Ridge	42.6	13.4	3.1	20.5	29.6
César E. Chávez	87.2	20.9	11.2	23.0	54.2
Charlemagne	12.1	6.9	0.0	10.1	10.1
Chinese Immersion	37.9	4.8	2.4	23.8	26.9
Corridor	50.8	15.1	0.0	7.4	29.9
Edgewood	23.2	16.5	0.3	17.5	19.3
Edison	40.4	10.1	1.9	26.4	29.7
Family School	50.3	19.7	0.0	19.9	34.1
Gilham	36.3	16.8	2.9	17.5	26.1
Holt	52.5	16.1	4.0	21.1	35.2
Howard	76.6	19.6	4.6	22.5	48.2
McCornack	66.9	12.2	9.3	30.4	44.8
River Road/El Camino del Río	67.0	10.2	22.6	24.4	43.5
Spring Creek	48.1	19.7	2.8	15.6	31.8
Twin Oaks	39.1	11.0	1.3	21.6	27.7
Willagillespie	40.2	16.1	3.8	19.9	28.6
Yujin Gakuen	32.1	3.5	3.8	4.1	18.0
Arts & Technology Academy	59.6	14.4	1.5	18.7	37.7
Cal Young	27.3	11.8	0.9	13.0	19.3
Kelly	53.0	10.2	2.4	22.0	34.7
Kennedy	46.2	18.5	1.1	20.5	32.1
Madison	47.3	14.6	0.2	18.5	31.4
Monroe	38.2	12.6	0.8	19.8	27.0
Roosevelt	24.1	6.6	1.0	16.5	18.0
Spencer Butte	24.6	16.1	0.5	17.1	19.9
Churchill	40.3	12.7	0.8	28.6	30.7
Early College & Career Options	61.8	17.0	0.0	338.5	135.0
North Eugene	44.5	13.8	1.5	37.0	35.5
Sheldon	24.2	9.7	0.5	21.4	20.0
South Eugene	20.0	6.7	0.3	16.1	15.9

FRL - percentage of students receiving free and reduced price meals

SPED - percentage of students receiving special education services

LEP - percentage of students identified as English language learners

MOBILITY - percentage of students who entered or exited school

# Building the Budget

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## *School Staffing Methodology*

### **General Licensed Staff Allocation**

#### *Classroom Allocations*

The process begins when the District receives initial projected enrollment numbers for the coming year and an updated Needs Index from the Director of Research and Planning. Enrollment is projected by school and by grade level within each school. Projected enrollment of students with special education needs is also provided at the school level, as the general classroom allocation formula only provides a small portion of the support resources for this student population (see *Education Support Services Staffing* for additional information). This information is entered into the staffing allocation model. With the implementation of full-day kindergarten in 2015-16, all general education students are reflected in the model as full-time students (previously kindergarten students were counted at 0.5 to reflect a half-day program) and special education students are counted at quarter-time (0.25 per student). This calculation produces the projected enrollment for staffing that is carried forward to the next step in the calculation.

Available staffing resources at each grade level (elementary, middle and high school) are determined by dividing projected enrollment by the target student-to-teacher staffing ratio for that grade level. The staffing allocation model then calculates each school's base staffing using the following formula: 1) 60% of available resources is allocated to schools based on their projected enrollment, and 2) 40% of available resources is allocated based on the needs-weighted enrollment for each school. This split is intended to provide balance and mitigate staffing impacts to schools with low needs index scores.

While the first part of the formula is relatively straightforward, the second part can be harder to visualize. The calculation is essentially:

$$\begin{aligned} & 40\% \text{ of available resources at each grade level} \\ \div & \text{ Sum of all needs-weighted enrollment at that grade level} \\ = & \text{ Per-student allocation for needs-weighted enrollment} \\ \\ & \text{School's needs-weighted enrollment} \\ \times & \text{ Per-student allocation for needs-weighted staffing resources} \\ = & \text{ School's needs-weighted staffing allocation} \end{aligned}$$

Once this calculation has been completed, the raw staffing number is rounded in accordance with the District's staffing methodology. Elementary allocations are rounded to the nearest 0.5 FTE, while middle school staffing is rounded to the nearest 0.2 FTE and high school staffing is rounded to the nearest 0.25 FTE.

Following this process, the final general classroom staffing allocation is provided to schools and the Human Resources Department for use in the development of staffing plans for the coming year.

#### *Program Staffing Allocations*

Schools also receive program staffing – a set level of staffing resources – for specific licensed positions. Program staffing is assigned by grade level and school. The method used to allocate these resources differs based on

# Building the Budget

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grade level and purpose. As a result, schools within each grade level may not receive the same level of program staffing. For 2019-20, licensed program staffing allocations include:

- Elementary – 17.0 FTE for counselors
- Middle School – 8.0 FTE for counselors, 1.6 FTE for data coordinators and 1.8 FTE for language immersion programs
- High School – 11.0 FTE for counselors, 8.0 FTE for athletic directors, trainers, and freshman specialists, 5.25 FTE for additional support related to high-needs students, 15.75 FTE to support fully scheduling ninth and tenth grade students as well as 2.0 FTE for other support of international programs and 1.25 FTE to support language immersion programs.

## General Classified Staffing Allocations

### *Classroom and School Allocations*

Schools are allocated hours of classified staffing support for classrooms and other services based on projected enrollment. For 2019-20, classified classroom and school allocations include:

- Elementary – 242.3 hours (30.28 FTE) for kindergarten education assistants allocated to schools based on their projected kindergarten enrollment, and approximately 232 hours (28.98 FTE) allocated to schools for general support based on projected enrollment.
- Middle School – 7.50 hours (0.94 FTE) allocated based on the number of students qualifying for the free/reduced lunch program at each school and an additional 7.75 hours (0.97 FTE) allocated based on projected enrollment for general support.
- High School – 183.5 hours (22.94 FTE) allocated based on projected enrollment and an additional 102.5 hours (12.81 FTE) allocated based on the number of students qualifying for the free/reduced lunch program at each school for administration and general support.

### *Program Staffing Allocations*

Schools also receive program staffing – a set level of staffing resources – for specific classified positions. Program staffing is assigned by grade level and school. The method used to allocate these resources differs based on grade level and purpose. As a result, schools within each grade level may not receive the same level of program staffing. For 2019-20, classified program staffing allocations include:

- Elementary – 160 hours (20.0 FTE) for office management, 9.5 hours (1.19 FTE) for crossing guards, 10.0 hours (1.25 FTE) for schools with enrollment over 450 students, and 269 hours (33.63 FTE) for custodial services.
- Middle School – 192 hours (24.0 FTE) for office management, 30 hours (3.75 FTE) for school safety, 3 hours (.38 FTE) for crossing guards, and 179 hours (22.38 FTE) for custodial services.
- High School – 47 hours (5.88 FTE) for school safety, 16 hours (2.0 FTE) for registrar assistance, 16 hours (2.0 FTE) for school-to-work coordinators, and 168.6 hours (21.08 FTE) for custodial services.



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## *Targeted Staffing Allocations*

The staffing allocations from targeted funds available in 2019-20 include:

- Elementary schools will receive 29.2% (27.3 additional classified hours)
- Middle schools will receive 30.8% (28.5 additional classified hours)
- High schools will receive 40.0% (37.25 additional classified hours)

Within each level, available funds are converted to classified hours and allocated to individual schools based on their needs-weighted enrollment for the year, which is developed as part of the licensed staffing allocation process.

## **Student Services Department (SSD) Staffing Allocation**

The Student Services Department begins their calculation of licensed and classified staffing by determining a projected student case load for the coming year. This calculation uses current year enrollment, the current year case load (which is sampled at least three times during the year), and projected enrollment for the coming year to determine a projected case load as follows:

Projected Case Load = (current year case load ÷ current year enrollment) x projected enrollment

Once a projected case load is determined, staffing is allocated to establish a “base” staffing level. This staffing is reviewed and adjusted based on various issues or concerns in the program (e.g. 0.914 FTE projected rounds down to 0.9 FTE base and can be adjusted by 0.1 FTE to make the final allocation 1.0 FTE) if this makes sense given the continuum of services for the program, current significant needs in the program, staffing or personnel issues or concerns, etc. This final area is subjective and is based upon the SSD administrators’ review of students, program and school challenges during the instructional year. It is also based upon case load swings during the instructional year. This additional staffing is at the discretion of the Director of SSD based upon overall special education staffing levels (school based and itinerant) throughout the District.

## **English Language Learners (ELL) Staffing Allocation**

In making staffing allocations to buildings, consideration is given to grade level and language proficiency in addition to the number of ELL students when allocating licensed and classified resources. As a general rule, buildings have been staffed with the following student-to-teacher ratio.

The 2019-20 student to teacher ratio remains the same at 43:1.

<b># of ELL Students</b>	<b>FTE</b>
1-9	0.05-0.2 licensed FTE
10-18	0.2-0.4 licensed FTE
19-27	0.4-0.6 licensed FTE
28-36	0.6-0.8 licensed FTE
37-45	0.8-1.0 licensed FTE
over 45	1.0 licensed FTE and possible classified instructional assistant

# Building the Budget

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Almost every secondary school will have enough FTE for a class period. Secondary schools with less than a class period of FTE will provide 2 to 3 days a week of ELL service to students and dual enroll in another course.

## **Grants, Fundraising, and Federal/State Programs**

School licensed and classified staffing may be augmented by any of the following sources:

- Grants – schools may receive grants from private organizations or other government entities to provide resources for specific programs or activities. Staff are allocated to grant funding based on the terms of the grant agreement, and District grant managers are responsible for ensuring that work completed complies with grant terms.
- Fundraising – private individuals and organizations may contribute to school staffing during fundraising events sponsored by a variety of groups including the Eugene Education Foundation, parent organizations, alumni groups, school clubs and athletic teams, and individual schools. The District requires that funding must be received before licensed or classified staffing is added.
- State and Federal Programs – the District receives funding through a variety of federal and state grants. For example, in 2018-19 schools benefited from millions of dollars in grant funds from the Elementary and Secondary Education Act (Title I, II, and III funding), the Individuals with Disabilities Act (IDEA), the High School Success Grant (Measure 98) and the BEST Afterschool Program (21<sup>st</sup> Century Community Learning Center). Licensed and classified staffing under these programs is allocated to schools based on federal and state criteria, and District grant managers are responsible for ensuring that work completed complies with requirements. As many of these programs target resources to specific student populations, not all schools will be eligible for additional funding.

## **Extra Duty Stipends and Staffing**

Additional funding is provided to schools to compensate staff members for extra duty assignments related to school leadership, student activities, student athletics, and student supervision:

- School Leadership – each school receives a leadership increment to be used to compensate licensed staff members serving on school leadership committees/teams. This flat grant is increased annually by the rate of any cost of living adjustment (COLA) in place for licensed staff. In addition to this amount, high schools also receive COLA-adjusted stipends for contractual payments related to athletic directors.
- Student Activities – the District provides a set level of funding to elementary, middle and high schools to compensate licensed staff who oversee student activities. At the elementary level, funding is provided for music instruction. Middle school funding includes orchestra, band, choir, drama and journalism. High schools receive funding for orchestra, choir, band, a school paper, yearbook, rally (cheerleading), dance team, drama, and musicals.
- Student Athletics – each middle and high school receives general funding for head and assistant coaches for various sports. The only sport supported at the middle school level is track. At the high school level boys, girls, and coed sports include: football, basketball, baseball, wrestling, soccer, tennis, volleyball, softball, track, swimming and cross country.
- Student Supervision – each middle and high school receives a supervision increment to be used to compensate staff members who supervise students during school events. This flat grant is increased annually by the rate of any COLA in place for licensed staff.

# Building the Budget

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For student activities and athletics, each school receives a set stipend amount (reflected as a percentage of licensed salary) for every activity leader, head coach and assistant coach position authorized by the District. Allowable stipend percentages are detailed in Article 5 of the collective bargaining agreement between the Eugene Education Association and the District. During the economic downturn District funding for student activities and athletics was reduced, and in some cases eliminated, to resolve spending deficits. As a result, not all of the positions listed within the bargaining agreement are currently funded by the District.

## ***Discretionary Budgets – Schools***

Schools are allocated discretionary budgets to provide funds to cover various operating costs (e.g. supplies, textbooks, repairs and maintenance, field trips and equipment). These budgets are primarily allocated to schools in three ways: 1) a set amount per pupil, 2) flat grants for specific purposes, and 3) additional funding for small schools.

Per pupil amounts are based on total projected enrollment and support both regular and special education programs. For 2019-20, per pupil allocations are \$87.70 for elementary schools, \$108.55 for middle schools, and \$137.56 for high schools. Supplemental funding is provided to small schools, as they may not have enough students to generate funding to meet their minimum building costs. Elementary schools under 250 students and middle schools under 400 students receive an additional per pupil allocation to support services at their location.

Funding for custodial and building maintenance supplies is determined centrally based on each school's expected level of need (number of students, square footage of school, age of school, etc.).

Flat grants support advisory and site council supplies, small building remodels and site improvement projects for all schools, intramural sports for middle schools, and vehicle supplies, athletics and career center funds for high schools. Flat grants are allocated based on the student population served (elementary, middle or high school).

Schools are responsible for developing and managing their discretionary budgets. For 2019-20, school discretionary budgets have been increased to reflect expected cost increases of 2.4% (based on the US Urban Consumer Price Index).

# Building the Budget

## BUDGETING GUIDELINES 2019-20 PER PUPIL AND FLAT GRANT AMOUNTS

### ELEMENTARY SCHOOL ALLOCATIONS

Cost Center	School Name	Projected Enrollment *	Per Pupil Allocation	Custodial and Building Maintenance Supplies	Flat Grants	Small School Funding	General Fund (Fund 100)
104	Adams	452	\$39,640	\$5,555	\$2,977		\$48,172
109	Awbrey Park	439	38,500	5,902	2,977		47,379
270	Bertha Holt	552	48,410	7,339	2,977		58,726
373	Buena Vista	469	41,131	5,431	2,977		49,539
282	Camas Ridge	329	28,853	4,472	2,977		36,302
320	Cesar Chavez	428	37,536	6,750	2,977		47,263
189	Charlemagne	337	29,555	4,561	2,977		37,093
376	Chinese Immersion**	81	7,104		1,154		8,258
372	Corridor	167	14,646	2,020	2,065	2,150	20,881
248	Edgewood Community	375	32,888	4,508	2,977		40,373
170	Edison	317	27,801	4,440	2,977		35,218
375	Family School	164	14,383	3,201	1,154	3,637	22,375
193	Gilham	526	46,130	8,198	2,977		57,305
213	Howard	435	38,150	7,947	2,977		49,074
265	McCornack	335	29,380	5,424	2,977		37,781
307	River Road	436	38,237	6,394	2,977		47,608
326	Spring Creek	282	24,731	4,266	2,977		31,974
343	Twin Oaks	214	18,768	3,452	2,977	1,522	26,719
364	Willagillespie	513	44,990	6,597	2,977		54,564
371	Yujin Gakuen	310	27,187	3,749	2,065		33,001
	<b>Total</b>	<b>7,161</b>	<b>\$628,020</b>	<b>\$100,206</b>	<b>\$54,070</b>	<b>\$7,309</b>	<b>\$789,605</b>

\* Enrollment projected as of December 27, 2018.

\*\*Shared facility with Family School

\$87.70 Per Pupil Amount - General Fund  
\$42.29 Additional Per Pupil Amount - Small Schools



# Building the Budget

## BUDGETING GUIDELINES 2019-20 PER PUPIL AND FLAT GRANT AMOUNTS

### MIDDLE SCHOOL ALLOCATIONS

Cost Center	School Name	Projected Enrollment *	Per Pupil Allocation	Custodial and Building Maintenance Supplies	Flat Grants	Small School Funding	Sixth Grade Visitation **	General Fund (Fund 100)
436	Arts and Tech	454	\$49,282	\$6,873	\$8,918		\$2,431	\$67,504
506	Cal Young	505	54,818	6,648	8,918		2,776	73,160
524	Kelly	439	47,653	7,231	8,918		2,381	66,183
545	Kennedy	365	39,621	5,843	8,918	1,740	1,856	57,978
554	Madison	405	43,963	5,998	8,918		2,151	61,030
557	Monroe	608	65,998	7,026	8,918		3,334	85,276
566	Roosevelt	566	61,439	7,223	8,918		3,137	80,717
578	Spencer Butte	417	45,265	5,820	8,918		2,316	62,319
Total		3,759	\$408,039	\$52,662	\$71,344	\$1,740	\$20,382	\$554,167

\* Enrollment projected as of December 27, 2018.

\*\* Based on projected sixth grade enrollment.

\$108.55 Per Pupil Amount - General Fund

\$49.70 Additional Per Pupil Amount - Small Schools

## BUDGETING GUIDELINES 2019-20 PER PUPIL AND FLAT GRANT AMOUNTS

### HIGH SCHOOL ALLOCATIONS

Cost Center	School Name	Projected Enrollment *	Per Pupil Allocation	Custodial and Building Maintenance Supplies	Flat Grants	MSAN	International Baccalaureate Membership**	International High School Payback ***	General Fund Total
640	North	982	\$135,084	\$13,467	\$117,316	\$1,099	\$13,673		\$280,639
652	Sheldon (1)	1,089	172,432	16,563	117,316	1,099		4,698	312,108
660	South (2)	1,130	181,923	19,780	117,316	1,099		5,668	325,786
678	Churchill (3)	878	133,915	14,989	117,316	1,099		2,308	269,627
610	Early College & Career Options	125	17,195	1,396	5,101				23,692
661	International High School	905	62,246		2,581		12,132	(12,675)	64,285
Total		5,109	\$702,795	\$66,195	\$476,946	\$4,396	\$25,806	-	\$1,276,138

\* Enrollment projected as of December 27, 2018.

\*\* International Baccalaureate Membership at North includes Career-related Programme fee of \$1,541.

\*\*\* International High School is budgeted to pay \$17.32 per IHS student to the high school where those students attend. This payback is reduced by \$1,000 for each high school with IHS students to cover International Baccalaureate related expenses.

\$137.56 Per Pupil Amount - General Fund

\$68.78 IHS Per Pupil Amount - General Fund

Notes: (1) Allocation includes 50% Per Pupil Allocation for 329 IHS students

(2) Allocation includes 50% Per Pupil Allocation for 385 IHS students

(3) Allocation includes 50% Per Pupil Allocation for 191 IHS students



# Building the Budget

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## Departments

### *Staffing Methodology*

Department staffing budgets are set based on an authorized level of staffing (number of FTE) for licensed, classified, administrative, professional, and classified supervisor positions. Staffing budgets are adjusted to reflect contractual terms of employment (step increases for eligible employees, cost of living adjustments, new steps, furlough days).

Normally, changes to a department's staffing must be cost-neutral. If a department wants to permanently increase staffing or reclassify existing positions they must: 1) eliminate other positions or reclassify them to offset costs, or 2) take a permanent reduction in their discretionary budget to fund the change. Outside of this process, the Superintendent may authorize additional staffing for a department to address critical concerns impacting the department's ability to provide services to students or district staff. Approved staffing increases become a part of the department's permanent budget.

### *Discretionary Budgets*

Departments are allocated discretionary budgets to cover various operating costs (e.g. supplies, purchased services and equipment). Department discretionary budgets normally do not change year-to-year, with the exception of a small annual increase (2019-20 increase is 2.4% based on the US Urban Consumer Price Index) to help departments absorb increases in the cost of goods and services.

The Superintendent must approve any increase to a department's discretionary budget. An ongoing or permanent increase may be requested to address a cost increase outside of the department's control (e.g. utility cost increase), a critical workload concern (e.g. additional funding for day-treatment programs for students), or any other critical concern impacting the department's ability to provide services to students or district staff. Approved ongoing increases become a part of the department's permanent budget.

### *Program Budgets*

The Student Services Department and Instructional Services departments develop and administer central budgets for many district programs. Budget development generally follows two patterns:

- Funding-based programs – budgets are based on the level of funding available for the specific program or activity. Resources are centrally managed by District program staff, and allocated to schools based on specific criteria. Most state and federal programs follow this budget pattern.
- Need-based programs – budgets are based on the level of required services for a specific program or activity. District program staff determine the level of resources required based on the needs of specific student populations, and centrally manage and allocate resources to monitor service delivery.

## **Charter School Funding and Its Effect on the District**

In Oregon, a charter school is a public school operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district. Under Oregon law (see [ORS 338](#)), a charter school is a separate legal entity operating under a binding agreement with a sponsor, i.e., the District. Charter schools within the District are given the authority to operate under a contract or "charter" between the members of the charter school community and the District. Public charter schools are subject to certain laws

# Building the Budget

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pertaining to public schools, are released from others, and must operate consistent with the charter agreement. The 2019-20 budget includes projected state school funding and estimated local option levy payments to Twin Rivers Charter School, Coburg Community Charter School, Network Charter School, Ridgeline Montessori Public Charter School, and The Village School.

Under Oregon law, for purposes of distributing State School Funds (SSF), 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.

The Oregon Department of Education (ODE) distributes all attributable SSF to the district in which the charter school is located. The district, in turn, must establish the payment arrangements and the timely transfer of a percentage of these funds to each charter school in the district. Payments must be made within 10 days after the district receives payment from the State School Fund, per ORS 327.005. The District budgets the amount of flow-through SSF payments to its charter schools by using ADMw projections provided by the charter schools and per pupil funding estimates provided by ODE. ADMw is then multiplied by 80% (grades K-8) or 95% (grades 9-12) of the SSF per pupil amount to arrive at an estimated amount for each charter school.

In addition to SSF payments, the District also pays a portion of local option levy revenue received to the charter schools for students that resided within district boundaries during that year. To budget this, projected local option revenue is divided by projected district resident Average Daily Membership (ADM<sub>r</sub>), including charter school students, to come up with a per student amount. Charter school payments are then determined by multiplying the total of charter school students within district boundaries by either 80% or 95% of the per student amount, depending on grade level.

## **Equipment & Capital**

Appropriations for capital outlay and depreciable equipment includes new buildings, building improvements, site improvements, new or replacement equipment, technology, vehicles and buses. The District defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. The majority of equipment and capital expenditures budgeted in the General Fund include building improvements, repair and maintenance at schools, and vehicle purchases, servicing, and maintenance for the Transportation Department's bus fleet and the District's equipment and vehicle holdings.

## **Other Requirements**

Expenditures for principal, interest, dues and fees, as well as insurance and judgments are included in other requirements. The District provides a budget in the General Fund for dues and fees for membership in professional organizations or associations.

The District self-insures for costs up to policy deductible limits that range from \$25,000 for physical fleet damage and liability to \$100,000 for building and business personal property damages and public entity liability for each

# Building the Budget

covered event. Other appropriations in the General Fund include budgets for liability and property insurance as well as deductibles as described.

## ***Debt Retirement – Short Term Borrowing***

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. No short-term borrowing is anticipated in 2019-20.

## ***Transfers***

This category represents transactions for moving funding from one fund to another and does not represent a purchase. The District has appropriated payments from the General Fund to other funds that include transfers to the risk management fund and insurance reserve funds as noted below. These transfers cover program administration of the insurance reserve funds, fund the Risk Management program, and are implemented as outlined in the collective bargaining agreements.

Transfers between funds:

		From							
		General Fund	Special Purpose Reserve	Capital Equipment Reserve	Insurance Reserve Fund	Licensed Insurance Reserve	Classified Insurance Reserve	Admin. Insurance Reserve	Total
	<b>General Fund</b>		1,000	1,000	1,000	650,000	90,000	1,000	<b>744,000</b>
	<b>Nutrition Svcs.</b>	434,300					32,000		<b>466,300</b>
	<b>Risk Mgmt.</b>	340,000							<b>340,000</b>
<b>To</b>	<b>Lcnd. Ins. Res.</b>	135,000							<b>135,000</b>
	<b>Clas. Ins. Res.</b>	75,000							<b>75,000</b>
	<b>Admn. Ins. Res.</b>	40,000							<b>40,000</b>
	<b>Total</b>	<b>1,024,300</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>650,000</b>	<b>122,000</b>	<b>1,000</b>	<b>1,800,300</b>

## ***Contingency***

This appropriation allows for unforeseen expenditures. Budget authority in this account can only be used with approval of the School Board. An appropriation is then transferred and costs charged to the fund which incurs the expenditure.

## ***Operations Reserve***

A total of \$19.1 million has been set aside in 2019-20 to address projected budget shortfalls in future years and fund strategic initiatives. As noted in the District’s March 2019 long term financial forecast update, the Public Employee Retirement System (PERS) rate paid by the District is increasing by approximately 4.2 percentage points for the 2019-21 biennium. The PERS rate is expected to grow again in the 2021-23 biennium. Other challenges facing the district include enrollment declines, the rising cost of employee insurance programs, and the need to improve supports around student behavior concerns and physical and mental health issues. The Superintendent’s goal for this reserve is a funding level of 13-15% of district operating revenues to preserve district schools and programs in the face of future economic downturns or significant increases in operational requirements.

In 2019-20 the Superintendent will propose using \$3 million in Operations Reserve funding as follows:

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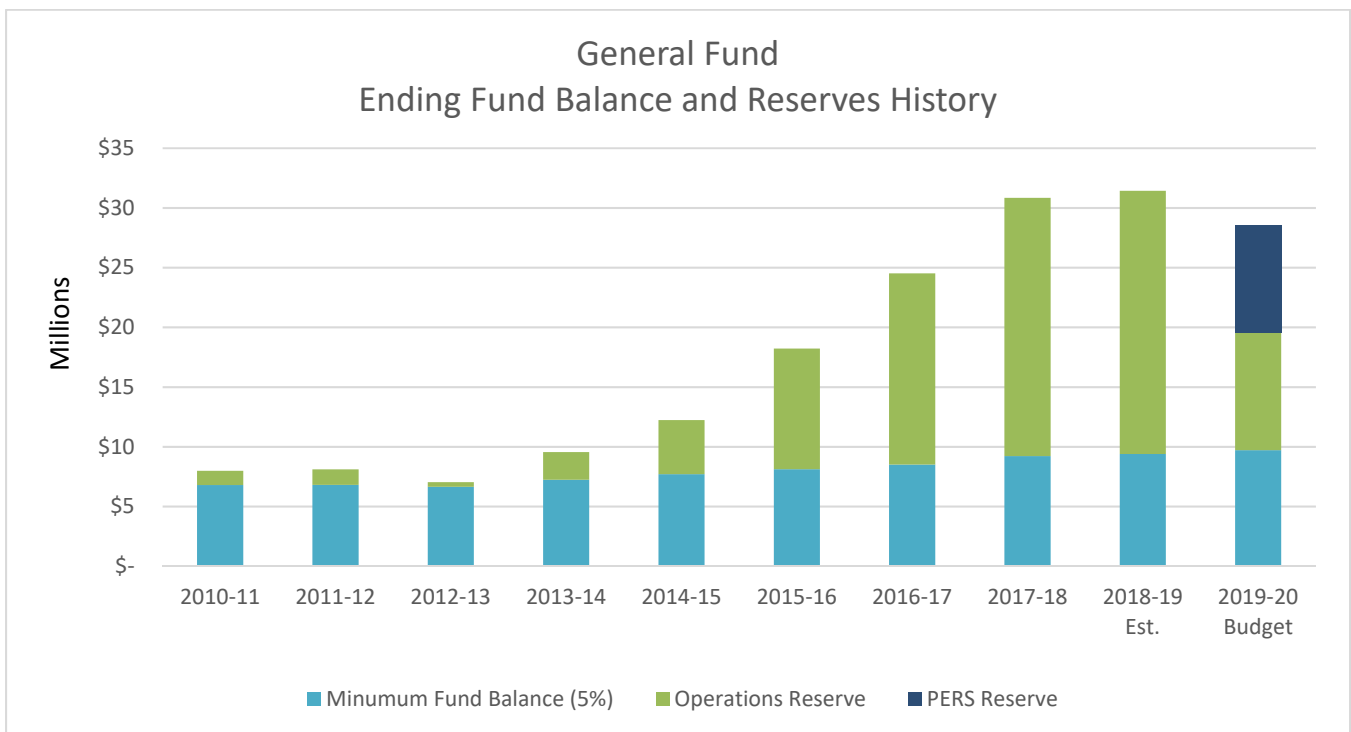
- Additional Elementary School Teachers (6.75 Licensed FTE at a cost of \$745,470).
- Special Education Teachers & Elementary Assistants (1.4 Licensed FTE and 7.94 Classified FTE at a cost of \$636,693)
- Student Behavioral Supports (\$1.0 million to be allocated by the Superintendent with input from the Behavior Leadership Team)
- Nutrition Services (\$0.5 million in one-time expenditures to support the move to self-operation of the district’s student meal program)

The Operations Reserve total has been adjusted to reflect this spending in 2019-20.

## ***Unappropriated Ending Fund Balance***

The UEFB represents a cash carryover to the next year's budget for stability in volatile economic times and cash flow until other resources are received. It cannot be accessed by resolution or supplemental budget during the fiscal year in which it is budgeted. It is described under Board policy.

Board policy sets a minimum target for the projected ending fund balance at 5.0% 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 5.0% requires a plan for rebuilding reserves to the targeted level within five years. For the 2019-20 proposed budget, the District has set the General Fund ending fund balance level at 5.0% as per Board policy.



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## Other Funds

### **Federal, State & Local Programs Fund**

This fund accounts for grants received from federal, state and local governments, and private grant foundations. It also includes gifts and grants from the Eugene Education Foundation, a local non-profit organization established to support Eugene School District 4J instruction programs. The District's estimate of available grant funding for the coming year is based on a variety of factors including current grant funds that will be carried forward to the coming year, multi-year grant programs, award letters already received for the upcoming year, and anticipated new grants. Budgeted amounts are based on estimated funding; however, grant funds must be officially awarded before any spending can occur.

The District is anticipating an \$8 million award from the Oregon Department of Education for the Oregon School Capital Improvement Matching (OSCIM) grant. The OSCIM grant will support capital construction projects outlined in Measure 20-297 passed by voters in November 2018.

For 2019-20 the District's estimate of available grant funding is \$28.5 million (a 47.2% increase from 2018-19 largely due to the OSCIM grant.)

### **School Resources Fund**

#### ***Special Purpose Reserve***

The Financial Services department estimates potential General Fund savings that could be carried forward into the next fiscal year. Appropriations are then set to ensure that schools can spend the savings for items such as equipment, additional staff, and instructional materials such as textbooks and library books. This reserve also funds district-wide initiatives including the new Eugene Online Academy and the replacement of the District's aging financial systems. For 2019-20 the District estimates that \$7.7 million in current and prior year savings will be available for schools and district-wide projects.

#### ***Student Body Fund***

Student Body Fund revenues include school fundraising, student fees, athletic participation fees and gate receipts, and other school-related activities. Some student body amounts are dedicated to specific expenditures, such as staffing or specific program purchases. Other amounts may be used for any educational purpose. For 2019-20 the District estimates that \$6.3 million will be available to provide additional staffing within schools, support school based programs and initiatives, and provide funding for clubs, activities and athletics. This is based on an analysis of prior year actual amounts spent and received.

### **Debt Service Fund**

The Debt Service Fund accounts for principal and interest payments on long-term general obligation and limited tax pension obligation debt. Expenditures budgeted each year represent the portion of principal and interest on outstanding debt that must be paid during that fiscal year. Sources of revenue include the debt service levy on local properties, interest earnings on investments, and charges to other funds. Budgeted debt service costs of \$42.5 million in 2019-20 reflect the District's repayment of general obligation and pension obligation bonds.



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## **Capital Projects Fund**

The District maintains multiple capital projects funds. Each fund has a distinct purpose and funding source, and revenues are used for authorized purchases and capital construction projects within each fund. A Long-Range Facilities Plan guides the District's capital programs. In the process of preparing the Long-Range Facilities Plan, projects are identified, prioritized, and matched to anticipated funding sources and streams (primarily approved bond measures). Combined resources for the Capital Projects Fund for fiscal year 2019-20 are approximately \$210.6 million.

## **Nutrition Services Fund**

The Nutrition Services Fund accounts for the revenue and expenditures of the District's meal programs. As directed by the Board, beginning in July 2019 the District will manage all aspects of the program. Principal sources of revenue comprise sales of meals and subsidies received under the National School Lunch Act.

Operating costs include menu planning, meal production and service, operations management (food and supplies purchasing, inventory, warehouse, and delivery), and management of information services (student meal accounts and data collection). Nutrition Services staffing levels are calculated based on estimated meals per labor hour within a standard range for each school level (elementary, middle and high school), projected enrollment and an estimated level of participation. Other variables include the timing of meals, facilities layout, menu customization, and other site-based programs including summer school and after-school snacks.

Salaries and other payroll costs are budgeted at \$3.8 million while food and other expenses are estimated to be \$2.8 million. Food service professionals serve healthy meals at 31 school-building sites and support vended meals for three additional programs.

## **Insurance Reserve Fund**

The Insurance Reserve Fund accounts for the majority of the District's insurance and risk management functions, including employee benefit plans and property and liability insurance. It is comprised of the following funds:

### ***General Risk Management Fund***

This fund accounts for remittances of workers compensation and unemployment payments (approximately \$1.0 million), administration of the District's risk programs, and a contingency for insurance deductibles in the event of claims (\$0.5 million). The budgeted expenditures for this fund are primarily funded by payroll collections for workers compensation and unemployment insurance and transfers from the General Fund.

### ***Insurance Reserves***

The insurance reserve funds are managed by the Joint Benefits Committee (JBC), comprised of District representatives and representatives of each of the employee groups (licensed, classified, and administrative). Contributions are made to the insurance reserves by the District based on full-time FTE (2019-20 – \$1,200 for licensed and administrative staff and \$1,095 for classified). Employee contributions vary depending on individual plan choices and the employee's FTE level. Health insurance is provided by the state-mandated Oregon Employee Benefits Board (OEBB). The 2019-20 budget estimates OEBB rates will be higher than current year rates (rate increases of approximately 6.0%). Adjustments for actual rate increases may be made through supplemental budgets, if required.

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## **Wellness Clinic**

The 4J Wellness Clinic is a health care service available for most 4J employees that has operated since October 1988. Oversight for this service is provided by the JBC. The District has contracted with Cascade Health Solutions to provide a full range of healthcare services at the clinic since July 2012. The fund's primary resource is a \$20 monthly employee contribution, and expenditures consist mainly of payment for services provided by the clinic.

## **Private-Purpose Trust Fund**

The Private-Purpose Trust Fund is used to administer privately funded scholarship programs that benefit individual students. The District established this fund in 2017-18 to report scholarship-related balances and activities for scholarships such as Gillilan-Torrey Memorial Scholarship. For 2019-20, \$249,470 is budgeted to cover the activities of currently established scholarships.

## **Postemployment Benefits Fund**

The Postemployment Benefits Fund accounts for the resources and requirements of two Other Postemployment Benefits (OPEB) programs: the Early Termination – Stipend Benefits program and the Postemployment Medical and Life Insurance Benefits program. Both programs are detailed in the District's 2018 Comprehensive Annual Financial Report (CAFR) on pages 65 through 72. The CAFR can be accessed through the District's website at <https://www.4j.lane.edu/finance/docs/>.

The annual cost of OPEB benefits is estimated for the next year based on employee eligibility. To cover the annual cost of retirement benefits, the District budgets a percentage of salary costs in the General Fund to be contributed to the Postemployment Benefits Fund. For 2019-20, \$1.0 million is budgeted in the General Fund to support these programs.



# Building the Budget

## District Staffing History

The chart presented below shows District staffing for a five-year period. Staff funded in the Federal, State and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Information is presented as full time equivalent (FTE) staffing. *Note that prior and current year adopted budget FTE does not include Board approved supplemental budget additions.*

Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
<b>Classroom Services and Support<sup>1</sup></b>							
<b>Elementary Schools</b>							
<i>Licensed</i>							
Classroom Teachers	289.800	302.550	315.020	319.750	315.700	25.900	20,955,318
Counselors	5.000	10.400	13.000	17.000	17.000	12.000	1,133,485
<i>Classified</i>							
Bilingual Educational Assist	5.560	6.351	5.382	12.730	7.090	1.530	206,623
Department Secretary	0.500	-	0.500	-	-	(0.500)	-
Educational Assistant	15.440	17.554	15.163	10.960	20.180	4.740	616,142
Elem School Secretary	19.000	19.000	19.000	19.370	20.000	1.000	752,663
Elementary Schl Asst	3.050	3.155	4.850	4.800	3.750	0.700	110,346
Kinder Educational Assistant	27.330	29.000	29.000	29.000	30.250	2.920	926,881
Library IMC Asstant/Specialist	0.380	0.070	0.725	0.230	1.380	1.000	38,888
Office Support Bicult/Biling	1.580	2.146	3.800	4.170	4.290	2.710	126,765
School Crossing Guard	1.210	1.188	1.188	1.200	1.190	(0.020)	37,052
School Plus Program Coord	0.190	-	0.270	-	-	(0.190)	-
Technology Integration Assistant	0.750	-	0.791	0.380	0.150	(0.600)	5,775
<i>Administrators</i>							
Elementary Asst Principal	-	-	1.000	1.000	1.000	1.000	94,089
Elementary Principal	17.500	17.500	18.000	18.000	18.000	0.500	1,936,808
<i>Licensed Staff</i>	294.800	312.950	328.020	336.750	332.700	37.900	22,088,803
<i>Classified Staff</i>	74.990	78.464	80.669	82.840	88.280	13.290	2,821,135
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	17.500	17.500	19.000	19.000	19.000	1.500	2,030,897
<b>Subtotal Elementary School</b>	<b>387.290</b>	<b>408.914</b>	<b>427.689</b>	<b>438.590</b>	<b>439.980</b>	<b>52.690</b>	<b>26,940,835</b>
<b>Middle Schools</b>							
<i>Licensed</i>							
Classroom Teachers	130.000	131.000	133.400	136.600	135.600	5.600	9,000,721
Counselors	8.000	8.000	8.000	8.000	8.000	-	552,470
<i>Classified</i>							
Bilingual Educational Assist	0.228	-	2.228	0.460	0.750	0.522	20,692
Department Assistant	-	-	0.325	-	-	-	-
Department Secretary	0.250	-	0.318	-	0.880	0.630	27,115
Education Skills Trainer	0.250	0.230	-	0.500	0.560	0.310	21,212
Educational Assistant	0.730	1.452	2.994	3.510	2.750	2.020	84,280
Library IMC Asstant/Specialist	0.750	0.500	1.295	0.790	0.660	(0.090)	18,798
Middle School Attendance Clerk	8.000	8.000	8.000	8.000	8.000	-	243,940
Middle School Secretary	8.000	8.000	8.000	8.000	8.000	-	316,086
Read Right Educational Assist	-	-	0.500	0.830	-	-	-
Records & Scheduling Asst	8.000	8.000	8.000	8.000	8.000	-	273,886
School Crossing Guard	0.380	0.375	0.380	0.380	0.380	-	12,062
School Volunteer Coordinator	-	-	0.090	-	0.500	0.500	15,842
Student Supervision Assistant	3.753	3.752	3.656	3.760	3.750	(0.003)	120,616
<i>Administrators</i>							
Secondary Asst Principal	8.000	8.000	8.000	8.000	8.000	-	752,159
Secondary Principal	7.500	8.000	8.000	8.000	8.000	0.500	914,608

# Building the Budget

## District Staffing History

The chart presented below shows District staffing for a five-year period. Staff funded in the Federal, State and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Information is presented as full time equivalent (FTE) staffing. *Note that prior and current year adopted budget FTE does not include Board approved supplemental budget additions.*

Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
<i>Licensed Staff</i>	138.000	139.000	141.400	144.600	143.600	5.600	9,553,191
<i>Classified Staff</i>	30.341	30.309	35.786	34.230	34.230	3.889	1,154,529
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	15.500	16.000	16.000	16.000	16.000	0.500	1,666,767
<b>Subtotal: Middle Schools</b>	<b>183.841</b>	<b>185.309</b>	<b>193.186</b>	<b>194.830</b>	<b>193.830</b>	<b>9.989</b>	<b>12,374,487</b>
<b>High Schools</b>							
<b>Licensed</b>							
Classroom Teachers	199.070	201.120	205.070	207.020	202.250	3.180	13,424,754
Counselors	10.750	10.000	10.000	10.000	11.000	0.250	768,576
High School Extra-Curricular	6.200	6.200	6.200	6.200	7.250	1.050	532,752
<b>Classified</b>							
AV/Textbook Specialist	2.750	2.750	3.000	2.420	2.590	(0.160)	85,666
Bilingual Educational Assist	0.780	-	1.000	0.750	0.750	(0.030)	20,692
Career Center Assistant	1.250	0.458	1.875	1.000	-	(1.250)	-
Department Assistant	0.750	1.230	3.300	2.970	5.000	4.250	134,464
Department Secretary	4.650	3.000	5.000	4.620	4.500	(0.150)	166,476
Educational Assistant	0.880	3.400	1.291	1.320	1.750	0.870	56,289
Finance Clerk	4.000	4.000	4.000	4.000	4.000	-	184,037
General Services Assistant	0.850	-	0.715	0.430	-	(0.850)	-
High School Attendance Clerk	4.380	4.500	5.000	5.000	5.750	1.370	200,189
High School Secretary	4.750	5.000	5.000	5.000	5.000	0.250	225,245
Human Services Coordinator-Latino	-	-	-	1.000	0.750	0.750	27,577
Library IMC Asstant/Specialist	0.609	0.500	1.500	1.000	0.940	0.331	25,625
Outreach Recovery Coordinator	-	-	-	0.500	-	-	-
Post Grad Planning Specialist	4.235	4.432	1.578	2.810	2.500	(1.735)	83,718
Program Coordinator	0.550	0.194	2.573	1.880	2.880	2.330	111,206
Program Coord Assistant	1.000	2.000	1.000	1.000	1.000	-	32,709
Read Right Educational Assist	0.500	-	-	0.750	0.750	0.250	24,124
Registrar	4.750	4.750	4.750	4.750	4.000	(0.750)	192,278
School Volunteer Coordinator	-	-	0.250	0.250	0.250	0.250	7,161
Student Supervision Assistant	5.881	5.874	5.911	4.880	7.050	1.169	219,904
Voc Training Assistant	1.000	-	-	-	-	(1.000)	-
Volunteer Program Coordinator	-	-	-	1.000	1.000	1.000	34,836
<b>Administrators</b>							
Secondary Asst Principal/Program Administrat	9.000	8.000	8.000	8.000	8.000	(1.000)	823,262
Secondary Principal	4.000	4.000	4.000	4.000	4.000	-	506,380
<i>Licensed Staff</i>	216.020	217.320	221.270	223.220	220.500	4.480	14,726,082
<i>Classified Staff</i>	43.565	42.088	47.743	47.330	50.460	6.895	1,832,196
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	13.000	12.000	12.000	12.000	12.000	(1.000)	1,329,642
<b>Subtotal: High Schools</b>	<b>272.585</b>	<b>271.408</b>	<b>281.013</b>	<b>282.550</b>	<b>282.960</b>	<b>10.375</b>	<b>17,887,920</b>
<b>Special Programs</b>							
<b>Licensed</b>							
English-Language Teachers	12.550	12.550	12.550	12.550	12.550	-	877,208
Home Instruction Teachers	0.500	0.500	0.500	3.070	3.070	2.570	586,185
Interpreter Coordinator	-	0.500	0.500	0.500	0.500	0.500	39,792
Special/Alt Education Teachers	88.352	86.772	85.652	90.670	98.110	9.758	6,149,670
Speech Specialist	-	0.050	-	-	-	-	-
Talented And Gifted	0.250	0.250	0.500	0.500	0.500	0.250	37,003

# Building the Budget

## District Staffing History

The chart presented below shows District staffing for a five-year period. Staff funded in the Federal, State and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Information is presented as full time equivalent (FTE) staffing. *Note that prior and current year adopted budget FTE does not include Board approved supplemental budget additions.*

Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
<b>Classified</b>							
1:1 Educational Assistant	18.406	18.562	18.500	17.750	31.600	13.194	904,311
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	-	42,397
Autism 1:1 Educational Assist	26.609	29.641	31.953	33.450	21.030	(5.579)	600,040
Behavioral Educational Assist	12.037	7.586	7.586	18.090	10.790	(1,247)	314,108
Bilingual Educational Assist	1.750	1.750	-	1.000	1.000	(0.750)	29,294
Case Management Assist	-	4.000	4.000	4.000	4.000	4.000	144,360
Cognitive Educational Assist	31.549	31.750	31.125	43.520	27.990	(3,559)	851,844
Department Secretary	2.000	2.000	2.000	2.000	2.000	-	80,460
Educational Assistant	1.500	1.500	1.500	2.250	2.000	0.500	61,279
High School Attendance Clerk	-	-	-	-	0.750	0.750	26,416
Human Services Coordinator	-	-	0.500	-	0.250	0.250	8,926
Interpreters - Deaf/Hard of Hearing	-	5.564	7.820	7.800	7.820	7.820	295,142
Post Grad Planning Specialist	-	0.952	0.570	-	-	-	-
Program Coordinator	-	0.150	0.270	0.500	0.500	0.500	24,791
Program Coord Assistant	6.250	2.125	2.512	3.260	2.000	(4.250)	72,445
Research/Assess/Data Analyst	0.946	0.946	0.946	0.950	0.950	0.004	45,135
Social Skill Specialist-Autism	1.000	1.000	1.000	1.000	1.000	-	36,498
Sped Educational Assistant	41.441	42.628	41.128	42.630	77.950	36.509	2,333,230
Voc Training Assistant	3.000	3.000	3.000	3.000	3.000	-	110,307
<b>Professional</b>							
Financial Mgmt Analyst II	1.000	1.000	1.000	-	-	(1,000)	-
SSD Business Manager	-	-	-	1.000	1.000	1.000	94,284
<b>Administrators</b>							
Director Ed Support Services	1.000	1.000	1.000	1.000	1.000	-	133,006
Education Services Administrator	4.103	4.103	4.603	4.600	4.600	0.497	487,142
<i>Licensed Staff</i>	101.652	100.622	99.702	107.290	114.730	13.078	7,689,858
<i>Classified Staff</i>	147.488	154.154	155.410	182.200	195.630	48.142	5,980,983
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	94,284
<i>Administrators</i>	5.103	5.103	5.603	5.600	5.600	0.497	620,148
<b>Subtotal: Special Programs</b>	<b>255.243</b>	<b>260.879</b>	<b>261.715</b>	<b>296.090</b>	<b>316.960</b>	<b>61.717</b>	<b>14,385,273</b>
<b>All Classroom Services and Support</b>							
<i>Licensed Staff</i>	750.472	769.892	790.392	811.860	811.530	61.058	54,057,934
<i>Classified Staff</i>	296.384	305.015	319.608	346.600	368.600	72.216	11,788,843
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	94,284
<i>Administrators</i>	51.103	50.603	52.603	52.600	52.600	1.497	5,647,454
<b>Total FTE: Classroom Services and Support</b>	<b>1,098.959</b>	<b>1,126.510</b>	<b>1,163.603</b>	<b>1,212.060</b>	<b>1,233.730</b>	<b>134.771</b>	<b>71,588,515</b>
<b>Other Student Support Services</b>							
<b>Student Support</b>							
<b>Licensed</b>							
Nurses	11.115	11.415	11.315	11.440	11.320	0.205	711,899
Other Support of Educational Services	6.431	6.531	6.431	6.430	6.530	0.099	477,293
School Psychologists	9.100	10.800	9.100	10.100	10.100	1.000	711,304
Social Workers	4.250	4.250	4.250	4.250	4.250	-	318,177
Speech Specialist	16.260	15.890	15.946	15.946	15.940	(0.320)	1,124,664
<b>Classified</b>							
Department Secretary	1.000	1.000	1.000	1.000	1.000	-	35,575
Health Services Assistant	4.800	4.900	4.900	5.900	5.900	1.100	180,977
Occupational Therapy Assistant	1.000	1.000	1.000	1.000	1.000	-	36,302



# Building the Budget

## District Staffing History

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Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
						-	
<i>Licensed Staff</i>	47.156	48.886	47.042	48.166	48.140	0.984	3,343,337
<i>Classified Staff</i>	6.800	6.900	6.900	7.900	7.900	1.100	252,854
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	-	-	-	-	-	-	-
<b>Subtotal: Student Support</b>	<b>53.956</b>	<b>55.786</b>	<b>53.942</b>	<b>56.066</b>	<b>56.040</b>	<b>2.084</b>	<b>3,596,191</b>
<b>Libraries, Curriculum &amp; Staff Development</b>						-	
<b>Licensed</b>						-	
Counselor On Special Assignment	-	-	-	0.600	0.100	0.100	7,832
World Language/ELA Coordinator	-	-	-	0.500	0.050	0.050	3,321
Data Coordinators	-	-	-	-	2.600	2.600	172,692
Essential Skills Coordinators	8.700	8.700	6.100	6.100	2.310	(6,390)	153,430
Instructional Staff Development	1.000	1.000	1.000	1.000	1.000	-	73,328
Media Specialist	3.450	3.800	3.800	3.000	-	(3,450)	-
Teacher On Special Assignment	2.200	3.350	3.600	2.900	5.400	3.200	350,810
Seminar Coordinator	-	-	-	0.200	0.200	0.200	25,481
<b>Classified</b>						-	
Administrative Assistant	0.650	0.500	0.500	1.000	1.000	0.350	43,971
Department Assistant	-	0.500	0.500	0.500	0.500	0.500	18,999
Department Secretary	1.380	1.380	1.380	0.630	0.380	(1,000)	14,985
Federal Programs & Oper Coord	-	-	-	0.250	0.250	0.250	13,419
Human Services Coordinator	1.250	1.250	1.250	1.250	0.750	(0,500)	27,577
Management Assistant	-	0.500	1.000	1.000	1.000	1.000	50,843
Materials Mgmt Coordinator	-	-	-	0.500	0.500	0.500	20,852
Programmer Analyst II	0.930	0.930	0.930	0.950	1.000	0.070	63,075
Schl Choice/Stdnt Assign Coord	-	-	-	-	1.000	1.000	54,414
Translation & Interpretive Coordinator	-	-	-	-	0.500	0.500	19,640
Volunteer Program Coordinator	-	-	-	-	0.250	0.250	7,355
<b>Professional</b>						-	
Data and Research Analyst	1.000	1.000	1.000	1.000	1.000	-	98,949
Equity & Diversity Manager	-	1.000	1.000	-	-	-	-
Exec Asst to Inst Director	2.000	2.000	1.000	1.000	1.000	(1,000)	66,285
Federal Programs & Oper Coord	0.200	-	-	-	-	(0,200)	-
Financial Mgmt Analyst III	1.000	1.000	1.000	1.000	1.000	-	84,951
Grant Writer Analyst	0.550	0.550	0.550	0.550	0.550	-	37,410
Minority Community Liaison	0.160	0.160	0.160	0.160	0.160	-	11,641
School Admn Manager	1.000	1.000	1.000	1.000	-	(1,000)	-
Schl Choice/Stdnt Assign Coord	1.000	1.000	1.000	1.000	-	(1,000)	-
<b>Administrators</b>						-	
Assistant Superintendent/CAO	-	1.000	1.000	1.000	1.000	1.000	153,624
College/Career Readiness Admin	-	-	1.000	-	-	-	-
Curriculum Administrator	2.000	2.000	2.000	3.000	3.000	1.000	312,136
Director - Research & Planning	1.000	1.000	1.000	1.000	1.000	-	133,006
Director Elementary Education	1.000	1.000	1.000	1.000	-	(1,000)	-
Director PreK-8 Education	-	-	-	-	2.000	2.000	241,283
Director High School Education	1.000	1.000	1.000	1.000	1.000	-	133,006
Equity & Diversity Manager	-	-	-	1.000	1.000	1.000	100,362
Instructional Administrator	-	-	-	-	1.000	1.000	126,596
Secondary Principal - Alt Education	1.000	1.000	1.000	1.000	1.000	-	126,595
STEM Education Administrator	1.000	1.000	-	-	-	(1,000)	-

# Building the Budget

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						-	
<i>Licensed Staff</i>	15.350	16.850	14.500	14.300	11.660	(3.690)	786,894
<i>Classified Staff</i>	4.210	5.060	5.560	6.080	7.130	2.920	335,130
<i>Professional Staff</i>	6.910	7.710	6.710	5.710	3.710	(3.200)	299,236
<i>Administrators</i>	7.000	8.000	8.000	9.000	11.000	4.000	1,326,608
<b>Subtotal: Libraries, Curriculum &amp; Staff Dev</b>	<b>33.470</b>	<b>37.620</b>	<b>34.770</b>	<b>35.090</b>	<b>33.500</b>	<b>0.030</b>	<b>2,747,868</b>
<b>Community Services</b>						-	
<b>Classified</b>						-	
Child Dev Center Educ Asst	2.775	2.000	2.400	3.000	1.000	(1.775)	26,466
Lead Child Dev Ctr Educ Asst	-	-	-	-	2.000	2.000	65,956
Outreach Recovery Coordinator	-	-	-	1.000	1.000	1.000	52,660
Program Coordinator	0.325	1.000	0.600	-	-	(0.325)	-
Program Coordinator Assistant	-	1.000	1.000	-	-	-	-
<b>Professional</b>						-	
Program Supv-Young Parent Prog	0.800	0.800	0.800	0.800	0.800	-	46,366
						-	
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	3.100	4.000	4.000	4.000	4.000	0.900	145,082
<i>Professional Staff</i>	0.800	0.800	0.800	0.800	0.800	-	46,366
<i>Administrators</i>	-	-	-	-	-	-	-
<b>Subtotal: Community Services</b>	<b>3.900</b>	<b>4.800</b>	<b>4.800</b>	<b>4.800</b>	<b>4.800</b>	<b>0.900</b>	<b>191,448</b>
<b>All Other Student Support Services</b>						-	
<i>Licensed Staff</i>	62.506	65.736	61.542	62.466	59.800	(2.706)	4,130,231
<i>Classified Staff</i>	14.110	15.960	16.460	17.980	19.030	4.920	733,066
<i>Professional Staff</i>	7.710	8.510	7.510	6.510	4.510	(3.200)	345,602
<i>Administrators</i>	7.000	8.000	8.000	9.000	11.000	4.000	1,326,608
<b>Total FTE: All Other Student Support Services</b>	<b>91.326</b>	<b>98.206</b>	<b>93.512</b>	<b>95.956</b>	<b>94.340</b>	<b>3.014</b>	<b>6,535,507</b>
<b>School Building Support Services</b>						-	
<b>Facilities Management</b>						-	
<b>Classified</b>						-	
Administrative Assistant	5.000	5.000	5.000	5.000	3.000	(2.000)	144,914
Carpenter	3.000	3.000	2.000	-	-	(3.000)	-
Custodial Maint Coord I	18.000	20.000	20.000	17.630	18.750	0.750	688,971
Custodial Maint Coord II	8.000	8.000	8.000	9.000	9.000	1.000	360,007
Custodial Staff Assistant	1.000	1.000	1.000	2.000	1.000	-	45,168
Custodial Technician	4.000	3.125	4.000	4.000	4.000	-	153,921
Custodian	48.410	48.750	48.063	49.890	49.090	0.680	1,519,617
Electrician	3.000	3.000	1.000	1.000	1.000	(2.000)	59,574
Electrician Specialist	1.000	1.000	2.000	2.000	2.000	1.000	136,834
Electronic Tech Fire/Security Specialist	1.000	2.000	2.000	2.000	2.000	1.000	119,148
Equipment Operator	1.000	1.000	1.000	1.000	1.000	-	37,513
Facilities Coordinator	1.000	1.000	1.000	1.000	1.000	-	48,775
Floor Covering Specialist	1.000	1.000	1.000	1.000	1.000	-	48,775
Grounds Keeper (Limited Duration)	-	-	-	-	3.000	3.000	102,756
Grounds Specialist IPM	1.000	1.000	1.000	1.000	1.000	-	41,954
Heating Technician	2.000	2.000	2.000	2.000	2.000	-	102,136
HVAC II	1.000	1.000	1.000	1.000	1.000	-	53,676
HVAC Refrig Tech III	2.000	2.000	2.000	2.000	2.000	-	113,082
Irrigation Specialist	1.000	1.000	1.000	1.000	1.000	-	46,526
Lead Custodian	4.000	4.000	4.000	4.000	4.000	-	162,428

# Building the Budget

## District Staffing History

The chart presented below shows District staffing for a five-year period. Staff funded in the Federal, State and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Information is presented as full time equivalent (FTE) staffing. *Note that prior and current year adopted budget FTE does not include Board approved supplemental budget additions.*

Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
Locksmith	1.000	1.000	-	1.000	-	(1.000)	-
Locksmith Specialist	1.000	1.000	1.000	-	1.000	-	52,250
Maintenance Worker II	1.000	1.000	2.000	1.000	2.000	1.000	80,179
Maintenance Worker III	3.000	3.000	5.000	7.000	7.000	4.000	338,861
Management Assistant	1.000	1.000	1.000	1.000	2.000	1.000	107,352
Painter Specialist	1.000	1.000	1.000	1.000	1.000	-	42,993
Plumber	2.000	2.000	-	-	-	(2.000)	-
Plumber Specialist	1.000	1.000	3.000	3.000	2.000	1.000	114,610
Roofing Specialist	1.000	1.000	1.000	1.000	1.000	-	48,774
Safety Specialist	2.000	2.000	2.000	2.000	2.000	-	116,006
Senior Groundskeeper	6.000	6.000	6.000	6.000	6.000	-	217,707
<b>Professional</b>						-	
Bond Planning Manager	-	-	-	0.430	-	-	-
Capital Projects Analyst	-	-	-	0.500	0.500	0.500	35,045
Design & Planning Admin	1.000	1.000	1.000	1.000	1.000	-	94,283
Engineer	0.880	0.750	0.750	0.750	1.000	0.120	84,952
Project Manager	5.000	5.000	5.000	5.000	4.000	(1.000)	395,797
<b>Administrators</b>						-	
Capital Improvement Program Manager	1.000	1.000	1.000	1.000	1.000	-	108,277
Director of Facilities Management	0.800	0.800	0.800	1.000	1.000	0.200	129,446
<b>Classified Supervisors</b>						-	
Building & Grounds Maint Super	1.000	1.000	1.000	1.000	1.000	-	89,618
Custodial Supervisor	1.000	1.000	1.000	1.000	1.000	-	89,618
Facilities and Maint Manager	1.000	1.000	1.000	1.000	1.000	-	101,117
Mechanical Div Supervisor	1.000	1.000	1.000	1.000	1.000	-	89,618
						-	
<i>Licensed Staff</i>	-	-	-	-	-	-	
<i>Classified Staff</i>	126.410	128.875	129.063	129.520	130.840	4.430	5,104,507
<i>Professional Staff</i>	6.880	6.750	6.750	7.680	6.500	(0.380)	610,077
<i>Administrators</i>	1.800	1.800	1.800	2.000	2.000	0.200	237,723
<i>Classified Supervisors</i>	4.000	4.000	4.000	4.000	4.000	-	369,971
<b>Subtotal: Facilities Management</b>	<b>139.090</b>	<b>141.425</b>	<b>141.613</b>	<b>143.200</b>	<b>143.340</b>	<b>4.250</b>	<b>6,322,278</b>
<b>Student Transportation</b>						-	
<b>Classified</b>						-	
Accounting Clerk II	0.875	0.875	-	-	-	(0.875)	-
Administrative Assistant	-	-	0.875	0.875	0.875	0.875	42,921
Asst Dispatcher/Acct Clerk	2.000	2.000	2.000	2.000	2.000	-	86,421
Bus Aide Special Ed	8.750	8.750	8.750	8.750	9.750	1.000	220,808
Bus Driver	67.143	62.500	59.250	59.250	66.500	(0.643)	1,679,406
Bus Driver Specialist	3.750	1.500	3.750	3.750	3.750	-	105,772
Custodian	0.375	0.500	0.500	0.500	0.500	0.125	29,127
Dispatch Info Coordinator	0.500	1.000	1.000	1.000	1.000	0.500	35,683
Driver Trainer	1.250	2.250	2.000	2.250	2.250	1.000	104,684
Fleet Mechanic I	-	-	-	-	1.000	1.000	35,683
Fleet Mechanic II	5.000	5.000	5.000	5.000	5.000	-	244,464
Fleet Shop Coordinator	1.000	1.000	1.000	1.000	1.000	-	59,574
Parts Specialist	1.000	1.000	1.000	1.000	1.000	-	53,676
Programmer Analyst II	1.000	-	-	-	-	(1.000)	-
Route Planning Coord	3.000	3.000	3.000	3.000	3.000	-	138,935
Trans Training Coord	1.000	1.000	1.000	1.000	1.000	-	43,971

# Building the Budget

## District Staffing History

The chart presented below shows District staffing for a five-year period. Staff funded in the Federal, State and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Information is presented as full time equivalent (FTE) staffing. *Note that prior and current year adopted budget FTE does not include Board approved supplemental budget additions.*

Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
Transportation Dispatcher	1.000	1.000	1.000	1.000	1.000	-	48,775
Van Driver	-	-	2.500	2.500	3.000	3.000	68,938
<b>Professional</b>						-	
Business Info Systems Analyst	-	1.000	1.000	1.000	1.000	1.000	78,741
<b>Administrators</b>						-	
Director Facilities Mgmt	0.200	0.200	0.200	-	-	(0.200)	-
Director Transportation	-	-	-	-	1.000	1.000	117,412
Transportation Manager	1.000	1.000	1.000	1.000	-	(1.000)	-
<b>Classified Supervisors</b>						-	
Transportation Ops & Clas Supv	1.000	1.000	1.000	1.000	1.000	-	74,413
Transportation Supervisor	1.000	1.000	1.000	1.000	1.000	-	74,413
						-	
<i>Licensed Staff</i>	-	-	-	-	-	-	
<i>Classified Staff</i>	97.643	91.375	92.625	92.875	102.625	4.982	2,998,838
<i>Professional Staff</i>	-	1.000	1.000	1.000	1.000	1.000	78,741
<i>Administrators</i>	1.200	1.200	1.200	1.000	1.000	(0.200)	117,412
<i>Classified Supervisors</i>	2.000	2.000	2.000	2.000	2.000	-	148,826
<b>Subtotal: Student Transportation</b>	<b>100.843</b>	<b>95.575</b>	<b>96.825</b>	<b>96.875</b>	<b>106.625</b>	<b>5.782</b>	<b>3,343,817</b>
<b>Technology</b>						-	
<b>Licensed</b>						-	
Teacher on Special Assignment	3.000	0.500	0.500	0.340	0.500	(2.500)	36,664
<b>Classified</b>						-	
Cataloging Specialist	1.500	1.500	1.500	1.500	1.500	-	72,877
Computer System Support Tech	-	-	-	-	1.000	1.000	55,040
Computer Technician	1.000	1.000	2.000	2.000	1.000	-	49,734
Network/Sr Electronics Spec	1.000	1.000	1.000	1.000	1.000	-	59,574
Program Coord Asst/Inst Tech	0.750	0.875	0.880	0.880	1.000	0.250	46,259
Senior Programmer Analyst	0.980	0.980	-	-	-	(0.980)	-
Technology Help Desk Spec	1.000	1.000	1.000	1.000	1.000	-	46,657
Technology Support Spec I	2.000	1.000	-	-	1.000	(1.000)	38,221
Technology Support Spec III	10.600	11.600	12.600	12.600	12.600	2.000	620,200
User Serv Specialist II	2.000	2.000	2.000	2.000	2.000	-	103,280
User Serv Specialist II K-3	1.000	1.000	1.000	1.000	1.000	-	53,676
<b>Professional</b>						-	
Business Systems Support Specialist	1.000	1.000	-	-	-	(1.000)	-
Database Administrator	0.650	0.650	0.750	0.750	0.750	0.100	67,213
Exec Asst to Director of Tech	0.950	0.950	0.950	0.950	0.950	-	61,736
Financial/Info Sys Analyst II	-	-	0.980	0.980	1.000	1.000	78,741
Instructional Tech & Syst Spec	1.000	1.000	1.000	1.000	0.500	(0.500)	35,474
Network Infrastructure Spec	1.000	1.000	1.000	1.000	1.000	-	82,677
Senior Applications Developer	0.700	0.700	0.950	0.950	0.950	0.250	80,703
Senior Network Engineer	1.000	1.000	2.000	2.000	2.000	1.000	216,554
Senior Security Engineer	-	1.000	-	-	-	-	-
Senior Systems Administrator	0.550	0.550	0.950	0.950	0.950	0.400	80,703
Special Projects Mgr-Lawson	1.000	-	-	-	-	(1.000)	-
System Network Specialist	2.000	2.000	2.000	2.000	2.200	0.200	181,889
<b>Administrators</b>							
Associate Director of Technology	1.000	1.000	-	-	-	(1.000)	-
Director of Technology	1.000	1.000	0.996	1.000	1.000	-	133,006
Instruction Technology Admn	-	-	1.000	1.000	-	-	-

# Building the Budget

## District Staffing History

The chart presented below shows District staffing for a five-year period. Staff funded in the Federal, State and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Information is presented as full time equivalent (FTE) staffing. *Note that prior and current year adopted budget FTE does not include Board approved supplemental budget additions.*

Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
<b>Classified Supervisors</b>							
Information Systems Manager	0.930	0.930	0.930	0.930	1.000	0.070	108,277
Network Services Manager	0.990	0.990	0.990	0.990	1.000	0.010	108,277
Tech Support Spec Supervisor	1.000	1.000	1.000	1.000	1.000	-	100,846
						-	
<i>Licensed Staff</i>	3.000	0.500	0.500	0.340	0.500	(2.500)	36,664
<i>Classified Staff</i>	21.830	21.955	21.980	21.980	23.100	1.270	1,145,518
<i>Professional Staff</i>	9.850	9.850	10.580	10.580	10.300	0.450	885,690
<i>Administrators</i>	2.000	2.000	1.996	2.000	1.000	(1.000)	133,006
<i>Classified Supervisors</i>	2.920	2.920	2.920	2.920	3.000	0.080	317,400
<b>Subtotal: Technology</b>	<b>39.600</b>	<b>37.225</b>	<b>37.976</b>	<b>37.820</b>	<b>37.900</b>	<b>(1.700)</b>	<b>2,518,278</b>
<b>Purchasing, Warehouse, &amp; Mail Distribution</b>							
<b>Classified</b>							
Buyer	-	-	-	-	2.000	2.000	113,318
Warehouse Ops Asst	2.773	2.773	2.760	2.000	2.000	(0.773)	70,948
<b>Professional</b>							
Purchasing Analyst	1.500	1.500	1.500	1.500	-	(1.500)	-
<b>Administrators</b>							
Director Food Svc/Procurement	-	-	-	-	0.500	0.500	55,911
<b>Classified Supervisors</b>							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	35,474
						-	
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	2.773	2.773	2.760	2.000	4.000	1.227	184,266
<i>Professional Staff</i>	1.500	1.500	1.500	1.500	-	(1.500)	-
<i>Administrators</i>	-	-	-	-	0.500	0.500	55,911
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	0.500	-	35,474
<b>Distribution</b>	<b>4.773</b>	<b>4.773</b>	<b>4.760</b>	<b>4.000</b>	<b>5.000</b>	<b>0.227</b>	<b>275,651</b>
<b>All School Building Support Services</b>							
<i>Licensed Staff</i>	3.000	0.500	0.500	0.340	0.500	(2.500)	36,664
<i>Classified Staff</i>	248.656	244.978	246.428	246.375	260.565	11.909	9,433,129
<i>Professional Staff</i>	18.230	19.100	19.830	20.760	17.800	(0.430)	1,574,508
<i>Administrators</i>	5.000	5.000	4.996	5.000	4.500	(0.500)	544,052
<i>Classified Supervisors</i>	9.420	9.420	9.420	9.420	9.500	0.080	871,671
<b>Total FTE: All School Building Support Services</b>	<b>284.306</b>	<b>278.998</b>	<b>281.174</b>	<b>281.895</b>	<b>292.865</b>	<b>8.559</b>	<b>12,460,024</b>
<b>Central Support Services</b>							
<b>Executive Administration</b>							
<b>Classified</b>							
Office Support Bicult/Biling	1.000	1.000	-	-	-	(1.000)	-
<b>Professional</b>							
Exec Asst To Superintendent	1.000	1.000	1.000	1.000	1.000	-	73,595
Parent, Comm, Diversity Coord	1.000	-	-	-	-	(1.000)	-
<b>Administrators</b>							
Superintendent	1.000	1.000	1.000	1.000	1.000	-	241,498
						-	



# Building the Budget

## District Staffing History

The chart presented below shows District staffing for a five-year period. Staff funded in the Federal, State and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Information is presented as full time equivalent (FTE) staffing. *Note that prior and current year adopted budget FTE does not include Board approved supplemental budget additions.*

Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	1.000	1.000	-	-	-	(1.000)	-
<i>Professional Staff</i>	2.000	1.000	1.000	1.000	1.000	(1.000)	73,595
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	241,498
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Executive Administration</b>	<b>4.000</b>	<b>3.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>(2.000)</b>	<b>315,093</b>
<b>Human Resources</b>						-	
<b>Licensed</b>						-	
Benefits Coordinator	1.000	1.000	1.000	1.000	1.000	-	78,324
<b>Classified</b>						-	
Administrative Assistant	-	-	-	1.000	1.000	1.000	48,775
Classified Benefits Coord	1.000	1.000	1.000	1.000	1.000	-	56,082
HR Generalist I	1.750	2.000	1.000	2.000	-	(1.750)	-
HR Generalist II	4.500	5.750	6.750	4.750	6.750	2.250	315,637
HR Specialist	2.000	1.000	1.000	1.000	1.000	(1.000)	46,167
<b>Professional</b>						-	
Employee Benefits Manager	1.000	1.000	1.000	1.000	1.000	-	63,574
Executive Assistant	-	-	1.000	1.000	-	-	-
HRIS Analyst II	1.000	1.000	1.000	1.000	0.900	(0.100)	84,855
HR Operations Manager	1.000	1.000	1.000	1.000	2.000	1.000	144,562
<b>Administrators</b>						-	
Assist Superintendent for Admin Svc	-	-	-	1.000	1.000	1.000	149,513
Associate Director	1.000	1.000	1.000	1.000	1.000	-	117,616
Director Human Resources	1.000	1.000	1.000	1.000	1.000	-	123,282
HR Administrator	-	-	-	1.000	1.000	1.000	94,957
In-House Counsel	-	-	-	1.000	1.000	1.000	133,006
Recruit, Comp And Class Admin	1.000	1.000	1.000	-	-	(1.000)	-
Risk Manager	1.000	1.000	1.000	-	-	(1.000)	-
Safety Officer	-	-	-	1.000	1.000	1.000	112,948
Workforce Planning/Staffing Admin	1.000	1.000	-	-	-	(1.000)	-
Staff Growth Effectiveness Admin	1.000	1.000	1.000	1.000	1.000	-	112,948
						-	
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	78,324
<i>Classified Staff</i>	9.250	9.750	9.750	9.750	9.750	0.500	466,661
<i>Professional Staff</i>	3.000	3.000	4.000	4.000	3.900	0.900	292,991
<i>Administrators</i>	6.000	6.000	5.000	7.000	7.000	1.000	844,270
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Human Resources</b>	<b>19.250</b>	<b>19.750</b>	<b>19.750</b>	<b>21.750</b>	<b>21.650</b>	<b>2.400</b>	<b>1,682,246</b>
<b>Communications &amp; Intergovernmental Relations</b>						-	
<b>Classified</b>						-	
Management Assistant	1.000	0.500	-	-	-	(1.000)	-
Office Support Bicult/Biling	-	-	1.000	1.000	1.000	1.000	43,556
Communications Specialist	-	-	1.000	1.000	1.000	1.000	56,541
<b>Professional</b>						-	
Communications Coordinator	1.000	-	-	-	1.000	-	64,281
<b>Administrators</b>						-	
Associate Director of Communications	-	1.000	1.000	1.000	-	-	-
Chief of Staff	1.000	-	-	-	1.000	-	117,411
						-	

# Building the Budget

## District Staffing History

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Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	1.000	0.500	2.000	2.000	2.000	1.000	100,097
<i>Professional Staff</i>	1.000	-	-	-	1.000	-	64,281
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	117,411
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Relations</b>	<b>3.000</b>	<b>1.500</b>	<b>3.000</b>	<b>3.000</b>	<b>4.000</b>	<b>1.000</b>	<b>281,789</b>
<b>Financial Services</b>						-	
<b>Classified</b>							
Accounting & Business Sys Spec	2.000	2.000	3.000	3.000	3.000	1.000	145,591
Accounting Clerk III	4.000	4.000	3.000	3.000	2.000	(2.000)	96,139
Accounting Specialist	-	-	2.000	2.000	2.000	2.000	93,855
Payroll Specialist	1.000	2.000	-	-	-	(1.000)	-
Staffing & School Accountant	1.000	-	-	-	-	(1.000)	-
<b>Professional</b>							
Executive Assistant	-	1.000	1.000	1.000	1.000	1.000	61,439
Business Info Systems Analyst	1.000	1.000	1.000	1.000	1.000	-	82,677
Capital Projects Analyst II	-	-	1.000	0.500	0.500	0.500	35,045
Financial Mgmt Analyst I	-	2.000	1.000	1.000	2.000	2.000	128,391
Financial Mgmt Analyst II	1.500	-	1.000	1.000	1.000	(0.500)	75,619
Grant Accountant	1.000	-	-	-	-	(1.000)	-
<b>Administrators</b>							
Associate Director	1.000	1.000	1.000	1.000	1.000	-	117,616
Chief Fin Ofc/Dir Support Svc	1.000	1.000	1.000	1.000	-	(1.000)	-
Director Financial Services	-	-	-	-	1.000	1.000	123,282
<b>Classified Supervisors</b>							
Support Services Manager	1.000	1.000	1.000	0.500	-	(1.000)	-
Budget & Reporting Supervisor	1.000	1.000	1.000	1.000	1.000	-	98,949
Payroll & Accounts Payable Supervisor	1.000	1.000	1.000	1.000	1.000	-	94,283
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	8.000	8.000	8.000	8.000	7.000	(1.000)	335,585
<i>Professional Staff</i>	3.500	4.000	5.000	4.500	5.500	2.000	383,171
<i>Administrators</i>	2.000	2.000	2.000	2.000	2.000	-	240,898
<i>Classified Supervisors</i>	3.000	3.000	3.000	2.500	2.000	(1.000)	193,232
<b>Subtotal: Financial Services</b>	<b>16.500</b>	<b>17.000</b>	<b>18.000</b>	<b>17.000</b>	<b>16.500</b>	<b>-</b>	<b>1,152,886</b>
<b>Nutrition Services</b>						-	
<b>Classified</b>							
Accounting Clerk III	1.000	1.000	1.000	1.000	-	(1.000)	-
Catering Operations Assistant	1.000	-	-	-	-	(1.000)	-
Department Assistant	-	-	0.812	1.000	-	-	-
Food Service Asst I	14.282	15.315	15.127	16.940	6.580	(7.702)	109,273
Food Service Asst II	7.907	8.157	8.156	10.030	24.100	16.193	446,484
Food Service Coord I	8.873	9.846	10.686	11.120	-	(8.873)	-
Food Service Coord II	16.814	18.630	19.066	19.000	30.010	13.196	743,422
Food Service Technician	0.812	-	-	-	-	(0.812)	-
Food Services Production Coord	0.875	-	-	-	1.000	0.125	33,023
Food Services Program Assist	1.000	1.000	1.000	1.000	3.000	2.000	159,590
Warehouse Ops Asst	1.228	1.228	1.678	2.000	2.000	0.772	70,948

# Building the Budget

## District Staffing History

The chart presented below shows District staffing for a five-year period. Staff funded in the Federal, State and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Information is presented as full time equivalent (FTE) staffing. *Note that prior and current year adopted budget FTE does not include Board approved supplemental budget additions.*

Eugene School District 4J	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	5-Year Difference	2018-19 Salary <sup>2</sup>
<b>Administrators</b>							
Director Food Svc/Procurement	-	-	-	-	0.500	0.500	55,911
<b>Classified Supervisors</b>							
Food services Regional Manager	-	-	-	-	2.000	2.000	162,874
Support Services Manager	-	-	-	0.500	-	-	-
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	35,474
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	53.791	55.176	57.525	62.090	66.690	12.899	1,562,740
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	-	-	-	-	0.500	0.500	55,911
<i>Classified Supervisors</i>	0.500	0.500	0.500	1.000	2.500	2.000	198,348
<b>Subtotal: Nutrition Services</b>	<b>54.291</b>	<b>55.676</b>	<b>58.025</b>	<b>63.090</b>	<b>69.690</b>	<b>15.399</b>	<b>1,816,999</b>
<b>All Central Support Services</b>							
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	78,324
<i>Classified Staff</i>	73.041	74.426	77.275	81.840	85.440	12.399	2,465,083
<i>Professional Staff</i>	9.500	8.000	10.000	9.500	11.400	1.900	814,038
<i>Administrators</i>	10.000	10.000	9.000	11.000	11.500	1.500	1,499,988
<i>Classified Supervisors</i>	3.500	3.500	3.500	3.500	4.500	1.000	391,580
<b>Total FTE: All Central Support Services</b>	<b>97.041</b>	<b>96.926</b>	<b>100.775</b>	<b>106.840</b>	<b>113.840</b>	<b>16.799</b>	<b>5,249,013</b>
<b>All Funds (Excluding Grants)</b>							
<i>Licensed Staff</i>	816.978	837.128	853.434	875.666	872.830	55.852	58,303,153
<i>Classified Staff</i>	632.191	640.379	659.771	692.795	733.635	101.444	24,420,121
<i>Professional Staff</i>	36.440	36.610	38.340	37.770	34.710	(1.730)	2,828,432
<i>Administrators</i>	73.103	73.603	74.599	77.600	79.600	6.497	9,018,102
<i>Classified Supervisors</i>	12.920	12.920	12.920	12.920	14.000	1.080	1,263,251
<b>Total FTE<sup>1</sup></b>	<b>1,571.632</b>	<b>1,600.640</b>	<b>1,639.064</b>	<b>1,696.751</b>	<b>1,734.775</b>	<b>163.143</b>	<b>95,833,059</b>

<sup>1</sup> FTE associated with functions 2115 (Student Safety), 2122 (Counseling Services), 2190 (Service Direction for Special Programs), 2222 (Library/Media Center) and 2411 (Principal Services) has been presented in the Classroom Services and Support section to provide a more comprehensive view of staffing resources allocated to schools and special programs.

<sup>2</sup> Salary does not include benefits or other payroll costs associated with staffing positions.

# Building the Budget

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## ***Significant Trends and Adjustments***

### **Licensed Staffing**

The five-year period looks back to 2015-16 when full-day kindergarten began. Additions during this period include staff added to address enrollment changes, additional elementary music and PE teachers to provide elementary teacher preparation periods, additional elementary counselors, full scheduling for ninth and tenth graders, and supports for language immersion programs. Student-to-teacher ratios used to determine school and program staffing have remained stable since 2014-15, and the District maintains a Staffing Pool to address unexpected enrollment and large class sizes in the fall (currently \$1.25 million for 2019-20). The following initiatives will be continued or implemented in 2019-20.

- Continue implementation of the Mandarin Chinese Language Immersion Program at the Crest Drive location with Family School. This program will add a third grade in 2019-20 for a total of four teachers (4.0 FTE).
- Increase teaching staff for Spanish and Japanese immersion programs at Kelly Middle School and North Eugene High School (0.65 FTE).
- Retain elementary classroom teachers (6.75 FTE), funded through the Operations Reserve, who would have otherwise been cut due to enrollment declines.
- Add a special education teacher (1.0 FTE) for a new Life Skills classroom.
- Continue behavioral support staffing (1.4 FTE) added to the Student Services Department in January 2019.

### **Classified Staffing**

Elementary schools have experienced growth in classified staffing primarily due to additional allocations for Educational Assistants (EAs) within regular education and student services classrooms, increased Nutrition Services staffing to support school kitchens, and 1:1 EA supports in middle and high schools. Other initiatives to be implemented in 2019-20 include the following.

- 25 hours of EA time (3.13 FTE) allocated by the Instructional Department across District elementary schools.
- 48 hours of EA time (6.0 FTE) to support a new Life Skills classroom.
- Continuation of 63.5 hours of EA time for special education classrooms added mid-year in 2018-19 to meet the growing needs for cognitive and behavior supports.
- 28.8 hours (3.6 FTE) for additional staffing in school kitchens and 8 hours (1.0 FTE) for a new Program Management Assistant to support the Nutritional Services program's move to self-operation in 2019-20.
- 16 hours (2.0 FTE) for two buyer positions within Support Services. Funding for these positions was created through the elimination of 1.5 FTE professional staffing (Purchasing Analysts).

### **Professional Staffing**

The decrease of approximately 1.7 FTE professional staff over the five-year period is due primarily to the elimination of 1.5 FTE for purchasing analyst positions in Support Services, the elimination of 1.0 FTE for a project manager in the Facilities Department and the addition of 1.0 FTE for a communications specialist in

# Building the Budget

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Communications and Intergovernmental Relations. The purchasing analyst positions will be replaced by two full-time buyer positions (classified staff members).

## Administrators

Over the five-year period, administration has grown by approximately 6.5 FTE. This growth is primarily due to department reorganizations, the addition of an Assistant Superintendent for Administrative Services and additional administrative support for large elementary schools.

- Elementary schools receive additional administrative support with a 0.5 FTE principal added to support the Chinese Immersion Program and the increase of a 1.0 FTE assistant principal to support the District's three largest elementary schools.
- Arts and Technology Academy received an additional 0.50 FTE administrative support to allow for a full-time principal position and North Eugene High School had a reduction of an assistant principal position to align with other high school administrative allocations.
- Special Programs administration has increased by 0.5 FTE to provide services for the Comprehensive Services Program, Home Instruction, and the Instructional Program.
- The District added an assistant superintendent for instruction and an assistant superintendent for administrative services.
- The instruction technology administrator position was eliminated in the Technology Department and replaced with a curriculum administrator for instructional technology in Libraries, Curriculum and Staff Development.
- Libraries, Curriculum and Staff Development made a variety of changes over this period, ultimately increasing administration by 2.0 FTE from the following actions.
  - Creating a new preK-8 director position and reassigning the director of elementary to a preK-8 director.
  - Combining the curriculum administrator for the humanities and curriculum administrator for STEM into one position, director of curriculum and adding a limited duration instructional administrator.
  - Reclassifying the equity & diversity manager from a professional position to the curriculum administrator for equity, instruction and partnerships.
- The District added a Director of Food Services & Procurement to support self-operations of the Nutrition Services program. The Support Services Manager position (a classified supervisor) was eliminated to create this position.

## Classified Supervisors

Classified Supervisors increased by 1.0 FTE during this five-year period. This change is primarily due to the District resuming self-operations of the Nutrition Services program. The 2019-20 budget reflects the additional staff required to replace management staff previously provided through a third-party food service management agreement with the addition of two regional managers (2.0 FTE classified supervisor positions). The Support Services Manager position has been eliminated, and replaced with a Director of Food Services & Procurement (an administrative position).



# Building the Budget

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# Financial Plan

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# Financial Plan

## All Funds Summaries

### Statement of Resources - All Summary Level Funds For the Fiscal Year Beginning July 1, 2019

Resources	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Private Purpose Trust Fund	Postemployment Benefits Fund	Total - All Funds
Current Taxes	88,291,000	-	-	34,148,483	-	-	-	-	-	\$ 122,439,483
Interfund Payments	-	-	-	-	-	-	33,413,000	-	1,100,000	34,513,000
Other Local	6,157,967	5,250,920	3,305,000	5,610,800	178,904	1,325,000	187,000	187,670	-	22,203,261
County	2,841,457	258,838	-	-	-	-	-	-	-	3,100,295
State	96,944,438	13,869,473	-	-	850,000	100,000	220,000	61,800	-	112,045,711
Federal	-	9,086,042	-	661,290	-	4,439,721	-	-	-	14,187,053
Fund Transfers	744,000	-	-	-	-	466,300	590,000	-	-	1,800,300
Beginning Fund Balance	31,433,000	-	10,724,000	2,045,000	209,552,090	300,000	9,727,488	-	3,200,000	266,981,578
<b>Total</b>	<b>\$ 226,411,862</b>	<b>\$ 28,465,273</b>	<b>\$ 14,029,000</b>	<b>\$ 42,465,573</b>	<b>\$ 210,580,994</b>	<b>\$ 6,631,021</b>	<b>\$ 44,137,488</b>	<b>\$ 249,470</b>	<b>\$ 4,300,000</b>	<b>\$ 577,270,681</b>

### Statement of Requirements - All Summary Level Funds For the Fiscal Year Beginning July 1, 2019

Requirements - By Object	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Private Purpose Trust Fund	Postemployment Benefits Fund	Total - All Funds
Salaries	99,333,258	8,600,562	510,000	-	1,089,584	1,934,999	303,470	-	390,000	\$ 112,161,873
Employee Benefits	69,065,037	4,905,587	-	-	747,993	1,876,522	34,407,351	-	1,498,000	112,500,490
Services/Supplies	25,934,453	14,429,214	8,877,000	-	8,003,352	2,804,500	1,544,760	240,420	5,000	61,838,699
Equipment/Capital	77,108	22,500	2,216,000	-	106,393,217	-	40,000	-	-	108,748,825
Other	1,081,115	507,410	147,000	40,910,538	222,570	15,000	480,000	9,050	-	43,372,683
Transfers	1,024,300	-	1,000	-	1,000	-	774,000	-	-	1,800,300
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	9,855,510	-	-	-	-	-	-	-	-	9,855,510
Contingency	3,909,819	-	1,278,000	-	94,123,278	-	500,000	-	-	99,811,097
Unappropriated Ending Fund Balance	7,131,262	-	1,000,000	1,555,035	-	-	6,087,907	-	2,407,000	18,181,204
<b>Total</b>	<b>\$ 226,411,862</b>	<b>\$ 28,465,273</b>	<b>\$ 14,029,000</b>	<b>\$ 42,465,573</b>	<b>\$ 210,580,994</b>	<b>\$ 6,631,021</b>	<b>\$ 44,137,488</b>	<b>\$ 249,470</b>	<b>\$ 4,300,000</b>	<b>\$ 577,270,681</b>

# Financial Plan

## Statement of Requirements - All Funds, by Program For the Fiscal Year Beginning July 1, 2019

Requirements - By Program Area <sup>1</sup>	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Private Purpose Trust Fund	Postemployment Benefits Fund	Total - All Funds
Direct Classroom Services	\$ 117,025,692	\$ 8,387,590	\$ 4,676,000	\$ -	\$ 3,130,000	\$ -	\$ 1,000	\$ 231,120	\$ -	\$ 133,451,402
Classroom Support	40,114,863	8,096,088	4,372,000	-	180,000	-	61,385	18,350	-	52,842,686
Building Support	30,990,246	11,373,172	1,702,000	-	112,924,146	6,631,021	795,565	-	-	164,416,150
Central Support	7,359,170	608,423	1,000,000	-	-	-	35,917,631	-	1,893,000	46,778,224
Other Accounts	1,025,300	-	1,000	40,910,538	223,570	-	774,000	-	-	42,934,408
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	9,855,510	-	-	-	94,087,376	-	-	-	-	103,942,886
Contingency	3,909,819	-	1,278,000	-	35,902	-	500,000	-	-	5,723,721
Unappropriated Ending Fund Balance	7,131,262	-	1,000,000	1,555,035	-	-	6,087,907	-	2,407,000	18,181,204
<b>Total</b>	<b>\$ 226,411,862</b>	<b>\$ 28,465,273</b>	<b>\$ 14,029,000</b>	<b>\$ 42,465,573</b>	<b>\$ 210,580,994</b>	<b>\$ 6,631,021</b>	<b>\$ 44,137,488</b>	<b>\$ 249,470</b>	<b>\$ 4,300,000</b>	<b>\$ 577,270,681</b>

## Statement of Requirements - All Funds, by Function For the Fiscal Year Beginning July 1, 2019

Requirements - By Function	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Private Purpose Trust Fund	Postemployment Benefits Fund	Total - All Funds
Instruction	\$ 120,255,500	\$ 8,639,887	\$ 8,693,000	\$ -	\$ 3,130,000	\$ -	\$ 1,000	\$ 249,470	\$ -	\$ 140,968,857
Support Services	74,272,270	19,100,726	3,055,000	-	14,348,483	-	36,773,581	-	1,893,000	149,443,060
Enterprise & Community Svcs	961,201	679,660	1,000	-	1,000	6,631,021	1,000	-	-	8,274,882
Facilities Acquisition & Constr.	1,000	45,000	1,000	-	98,754,663	-	-	-	-	98,801,663
Fund Transfers	1,024,300	-	1,000	-	1,000	-	774,000	-	-	1,800,300
Other Uses	1,000	-	-	40,910,538	222,570	-	-	-	-	41,134,108
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	9,855,510	-	-	-	94,087,376	-	-	-	-	103,942,886
Contingency	3,909,819	-	1,278,000	-	35,902	-	500,000	-	-	5,723,721
Unappropriated Ending Fund Balance	7,131,262	-	1,000,000	1,555,035	-	-	6,087,907	-	2,407,000	18,181,204
<b>Total</b>	<b>\$ 226,411,862</b>	<b>\$ 28,465,273</b>	<b>\$ 14,029,000</b>	<b>\$ 42,465,573</b>	<b>\$ 210,580,994</b>	<b>\$ 6,631,021</b>	<b>\$ 44,137,488</b>	<b>\$ 249,470</b>	<b>\$ 4,300,000</b>	<b>\$ 577,270,681</b>



# Financial Plan

## ***Four Fiscal Years – All Funds Totals***

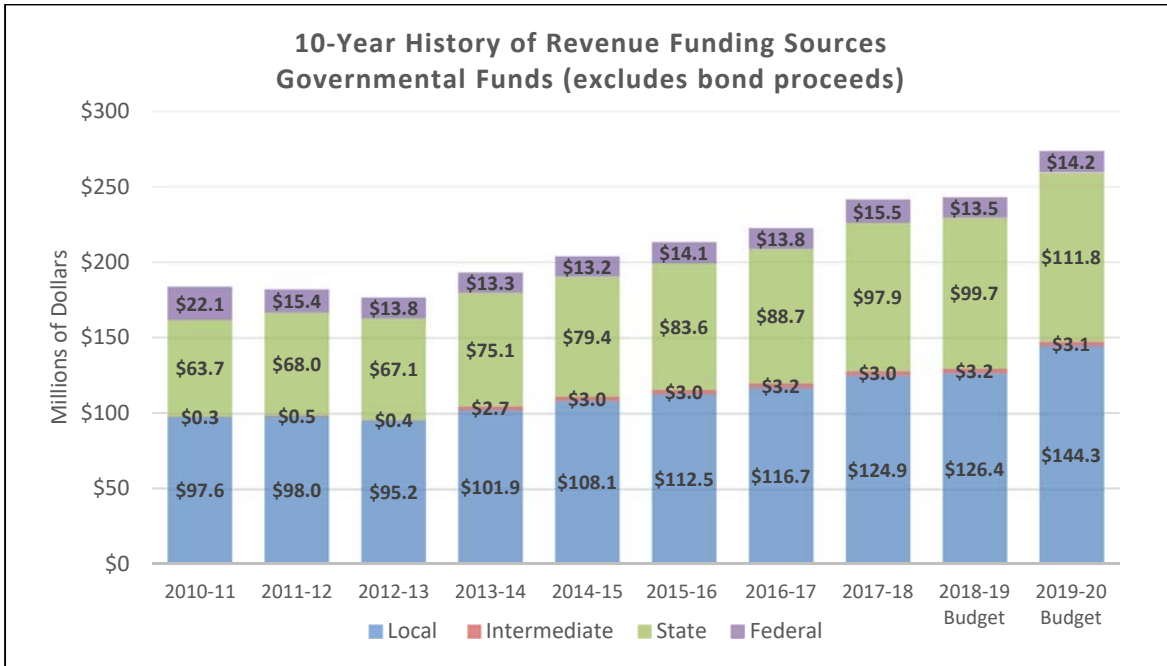
<b>Resources</b>	<b>Actual 2016-2017</b>	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Budget 2019-2020</b>
Current Taxes	\$97,523,506	\$103,944,373	\$105,894,619	\$122,439,483
Interfund Payments	32,797,285	34,532,497	34,845,500	34,513,000
Other Local	19,475,724	21,472,614	21,135,411	22,203,261
County	3,223,436	3,011,172	3,165,273	3,100,295
State	88,932,412	98,087,648	99,916,784	112,045,711
Federal	13,817,395	15,473,199	12,909,829	14,187,053
Bond Proceeds	51,118,383	-	-	-
Fund Transfers	3,962,318	6,226,277	1,773,897	1,800,300
Beginning Fund Balance	130,903,538	133,937,523	109,676,608	266,981,578
<b>Total</b>	<b>441,753,997</b>	<b>416,685,303</b>	<b>389,317,921</b>	<b>577,270,681</b>

<b>Requirements</b>	<b>Actual 2016-2017</b>	<b>Actual 2016-2017</b>	<b>Budget 2018-2019</b>	<b>Budget 2019-2020</b>
Instruction	\$113,734,625	\$121,613,609	\$136,326,628	\$140,968,857
Support Services	103,421,942	111,164,174	135,278,781	149,443,060
Enterprise & Community Services	6,210,948	6,776,596	7,372,943	8,274,882
Facilities Acquisition & Construction	52,840,344	17,086,977	38,842,942	98,801,663
Fund Transfers	3,962,318	6,226,277	1,773,897	1,800,300
Other Uses	27,646,296	40,751,541	29,630,242	41,134,108
PERS Reserve	-	-	-	9,000,000
Operations Reserve	-	-	17,646,587	103,942,886
Contingency	-	-	5,879,873	5,723,721
Unappropriated Ending Fund Balance	133,937,523	113,066,129	16,566,028	18,181,204
<b>Total</b>	<b>441,753,997</b>	<b>416,685,303</b>	<b>389,317,921</b>	<b>577,270,681</b>

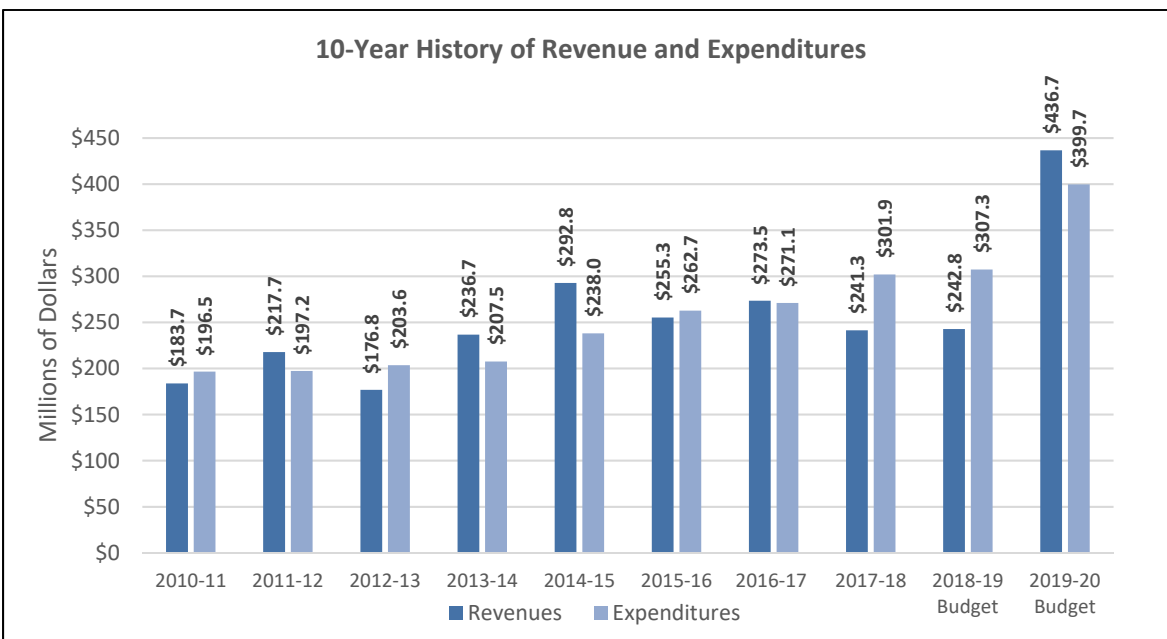
# Financial Plan

## Governmental Funds Revenues & Expenditures

Revenues come from a variety of local, intermediate, state and federal sources. The chart below shows revenues received in the Governmental Funds (General Fund, Debt Service Fund, Capital Projects Fund, Federal, State & Local Programs Fund, Nutrition Services Fund, and School Resources Fund), excluding bond proceeds, fund transfers, and beginning fund balance.



The chart below compares revenues and expenditures in the Governmental Funds as defined for financial statement reporting purposes. Both revenues and expenditures include bond proceeds and spending from those proceeds, and exclude fund transfers, beginning and ending fund balances, reserves, and contingency.



# Financial Plan

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## General Fund

### *Description of 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. General Fund expenditures represent costs incurred to support regular, alternative and special education programs throughout the District. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts.

## 2019-20 Budget Assumptions

### *Revenue Assumptions*

#### **State School Fund – \$95.3 million**

The 2019-20 General Fund adopted budget is based on the \$9.0 billion appropriation approved by the state legislature for K-12 education in the 2019-21 biennium and is 9.8% higher than the prior biennium funding level. The State School Fund (SSF) appropriation for K-12 schools in 2017-19 was approximately \$8.2 billion. For the 2019-21 biennium, funding is expected to be received at 49% of State School Funds in the first year and 51% in the second year. The District budget for 2019-20 General Fund revenue includes \$95.3 million from the state: \$94.2 million in SSF formula revenue and \$1.1 million in High Cost Disability grant revenue.

#### **Current Property Taxes - \$71.2 million**

Tax revenues budgeted for 2019-20 assume an overall 3% increase in assessed property values and a tax collection rate of 95.0%. Property taxes are included in total State School Fund formula revenue.

#### **Prior Years' Property Taxes - \$1.2 million**

It is estimated that approximately 32% of uncollected prior years' property taxes will be received in 2019-20.

#### **Common School Fund - \$1.6 million**

Revenues of \$1.6 million are budgeted for 2019-20 based on state estimates.

#### **County School Fund - \$0.3 million**

The District has budgeted \$0.3 million to be received from the County School Fund in 2019-20.

#### **Local Option Tax Levy - \$17.3 million**

For 2019-20, \$17.3 million in current and prior year receipts is budgeted. This compares to a prior year high of \$14.2 million in 2008-09 and a projected \$17.0 million in 2018-19.

#### **Other Sources of Revenue - \$7.4 million**

Revenues include \$2.6 million for the District's share of flow-through funding from Lane ESD to provide special education services; \$1.3 million in reimbursement income; \$0.5 million of revenue from grant indirect charges; \$0.8 million in school based income including rental fees and athletic participation fees; interest earnings of \$1.7 million; and \$0.2 million of miscellaneous revenue.

# Financial Plan

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## **Transfers in to the General Fund - \$0.8 million**

- \$0.7 million from the Licensed Employees Reserve in the Insurance Reserve Fund to support compensation costs.
- \$0.1 million from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs.
- \$1,000 each from the Special Purpose Reserve Fund, Capital Equipment Reserve, and the Risk and Insurance Reserve Funds to create budget authority for a transfer should the need arise.

## **Beginning Fund Balance - \$31.4 million**

The District has projected the ending fund balance for 2018-19 based on currently known information. Revenues and expenses may change from projections due to unknown or uncontrollable events, or due to variation in actual events from assumptions.



## ***Expenditure Assumptions***

### **Salaries - \$99.3 million**

Licensed salaries are budgeted using an average salary costs. For 2019-20, the average salary of a licensed position is expected to be \$66,400 per 1.0 full time equivalent (FTE). Average salary has been calculated to reflect a 2.0% cost of living adjustment (COLA) for 2019-20 and a normal step increase for all eligible employees.

For classified staff members currently employed by the District, budgeted costs for 2019-20 have been calculated to reflect a 2.0% COLA and a normal step increase for all eligible employees. Budgeted amounts are adjusted for any change in assigned hours or assignment of duties. For vacant or new positions, an estimate is developed based on projected hourly costs.

Salaries for managers, administrators, professionals and supervisors has been calculated assuming a 2.0% COLA for 2019-20.

Additional details concerning average staffing costs are contained within the 2019-20 Staff Conversion and Costing Table, which is located within the Appendices.

# Financial Plan

## Employee Benefits - \$69.1 million

Employee benefits are comprised of pension obligations, social security taxes, workers compensation payments, unemployment assessments, support for negotiated district retirement benefits, district contributions for insurance plans, professional development funds, and tax sheltered annuity payments. Benefit levels differ based on employee classification. Some benefits are calculated as a percentage of employee salary, while others are budgeted based on a defined contribution amount.

Additional details concerning payroll costs and benefits are contained within the 2019-20 Staff Conversion and Costing Table document, which is located within the Appendices.

### PERS Rate History

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
PERS Tier 1/Tier 2 -- UAL	13.53%	9.86%	9.86%	13.42%	13.42%	18.18%
Current	8.17%	11.94%	11.94%	13.28%	13.28%	13.79%
Employee Contribution (paid by District)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retiree Healthcare	0.59%	0.53%	0.53%	0.50%	0.50%	0.06%
Debt Service-Pension Bonds	5.13%	5.14%	4.95%	5.20%	5.10%	5.12%
Side Account-Pension Bonds	-4.55%	-5.98%	-5.98%	-5.63%	-5.63%	-5.87%
<b>Total PERS Tier 1/Tier 2 Rate</b>	<b>28.87%</b>	<b>27.49%</b>	<b>27.30%</b>	<b>32.77%</b>	<b>32.67%</b>	<b>37.28%</b>
PERS OPSRP -- UAL	13.53%	9.86%	9.86%	13.42%	13.42%	18.18%
Current	6.27%	7.33%	7.33%	8.02%	8.02%	8.40%
Employee Contribution (paid by District)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retiree Healthcare	0.49%	0.45%	0.45%	0.43%	0.43%	0.00%
Debt Service-Pension Bonds	5.13%	5.14%	4.95%	5.20%	5.10%	5.12%
Side Account-Pension Bonds	-4.55%	-5.98%	-5.98%	-5.63%	-5.63%	-5.87%
<b>Total PERS OPSRP Rate</b>	<b>26.87%</b>	<b>22.80%</b>	<b>22.61%</b>	<b>27.44%</b>	<b>27.34%</b>	<b>31.83%</b>
<b>District PERS Rate - Blended</b>	<b>28.09%</b>	<b>25.67%</b>	<b>25.25%</b>	<b>30.11%</b>	<b>29.80%</b>	<b>34.00%</b>

Source: Actuarial Valuation Reports by Milliman for School District Pool.

## Services/Supplies - \$25.9 million

Non-personnel related costs associated with the operation of schools and departments are budgeted here. Costs include items such as utilities, supplies, textbooks, travel, technology purchases, contracts for professional services, and charter school flow-through payments. Services and supplies budget allocations normally do not change year-to-year, with the exception of a small annual increase (2019-20 increase is 2.4% based on the US Urban Consumer Price Index) to help schools and departments absorb increases in the cost of goods and services.

## Equipment/Capital - \$0.08 million

A small amount is budgeted each year to address expenditures for minor building improvements, new or replacement equipment, furniture and fixtures, and technology purchases.



# Financial Plan

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## **Other - \$1.1 million**

This budget primarily funds liability and property insurance payments related to the operation of the District. A small portion of this budget relates to expenditures or assessments for membership in professional or other organizations.

## **Transfers out of the General Fund - \$1.0 million**

- \$0.23 million to the Insurance Reserve Fund. This is the amount estimated to be 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.
- \$0.34 million to the Insurance Reserve Fund for risk management and employee benefits program operations.
- \$0.02 million to the Insurance Reserve Fund to offset increases in insurance costs for administrators, by agreement with the administrators association (MAPS).
- \$0.43 million to support the Nutrition Services program.

## **Contingency and Reserves - \$22.8 million**

### *Contingency Budget for 2019-20 - \$3.9 million*

Board policy sets the funding target for the contingency account at 2% of operating expenditures. Transfers to other funds are not included in this calculation. The operating contingency of \$3.9 million represents 2.0% of operating expenditures for 2019-20. We assume that two-thirds of this balance will remain unspent at year-end, and will become part of the General Fund's ending fund balance.

### *Operations and PERS Reserves for 2019-20 - \$18.9 million*

The District goal to provide "stable, sustainable stewardship" for District operations in the coming years aligns with the Superintendent's goal of maintaining an Operations Reserve of 13-15% of regular general fund operating revenues.

The Operations Reserve budgeted at \$9.9 million will help ensure Board investments in teaching and support staff in elementary classrooms and special education programs, investments in behavior and mental health supports and the new Life Skills classroom may continue in the coming years.

The PERS Reserve budgeted at \$9.0 million has been set aside to address future estimated increases in PERS costs of over \$4.2 million in 2020-21 and to help ensure funds are available for an additional estimated PERS increase of approximately 4.2 percentage points in the 2021-23 biennium.

## **Unappropriated Ending Fund Balance (UEFB) - \$7.1 million**

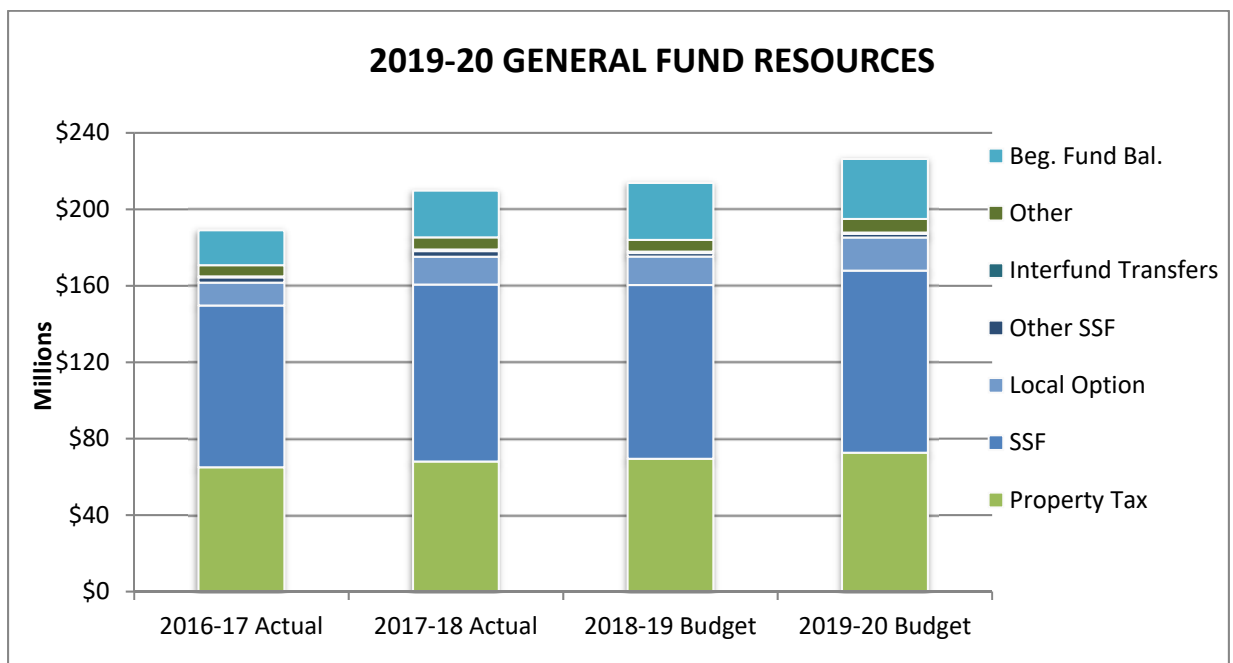
The UEFB for 2019-20 is budgeted at \$7.1 million, or 3.7% of operating revenues.

The District projects that the budgeted UEFB plus unspent contingency appropriations will result in an ending fund balance of \$9.7 million, approximately 5.0% of operating revenues, which is consistent with Board policy.

# Financial Plan

## Resources

General Fund Budget Resources				
	2016-2017	2017-2018	2018-2019	2019-2020
	Actual	Actual	Budget	Budget
STATE SCHOOL FUNDING				
Current Property Tax	\$63,658,035	\$66,805,071	\$67,982,000	\$71,249,000
Prior Taxes	1,425,537	1,255,014	1,524,000	1,436,000
State School Fund (SSF)	84,610,829	92,573,690	90,905,432	95,280,109
Other SSF Revenues	2,744,102	2,950,536	1,863,000	1,868,329
LOCAL OPTION PROPERTY TAX				
LOCAL OPTION PROPERTY TAX	11,991,464	14,587,137	14,850,000	17,324,000
TRANSFERS FROM OTHER FUNDS				
TRANSFERS FROM OTHER FUNDS	499,000	786,000	755,000	744,000
OTHER				
OTHER	5,872,335	6,354,929	6,159,977	7,077,424
<b>TOTAL REVENUES</b>	<b>170,801,302</b>	<b>185,312,377</b>	<b>184,044,409</b>	<b>194,978,862</b>
BEGINNING FUND BALANCE	18,216,358	24,513,866	29,758,000	31,433,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$189,017,660</b>	<b>\$209,826,243</b>	<b>\$213,802,409</b>	<b>\$ 226,411,862</b>



# Financial Plan

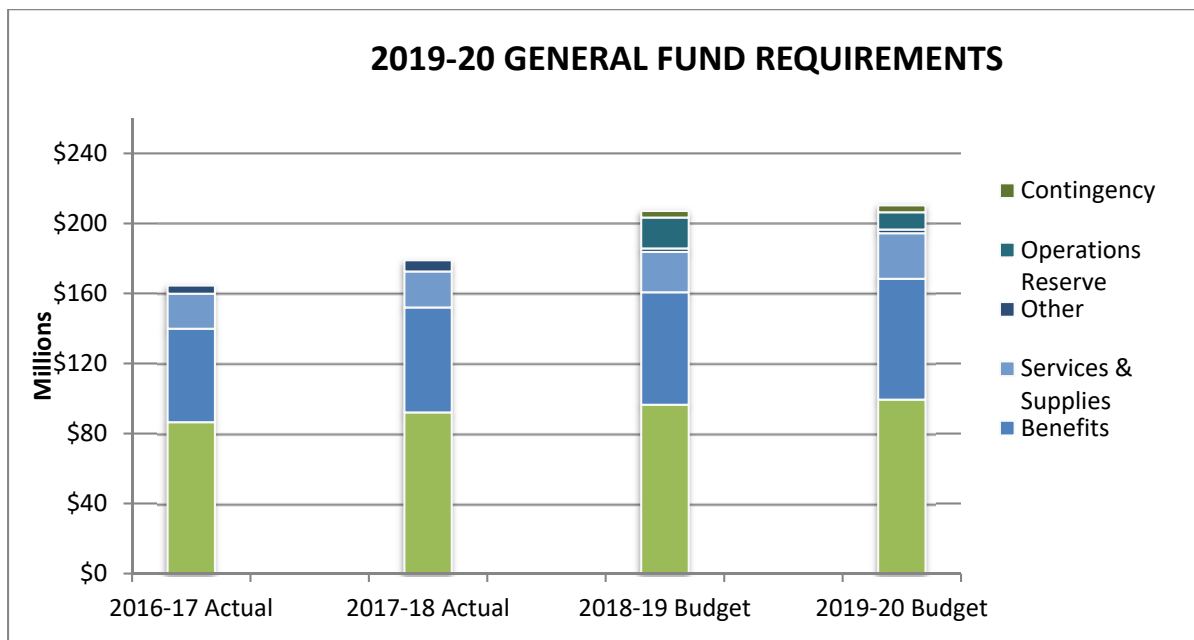
## Requirements

General Fund Budget Requirements				
	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Budget	Budget
Salaries	\$86,508,872	\$92,010,562	\$96,386,169	\$ 99,333,258
Benefits	53,365,600	59,968,552	64,285,773	69,065,037
Services	15,232,568	15,564,803	17,063,993	19,635,386
Supplies	4,634,614	4,992,719	5,958,766	6,299,067
Equipment	72,969	22,403	54,754	77,108
Other	4,689,170	6,425,347	2,008,441	2,105,415
PERS Reserve	-	-	-	9,000,000
Operations Reserve	-	-	17,646,587	9,855,510
Contingency	-	-	3,660,021 <sup>2</sup>	3,909,819 <sup>1</sup>
<b>Expenditures</b>	<b>164,503,794</b>	<b>178,984,386</b>	<b>207,064,503</b>	<b>219,280,600</b>
UEFB	24,513,866	30,841,857	6,737,906 <sup>3</sup>	7,131,262 <sup>3</sup>
<b>Total Requirements</b>	<b>\$189,017,660</b>	<b>\$209,826,243</b>	<b>\$213,802,409</b>	<b>\$226,411,862</b>

<sup>1</sup> Represents 2% of operating expenditures (as in prior years), excluding transfers.

<sup>2</sup> Represents 2% operating expenditures (as in prior years), excluding transfers, plus an additional \$919,508. The 2018-19 Supplemental Budget #1 used \$938,111 for costs associated with the implementation of the Oregon School Employee Association contract, increased bus drivers and increased substitute wages for custodians, clerical positions and special education bus aides.

<sup>3</sup> Board policy targets total reserves, including Unappropriated Ending Fund Balance (UEFB) and projected underspending of budgeted amounts, at 5% of operating revenues, excluding transfers.



# Financial Plan

## Expenditures by Major Program and Function

General Fund activities are organized into five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts. The General Fund's five major program areas are further divided into programs and functions. Programs and functions are described in more detail within the Appendices.

Expenditures by Major Program Area and Function	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
<b>Direct Classroom Services</b>	<b>\$97,201,762</b>	<b>\$103,887,774</b>	<b>\$110,545,100</b>	<b>\$ 117,025,693</b>
Regular Programs	70,130,010	74,942,737	79,740,661	82,454,482
Special Programs	27,071,752	28,945,238	30,804,439	34,571,211
<b>Classroom Support Services</b>	<b>32,744,196</b>	<b>35,465,633</b>	<b>37,506,581</b>	<b>40,614,863</b>
Extracurricular Activities	2,520,284	2,685,348	2,922,373	3,229,807
Student Support	11,003,310	12,180,630	13,106,617	14,490,537
Libraries, Curriculum, & Staff Development	5,738,281	6,206,767	6,890,734	7,137,523
School Administration	12,964,680	13,872,395	14,095,732	14,795,795
Community Services	517,641	520,494	491,125	961,201
<b>Building Support Services</b>	<b>24,924,344</b>	<b>27,045,840</b>	<b>29,269,770</b>	<b>30,156,809</b>
Facilities Operation & Maintenance	12,662,968	13,736,765	15,246,500	15,720,111
Student Transportation	7,187,486	7,795,817	7,912,192	8,158,785
Technology	4,763,246	5,200,790	5,598,432	5,758,994
Warehouse and Purchasing	310,644	312,468	512,646	518,919
<b>Central Support Services</b>	<b>6,197,974</b>	<b>7,173,787</b>	<b>7,449,546</b>	<b>7,692,606</b>
Executive Administration	705,416	764,497	756,933	706,471
Financial Services	2,037,306	2,035,936	2,011,634	2,126,850
Human Resources	3,224,263	4,023,129	4,251,865	4,308,295
Communications & Intergov. Relations	230,989	350,226	429,114	550,990
<b>Other Accounts</b>	<b>27,949,384</b>	<b>36,252,559</b>	<b>29,031,412</b>	<b>30,921,891</b>
Transfers	3,435,518	5,410,702	986,897	1,024,300
Short-Term Debt	-	-	1	1,000
PERS Reserve	-	-	-	9,000,000
Operations Reserve	-	-	17,646,587	9,855,510
Contingency	-	-	3,660,021	3,909,819
Unappropriated Ending Fund Balance	24,513,866	30,841,857	6,737,906	7,131,262
<b>Total Expenditures</b>	<b>\$189,017,660</b>	<b>\$209,826,243</b>	<b>\$213,802,409</b>	<b>\$226,411,862</b>

# Financial Plan

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## Department Descriptions and Key Performance Indicators

### ***Instruction Department***

The Instructional Department's goals to ensure educational excellence with equitable access and outcomes for every student and to provide multiple pathways for student success support the Eugene School District 4J's vision, "Every student connected to community and empowered to succeed." Toward these ends, Instructional Services initiates and identifies ideas to improve curriculum and instruction at all 4J schools.

#### **Functions:**

- To prepare students to graduate from high school, and be successful in college, careers, and as citizens
- To provide learning experiences to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students
- To meet the academic, physical, mental, social, and emotional needs of every student
- To provide a wide range of instructional and related services for traditional and non-traditional students including programs for those with disabilities, alternative education, Talented and Gifted, and English Language Learners, as well as learners attending summer school, charter schools, and other programs
- To support and enrich successful student participation in regular and special instructional programs
- To provide enrichment opportunities for students to participate in music and physical education activities to the extent possible
- To support instruction by providing materials, services, and professional learning opportunities

#### **Vision 20/20 Strategic Plan:**

The Instructional Services Department has invested in several key initiatives consistent with the 4J Vision 20/20 strategic plan. These strategic initiatives are addressing student outcomes by providing high-quality instructional materials and professional development across all grade levels that is aligned with state standards to ensure equitable access and outcomes. Key initiatives include the implementation of the High School Success Grant (Measure 98), that provides multiple pathways to student success, including instructional and career pathways to engage all students for post-graduate readiness.

The High School Success Grant focuses on three key areas:

- ✓ expanding and updating career-technical education programs,
- ✓ increasing access to college level courses, and
- ✓ implementing dropout prevention strategies to improve graduation rates.

Additional information related to the High School Success grant is described in the Federal, State & Local Programs Fund section.

Another key initiative is the introduction of the Eugene Online Academy. The Eugene Online Academy offers a personalized learning experience with flexibility and customization to accommodate family schedules and situations. Instead of signing up with an online program where the only interaction a student receives is through a device, Eugene Online Academy provides a teacher to help guide your student through the curriculum. Our priority is providing as much individualized help as needed for your student to become an independent 21st—Century Learner.



# Financial Plan

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Aligning with Vision 20/20 Goal #1: *Providing all students with a high-quality, well-rounded educational experience that is rigorous, culturally responsive, healthful and engaging* -- online learning provides an educational opportunity to a wide variety of students with unique and diverse needs. We plan to serve students in grades 6 through 12 and will be piloting programs for students in kindergarten through fifth grade on a limited basis.

## **Key Performance Indicators:**

Key performance indicators for Instructional Services are described in “Academic Performance Indicators” within the About Our District section.

## ***Student Services Department***

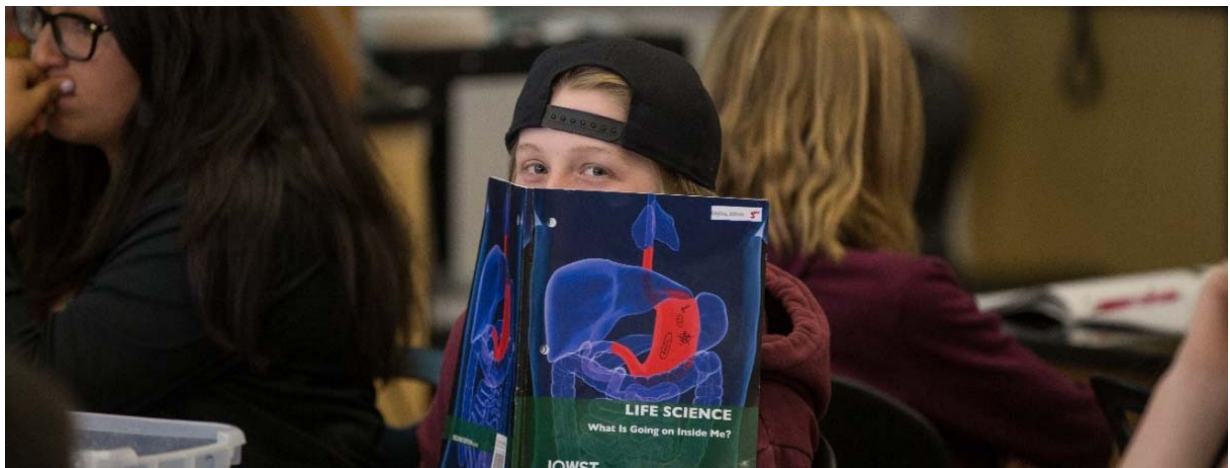
The Student Services Department facilitates the special education system that locates, identifies, evaluates and supports district students with disabilities, birth to age 21. Programs provide a variety of learning experiences designed to meet a wide range of physical, mental, social and emotional abilities. Home instruction, health services and the positive behavior interventions and supports program are also included in the Student Services Department.

## **Functions:**

- To provide a range of instructional and related services for students with disabilities, Section 504, and Talented and Gifted
- To prepare students to graduate from high school career and/or college ready
- To provide learning experiences to develop the social, emotional, functional, and academic knowledge needed by all students
- To provide professional growth and enrichment for staff in order to foster student success
- To support instructional activities by providing materials, services and procedural guidance

## **Key Performance Indicators:**

Key performance indicators for Student Services are described in “Academic Performance Indicators” within the About Our District section.



# Financial Plan

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## ***Facilities***

The Facilities Department works to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.

### ***Functions***

- Administration – construction management, work order management, building rental, capital financial management, purchasing and safety management
- Custodial – building custodial services, equipment, and supplies
- Architectural and Engineering services – engineering, planning, and design
- Maintenance – electrical, HVAC, plumbing, painting, equipment repair, carpentry, roofing, flooring, and general maintenance
- Grounds – landscaping, sport field, and track maintenance
- Security – safety, locksmith, fire alarm access control and security system maintenance and upgrades
- Construction – total project management, district representative with contractors and consultants

### **Vision 20/20 Strategic Plan**

The Facilities Department has invested in operational efficiencies consistent with the 4J Vision 20/20 strategic plan. New buildings along with automated building controls and LED lighting upgrades in existing structures are increasing efficiencies while providing improved learning environments. Facilities has completed an update to the long-range facilities plan in a continued effort to provide safe, secure and sustainable learning spaces through new building, targeted remodeling, and maintenance projects.

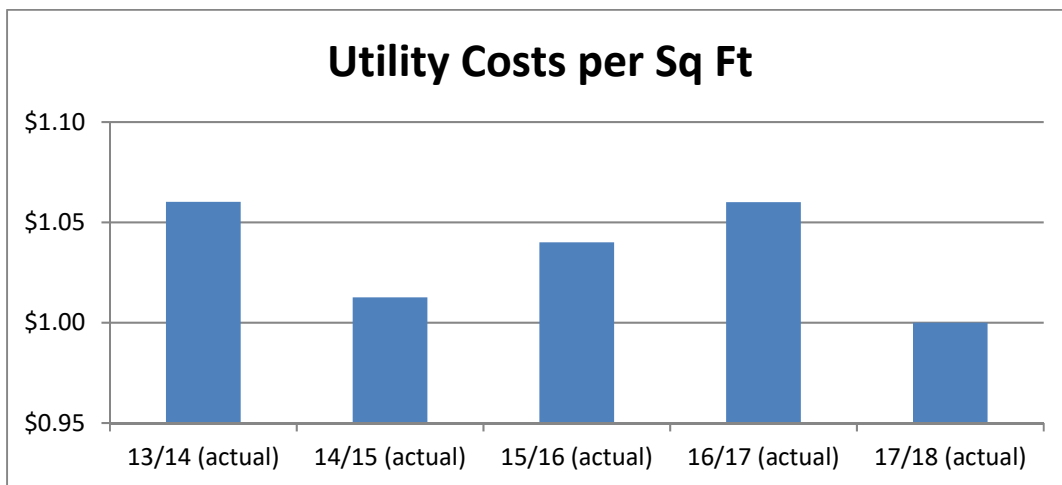


# Financial Plan

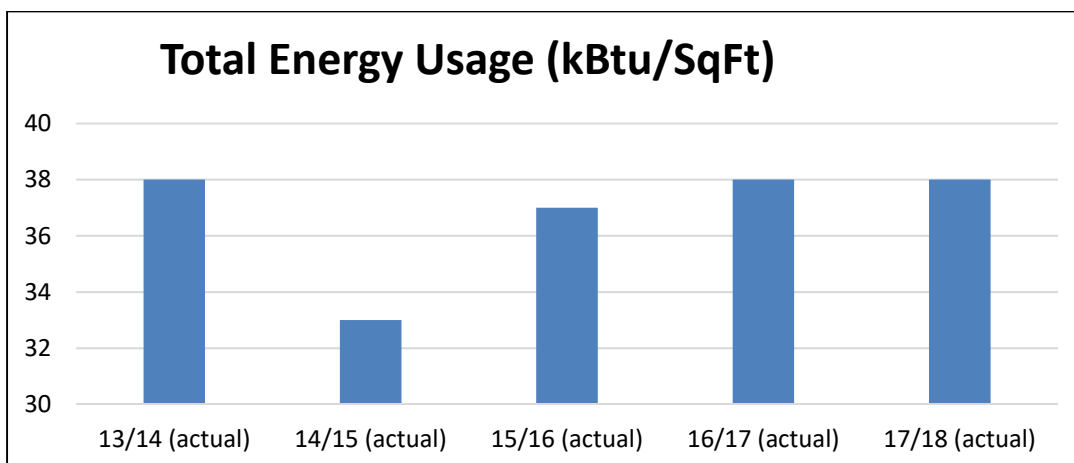
## Key Performance Indicators:

### *Utility Costs per Building Area*

As a result of bond measures funding building replacements and capital upgrades of heating and lighting systems, the District has been able to hold utility costs relatively flat as rates increase. The chart below shows total annual utility costs on a building square-foot basis, including costs for electricity, fossil fuel (diesel heating/generator fuel and natural gas), water, sewer, storm water, and garbage disposal.



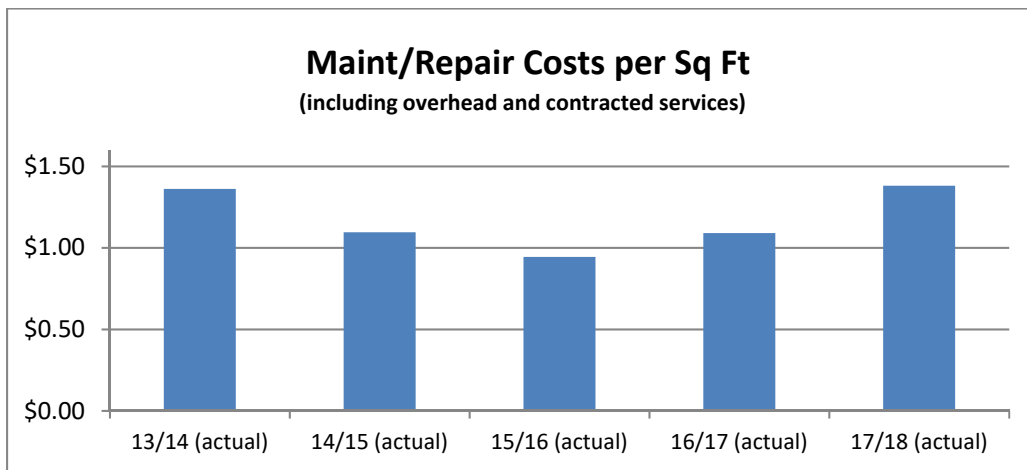
The second chart shows the total energy usage for all buildings for electricity and fossil fuel costs over the same period. This (second) chart is “corrected” to reflect weather data. Savings generated in FY 2013-14 was offset by rate increases and a colder winter (resulting in higher consumption). The rise in fiscal year FY 2015-16 occurred due to multiple surplus properties reopening with additional programs as well as the construction and operations of two buildings (old and new) at both Howard and Roosevelt. Fiscal year 2016-17 added the construction and operation of two buildings at ATA and River Road sites. The four new facilities increased overall district square footage by nearly 40,000 square feet. Fiscal year 2017-18 shows completed construction of ATA and River Road along with a mild winter providing for an overall reduction in consumption. Facilities reviews the utility information for targeting/prioritizing future energy conservation upgrades and other system improvements that will reduce operating costs.



# Financial Plan

## ***Total Building Maintenance and Repair Costs***

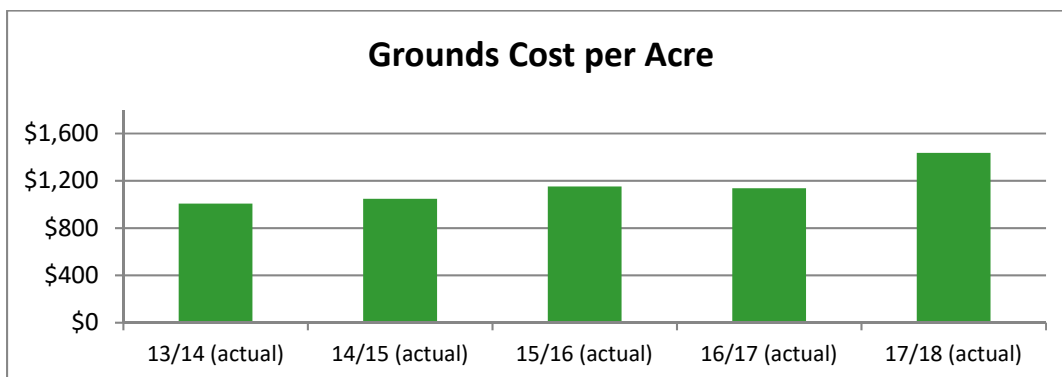
One industry measure for tracking building operating costs is to compare building maintenance costs (excluding grounds, custodial and utility costs) per square foot of building space over time. The facilities maintenance budget for FY 2018-19 includes about \$5.47 million to maintain nearly three million square feet of buildings. FY 2017-18 included over \$2.14 million in qualifying capital repairs funded from past general obligation bonds.



Previous maintenance and repair costs had been reduced by shifting maintenance costs associated with surplus/closed schools to District-sponsored charter schools under lease agreements. Multiple surplus locations are back online increasing maintenance and repair needs. Some savings are offset by requirements associated with the introduction of new systems and a broader range of technologies with new buildings and facilities upgrades. The continuation of water quality testing, building assessments, and bond planning consultants contribute to higher FY 2017-18 costs. The chart below excludes 3.5 FTE salaries for the preventive maintenance program (funded from Real Property Capital Reserves, Fund 450)

## ***Grounds Maintenance Costs per Acre***

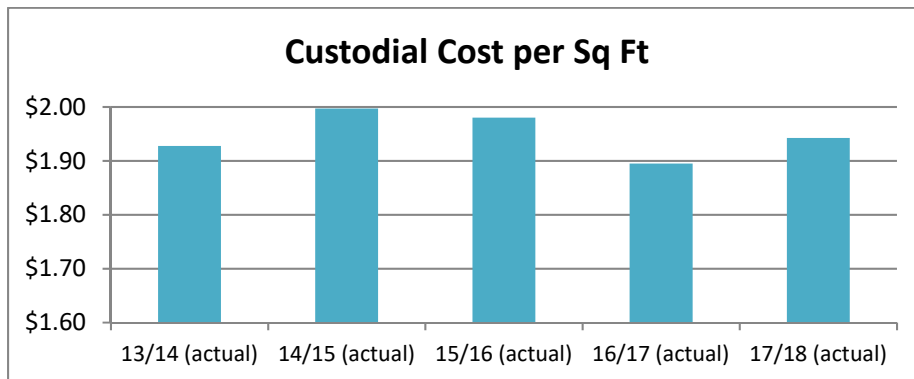
The facilities maintenance budget for FY 2018-19 includes about \$970,447 to maintain approximately 608 acres of district property. These costs exclude the Coburg properties and the District's nine synthetic turf Youth Sports Parks (YSP) athletic fields. Maintenance of the YSP fields is funded from the Capital Repairs fund (Fund 400), the cost of which is shared on a 50/50 basis with the City of Eugene. The FY 2017-18 increase is a correction for temporary and seasonal staff not previously reported with this information.



# Financial Plan

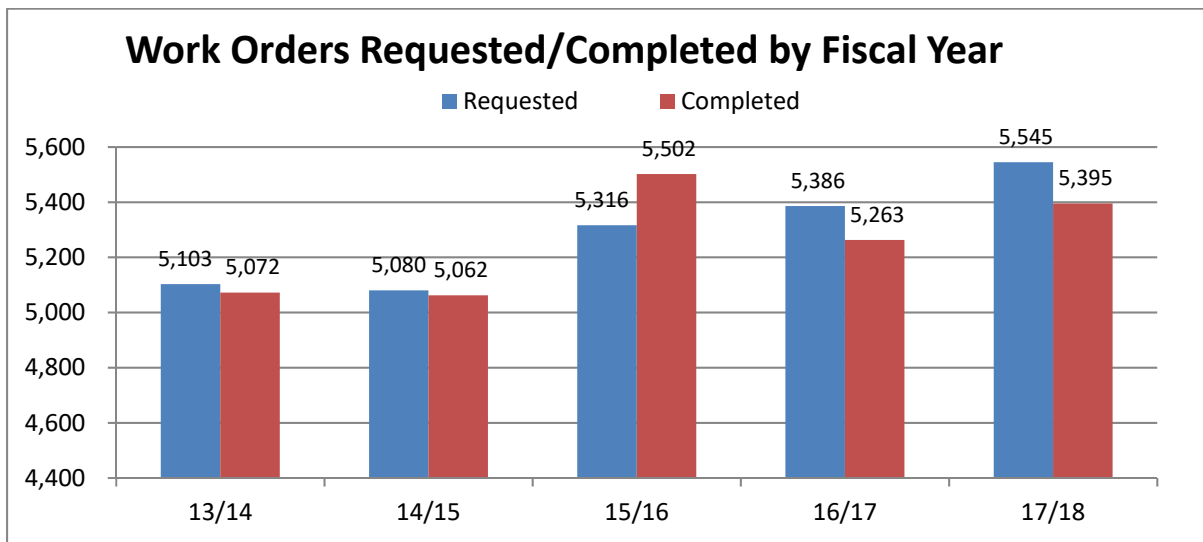
## Total Custodial Costs

Total custodial costs (labor and supplies) are shown on the chart below on a building square footage basis. While the budget includes full funding for assigned staff, the budget continues to be underspent. This continues due to recruitment challenges. Vacancies must often be filled by substitute staff who do not receive the same wages and benefit packages. The addition of several programs at the Fox Hollow location, as well as Chinese Immersion starting at Crest Drive, has added additional district custodial needs.



## Repair Work Order Volume

The chart below illustrates the number of repair work order requests received versus the number of completed work orders over the same time period. This report does not include roughly 100 annual “blanket” work orders used to log costs for frequent routine and repetitive work such as mowing, field striping, miscellaneous equipment inspections and tracking truck stock.



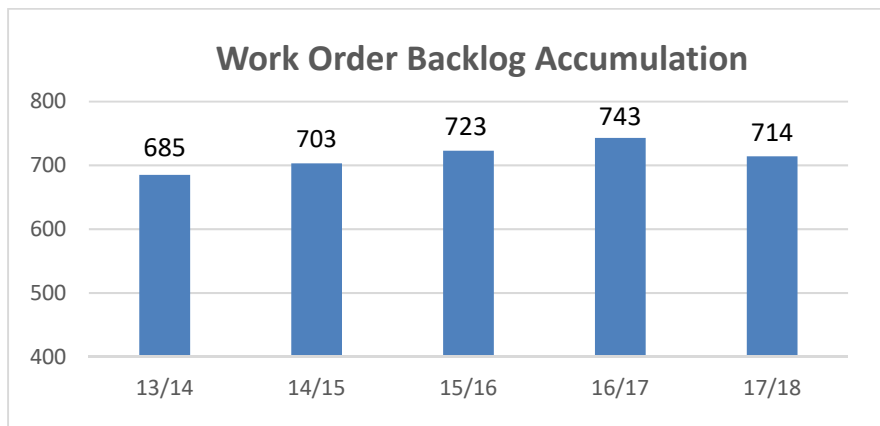
Facilities staff continue to enter work orders for additional repair(s) discovered and completed while on sites addressing other work order(s). Single generic “blanket” work orders that have historically accumulated large amounts of hours and materials have been broken into multiple more specific work orders. This provides better tracking for facilities work hours and repairs completed at each site.



# Financial Plan

## ***Cumulative Repair Work Order Request Back-log***

The chart below depicts the department’s running back-log of non-completed work orders. The increase in FY 2016-17 is due to surplus property now in use and some volume associated with working out the “bugs” in new facilities. In FY 2017-18, the Facilities Department introduced the Facilities Improvement Process (FIP). This was set up to manage requests for Facilities upgrades and changes requested by schools and departments. This allows Facilities to track and manage “new work” requested separate from “maintenance” of the district facilities. This “new work” historically has added to the Facilities backlog as the maintenance is required to keep the buildings operational, where the new work can typically wait, or has to wait for a break from normal operations. This also gives us an opportunity to look at outside contractors to complete critical FIPs when considering the backlog. FY 2017-18 included 44 FIPs, which would indicate leveling of the backlog rather than a drop in backlog.



# Financial Plan

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## ***Transportation Services***

Provides safe, reliable, and efficient transportation for District students to and from school and related school activities

### **Functions:**

- Provides technical assistance to personnel, administrators, and district patrons concerning District and transportation issues, such as school attendance boundaries and the LTD student bus pass program
- Provides Driver Training and Certification for the District’s activity bus program
- Provides Fleet Maintenance Services for District buses and fleet
- Provides Fleet Maintenance Services through intergovernmental agreements with small neighboring school districts
- Coordination of the District’s Safe Routes To School program (SRTS)

### **Vision 20/20 Strategic Plan:**

The Transportation Department has invested in the following key performance indicators (KPI/s) consistent with the 4J Vision 20/20 strategic plan. These KPI’s are addressing the efficiencies and effectiveness of the District’s Transportation Department compared to the national median of similar-size school transportation departments.



### **Key Performance Indicators:**

#### *Pupil Transportation Statistics*

	2014-15	2015-16	2016-17	2017-18
Number of Buses	107	107	108	112
Number of Vans	14	13	12	12
Total Miles Traveled	1,426,870	1,523,519	1,483,421	1,402,685
Students Transported Daily	4,860	5,040	5,589	5,684

# Financial Plan

## Cost per Mile Operated

	2014-15	2015-16	2016-17	2017-18
Cost per Mile	\$4.31	\$4.12	\$4.30	\$5.00
National Median	\$4.40	\$4.71	\$5.07	N/A
N/A = data not available				

## Cost per Bus Operated

	2014-15	2015-16	2016-17	2017-18
Cost per Bus	\$61,344	\$56,776	\$59,122	\$62,614
National Median	\$56,298	\$57,917	\$60,272	N/A
N/A = data not available				

## Cost per Student

	2014-15	2015-16	2016-17	2017-18
Cost per Student	\$1,302	\$1,129	\$1,142	\$1,234
National Median	\$930	\$947	\$1,075	N/A
N/A = data not available				

## Average Age of Fleet

Fleet replacement plans drive capital expenditures and on-going maintenance costs. Younger fleets require greater capital expenditures but reduced maintenance costs, and will result in greater reliability and service levels. An older fleet requires more maintenance expenditures but reduces capital expenses.

	2014-15	2015-16	2016-17	2017-18
Average Age	6.6	6.7	5.5	5.7
National Median	8.1	8.0	8.1	N/A
N/A = data not available				

## Safe Routes to School

Safe Routes to School is all about creating safe, convenient, and fun opportunities for 4J students to walk and bike to and from schools. This is important for the health and safety of our kids and it helps to foster the creation of livable, vibrant communities. We work to increase physical activity and improve walking and bicycling safety conditions on routes to and from school and throughout the community.

The program elements (the “6 E’s”) of Safe Routes to School are below, along with some examples of related activities.

- **Equity** – We strive to distribute resources and educational programming equitably across the district and to incorporate equity into each of the “E’s” listed below.
- **Encouragement** – Bike + Walk to School Day and Month; School Pool database to connect families for biking, walking or driving together; Walking School Buses and Bike Trains.
- **Education** – Pedestrian and Bicycle Safety Education in 2nd and 6th grades, respectively.
- **Enforcement** – Crossing guards; police enforcement around school zones.

# Financial Plan

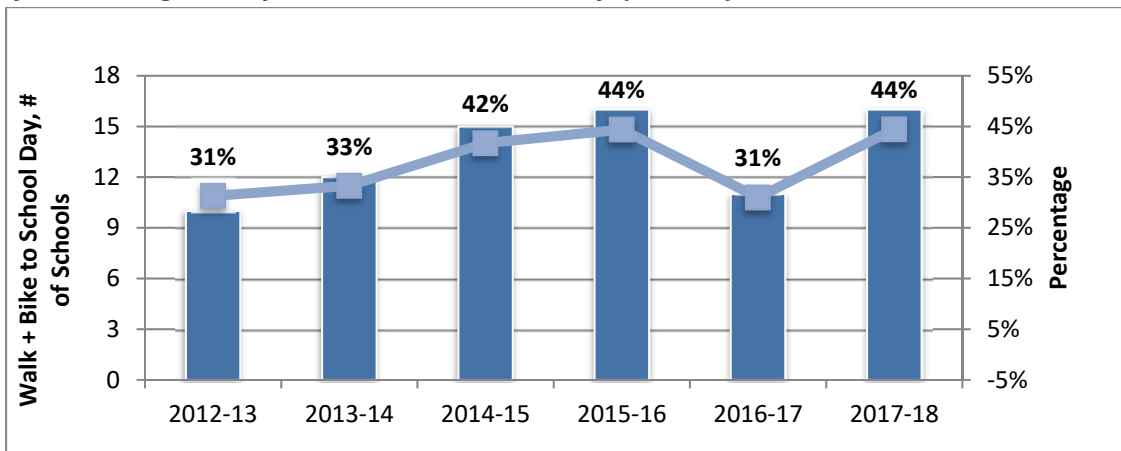
- *Engineering* – Improvements to the built environment to support safety for student pedestrians and bicyclists. This may include traffic signals, traffic calming, pedestrian crossings, sidewalks, off-street paths, bicycle parking, and signage.
- *Evaluation* – Assessment of infrastructure; classroom tallies and parent surveys to determine needs and program effectiveness.

## Key Performance Indicators:

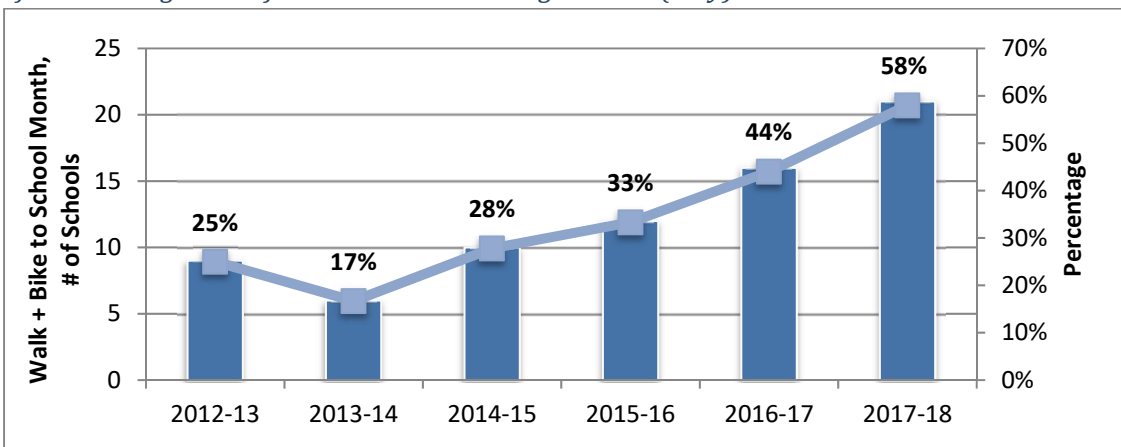
Performance Indicators for FY 2017-18 surpass those reported for the prior year due to increased outreach to schools in both English and Spanish and with efforts to simplify participation. In addition, other program accomplishments include the following.

- Development of a ranking process for infrastructure needs around schools that provides an objective means of prioritizing projects based primarily on safety and equity.
- Identification of on-site Safe Routes to School infrastructure needs at all schools.
- Infrastructure improvements around 2013 bond schools made with a combination of bond and City funds, through a partnership between 4J, City and County.
- Working towards all schools participating in one or more Walk & Roll events with increased outreach to schools and efforts to simplify participation

*Number of Schools Registered for Walk+Bike to School Day (October)*

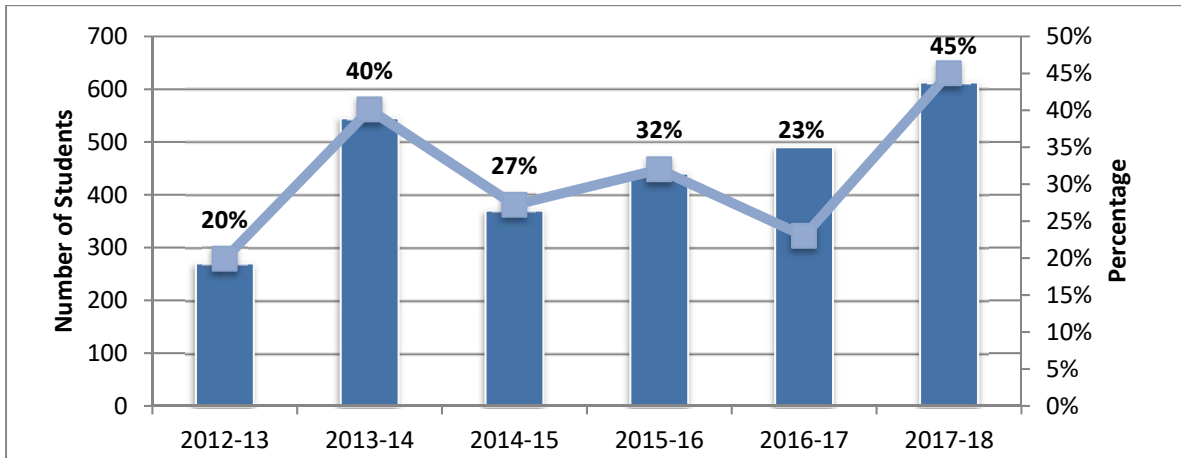


*Number of Schools Registered for Walk+Bike Challenge Month (May)*

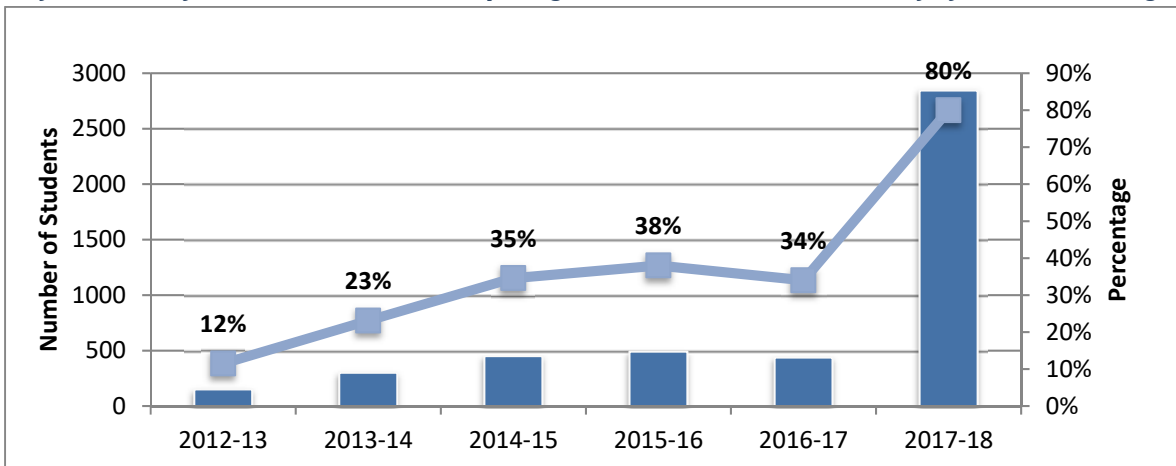


# Financial Plan

*Number of Middle School Students Participating in a Nine Hour Bike Safety Education Program*



*Number of Elementary School Students Participating in a Two Hour Pedestrian Safety Education Program*



In the past, the Safe Routes to School program contracted with the City of Eugene's Recreation Department to teach Pedestrian Safety in second grade classrooms when teachers were interested in participating. In FY 2017-18, the Safe Routes to School program and City of Eugene Recreation Department trained elementary PE teachers to teach Pedestrian Safety in K-2nd grade, with the intention of adding a grade a year. The significant increase demonstrates the effectiveness of training Eugene School District 4J elementary PE teachers to include the safety program in the regular physical education program schedule.



# Financial Plan

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## **Technology Department**

### **Mission**

To provide reliable, stable, secure and useable technology resources for the District.

### **Functions:**

- Information Systems – SIS (Synergy) training, technical support, user/technical documentation, module installation and support, support parent/student portal and mobile apps, host and manage consortium database; district state reporting. Host and manage the data warehouse for the consortium; importing data from external applications/sources such as Mealtime and assessment data from ODE, ACT, SAT, etc.; and data extractions for Mealtime, Naviance, Edulog, SmartChoice, SchoolConnects, SWIS, LDAP, VIA, etc.
- Network Services – provide overall system administration and the following services and support: hosting and support for school websites, application and file servers; host, support and manage email and calendaring; training; network infrastructure support; phone support; project management responsibility over phone platform, upgrade and patching, new construction, data center redundancy, security, logging, VMware, and inter-department consulting; and Windows Support for departments.
- Desktop Support – training, support deployment and management of new devices; support and maintenance for hardware, software, ticket resolution, websites, Apple Remote Desktop, and imaging; repair of laptops, desktops, printers, and clocks; and project rollout support for Operations and Classroom specific technologies, workflow projects, Smarter Balanced, Synergy, VMware, Lawson, and Volume Purchasing Program.
- Instructional Technology – project implementation and guidance for educational technology related grants; library services cataloging, inventory, checkout, digital instructional resource review and kit checkout; Collaborate with schools on strategic vision and long term ‘tech with technology’ plan; online learning and cloud instructional technology; customized professional development; training; evaluation of hardware, software, peripherals, applications, online subscriptions, vendor relations, and research; provide guidelines for appropriate use of Instructional technology, student responsible use contracts, and device take home contracts; and community partnerships such as universities, businesses, organizations, and Lane ESD.

### **Vision 20/20 Strategic Plan:**

The Technology Department has invested in the following initiatives consistent with the 4J Vision 20/20 strategic plan:

- Ongoing infrastructure improvements that enhance security, availability, performance, redundancy and security
- Long range technology planning for sustainability and equipment refresh
- Improved data access and opportunities to extract reports
- Continue to expand and deploy technology that ensures equitable access and opportunity for students and staff

# Financial Plan

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## Key Performance Indicators:

Technology will continue to monitor infrastructure performance as well as staff performance in areas such as Desktop Support, Synergy, Instructional Technology, and Network Services. These initial key performance indicators will be further developed in future years and additional indicators will be added to reflect the department's performance and ability to meet the technological needs of students, staff and community.

Data Extract as of March 1, 2019

Target: Device to student ratio= 1:1

Current device to student ratio: 1.1 (Trending up 6%) ~59% of devices are >= 6 yrs. old

- Device to Elementary School student ratio: 1.03 (trending up, 12%)
- Device to Middle School student ratio: 1.31 (trending down, 28%)
- Device to High School student ratio: 1.04 (trending up, 27%)

Target: Establish metrics that identify operational trends: Group by product categories, filter by site

- Total number of helpdesk tickets year-to-date July 2018 - June 2019: 9974 (trending up, 20%)
- Average number of tickets by month, July 2018 - June 2019: 1247 (trending up, 20%)

Target: Number of preventative maintenance windows completed on schedule: >=80%

- % Completed on schedule = 95%
- # Scheduled = 4 per Month

Target: Increase the number of district active ParentVUE accounts: >=80%

- Active district ParentVUE accounts: 62% (flat)

The Synergy roadmap will leverage this mobile application to expand the data available to families.

- Elementary School
  - Percent of ParentVUE accounts enabled: 30% (flat)
  - Percent of active ParentVUE users: 13% (trending up)

# Financial Plan

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- Percent of ParentVUE accounts used in last 120 days: 54% (trending up)
- Middle School
  - Percent of ParentVUE accounts enabled: 89% (flat)
  - Percent of active ParentVUE users: 42% (trending up)
  - Percent of ParentVUE accounts used in last 120 days: 64% (trending up)
- High School
  - Percent of ParentVUE accounts enabled: 88% (flat)
  - Percent of active ParentVUE users: 42% (trending up)
  - Percent of ParentVUE accounts used in last 120 days: 51% (trending up)



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## ***Warehouse and Purchasing***

Warehouse and Purchasing are part of the Support Services work teams, providing central services to all district locations. With two full-time buyer positions (2.0 FTE), Purchasing manages competitive procurement systems and support, including coordinating purchase order approval and issuing contracts for goods and services. Four warehouse assistants, supervised by the warehouse manager, provide delivery services to schools for paper and other supplies; central storage and delivery of food for child nutrition programs; operational management of surplus property inventory; and work order support for moving resources between sites.

### **Functions:**

- Purchasing – competitive procurement systems and support, including coordinating purchase order approval and issuing contracts for goods and services
- Warehouse – providing central purchasing and delivery to schools for paper and other supplies; central storage and delivery of food for child nutrition programs; coordinating surplus property inventory; and completing work orders for moving resources between sites

### **Vision 20/20 Strategic Plan:**

The purchasing team strives to support *4J Vision 20/20 Goal 3: Communication and Connection with Community* through ensuring competitive procurement and reducing barriers for local businesses to work with the district. This goal includes the objective to strengthen connections between our schools and our community through development and support partnerships with community organizations and businesses. Additionally, purchasing supports *Goal 5: Stable, Sustainable Stewardship* by ensuring compliance with public procurement requirements. The warehouse team also works towards sustainable stewardship of district resources by managing surplus property that can be shared between sites, or repurposed until items are no longer safe or are obsolete.

### **Key Performance Indicators:**

#### *Purchasing*

Completion of capital improvement projects supported by bond funds accounted for nearly all of the \$52.4 million reduction in *Purchase Order Total Amount* between FY 2015-16 and FY 2016-17. Nearly 80% of purchase orders are for less than \$1,000, which allows for automated approval. Purchasing staff manually process the remaining purchase order approvals, averaging 5–10 per day. Fifty-five percent of purchase orders are Confirming, which are purchase orders for a specific amount. Twenty-two percent are Not-to-Exceed POs, which are set up for multiple purchases over time from one vendor, up to a maximum limit. District purchasing staff also manage multiple formal solicitations annually.

Year	Number of Purchase Orders	Total Order Amount (\$)	Average Order Amount (\$)
2014-15	8,495	94,424,875	11,115
2015-16	8,190	90,927,860	11,102
2016-17	8,233	38,597,057	4,688
2017-18	8,070	37,026,101	4,588

# Financial Plan

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## *Warehouse*

The District's central warehouse provides a storage and shipping hub for orders too large or too small to ship directly to school locations. Food orders for child nutrition programs are shipped directly to schools when feasible. Minimum orders for direct delivery by food vendors are typically too much for small kitchens, so these orders are combined and submitted for delivery to the central warehouse. Larger quantity orders purchased through the USDA commodity programs are delivered to the central warehouse. Schools receive food and office supply shipments twice per week, and intra-district mail collection and distribution daily. Warehouse staff also complete work orders, which are used to transfer furniture and equipment between storage locations and schools or other district buildings. Several locations store inventory available to replace or expand school furniture and equipment.

Year	2014-15	2015-16	2016-17	2017-18
Number of Inventory Orders	7,323	7,232	6,491	6,230
Number of Work Orders	419	495	692	486

## ***Financial Services***

Finance Services is responsible for the district's central fiscal operations including accounting and financial reporting, budget development and monitoring, and financial analysis and audit support. The Financial Services team provides analysis and support to schools, departments, district administration and the School Board in financial matters.

### **Functions:**

- Payroll – processing timesheets, leave, Public Employee Retirement System (PERS) payments, garnishments, taxes, Tax Sheltered Annuities (TSA) payments, other payroll liability payments, prepare W-2s and other state and federal reporting
- Cash Management – daily banking, receipts, debt service, school bank accounts
- Accounts Payable – paying vendors, processing invoices, visa card payments, extended contracts
- Budget – Prepare forecast, budget, levy calculations, legislative work, budget transfers
- Financial analysis – bond issuance, charter school financial oversight, negotiation support, school and department financial support, monitor budget to actual spending, develop staff rates
- Accounting – prepare and post journal entries, monitor accounts for consistency and adherence to policy, perform bank reconciliations, fulfill public record requests, maintain financial records, statutory reporting, SSF requirements, general accounting, train and support school and program staff
- Grants – Support grants managers in financial reporting, monitor compliance with federal and state requirements, review proposal budgets, submit invoices and claims, prepare request for annual indirect rate, apply monthly indirect rate to grants; prepare annual deferral and accrual of grant funds



# Financial Plan

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## Vision 20/20 Strategic Plan:

Goal V of the Vision 20/20 Strategic Plan calls for “Stable, Sustainable Stewardship” of district resources. This goal addresses the need to provide effective, efficient and equitable stewardship of district resources to best support our instructional mission. Financial Services supports this goal in the following ways:

- Providing comprehensive financial and accountability information through the budget, forecasting and financial reporting processes
- Supporting the development of stable, sustainable budgets that prioritize limited resources to align with district goals, maintain appropriate reserve levels and include reasonable contingency balances to support critical district operations
- Providing financial reporting, data and analysis support for management’s review of district systems, processes and programs to determine the most efficient and effective path forward for the district
- Supporting internal and external audits of district systems, programs and processes and recommending improvements
- Identifying and implementing improvements to the financial systems and processes the district relies on to manage current fiscal operations and forecast the impact of changes on future periods
- Integrating and improving financial data reporting, automation and data quality across processes and systems

## Key Performance Indicators:

### *Audit Opinions*

The District has received unmodified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2018. An unmodified 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.

### *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.

- *Ratio of Payroll Checks Issued Per Payroll FTE*

2013-14	2014-15	2015-16	2016-17	2017-18
10,658	10,629	10,764	10,162	10,476

- *Payroll Cost per Check/ACH*

2013-14	2014-15	2015-16	2016-17	2017-18
\$8.33	\$8.67	\$8.46	\$8.60	\$9.64

- *Invoices Processed per FTE per Month*

2013-14	2014-15	2015-16	2016-17	2017-18
760	821	752	818	838

# Financial Plan

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- *Federal, State and Local Programs Fund (Grant Funds) as Percent of General Fund Total Operating Budget*

2013-14	2014-15	2015-16	2016-17	2017-18
10%	9%	9%	9%	13%

- *CAFR – Days to Publish*

2013-14	2014-15	2015-16	2016-17	2017-18
155	180	171	173	159

## **Human Resources**

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

### **Functions:**

- Through multiple Human Resource information systems (HRIS) and Lawson (the HR/Payroll system), HR maintains employee records and complies with Federal and State reporting – including but not limited to licensure, years of experience, along with the evolving reporting requirements for the Oregon Department of Education (ODE), under changes to Every Student Succeeds Act (ESSA)
- Operations – processing of new employees, separations (terminations, retirement, resignations, etc.), resource for employee questions, personnel actions including but not limited to position and pay related changes, updates to personal information, changes to insurance and benefits impacting deductions, etc.
- Performance management systems and disciplinary processes – evaluation, investigation, discipline
- Hiring and staffing processes – including recruitment, induction, retention, managing annual and ongoing hiring process, coordination of annual staffing process, including working with administrators to collect, process and implement staffing plans into the HR/Payroll system
- Maintenance of district-wide substitute pool – contact and technical support for all system users, hiring of additional subs, processing of monthly payroll, organization of annual training
- Leave of absence management – contact for employees, process leave applications and pay related changes, knowledge and implementation of Federal, State, District and bargaining agreement laws, rules, policies and correspondence between employee, supervisor and medical professionals when needed
- Employee and labor relations – liaise with employee groups, bargaining and management of collective bargaining contracts and compliance with labor laws, training of supervisors and administrators
- Classification and compensation – maintain job descriptions, evaluate salary levels, grade positions
- Collaboration on continued District diversity and equity work
- Safety – constantly working to improve sites across the district for students and staff. This includes assessing, identifying and addressing potential risks/losses and areas of liability.
- Mentor program – in collaboration with the Instruction department to support licensed staff.

# Financial Plan

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## **Vision 20/20 Strategic Plan:**

The Human Resources Department has invested in initiatives consistent with the 4J Vision 20/20 strategic plan, specifically around attracting, hiring and retaining high-quality, passionate and diverse staff. HR continues to promote the District through a number of online and hard copy publications, as well as in person at job fairs.

Beyond this, the department has invested various resources in attempts to hire multiple international candidates, primarily for bilingual positions, which can often be hard-to-fill. This process has included working with attorneys and multiple candidates on diligent and extensive efforts to obtain an H-1B visa, which allows employment for the candidate. The department has sought legal counsel in a number of instances, with the hope and intention of being able to hire (and ideally retaining) these international candidates who have so much to offer our students. Another option we are also exploring is working with ODE regarding the J-1 visa and options that might provide for international candidates we may look to hire.

In addition, there are instances of hard-to-fill positions that the preferred candidate of a school might be an individual who does not currently have the correct license or endorsement. Our staff has been very attentive to these situations, exploring possible options for alternative, short duration licenses that allow that person to be hired and employed in that role while they work to fulfill the requirements of full licensure through the Teacher Standards and Practices Commission (TSPC).



# Financial Plan

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## Key Performance Indicators:

### *Ongoing efforts to expand and retain a pool of substitutes*

Similar to recent years, HR continues to work diligently to hire additional guest teachers and classified substitutes in our ongoing effort to reduce the number of unfilled vacancies in schools. During the course of a typical school year, there are absences (licensed and classified) that unfortunately go unfilled due to a variety of reasons. Although substitutes might be available to accept work, they may not feel comfortable working in certain subject areas or grade levels, for example. Despite a large pool of hundreds of substitutes, there is still the potential for unfilled absences on days when a large number of staff are absent.

Some efforts made by HR to ease the burden on schools and increase the pool has been to continuously add new substitutes on a weekly basis by making some internal operational changes, allowing our staff to process additional applicants in a more timely manner. We continue to ask at the director and administrator level that professional development opportunities are not held on either Mondays or Fridays. These days historically have had an increased number of separate, personal absences.

To date during the current school year, HR has hired 123 classified EA substitutes and 127 licensed guest teachers, to help with vacancies in schools district-wide. Since the FY 2014-15 school year, through the collective efforts of our department, we have successfully continued to reduce the number of unfilled absences for licensed.

Below are the number of unfilled jobs for licensed absences, by school year:

- 200 unfilled jobs in 2014-15
- 171 unfilled jobs in 2015-16
- 149 unfilled jobs in 2016-17
- 141 unfilled jobs in 2017-18
- For the current year, the number of licensed unfilled jobs sits at 98 as of 3/15/2019.

For classified absences, below are the number of unfilled jobs for classified absences, starting with 2015-16 (the first year data is available):

- 1,128 unfilled jobs in 2015-16
- 1,101 unfilled jobs in 2016-17
- 572 unfilled jobs in 2017-18
- For the current year, there have been 518 unfilled classified jobs as of 3/15/2019.

In regard to classified vacancies, specifically in the area of special education, for the third year in a row, HR has continued to work with the Student Services Department (SSD) to provide a paid training opportunity to help educational assistant substitutes feel more comfortable and familiar working in a special education setting. In the past, when we have reached out to substitutes for feedback around reasons they do not like to accept special education sub jobs, individuals have indicated they feel a level of uncertainty and apprehension in these areas. The feedback from the trainings held in February 2018 (with 42 in attendance) and in September 2018 (with 36 in attendance) was positive. Our goal is to work with SSD again to continue to offer this training, to help provide subs with the resources and confidence to accept these vacancies in ongoing efforts to reduce the unfilled absences in this critical area. In addition, from an operations standpoint, our staff has inquired of new

# Financial Plan

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substitutes (during the weekly new hire orientation) if anyone is available to work as early as the following day. This is before they are entered into the substitute dispatch system but it can help to prevent unfilled jobs by personally reaching out to new staff who can work immediately.

### *Continued improvement of fully licensed and properly endorsed teachers*

Although the Highly Qualified (HQ) requirements under No Child Left Behind (NCLB) are no longer in place, HR has continued to learn about reporting changes under the replacement act (Every Student Succeeds Act - ESSA), along with continuing compliance of annual reporting requirements to ODE.

HR has maintained consistency in screening applicants with the expectation that they are fully licensed and properly and completely endorsed to fulfill the positions in which they are pursuing. In FY 2016-17, the HQ requirements were dismissed by the federal government but the State expectations still require teachers to be endorsed in the subject they are teaching. This is the standard that we work to hold our licensed teachers to and in some instances (primarily positions that are hard-to-fill) our department works tirelessly with TSPC to obtain the necessary additional licenses and/or endorsements to help those who do not initially meet the requirements to do so before starting in a position. We have a staff member that is the primary contact for licensure issues, for not only potential or new candidates, but current employees who are in need of guidance and assistance with the licensure process. With a direct contact to TSPC, we attempt to solve issues that arise with specific license situations. HR is optimistic that the proactive work we are doing now will ideally help us maintain a high level of compliance to any ongoing revision and/or developments to reporting under ESSA.

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

2012-13	2013-14 <sup>1</sup>	2014-15	2015-16	2016-17	2017-18
1:120	1:154	1:167	1:181	1:199	1:163

<sup>1</sup> Beginning in FY 2013-14, the ratio was modified to show the ratio of Human Resources/Risk Management FTE to all employees in paid status (headcount).



# Financial Plan

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## ***Superintendent's Office***

The Superintendent provides executive leadership and administrative direction for all departments and services, and is responsible for proposing and implementing long-range plans.

### **Functions:**

- Has responsibility for the day-to-day operation of the school district, which includes:
  - Developing, 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
  - Working with the School Board and Budget Committee to determine the allocation of resources required to achieve the District's purpose

### **Vision 20/20 Strategic Plan:**

The Superintendent is the guiding force behind the 4J Vision 20/20 Strategic Plan.

### **Key Performance Indicators:**

See the 4J Vision 20/20 Strategic Plan section for District goals and strategies, which the Superintendent's Office supports.



# Financial Plan

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## ***Communications and Intergovernmental Relations***

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.

### **Functions:**

- Communications — Develops and implements a comprehensive communication program that includes external communications between the District, parents and the community, news media relations, publications, website information, social media, internal communications, and technical assistance and counsel to schools and departments
- Coordination — Provides executive leadership and support including policy development, strategic planning and other support to the Board of Directors, the Superintendent and the District
- Intergovernmental Relations — 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

### **Vision 20/20 Strategic Plan:**

Working with the Board and Superintendent, the Communications Department supports the implementation of district strategies to attain Goal III: Communication and Connection with Community, including:

- Design community engagement events and communications for major initiatives (e.g. capital bond)
- Support Superintendent community outreach including public events and drop-in meetings
- Proactively solicit positive media coverage of education programs and events
- Provide communication resources to schools to enhance clear and timely school–family communication
- Maintain opportunities for two-way communication including through social media
- Ensure key district communications and engagement events are accessible in Spanish



# Financial Plan

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## **Federal, State & Local Programs Fund**

### ***Description of Fund***

The Federal, State & Local Programs Fund holds designated-purpose dollars for programs of a special nature. Fund use and limitations are specified by the grantor entity and generally cannot be diverted to other uses.

Budgeted amounts are based on anticipated funding; however, actual expenditures are dependent upon receipt of grants from the various sources. The 2019-20 budget includes estimated carryover from the prior year and assumes all funds will be expended in the current year. Anticipated grants include funding for the major programs as outlined below.

### **Elementary and Secondary Education Act (ESEA)**

The Elementary and Secondary Education Act is a federal law 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 Oregon Department of Education, amounts appropriated under ESEA are distributed to local schools to be used for purposes stated in the law.

ESEA includes the following grants:

- Title I-A: Education for the Disadvantaged: Grant funds are to be used for instruction which focuses on improving the academic achievement of disadvantaged students. Thirteen District elementary schools, two District middle schools, one K–8 charter school and two private schools are expected to receive Title I funding.
- Title II-A: The purpose is to increase student achievement through preparing, training, and recruiting highly qualified teachers and principals through professional development and new employee induction programs.
- Title III: The purpose is to provide supports to our English Language Learners so they can meet the same academic achievement standards as our English native students.
- Title IV-A: Student Support and Academic Enrichment: The purpose is to provide all students with access to well-rounded education and improve school conditions for student learning.
- Title IV-B: 21<sup>st</sup> Century Community Learning Centers: This supports our BEST afterschool program. In fiscal year 2018-19 the District was awarded a new 5-year competitive grant for \$500,000 annually.

### **Students with Disabilities**

Grants from state and federal sources are received by the District to support students eligible for special education. Grants include the Individuals with Disabilities Education Act (IDEA) awards which provide funding for education of disabled students.

### **High School Success (Measure 98)**

In November of 2016 Oregon voters passed Measure 98 – High School Graduation and College and Career Readiness Act, which later became known as “High School Success.” The intent of the measure was to provide funding to establish or expand programs for high school students in three focus areas: Career & Technical Education (CTE), College Level Education Opportunities, and Dropout Prevention.

# Financial Plan

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Measure 98 funding is awarded in four-year grants to school districts. These awards are provided after an application process that includes the district's spending plan and how a district intends to meet the eligibility requirements. Fiscal Year 2019-20 will be the third year Eugene School District 4J will receive funding under this initiative. Effective each year, and through the law creating the High School Success Fund (Measure 98), are a number of eligibility requirements a district must address in planning for the use of awarded funding.

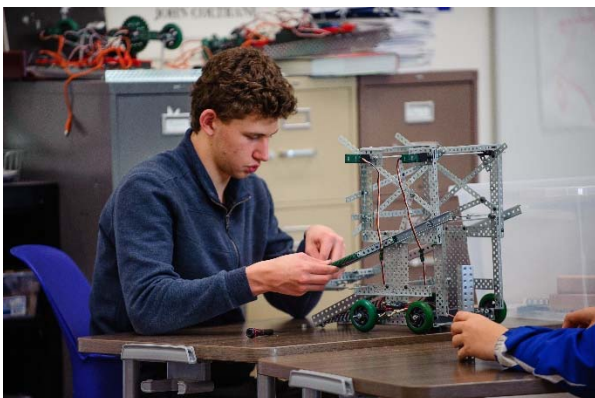
These eligibility requirements include:

- ✓ Program establishment or expansion
- ✓ Teacher collaboration time around data
- ✓ Practices to reduce chronic absenteeism
- ✓ Equitable assignment to advanced courses
- ✓ Systems ensuring on-time graduation
- ✓ Partnerships

Research suggests that having these structures in place will aid in increasing graduation rates and ensuring high school graduates are ready for their next step. Moreover, providing time for teachers to look at specific student data, and use that data to inform decisions, will increase the chances a student is on-track to graduate in four years. All areas of eligibility noted above must be fully in place by the end of the 2020-2021 school year.

To implement this framework the District met with stakeholders including teachers, principals, Lane ESD, the equity taskforce, and others to gather their input and suggestions towards implementing a plan to most effectively use this funding. Furthermore, the District completed a self-assessment survey developed by the Oregon Department of Education, with results submitted to the State. Part of the outcome of the self-assessment was to identify areas where the District might need to respond to and/or address gaps in areas of eligibility in order to meet all requirements of the High School Graduation and College and Career Readiness Act.

With the vision that, *"All students graduate with the knowledge, skills, passion and vision to move into a successful post-graduation experience,"* and using the information gathered from the self-assessment survey and from input provided by stakeholders, the District developed and submitted to the Oregon Department of Education an updated spending plan to achieve the goals outlined in the Act.



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The expected appropriation for the 2019-21 biennium High School Success Fund is set at \$170 million by the Oregon Legislature. This appropriation is estimated to provide \$2.5 million for fiscal year 2019-20 for Eugene School District 4J. The District plans to continue spending these funds in the following focus areas or “pillars” as noted in the plan the District submitted to ODE.

- Pillar: Career and Technical Education
- Pillar: College-level Educational Opportunities
- Pillar: Dropout Prevention

The District spending plan is as follows.

- Career and Technical Education (CTE) - \$0.7 million including 3.3 FTE: Expand CTE opportunities for students at all high schools in the areas of health services, technology, construction and manufacturing and create dual-credit courses (high school + college credit).
  - Program expansion of computer science and manufacturing
  - Student experiences that include industry tours, career days, job shadowing and internships
  - The design and build challenge capstone project
- College-level Educational Opportunities - \$0.1 million: Identify opportunities to expand participation in International Baccalaureate (IB) and Advanced Placement (AP) courses to underserved student populations at high schools.
  - Higher education equity realignment work with Equal Opportunity School (EOS)
  - Student access fees and support
- Dropout Prevention - \$1.7 million including 13.6 FTE: Focus on 9th grade success through attendance support, interventions and transition coordinators and work to expand credit recovery opportunities through on-line curriculum.
  - Student attendance support services/staffing
  - Math interventions, such as algebra support and homework club
  - Online alternative education and credit recovery through FuelEd Online In-School programs
  - Large high school counseling support/staffing
  - Freshman transition, Summer Bridge and data teams support

## **Eugene Education Foundation (EEF)**

The District receives quarterly distributions from the Eugene Education Foundation (EEF). EEF 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 a specific school or for a District program. Five percent of each gift is retained by EEF for equity grants, which are available to all schools and District programs through a grant proposal process, and five percent is retained to cover overhead costs.



# Financial Plan

## Oregon School Capital Improvement Match (OSCIM) Grant

The District is expecting to receive an \$8 million matching grant from the Oregon Department of Education Office of School Facilities (OSF). OSF was created by Senate Bill 447 (SB 447) passed by the Oregon Legislature in 2015. SB 447 created new programs within the Oregon Department of Education (ODE) to assist local school districts with improving their school facilities. The OSCIM Program will match the total proceeds of the sale of a local general obligation bond, less costs of issuance, up to \$8 million.

The district is finalizing requirements for the matching grant award after submitting the long-range facilities plan and facility assessment, submitting the OSCIM application to ODE, and issuing general obligation bonds in April 2019. The OSCIM grant will support capital construction projects outlined in Measure 20-297 passed by voters in November 2018.P184P

For additional information, go to the Capital Projects Fund later in this section.

## General Observations

Overall, federal, state, and local program funding is expected to increase from the anticipated Oregon School Capital Improvement (OSCIM) Grant (\$8.0 million) and a small award from the Facilities grant (\$0.1 million). However, funding for Title programs is currently projected to decline by 5%. Other program funding is anticipated to remain stable with many continuing programs and support services.

Resources	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% of 19-20 Total
Local Sources	3,939,794	4,054,539	4,845,297	5,250,920	18.45%
Intermediate Sources	273,116	213,773	304,582	258,838	0.91%
State Sources	1,024,414	2,338,080	6,242,352	13,869,473	48.72%
Federal Sources	9,099,004	9,928,598	7,941,872	9,086,042	31.92%
Matching Funds	-	16,000	-	-	-
<b>Total</b>	<b>14,336,328</b>	<b>16,550,990</b>	<b>19,334,103</b>	<b>28,465,273</b>	<b>100%</b>

Requirements	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% of 19-20 Total
Salaries	7,296,457	7,858,444	8,288,477	8,600,562	30.22%
Benefits	4,608,455	5,184,502	5,045,399	4,905,587	17.23%
Purchased Services	1,131,986	1,292,456	1,327,180	2,075,184	7.29%
Supplies	710,666	1,562,916	3,983,461	12,354,030	43.40%
Equipment	2,107	62,471	214,591	22,500	0.08%
Other	586,657	590,201	474,995	507,410	1.78%
<b>Total</b>	<b>14,336,328</b>	<b>16,550,990</b>	<b>19,334,103</b>	<b>28,465,273</b>	<b>100%</b>

# Financial Plan

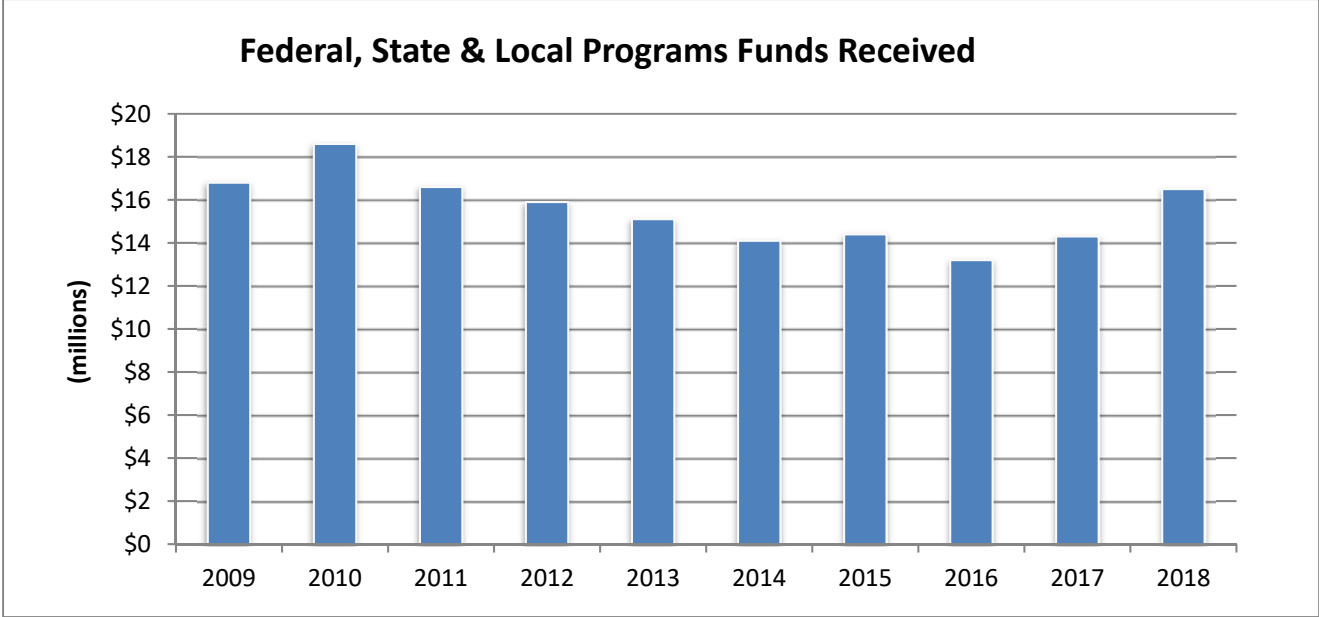
## Estimated Federal, State and Local Programs Budget by Program

Program	Amount	Est. FTE
Oregon School Capital Improvement Match (OSCIM) Grant	\$8,000,000	-
Title I: Education for the Disadvantaged	3,762,635	29.34
Individuals with Disabilities Act (IDEA)	3,253,525	30.47
Facilities Grant	2,564,713	-
High School Success (Measure 98)	2,412,619	16.93
Student Services Department Contracted Services	1,664,037	19.80
Eugene Education Foundation	915,000	4.50
KRVM Radio	596,800	4.50
Technology Consortium	556,495	1.45
Title II-A: Teacher Quality	514,426	2.70
BEST Afterschool Program (21st Century)	499,997	3.49
Student Services Department Reimbursable Services	376,647	1.92
Youth Transition Program	318,705	3.40
Health Services	306,173	0.23
Indian Education Grants	293,805	2.00
Outdoor School (Measure 99)	267,550	-
EWEB Grants	260,999	1.50
K-21 Lifeskills Consortium	253,055	3.06
Preschool Promise	250,000	2.48
ESSA District & School Improvement	240,000	1.40
Miscellaneous (Categories less than \$40,000)	239,580	0.10
Long Term Care & Treatment (LTCT)	235,475	0.82
Vocational Education Programs	150,000	-
Kids in Transition to School (KITS)	108,000	1.11
Title III: English Language Acquisition	98,033	0.50
Safe Routes to School	94,104	1.00
Nutrition Services Grants	75,000	0.10
Title IV: Student Support and Academic Enrichment	69,000	-
ECCO Childcare Block Grant	48,900	0.13
SPLASH Grant	40,000	-
<b>Total</b>	<b>\$28,465,273</b>	<b>132.9</b>

# Financial Plan

## History of Grant Funds Received

The District's success in 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.



# Financial Plan

## School Resources Fund

### *Description of Fund*

This fund is used to record the financial transactions for school-sponsored activities at District elementary, middle, and high schools, including receipts, disbursements, and the transfer of funds from one student body account to another. The major sources of income are student fees, fundraising by parent groups and student organizations, and donations. These funds are used for various student activities and special school projects.

Since 1991–92, schools and departments have accumulated savings from the General Fund at year-end to build reserves for future operational needs. These carryover balances are being managed in a Special Purpose Reserve within the School Resources Fund. Reserves fund expenditures for instructional programs, curriculum adoptions, and district-wide initiatives.

### *General Observations*

During fiscal year 2018-19 the District established the Eugene Online Academy offering online courses to high school students. Eugene School District 4J students now have the opportunity to enroll in online courses while enjoying typical wrap around services such as “brick and mortar” courses, band, choir, athletics and other support services offered through our four comprehensive high schools. The Eugene Online Academy plans to expand next year by offering online courses to middle school students. In 2019-20, the Academy is budgeted to fund two fulltime teaching positions, one educational assistant and the online curriculum through Special Purpose Reserve funding.

Resources	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% of 19-20 Total
Pupil Activity Income	3,491,321	3,285,514	3,766,000	3,295,000	23.49%
Miscellaneous Revenue	-	-	10,000	10,000	0.07%
Transfers from Other Funds	1,924,341	1,726,302	-	-	0.00%
Beg. Fund Bal.	9,577,095	10,177,758	11,017,000	10,724,000	76.44%
<b>TOTAL</b>	<b>14,992,758</b>	<b>15,189,574</b>	<b>14,793,000</b>	<b>14,029,000</b>	<b>100%</b>

Requirements	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% of 19-20 Total
Salaries	281,882	411,264	-	510,000	3.64%
Benefits	177,980	245,486	-	-	-
Purchased Services	1,694,438	1,812,000	5,429,195	4,526,000	32.26%
Supplies	2,325,181	2,309,774	4,645,750	4,351,000	31.00%
Equipment	116,356	71,136	1,978,250	2,216,000	15.80%
Other	219,162	31,731	426,000	147,000	1.05%
Transfers of Funds	-	-	1,000	1,000	0.01%
Contingency	-	-	1,312,805	1,278,000	9.11%
UEFB	10,177,758	10,308,182	1,000,000	1,000,000	7.13%
<b>TOTAL</b>	<b>14,992,758</b>	<b>15,189,574</b>	<b>14,793,000</b>	<b>14,029,000</b>	<b>100%</b>

# Financial Plan

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## Debt Service Fund

### *Description of Fund*

The Debt Service Fund accounts for principal and interest payments on long-term general obligation and limited tax pension obligation debt. Expenditures budgeted in 2019-20 represent the portion of principal and interest on the outstanding debt that must be paid during the fiscal year. Sources of revenue include the debt service levy on local property, interest earnings and charges to other funds.

As of June 30, 2019, outstanding principal balances will total \$388.4 million in general obligation (G.O.) bonds and \$38.8 million in pension bonds. Based on 2018-19 Measure 5 real market value, general obligation bonds represent 16.32% of the District's legal debt limit of \$2.38 billion. Remaining legal debt capacity is \$1.99 billion. Debt levels are also governed by Board policy, which requires the periodic review of debt capacity to ensure that debt levels are prudent and affordable to District taxpayers. The District's debt management policies can be found in the Building the Budget section of the budget document.

### *General Observations*

#### **Bond Rating**

As of March 2019, Moody's Investors Service has assigned an **Aa2** underlying rating to 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 large tax base that is economically anchored by the presence of the University of Oregon, as well a healthy financial position buttressed by available reserves outside the district's General Fund. Debt and pension liabilities are manageable despite expected increases in both over the next several years." This is the third highest rating offered by Moody's. Aa indicates that bonds, from an investor's perspective, are judged to be high quality. The highest rating that Moody's assigns is Aaa. State of Oregon bonds are rated Aa1.

The District also participates in the Oregon School Bond Guaranty Program, which guarantees the general obligation bonds of school districts, education service districts, and community colleges. This program helps to minimize interest costs for districts. Currently, the program carries an Aa1 rating with stable outlook.

#### **Debt Issuance**

Debt service payments in 2019-20 reflect the following debt issuances:

In February 2004, the District sold \$53.4 million in pension bonds to finance one-half of the calculated unfunded actuarial liability in the Public Employees Retirement System (PERS) at that time. The estimated net present value of the savings to the District over the life of the bonds was projected to be \$13.9 million, assuming the bond proceeds deposited in the District's PERS account earned an average of 8 percent per year. Variations in returns since that time have affected the economics of our PERS rates.

In May 2011, voters authorized the issuance of general obligation bonds totaling \$70 million. The District issued \$35 million in August 2011, \$15 million in August 2013, \$4 million in June 2016 and the remaining \$16 million in June 2017.

In October 2012, the District issued \$37.4 million of general obligation refunding bonds to refinance a portion of the District's Series 2003 and Series 2005 bonds. Savings to the taxpayers over the life of the refunded bonds



# Financial Plan

were calculated to be over \$2.9 million, or a net present value savings of 6.6%. The remaining \$2.3 million of the 2003 bonds matured in January 2013 and \$1.9 million of the 2005 bonds matured in February 2015.

In May 2013, District voters approved the issuance of general obligation bonds totaling \$170 million. The District issued \$25 million in August 2013, \$80 million in September 2014, \$36 million in June 2016, and the remaining \$29 million in June 2017.

In November 2018, District voters approved the issuance of general obligation bonds totaling \$319.3 million. The District issued \$150 million of this balance in April 2019.

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.

Overall, debt service requirements are 39.4% higher in FY 2019-20. This increase is due to the addition of the 2019 GO bond sale of \$150 million that was completed in April 2019. The first two debt service payments will be made in 2019-20 for a total of \$13.7 million. The total estimated requirement of debt service principal and interest due in 2019-20 is shown in the expenditure table below.

The following tables show District bonded indebtedness as of June 30, 2019 and annual payments to be made in 2019-20.

Resources	16-17 Actual	17-18 Budget	18-19 Budget	19-20 Budget	% of 19-20 Total
Current Taxes	22,164,880	22,771,598	23,423,619	34,148,483	80.41%
Prior Taxes	363,104	331,912	300,000	300,000	0.71%
Interest	231,649	289,141	226,000	322,000	0.76%
Changes to Other Funds	4,708,351	5,026,983	4,810,328	4,988,800	11.75%
Other Federal Revenue <sup>1</sup>	656,355	658,470	656,355	661,290	1.56%
Beginning Fund Balance	12,210,303	13,093,461	1,282,634	2,045,000	4.81%
<b>Total</b>	<b>40,334,642</b>	<b>42,171,564</b>	<b>30,698,936</b>	<b>42,465,573</b>	<b>100.00%</b>

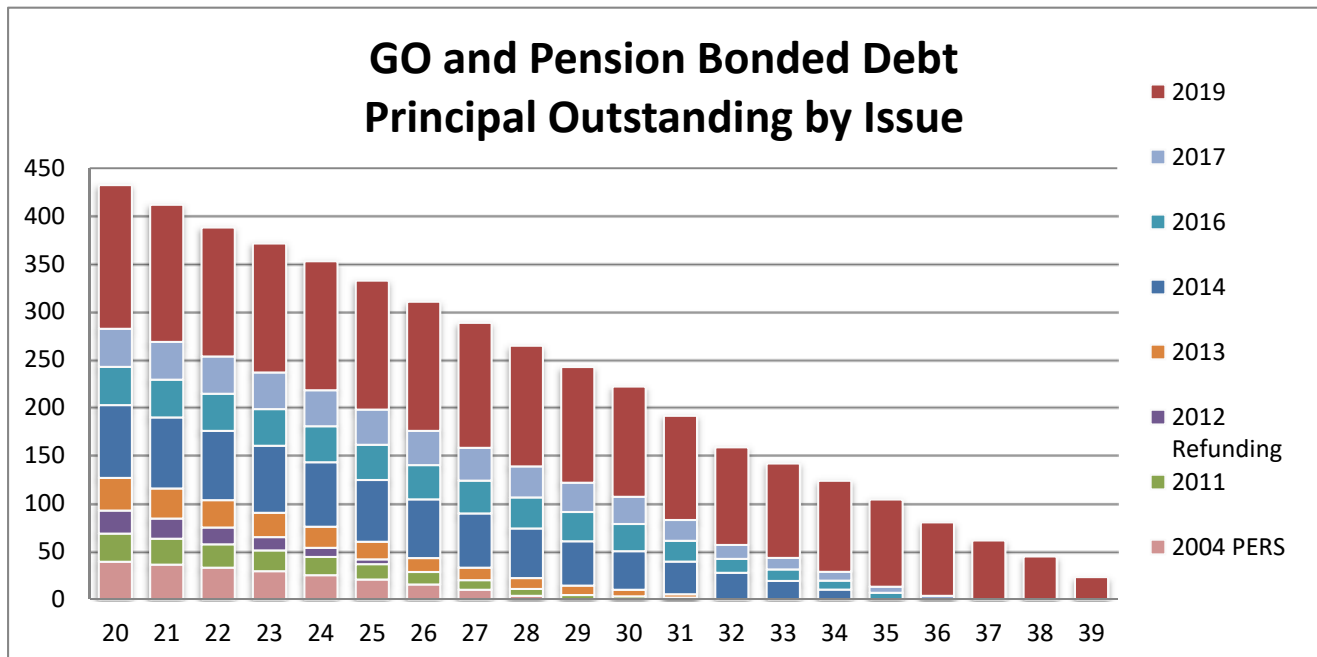
<sup>1</sup> Represents federal interest subsidy associated with the Qualified School Construction Bonds issued as part of the Series 2011 general obligation bonds.

Requirements	16-17 Actual	17-18 Budget	18-19 Budget	19-20 Budget	% of 19-20 Total
Debt Service	27,241,181	40,417,718	29,348,166	40,910,538	96.34%
UEFB	13,093,461	1,753,847	1,350,770	1,555,035	3.36%
<b>Total</b>	<b>40,334,642</b>	<b>42,171,564</b>	<b>30,698,936</b>	<b>42,465,573</b>	<b>100.00%</b>

# Financial Plan

## 2019-20 Schedule of Bond Principal and Interest Payments

Date of Issue	Issue	Amount of Issue	Effective Interest Rate	Date Due	Principal Due	Interest Due	Total
02/19/04	2004 Pension Bonds	\$53,435,000	5.48%	12/30/2019		\$1,066,896	\$1,066,896
				6/30/2020	\$2,905,000	1,066,896	3,971,896
08/5/11	2011 General Obligation Bonds	34,997,258	1.88%	12/15/2019		534,400	534,400
				6/15/2020	2,420,000	534,400	2,954,400
10/17/12	2012 Refunding	37,405,000	1.95%	12/15/2019		518,175	518,175
				6/15/2020	3,100,000	518,175	3,618,175
08/28/13	2013 General Obligation Bonds	39,996,054	3.72%	12/15/2019		709,475	709,475
				6/15/2020	2,655,000	709,475	3,364,475
09/18/14	2014 General Obligation Bonds	80,000,000	3.20%	12/15/2019		1,620,050	1,620,050
				6/15/2020	1,805,000	1,620,050	3,425,050
06/16/16	2016 General Obligation Bonds	39,750,000	1.96%	12/15/2019		423,819	423,819
				6/15/2020	2,315,000	423,819	2,738,819
06/16/17	2017 General Obligation Bonds	45,255,000	2.92%	12/15/2019		907,800	907,800
				6/15/2020	435,000	927,900	1,342,800
04/11/19	2019 General Obligation Bonds	150,000,000	2.96%	12/15/2019		4,031,956	4,031,956
				6/15/2020	6,705,000	2,974,394	9,679,394
<b>Total</b>		<b>\$480,838,312</b>			<b>\$22,340,000</b>	<b>\$18,567,580</b>	<b>\$40,907,580</b>



# Financial Plan

## Statement of Future Requirements for Retirement of Bond Principal and Interest Coupons

Fiscal Year	Principal	Interest	Total
2019-20	22,340,000	18,567,580	40,907,580
2020-21	25,670,000	16,507,882	42,177,882
2021-22	18,825,000	15,310,929	34,135,929
2022-23	20,615,000 *	14,431,973	35,046,973
2023-24	22,460,000 *	13,538,722	35,998,722
2024-25	24,330,000 *	12,646,039	36,976,039
2025-26	23,816,288 *	12,816,253	36,632,541
2026-27	25,733,311 *	12,060,254	37,793,564
2027-28	24,183,545 *	11,256,878	35,440,423
2028-29	22,230,517	10,011,521	32,242,038
2029-30	23,915,140	9,292,148	33,207,288
2030-31	25,806,602	8,398,611	34,205,213
2031-32	14,270,000	5,296,338	19,566,338
2032-33	15,450,000	4,700,338	20,150,338
2033-34	16,610,000	4,146,188	20,756,188
2034-35	17,520,000	3,550,638	21,070,638
2035-36	18,820,000	2,880,888	21,700,888
2036-37	20,190,000	2,160,488	22,350,488
2037-38	21,525,000	1,388,538	22,913,538
2038-39	22,855,000	742,788	23,597,788
<b>Total</b>	<b>\$427,165,403</b>	<b>\$179,704,994</b>	<b>\$606,870,396</b>

\* Series B of the 2011 General Obligation Bond (Qualified School Construction Bond) requires bond principal of \$15,000,000 to be paid in-full at the end of the bond term on June 15, 2028. These principal amounts include sinking fund deposits to be held until June 15, 2028 when the full principal amount is due.



# Financial Plan

## School District No. 4J Bonding Limit <sup>1</sup>

2018-19 Measure 5 Real Market Value <sup>2</sup>		\$ 29,936,332,234
<u>Grades K–8</u> (55/100th of 1% per grade)	\$ x .0055 = \$	164,649,827
	x	9
Total, Grades K–8.....	\$	1,481,848,446
<u>Grades 9–12</u> (75/100th of 1% per grade)	\$ x .0075 = \$	224,522,492
	x	4
Total, Grades 9–12.....	\$	898,089,967
<u>Total Bonding Limit-Grades K–12</u>	Grades K–8.....	\$ 1,481,848,446
	Grades 9–12.....	898,089,967
Total, Grades K–12		\$ 2,379,938,413
General Obligation Bonds Outstanding, 06/30/19 <sup>3</sup>		<u>(388,385,402)</u>
Limitation on Additional Bonding		<u>\$ 1,991,553,011</u>

<sup>1</sup> ORS 328.245 limits the general obligation debt which an Oregon school district may have outstanding at any time to an amount calculated by multiplying the number of grades, kindergarten through eighth, for which the district operates schools by a factor of .0055 of the real market value, and the number of grades, nine through twelve, for which the district operates schools by a factor of .0075. The District's aggregate percentage debt limitation is therefore 7.95% of the real market value of the District.

<sup>2</sup> The bonding limit is based on Measure 5 Real Market Value of District property in Lane and Linn Counties. Property tax calculations are based on Assessed Value.

<sup>3</sup> Legal lending limit only applies to general obligation bonds. Pension bonds are excluded from this calculation.



# Financial Plan

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## **Capital Projects Fund**

The Facilities Department is responsible for the following Five major programs that are funded by Capital Projects funds:

### ***1. Capital Improvements, Repairs and Maintenance Program (Fund 400)***

The Capital Improvements, Repairs and Maintenance Program manages several significant projects throughout the District, such as: sports field turf installation and maintenance; gym floor refinishing; parking facilities maintenance and upgrades; and irrigation, lighting, and heating upgrades.

This program funds 2.25 FTE for custodial services located at the Youth Sports Park locations. Local reimbursements from the City of Eugene and usage fees paid by youth sports organizations such as KidSports are the primary sources of operating revenue for this program. Current year spending is also supported by unspent funds received in prior years. The proceeds from bond sales are not a source of revenue for this program.

### ***2. Preventive Maintenance Program (Fund 450)***

The goal of the Preventive Maintenance Program is to assure systems operate efficiently and their useful lives are extended, and to implement energy conservation efforts. According to Board policy DI. Financial Management Policies, Capital Improvements Policies section, item #4 (see the Building the Budget section), “The district will operate an ongoing preventive maintenance program to inspect facilities, inventory needs, and perform required repairs and maintenance.”

The program funds several projects including: real estate consulting, program relocations, and building improvements. It is staffed by a Supervisor (0.5 FTE) and Maintenance Workers (3.0 FTE) that conduct regularly scheduled preventative maintenance of major building systems (e.g., roofs, plumbing, electrical, and heating/ventilation/air conditioning (HVAC)). Resources for this program are from sales of surplus properties and unspent funds from prior-year transfers from the General Fund. The proceeds from bond sales are not a source of revenue for this program.

In the past, annual transfers of \$500,000 were made from these funds to help offset General Fund budget deficits in 2009-10 and 2010-11. A \$2 million transfer was budgeted for 2012-13, with another \$1 million transfer budgeted for 2013-14. No transfer to the General Fund has been included in budgets since 2013-14.

### ***3. Capital Improvement Program (Bond Funds 410, 420 and 460)***

The Capital Improvement Program is responsible for building construction and improvements, building systems replacement and upgrades, as well as providing funding for student safety and security upgrades, replacing textbooks and instructional materials, acquiring and improving technology, and acquiring vehicles and equipment.

The program is staffed by a project administration team, including the Director of Facilities (0.50 FTE), a Construction Program Manager (1.0 FTE), Project Managers (4.0 FTE), an Engineer (0.75 FTE), Architect (0.25 FTE), Financial Management Analyst (0.50 FTE), and administrative support (2.0 FTE). Resources for the Capital Improvement Program are from the sale of general obligation bonds, related interest income and bond premium (see the Long-Range Facilities Plan and Bond Measures sections below).



# Financial Plan

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## **Oregon School Capital Improvement Matching (OSCIM) Grant**

The District is in the process of finalizing application requirements for the Oregon School Capital Improvement Matching (OSCIM) Grant awarded by the Oregon Department of Education. The grant will provide Eugene School District 4J with \$8.0 million.

The OSCIM program was established by the 2015 Oregon Legislature through Senate Bill 477. The intent of the program is to provide matching grant funds to school districts in the hope that matching funds could help increase community support for school facility bond elections. The funds are distributed in two different ways: 60% of the grants are awarded on a “priority” basis to smaller, more rural districts with lower property value; and 40% of the grants are awarded on a “first-in-line” basis according to when applications are submitted.

Only districts that plan to have a bond measure on the ballot are allowed to apply, and a district must successfully pass its bond to collect the OSCIM grant dollars. Eugene School District 4J was first in line for the \$8.0 million “first-in-line” grant. When the district passed bond measure 20-297 the District become eligible to receive the maximum amount of \$8.0 million. These funds will help provide additional resources for approved bond projects.

Spending of the proceeds from the OSCIM grant will be budgeted and recorded in the Federal, State and Local Programs Fund.

## **Long-Range Facilities Plan**

In February 2002, the Board adopted a 24-year Long-Range Facilities Plan, which 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 plan includes specific strategies including replacement and renovation of schools, matching available space with enrollment, replacement and upgrade of capital systems such as roofs, wiring and plumbing, disposal of surplus property and improvement of instructional spaces throughout the District.

In 2013 the Board approved an update to the Long-Range Facilities Plan. This followed an extensive public process after the completion of a comprehensive facilities assessment by an external consulting firm. This assessment included the physical condition of buildings, condition and constraints of each site, educational suitability, and technology readiness. The results of this assessment were used to inform the decision-making process surrounding the planned and projected replacement and upgrade of schools.

In June 2017, the District began a long- range facility planning effort to update the previous Long-Range Facility Plan. The primary purpose of this planning effort was to evaluate the adequacy of the existing educational facilities within the context of the current educational objectives, plan for future capital improvements and address how student populations will be accommodated over the next 10 to 20 years. The plan provides a

# Financial Plan

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strategic framework for the management of District facilities over time such that they continually support the ongoing success of District students, staff and community.

On May 16, 2018, The Board approved the Long Range Facility Plan and on August 15, 2018, the Board approved Resolution 2018-06 to place a Bond Measure on the November 2018 ballot to fund projects as identified in the Long Range Facility Plan. On November 6, 2018, the voters approved this Measure.

## **Approved Bond Measures**

The 2002 Long-Range Facilities Plan calls for four bond elections approximately six years apart. The first bond measure, totaling \$116 million, was approved by voters in 2002. Final balances under this measure were expended in 2010-11.

The timing of the Great Recession put the Plan on hold until May 2011, when voters approved a \$70 million bond measure funding capital improvements to school facilities, upgrades to technology systems and a broad range of support for changes in the delivery of instruction.

Additional school replacements called for in the Plan were not included in the 2011 bond because of economic conditions at that time, the fact that a local income tax to benefit schools was also on the May 2011 ballot, and because further analysis on grade reconfigurations, school closure and consolidation, and language immersion programs was needed.

In May 2013, voters approved a \$170 million bond measure funding a combination of replacement and renovation of four school buildings, as well as providing funding for student safety and security upgrades, replacing textbooks and instructional materials, acquiring and improving technology, and acquiring vehicles and equipment.

Most recently in November 2018 local voters approved a \$319.3 million bond measure (Measure 20-297). This bond measure will fund the building of three new schools: North Eugene High School, Camas Ridge Elementary, and Edison Elementary. Along with funding three new schools the bond will provides funds for district facility upgrades, district safety and security upgrades, the ability to improved equity and CTE access, fund programmatic moves, upgrade technology in the class rooms, provide new instruction curriculum, and purchase new buses for student transportation.

## **Spending from Bond Measures**

Major projects are funded from bond measures approved by the District's voters. These are budgeted on a project basis. Capital improvements and repairs valued at \$5,000 or more are typically budgeted in the Capital Projects Fund. The remainder of the bond proceeds from the 2011 and 2013 bond measures were issued in June of 2017.

# Financial Plan

## May 2011 \$70 million bond measure

The purpose of the bond measure as described in the measure approved by voters is as follows:

- Capital system replacements and improvements, including roofing, plumbing, heating, electrical, safety/security, paving, energy conservation measures.
- Additions and remodels updating several schools to better serve students.
- Building improvements and repairs currently funded from the General Fund.
- Technology infrastructure upgrades, telephone system replacements, new student data information system, enhanced classroom technology.
- Instructional System Support providing for changes in delivery of instruction as required for larger class sizes, distance learning, space modifications, enhanced classroom instructional technology, qualifying instruction materials.

Project	Initial Project Budget	Actual Expenditures 7/1/13–6/30/18	Projected Expenditures 2018-19	Budgeted Expenditures 2019-20
<b>Projects Planned for 2019-20</b>				
Re-Roofing		\$ 8,291,405	\$ 83,500	\$ 3,972,000
Facilities Paving		-	-	13,000
Window Replacement		111,045	380,000	1,240,775
DDC and Hvac Upgrade		3,162,000	133,000	175,000
Lighting Replacement		1,152,000	52,000	175,000
Door Closure Replacement		220,000	35,000	66,047
Track Surface treatment		-	-	1,038,000
Playground Upgrade		241,077	-	37,800
Stage Curtain Upgrades		-	-	187,500
<b>Completed Projects</b>		17,458,477	1,796,500	-
<b>Capital Systems Replacements and Improvements</b>	<b>44,400,000</b>	<b>30,636,004</b>	<b>2,480,000</b>	<b>6,905,122</b>
Ed Center Annex		-	71,000	3,530,000
Crest Drive		-	-	280,000
<b>Completed Projects</b>		2,825,287	762,000	-
<b>Additions and Remodels</b>	<b>6,000,000</b>	<b>2,825,287</b>	<b>833,000</b>	<b>3,810,000</b>
<b>Allowance for Future School Reconfiguration</b>	<b>4,000,000</b>	<b>5,706,932</b>	-	-
<b>Building Improvements and Repairs <sup>1</sup></b>	<b>6,000,000</b>	<b>6,000,000</b>	-	-
<b>Instructional Technology, Technology Infrastructure, Student Information System, and Lawson</b>	<b>6,800,000</b>	<b>7,704,979</b>	<b>96,000</b>	<b>80,000</b>
<b>Changes in Instructional Design</b>	<b>2,100,000</b>	<b>2,048,422</b>	<b>23,279</b>	-
<b>Potential Acquisition of Property</b>	<b>700,000</b>	-	-	-

# Financial Plan

Project	Initial Project Budget	Actual Expenditures 7/1/13–6/30/18	Projected Expenditures 2018-19	Budgeted Expenditures 2019-20
Multi-Site Emergency Contingency		841,334	-	-
Pending Bond Projects		-	-	923,878
Bond Issuance Costs <sup>2</sup>		749,857	1,401	-
Bond Premiums <sup>3</sup>	3,702,557	-	-	-
Interest Earned <sup>3</sup>	915,758	-	-	-
Administrative Costs		3,297,813	133,705	81,000
Encumbrances to be carried over		-	(559,698)	-
<b>Total</b>	<b>\$74,618,315</b>	<b>\$59,810,628</b>	<b>\$3,007,687</b>	<b>\$11,800,000</b>

<sup>1</sup> Building Improvements and Repairs includes a redirection of approximately \$1 million in annual operating costs from the General Fund for six years to support the District's instructional program. This support ended fiscal year 2016-17.

<sup>2</sup> Costs of bond issuance, arbitrage calculations and oversight are funded from bond proceeds.

<sup>3</sup> Bond premiums and interest earned have been added to the total project's available budget as a resource, as this provides additional funding for projects.



# Financial Plan

## May 2013 \$170 million bond measure

The purpose of the bond measure as described in the measure approved by voters is as follows:

- Replace, renovate, improve, repair, and remodel school facilities and other property used for District purposes.
- Address student safety and security across the District.
- Replace textbooks and instructional materials.
- Acquire technology to support effective classroom instruction, and improve technology infrastructure.
- Acquire vehicles for transporting students and enhance access routes to schools.
- Acquire equipment.
- Pay bond issuance costs.

Project	Initial Project Budget	Actual Expenditures 7/1/13–6/30/18	Projected Expenditures 2018-19	Budgeted Expenditures 2019-20
Roosevelt Middle School	\$ 42,000,000	\$ 37,967,072	\$ 3,800	\$ -
Arts and Technology Academy	35,000,000	35,456,105	84,000	275,000
Howard Elementary School	32,000,000	28,734,527	26,000	100,000
River Road Elementary School	24,000,000	26,416,103	503,000	100,000
Gilham Elementary School	5,000,000	4,379,686	-	-
<b>New School &amp; Rebuild</b>	<b>138,000,000</b>	<b>132,953,493</b>	<b>616,800</b>	<b>475,000</b>
Kelly MS Track and Multi-use Field	2,000,000	1,688,638	3,420	-
Capital Repairs and Improvements	4,000,000	1,599,092	23,880	6,282,501
Safety and Security	3,000,000	61,519	1,980,000	800,000
Safe Routes to Schools	1,000,000	56,645	389,937	100,000
Special Education Equip. & Facility Improvements	300,000	158,976	7,045	150,000
<b>Construction Total</b>	<b>10,300,000</b>	<b>3,564,870</b>	<b>2,404,282</b>	<b>7,332,501</b>
Technology Upgrades	10,480,000	8,313,587	1,524,000	150,000
Buses & High School Activity Vans	6,000,000	6,000,005	-	-
Instr. Materials, Equip, & Curric.	5,220,000	4,009,540	733,000	450,000
<b>Adopted Budget</b>	<b>170,000,000</b>	<b>154,841,495</b>	<b>5,278,082</b>	<b>8,407,501</b>
Bond Issuance Costs <sup>1</sup>		1,044,340	-	-
Pending Bond Projects <sup>2</sup>	17,311,897	-	-	13,457,594
Interest Earned <sup>2</sup>	1,234,390	-	-	-
Administrative Costs		4,627,204	455,000	946,101
Encumbrances to be carried over		-	(511,030)	-
<b>Total Budget/Cost activity YTD</b>	<b>\$ 188,546,287</b>	<b>\$ 160,513,039</b>	<b>\$ 5,222,052</b>	<b>\$ 22,811,196</b>

<sup>1</sup> Costs of bond issuance, arbitrage calculations and oversight are funded from bond proceeds.

<sup>2</sup> Bond premiums and interest earned have been added to the total project's available budget, as this provides additional funding for projects.



# Financial Plan

November 2018 \$319.3 million bond measure 20-297

The purpose of the bond measure as described in the measure approved by voters is as follows:

- Replace three aging schools, North Eugene High School, Edison Elementary, and Camas Ridge Elementary.
- Provide an addition to Gilham Elementary to help with overcrowding.
- Continue district efforts to improve aging buildings that are worn and have high energy and maintenance costs.
- Continue the effort to improve safety, security, and equity across the district.
- Provide support for career education. Support effective teaching and learning with updated classroom materials and technology.
- Acquire vehicles for transporting students and enhance access routes to schools.
- Acquire equipment.
- Pay bond issuance costs.

Project	Initial Project Budget	Budget Expenditures 2019-20
North Eugene High School	\$ 135,000,000	\$ 14,250,000
Edison Elementary	42,000,000	-
Camas Ridge Elementary	40,000,000	-
Gilham Addition	9,000,000	-
<b>New School &amp; Rebuild</b>	<b>226,000,000</b>	<b>14,250,000</b>
Program Moves	10,000,000	10,000,000
Facilities Upgrades	31,000,000	7,000,000
Safety/Security/Seismic	16,000,000	4,000,000
<b>Construction Total</b>	<b>57,000,000</b>	<b>21,000,000</b>
Equity, Access & Health	12,000,000	6,000,000
CTE	6,000,000	3,500,000
Instruction Materials	8,000,000	2,000,000
Technology	6,000,000	3,300,000
Bus Purchases	4,800,000	910,000
<b>Adopted Budget</b>	<b>319,800,000</b>	<b>50,960,000</b>
Phase 2 Projects		98,762,028
Bond Issuance Costs <sup>1</sup>	7,500,000	-
OSCIM Grant	(8,000,000)	-
Administrative Costs		277,972
Bond Premiums <sup>2</sup>	13,300,000	-
<b>Total Budget/Cost activity YTD</b>	<b>\$ 332,600,000</b>	<b>\$ 150,000,000</b>

<sup>1</sup> Costs of bond issuance, arbitrage calculations and oversight are funded from bond proceeds.  
<sup>2</sup> Bond premiums and interest earned have been added to the total project's available budget, as this provides additional funding for projects.

# Financial Plan

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## **4. Capital Equipment Reserve (Fund 490)**

The goal of this fund is to support ongoing capital purchases for technology, equipment, vehicles and buses/activity vans. These purchases are funded primarily from budget savings from the General Fund and state funding supporting bus and activity van replacement. 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 2019-20 for bus depreciation are budgeted at \$850,000.

In the past, fleet replacement funds were supplemented by transfers from the General Fund (until 2009-10, \$150,000 per year); however, in recent years bond funds from the May 2013 measure were used to purchase buses so transfers were discontinued.

The District currently owns 107 regular and special education school buses that have an estimated useful life of 10 to 12 years.

### ***Historic Value of Fleet and Equipment held at June 30, 2018<sup>1</sup>***

Bus Fleet	\$11,864,000
Other District Fleet	2,961,000
Grounds Equipment	1,244,000
Other Equipment	14,101,000
<b>Total Value</b>	<b>\$30,170,000</b>

<sup>1</sup> Note that this information contains only equipment and vehicles over \$5,000.



# Financial Plan

Resources	2016-17 Actual <sup>1</sup>	2017-18 Actual <sup>1</sup>	2018-19 Budget <sup>1</sup>	2019-20 Budget <sup>1</sup>	% of 2019-20
Bond Proceeds	51,118,381	-	-	-	0.00%
Sale/Lease of Assets	174,407	263,750	75,000	65,904	0.03%
Transfers From Other Funds	429,385	3,000,000	-	-	0.00%
Other State Sources <sup>1</sup>	624,820	900,204	700,000	850,000 <sup>2</sup>	0.40%
Other Local Reimbursements	112,656	414,776	55,000	73,000	0.03%
Interest Earnings	217,905	681,202	250,000	-	0.00%
Other Local Governmental Units	45,936	424,444	-	40,000	0.02%
Beg. Fund Balance <sup>2</sup>	77,526,144	71,722,820	54,413,439	209,552,090	99.51%
<b>Total</b>	<b>130,249,634</b>	<b>77,407,196</b>	<b>55,493,439</b>	<b>210,580,994</b>	<b>100%</b>
<sup>1</sup> Includes the Capital Equipment Reserve.					
<sup>2</sup> State reimbursement of qualifying transportation depreciation costs.					

Requirements	2016-17 Actual <sup>1</sup>	2017-18 Actual <sup>1</sup>	2018-19 Budget <sup>1</sup>	2019-20 Budget <sup>1</sup>	% of 2019-20
Salaries	1,463,761	923,845	995,506	1,089,584	0.52%
Benefits	856,551	538,315	650,295	747,993	0.36%
Purchased Services	4,159,114	2,869,379	7,935,899	1,910,352	0.91%
Supplies/Equipment	2,817,053	1,808,343	3,091,358	6,093,000	2.89%
Construction	48,319,603	15,508,979	42,530,259	106,393,217	50.52%
Other	910,732	373,979	282,075	222,570 <sup>2</sup>	0.11%
Transfers of Funds	-	-	1,000	1,000	0.00%
Contingency	-	-	7,047	94,123,278	44.70%
UEFB	71,722,820	55,384,355	-	-	0.00%
<b>Total</b>	<b>130,249,634</b>	<b>77,407,196</b>	<b>55,493,439</b>	<b>210,580,994</b>	<b>100%</b>
<sup>1</sup> Includes the Capital Equipment Reserve.					
<sup>2</sup> Principal and interest payments on bus leases.					

## ***Additional Information***

For additional information on Eugene School District 4J bond measures, please visit the district website at [www.4j.lane.edu](http://www.4j.lane.edu). Once on the site navigate to the “Hot Topics” tab and click “Bond Measure” from the drop down menu.

# Financial Plan

## Nutrition Services Fund

### Description of Fund

The Nutrition Services fund tracks participation in the National School Lunch Program (NSLP), School Breakfast Program (SBP), and At-Risk Afterschool Meal Program (CACFP). These programs are supported by federal and state reimbursements, commodity food credits from the U.S. Department of Agriculture (USDA), and revenue generated from meal sales. Student meals must meet Child Nutrition Program requirements and the program must offer free and reduced priced meals to eligible students. The District also participates in the Farm to School program, which provides grant funds for purchasing food from local sources. Fund costs comprise office, kitchen, and warehouse staff; food; supplies; equipment; technology; and program management.

### Changes in Staffing (Full-Time Equivalent)

	2015-16	2016-17	2017-18	2018-19	2019-20	Change from prior year
Licensed Staff	-	-	-	-	-	
Classified Staff	54.29	55.18	57.52	62.09	66.69	+4.60
Professional Staff	-	-	-	-	-	
Classified Supervisors	0.50	0.50	0.50	1.00	2.50	+1.50
Administrators	-	-	-	-	0.50	+0.50
<b>Total</b>	<b>54.79</b>	<b>55.68</b>	<b>58.02</b>	<b>63.09</b>	<b>69.69</b>	<b>+6.50</b>

### Vision 20/20 Strategic Plan:

Four elementary schools and one middle school provide both breakfast and lunch at no charge, and two additional middle schools provide lunch at no charge. Since Fall 2018, all elementary students may participate in school breakfast at no cost. These programs provide students with access to nutritious meals which improves learning and aligns to the district's Vision 20/20 Strategic Plan Goal 1: Educational Excellence with Equitable Access and Outcomes for Every Student.

### General Observations

Staffing and food costs exceed 90% of expenses in the Nutrition Services fund. Beginning in July 2019, the district will resume self-operation of the Nutrition Services program. The 2019-20 budget reflects the additional staff required to replace management staff previously provided through a food service management agreement. The District supports provision of meals to all students, regardless of family income or the school a student attends. A transfer from the General Fund pays for uncollectable meal accounts, no-charge breakfast programs, District staff to provide program oversight, and full breakfast and lunch services for several low-participation programs.

### Paid Meal Prices: 2018-19\*

	Elementary	Middle	High
Breakfast	\$0.00	\$1.65	\$1.90
Lunch	\$2.90	\$3.15	\$3.40

*\*Breakfast and lunch are free for all students who qualify for free OR reduced-priced school meals*

# Financial Plan

Resources	16-17 Actual	17-18 Actual	18-19 Budget	19-20 Budget	% of 19-20 Total
Nutrition Svc Sales	1,072,890	1,176,825	1,220,000	1,325,000	19.98%
State Funding	90,130	93,451	95,000	100,000	1.51%
Federal Funding	4,062,037	4,128,520	4,311,602	4,439,721	66.95%
Transfers From Other Funds	50,136	199,575	372,484	466,300	7.03%
Beg. Fund Bal.	123,185	321,468	231,259	300,000	4.52%
<b>TOTAL</b>	<b>5,398,378</b>	<b>5,919,839</b>	<b>6,230,345</b>	<b>6,631,021</b>	<b>100%</b>

Requirements	16-17 Actual	17-18 Actual	18-19 Budget	19-20 Budget	% of 18-19 Total
Salaries	1,290,976	1,430,941	1,564,052	1,934,999	29.18%
Benefits	1,130,562	1,296,177	1,533,693	1,876,522	28.30%
Purchased Services	25,895	77,062	70,600	67,500	1.02%
Supplies	2,618,053	2,761,924	3,050,000	2,737,000	41.28%
Other	11,424	24,652	12,000	15,000	0.23%
UEFB	321,468	329,083	-	-	0.00%
<b>TOTAL</b>	<b>5,398,378</b>	<b>5,919,839</b>	<b>6,230,345</b>	<b>6,631,021</b>	<b>100%</b>





# Financial Plan

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## ***Nutrition Services Key Performance Indicators***

	2013-14	2014-15	2015-16	2016-17	2017-18
Overall Lunch Participation % ES	52.30%	50.60%	53.19%	55.15%	52.17%
Overall Lunch Participation % MS	47.36%	40.13%	39.73%	42.05%	41.44%
Overall Lunch Participation % HS	18.51%	15.58%	15.27%	17.66%	14.94%
Overall Lunch Participation % Overall	40.30%	36.81%	37.67%	40.50%	38.11%
Labor Hours scheduled PER DAY : ES	222.0	221	233.25	233.25	238.50
Labor Hours scheduled PER DAY : MS	129.6	116	107	102.75	108.50
Labor Hours scheduled PER DAY : HS	90.5	66.5	67	68.75	66.25
YTD Operating days (lunch) : ES	153.3	173	170	170	172
YTD Operating days (lunch) : MS	152.0	172	170	170	172
YTD Operating days (lunch) : HS	153.3	172	172	171	173
Meals Per Labor Hour ES	19.88	18.90	20.22	19.45	21.65
Meals Per Labor Hour MS	16.75	16.46	17.61	17.61	18.92
Meals Per Labor Hour HS	12.73	14.90	15.86	15.13	15.47
Food/Mgmt Cost per Meal	1.78	1.815	1.851	1.895	1.94
Meal Equivalency Rate	3.088	3.088	3.088	3.088	3.088
Total Cost % of Revenue	104.96%	103.31%	100.77%	97.55%	99.86%
Meal Count/Equivalency Total	1,228,264	1,261,630	1,327,109	1,364,520	1,411,052

# Financial Plan

## Insurance Reserve Fund

### *Description of Fund*

The District’s Insurance Reserve Fund is an internal service fund established to fund and record insurance costs, Wellness Clinic operations, and risk management activities and services. These activities and services fall into four major areas:

- Benefits – manage employee medical insurance and benefit plans – initial enrollment, qualifying event changes, eligibility requirements, compliance with health care reform rules, process premium payments; coordination of joint benefits committee; administer retirement programs and flexible spending accounts
- Wellness – oversee wellness clinic
- Workers compensation and safety – manage worker safety program, Occupational Safety and Health Administration (OSHA) program, oversee unemployment claims, processing of injury claims, light duty work assignments, coordination of return to work process, work site accommodations
- Risk, Liability and Emergency Management – emergency planning and preparation, manage property loss and liability claims, coordinate District-wide insurance (auto, liability, property), school safety and inspections, and legal processes

### *Changes in Staffing (Full-Time Equivalent)*

	2015-16	2016-17	2017-18 <sup>1</sup>	2018-19	2019-20	Change from prior year
Licensed Staff	1.000	1.000	0.500	0.500	0.500	-
Classified Staff <sup>2</sup>	4.250	4.500	1.250	1.250	2.420	+1.170
Professional Staff	1.330	1.330	-	-	-	-
Administrators <sup>3</sup>	1.000	1.000	-	1.000	1.000	-
<b>Total</b>	<b>7.580</b>	<b>7.830</b>	<b>1.750</b>	<b>2.750</b>	<b>3.920</b>	<b>+1.170</b>
<sup>1</sup> In 2017-18 staff was moved from the Insurance Reserve Fund to the General Fund. Remaining staff includes 0.50 FTE for the Licensed Benefits Coordinator; 1.0 FTE for the Classified Benefits Coordinator; and 0.25 FTE for the Wellness Clinic Custodian.						
<sup>2</sup> 1.17 FTE increase in Student Supervision Assistant positions. Staffing resources were added in the 2018-19 Supplemental Budget #1 to support the District’s four regional high schools.						
<sup>3</sup> 1.00 FTE Safety Officer added in 2017-18 Supplemental Budget #2						

### *General Observations*

The District Safety Officer oversees safety and emergency preparedness throughout the District. This position, in partnership with local emergency responders, is developing and implementing a comprehensive safety program to establish a safe and positive school climate for staff and students. This position serves as a focal point to coordinate efforts, facilitate access to resources and provide professional development and support on a district-wide basis.

# Financial Plan

Resources	16-17 Actual	17-18 Actual	18-19 Budget	19-20 Budget	% of 19-20 Total
Interest	68,319	114,801	69,500	157,000	0.35%
Contributions	31,192,182	33,068,538	33,505,000	33,413,000	75.70%
State Revenue	216,665	209,076	200,000	220,000	0.50%
Transfers From Other Funds	1,059,456	498,400	560,000	590,000	1.34%
Beg. Fund Bal.	10,135,506	10,934,064	10,424,000	9,757,488	22.11%
<b>TOTAL</b>	<b>42,672,128</b>	<b>44,824,880</b>	<b>44,758,500</b>	<b>44,137,488</b>	<b>100%</b>

Requirements	16-17 Actual	17-18 Actual	18-19 Budget	19-20 Budget	% of 19-20 Total
Salaries	493,683	136,726	265,371	303,470	0.69%
Benefits	29,414,995	30,944,199	35,939,893	34,407,351	77.95%
Purchased Svcs	761,031	791,717	918,310	1,226,110	2.78%
Supplies	216,152	239,165	307,150	253,650	0.58%
Equipment	7,158	76,454	-	40,000	0.09%
Other	318,246	612,224	480,000	480,000	1.09%
Transfers of Funds	526,800	815,575	785,000	774,000	1.75%
Contingency	-	-	500,000	500,000	1.13%
UEFB	10,934,064	11,208,820	5,562,776	6,152,907	13.94%
<b>TOTAL</b>	<b>42,672,128</b>	<b>44,824,880</b>	<b>44,758,500</b>	<b>44,137,488</b>	<b>100%</b>

## Private-Purpose Trust Fund

### Description of Fund

The Private-Purpose Trust Fund is used to administer privately funded scholarship programs that benefit individual students. The District established this fund in 2017-18 to report scholarship-related balances and activities for scholarships such as the Gillilan-Torrey Memorial Scholarship. For 2019-20, \$249,470 is budgeted to cover the activities of currently known scholarships.

Resources	16-17 Actual	17-18 Actual	18-19 Budget	19-20 Budget	% of 19-20 Total
Contributions	-	-	200,000	249,470	100.00%
Beg. Fund Bal.	-	-	-	-	0.00%
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>249,470</b>	<b>100%</b>

Requirements	16-17 Actual	17-18 Actual	18-19 Budget	19-20 Budget	% of 19-20 Total
Purchased Svcs	-	-	200,000	240,420	96.37%
Other	-	-	-	9,050	3.63%
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>249,470</b>	<b>100%</b>

# Financial Plan

## Postemployment Benefits Fund

### *Description of Fund*

The Postemployment Benefits Fund was established in 1991–92 as the District Retirement Fund to account for the receipt of funding for and disbursement of postemployment benefits. The fund provides monthly cash payments and/or insurance benefits for eligible employees. 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.

### *General Observations*

Expenditures budgeted in this fund for post-employment benefits amount to 1.0% of the total District budget for salaries. For 2019-20, \$1.0 million is budgeted in the General Fund to help cover these costs. This is slightly less than the \$1.4 million budgeted in 2018-19 and uses available fund reserves to meet a portion of payment obligations.

Resources	16-17 Actual	17-18 Actual	18-19 Budget	19-20 Budget	% of 19-20 Total
Contributions	1,637,522	1,620,932	1,400,000	1,100,000	25.58%
Beg. Fund Bal.	3,114,947	3,174,086	2,550,276	3,200,000	74.42%
<b>TOTAL</b>	<b>4,752,469</b>	<b>4,795,017</b>	<b>3,950,276</b>	<b>4,300,000</b>	<b>100%</b>

Requirements	16-17 Actual	17-18 Actual	18-19 Budget	19-20 Budget	% of 19-20 Total
Salaries	308,857	262,519	404,000	390,000	9.07%
Benefits	1,264,126	1,289,361	1,226,200	1,498,000	34.84%
Purchased Svcs	5,400	3,150	5,500	5,000	0.12%
Contingency	-	-	400,000	-	0.00%
UEFB	3,174,086	3,239,987	1,914,576	2,407,000	55.97%
<b>TOTAL</b>	<b>4,752,469</b>	<b>4,795,017</b>	<b>3,950,276</b>	<b>4,300,000</b>	<b>100%</b>

# Financial Plan

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# Program Budget Detail

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Function descriptions are included in the Appendices section of this budget document.

# Program Budget Detail

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## Program Budget Detail

In accordance with Oregon Local Budget Law and the Department of Revenue, the Eugene School District 4J has created the Program Budget Detail section which is formatted to include expenditure and resource sheets to show line item detail of the planned requirements and resources a local government needs to carry out its purpose.

Required information is noted below.

### *First and second preceding years' actual data*

The detail sheets must show the actual expenditures and resources for the two preceding fiscal years for each fund (ORS 294.358, renumbered from 294.376). This requirement provides a two-year record of what actually happened. It allows a comparison of the earlier actual resources and expenditures with those estimated and budgeted for both the current year and the upcoming fiscal year.

The historical data are figures confirmed by the district's audited financial statements submitted to the Audits Division of the Secretary of State. This displays the actual revenues and expenditures in the budget at the same level of detail used for the estimates of the current year and coming fiscal year.

### *Current year budgeted resources and expenditures*

The detail sheets include a column for the estimated resources and expenditures adopted for the current fiscal year. These amounts come from the current adopted budget document, as updated by any changes authorized by governing body resolutions and supplemental budgets adopted during the current year.

The historic and current year data provide a basis for comparison to the resources and expenditures for the upcoming fiscal year.

### *Proposed resources and expenditures for upcoming fiscal year*

Each fund shows the proposed resources and expenditures for the upcoming fiscal year.

In addition, Oregon Local Budget Law requires school districts to format the budget detail sheets as prescribed by the "Program Budgeting and Accounting Manual," (PBAM) published by the Oregon Department of Education.

As the budget document moves through the budgeting process, it may be changed. After the budget committee approves the budget for the coming year, the budget detail sheets will be updated to show the amounts approved by filling out the "Approved" column. Finally, after the budget is adopted, with any changes made, the detail sheets will be updated once more to show the amounts adopted by filling out the "Adopted" column.



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Resources

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	63,602,794	66,748,353		67,927,000		71,173,000	71,173,000	71,173,000
21002 Prior Years' Taxes	1,087,019	967,409		1,186,000		1,193,000	1,193,000	1,193,000
21004 Current Year's Local Option Taxes	11,700,591	14,367,704		14,489,000		17,042,000	17,042,000	17,042,000
21005 Prior Year's Local Option Taxes	183,692	173,117		253,000		234,000	234,000	234,000
21006 Penalties & Interest/Loc Option Tax	101,542	35,985		102,000		36,000	36,000	36,000
21115 Taxes/Linn County	55,240	56,717		55,000		76,000	76,000	76,000
21116 Linn Co Local Option (Cur & Prior)	5,639	10,331		6,000		12,000	12,000	12,000
21118 Interest From Delinquent Taxes	268,148	212,830		268,000		213,000	213,000	213,000
21227 Rev Local Govt Other Than Esd	70,371	74,774		70,000		30,000	30,000	30,000
21311 Tuition From Pupils Or Parents		5,845				5,000	5,000	5,000
21312 Tuition-Other S.D. Within The St.	4,264							
21516 Int. Earnings On Unsegregated Taxes	23,795	35,611		25,000		45,000	45,000	45,000
21517 Local Optn Int Earn On Unsegregated	3,480	7,207		3,000		10,000	10,000	10,000
21519 Interest Other Investments	451,476	987,553		700,000		1,750,000	1,750,000	1,750,000
21711 Gate Receipts Misc-Site Defined	129,326	82,806		108,000				
21730 Student Body Cards Misc-Site Defined	60,885	56,952		60,000		52,000	52,000	52,000
21740 Athletic Participation Fees	226,007	232,102		210,000		237,000	237,000	237,000
21750 Student Activity Transp. Reimburs.	170,279	152,646		185,000		175,000	175,000	175,000
21790 Other Pupil Activity Income Best Program	927							
21820 Commun Svs Activ. -Child Care Reimb Misc-Site De	114,274	146,593		126,286		132,367	132,367	132,367
21911 Building Rental	278,125	260,318		275,000		277,500	277,500	277,500
21913 Closed Schools Rentals	35,850	48,700		41,000		51,100	51,100	51,100
21960 Recovery Of Prior Year Expenditures	-15,248	3,233						
21980 Indirect Charges	564,911	563,512		510,000		510,000	510,000	510,000
21992 Other Local Reimbursements	1,047,295	1,090,064		975,000		1,019,000	1,019,000	1,019,000
21997 Discounts Taken	86	43						
21999 Miscellaneous	204,831	104,123		175,000		176,000	176,000	176,000
22101 County School Funds	420,315	265,029		125,000		250,000	250,000	250,000
22102 Esd Reimbursements	2,524,150	2,524,150		2,729,691		2,585,457	2,585,457	2,585,457
22990 Miscellaneous Intermediate Sources	5,855	8,220		6,000		6,000	6,000	6,000
23101 School Support Fund	83,399,624	91,188,843		89,805,432		92,998,895	94,180,109	94,180,109
23103 Common School Fund	2,323,787	1,927,896		1,738,000		1,618,329	1,618,329	1,618,329
23199 Other Unrestricted Grants-In-Aid	1,211,206	1,384,847		1,105,000		1,100,000	1,100,000	1,100,000
23910 Teacher Training	41,080	44,414		30,000		45,000	45,000	45,000
23990 Other Revenue From State Sources	686	837		1,000		1,000	1,000	1,000
24801 Federal Forest Fees		757,610						
25200 Transfers From Other Funds	499,000	786,000		755,000		744,000	744,000	744,000
25400 Net Working Capital	18,216,358	24,513,866		29,758,000		31,433,000	31,433,000	31,433,000
<b>Total Resources</b>	<b>189,017,660</b>	<b>209,826,240</b>		<b>213,802,409</b>		<b>225,230,648</b>	<b>226,411,862</b>	<b>226,411,862</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	18,371,958	19,126,935	324.100	20,975,276	315.700	20,955,318	20,955,318	20,955,318
112 Classified Salaries	1,524,982	1,664,929	57.810	1,700,516	57.674	1,755,421	1,755,421	1,755,421
121 Subs-Licensed Salaries	604,104	621,938		410,846		440,568	440,568	440,568
122 Subs-Classified Salaries	3,502	1,439		1,600		1,500	1,500	1,500
123 Temps-Licensed Salaries				147,200		101,900	101,900	101,900
124 Temps-Classified Salaries	3,360	5,752		2,800		2,800	2,800	2,800
125 Vacant Lcnd Position	62,928	107,215						
126 Vacant Clas Position	48,950	35,573						
131 Licensed Salaries-Add'L	33,008	17,422		44,836		25,560	25,560	25,560
132 Nonlicensed Salaries O/T	2,676	2,459						
139 Cell Phone Stipend	649	981						
151 Department Head Increments				51,278		52,276	52,276	52,276
155 Extra Duty Online Lrn		5,864						
<b>1XX Salaries Total</b>	<b>20,656,117</b>	<b>21,590,507</b>	<b>381.910</b>	<b>23,334,352</b>	<b>373.374</b>	<b>23,335,343</b>	<b>23,335,343</b>	<b>23,335,343</b>
211 Pers Employer Contribution	4,100,917	5,143,375		7,199,103		8,168,084	8,168,084	8,168,084
214 Pers Debt Service	1,030,322	1,080,401						
220 Social Security Administration	1,525,371	1,590,580		1,784,133		1,784,747	1,784,747	1,784,747
231 Worker'S Compensation	98,730	102,594		186,579		163,311	163,311	163,311
232 State Unemployment Insurance	79,567	82,863		46,651		41,993	41,993	41,993
241 Professional Dues				67,800				
243 Tax Sheltered Annuities	348,126	361,835		392,844		394,413	394,413	394,413
244 Insurance Benefits	5,236,935	5,353,335		5,629,916		5,457,780	5,457,780	5,457,780
<b>2XX Employee Benefits Total</b>	<b>12,419,968</b>	<b>13,714,983</b>		<b>15,307,026</b>		<b>16,010,328</b>	<b>16,010,328</b>	<b>16,010,328</b>
311 Instruction Services	400	500						
319 Other Instruc.Prof.&Tech.Service	9,662	985		866,812		1,620,089	2,120,089	2,120,089
321 Equip. Rep.(Not On Serv. Contract)		227						
322 Repairs & Maint.Svcs.(On Contract)		149						
324 Rentals		110						
341 Travel - Local In-District	245	599		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District Dual Lang Immer	127							
343 Travel & Fees, Student	408	65		260				
345 Food/Meals/Snacks	546	590		550		650	650	650
346 In-District Expense Targeted Funding	625	30						
353 Postage	2,892	3,818		3,350		3,314	3,314	3,314
389 Other Non-Instruc.Prof.&Tech. Serv Contract Bil	6,391	3,231				500	500	500
<b>3XX Purchased Services Total</b>	<b>21,296</b>	<b>10,304</b>		<b>871,972</b>		<b>1,625,553</b>	<b>2,125,553</b>	<b>2,125,553</b>
410 Supplies	304,781	300,450		289,246		281,381	281,381	281,381
421 Textbooks	9,602	99,602		13,200		15,708	15,708	15,708
431 Library Books	538	871		500		750	750	750
432 Reference Books	1,324	539		1,750		750	750	750
440 Periodicals	1,265	79		1,250		150	150	150
441 Instructional Kits	77,781	178,538		5,000				
460 Non-Consumable Supplies	12,198	9,198		14,200		11,769	11,769	11,769
470 Computer Software	20,162	13,868		18,333		18,450	18,450	18,450
480 Computer Hardware	26,329	22,830		37,799		35,962	35,962	35,962
<b>4XX Supplies and Materials Total</b>	<b>453,980</b>	<b>625,975</b>		<b>379,278</b>		<b>364,920</b>	<b>364,920</b>	<b>364,920</b>
670 Taxes And Licenses		12						



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total		12						
1111 Regular Elementary School Prog Total	33,551,361	35,941,781	381.910	39,892,628	373.374	41,336,144	41,836,144	41,836,144
1113 Elementary Extra-Curricular								
112 Classified Salaries Inst Equity		130						
152 Activity Increments	14,914	8,355		36,879		37,848	37,848	37,848
1XX Salaries Total	14,914	8,485		36,879		37,848	37,848	37,848
211 Pers Employer Contribution	2,805	2,073		10,990		12,868	12,868	12,868
214 Pers Debt Service	735	448						
220 Social Security Administration	1,080	607		2,821		2,896	2,896	2,896
231 Worker's Compensation	71	44		295		265	265	265
232 State Unemployment Insurance	56	31		74		68	68	68
2XX Employee Benefits Total	4,747	3,203		14,180		16,097	16,097	16,097
1113 Elementary Extra-Curricular Total	19,661	11,688		51,059		53,945	53,945	53,945
1121 Regular Middle School Program								
111 Licensed Salaries	8,218,940	8,517,517	138.000	8,928,601	135.600	9,000,721	9,000,721	9,000,721
112 Classified Salaries	124,972	136,801	3.920	120,358	4.063	126,184	126,184	126,184
121 Subs-Licensed Salaries	284,189	270,827		176,658		180,701	180,701	180,701
122 Subs-Classified Salaries		928						
123 Temps-Licensed Salaries				63,500		43,800	43,800	43,800
124 Temps-Classified Salaries	64	340						
125 Vacant Lcnd Position	49,214	25,849						
126 Vacant Clas Position	2,161	7,452						
131 Licensed Salaries-Add'L	46,147	52,473		34,426		36,463	36,463	36,463
132 Nonlicensed Salaries O/T	842	754						
151 Department Head Increments	235,127	235,966		181,112		184,733	184,733	184,733
152 Activity Increments		8,044						
154 Supervision-After Sch. Activities	64							
1XX Salaries Total	8,961,720	9,256,951	141.920	9,504,655	139.663	9,572,602	9,572,602	9,572,602
211 Pers Employer Contribution	1,822,363	2,284,556		2,810,451		3,228,316	3,228,316	3,228,316
214 Pers Debt Service	445,944	466,174						
220 Social Security Administration	660,071	681,617		727,090		732,308	732,308	732,308
231 Worker's Compensation	42,409	43,516		76,044		67,012	67,012	67,012
232 State Unemployment Insurance	34,553	35,635		19,005		17,234	17,234	17,234
243 Tax Sheltered Annuities	156,185	155,074		163,548		163,817	163,817	163,817
244 Insurance Benefits	1,973,974	2,034,625		2,097,287		2,043,349	2,043,349	2,043,349
2XX Employee Benefits Total	5,135,499	5,701,197		5,893,425		6,252,036	6,252,036	6,252,036
319 Other Instruc. Prof. & Tech. Service	1,075	1,642		3,200		3,750	3,750	3,750
321 Equip. Rep. (Not On Serv. Contract)	1,024	1,639		1,150		1,400	1,400	1,400
322 Repairs & Maint. Svcs. (On Contract) Music	10,519	2,819		4,310		2,500	2,500	2,500
341 Travel - Local In-District	1,969	767		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District Music	390	427		180				
343 Travel & Fees, Student Avid Program	629	275						
345 Food/Meals/Snacks	1,641	1,092						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense	260	749				240	240	240
353 Postage	14	229						
389 Other Non-Instruc. Prof. & Tech. Serv Music	256	13,947		13,500				
<b>3XX Purchased Services Total</b>	<b>17,777</b>	<b>23,586</b>		<b>23,340</b>		<b>8,890</b>	<b>8,890</b>	<b>8,890</b>
410 Supplies	186,540	204,245		238,988		179,499	179,499	179,499
421 Textbooks	7,422	13,355		3,150		2,200	2,200	2,200
431 Library Books	161	26						
432 Reference Books	716	98						
440 Periodicals	1,880	30		1,250		1,250	1,250	1,250
441 Instructional Kits Science		14,957		15,326				
460 Non-Consumable Supplies	7,124	4,840		300		300	300	300
470 Computer Software	3,240	5,671		8,500		2,500	2,500	2,500
480 Computer Hardware	3,326	11,108		18,848		7,500	7,500	7,500
<b>4XX Supplies and Materials Total</b>	<b>210,409</b>	<b>254,330</b>		<b>286,362</b>		<b>193,249</b>	<b>193,249</b>	<b>193,249</b>
541 Initial & Addnl. Equip. Purchases	6,145							
<b>5XX Capital Outlay Total</b>	<b>6,145</b>							
864 Fuel	99	79						
<b>8XX Maintenance Supplies Total</b>	<b>99</b>	<b>79</b>						
<b>1121 Regular Middle School Program Total</b>	<b>14,331,649</b>	<b>15,236,143</b>	<b>141.920</b>	<b>15,707,782</b>	<b>139.663</b>	<b>16,026,777</b>	<b>16,026,777</b>	<b>16,026,777</b>
<b>1122 Middle School Activities</b>								
112 Classified Salaries	32							
121 Subs-Licensed Salaries	6,061	7,980						
122 Subs-Classified Salaries Regl Act Days		92						
124 Temps-Classified Salaries		17						
131 Licensed Salaries-Add'L		872						
132 Nonlicensed Salaries O/T	118	243						
152 Activity Increments	72,150	75,592		119,048		122,224	122,224	122,224
153 Athletic Increments	93,243	80,336		111,284		114,236	114,236	114,236
154 Supervision-After Sch. Activities	267	330		16,088		16,440	16,440	16,440
<b>1XX Salaries Total</b>	<b>171,871</b>	<b>165,462</b>		<b>246,420</b>		<b>252,900</b>	<b>252,900</b>	<b>252,900</b>
211 Pers Employer Contribution	28,331	37,566		73,432		85,989	85,989	85,989
214 Pers Debt Service	7,186	7,997						
220 Social Security Administration	12,825	12,368		18,854		19,345	19,345	19,345
231 Worker's Compensation	726	777		1,968		1,765	1,765	1,765
232 State Unemployment Insurance	667	644		498		464	464	464
243 Tax Sheltered Annuities	167	135						
244 Insurance Benefits	1,200	51						
<b>2XX Employee Benefits Total</b>	<b>51,102</b>	<b>59,538</b>		<b>94,752</b>		<b>107,563</b>	<b>107,563</b>	<b>107,563</b>
324 Rentals	2,000							
343 Travel & Fees, Student	60							
354 Advertising		15						
389 Other Non-Instruc. Prof. & Tech. Serv		2,077						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
393 Security Personnel		178						
3XX Purchased Services Total	2,060	2,270						
410 Supplies		1,443		3,800		4,000	4,000	4,000
470 Computer Software	65	370						
4XX Supplies and Materials Total	65	1,813		3,800		4,000	4,000	4,000
1122 Middle School Activities Total	225,098	229,083		344,972		364,463	364,463	364,463
1131 Regular High School Program								
111 Licensed Salaries	12,542,301	13,086,274	208.720	13,504,184	202.450	13,440,419	13,440,419	13,440,419
112 Classified Salaries	323,166	315,363	10.640	345,692	11.380	391,151	391,151	391,151
121 Subs-Licensed Salaries Music	528,234	526,674		297,969		283,011	283,011	283,011
122 Subs-Classified Salaries	1,464	3,084						
123 Temps-Licensed Salaries	27,270			97,200		68,200	68,200	68,200
124 Temps-Classified Salaries	43,390	33,496						
125 Vacant Lcnd Position	65,476	48,819						
126 Vacant Clas Position	1,248	4,061						
131 Licensed Salaries-Add'L	43,855	44,736		78,689		78,361	78,361	78,361
132 Nonlicensed Salaries O/T	36	274						
139 Cell Phone Stipend	2,064	1,815						
151 Department Head Increments	357,054	376,176		358,468		365,637	365,637	365,637
1XX Salaries Total	13,935,558	14,440,772	219.360	14,682,202	213.830	14,626,779	14,626,779	14,626,779
211 Pers Employer Contribution	2,804,827	3,560,722		4,334,677		4,927,506	4,927,506	4,927,506
214 Pers Debt Service	690,793	731,342						
220 Social Security Administration	1,030,339	1,063,805		1,122,256		1,117,906	1,117,906	1,117,906
231 Worker'S Compensation	66,010	67,935		117,368		102,294	102,294	102,294
232 State Unemployment Insurance	53,675	55,417		29,337		26,295	26,295	26,295
243 Tax Sheltered Annuities	247,553	265,297		248,204		246,015	246,015	246,015
244 Insurance Benefits	3,082,822	3,136,464		3,241,882		3,128,368	3,128,368	3,128,368
2XX Employee Benefits Total	7,976,019	8,880,982		9,093,724		9,548,384	9,548,384	9,548,384
311 Instruction Services Contract Billing		500						
319 Other Instruc. Prof. & Tech. Service	2,960	4,856		5,700		4,000	4,000	4,000
321 Equip. Rep. (Not On Serv. Contract)	1,678	1,749		31,672		31,315	31,315	31,315
322 Repairs & Maint. Svcs. (On Contract) Music	5,618	4,491		2,000		1,900	1,900	1,900
324 Rentals	400	400						
341 Travel - Local In-District	1,187	1,778		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	4,617	2,565						
343 Travel & Fees, Student	1,441	2,811		500		1,000	1,000	1,000
345 Food/Meals/Snacks	951	1,239				7,000	7,000	7,000
346 In-District Expense	714	393		1,045		1,045	1,045	1,045
353 Postage	2,470	2,139		2,139		2,169	2,169	2,169
354 Advertising	300							
389 Other Non-Instruc. Prof. & Tech. Serv Music	1,360	75,925				85,000	85,000	85,000
3XX Purchased Services Total	23,696	98,846		44,056		134,429	134,429	134,429
410 Supplies	189,009	203,120		242,646		230,381	230,381	230,381
421 Textbooks	31,078	10,247		12,286		10,375	10,375	10,375
431 Library Books	1,079	2,516						
432 Reference Books	1,762							

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
440 Periodicals	1,186	459		2,619		1,273	1,273	1,273
460 Non-Consumable Supplies	35,386	14,420		16,878		16,008	16,008	16,008
470 Computer Software	7,615	40,554		11,284		7,456	7,456	7,456
480 Computer Hardware	14,836	40,528		5,600		600	600	600
4XX Supplies and Materials Total	281,951	311,844		291,313		266,093	266,093	266,093
542 Replacement Equipment Purchases Miscellaneous Defined				1,000		1,000	1,000	1,000
5XX Capital Outlay Total				1,000		1,000	1,000	1,000
640 Dues And Fees	25,518	27,601		27,956		14,876	14,876	14,876
6XX Other Objects Total	25,518	27,601		27,956		14,876	14,876	14,876
864 Fuel	4,265	4,116						
868 Other Than Home To School Miscellaneous Defined		446						
8XX Maintenance Supplies Total	4,265	4,562						
1131 Regular High School Program Total	22,247,007	23,764,607	219.360	24,140,251	213.830	24,591,561	24,591,561	24,591,561
1132 Student Activities								
111 Licensed Salaries	455,814	467,759	6.000	388,200	7.000	513,171	513,171	513,171
112 Classified Salaries	35	448						
121 Subs-Licensed Salaries	28,769	31,962				4,000	4,000	4,000
122 Subs-Classified Salaries	1,178	2,075				1,000	1,000	1,000
124 Temps-Classified Salaries	2,079	3,486						
131 Licensed Salaries-Add'L	387	6,092		3,765		3,765	3,765	3,765
132 Nonlicensed Salaries O/T	30,181	18,470						
139 Cell Phone Stipend	2,613	2,396						
151 Department Head Increments	47,287	54,280		56,936		58,448	58,448	58,448
152 Activity Increments	134,627	148,864		212,216		217,856	217,856	217,856
153 Athletic Increments	740,867	766,752		787,872		803,076	803,076	803,076
154 Supervision-After Sch. Activities	25,658	38,848		64,980		57,256	57,256	57,256
1XX Salaries Total	1,469,495	1,541,432	6.000	1,513,969	7.000	1,658,572	1,658,572	1,658,572
211 Pers Employer Contribution	236,066	301,414		447,442		560,983	560,983	560,983
214 Pers Debt Service	56,700	60,966						
220 Social Security Administration	110,243	115,036		117,575		126,224	126,224	126,224
231 Worker's Compensation	6,893	7,238		12,292		11,544	11,544	11,544
232 State Unemployment Insurance	5,761	6,013		3,072		2,967	2,967	2,967
243 Tax Sheltered Annuities	8,233	9,401		7,080		8,400	8,400	8,400
244 Insurance Benefits	95,368	98,908		88,320		101,992	101,992	101,992
2XX Employee Benefits Total	519,264	598,976		675,781		812,110	812,110	812,110
319 Other Instruc.Prof. & Tech.Service	24,542	27,921		30,000		31,500	31,500	31,500
321 Equip. Rep.(Not On Serv. Contract)	8,375	5,832		2,000		2,000	2,000	2,000
322 Repairs & Maint.Svcs.(On Contract)		145						
324 Rentals	22,666	21,774		26,160		26,360	26,360	26,360
325 Electricity	13,684	14,070		15,234		16,992	16,992	16,992
342 Travel & Exp. Out Of District	3,571	5,574		3,000		3,000	3,000	3,000
343 Travel & Fees, Student	4,065	6,272		6,950		6,750	6,750	6,750

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
345 Food/Meals/Snacks		623						
353 Postage	340	381		400		400	400	400
389 Other Non-Instruc. Prof. & Tech. Serv	78,950	71,858		75,300		75,350	75,350	75,350
391 Football Services	10,000	10,000		10,000		10,000	10,000	10,000
392 Clean-Up, Parking & U Of O Super.	2,000	2,000		3,000		3,000	3,000	3,000
393 Security Personnel	15,212	14,460		18,000		18,000	18,000	18,000
397 Ambulance Service	4,000	4,000		5,000		5,000	5,000	5,000
<b>3XX Purchased Services Total</b>	<b>187,405</b>	<b>184,910</b>		<b>195,044</b>		<b>198,352</b>	<b>198,352</b>	<b>198,352</b>
410 Supplies	73,992	90,659		120,922		121,690	121,690	121,690
460 Non-Consumable Supplies	4,758	11,970		3,500		3,500	3,500	3,500
470 Computer Software	5,010	3,749		2,500		2,500	2,500	2,500
<b>4XX Supplies and Materials Total</b>	<b>83,760</b>	<b>106,378</b>		<b>126,922</b>		<b>127,690</b>	<b>127,690</b>	<b>127,690</b>
541 Initial & Addnl. Equip. Purchases		1,299						
<b>5XX Capital Outlay Total</b>		<b>1,299</b>						
640 Dues And Fees	13,079	10,150		12,600		12,600	12,600	12,600
<b>6XX Other Objects Total</b>	<b>13,079</b>	<b>10,150</b>		<b>12,600</b>		<b>12,600</b>	<b>12,600</b>	<b>12,600</b>
861 Vehicle Supplies	50			2,026		2,075	2,075	2,075
864 Fuel	2,474	1,429						
<b>8XX Maintenance Supplies Total</b>	<b>2,524</b>	<b>1,429</b>		<b>2,026</b>		<b>2,075</b>	<b>2,075</b>	<b>2,075</b>
<b>1132 Student Activities Total</b>	<b>2,275,527</b>	<b>2,444,574</b>	<b>6.000</b>	<b>2,526,342</b>	<b>7.000</b>	<b>2,811,399</b>	<b>2,811,399</b>	<b>2,811,399</b>
<b>1140 Preschool</b>								
410 Supplies Cadre		201						
<b>4XX Supplies and Materials Total</b>		<b>201</b>						
<b>1140 Preschool Total</b>		<b>201</b>						
<b>1210 Programs For Gifted &amp; Talented</b>								
111 Licensed Salaries	34,585	34,544	.500	34,984	.500	37,003	37,003	37,003
121 Subs-Licensed Salaries	2,351	4,530						
123 Temps-Licensed Salaries	12,274	20,758						
131 Licensed Salaries-Add'L	801	524						
139 Cell Phone Stipend		292						
151 Department Head Increments	7,141	6,538		8,682		8,856	8,856	8,856
<b>1XX Salaries Total</b>	<b>57,152</b>	<b>67,186</b>	<b>.500</b>	<b>43,666</b>	<b>.500</b>	<b>45,859</b>	<b>45,859</b>	<b>45,859</b>
211 Pers Employer Contribution	9,588	9,499		13,012		15,592	15,592	15,592
214 Pers Debt Service	2,209	2,201						
220 Social Security Administration	4,254	4,883		3,340		3,508	3,508	3,508
231 Worker'S Compensation	270	296		349		321	321	321
232 State Unemployment Insurance	222	244		87		83	83	83
243 Tax Sheltered Annuities		890		590		600	600	600
244 Insurance Benefits	6,573	7,610		7,360		7,285	7,285	7,285



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	23,116	25,623		24,738		27,389	27,389	27,389
311 Instruction Services	325							
331 Pupil Transp. To And From School	16							
341 Travel - Local In-District		26		100		102	102	102
345 Food/Meals/Snacks		70		150		154	154	154
382 Legal Services	1,333							
3XX Purchased Services Total	1,674	96		250		256	256	256
410 Supplies	3,282	1,556		5,000		5,120	5,120	5,120
432 Reference Books	30							
470 Computer Software	60							
4XX Supplies and Materials Total	3,372	1,556		5,000		5,120	5,120	5,120
655 Judg. & Settlem. Against The District		485						
6XX Other Objects Total		485						
1210 Programs For Gifted & Talented Total	85,314	94,946	.500	73,654	.500	78,624	78,624	78,624
1220 Restrictive Programs								
111 Licensed Salaries	88,383	235,529	7.470	447,227	7.170	433,653	433,653	433,653
112 Classified Salaries Misc-Site Defined	321,525	206,039	8.630	297,033	4.001	114,337	114,337	114,337
113 Administrators Misc-Site Defined		62,082	.500	53,121	.500	54,183	54,183	54,183
122 Subs-Classified Salaries	149	7,126						
123 Temps-Licensed Salaries	19,905	8,021		30,150		31,055	31,055	31,055
124 Temp-Classified Salaries Workstudy	74,122	64,694		84,107		86,630	86,630	86,630
131 Licensed Salaries-Add'L	33,999	35,915		65,000		65,874	65,874	65,874
139 Cell Phone Stipend Misc-Site Defined		495						
1XX Salaries Total	538,083	619,901	16.600	976,638	11.671	785,732	785,732	785,732
211 Pers Employer Contribution	74,383	138,414		265,973		237,693	237,693	237,693
214 Pers Debt Service	19,470	29,306						
220 Social Security Administration	39,975	46,149		74,716		60,107	60,107	60,107
231 Worker's Compensation	2,755	3,274		7,812		5,499	5,499	5,499
232 State Unemployment Insurance	2,086	2,282		1,954		1,416	1,416	1,416
241 Professional Dues Misc-Site Defined				850		850	850	850
243 Tax Sheltered Annuities	3,442	7,598		12,773		12,084	12,084	12,084
244 Insurance Benefits	213,342	183,578		242,417		169,736	169,736	169,736
2XX Employee Benefits Total	355,453	410,601		606,495		487,385	487,385	487,385
319 Other Instruc. Prof. & Tech. Service	392,298	539,731		25,000		25,600	25,600	25,600
324 Rentals	23,890	26,377		22,035		22,563	22,563	22,563
341 Travel - Local In-District	14	3,427						
343 Travel & Fees, Student	1,917	448						
345 Food/Meals/Snacks	275	82		325		333	333	333
346 In-District Expense		609						
351 Telephone				75		77	77	77
353 Postage	317	212		300		307	307	307
359 Other Communication Svc, Incl T-1	2,176	1,982		2,250		2,304	2,304	2,304

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc. Prof. & Tech. Serv	3,550	3,942		3,685		3,773	3,773	3,773
3XX Purchased Services Total	424,437	576,810		53,670		54,957	54,957	54,957
410 Supplies	10,950	13,860		26,868		27,514	27,514	27,514
415 Pacific Office Automation Copies	755	882		985		1,009	1,009	1,009
421 Textbooks	156							
440 Periodicals	363							
4XX Supplies and Materials Total	12,224	14,742		27,853		28,523	28,523	28,523
864 Fuel	143	68						
8XX Maintenance Supplies Total	143	68						
1220 Restrictive Programs Total	1,330,340	1,622,122	16.600	1,664,656	11.671	1,356,597	1,356,597	1,356,597
1221 Elementary-Restricted								
111 Licensed Salaries Misc-Site Defined	185,872	258,008	4.000	216,820	5.000	281,519	281,519	281,519
112 Classified Salaries Misc-Site Defined	1,147,071	1,162,748	42.310	1,206,784	47.594	1,421,083	1,421,083	1,421,083
121 Licensed Subs Salaries Misc-Site Defined	1,421							
122 Subs-Classified Salaries Misc-Site Defined		18,410						
1XX Salaries Total	1,334,364	1,439,166	46.310	1,423,604	52.594	1,702,602	1,702,602	1,702,602
211 Pers Employer Contribution Misc-Site Defined	222,584	295,741		424,232		578,881	578,881	578,881
214 Pers Debt Service	60,107	66,793						
220 Social Security Administration Misc-Site Defined	98,769	106,920		108,909		130,250	130,250	130,250
231 Worker's Compensation Misc-Site Defined	6,940	7,263		11,388		11,918	11,918	11,918
232 State Unemployment Insurance Misc-Site Defined	5,164	5,589		2,850		3,064	3,064	3,064
243 Tax Sheltered Annuities Misc-Site Defined	4,597	5,085		12,343		18,853	18,853	18,853
244 Insurance Benefits Misc-Site Defined	678,973	708,754		672,839		763,441	763,441	763,441
2XX Employee Benefits Total	1,077,134	1,196,145		1,232,561		1,506,407	1,506,407	1,506,407
346 In-District Expense Misc-Site Defined		38						
3XX Purchased Services Total		38						
410 Supplies	1,942	3,042				4,000	4,000	4,000
421 Textbooks Misc-Site Defined						5,000	5,000	5,000
460 Non-Consumable Supplies Misc-Site Defined	507					7,000	7,000	7,000
4XX Supplies and Materials Total	2,449	3,042				16,000	16,000	16,000
1221 Elementary-Restricted Total	2,413,947	2,638,391	46.310	2,656,165	52.594	3,225,009	3,225,009	3,225,009
1222 Middle School -Restricted								
111 Licensed Salaries Misc-Site Defined	67,318	71,274	1.000	75,243	1.000	79,584	79,584	79,584
112 Classified Salaries Misc-Site Defined	547,252	526,700	19.510	565,943	13.819	423,759	423,759	423,759
1XX Salaries Total	614,570	597,974	20.510	641,186	14.819	503,343	503,343	503,343
211 Pers Employer Contribution Misc-Site Defined	103,342	131,413		191,072		171,136	171,136	171,136
214 Pers Debt Service Misc-Site Defined	27,451	29,226						
220 Social Security Administration Misc-Site Defined	46,215	44,255		49,052		38,507	38,507	38,507

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker' S Compensation Misc-Site Defined	3,152	3,022		5,128		3,522	3,522	3,522
232 State Unemployment Insurance Misc-Site Defined	2,386	2,289		1,283		906	906	906
243 Tax Sheltered Annuities Misc-Site Defined	3,609	4,257		4,697		4,933	4,933	4,933
244 Insurance Benefits Misc-Site Defined	309,034	298,119		297,892		215,085	215,085	215,085
<b>2XX Employee Benefits Total</b>	<b>495,189</b>	<b>512,581</b>		<b>549,124</b>		<b>434,089</b>	<b>434,089</b>	<b>434,089</b>
410 Supplies Misc-Site Defined	64	164						
<b>4XX Supplies and Materials Total</b>	<b>64</b>	<b>164</b>						
<b>1222 Middle School -Restricted Total</b>	<b>1,109,823</b>	<b>1,110,719</b>	<b>20.510</b>	<b>1,190,310</b>	<b>14.819</b>	<b>937,432</b>	<b>937,432</b>	<b>937,432</b>
<b>1223 High School -Restricted</b>								
111 Licensed Salaries Misc-Site Defined	248,050	247,644	4.500	264,703	5.500	342,862	342,862	342,862
112 Classified Salaries Misc-Site Defined	660,017	984,390	22.500	670,752	33.103	988,575	988,575	988,575
122 Subs-Classified Salaries Misc-Site Defined		288						
<b>1XX Salaries Total</b>	<b>908,067</b>	<b>1,232,322</b>	<b>27.000</b>	<b>935,455</b>	<b>38.603</b>	<b>1,331,437</b>	<b>1,331,437</b>	<b>1,331,437</b>
211 Pers Employer Contribution Misc-Site Defined	162,542	276,677		278,765		452,688	452,688	452,688
214 Pers Debt Service Misc-Site Defined	42,135	60,254						
220 Social Security Administration Misc-Site Define	67,927	91,432		71,564		101,853	101,853	101,853
231 Worker' S Compensation Misc-Site Defined	4,610	6,189		7,486		9,320	9,320	9,320
232 State Unemployment Insurance Misc-Site Defined	3,529	4,781		1,870		2,396	2,396	2,396
243 Tax Sheltered Annuities Misc-Site Defined	7,641	7,191		9,360		15,540	15,540	15,540
244 Insurance Benefits Misc-Site Defined	409,646	588,360		392,716		560,458	560,458	560,458
<b>2XX Employee Benefits Total</b>	<b>698,030</b>	<b>1,034,884</b>		<b>761,761</b>		<b>1,142,255</b>	<b>1,142,255</b>	<b>1,142,255</b>
<b>1223 High School -Restricted Total</b>	<b>1,606,097</b>	<b>2,267,206</b>	<b>27.000</b>	<b>1,697,216</b>	<b>38.603</b>	<b>2,473,692</b>	<b>2,473,692</b>	<b>2,473,692</b>
<b>1229 Other Restrictive Programs</b>								
111 Licensed Salaries Misc-Site Defined	274,269	264,022	5.000	310,959	7.500	492,901	492,901	492,901
112 Classified Salaries Misc-Site Defined					1.000	36,498	36,498	36,498
131 Licensed Salaries-Add'l Misc-Site Defined	1,149	1,279						
<b>1XX Salaries Total</b>	<b>275,418</b>	<b>265,301</b>	<b>5.000</b>	<b>310,959</b>	<b>8.500</b>	<b>529,399</b>	<b>529,399</b>	<b>529,399</b>
211 Pers Employer Contribution Misc-Site Defined	55,725	57,081		92,666		179,995	179,995	179,995
214 Pers Debt Service Misc-Site Defined	14,397	12,433						
220 Social Security Administration Misc-Site Define	20,461	20,312		23,788		40,499	40,499	40,499
231 Worker' S Compensation Misc-Site Defined	1,311	1,244		2,488		3,705	3,705	3,705
232 State Unemployment Insurance Misc-Site Defined	1,046	1,032		622		954	954	954
243 Tax Sheltered Annuities Misc-Site Defined	6,150	4,800		5,900		9,270	9,270	9,270
244 Insurance Benefits Misc-Site Defined	78,950	68,400		73,600		123,785	123,785	123,785
<b>2XX Employee Benefits Total</b>	<b>178,040</b>	<b>165,302</b>		<b>199,064</b>		<b>358,208</b>	<b>358,208</b>	<b>358,208</b>
319 Other Instruc. Prof. & Tech. Service Misc-Site Def				19,000		19,456	19,456	19,456
<b>3XX Purchased Services Total</b>				<b>19,000</b>		<b>19,456</b>	<b>19,456</b>	<b>19,456</b>
410 Supplies	310	1,751		3,305		3,384	3,384	3,384

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
421 Textbooks	77	321						
432 Reference Books Misc-Site Defined		1,321						
4XX Supplies and Materials Total	387	3,393		3,305		3,384	3,384	3,384
1229 Other Restrictive Programs Total	453,845	433,996	5.000	532,328	8.500	910,447	910,447	910,447
1250 Less Restrictive Students W DI								
111 Licensed Salaries Misc-Site Defined	72,517							
112 Classified Salaries	14,014	31,325	1.000	34,397	1.000	34,329	34,329	34,329
121 Subs-Licensed Salaries	23,159	63,796		197,500		184,100	184,100	184,100
122 Subs-Classified Salaries	676,595	505,353		195,000		202,890	202,890	202,890
123 Temps-Licensed Salaries	13,317	1,455		71,300		44,900	44,900	44,900
132 Nonlicensed Salaries O/T		156						
1XX Salaries Total	799,602	602,085	1.000	498,197	1.000	466,219	466,219	466,219
211 Pers Employer Contribution	60,228	62,655		65,824		62,672	62,672	62,672
214 Pers Debt Service	17,123	14,410						
220 Social Security Administration	59,540	45,333		38,114		35,665	35,665	35,665
231 Worker's Compensation	4,226	3,151		3,985		3,263	3,263	3,263
232 State Unemployment Insurance	3,116	2,370		996		839	839	839
243 Tax Sheltered Annuities	1,200	55		180		270	270	270
244 Insurance Benefits	28,986	21,586		24,543		23,384	23,384	23,384
2XX Employee Benefits Total	174,419	149,560		133,642		126,093	126,093	126,093
319 Other Instruc. Prof. & Tech. Service						1,000,000	1,145,246	1,145,246
351 Telephone	424	460		435		445	445	445
3XX Purchased Services Total	424	460		435		1,000,445	1,145,691	1,145,691
410 Supplies	2,898	3,606		12,186		12,478	12,478	12,478
421 Textbooks	3,932	2,282						
460 Non-Consumable Supplies	1,435							
470 Computer Software	788	2,579		3,000		3,073	3,073	3,073
480 Computer Hardware	555	1,645						
4XX Supplies and Materials Total	9,608	10,112		15,186		15,551	15,551	15,551
1250 Less Restrictive Students W DI Total	984,053	762,217	1.000	647,460	1.000	1,608,308	1,753,554	1,753,554
1251 Elem-Less Restricted								
111 Licensed Salaries Misc-Site Defined	1,576,243	1,739,393	31.000	1,806,129	31.000	1,857,897	1,857,897	1,857,897
112 Classified Salaries	924,335	1,081,105	59.340	1,680,265	42.796	1,266,492	1,266,492	1,266,492
121 Subs-Licensed Salaries		4,890						
122 Subs-Classified Salaries		3,718						
1XX Salaries Total	2,500,578	2,829,106	90.340	3,486,394	73.796	3,124,389	3,124,389	3,124,389
211 Pers Employer Contribution	461,899	603,711		1,038,945		1,062,292	1,062,292	1,062,292
214 Pers Debt Service	122,010	133,117						
220 Social Security Administration	185,083	208,783		266,710		239,017	239,017	239,017
231 Worker's Compensation	12,362	13,854		27,892		21,872	21,872	21,872
232 State Unemployment Insurance	9,615	10,826		6,974		5,624	5,624	5,624
243 Tax Sheltered Annuities	34,112	33,171		47,264		48,758	48,758	48,758

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	913,769	1,008,460		1,317,506		1,072,643	1,072,643	1,072,643
2XX Employee Benefits Total	1,738,850	2,011,922		2,705,291		2,450,206	2,450,206	2,450,206
1251 Elem-Less Restricted Total	4,239,428	4,841,028	90.340	6,191,685	73.796	5,574,595	5,574,595	5,574,595
1252 Ms-Less Restricted								
111 Licensed Salaries Misc-Site Defined	746,440	865,820	14.230	909,053	13.935	933,974	933,974	933,974
112 Classified Salaries Misc-Site Defined	358,767	369,839	12.990	384,128	14.538	444,808	444,808	444,808
121 Subs-Licensed Salaries		276						
131 Licensed Additional Salaries Misc-Site Defined	259							
1XX Salaries Total	1,105,466	1,235,935	27.220	1,293,181	28.473	1,378,782	1,378,782	1,378,782
211 Pers Employer Contribution Misc-Site Defined	207,199	280,494		385,368		468,785	468,785	468,785
214 Pers Debt Service Misc-Site Defined	55,876	61,479						
220 Social Security Administration Misc-Site Define	83,008	91,467		98,929		105,476	105,476	105,476
231 Worker's Compensation Misc-Site Defined	5,500	6,037		10,347		9,652	9,652	9,652
232 State Unemployment Insurance Misc-Site Defined	4,313	4,750		2,585		2,481	2,481	2,481
243 Tax Sheltered Annuities Misc-Site Defined	17,977	15,847		19,138		20,648	20,648	20,648
244 Insurance Benefits Misc-Site Defined	367,629	394,449		398,214		413,979	413,979	413,979
2XX Employee Benefits Total	741,502	854,523		914,581		1,021,021	1,021,021	1,021,021
1252 Ms-Less Restricted Total	1,846,968	2,090,458	27.220	2,207,762	28.473	2,399,803	2,399,803	2,399,803
1253 Hs-Less Restricted								
111 Licensed Salaries Misc-Site Defined	952,979	1,009,965	15.000	951,768	15.000	988,845	988,845	988,845
112 Classified Salaries Misc-Site Defined	188,407	189,128	2.620	74,071	7.719	226,909	226,909	226,909
121 Licensed Subs Salaries Misc-Site Defined		187						
131 Licensed Additional Salaries Misc-Site Defined	1,763							
1XX Salaries Total	1,143,149	1,199,280	17.620	1,025,839	22.719	1,215,754	1,215,754	1,215,754
211 Pers Employer Contribution Misc-Site Defined	226,564	278,773		305,699		413,356	413,356	413,356
214 Pers Debt Service Misc-Site Defined	58,039	60,392						
220 Social Security Administration Misc-Site Define	83,840	88,908		78,478		93,005	93,005	93,005
231 Worker's Compensation Misc-Site Defined	5,471	5,703		8,206		8,511	8,511	8,511
232 State Unemployment Insurance Misc-Site Defined	4,386	4,649		2,051		2,187	2,187	2,187
243 Tax Sheltered Annuities Misc-Site Defined	19,423	18,640		18,173		20,085	20,085	20,085
244 Insurance Benefits Misc-Site Defined	332,255	344,558		258,889		330,554	330,554	330,554
2XX Employee Benefits Total	729,978	801,623		671,496		867,698	867,698	867,698
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	93,085	94,792		97,823		100,171	100,171	100,171
351 Telephone Misc-Site Defined	1,727	1,883		2,100		2,150	2,150	2,150
3XX Purchased Services Total	94,812	96,675		99,923		102,321	102,321	102,321
864 Fuel Misc-Site Defined	176	266						
8XX Maintenance Supplies Total	176	266						



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1253 Hs-Less Restricted Total	1,968,115	2,097,844	17.620	1,797,258	22.719	2,185,773	2,185,773	2,185,773
1254 Other-Less Restricted Prgs								
111 Licensed Salaries Misc-Site Defined	124,456	189,012	2.500	156,615	2.500	122,223	122,223	122,223
112 Classified Salaries Misc-Site Defined	35,408	47,439	1.500	40,259	8.792	265,712	265,712	265,712
1XX Salaries Total	159,864	236,451	4.000	196,874	11.292	387,935	387,935	387,935
211 Pers Employer Contribution Misc-Site Defined	31,621	33,113		58,668		131,898	131,898	131,898
214 Pers Debt Service Misc-Site Defined	7,771	7,510						
220 Social Security Administration Misc-Site Defined	11,798	15,873		15,060		29,677	29,677	29,677
231 Worker's Compensation Misc-Site Defined	777	1,124		1,575		2,716	2,716	2,716
232 State Unemployment Insurance Misc-Site Defined	617	830		394		698	698	698
243 Tax Sheltered Annuities Misc-Site Defined	2,586	3,255		3,220		5,374	5,374	5,374
244 Insurance Benefits Misc-Site Defined	53,406	75,383		58,565		163,997	163,997	163,997
2XX Employee Benefits Total	108,576	137,088		137,482		334,360	334,360	334,360
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		312						
3XX Purchased Services Total		312						
1254 Other-Less Restricted Prgs Total	268,440	373,851	4.000	334,356	11.292	722,295	722,295	722,295
1260 Early Intervention								
111 Licensed Salaries	55,914	41,698	1.200	87,995	1.100	74,968	74,968	74,968
123 Temps-Licensed Salaries	7,571							
131 Licensed Salaries-Add'l		273						
139 Cell Phone Stipend	48	44						
1XX Salaries Total	63,533	42,015	1.200	87,995	1.100	74,968	74,968	74,968
211 Pers Employer Contribution	11,489	8,904		26,223		25,490	25,490	25,490
214 Pers Debt Service	3,150	2,048						
220 Social Security Administration	4,937	3,526		6,732		5,735	5,735	5,735
231 Worker's Compensation	321	217		704		524	524	524
232 State Unemployment Insurance	258	184		176		135	135	135
243 Tax Sheltered Annuities	1,429	887		1,416		1,320	1,320	1,320
244 Insurance Benefits	14,992	6,911		17,664		16,027	16,027	16,027
2XX Employee Benefits Total	36,576	22,677		52,915		49,231	49,231	49,231
319 Other Instruc. Prof. & Tech. Service	80,720							
353 Postage	49							
3XX Purchased Services Total	80,769							
410 Supplies	4,244	5,110		5,212		5,337	5,337	5,337
460 Non-Consumable Supplies	714							
470 Computer Software		295						
4XX Supplies and Materials Total	4,958	5,405		5,212		5,337	5,337	5,337
1260 Early Intervention Total	185,836	70,097	1.200	146,122	1.100	129,536	129,536	129,536

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1271 Remediation								
124 Temp-Classified Salaries Avid Prog		25,025						
1XX Salaries Total		25,025						
211 Pers Employer Contribution Avid Program		342						
214 Pers Debt Service Avid Program		80						
220 Social Security Administration Avid Program		1,914						
231 Worker'S Compensation Avid Program		138						
232 State Unemployment Insurance Avid Program		100						
2XX Employee Benefits Total		2,574						
319 Other Instruc.Prof. & Tech. Service Avid Prog						37,810	37,810	37,810
345 Food/Meals/Snacks Avid Prog		606						
389 Other Non-Instruc.Prof.&Tech. Serv Avid Prog		99						
3XX Purchased Services Total		705				37,810	37,810	37,810
410 Supplies Best Program		195						
421 Textbooks	57							
432 Reference Books Best Program		241						
4XX Supplies and Materials Total	57	436						
1271 Remediation Total	57	28,740				37,810	37,810	37,810
1280 Alternative Education								
111 Licensed Salaries	355,381	435,661	7.920	536,392	11.467	1,128,059	1,128,059	1,128,059
112 Classified Salaries	72,086	54,095	2.260	78,904	2.250	83,372	83,372	83,372
121 Subs-Licensed Salaries	126,882	16,120						
122 Subs-Classified Salaries	3,946	3,260						
123 Temps-Licensed Salaries	73,034	100,820		104,173		106,673	106,673	106,673
125 Vacant Lcnd Position		404						
131 Licensed Salaries-Add'L	5,207	6,879						
132 Nonlicensed Salaries O/T	113	63						
139 Cell Phone Stipend Misc-Site Defined	380							
1XX Salaries Total	637,029	617,302	10.180	719,469	13.717	1,318,104	1,318,104	1,318,104
211 Pers Employer Contribution	105,871	132,554		214,404		448,156	448,156	448,156
214 Pers Debt Service	26,275	28,398						
220 Social Security Administration	46,224	44,364		55,041		75,159	75,159	75,159
231 Worker'S Compensation	3,053	2,935		5,756		9,227	9,227	9,227
232 State Unemployment Insurance	2,416	2,306		1,439		2,375	2,375	2,375
243 Tax Sheltered Annuities	5,880	8,379		9,761		14,368	14,368	14,368
244 Insurance Benefits	108,418	116,073		149,478		199,722	199,722	199,722
2XX Employee Benefits Total	298,137	335,009		435,879		749,007	749,007	749,007
311 Instruction Services	1,755,556	1,599,396		2,095,436		1,877,178	1,877,178	1,877,178
319 Other Instruc.Prof. & Tech. Service	263,130	155,494		264,250		276,328	276,328	276,328
324 Rentals		28,392						
341 Travel - Local In-District	3,019	4,509						
342 Travel & Exp. Out Of District	2,196	3,055		5,103		1,000	1,000	1,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
343 Travel & Fees, Student	114	554				500	500	500
345 Food/Meals/Snacks	1,578	1,502		700		1,550	1,550	1,550
346 In-District Expense		206		2,000		500	500	500
351 Telephone	554	1,052				2,000	2,000	2,000
353 Postage		197				100	100	100
374 Tuition Payments - Other Credit Recovery		638						
389 Other Non-Instruc. Prof. & Tech. Serv	5,065	24,612		59,300		60,723	60,723	60,723
<b>3XX Purchased Services Total</b>	<b>2,059,604</b>	<b>1,791,215</b>		<b>2,426,789</b>		<b>2,219,879</b>	<b>2,219,879</b>	<b>2,219,879</b>
410 Supplies	39,073	42,634		77,246		61,205	61,205	61,205
415 Pacific Office Auto Copies Misc-Site Defined	675	1,183		1,370		1,403	1,403	1,403
416 Printer Contract Copies Misc-Site Defined		164						
421 Textbooks Online Learning	646	17						
432 Reference Books	1,796	16				5,000	5,000	5,000
440 Periodicals	220							
460 Non-Consumable Supplies	785			1,000		2,500	2,500	2,500
470 Computer Software	811			16,500		16,896	16,896	16,896
480 Computer Hardware Misc-Site Defined		3,520		5,000		15,000	15,000	15,000
<b>4XX Supplies and Materials Total</b>	<b>44,006</b>	<b>47,534</b>		<b>101,116</b>		<b>102,004</b>	<b>102,004</b>	<b>102,004</b>
655 Judg. & Settlem. Against The District	222,947	7,210						
<b>6XX Other Objects Total</b>	<b>222,947</b>	<b>7,210</b>						
<b>1280 Alternative Education Total</b>	<b>3,261,723</b>	<b>2,798,270</b>	<b>10.180</b>	<b>3,683,253</b>	<b>13.717</b>	<b>4,388,994</b>	<b>4,388,994</b>	<b>4,388,994</b>
<b>1288 Charter Flow-Through</b>								
360 Charter School Payments	5,202,195	5,530,649		5,687,000		5,958,000	5,958,000	5,958,000
361 Charter School Local Option Pmts	397,818	501,780		510,400		592,700	592,700	592,700
389 Other Non-Instruc. Prof. & Tech. Serv						40,000	40,000	40,000
<b>3XX Purchased Services Total</b>	<b>5,600,013</b>	<b>6,032,429</b>		<b>6,197,400</b>		<b>6,590,700</b>	<b>6,590,700</b>	<b>6,590,700</b>
790 Other Transfers	66,836	60,766		70,000				
<b>7XX Transfers Total</b>	<b>66,836</b>	<b>60,766</b>		<b>70,000</b>				
<b>1288 Charter Flow-Through Total</b>	<b>5,666,849</b>	<b>6,093,195</b>		<b>6,267,400</b>		<b>6,590,700</b>	<b>6,590,700</b>	<b>6,590,700</b>
<b>1291 English Language Learner</b>								
111 Licensed Salaries	740,362	799,125	12.550	840,402	12.550	877,208	877,208	877,208
112 Classified Salaries	138,197	115,024	4.250	139,785	4.250	137,615	137,615	137,615
121 Subs-Licensed Salaries	9,346	14,392				5,650	5,650	5,650
122 Subs-Classified Salaries	818	1,110				922	922	922
131 Licensed Salaries-Add'l	1,755	4,493				1,403	1,403	1,403
132 Nonlicensed Salaries O/T	15							
139 Cell Phone Stipend	689	592				590	590	590
<b>1XX Salaries Total</b>	<b>891,182</b>	<b>934,736</b>	<b>16.800</b>	<b>980,187</b>	<b>16.800</b>	<b>1,023,388</b>	<b>1,023,388</b>	<b>1,023,388</b>
211 Pers Employer Contribution	168,160	227,131		292,096		346,614	346,614	346,614
214 Pers Debt Service	44,065	49,060						
220 Social Security Administration	65,241	67,699		74,984		78,243	78,243	78,243
231 Worker's Compensation	4,281	4,454		7,842		7,159	7,159	7,159

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	3,411	3,538		1,961		1,842	1,842	1,842
243 Tax Sheltered Annuities	20,094	17,905		15,574		16,208	16,208	16,208
244 Insurance Benefits	246,148	241,920		246,404		244,794	244,794	244,794
<b>2XX Employee Benefits Total</b>	<b>551,400</b>	<b>611,707</b>		<b>638,861</b>		<b>694,860</b>	<b>694,860</b>	<b>694,860</b>
319 Other Instruc. Prof. & Tech. Service				2,000				
322 Repairs & Maint. Svcs. (On Contract)				100				
341 Travel - Local In-District	3,632	3,324		3,600		3,500	3,500	3,500
342 Travel & Exp. Out Of District	179	1,319		3,000		1,000	1,000	1,000
343 Travel & Fees, Student				1,000				
345 Food/Meals/Snacks		471		1,500		500	500	500
346 In-District Expense	193	209		400		400	400	400
351 Telephone				100				
353 Postage				50				
389 Other Non-Instruc. Prof. & Tech. Serv	57	274		5,000		500	500	500
<b>3XX Purchased Services Total</b>	<b>5,346</b>	<b>5,597</b>		<b>16,750</b>		<b>5,900</b>	<b>5,900</b>	<b>5,900</b>
410 Supplies	3,955	7,703		5,000		5,000	5,000	5,000
415 Pacific Office Automation Copies				250				
421 Textbooks		4,176		4,000		4,000	4,000	4,000
431 Library Books	381	1,041		1,000		500	500	500
432 Reference Books	922	246		1,000		500	500	500
440 Periodicals				100				
460 Non-Consumable Supplies	115	2,155		1,000		2,000	2,000	2,000
470 Computer Software	2,432	5,249		2,500		3,000	3,000	3,000
480 Computer Hardware	6,381	3,351		2,000		3,500	3,500	3,500
<b>4XX Supplies and Materials Total</b>	<b>14,186</b>	<b>23,921</b>		<b>16,850</b>		<b>18,500</b>	<b>18,500</b>	<b>18,500</b>
640 Dues And Fees				1,058				
<b>6XX Other Objects Total</b>				<b>1,058</b>				
<b>1291 English Language Learner Total</b>	<b>1,462,114</b>	<b>1,575,961</b>	<b>16.800</b>	<b>1,653,706</b>	<b>16.800</b>	<b>1,742,648</b>	<b>1,742,648</b>	<b>1,742,648</b>
<b>1294 Youth Corrections</b>								
111 Licensed Salaries Misc-Site Defined	18,469	18,856	.500	38,395	.500	39,162	39,162	39,162
<b>1XX Salaries Total</b>	<b>18,469</b>	<b>18,856</b>	<b>.500</b>	<b>38,395</b>	<b>.500</b>	<b>39,162</b>	<b>39,162</b>	<b>39,162</b>
211 Pers Employer Contribution Misc-Site Defined	4,329	5,347		11,442		13,315	13,315	13,315
214 Pers Debt Service Misc-Site Defined	973	1,008						
220 Social Security Administration Misc-Site Define	1,404	1,429		2,937		2,996	2,996	2,996
231 Worker's Compensation Misc-Site Defined	87	88		307		274	274	274
232 State Unemployment Insurance Misc-Site Defined	73	75		77		70	70	70
243 Tax Sheltered Annuities Misc-Site Defined	525	525		590		600	600	600
244 Insurance Benefits Misc-Site Defined	3,587	3,600		7,360		7,285	7,285	7,285
<b>2XX Employee Benefits Total</b>	<b>10,978</b>	<b>12,072</b>		<b>22,713</b>		<b>24,540</b>	<b>24,540</b>	<b>24,540</b>
<b>1294 Youth Corrections Total</b>	<b>29,447</b>	<b>30,928</b>	<b>.500</b>	<b>61,108</b>	<b>.500</b>	<b>63,702</b>	<b>63,702</b>	<b>63,702</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1460 Special Programs Summer School								
111 Licensed Salaries Credit Recovery	629	1,323						
112 Classified Salaries Miscellaneous Defined	5,955							
123 Temps-Licensed Salaries Miscellaneous Defined	1,952							
124 Temp-Classified Salaries Miscellaneous Defined	25,056	528						
131 Licensed Salaries-Add'L Miscellaneous Defined	43,551	9,275						
<b>1XX Salaries Total</b>	<b>77,143</b>	<b>11,126</b>						
211 Pers Employer Contribution	15,175	2,331						
214 Pers Debt Service	3,987	523						
220 Social Security Administration Miscellaneous Defined	5,869	731						
231 Worker'S Compensation Miscellaneous Defined	388	48						
232 State Unemployment Insurance Miscellaneous Defined	311	38						
243 Tax Sheltered Annuities Miscellaneous Defined	72							
244 Insurance Benefits	1,692							
<b>2XX Employee Benefits Total</b>	<b>27,494</b>	<b>3,671</b>						
331 Pupil Transp. To And From School Miscellaneous Defined	3,300	101						
341 Travel - Local In-District Credit Recovery	50	73						
345 Food/Meals/Snacks Dpty Supt Proj	635							
346 In-District Expense Miscellaneous Defined	339							
353 Postage	90							
374 Tuition Payments - Other	34,466							
<b>3XX Purchased Services Total</b>	<b>38,880</b>	<b>174</b>						
410 Supplies Miscellaneous Defined	1,254	303						
432 Reference Books Miscellaneous Defined	79							
470 Computer Software Miscellaneous Defined	14,500							
<b>4XX Supplies and Materials Total</b>	<b>15,833</b>	<b>303</b>						
<b>1460 Special Programs Summer School Total</b>	<b>159,350</b>	<b>15,274</b>						
<b>1XXX Instruction Total</b>	<b>99,722,049</b>	<b>106,573,320</b>	<b>1033.970</b>	<b>113,467,473</b>	<b>1029.950</b>	<b>119,610,254</b>	<b>120,255,500</b>	<b>120,255,500</b>
2110 Attendance & Social Work Servi								
111 Licensed Salaries	297,245	266,411	4.250	301,668	4.250	318,177	318,177	318,177
123 Temps-Licensed Salaries	14,013	28,108						
131 Licensed Salaries-Add'L	8,992	7,943						
<b>1XX Salaries Total</b>	<b>320,250</b>	<b>302,462</b>	<b>4.250</b>	<b>301,668</b>	<b>4.250</b>	<b>318,177</b>	<b>318,177</b>	<b>318,177</b>
211 Pers Employer Contribution	59,612	59,611		89,898		108,180	108,180	108,180
214 Pers Debt Service	15,910	13,930						
220 Social Security Administration	23,828	22,392		23,076		24,340	24,340	24,340
231 Worker'S Compensation	1,518	1,431		2,413		2,226	2,226	2,226
232 State Unemployment Insurance	1,246	1,171		604		573	573	573
243 Tax Sheltered Annuities	3,629	5,073		5,015		5,100	5,100	5,100
244 Insurance Benefits	65,086	58,315		62,560		61,923	61,923	61,923
<b>2XX Employee Benefits Total</b>	<b>170,829</b>	<b>161,923</b>		<b>183,566</b>		<b>202,342</b>	<b>202,342</b>	<b>202,342</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2110 Attendance & Social Work Servi Total	491,079	464,385	4.250	485,234	4.250	520,519	520,519	520,519
2115 Student Safety								
112 Classi fied Sal ari es	135,632	161,941	10.220	235,585	11.188	358,699	358,699	358,699
122 Subs-Classi fied Sal ari es	8	132						
124 Temps-Classi fied Sal ari es Spec Resv Funded	7,823							
132 Nonli censed Sal ari es O/T		138						
1XX Sal ari es Total	143,463	162,211	10.220	235,585	11.188	358,699	358,699	358,699
211 Pers Employer Contri bution	22,071	34,908		70,205		121,956	121,956	121,956
214 Pers Debt Service	7,302	8,480						
220 Social Securi ty Admi ni stration	10,846	11,952		18,023		27,446	27,446	27,446
231 Worker' S Compensati on	831	918		2,666		2,514	2,514	2,514
232 State Unemployment Insurance	605	708		471		644	644	644
243 Tax Sheltered Annuiti es	657	664		1,840		3,027	3,027	3,027
244 Insurance Benefi ts	68,776	90,774		148,295		162,337	162,337	162,337
2XX Employee Benefi ts Total	111,088	148,404		241,500		317,924	317,924	317,924
389 Other Non-Instruc.Prof.&Tech. Serv	457,867	468,547		542,500		554,688	554,688	554,688
3XX Purchased Servi ces Total	457,867	468,547		542,500		554,688	554,688	554,688
2115 Student Safety Total	712,418	779,162	10.220	1,019,585	11.188	1,231,311	1,231,311	1,231,311
2122 Counsel ing Servi ces								
111 Li censed Sal ari es	1,973,959	2,432,653	35.000	2,264,500	36.000	2,454,531	2,454,531	2,454,531
112 Classi fied Sal ari es	5,974							
121 Subs-Li censed Sal ari es				127,300		131,100	131,100	131,100
123 Temps-Li censed Sal ari es				46,000		31,900	31,900	31,900
131 Li censed Sal ari es-Add' L	15,584	29,059		30,510		31,320	31,320	31,320
151 Department Head Increments		917						
1XX Sal ari es Total	1,995,517	2,462,629	35.000	2,468,310	36.000	2,648,851	2,648,851	2,648,851
211 Pers Employer Contri bution	377,384	594,421		719,755		881,479	881,479	881,479
214 Pers Debt Service	96,833	126,580						
220 Social Securi ty Admi ni stration	147,272	180,778		188,813		202,643	202,643	202,643
231 Worker' S Compensati on	9,473	11,540		19,756		18,545	18,545	18,545
232 State Unemployment Insurance	7,676	9,423		4,930		4,765	4,765	4,765
243 Tax Sheltered Annuiti es	43,323	46,282		41,300		43,200	43,200	43,200
244 Insurance Benefi ts	465,961	548,032		521,667		530,839	530,839	530,839
2XX Employee Benefi ts Total	1,147,922	1,517,056		1,496,221		1,681,471	1,681,471	1,681,471
319 Other Instruc.Prof.&Tech.Servi ce	3,250	3,310		5,181		5,012	5,012	5,012
341 Travel - Local In-Di stri ct		53						
342 Travel & Exp. Out Of Di stri ct	1,131	723		209		215	215	215
345 Food/Meal s/Snacks		462						
346 In-Di stri ct Expense	293	320		445		458	458	458
353 Postage	1,019	1,328		2,092		2,155	2,155	2,155
389 Other Non-Instruc.Prof.&Tech. Serv	1,725	1,650		1,674		1,674	1,674	1,674



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	7,537	7,846		9,601		9,514	9,514	9,514
410 Supplies	3,876	5,291		9,729		8,383	8,383	8,383
421 Textbooks Misc-Site Defined	238	190		346		400	400	400
432 Reference Books	28	32						
460 Non-Consumable Supplies	1,138	249						
470 Computer Software		493						
480 Computer Hardware	118	59						
4XX Supplies and Materials Total	5,398	6,314		10,075		8,783	8,783	8,783
640 Dues And Fees		75						
6XX Other Objects Total		75						
2122 Counseling Services Total	3,156,374	3,993,920	35.000	3,984,207	36.000	4,348,619	4,348,619	4,348,619
2129 Other Guidance Services								
112 Classified Salaries	18,072	18,597	.500	20,339	.500	15,842	15,842	15,842
1XX Salaries Total	18,072	18,597	.500	20,339	.500	15,842	15,842	15,842
211 Pers Employer Contribution	4,039	5,127		6,061		5,386	5,386	5,386
214 Pers Debt Service	925	968						
220 Social Security Administration	1,382	1,423		1,556		1,212	1,212	1,212
231 Worker's Compensation	92	93		162		111	111	111
232 State Unemployment Insurance	72	74		40		29	29	29
243 Tax Sheltered Annuities				90		135	135	135
244 Insurance Benefits	8,410	7,976		7,255		7,255	7,255	7,255
2XX Employee Benefits Total	14,920	15,661		15,164		14,128	14,128	14,128
2129 Other Guidance Services Total	32,992	34,258	.500	35,503	.500	29,970	29,970	29,970
2131 Health Services								
111 Licensed Salaries	580,556	624,308	12.810	789,788	11.815	751,059	751,059	751,059
112 Classified Salaries	199,880	173,872	6.900	209,950	6.900	216,552	216,552	216,552
122 Subs-Classified Salaries	1,542							
131 Licensed Salaries-Add'l	2,417	8,040						
132 Nonlicensed Salaries O/T	31							
139 Cell Phone Stipend	2,772	2,556						
151 Department Head Increments Misc-Site Defined	7,679	7,840						
1XX Salaries Total	794,877	816,616	19.710	999,738	18.715	967,611	967,611	967,611
211 Pers Employer Contribution	151,049	186,985		297,923		328,987	328,987	328,987
214 Pers Debt Service	38,463	40,033						
220 Social Security Administration	56,460	57,763		76,478		74,023	74,023	74,023
231 Worker's Compensation	3,822	3,892		7,999		6,773	6,773	6,773
232 State Unemployment Insurance	2,952	3,020		1,997		1,741	1,741	1,741
243 Tax Sheltered Annuities	10,583	10,553		16,364		16,041	16,041	16,041
244 Insurance Benefits	252,663	234,987		288,756		272,264	272,264	272,264
2XX Employee Benefits Total	515,992	537,233		689,517		699,829	699,829	699,829

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
321 Equip. Rep. (Not On Serv. Contract)	600			700		716	716	716
341 Travel - Local In-District	2,290	2,549		4,000		4,096	4,096	4,096
342 Travel & Exp. Out Of District		113						
345 Food/Meals/Snacks	166	99		300		307	307	307
353 Postage	429	327		450		461	461	461
354 Advertising	118	541						
389 Other Non-Instruc. Prof. & Tech. Serv	13,000	6,659		6,000		6,144	6,144	6,144
<b>3XX Purchased Services Total</b>	<b>16,603</b>	<b>10,288</b>		<b>11,450</b>		<b>11,724</b>	<b>11,724</b>	<b>11,724</b>
410 Supplies	10,817	9,942		11,000		11,264	11,264	11,264
432 Reference Books		176						
440 Periodicals				150		154	154	154
460 Non-Consumable Supplies		2,727						
<b>4XX Supplies and Materials Total</b>	<b>10,817</b>	<b>12,845</b>		<b>11,150</b>		<b>11,418</b>	<b>11,418</b>	<b>11,418</b>
640 Dues And Fees	1,000	13		1,200		1,229	1,229	1,229
651 Liability Insurance	1,934							
<b>6XX Other Objects Total</b>	<b>2,934</b>	<b>13</b>		<b>1,200</b>		<b>1,229</b>	<b>1,229</b>	<b>1,229</b>
864 Fuel	212	224						
<b>8XX Maintenance Supplies Total</b>	<b>212</b>	<b>224</b>						
<b>2131 Health Services Total</b>	<b>1,341,435</b>	<b>1,377,219</b>	<b>19.710</b>	<b>1,713,055</b>	<b>18.715</b>	<b>1,691,811</b>	<b>1,691,811</b>	<b>1,691,811</b>
<b>2132 Medical Services</b>								
111 Licensed Salaries Misc-Site Defined	36,940							
139 Cell Phone Stipend Misc-Site Defined	480							
<b>1XX Salaries Total</b>	<b>37,420</b>							
211 Pers Employer Contribution Misc-Site Defined	8,997							
214 Pers Debt Service Misc-Site Defined	2,023							
220 Social Security Administration Misc-Site Define	2,148							
231 Worker'S Compensation Misc-Site Defined	171							
232 State Unemployment Insurance Misc-Site Defined	112							
243 Tax Sheltered Annuities Misc-Site Defined	2,100							
244 Insurance Benefits Misc-Site Defined	10,762							
<b>2XX Employee Benefits Total</b>	<b>26,313</b>							
389 Other Non-Instruc. Prof. & Tech. Serv	2,300			2,686		2,750	2,750	2,750
<b>3XX Purchased Services Total</b>	<b>2,300</b>			<b>2,686</b>		<b>2,750</b>	<b>2,750</b>	<b>2,750</b>
<b>2132 Medical Services Total</b>	<b>66,033</b>			<b>2,686</b>		<b>2,750</b>	<b>2,750</b>	<b>2,750</b>
<b>2139 Other Health Services</b>								
112 Classified Salaries 504 Plan Admn	5,784	3,421						
122 Subs-Classified Salaries 504 Plan Admn		170						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	5,784	3,591						
211 Pers Employer Contribution Student Achieve	1,039	756						
214 Pers Debt Service Student Achieve	271	177						
220 Social Security Administration Student Achieve	440	265						
231 Worker'S Compensation Student Achieve	33	26						
232 State Unemployment Insurance Student Achieve	23	13						
243 Tax Sheltered Annuities Student Achieve	8	17						
244 Insurance Benefits Student Achieve	2,434	1,425						
2XX Employee Benefits Total	4,248	2,679						
389 Other Non-Instruc.Prof.&Tech. Serv Student Achi	14,532	9,964		31,000		31,744	31,744	31,744
3XX Purchased Services Total	14,532	9,964		31,000		31,744	31,744	31,744
2139 Other Health Services Total	24,564	16,234		31,000		31,744	31,744	31,744
2142 Psychological Testing Services								
410 Supplies	2,624	2,755		2,740		2,800	2,800	2,800
4XX Supplies and Materials Total	2,624	2,755		2,740		2,800	2,800	2,800
2142 Psychological Testing Services Total	2,624	2,755		2,740		2,800	2,800	2,800
2143 Psychological Counseling Servi								
111 Licensed Salaries	606,410	547,949	10.090	727,378	10.100	711,304	711,304	711,304
123 Temps-Licensed Salaries	38,296	25,274						
131 Licensed Salaries-Add'L	29,930	26,352		4,943				
1XX Salaries Total	674,636	599,575	10.090	732,321	10.100	711,304	711,304	711,304
211 Pers Employer Contribution	127,555	129,602		218,232		241,844	241,844	241,844
214 Pers Debt Service	33,188	27,561						
220 Social Security Administration	50,394	44,643		56,023		54,414	54,414	54,414
231 Worker'S Compensation	3,177	2,824		5,858		4,980	4,980	4,980
232 State Unemployment Insurance	2,635	2,334		1,465		1,281	1,281	1,281
243 Tax Sheltered Annuities	10,428	8,848		11,919		12,120	12,120	12,120
244 Insurance Benefits	135,482	120,665		148,672		147,157	147,157	147,157
2XX Employee Benefits Total	362,859	336,477		442,169		461,796	461,796	461,796
410 Supplies	9,954	9,729		11,936		14,784	14,784	14,784
470 Computer Software		2,458				2,500	2,500	2,500
4XX Supplies and Materials Total	9,954	12,187		11,936		17,284	17,284	17,284
2143 Psychological Counseling Servi Total	1,047,449	948,239	10.090	1,186,426	10.100	1,190,384	1,190,384	1,190,384
2152 Speech Pathology								
111 Licensed Salaries	993,383	1,003,586	15.940	1,084,919	15.940	1,124,664	1,124,664	1,124,664
121 Subs-Licensed Salaries	2,215	6,714						
123 Temps-Licensed Salaries	1,140							

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add' L	6,114							
1XX Salaries Total	1,002,852	1,010,300	15.940	1,084,919	15.940	1,124,664	1,124,664	1,124,664
211 Pers Employer Contribution	191,050	235,213		323,306		382,386	382,386	382,386
214 Pers Debt Service	48,643	49,981						
220 Social Security Administration	72,520	69,342		82,996		86,037	86,037	86,037
231 Worker' S Compensation	4,733	4,551		8,679		7,873	7,873	7,873
232 State Unemployment Insurance	3,792	3,626		2,169		2,025	2,025	2,025
243 Tax Sheltered Annuities	22,386	22,178		18,809		19,128	19,128	19,128
244 Insurance Benefits	211,486	225,428		234,637		232,246	232,246	232,246
2XX Employee Benefits Total	554,610	610,319		670,596		729,695	729,695	729,695
321 Equip. Rep. (Not On Serv. Contract)	830	1,535		1,747		1,789	1,789	1,789
346 In-District Expense	202	299						
3XX Purchased Services Total	1,032	1,834		1,747		1,789	1,789	1,789
410 Supplies	4,201	4,024		4,755		4,869	4,869	4,869
421 Textbooks		139						
460 Non-Consumable Supplies	4,175	120						
470 Computer Software		99						
4XX Supplies and Materials Total	8,376	4,382		4,755		4,869	4,869	4,869
640 Dues And Fees Misc-Site Defined		177						
6XX Other Objects Total		177						
2152 Speech Pathology Total	1,566,870	1,627,012	15.940	1,762,017	15.940	1,861,017	1,861,017	1,861,017
2169 Misc. Support Of Educational Se								
111 Licensed Salaries	399,219	396,618	5.930	421,792	6.031	438,133	438,133	438,133
112 Classified Salaries	29,667	29,807	1.000	30,315	8.820	331,444	331,444	331,444
113 Administrators Hr Fix-It		23,008						
131 Licensed Salaries-Add' L	508							
139 Cell Phone Stipend Hr Fix-It		158						
1XX Salaries Total	429,394	449,591	6.930	452,107	14.851	769,577	769,577	769,577
211 Pers Employer Contribution Hr Fix-It	80,535	99,655		134,727		261,658	261,658	261,658
214 Pers Debt Service Hr Fix-It	19,899	21,193						
220 Social Security Administration Hr Fix-It	31,646	33,603		34,586		58,873	58,873	58,873
231 Worker' S Compensation Hr Fix-It	2,033	2,100		3,615		5,387	5,387	5,387
232 State Unemployment Insurance Hr Fix-It	1,627	1,723		905		1,386	1,386	1,386
243 Tax Sheltered Annuities Hr Fix-It	6,677	8,696		7,179		9,618	9,618	9,618
244 Insurance Benefits Hr Fix-It	99,500	95,799		101,814		215,851	215,851	215,851
2XX Employee Benefits Total	241,917	262,769		282,826		552,773	552,773	552,773
410 Supplies	4,111	4,475		5,212		5,337	5,337	5,337
432 Reference Books		67						
460 Non-Consumable Supplies	358	100						
470 Computer Software		190						

# Program Budget Detail

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July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	4,659	4,642		5,212		5,337	5,337	5,337
2169 Misc. Support Of Educational Se Total	675,970	717,002	6.930	740,145	14.851	1,327,687	1,327,687	1,327,687
2190 Director Of Ed Services								
112 Classified Salaries	247,813	277,001	7.940	303,490	8.946	383,788	383,788	383,788
113 Administrators	469,168	571,251	5.090	544,511	5.103	565,965	565,965	565,965
118 Professional Salaries	110,409	106,592	2.000	161,989	1.000	94,284	94,284	94,284
121 Licensed Subs Salaries Misc	67,587	80,100		154,617		159,604	159,604	159,604
122 Subs-Classified Salaries		799						
123 Temps-Licensed Salaries	2,361	9,228						
124 Temps-Classified Salaries	100	13,096						
126 Vacant Clas Position		533						
131 Licensed Salaries-Add'L	103,423	136,997		74,600		76,838	76,838	76,838
132 Nonlicensed Salaries O/T		76						
139 Cell Phone Stipend	5,249	5,388						
151 Department Head Increments	23,915	25,588		65,005		66,305	66,305	66,305
1XX Salaries Total	1,030,062	1,226,649	15.030	1,304,212	15.049	1,346,784	1,346,784	1,346,784
211 Pers Employer Contribution	220,944	295,592		369,452		434,619	434,619	434,619
214 Pers Debt Service	52,205	58,603						
220 Social Security Administration	76,221	91,189		99,774		103,028	103,028	103,028
231 Worker'S Compensation	4,923	5,742		10,433		9,428	9,428	9,428
232 State Unemployment Insurance	3,972	4,758		2,606		2,424	2,424	2,424
241 Professional Dues	9,383	10,256		11,076		10,376	10,376	10,376
243 Tax Sheltered Annuities	30,552	33,499		35,104		31,709	31,709	31,709
244 Insurance Benefits	176,777	200,793		225,433		225,566	225,566	225,566
245 Other Benefits		-21						
248 Cosa Dues Misc-Si te Defi ned	2,305							
2XX Employee Benefits Total	577,282	700,411		753,878		817,150	817,150	817,150
321 Equip. Rep. (Not On Serv. Contract)	996							
322 Repairs & Maint. Svcs. (On Contract)	413	213						
341 Travel - Local In-District	28,225	24,692		34,300		35,123	35,123	35,123
342 Travel & Exp. Out Of District Misc-Si te Defi ned	440							
345 Food/Meals/Snacks	2,516	4,046		2,000		2,048	2,048	2,048
346 In-District Expense	1,388	1,226						
351 Telephone	525	722		1,250		1,280	1,280	1,280
353 Postage	9,830	11,644		3,000		3,072	3,072	3,072
354 Advertising	250							
382 Legal Services Misc-Si te Defi ned	125,190	105,140						
389 Other Non-Instruc. Prof. & Tech. Serv	33,557	79,810		10,500		10,752	10,752	10,752
3XX Purchased Services Total	203,330	227,493		51,050		52,275	52,275	52,275
410 Supplies	43,160	26,681		28,229		28,906	28,906	28,906
415 Pacific Office Automation Copies	5,575	5,271		5,000		5,120	5,120	5,120
416 Printer Contract Copies		682						
421 Textbooks	20,946	20,117						
432 Reference Books	671	559						
440 Periodicals	100	100		150		154	154	154
460 Non-Consumable Supplies	3,254	3,314						
470 Computer Software	694	8,735		1,500		1,536	1,536	1,536
480 Computer Hardware	420	436						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	74,820	65,895		34,879		35,716	35,716	35,716
2190 Director Of Ed Services Total	1,885,494	2,220,448	15.030	2,144,019	15.049	2,251,925	2,251,925	2,251,925
2210 Improvement Of Instruction Ser								
112 Classified Salaries	518	272						
121 Subs-Licensed Salaries Kinder Assessment	14,009	11,957		15,253		24,857	24,857	24,857
122 Subs-Classified Salaries		160						
123 Temps-Licensed Salaries Misc-Site Defined	1,547	77						
124 Temp-Classified Salaries Misc-Site Defined	673	165						
128 Temp-Admin Salaries	7,527	79,482						
131 Licensed Salaries-Add'L	23,678	25,014		96,523		58,237	58,237	58,237
132 Nonlicensed Salaries O/T Misc-Site Defined	15							
139 Cell Phone Stipend	75	1,516						
1XX Salaries Total	48,042	118,643		111,776		83,094	83,094	83,094
211 Pers Employer Contribution	6,672	8,249		31,413		24,627	24,627	24,627
214 Pers Debt Service	1,680	1,688						
220 Social Security Administration	3,601	8,659		8,549		6,355	6,355	6,355
231 Worker's Compensation	235	546		894		583	583	583
232 State Unemployment Insurance	188	449		223		149	149	149
243 Tax Sheltered Annuities	14	3						
244 Insurance Benefits	515	-167		775		1,198	1,198	1,198
2XX Employee Benefits Total	12,905	19,427		41,854		32,912	32,912	32,912
319 Other Instruc. Prof. & Tech. Service Cadre	20,400	31,500						
341 Travel - Local In-District		459						
342 Travel & Exp. Out Of District	154	1,303						
345 Food/Meals/Snacks	5,472	6,926						
353 Postage		15						
354 Advertising Spec Resv Funded		148						
389 Other Non-Instruc. Prof. & Tech. Serv	6,769	520		1,500		2,000	2,000	2,000
3XX Purchased Services Total	32,795	40,871		1,500		2,000	2,000	2,000
410 Supplies	1,324	2,658				32,672	32,672	32,672
432 Reference Books	460	344						
470 Computer Software Kinder Assessment	39,963			37,500		14,000	14,000	14,000
4XX Supplies and Materials Total	41,747	3,002		37,500		46,672	46,672	46,672
640 Dues And Fees Misc-Site Defined	1,700							
6XX Other Objects Total	1,700							
2210 Improvement Of Instruction Ser Total	137,189	181,943		192,630		164,678	164,678	164,678
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	199,065	311,578	3.750	263,862	5.300	350,382	350,382	350,382
112 Classified Salaries	212,298	251,026	6.080	271,635	6.125	280,716	280,716	280,716
113 Administrators	851,794	1,015,354	9.000	1,056,734	11.000	1,326,608	1,326,608	1,326,608



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
118 Professional Salaries	397,976	325,285	4.710	378,636	3.710	299,236	299,236	299,236
121 Subs-Licensed Salaries Music	5,025	6,224				27,644	27,644	27,644
123 Temps-Licensed Salaries	51,310	647						
124 Temps-Classified Salaries	13,478	1,898						
128 Temp-Admin Salaries Misc-Site Defined	5,815	82,171						
131 Licensed Salaries-Add'L	5,133	18,009		7,224		11,226	11,226	11,226
132 Nonlicensed Salaries O/T	1,024	346						
139 Cell Phone Stipend	11,085	10,778						
<b>1XX Salaries Total</b>	<b>1,754,003</b>	<b>2,023,316</b>	<b>23.540</b>	<b>1,978,091</b>	<b>26.135</b>	<b>2,295,812</b>	<b>2,295,812</b>	<b>2,295,812</b>
211 Pers Employer Contribution	325,581	451,969		589,470		776,544	776,544	776,544
214 Pers Debt Service	83,066	95,935						
220 Social Security Administration	125,358	148,025		149,551		174,328	174,328	174,328
231 Worker'S Compensation	7,934	9,269		15,826		16,072	16,072	16,072
232 State Unemployment Insurance	6,624	7,797		3,956		4,134	4,134	4,134
241 Professional Dues	8,364	9,508		20,952		23,652	23,652	23,652
243 Tax Sheltered Annuities	56,260	51,543		72,128		84,344	84,344	84,344
244 Insurance Benefits	286,170	317,926		340,846		379,696	379,696	379,696
248 Cosa Dues Misc-Site Defined	595							
<b>2XX Employee Benefits Total</b>	<b>899,952</b>	<b>1,091,972</b>		<b>1,192,729</b>		<b>1,458,770</b>	<b>1,458,770</b>	<b>1,458,770</b>
319 Other Instruc.Prof. & Tech.Service Common Sched	15,400	5,000		25,000				
324 Rentals Misc-Site Defined	504	515						
341 Travel - Local In-District	3,430	2,213						
342 Travel & Exp. Out Of District	9,481	6,649						
345 Food/Meals/Snacks	3,829	4,377						
346 In-District Expense	574	511						
353 Postage	1,406	842						
373 Tuition-Private Schools/Agencies Misc-Site Defined				15,000		15,000	15,000	15,000
389 Other Non-Instruc.Prof.&Tech. Serv	36,626	6,729		21,000		21,000	21,000	21,000
<b>3XX Purchased Services Total</b>	<b>71,250</b>	<b>26,836</b>		<b>61,000</b>		<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
410 Supplies	23,590	16,722		25,687		40,633	40,633	40,633
415 Pacific Office Automation Copies	3,669	4,220						
416 Printer Contract Copies		396						
421 Textbooks Misc-Site Defined		4,366						
432 Reference Books Misc-Site Defined	3,106	2,255						
440 Periodicals Misc-Site Defined	317	79						
460 Non-Consumable Supplies	3,224	9,298						
470 Computer Software	70,579	97,359		42,885		70,000	70,000	70,000
480 Computer Hardware	6,712	4,113		14,943		10,000	10,000	10,000
<b>4XX Supplies and Materials Total</b>	<b>111,197</b>	<b>138,808</b>		<b>83,515</b>		<b>120,633</b>	<b>120,633</b>	<b>120,633</b>
640 Dues And Fees Inst Equity	505	407		40,000		42,600	42,600	42,600
<b>6XX Other Objects Total</b>	<b>505</b>	<b>407</b>		<b>40,000</b>		<b>42,600</b>	<b>42,600</b>	<b>42,600</b>
<b>2211 Improvement Of Instruction Ser Total</b>	<b>2,836,907</b>	<b>3,281,339</b>	<b>23.540</b>	<b>3,355,335</b>	<b>26.135</b>	<b>3,953,815</b>	<b>3,953,815</b>	<b>3,953,815</b>
<b>2212 Site-Based Improv Of Instr</b>								
111 Licensed Salaries	551,364	233,624	6.100	394,670	4.910	326,122	326,122	326,122
112 Classified Salaries	63							
121 Subs-Licensed Salaries	1,512	2,422						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'L	711	3,938						
139 Cell Phone Stipend	2,904	132						
151 Department Head Increments	56,418	77,995						
<b>1XX Salaries Total</b>	<b>612,972</b>	<b>318,111</b>	<b>6.100</b>	<b>394,670</b>	<b>4.910</b>	<b>326,122</b>	<b>326,122</b>	<b>326,122</b>
211 Pers Employer Contribution	124,731	70,010		117,612		110,881	110,881	110,881
214 Pers Debt Service	30,549	15,497						
220 Social Security Administration	45,509	24,370		30,193		24,949	24,949	24,949
231 Worker'S Compensation	2,882	1,537		3,157		2,283	2,283	2,283
232 State Unemployment Insurance	2,379	1,260		789		587	587	587
243 Tax Sheltered Annuities	8,961	4,445		7,198		5,892	5,892	5,892
244 Insurance Benefits	123,453	58,326		89,792		71,539	71,539	71,539
<b>2XX Employee Benefits Total</b>	<b>338,464</b>	<b>175,445</b>		<b>248,741</b>		<b>216,131</b>	<b>216,131</b>	<b>216,131</b>
<b>2212 Site-Based Improv Of Instr Total</b>	<b>951,436</b>	<b>493,556</b>	<b>6.100</b>	<b>643,411</b>	<b>4.910</b>	<b>542,253</b>	<b>542,253</b>	<b>542,253</b>
<b>2213 Curriculum Development</b>								
111 Licensed Salaries		36,254	.500	32,350	.500	39,162	39,162	39,162
112 Classified Salaries Science	1,012	281						
121 Subs-Licensed Salaries Dual Lang Immer	4,491	18,082		47,140		6,780	6,780	6,780
124 Temps-Classified Salaries Science	15,963	1,321						
128 Temp-Admin Salaries Science	226							
131 Licensed Salaries-Add'L	59,131	76,256		14,733				
132 Nonlicensed Salaries O/T Misc-Site Defined	35							
139 Cell Phone Stipend Misc-Site Defined		454						
<b>1XX Salaries Total</b>	<b>80,858</b>	<b>132,648</b>	<b>.500</b>	<b>94,223</b>	<b>.500</b>	<b>45,942</b>	<b>45,942</b>	<b>45,942</b>
211 Pers Employer Contribution	13,095	30,924		22,223		14,631	14,631	14,631
214 Pers Debt Service	3,489	6,291						
220 Social Security Administration	6,027	9,594		7,209		3,514	3,514	3,514
231 Worker'S Compensation	400	627		754		321	321	321
232 State Unemployment Insurance	314	499		188		82	82	82
243 Tax Sheltered Annuities	13	4		590		600	600	600
244 Insurance Benefits	88	9,648		9,755		7,612	7,612	7,612
<b>2XX Employee Benefits Total</b>	<b>23,426</b>	<b>57,587</b>		<b>40,719</b>		<b>26,760</b>	<b>26,760</b>	<b>26,760</b>
319 Other Instruc.Prof.& Tech.Service Inst Equity	266	13,138						
341 Travel - Local In-District Science	83	19						
342 Travel & Exp. Out Of District Science	234							
345 Food/Meals/Snacks Math	649	3,157						
389 Other Non-Instruc.Prof.&Tech. Serv Dual Lang Im		826						
<b>3XX Purchased Services Total</b>	<b>1,232</b>	<b>17,140</b>						
410 Supplies Math	140,862	168,130		84,778		16,484	16,484	16,484
421 Textbooks Health Curriculum		4,805						
432 Reference Books Math	22,023	213				10,400	10,400	10,400
440 Periodicals Misc-Site Defined	159							
441 Instructional Kits Math		63,204		210,665		210,500	210,500	210,500
470 Computer Software Math		11,710				38,444	38,444	38,444

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	163,044	248,062		295,443		275,828	275,828	275,828
2213 Curriculum Development Total	268,560	455,437	.500	430,385	.500	348,530	348,530	348,530
2214 Multicultural Ed								
410 Supplies	25			1,073				
4XX Supplies and Materials Total	25			1,073				
2214 Multicultural Ed Total	25			1,073				
2215 Reimbursable Leave								
111 Licensed Salaries	90,430	92,327		78,222		81,221	81,221	81,221
1XX Salaries Total	90,430	92,327		78,222		81,221	81,221	81,221
211 Pers Employer Contribution	21,089	26,033		23,310		27,615	27,615	27,615
214 Pers Debt Service	4,740	4,911						
220 Social Security Administration	6,652	6,814		5,984		6,214	6,214	6,214
231 Worker'S Compensation	420	427		626		569	569	569
232 State Unemployment Insurance	347	357		156		146	146	146
243 Tax Sheltered Annuities	2,100	2,100		1,180		1,200	1,200	1,200
244 Insurance Benefits	14,350	14,400		14,720		14,570	14,570	14,570
2XX Employee Benefits Total	49,698	55,042		45,976		50,314	50,314	50,314
2215 Reimbursable Leave Total	140,128	147,369		124,198		131,535	131,535	131,535
2219 Other Improvement Of Inst Serv								
124 Temp-Classified Salaries Workstudy	1,029	3,346		125,263		128,411	128,411	128,411
1XX Salaries Total	1,029	3,346		125,263		128,411	128,411	128,411
220 Social Security Administration Workstudy				9,582		9,823	9,823	9,823
231 Worker'S Compensation Workstudy	7	18		1,002		899	899	899
232 State Unemployment Insurance Workstudy				251		231	231	231
2XX Employee Benefits Total	7	18		10,835		10,953	10,953	10,953
345 Food/Meals/Snacks		200						
389 Other Non-Instruc. Prof. &Tech. Serv	1,018	20,000		1,000		1,000	1,000	1,000
3XX Purchased Services Total	1,018	20,200		1,000		1,000	1,000	1,000
410 Supplies	25,075	20,750		16,000		16,000	16,000	16,000
470 Computer Software		1,110						
4XX Supplies and Materials Total	25,075	21,860		16,000		16,000	16,000	16,000
2219 Other Improvement Of Inst Serv Total	27,129	45,424		153,098		156,364	156,364	156,364
2222 School Library/Media Center								

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	199,336	193,931	3.000	194,100				
112 Classified Salaries	157,593	191,107	4.440	134,086	5.566	168,977	168,977	168,977
124 Temp-Classified Salaries Misc-Site Defined	6,534							
131 Licensed Salaries-Add'L				86,784		89,088	89,088	89,088
151 Department Head Increments	32,055	31,188		97,670		49,019	49,019	49,019
<b>1XX Salaries Total</b>	<b>395,518</b>	<b>416,226</b>	<b>7.440</b>	<b>512,640</b>	<b>5.566</b>	<b>307,084</b>	<b>307,084</b>	<b>307,084</b>
211 Pers Employer Contribution	77,430	100,587		152,769		104,407	104,407	104,407
214 Pers Debt Service	21,479	21,717						
220 Social Security Administration	28,475	30,755		39,218		23,493	23,493	23,493
231 Worker's Compensation	1,890	2,006		4,098		2,149	2,149	2,149
232 State Unemployment Insurance	1,570	1,636		1,022		553	553	553
243 Tax Sheltered Annuities	6,631	5,691		4,338		1,504	1,504	1,504
244 Insurance Benefits	114,656	129,173		108,586		80,768	80,768	80,768
<b>2XX Employee Benefits Total</b>	<b>252,131</b>	<b>291,565</b>		<b>310,031</b>		<b>212,874</b>	<b>212,874</b>	<b>212,874</b>
319 Other Instruc. Prof. & Tech. Service				4,100		3,895	3,895	3,895
353 Postage				98		101	101	101
389 Other Non-Instruc. Prof. & Tech. Serv	600	600		600		600	600	600
<b>3XX Purchased Services Total</b>	<b>600</b>	<b>600</b>		<b>4,798</b>		<b>4,596</b>	<b>4,596</b>	<b>4,596</b>
410 Supplies	8,289	8,006		9,454		14,703	14,703	14,703
421 Textbooks	5,545	7,479		1,000				
431 Library Books	40,509	34,355		41,362		45,160	45,160	45,160
432 Reference Books	13	2,600		3,592		4,103	4,103	4,103
440 Periodicals	4,047	2,681		5,257		5,254	5,254	5,254
460 Non-Consumable Supplies	770							
470 Computer Software	6,160	3,055		4,000		2,500	2,500	2,500
480 Computer Hardware	868							
<b>4XX Supplies and Materials Total</b>	<b>66,201</b>	<b>58,176</b>		<b>64,665</b>		<b>71,720</b>	<b>71,720</b>	<b>71,720</b>
640 Dues And Fees	125							
<b>6XX Other Objects Total</b>	<b>125</b>							
<b>2222 School Library/Media Center Total</b>	<b>714,575</b>	<b>766,567</b>	<b>7.440</b>	<b>892,134</b>	<b>5.566</b>	<b>596,274</b>	<b>596,274</b>	<b>596,274</b>
<b>2223 Multimedia Services</b>								
319 Other Instruc. Prof. & Tech. Service				300				
321 Equip. Rep. (Not On Serv. Contract)	775			315		324	324	324
353 Postage	103			188		194	194	194
389 Other Non-Instruc. Prof. & Tech. Serv		2,290						
<b>3XX Purchased Services Total</b>	<b>878</b>	<b>2,290</b>		<b>803</b>		<b>518</b>	<b>518</b>	<b>518</b>
410 Supplies	12,878	11,106		12,407		17,823	17,823	17,823
422 Repair Of Textbooks				1,255		1,293	1,293	1,293
460 Non-Consumable Supplies	1,068	5,611		6,568		10,465	10,465	10,465
470 Computer Software	7,675	7,645		8,400		8,080	8,080	8,080
480 Computer Hardware	7,332	9,216		11,055		23,517	23,517	23,517

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	28,953	33,578		39,685		61,178	61,178	61,178
2223 Multimedia Services Total	29,831	35,868		40,488		61,696	61,696	61,696
2230 Assessment And Testing								
112 Classified Salaries Kinder Assessment	413	1,131						
121 Licensed Subs Salaries Literacy Test	41,782	42,302		27,075		27,901	27,901	27,901
122 Subs-Classified Salaries	2,601	2,137						
123 Temps-Licensed Salaries Kinder Assessment	534							
131 Licensed Salaries-Add'L	9,055	24,261		46,949		23,000	23,000	23,000
1XX Salaries Total	54,385	69,831		74,024		50,901	50,901	50,901
211 Pers Employer Contribution	4,116	9,391		18,696		13,235	13,235	13,235
214 Pers Debt Service	1,177	2,061						
220 Social Security Administration	3,774	5,199		5,663		3,894	3,894	3,894
231 Worker'S Compensation	264	348		592		356	356	356
232 State Unemployment Insurance	199	271		148		91	91	91
243 Tax Sheltered Annuities Literacy Test	17	13						
244 Insurance Benefits	1,217	691		1,376		1,344	1,344	1,344
2XX Employee Benefits Total	10,764	17,974		26,475		18,920	18,920	18,920
319 Other Instruc.Prof. & Tech.Service Literacy Test	13,014							
341 Travel - Local In-District Misc-Site Defined		74						
342 Travel & Exp. Out Of District Literacy Test	179	544						
345 Food/Meals/Snacks Misc-Site Defined		1,448						
353 Postage Imp	1,266	1,226						
3XX Purchased Services Total	14,459	3,292						
410 Supplies Misc-Site Defined	25,671	6,651		18,000		5,000	5,000	5,000
470 Computer Software		24,327		214,000		105,556	105,556	105,556
4XX Supplies and Materials Total	25,671	30,978		232,000		110,556	110,556	110,556
2230 Assessment And Testing Total	105,279	122,075		332,499		180,377	180,377	180,377
2240 Instructional Staff Developmen								
111 Licensed Salaries Tchr Mentor Prg	34,584	70,621	1.000	71,893	1.000	73,328	73,328	73,328
112 Classified Salaries	1,817	7,456		1,022				
121 Subs-Licensed Salaries	191,207	183,788		236,291		214,274	214,274	214,274
122 Subs-Classified Salaries	2,829	6,254		1,597		2,197	2,197	2,197
123 Temps-Licensed Salaries		1,181		13,000		9,300	9,300	9,300
124 Temps-Classified Salaries Science	5,993							
131 Licensed Salaries-Add'L	100,335	197,860		80,117		343,538	343,538	343,538
132 Nonlicensed Salaries O/T	1,798	2,013						
139 Cell Phone Stipend	742	1,248						
1XX Salaries Total	339,305	470,421	1.000	403,920	1.000	642,637	642,637	642,637
211 Pers Employer Contribution	46,022	85,941		79,254		171,949	171,949	171,949
214 Pers Debt Service	12,329	17,963						
220 Social Security Administration	24,443	34,223		26,110		43,408	43,408	43,408
231 Worker'S Compensation	1,645	2,269		2,729		3,971	3,971	3,971

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	1,291	1,767		682		1,024	1,024	1,024
243 Tax Sheltered Annuities	85	65		1,180		1,200	1,200	1,200
244 Insurance Benefits	13,218	19,124		23,901		21,499	21,499	21,499
<b>2XX Employee Benefits Total</b>	<b>99,033</b>	<b>161,352</b>		<b>133,856</b>		<b>243,051</b>	<b>243,051</b>	<b>243,051</b>
312 Instructional Prgms. Improv. Servs. Dual Lang Im		1,750						
319 Other Instruc. Prof. & Tech. Service	3,461	47,735		12,100		12,340	12,340	12,340
324 Rentals Math		250						
341 Travel - Local In-District	366	91		500		500	500	500
342 Travel & Exp. Out Of District Avid Prog	159,026	63,218		185,815		113,860	113,860	113,860
345 Food/Meal s/Snacks	8,630	14,772		4,025		4,417	4,417	4,417
346 In-District Expense	3,288	4,117		15,515		15,892	15,892	15,892
389 Other Non-Instruc. Prof. & Tech. Serv		240						
<b>3XX Purchased Services Total</b>	<b>174,771</b>	<b>132,173</b>		<b>217,955</b>		<b>147,009</b>	<b>147,009</b>	<b>147,009</b>
410 Supplies	4,284	13,077		25,961		31,790	31,790	31,790
421 Textbooks Misc-Site Defined		61						
432 Reference Books	3,420	2,255		2,500		2,000	2,000	2,000
440 Periodicals Avid Prog	4,914	4,365		500		500	500	500
460 Non-Consumable Supplies Clge Career Ready		1,338						
470 Computer Software	501	2,484		64,989		66,549	66,549	66,549
480 Computer Hardware Science	3,940							
<b>4XX Supplies and Materials Total</b>	<b>17,242</b>	<b>23,580</b>		<b>93,950</b>		<b>100,839</b>	<b>100,839</b>	<b>100,839</b>
640 Dues And Fees Avid Prog	36,994	37,028						
<b>6XX Other Objects Total</b>	<b>36,994</b>	<b>37,028</b>						
<b>2240 Instructional Staff Developmen Total</b>	<b>667,345</b>	<b>824,554</b>	<b>1.000</b>	<b>849,681</b>	<b>1.000</b>	<b>1,133,536</b>	<b>1,133,536</b>	<b>1,133,536</b>
<b>2311 Board Of Directors Expenses</b>								
112 Classified Salaries		97						
122 Subs-Classified Salaries		67						
<b>1XX Salaries Total</b>		<b>164</b>						
211 Pers Employer Contribution		22						
214 Pers Debt Service		5						
220 Social Security Administration		12						
231 Worker'S Compensation								
232 State Unemployment Insurance								
243 Tax Sheltered Annuities		1						
<b>2XX Employee Benefits Total</b>		<b>40</b>						
341 Travel - Local In-District				250				
342 Travel & Exp. Out Of District				5,000		1,000	1,000	1,000
344 Conferences And Visitation s		6,681		7,500		7,000	7,000	7,000
345 Food/Meal s/Snacks	5,137	4,599		4,801		5,000	5,000	5,000
346 In-District Expense				2,750		1,000	1,000	1,000
381 Audit Services	46,330	60,110		55,850		56,000	56,000	56,000
382 Legal Services	59,809	98,804		93,581				



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
388 Election Services	27,236	25		7,500		6,000	6,000	6,000
389 Other Non-Instruc. Prof. & Tech. Serv	17,404	13,428		5,000		19,159	19,159	19,159
3XX Purchased Services Total	158,229	183,647		182,232		95,159	95,159	95,159
410 Supplies	162	270		3,000		2,000	2,000	2,000
432 Reference Books	102							
4XX Supplies and Materials Total	264	270		3,000		2,000	2,000	2,000
640 Dues And Fees	17,557	18,378		28,000		20,000	20,000	20,000
6XX Other Objects Total	17,557	18,378		28,000		20,000	20,000	20,000
2311 Board Of Directors Expenses Total	176,050	202,499		213,232		117,159	117,159	117,159
2321 Office Of The Superintendent S								
112 Classified Salaries	40,883							
113 Administrators	203,375	225,666	1.000	225,488	1.000	241,498	241,498	241,498
118 Professional Salaries	58,735	64,287	1.000	68,716	1.000	73,595	73,595	73,595
121 Subs-Licensed Salaries	373	843						
122 Subs-Classified Salaries	872	120						
123 Temps-Licensed Salaries	26							
124 Temp-Classified Salaries Workstudy	161							
128 Temp-Admin Salaries		4,269						
131 Licensed Salaries-Add'L	1,246	1,384						
132 Nonlicensed Salaries O/T	47							
139 Cell Phone Stipend	1,800	1,800						
1XX Salaries Total	307,518	298,369	2.000	294,204	2.000	315,093	315,093	315,093
211 Pers Employer Contribution	65,905	79,791		87,672		107,131	107,131	107,131
214 Pers Debt Service	16,236	15,749						
220 Social Security Administration	18,559	17,453		16,487		17,372	17,372	17,372
231 Worker'S Compensation	1,438	1,323		2,354		2,205	2,205	2,205
232 State Unemployment Insurance	1,211	1,166		588		567	567	567
241 Professional Dues	550	1,542		2,900		2,900	2,900	2,900
243 Tax Sheltered Annuities	16,411	15,900		8,700		10,740	10,740	10,740
244 Insurance Benefits	41,784	28,800		28,800		28,860	28,860	28,860
248 Cosa Dues	595							
2XX Employee Benefits Total	162,689	161,724		147,501		169,775	169,775	169,775
319 Other Instruc. Prof. & Tech. Service		39,563		9,389		20,000	20,000	20,000
341 Travel - Local In-District	76	84		100		100	100	100
342 Travel & Exp. Out Of District	7,869	8,860		8,000		20,000	20,000	20,000
345 Food/Meal s/Snacks	5,437	5,701		6,500		5,000	5,000	5,000
346 In-District Expense	770	37		500		500	500	500
347 Recruitment Expenses				4,000				
348 Community Liaison	3,115	5,506		3,500		5,000	5,000	5,000
351 Telephone	1,337	481		500		500	500	500
353 Postage	237	422		500		500	500	500
389 Other Non-Instruc. Prof. & Tech. Serv	26,401	1,568		37,500		10,000	10,000	10,000
3XX Purchased Services Total	45,242	62,222		70,489		61,600	61,600	61,600
410 Supplies	6,088	11,073		3,669		10,000	10,000	10,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
415 Pacific Office Automation Copies	1,546	1,336		2,600		2,000	2,000	2,000
416 Printer Contract Copies		326				400	400	400
432 Reference Books	899	475		1,400		500	500	500
440 Periodicals	68	98		100		100	100	100
460 Non-Consumable Supplies	391	1,035				1,500	1,500	1,500
470 Computer Software	119	130		500		200	200	200
480 Computer Hardware	1,953	255		2,500		2,500	2,500	2,500
<b>4XX Supplies and Materials Total</b>	<b>11,064</b>	<b>14,728</b>		<b>10,769</b>		<b>17,200</b>	<b>17,200</b>	<b>17,200</b>
640 Dues And Fees	2,855	24,954		20,738		25,644	25,644	25,644
<b>6XX Other Objects Total</b>	<b>2,855</b>	<b>24,954</b>		<b>20,738</b>		<b>25,644</b>	<b>25,644</b>	<b>25,644</b>
<b>2321 Office Of The Superintendent S Total</b>	<b>529,368</b>	<b>561,997</b>	<b>2.000</b>	<b>543,701</b>	<b>2.000</b>	<b>589,312</b>	<b>589,312</b>	<b>589,312</b>
<b>2411 Principals Services</b>								
111 Licensed Salaries		2,827						
112 Classified Salaries	2,812,099	2,904,471	78.860	2,850,635	81.415	2,961,851	2,961,851	2,961,851
113 Administrators	4,517,816	4,740,125	47.000	4,928,187	47.000	5,027,306	5,027,306	5,027,306
121 Subs-Licensed Salaries		360						
122 Subs-Classified Salaries	152,539	173,223		128,836		136,941	136,941	136,941
123 Temps-Licensed Salaries		449						
124 Temp-Classified Salaries Workstudy	94,366	97,182		24,700		31,718	31,718	31,718
126 Vacant Classification		339						
128 Temp-Admin Salaries	1,847	93,689		80,300		82,500	82,500	82,500
131 Licensed Salaries-Add'L	7,759	8,456						
132 Nonlicensed Salaries O/T	7,154	13,882						
139 Cell Phone Stipend	35,575	36,125						
151 Department Head Increments				16,036		16,357	16,357	16,357
<b>1XX Salaries Total</b>	<b>7,629,515</b>	<b>8,072,727</b>	<b>125.860</b>	<b>8,028,694</b>	<b>128.415</b>	<b>8,256,673</b>	<b>8,256,673</b>	<b>8,256,673</b>
211 Pers Employer Contribution	1,541,479	1,953,067		2,322,855		2,721,471	2,721,471	2,721,471
214 Pers Debt Service	384,900	403,911						
220 Social Security Administration	566,837	592,776		608,564		627,213	627,213	627,213
231 Worker'S Compensation	37,111	38,616		63,650		57,392	57,392	57,392
232 State Unemployment Insurance	29,699	31,019		15,909		14,758	14,758	14,758
241 Professional Dues	43,270	60,169		79,900		79,900	79,900	79,900
243 Tax Sheltered Annuities	227,073	228,297		239,796		247,585	247,585	247,585
244 Insurance Benefits	1,778,400	1,775,118		1,821,060		1,859,545	1,859,545	1,859,545
248 Cosa Dues	1,855	1,819						
<b>2XX Employee Benefits Total</b>	<b>4,610,624</b>	<b>5,084,792</b>		<b>5,151,734</b>		<b>5,607,864</b>	<b>5,607,864</b>	<b>5,607,864</b>
319 Other Instruc.Prof. & Tech. Service	1,480	700		40,000		40,000	40,000	40,000
321 Equip. Rep. (Not On Serv. Contract)	877	1,192		1,500		300	300	300
322 Repairs & Maint. Svcs. (On Contract)	25,828	27,952		15,902		17,592	17,592	17,592
324 Rentals	165							
331 Pupil Transp. To And From School	8	157						
341 Travel - Local In-District	1,715	4,003				200	200	200
342 Travel & Exp. Out Of District	7,078	8,593		8,650		4,600	4,600	4,600
343 Travel & Fees, Student	401	268						
345 Food/Meals/Snacks	15,119	17,116		11,800		15,460	15,460	15,460
346 In-District Expense	4,452	5,201		7,207		7,707	7,707	7,707

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
353 Postage	58,704	56,333		63,487		61,600	61,600	61,600
354 Advertising	408	367				350	350	350
389 Other Non-Instruc. Prof. & Tech. Serv	5,928	8,527		100		1,700	1,700	1,700
<b>3XX Purchased Services Total</b>	<b>122,163</b>	<b>130,409</b>		<b>148,646</b>		<b>149,509</b>	<b>149,509</b>	<b>149,509</b>
410 Supplies	160,678	121,452		342,516		326,643	326,643	326,643
415 Pacific Office Automation Copies	373,079	365,331		358,976		357,479	357,479	357,479
416 Printer Contract Copies		37,765		3,500		15,600	15,600	15,600
421 Textbooks	1,127	26						
431 Library Books		70						
432 Reference Books	3,897	2,503		2,450		2,159	2,159	2,159
440 Periodicals	431	550		600		500	500	500
460 Non-Consumable Supplies	24,889	21,244		10,245		16,812	16,812	16,812
470 Computer Software	7,215	9,987		7,500		5,300	5,300	5,300
480 Computer Hardware	26,744	9,884		36,311		52,006	52,006	52,006
<b>4XX Supplies and Materials Total</b>	<b>598,060</b>	<b>568,812</b>		<b>762,098</b>		<b>776,499</b>	<b>776,499</b>	<b>776,499</b>
640 Dues And Fees	4,322	5,649		4,560		5,250	5,250	5,250
670 Taxes And Licenses	3							
<b>6XX Other Objects Total</b>	<b>4,325</b>	<b>5,649</b>		<b>4,560</b>		<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
<b>2411 Principals Services Total</b>	<b>12,964,687</b>	<b>13,862,389</b>	<b>125.860</b>	<b>14,095,732</b>	<b>128.415</b>	<b>14,795,795</b>	<b>14,795,795</b>	<b>14,795,795</b>
2490 Other Support Serv. -School Adm								
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		10,000						
<b>3XX Purchased Services Total</b>		<b>10,000</b>						
<b>2490 Other Support Serv. -School Adm Total</b>		<b>10,000</b>						
2521 Financial & Support Services								
112 Classified Salaries	367,858	352,500	8.000	387,884	7.000	335,585	335,585	335,585
113 Administrators	236,399	166,642	2.000	245,709	2.000	123,282	240,898	240,898
114 Classified Supervisors	248,699	276,097	2.000	186,847	2.000	193,232	193,232	193,232
118 Professional Salaries	286,052	373,917	4.500	300,801	5.500	383,171	383,171	383,171
122 Subs-Classified Salaries		2,311						
124 Temps-Classified Salaries	12,756	331						
132 Nonlicensed Salaries O/T		981						
139 Cell Phone Stipend	2,325	2,400						
<b>1XX Salaries Total</b>	<b>1,154,089</b>	<b>1,175,179</b>	<b>16.500</b>	<b>1,121,241</b>	<b>16.500</b>	<b>1,035,270</b>	<b>1,152,886</b>	<b>1,152,886</b>
211 Pers Employer Contribution	221,888	286,985		334,129		351,991	391,980	391,980
214 Pers Debt Service	57,274	62,178						
220 Social Security Administration	85,963	87,777		85,653		79,197	88,194	88,194
231 Worker's Compensation	5,535	5,596		8,969		7,246	8,069	8,069
232 State Unemployment Insurance	4,504	4,589		2,243		1,864	2,076	2,076
241 Professional Dues	7,904	5,645		11,700		11,200	12,900	12,900
243 Tax Sheltered Annuities	47,502	48,283		37,290		38,880	45,720	45,720
244 Insurance Benefits	245,940	248,219		238,480		224,225	238,655	238,655
<b>2XX Employee Benefits Total</b>	<b>676,510</b>	<b>749,272</b>		<b>718,464</b>		<b>714,603</b>	<b>787,594</b>	<b>787,594</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
322 Repairs & Maint. Svcs. (On Contract)	1,905	1,384		1,400		1,500	1,500	1,500
341 Travel - Local In-District	312	13		600		500	500	500
342 Travel & Exp. Out Of District	532	2,199		1,000		1,500	1,500	1,500
345 Food/Meals/Snacks	368	182		750		750	750	750
347 Recruitment Expenses				364		500	500	500
353 Postage	6,267	6,022		6,300		6,300	6,300	6,300
354 Advertising	1,431	650		1,200		600	600	600
382 Legal Services				250		250	250	250
389 Other Non-Instruc. Prof. & Tech. Serv	102,781	82,281		134,800		148,800	148,800	148,800
<b>3XX Purchased Services Total</b>	<b>113,918</b>	<b>92,731</b>		<b>146,664</b>		<b>160,700</b>	<b>160,700</b>	<b>160,700</b>
410 Supplies	4,830	4,654		6,000		6,000	6,000	6,000
415 Pacific Office Automation Copies	3,944	5,525		5,500		5,500	5,500	5,500
416 Printer Contract Copies		618		1,600		771	771	771
432 Reference Books		470		500		500	500	500
460 Non-Consumable Supplies	1,498	1,508		2,000		2,000	2,000	2,000
470 Computer Software	1,129	3,647		2,000		2,500	2,500	2,500
480 Computer Hardware	4,224			5,000		5,000	5,000	5,000
<b>4XX Supplies and Materials Total</b>	<b>16,095</b>	<b>15,952</b>		<b>22,600</b>		<b>22,271</b>	<b>22,271</b>	<b>22,271</b>
640 Dues And Fees	2,025	2,805		2,665		3,000	3,000	3,000
658 Bad Debt Write-Offs	74,571							
670 Taxes And Licenses	100					400	400	400
<b>6XX Other Objects Total</b>	<b>76,696</b>	<b>2,805</b>		<b>2,665</b>		<b>3,400</b>	<b>3,400</b>	<b>3,400</b>
<b>2521 Financial &amp; Support Services Total</b>	<b>2,037,308</b>	<b>2,035,939</b>	<b>16.500</b>	<b>2,011,634</b>	<b>16.500</b>	<b>1,936,244</b>	<b>2,126,851</b>	<b>2,126,851</b>
<b>2541 Facilities Management</b>								
112 Classified Salaries	138,062	126,374	4.000	187,946	4.000	198,590	198,590	198,590
113 Administrators	55,371	59,362	.700	88,836	.500	64,723	64,723	64,723
114 Classified Supervisors	295,862	310,581	3.500	322,280	3.500	325,161	325,161	325,161
118 Professional Salaries	108,333	130,714	2.670	224,884	1.000	91,950	91,950	91,950
122 Subs-Classified Salaries	466							
124 Temps-Classified Salaries	1,561	13,232						
132 Nonlicensed Salaries O/T		923						
139 Cell Phone Stipend	4,878	5,202		6,400		6,400	6,400	6,400
<b>1XX Salaries Total</b>	<b>604,533</b>	<b>646,388</b>	<b>10.870</b>	<b>830,346</b>	<b>9.000</b>	<b>686,824</b>	<b>686,824</b>	<b>686,824</b>
211 Pers Employer Contribution	115,261	151,954		245,538		231,346	231,346	231,346
214 Pers Debt Service	29,529	32,152						
220 Social Security Administration	45,078	47,889		63,033		52,050	52,050	52,050
231 Worker's Compensation	5,574	5,993		6,591		4,763	4,763	4,763
232 State Unemployment Insurance	2,357	2,504		1,649		1,225	1,225	1,225
241 Professional Dues	4,493	719		8,600		6,750	6,750	6,750
243 Tax Sheltered Annuities	24,013	25,842		30,029		22,950	22,950	22,950
244 Insurance Benefits	114,390	114,062		157,040		130,191	130,191	130,191
245 Other Benefits	5,764	5,962		10,000		10,000	10,000	10,000
<b>2XX Employee Benefits Total</b>	<b>346,459</b>	<b>387,077</b>		<b>522,480</b>		<b>459,275</b>	<b>459,275</b>	<b>459,275</b>
321 Equip. Rep. (Not On Serv. Contract)				2,000		2,000	2,000	2,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
322 Repairs & Maint. Svcs. (On Contract)	6,277	6,509		9,500		9,500	9,500	9,500
324 Rentals	2,500	2,500		2,600		2,600	2,600	2,600
341 Travel - Local In-District	595	230		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	85			1,500		1,500	1,500	1,500
346 In-District Expense		150		1,500		1,500	1,500	1,500
351 Telephone		382						
353 Postage	121	332		1,500		1,500	1,500	1,500
354 Advertising	15	1,690		250		250	250	250
383 Architect/Engineer Services	7,658	41,278		10,000		10,000	10,000	10,000
389 Other Non-Instruc. Prof. & Tech. Serv	64,172	23,005		15,000		15,000	15,000	15,000
<b>3XX Purchased Services Total</b>	<b>81,423</b>	<b>76,076</b>		<b>44,850</b>		<b>44,850</b>	<b>44,850</b>	<b>44,850</b>
410 Supplies	4,123	8,490		80,200		80,200	80,200	80,200
415 Pacific Office Automation Copies	3,531	11,465		3,500		3,500	3,500	3,500
416 Printer Contract Copies		46						
432 Reference Books				2,500		2,500	2,500	2,500
440 Periodicals				1,000		1,000	1,000	1,000
460 Non-Consumable Supplies				2,000		2,000	2,000	2,000
470 Computer Software	7,562	9,652		5,000		5,000	5,000	5,000
480 Computer Hardware	202	2,546		5,500		5,500	5,500	5,500
<b>4XX Supplies and Materials Total</b>	<b>15,418</b>	<b>32,199</b>		<b>99,700</b>		<b>99,700</b>	<b>99,700</b>	<b>99,700</b>
640 Dues And Fees	1,143	1,526		600		600	600	600
656 Taxes	389	405		200		200	200	200
670 Taxes And Licenses	130							
<b>6XX Other Objects Total</b>	<b>1,662</b>	<b>1,931</b>		<b>800</b>		<b>800</b>	<b>800</b>	<b>800</b>
845 Equipment Rental				6,000		6,000	6,000	6,000
851 Dispensing	6,069	6,144		5,180		5,180	5,180	5,180
873 Equipment And Machinery Repairs				4,000		4,000	4,000	4,000
<b>8XX Maintenance Supplies Total</b>	<b>6,069</b>	<b>6,144</b>		<b>15,180</b>		<b>15,180</b>	<b>15,180</b>	<b>15,180</b>
<b>2541 Facilities Management Total</b>	<b>1,055,564</b>	<b>1,149,815</b>	<b>10.870</b>	<b>1,513,356</b>	<b>9.000</b>	<b>1,306,629</b>	<b>1,306,629</b>	<b>1,306,629</b>
<b>2542 Building Div Services</b>								
112 Classified Salaries	531,759	945,005	21.000	1,098,360	23.000	1,199,743	1,199,743	1,199,743
124 Temps-Classified Salaries	66,259	71,442		69,030		63,605	63,605	63,605
132 Nonlicensed Salaries O/T	998	8,161						
139 Cell Phone Stipend	1,164	1,808						
<b>1XX Salaries Total</b>	<b>600,180</b>	<b>1,026,416</b>	<b>21.000</b>	<b>1,167,390</b>	<b>23.000</b>	<b>1,263,348</b>	<b>1,263,348</b>	<b>1,263,348</b>
211 Pers Employer Contribution	113,707	242,772		327,312		407,915	407,915	407,915
214 Pers Debt Service	28,918	53,732						
220 Social Security Administration	45,073	80,827		89,310		96,647	96,647	96,647
231 Worker's Compensation	21,556	38,559		45,880		50,840	50,840	50,840
232 State Unemployment Insurance	2,357	4,228		2,334		2,275	2,275	2,275
243 Tax Sheltered Annuities	4,488	9,506		3,780		6,210	6,210	6,210
244 Insurance Benefits	141,008	260,734		304,710		333,730	333,730	333,730
<b>2XX Employee Benefits Total</b>	<b>357,107</b>	<b>690,358</b>		<b>773,326</b>		<b>897,617</b>	<b>897,617</b>	<b>897,617</b>
324 Rentals	92							

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
341 Travel - Local In-District		166						
342 Travel & Exp. Out Of District	1,155	724						
346 In-District Expense		550						
354 Advertising	60							
389 Other Non-Instruc. Prof. & Tech. Serv	153,797	152,046		84,800		84,800	84,800	84,800
<b>3XX Purchased Services Total</b>	<b>155,104</b>	<b>153,486</b>		<b>84,800</b>		<b>84,800</b>	<b>84,800</b>	<b>84,800</b>
432 Reference Books		182						
460 Non-Consumable Supplies Misc-Site Defined		1,849						
<b>4XX Supplies and Materials Total</b>		<b>2,031</b>						
541 Initial & Addnl. Equip. Purchases Misc-Site Def	2,150	8,743						
<b>5XX Capital Outlay Total</b>	<b>2,150</b>	<b>8,743</b>						
640 Dues And Fees	7,005	3,912						
<b>6XX Other Objects Total</b>	<b>7,005</b>	<b>3,912</b>						
830 Fire Alarms				15,000		15,000	15,000	15,000
831 Plumbing	128,659	85,094		75,000		75,000	75,000	75,000
832 Heating	40,231	53,303		61,000		61,000	61,000	61,000
835 Electrical	76,737	98,884		92,000		92,000	92,000	92,000
836 Air Conditioning	4,312	8,725		30,000		30,000	30,000	30,000
837 Filters	1,200	6,771		15,000		15,000	15,000	15,000
838 Food Services Equipment Repair	33,102	26,423		14,196		14,196	14,196	14,196
841 Carpentry	57,909	44,201						
845 Equipment Rental	603							
872 Building Repairs	21,027	63,746	140,000		140,000		140,000	140,000
873 Equipment And Machinery Repairs	782	4,349						
874 Roofing	11,250	45,920		65,000		65,000	65,000	65,000
875 Glazier	11,887	12,100		25,000		25,000	25,000	25,000
877 Preventative Maintenance		18,255		5,000		5,000	5,000	5,000
878 Floor Covering	28,850	15,344		15,000		15,000	15,000	15,000
881 Exterior Painting	57,479	51,833		40,000		40,000	40,000	40,000
<b>8XX Maintenance Supplies Total</b>	<b>474,028</b>	<b>534,948</b>		<b>592,196</b>		<b>592,196</b>	<b>592,196</b>	<b>592,196</b>
<b>2542 Building Div Services Total</b>	<b>1,595,574</b>	<b>2,419,894</b>	<b>21,000</b>	<b>2,617,712</b>	<b>23,000</b>	<b>2,837,961</b>	<b>2,837,961</b>	<b>2,837,961</b>
<b>2543 Grounds Division Services</b>								
112 Classified Salaries	256,517	372,751	10,000	382,477	11,000	408,943	408,943	408,943
124 Temps-Classified Salaries	66,488	32,314		111,625		172,532	172,532	172,532
132 Nonlicensed Salaries O/T	1,471	367						
<b>1XX Salaries Total</b>	<b>324,476</b>	<b>405,432</b>	<b>10,000</b>	<b>494,102</b>	<b>11,000</b>	<b>581,475</b>	<b>581,475</b>	<b>581,475</b>
211 Pers Employer Contribution	47,275	83,062		113,977		139,040	139,040	139,040
214 Pers Debt Service	12,994	18,945						
220 Social Security Administration	24,197	30,119		37,802		44,485	44,485	44,485
231 Worker's Compensation	11,906	14,863		16,678		18,382	18,382	18,382
232 State Unemployment Insurance	1,265	1,575		988		1,048	1,048	1,048
243 Tax Sheltered Annuities	1,834	2,969		1,800		2,970	2,970	2,970



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	99,657	126,036		145,100		159,610	159,610	159,610
245 Other Benefits		85						
<b>2XX Employee Benefits Total</b>	<b>199,128</b>	<b>277,654</b>		<b>316,345</b>		<b>365,535</b>	<b>365,535</b>	<b>365,535</b>
346 In-District Expense	177	259						
351 Telephone	383	387						
354 Advertising	60							
389 Other Non-Instruc. Prof. & Tech. Serv	82,653	116,252		16,000		16,000	16,000	16,000
<b>3XX Purchased Services Total</b>	<b>83,273</b>	<b>116,898</b>		<b>16,000</b>		<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
432 Reference Books		31						
460 Non-Consumable Supplies				4,000		4,000	4,000	4,000
<b>4XX Supplies and Materials Total</b>		<b>31</b>		<b>4,000</b>		<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
542 Replacement Equipment Purchases	6,447							
<b>5XX Capital Outlay Total</b>	<b>6,447</b>							
640 Dues And Fees		50						
<b>6XX Other Objects Total</b>		<b>50</b>						
811 Asphalt Repair	3,154	1,036		10,000		10,000	10,000	10,000
813 General Grounds	47,339	46,206		55,000		55,000	55,000	55,000
821 Playground Maintenance	3,640	10,679		15,000		15,000	15,000	15,000
822 Athletic Fields Maintenance	15,339	5,137		30,000		30,000	30,000	30,000
839 Irrigation	7,706	6,702		25,000		25,000	25,000	25,000
871 Fencing	814	3,068		5,000		5,000	5,000	5,000
<b>8XX Maintenance Supplies Total</b>	<b>77,992</b>	<b>72,828</b>		<b>140,000</b>		<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>2543 Grounds Division Services Total</b>	<b>691,316</b>	<b>872,893</b>	<b>10.000</b>	<b>970,447</b>	<b>11.000</b>	<b>1,107,010</b>	<b>1,107,010</b>	<b>1,107,010</b>
<b>2544 Building Maint Improvements</b>								
112 Classified Salaries	176							
<b>1XX Salaries Total</b>	<b>176</b>							
389 Other Non-Instruc. Prof. & Tech. Serv	3,079							
<b>3XX Purchased Services Total</b>	<b>3,079</b>							
410 Supplies	7,671	11,748						
460 Non-Consumable Supplies	2,359	2,890						
<b>4XX Supplies and Materials Total</b>	<b>10,030</b>	<b>14,638</b>						
522 Bldg. Improv. (Done Maint. Dept.)	4,641	12,360		23,753		20,108	20,108	20,108
<b>5XX Capital Outlay Total</b>	<b>4,641</b>	<b>12,360</b>		<b>23,753</b>		<b>20,108</b>	<b>20,108</b>	<b>20,108</b>
<b>2544 Building Maint Improvements Total</b>	<b>17,926</b>	<b>26,998</b>		<b>23,753</b>		<b>20,108</b>	<b>20,108</b>	<b>20,108</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2546 Security Services								
112 Classified Salaries	104,132	108,325	2.000	111,059	2.000	116,006	116,006	116,006
132 Nonlicensed Salaries O/T	1,320	1,957						
139 Cell Phone Stipend	1,272	1,272						
1XX Salaries Total	106,724	111,554	2.000	111,059	2.000	116,006	116,006	116,006
211 Pers Employer Contribution	24,167	31,136		33,096		39,442	39,442	39,442
214 Pers Debt Service	5,530	5,873						
220 Social Security Administration	7,871	8,133		8,496		8,875	8,875	8,875
231 Worker's Compensation	3,832	3,995		4,583		4,872	4,872	4,872
232 State Unemployment Insurance	412	425		222		209	209	209
243 Tax Sheltered Annuities	1,318	1,379		360		540	540	540
244 Insurance Benefits	25,716	25,852		29,020		29,020	29,020	29,020
2XX Employee Benefits Total	68,846	76,793		75,777		82,958	82,958	82,958
341 Travel - Local In-District	1,357							
342 Travel & Exp. Out Of District	3,553	890		1,000		1,000	1,000	1,000
346 In-District Expense	1,485	2,160						
351 Telephone	5,167	4,147						
385 Security Monitoring	3,393	16,465		25,000		25,000	25,000	25,000
387 Security Patrol	34,232	54,195		60,000		60,000	60,000	60,000
389 Other Non-Instruc. Prof. & Tech. Serv	260,128	178,881		30,000		30,000	30,000	30,000
3XX Purchased Services Total	309,315	256,738		116,000		116,000	116,000	116,000
410 Supplies	39							
470 Computer Software	349							
4XX Supplies and Materials Total	388							
640 Dues And Fees	3,945	812						
6XX Other Objects Total	3,945	812						
829 Security Modifications/Repair	8,648	4,104						
846 Locks And Keys	29,011	46,535		41,000		41,000	41,000	41,000
892 Building Safety	26,907	31,644		35,000		35,000	35,000	35,000
898 Environmental Safety	790	2,876		17,000		17,000	17,000	17,000
8XX Maintenance Supplies Total	65,356	85,159		93,000		93,000	93,000	93,000
2546 Security Services Total	554,574	531,056	2.000	395,836	2.000	407,964	407,964	407,964
2548 Care Of Buildings Services								
112 Classified Salaries	2,456,167	2,482,676	83.970	2,800,084	83.840	2,873,833	2,873,833	2,873,833
122 Subs-Classified Salaries	107,632	142,430		46,589		42,928	42,928	42,928
124 Temps-Classified Salaries	28,066	20,775						
131 Licensed Salaries-Add'L	122							
132 Nonlicensed Salaries O/T	35,914	38,042		4,045		2,838	2,838	2,838
139 Cell Phone Stipend	755							
1XX Salaries Total	2,628,656	2,683,923	83.970	2,850,718	83.840	2,919,599	2,919,599	2,919,599

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
211 Pers Employer Contribution	511,697	629,470		835,637		978,061	978,061	978,061
214 Pers Debt Service	129,808	132,059						
220 Social Security Administration	199,777	203,036		218,078		223,356	223,356	223,356
231 Worker's Compensation	96,031	97,830		115,962		121,016	121,016	121,016
232 State Unemployment Insurance	10,373	10,555		5,700		5,246	5,246	5,246
243 Tax Sheltered Annuities	20,203	18,895		15,125		22,641	22,641	22,641
244 Insurance Benefits	1,001,405	1,013,166		1,218,992		1,216,522	1,216,522	1,216,522
<b>2XX Employee Benefits Total</b>	<b>1,969,294</b>	<b>2,105,011</b>		<b>2,409,494</b>		<b>2,566,842</b>	<b>2,566,842</b>	<b>2,566,842</b>
323 Stormwater Services	382,492	415,735		332,500		332,500	332,500	332,500
324 Rentals	2,677							
325 Electricity	1,446,599	1,385,271		1,423,478		1,423,478	1,423,478	1,423,478
326 Heating Fuel	605,468	450,954		651,405		651,405	651,405	651,405
327 Water	323,538	369,184		343,300		343,300	343,300	343,300
328 Garbage	242,090	223,961		250,593		250,593	250,593	250,593
329 Sewage	119,890	123,923		110,850		110,850	110,850	110,850
341 Travel - Local In-District	2,454	1,825						
342 Travel & Exp. Out Of District	4							
343 Travel & Fees, Student	102							
351 Telephone				6,000		6,000	6,000	6,000
389 Other Non-Instruc. Prof. & Tech. Serv	83,219	46,690		43,000		45,500	45,500	45,500
<b>3XX Purchased Services Total</b>	<b>3,208,533</b>	<b>3,017,543</b>		<b>3,161,126</b>		<b>3,163,626</b>	<b>3,163,626</b>	<b>3,163,626</b>
410 Supplies	253,488	248,685		551,057		272,372	572,372	572,372
460 Non-Consumable Supplies	2,964	4,852						
<b>4XX Supplies and Materials Total</b>	<b>256,452</b>	<b>253,537</b>		<b>551,057</b>		<b>272,372</b>	<b>572,372</b>	<b>572,372</b>
651 Liability Insurance	279,773	286,086		315,000		337,000	337,000	337,000
653 Property Insurance	404,827	389,841		428,000		470,000	470,000	470,000
670 Taxes And Licenses	50							
<b>6XX Other Objects Total</b>	<b>684,650</b>	<b>675,927</b>		<b>743,000</b>		<b>807,000</b>	<b>807,000</b>	<b>807,000</b>
873 Equipment And Machinery Repairs				3,500		3,500	3,500	3,500
888 Pest Control	435	180		6,500		6,500	6,500	6,500
<b>8XX Maintenance Supplies Total</b>	<b>435</b>	<b>180</b>		<b>10,000</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>2548 Care Of Buildings Services Total</b>	<b>8,748,020</b>	<b>8,736,121</b>	<b>83.970</b>	<b>9,725,395</b>	<b>83.840</b>	<b>9,739,439</b>	<b>10,039,439</b>	<b>10,039,439</b>
<b>2549 Transportation Services</b>								
112 Classified Salaries	50,410	51,480	1.000	52,613	1.000	53,676	53,676	53,676
<b>1XX Salaries Total</b>	<b>50,410</b>	<b>51,480</b>	<b>1.000</b>	<b>52,613</b>	<b>1.000</b>	<b>53,676</b>	<b>53,676</b>	<b>53,676</b>
211 Pers Employer Contribution	11,265	14,193		15,679		18,250	18,250	18,250
214 Pers Debt Service	2,580	2,677						
220 Social Security Administration	3,698	3,874		4,025		4,106	4,106	4,106
231 Worker's Compensation	1,841	1,877		2,171		2,254	2,254	2,254
232 State Unemployment Insurance	193	203		105		97	97	97
243 Tax Sheltered Annuities				180		270	270	270
244 Insurance Benefits	12,893	12,960		14,510		14,510	14,510	14,510

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	32,470	35,784		36,670		39,487	39,487	39,487
321 Equip. Rep. (Not On Serv. Contract)	10,556	15,502		12,500		15,000	15,000	15,000
322 Repairs & Maint. Svcs. (On Contract)	4,782	5,121		4,250		4,250	4,250	4,250
3XX Purchased Services Total	15,338	20,623		16,750		19,250	19,250	19,250
470 Computer Software	487	1,428						
4XX Supplies and Materials Total	487	1,428						
651 Liability Insurance	29,399	21,541		24,000		99,000	99,000	99,000
670 Taxes And Licenses	39	112		200		200	200	200
6XX Other Objects Total	29,438	21,653		24,200		99,200	99,200	99,200
861 Vehicle Supplies	45,144	54,557		45,000		45,000	45,000	45,000
863 Tires	15,124	16,718		17,500		17,500	17,500	17,500
864 Fuel	80,930	90,866		95,000		95,000	95,000	95,000
865 Oil	7,992	6,819		6,000		7,000	7,000	7,000
8XX Maintenance Supplies Total	149,190	168,960		163,500		164,500	164,500	164,500
2549 Transportation Services Total	277,333	299,928	1.000	293,733	1.000	376,113	376,113	376,113
2551 Transportation Services								
112 Classified Salaries	31							
113 Administrators	188,444	167,771	1.000	106,155	1.000	117,412	117,412	117,412
118 Professional Salaries		40,712	1.000	73,521	1.000	78,741	78,741	78,741
139 Cell Phone Stipend	1,080	1,050		1,080		1,080	1,080	1,080
1XX Salaries Total	189,555	209,533	2.000	180,756	2.000	197,233	197,233	197,233
211 Pers Employer Contribution	44,616	58,280		53,543		66,692	66,692	66,692
214 Pers Debt Service	10,216	10,992						
220 Social Security Administration	14,031	15,739		13,745		15,006	15,006	15,006
231 Worker's Compensation	892	939		1,437		1,373	1,373	1,373
232 State Unemployment Insurance	734	823		359		353	353	353
241 Professional Dues	896	2,940		2,900		2,900	2,900	2,900
243 Tax Sheltered Annuities	10,068	10,127		8,700		10,740	10,740	10,740
244 Insurance Benefits	31,515	30,843		28,800		28,860	28,860	28,860
2XX Employee Benefits Total	112,968	130,683		109,484		125,924	125,924	125,924
321 Equip. Rep. (Not On Serv. Contract)	4,144	102		250		250	250	250
322 Repairs & Maint. Svcs. (On Contract)	4,416	2,985		12,500		3,000	3,000	3,000
323 Stormwater Services	20,287	10,404						
325 Electricity	24,682	24,862						
326 Heating Fuel	4,485	1,467						
327 Water	4,312	4,276						
328 Garbage	13,317	11,036						
329 Sewage	2,979	3,486						
342 Travel & Exp. Out Of District	6,160	7,533		5,000		7,500	7,500	7,500
345 Food/Meals/Snacks	774	721		1,250		1,000	1,000	1,000
346 In-District Expense	1,977	2,905		2,500		1,500	1,500	1,500

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
351 Telephone	135			150		150	150	150
353 Postage	226	391		250		250	250	250
354 Advertising		477		250		250	250	250
389 Other Non-Instruc. Prof. & Tech. Serv	4,772	5,864		5,500		5,000	5,000	5,000
<b>3XX Purchased Services Total</b>	<b>92,666</b>	<b>76,509</b>		<b>27,650</b>		<b>18,900</b>	<b>18,900</b>	<b>18,900</b>
410 Supplies	20,518	17,319		30,000		25,000	25,000	25,000
415 Pacific Office Automation Copies	5,079	5,513		5,500		5,500	5,500	5,500
432 Reference Books				500		250	250	250
440 Periodicals	322	539		500		250	250	250
460 Non-Consumable Supplies	3,439	3,853		3,500		3,500	3,500	3,500
470 Computer Software	16,914	9,859		22,500		22,500	22,500	22,500
480 Computer Hardware	3,458	5,336		10,000		5,667	5,667	5,667
<b>4XX Supplies and Materials Total</b>	<b>49,730</b>	<b>42,419</b>		<b>72,500</b>		<b>62,667</b>	<b>62,667</b>	<b>62,667</b>
640 Dues And Fees	154	480		750		750	750	750
653 Property Insurance	2,666	2,666		2,666		2,666	2,666	2,666
<b>6XX Other Objects Total</b>	<b>2,820</b>	<b>3,146</b>		<b>3,416</b>		<b>3,416</b>	<b>3,416</b>	<b>3,416</b>
<b>2551 Transportation Services Total</b>	<b>447,739</b>	<b>462,290</b>	<b>2.000</b>	<b>393,806</b>	<b>2.000</b>	<b>408,140</b>	<b>408,140</b>	<b>408,140</b>
<b>2552 Vehicle Operation Services</b>								
112 Classified Salaries	2,072,936	2,309,199	86.750	2,307,444	93.250	2,533,425	2,533,425	2,533,425
114 Classified Supervisors	125,791	130,002	2.000	138,960	2.000	148,826	148,826	148,826
122 Subs-Classified Salaries	175,682	192,323		109,048		101,355	101,355	101,355
124 Temps-Classified Salaries	1,217	8,694		1,840		6,912	6,912	6,912
132 Nonlicensed Salaries O/T	3,414	50		361		175	175	175
139 Cell Phone Stipend	1,725	1,800		1,800		1,800	1,800	1,800
<b>1XX Salaries Total</b>	<b>2,380,765</b>	<b>2,642,068</b>	<b>88.750</b>	<b>2,559,453</b>	<b>95.250</b>	<b>2,792,493</b>	<b>2,792,493</b>	<b>2,792,493</b>
211 Pers Employer Contribution	501,579	664,599		729,134		912,026	912,026	912,026
214 Pers Debt Service	134,196	146,688						
220 Social Security Administration	216,315	234,389		195,064		213,490	213,490	213,490
231 Worker's Compensation	105,993	117,079		106,510		119,241	119,241	119,241
232 State Unemployment Insurance	11,319	12,254		5,098		5,024	5,024	5,024
241 Professional Dues	1,063	1,576		2,400		2,400	2,400	2,400
242 Physical Examinations	28,409	21,422						
243 Tax Sheltered Annuities	27,991	29,135		23,415		32,980	32,980	32,980
244 Insurance Benefits	1,158,208	1,265,258		1,287,545		1,381,920	1,381,920	1,381,920
<b>2XX Employee Benefits Total</b>	<b>2,185,073</b>	<b>2,492,400</b>		<b>2,349,166</b>		<b>2,667,081</b>	<b>2,667,081</b>	<b>2,667,081</b>
331 Pupil Transp. To And From School	498	140		5,000		1,000	1,000	1,000
389 Other Non-Instruc. Prof. & Tech. Serv		210		5,000		500	500	500
<b>3XX Purchased Services Total</b>	<b>498</b>	<b>350</b>		<b>10,000</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
651 Liability Insurance	35,389	35,389		35,500		35,000	35,000	35,000
670 Taxes And Licenses	39	36		50		50	50	50
<b>6XX Other Objects Total</b>	<b>35,428</b>	<b>35,425</b>		<b>35,550</b>		<b>35,050</b>	<b>35,050</b>	<b>35,050</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2552 Vehicle Operation Services Total	4,601,764	5,170,243	88.750	4,954,169	95.250	5,496,124	5,496,124	5,496,124
2554 Vehicle Purch. Serv. & Maint. Se								
112 Classified Salaries	279,213	253,159	6.880	337,700	6.880	328,861	328,861	328,861
139 Cell Phone Stipend	480	480		480		480	480	480
1XX Salaries Total	279,693	253,639	6.880	338,180	6.880	329,341	329,341	329,341
211 Pers Employer Contribution	47,373	52,845		100,635		111,813	111,813	111,813
214 Pers Debt Service	13,209	13,924						
220 Social Security Administration	20,335	18,513		25,835		25,159	25,159	25,159
231 Worker's Compensation	9,029	8,838		12,577		12,308	12,308	12,308
232 State Unemployment Insurance	1,064	1,025		673		591	591	591
243 Tax Sheltered Annuities	1,146	1,005		1,238		1,858	1,858	1,858
244 Insurance Benefits	79,889	70,571		99,829		99,829	99,829	99,829
2XX Employee Benefits Total	172,045	166,721		240,787		251,558	251,558	251,558
321 Equip. Rep. (Not On Serv. Contract)	49,612	60,838		48,000		47,500	47,500	47,500
322 Repairs & Maint. Svcs. (On Contract)	12,381	43,480		35,000		35,000	35,000	35,000
346 In-District Expense				500		500	500	500
383 Architect/Engineer Services	7,246							
389 Other Non-Instruc. Prof. & Tech. Serv	1,680			1,500		3,000	3,000	3,000
3XX Purchased Services Total	70,919	104,318		85,000		86,000	86,000	86,000
410 Supplies	860			1,500		1,000	1,000	1,000
432 Reference Books				250		250	250	250
460 Non-Consumable Supplies	3,750	1,540		11,000		8,000	8,000	8,000
470 Computer Software	24,278	20,845		5,000		5,000	5,000	5,000
480 Computer Hardware		7,100		7,203		5,000	5,000	5,000
4XX Supplies and Materials Total	28,888	29,485		24,953		19,250	19,250	19,250
541 Initial & Addnl. Equip. Purchases	45,783			30,000		25,000	25,000	25,000
542 Replacement Equipment Purchases	7,803							
5XX Capital Outlay Total	53,586			30,000		25,000	25,000	25,000
655 Judg. & Settlem. Against The District	10,809	51,010						
670 Taxes And Licenses	1,963	2,162		1,500		1,500	1,500	1,500
6XX Other Objects Total	12,772	53,172		1,500		1,500	1,500	1,500
861 Vehicle Supplies	290,414	177,813		230,000		247,500	247,500	247,500
863 Tires	40,230	61,322		60,000		55,000	55,000	55,000
864 Fuel	219,809	375,914		275,000		330,000	330,000	330,000
865 Oil	34,517	31,063		31,000		37,500	37,500	37,500
8XX Maintenance Supplies Total	584,970	646,112		596,000		670,000	670,000	670,000
2554 Vehicle Purch. Serv. & Maint. Se Total	1,202,873	1,253,447	6.880	1,316,420	6.880	1,382,649	1,382,649	1,382,649
2555 Student Transportation Dist. E								



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	300,804	300,934		111,476		25,000	25,000	25,000
1XX Salaries Total	300,804	300,934		111,476		25,000	25,000	25,000
211 Pers Employer Contribution				583				
220 Social Security Administration				150				
231 Worker's Compensation				16				
232 State Unemployment Insurance				4				
2XX Employee Benefits Total				753				
389 Other Non-Instruc. Prof. & Tech. Serv				39,000		40,525	40,525	40,525
3XX Purchased Services Total				39,000		40,525	40,525	40,525
864 Fuel	240	237						
868 Other Than Home To School	79,090	82,875		128,610		124,144	124,144	124,144
8XX Maintenance Supplies Total	79,330	83,112		128,610		124,144	124,144	124,144
2555 Student Transportation Dist. E Total	380,134	384,046		279,839		189,669	189,669	189,669
2556 Student Transportation - Refund								
112 Classified Salaries	136,436	122,691						
1XX Salaries Total	136,436	122,691						
331 Pupil Transp. To And From School Misc-Site Defi	224							
389 Other Non-Instruc. Prof. & Tech. Serv				530,000		175,000	175,000	175,000
3XX Purchased Services Total	224			530,000		175,000	175,000	175,000
868 Other Than Home To School	33,839	29,954		1,500		1,500	1,500	1,500
8XX Maintenance Supplies Total	33,839	29,954		1,500		1,500	1,500	1,500
2556 Student Transportation - Refund Total	170,499	152,645		531,500		176,500	176,500	176,500
2559 Other Pupil Transportation Ser								
331 Pupil Transp. To And From School Misc-Site Defi	107,148	73,213		142,725		129,590	129,590	129,590
3XX Purchased Services Total	107,148	73,213		142,725		129,590	129,590	129,590
2559 Other Pupil Transportation Ser Total	107,148	73,213		142,725		129,590	129,590	129,590
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	97,093	90,325	2.000	70,485	4.000	184,266	184,266	184,266
113 Administrators					.500	55,911	55,911	55,911
114 Classified Supervisors	33,462	34,164	1.000	85,675	.500	35,474	35,474	35,474
118 Professional Salaries	46,113	40,186	1.500	105,787				
122 Subs-Classified Salaries	1,451							
124 Temps-Classified Salaries		3,396						
132 Nonlicensed Salaries O/T	2,583	7,563		3,612				
139 Cell Phone Stipend	900	450						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	181,602	176,084	4.500	265,559	5.000	275,651	275,651	275,651
211 Pers Employer Contribution	38,320	42,150		79,136		93,721	93,721	93,721
214 Pers Debt Service	9,511	8,631						
220 Social Security Administration	13,289	12,909		20,315		21,087	21,087	21,087
231 Worker's Compensation	5,068	4,866		4,469		4,412	4,412	4,412
232 State Unemployment Insurance	5,963	675		529		497	497	497
241 Professional Dues		703		3,250		1,450	1,450	1,450
243 Tax Sheltered Annuities	6,376	6,534		10,560		6,450	6,450	6,450
244 Insurance Benefits	46,357	46,901		65,020		72,470	72,470	72,470
2XX Employee Benefits Total	124,884	123,369		183,279		200,087	200,087	200,087
321 Equip. Rep. (Not On Serv. Contract)	2,842	2,582		3,000		3,000	3,000	3,000
324 Rentals	1,166							
346 In-District Expense	561	542		300		480	480	480
3XX Purchased Services Total	4,569	3,124		3,300		3,480	3,480	3,480
410 Supplies	2,016	1,449		5,000		4,725	4,725	4,725
415 Pacific Office Automation Copies	-26,436	-17,144		25,000				
457 Inventory Adjustment	298	952						
460 Non-Consumable Supplies				4,000		4,000	4,000	4,000
4XX Supplies and Materials Total	-24,122	-14,743		34,000		8,725	8,725	8,725
864 Fuel	4,567	6,297		6,000		10,000	10,000	10,000
8XX Maintenance Supplies Total	4,567	6,297		6,000		10,000	10,000	10,000
2575 Purchasing And Warehouse Servi Total	291,500	294,131	4.500	492,138	5.000	497,943	497,943	497,943
2576 Mail Distribution Services								
353 Postage	-287	4		1,000		1,000	1,000	1,000
389 Other Non-Instruc. Prof. &Tech. Serv	19,431	18,334		19,508		19,976	19,976	19,976
3XX Purchased Services Total	19,144	18,338		20,508		20,976	20,976	20,976
2576 Mail Distribution Services Total	19,144	18,338		20,508		20,976	20,976	20,976
2630 Public Information Services								
111 Licensed Salaries	749							
112 Classified Salaries	27,866	92,862	2.000	98,104	2.000	100,097	100,097	100,097
113 Administrators			1.000	101,791	1.000	117,411	117,411	117,411
118 Professional Salaries	88,829	95,229			1.000	64,281	64,281	64,281
122 Subs-Classified Salaries		318				2,765	2,765	2,765
124 Temps-Classified Salaries	46			2,761		460	460	460
139 Cell Phone Stipend	900	900		900		900	900	900
1XX Salaries Total	118,390	189,309	3.000	203,556	4.000	285,914	285,914	285,914
211 Pers Employer Contribution	25,039	44,231		59,568		95,809	95,809	95,809
214 Pers Debt Service	5,971	9,084						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	8,721	13,930		15,503		21,803	21,803	21,803
231 Worker's Compensation	560	905		1,621		1,995	1,995	1,995
232 State Unemployment Insurance	456	728		405		513	513	513
241 Professional Dues	1,479	655		1,700		2,900	2,900	2,900
243 Tax Sheltered Annuities	4,836	5,961		5,160		11,280	11,280	11,280
244 Insurance Benefits	22,935	40,320		43,420		57,880	57,880	57,880
<b>2XX Employee Benefits Total</b>	<b>69,997</b>	<b>115,814</b>		<b>127,377</b>		<b>192,180</b>	<b>192,180</b>	<b>192,180</b>
341 Travel - Local In-District		80		50				
342 Travel & Exp. Out Of District	1,543	5,598		5,000		6,000	6,000	6,000
345 Food/Meals/Snacks	836	2,469		600		3,000	3,000	3,000
346 In-District Expense				500				
353 Postage	4,227	3,745		6,000		5,000	5,000	5,000
354 Advertising	2,066	4,217		10,000		5,000	5,000	5,000
382 Legal Services				2,500		2,500	2,500	2,500
389 Other Non-Instruc.Prof.&Tech. Serv	25,922	24,461		65,281		32,796	32,796	32,796
<b>3XX Purchased Services Total</b>	<b>34,594</b>	<b>40,570</b>		<b>89,931</b>		<b>54,296</b>	<b>54,296</b>	<b>54,296</b>
410 Supplies	3,095	2,669		6,000		13,000	13,000	13,000
432 Reference Books	248	193		200		200	200	200
440 Periodicals	317	354		300		400	400	400
470 Computer Software	125	804		500		800	800	800
480 Computer Hardware	3,632	367		500		4,000	4,000	4,000
<b>4XX Supplies and Materials Total</b>	<b>7,417</b>	<b>4,387</b>		<b>7,500</b>		<b>18,400</b>	<b>18,400</b>	<b>18,400</b>
640 Dues And Fees	590	145		750		200	200	200
6XX Other Objects Total	590	145		750		200	200	200
<b>2630 Public Information Services Total</b>	<b>230,988</b>	<b>350,225</b>	<b>3.000</b>	<b>429,114</b>	<b>4.000</b>	<b>550,990</b>	<b>550,990</b>	<b>550,990</b>
<b>2640</b>								
354 Advertising		449						
<b>3XX Purchased Services Total</b>		<b>449</b>						
<b>2640 Total</b>		<b>449</b>						
<b>2641 Hr Service Area Direction</b>								
111 Licens ed Salaries		37,716	.500	38,395	.500	39,162	39,162	39,162
112 Classifi ed Salaries	235,971	380,493	8.750	416,503	8.750	446,259	446,259	446,259
113 Administrators	449,475	603,349	6.000	724,046	5.000	480,700	598,316	598,316
118 Professional Salaries	164,251	280,916	4.000	301,509	3.900	292,991	292,991	292,991
121 Subs-Licens ed Salaries		473		763		754	754	754
122 Subs-Classifi ed Salaries		4,642		460		6,912	6,912	6,912
123 Temps-Licens ed Salaries		8,122		5,417		351	351	351
124 Temps-Classifi ed Salaries		405		2,301		460	460	460
128 Temp-Admin Salaries		26,362		9,204		13,821	13,821	13,821
131 Licens ed Salaries-Add'L		15,412		17,889		18,859	18,859	18,859
139 Cell Phone Stipend		6,675		85,000		91,300	91,300	91,300
<b>1XX Salaries Total</b>	<b>893,472</b>	<b>1,364,565</b>	<b>19.250</b>	<b>1,601,487</b>	<b>18.150</b>	<b>1,391,569</b>	<b>1,509,185</b>	<b>1,509,185</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
211 Pers Employer Contribution	196,437	351,316		448,252		434,774	474,763	474,763
214 Pers Debt Service	46,553	70,149						
220 Social Security Administration	66,616	101,046		114,514		98,441	107,438	107,438
231 Worker's Compensation	4,730	7,011		12,130		9,100	9,923	9,923
232 State Unemployment Insurance	3,660	4,349		3,035		2,341	2,553	2,553
241 Professional Dues	4,888	5,907		15,000		11,480	13,180	13,180
243 Tax Sheltered Annuities	33,301	48,693		48,125		43,763	50,603	50,603
244 Insurance Benefits	171,276	257,693		292,872		262,791	277,221	277,221
245 Other Benefits	11,647	13,254		15,000		15,000	15,000	15,000
248 Cosa Dues	9,860	8,990		10,000		10,000	10,000	10,000
<b>2XX Employee Benefits Total</b>	<b>548,968</b>	<b>868,408</b>		<b>958,928</b>		<b>887,690</b>	<b>960,681</b>	<b>960,681</b>
341 Travel - Local In-District	499	1,103		600		500	500	500
342 Travel & Exp. Out Of District	4,018	6,121		4,750		4,000	4,000	4,000
345 Food/Meal s/ Snacks	1,559	2,089		2,000		1,750	1,750	1,750
346 In-District Expense	832	972		1,000		500	500	500
347 Recruitment Expenses	31,444	14,890		32,500		1,000	1,000	1,000
351 Telephone		101				250	250	250
353 Postage	2,715	1,094		3,000		1,000	1,000	1,000
354 Advertising	65	170		50		50	50	50
382 Legal Services	1,625	1,292		1,750				
384 Negotiation Services	500	1,250		10,000				
389 Other Non-Instruc. Prof. & Tech. Serv	17,863	34,607		25,000		277,537	277,537	277,537
<b>3XX Purchased Services Total</b>	<b>61,120</b>	<b>63,689</b>		<b>80,650</b>		<b>286,587</b>	<b>286,587</b>	<b>286,587</b>
410 Supplies	5,677	6,188		10,852		15,000	15,000	15,000
415 Pacific Office Automation Copies	3,156	4,425		3,750		3,000	3,000	3,000
416 Printer Contract Copies		179				450	450	450
432 Reference Books	739	2,829		1,000		250	250	250
460 Non-Consumable Supplies	2,846	190		3,000		500	500	500
470 Computer Software	55,195	38,340		60,000		62,170	62,170	62,170
480 Computer Hardware	10,156	2,844		5,000		5,000	5,000	5,000
<b>4XX Supplies and Materials Total</b>	<b>77,769</b>	<b>54,995</b>		<b>83,602</b>		<b>86,370</b>	<b>86,370</b>	<b>86,370</b>
640 Dues And Fees	2,573	22,328		3,000		500	500	500
670 Taxes And Licenses	232							
<b>6XX Other Objects Total</b>	<b>2,805</b>	<b>22,328</b>		<b>3,000</b>		<b>500</b>	<b>500</b>	<b>500</b>
<b>2641 Hr Service Area Direction Total</b>	<b>1,584,134</b>	<b>2,373,985</b>	<b>19.250</b>	<b>2,727,667</b>	<b>18.150</b>	<b>2,652,716</b>	<b>2,843,323</b>	<b>2,843,323</b>
<b>2649 Other Staff Services</b>								
113 Administrators					1.000	133,006	133,006	133,006
139 Cell Phone Stipend						900	900	900
<b>1XX Salaries Total</b>					<b>1.000</b>	<b>133,906</b>	<b>133,906</b>	<b>133,906</b>
211 Pers Employer Contribution						45,222	45,222	45,222
220 Social Security Administration						10,169	10,169	10,169
231 Worker's Compensation						931	931	931
232 State Unemployment Insurance						239	239	239
241 Professional Dues						1,700	1,700	1,700

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities						6,840	6,840	6,840
244 Insurance Benefits						14,430	14,430	14,430
<b>2XX Employee Benefits Total</b>						<b>79,531</b>	<b>79,531</b>	<b>79,531</b>
322 Repairs & Maint. Svcs. (On Contract)						400	400	400
341 Travel - Local In-District						1,100	1,100	1,100
382 Legal Services						100,000	100,000	100,000
384 Negotiation Services						10,000	10,000	10,000
<b>3XX Purchased Services Total</b>						<b>111,500</b>	<b>111,500</b>	<b>111,500</b>
410 Supplies						2,000	2,000	2,000
470 Computer Software						4,200	4,200	4,200
480 Computer Hardware						1,450	1,450	1,450
<b>4XX Supplies and Materials Total</b>						<b>7,650</b>	<b>7,650</b>	<b>7,650</b>
640 Dues And Fees						850	850	850
<b>6XX Other Objects Total</b>						<b>850</b>	<b>850</b>	<b>850</b>
<b>2649 Other Staff Services Total</b>					1.000	333,437	333,437	333,437
<b>2660 Technology</b>								
111 Licensed Salaries	34,585	35,310	.340	24,444	.500	36,664	36,664	36,664
112 Classified Salaries	342,248	362,010	7.380	363,990	7.500	385,400	385,400	385,400
113 Administrators	225,666	227,949	2.000	258,105	1.000	133,006	133,006	133,006
114 Classified Supervisors	165,458	168,933	1.920	203,817	2.000	216,554	216,554	216,554
118 Professional Salaries	664,595	733,243	10.580	873,912	10.300	885,690	885,690	885,690
121 Subs-Licensed Salaries	544	366				4,407	4,407	4,407
122 Subs-Classified Salaries						2,765	2,765	2,765
123 Temps-Licensed Salaries	11,307	7,614				6,315	6,315	6,315
124 Temps-Classified Salaries	14,317	15,915				14,006	14,006	14,006
131 Licensed Salaries-Add'L	1,945	1,091				1,403	1,403	1,403
132 Nonlicensed Salaries O/T	755	1,109						
139 Cell Phone Stipend	9,235	9,497				9,500	9,500	9,500
<b>1XX Salaries Total</b>	<b>1,470,655</b>	<b>1,563,037</b>	<b>22.220</b>	<b>1,724,268</b>	<b>21.300</b>	<b>1,695,710</b>	<b>1,695,710</b>	<b>1,695,710</b>
211 Pers Employer Contribution	302,522	378,776		513,831		566,965	566,965	566,965
214 Pers Debt Service	76,567	78,640						
220 Social Security Administration	110,497	117,365		131,785		128,988	128,988	128,988
231 Worker's Compensation	10,133	10,597		17,322		15,630	15,630	15,630
232 State Unemployment Insurance	5,747	6,112		3,446		3,036	3,036	3,036
241 Professional Dues	3,645	6,846		19,360		18,460	18,460	18,460
243 Tax Sheltered Annuities	66,783	54,493		64,987		61,035	61,035	61,035
244 Insurance Benefits	282,359	288,982		320,889		308,243	308,243	308,243
<b>2XX Employee Benefits Total</b>	<b>858,253</b>	<b>941,811</b>		<b>1,071,620</b>		<b>1,102,357</b>	<b>1,102,357</b>	<b>1,102,357</b>
316 Data Processing Serv. (Instr. Only)	4,134	4,258		4,200		7,700	7,700	7,700
321 Equip. Rep. (Not On Serv. Contract)	5,882	2,547		3,000				
322 Repairs & Maint. Svcs. (On Contract)	342,206	349,423		431,737		518,200	518,200	518,200
324 Rentals	265	8						
341 Travel - Local In-District	1,443	869		1,000		1,500	1,500	1,500
342 Travel & Exp. Out Of District	18,793	6,498		13,000		11,100	11,100	11,100

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

## General Fund Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
345 Food/Meals/Snacks	1,119	1,698		2,500		3,900	3,900	3,900
346 In-District Expense	737	778		1,000		250	250	250
351 Telephone	207,936	211,196		209,000		158,000	158,000	158,000
353 Postage	126	162				1,000	1,000	1,000
354 Advertising	30	492						
386 Data Processing Ser. (Non-Instruct.		177,996						
389 Other Non-Instruc. Prof. & Tech. Serv	367,398	463,417		471,431		473,004	473,004	473,004
<b>3XX Purchased Services Total</b>	<b>950,069</b>	<b>1,219,342</b>		<b>1,136,868</b>		<b>1,174,654</b>	<b>1,174,654</b>	<b>1,174,654</b>
410 Supplies	41,843	41,692		89,000		107,500	107,500	107,500
415 Pacific Office Automation Copies	849	1,064				1,000	1,000	1,000
416 Printer Contract Copies		8,643						
432 Reference Books	9	3,400		3,500				
440 Periodicals	433	43						
460 Non-Consumable Supplies	40,698	49,218		25,000		2,000	2,000	2,000
470 Computer Software	240,111	135,356		186,900		239,664	239,664	239,664
480 Computer Hardware	38,166	10,493		20,000		14,200	14,200	14,200
<b>4XX Supplies and Materials Total</b>	<b>362,109</b>	<b>249,909</b>		<b>324,400</b>		<b>364,364</b>	<b>364,364</b>	<b>364,364</b>
640 Dues And Fees	300	435		550		6,000	6,000	6,000
<b>6XX Other Objects Total</b>	<b>300</b>	<b>435</b>		<b>550</b>		<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>2660 Technology Total</b>	<b>3,641,386</b>	<b>3,974,534</b>	<b>22.220</b>	<b>4,257,706</b>	<b>21.300</b>	<b>4,343,085</b>	<b>4,343,085</b>	<b>4,343,085</b>
<b>2665 Site-Based Technology</b>								
112 Classified Salaries	611,708	654,883	14.600	696,570	14.600	721,897	721,897	721,897
114 Classified Supervisors	78,505	87,426	1.000	94,161	1.000	100,846	100,846	100,846
122 Subs-Classified Salaries Misc-Site Defined	249							
124 Temp-Classified Salaries Misc-Site Defined	2,140	1,879						
132 Nonlicensed Salaries O/T Misc-Site Defined	922	2,277						
139 Cell Phone Stipend	900	900				450	450	450
<b>1XX Salaries Total</b>	<b>694,424</b>	<b>747,365</b>	<b>15.600</b>	<b>790,731</b>	<b>15.600</b>	<b>823,193</b>	<b>823,193</b>	<b>823,193</b>
211 Pers Employer Contribution	116,979	156,593		235,640		279,735	279,735	279,735
214 Pers Debt Service	33,533	36,523						
220 Social Security Administration	52,487	56,650		60,489		62,941	62,941	62,941
231 Worker's Compensation	4,052	3,968		8,028		5,759	5,759	5,759
232 State Unemployment Insurance	2,744	2,962		1,579		1,480	1,480	1,480
241 Professional Dues				1,700		1,700	1,700	1,700
243 Tax Sheltered Annuities	8,980	8,649		7,428		8,742	8,742	8,742
244 Insurance Benefits	198,405	200,847		226,246		226,276	226,276	226,276
<b>2XX Employee Benefits Total</b>	<b>417,180</b>	<b>466,192</b>		<b>541,110</b>		<b>586,633</b>	<b>586,633</b>	<b>586,633</b>
341 Travel - Local In-District	4,674	6,780		4,500		250	250	250
342 Travel & Exp. Out Of District Misc-Site Defined		73						
345 Food/Meals/Snacks Misc-Site Defined	127	212						
354 Advertising Misc-Site Defined	248							
<b>3XX Purchased Services Total</b>	<b>5,049</b>	<b>7,065</b>		<b>4,500</b>		<b>250</b>	<b>250</b>	<b>250</b>



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies Misc-Site Defined	2,879	2,610		3,800				
432 Reference Books Misc-Site Defined	305							
440 Periodicals Misc-Site Defined	51							
460 Non-Consumable Supplies Misc-Site Defined	289							
470 Computer Software Misc-Site Defined	516	347						
480 Computer Hardware Misc-Site Defined	1,150	1,159				5,000	5,000	5,000
4XX Supplies and Materials Total	5,190	4,116		3,800		5,000	5,000	5,000
2665 Site-Based Technology Total	1,121,843	1,224,738	15.600	1,340,141	15.600	1,415,076	1,415,076	1,415,076
2669 Other Technology Services								
351 Telephone	20	368		585		833	833	833
389 Other Non-Instruc. Prof. & Tech. Serv		1,150						
3XX Purchased Services Total	20	1,518		585		833	833	833
2669 Other Technology Services Total	20	1,518		585		833	833	833
2700 District Retirement								
249 District Retirement Fund	1,500,000	1,501,776		1,400,000		1,000,000	1,000,000	1,000,000
2XX Employee Benefits Total	1,500,000	1,501,776		1,400,000		1,000,000	1,000,000	1,000,000
2700 District Retirement Total	1,500,000	1,501,776		1,400,000		1,000,000	1,000,000	1,000,000
2XXX Support Services Total	60,828,598	66,479,873	591.650	70,812,399	610.639	73,591,056	74,272,270	74,272,270
3100 Food Services								
112 Classified Salaries	11,471	43						
122 Subs-Classified Salaries	1,538							
132 Nonlicensed Salaries O/T	92							
1XX Salaries Total	13,101	43						
211 Pers Employer Contribution		10						
214 Pers Debt Service		2						
220 Social Security Administration	880	3						
231 Worker's Compensation	440	1						
232 State Unemployment Insurance	46							
243 Tax Sheltered Annuities	145							
244 Insurance Benefits	7,770							
2XX Employee Benefits Total	9,281	16						
341 Travel - Local In-District	807							
342 Travel & Exp. Out Of District	69							
389 Other Non-Instruc. Prof. & Tech. Serv						100,000	100,000	100,000
3XX Purchased Services Total	876					100,000	100,000	100,000
410 Supplies						20,000	20,000	20,000
414 Soap And Paper	3,077							
460 Non-Consumable Supplies						350,000	350,000	350,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	3,077					370,000	370,000	370,000
522 Bldg. Improv. (Done Maint. Dept.)						30,000	30,000	30,000
5XX Capital Outlay Total						30,000	30,000	30,000
3100 Food Services Total	26,335	59				500,000	500,000	500,000
3320 Community Recreation Services								
331 Pupil Transp. To And From School Misc-Site Defi	31,647	32,126		20,000		20,000	20,000	20,000
389 Other Non-Instruc.Prof.&Tech. Serv		10,000						
3XX Purchased Services Total	31,647	42,126		20,000		20,000	20,000	20,000
3320 Community Recreation Services Total	31,647	42,126		20,000		20,000	20,000	20,000
3510 Custody And Care Of Children S								
111 Licensed Salaries Student Body Account		17,654						
112 Classified Salaries	193,928	190,349	4.000	148,274	4.000	120,402	120,402	120,402
118 Professional Salaries	44,610	44,308	.800	46,366	.800	43,836	43,836	43,836
121 Subs-Licensed Salaries		178						
122 Subs-Classified Salaries	352	180		117,152		121,964	121,964	121,964
124 Temp-Classified Salaries Workstudy	41,692	41,599						
139 Cell Phone Stipend	900	900						
1XX Salaries Total	281,482	295,168	4.800	311,792	4.800	286,202	286,202	286,202
211 Pers Employer Contribution	43,441	51,753		58,003		55,840	55,840	55,840
214 Pers Debt Service	12,054	11,755						
220 Social Security Administration	17,739	17,932		23,852		21,895	21,895	21,895
231 Worker'S Compensation	1,740	1,737		2,495		2,004	2,004	2,004
232 State Unemployment Insurance	928	938		623		516	516	516
241 Professional Dues	960	775		960		960	960	960
243 Tax Sheltered Annuities	5,608	5,939		3,840		4,200	4,200	4,200
244 Insurance Benefits	95,541	92,316		69,560		69,584	69,584	69,584
2XX Employee Benefits Total	178,011	183,145		159,333		154,999	154,999	154,999
670 Taxes And Licenses	168							
6XX Other Objects Total	168							
3510 Custody And Care Of Children S Total	459,661	478,313	4.800	471,125	4.800	441,201	441,201	441,201
4150 Capital Building Improvement								
522 Bldg. Improv. (Done Maint. Dept.)				1		1,000	1,000	1,000
5XX Capital Outlay Total				1		1,000	1,000	1,000
4150 Capital Building Improvement Total				1		1,000	1,000	1,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
5120 Short Term Debt								
620 Interest				1		1,000	1,000	1,000
6XX Other Objects Total				1		1,000	1,000	1,000
5120 Short Term Debt Total				1		1,000	1,000	1,000
5200 Transfers Of Funds								
710 Fund Modifications	3,435,518	5,410,702		986,897		1,024,300	1,024,300	1,024,300
7XX Transfers Total	3,435,518	5,410,702		986,897		1,024,300	1,024,300	1,024,300
5200 Transfers Of Funds Total	3,435,518	5,410,702		986,897		1,024,300	1,024,300	1,024,300
6110 Contingency Fund								
810 Planned Reserve				3,660,021		3,883,290	3,909,819	3,909,819
810 Planned Reserve Total				3,660,021		3,883,290	3,909,819	3,909,819
6110 Contingency Fund Total				3,660,021		3,883,290	3,909,819	3,909,819
6112 Pers Reserve								
810 Planned Reserve							9,000,000	9,000,000
810 Planned Reserve Total							9,000,000	9,000,000
6112 Pers Reserve Total							9,000,000	9,000,000
6115 Operations Reserve								
810 Planned Reserve				17,646,587		19,068,836	9,855,510	9,855,510
810 Planned Reserve Total				17,646,587		19,068,836	9,855,510	9,855,510
6115 Operations Reserve Total				17,646,587		19,068,836	9,855,510	9,855,510
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	24,513,866	30,841,857		6,737,906		7,089,711	7,131,262	7,131,262
820 Unapp. Ending Fund Bal. Total	24,513,866	30,841,857		6,737,906		7,089,711	7,131,262	7,131,262
7000 Reserves And Fund Balances Total	24,513,866	30,841,857		6,737,906		7,089,711	7,131,262	7,131,262
Total Requirements	189,017,674	209,826,250	1630.420	213,802,409	1645.389	225,230,648	226,411,862	226,411,862

# Program Budget Detail

## Federal/State/Local Programs

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Resources	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21312 Tuition-Other S.D. Within The St. Misc-Site Def	24,364	74,045				138,080	138,080	138,080
21790 Other Pupil Activity Income Best Program		551				2,000	2,000	2,000
21830 Commun Svs Activ.-Health Clinics	703	17,492		17,000		38,486	38,486	38,486
21911 Building Rental	46,290	47,498		43,000		47,000	47,000	47,000
21920 Private Grants	829,024	918,768		998,069		930,706	930,706	930,706
21960 Recovery Of Prior Year Expenditures	-68							
21990 Miscellaneous Local Revenue	705,572	760,183		1,252,200		1,151,367	1,151,367	1,151,367
21992 Misc-Site Defined	4,783	5,611		3,200		6,200	6,200	6,200
21995 Membership Pledges	201,190	206,606		185,000		210,000	210,000	210,000
21998 Underwriting-Krvn	225,758	209,878		201,627		208,800	208,800	208,800
21999 Miscellaneous	1,902,177	1,813,909		2,145,201		2,518,281	2,518,281	2,518,281
22102 Esd Reimbursements	263,750	194,536		304,582		253,055	253,055	253,055
22199 Other Intermediate Sources	8,531	739				5,783	5,783	5,783
22990 Miscellaneous Intermediate Sources	835	18,498						
23101 School Support Fund Misc-Site Defined	126,160							
23199 Other Unrestricted Grants-In-Aid						45,000	45,000	45,000
23204 Drivers' Education	3,475	2,675		62,660				
23299 Other Restricted Grants-In-Aid	202,596	1,992,112		5,765,952		13,269,882	13,269,882	13,269,882
23990 Other Revenue From State Sources Misc	692,179	343,294		413,740		554,591	554,591	554,591
24311 84.060A Indian Education	266,426	262,109		265,000		293,805	293,805	293,805
24500 Restricted Revenue From Federal Gov-Thru State	68	850						
24501 84.01 Title I Grants To Leas	3,610,392	4,067,748		3,356,434		4,039,619	4,039,619	4,039,619
24502 84.366-7 Title II Grants	709,269	585,931		579,380		514,426	514,426	514,426
24503 84.365 Title III Grants	58,633	67,778		98,033		98,033	98,033	98,033
24504 84.287 Title IV Grants	462,885	599,729				568,997	568,997	568,997
24505 16.548 Title V Delinq Prev Prg	37,726	23,280						
24506 84.048 Career And Tech Ed	74,546	63,180		77,571		65,000	65,000	65,000
24508 84.027 Sped Grants To States	3,652,212	3,841,532		3,262,910		3,260,639	3,260,639	3,260,639
24509 84.173 Sped Preschool Grants	22,514	47,806		29,856		9,116	9,116	9,116
24510 84.126 Rehabilitation Services		198,959		149,202		83,985	83,985	83,985
24513 10.558 Child Adlt Care Food Pr Misc-Site Define	3,164	5,224				1,130	1,130	1,130
24515 10.582 Fresh Fruit And Veg Prg	33,462	38,417		31,869		50,000	50,000	50,000
24516 81.196 Educ Homeless Youth	14,026							
24520 93.575 Child Care Dev Blk Grnt	53,697	30,226						
24521 93.556 Title IV-B2 Family Support	4,718	9,000				9,000	9,000	9,000
24540 20.205 Student Traffic Sfty	78,101	82,286		86,897		89,792	89,792	89,792
24700 Grants-In-Aid Fed Govt Inter.Agenc	12,017	4,542		4,720		2,500	2,500	2,500
24990 Other Revenue Fm Federal Sources	5,145							
25210 Matching Funds		16,000						
<b>Total Resources</b>	<b>14,336,320</b>	<b>16,550,992</b>		<b>19,334,103</b>		<b>28,465,273</b>	<b>28,465,273</b>	<b>28,465,273</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	1,965	15,469	2.300	240,000	2.000	240,000	240,000	240,000
112 Classified Salaries	79,659	15,711						
121 Subs-Licensed Salaries	4,649	3,476						
122 Subs-Classified Salaries		3,607						
131 Licensed Salaries-Add'L	250	2,354						
1XX Salaries Total	86,523	40,617	2.300	240,000	2.000	240,000	240,000	240,000
211 Pers Employer Contribution	19,997	10,330		75,000		75,000	75,000	75,000
214 Pers Debt Service		435						
220 Social Security Administration	6,524	3,099						
231 Worker's Compensation		300						
232 State Unemployment Insurance	199	66						
243 Tax Sheltered Annuities		435						
244 Insurance Benefits	36,880	11,274						
2XX Employee Benefits Total	65,118	25,647		75,000		75,000	75,000	75,000
311 Instruction Services	9,996	51,258						
319 Other Instruc. Prof. & Tech. Service	789	9,450				20,000	20,000	20,000
341 Travel - Local In-District		58						
343 Travel & Fees, Student Misc-Site Defined	4,979	11,659						
389 Other Non-Instruc. Prof. & Tech. Serv		4,185		60,000		70,000	70,000	70,000
3XX Purchased Services Total	15,822	76,552		60,000		90,000	90,000	90,000
410 Supplies	30,738	54,070		179,600		125,431	125,431	125,431
421 Textbooks La Prioritizatn		1,830						
431 Library Books	566	4,062						
432 Reference Books		742						
440 Periodicals Misc-Site Defined		1,174						
460 Non-Consumable Supplies	1,149	8,151		5,000		5,000	5,000	5,000
470 Computer Software		21,163						
480 Computer Hardware	1,156	23,764						
4XX Supplies and Materials Total	33,609	114,956		184,600		130,431	130,431	130,431
1111 Regular Elementary School Prog Total	201,072	257,772	2.300	559,600	2.000	535,431	535,431	535,431
1112 Intermediate 4-5								
431 Library Books	1,995							
470 Computer Software	2,025							
4XX Supplies and Materials Total	4,020							
1112 Intermediate 4-5 Total	4,020							
1113 Elementary Extra-Curricular								
121 Subs-Licensed Salaries	1,157							
122 Subs-Classified Salaries	298							
1XX Salaries Total	1,455							
211 Pers Employer Contribution		43						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
214 Pers Debt Service	10							
220 Social Security Administration	143							
231 Worker'S Compensation	12							
232 State Unemployment Insurance	7							
<b>2XX Employee Benefits Total</b>	<b>215</b>							
311 Instruction Services	520							
319 Other Instruc. Prof. & Tech. Service	10,000							
343 Travel & Fees, Student	5,876							
371 Tuition-Public Local Ed Agencies	940							
<b>3XX Purchased Services Total</b>	<b>17,336</b>							
410 Supplies	6,916	508						
432 Reference Books	225							
460 Non-Consumable Supplies	2,000							
470 Computer Software	2,000							
480 Computer Hardware	3,000							
<b>4XX Supplies and Materials Total</b>	<b>14,141</b>	<b>508</b>						
<b>1113 Elementary Extra-Curricular Total</b>	<b>33,147</b>	<b>508</b>						
<b>1121 Regular Middle School Program</b>								
111 Licensed Salaries Misc-Site Defined	184	4,436			1.500	95,000	95,000	95,000
112 Classified Salaries	3,066							
121 Subs-Licensed Salaries Misc-Site Defined	482	3,827						
131 Licensed Salaries-Add'L Misc-Site Defined	2,375	6,820		30,239				
<b>1XX Salaries Total</b>	<b>6,107</b>	<b>15,083</b>		<b>30,239</b>	<b>1.500</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
211 Pers Employer Contribution Misc-Site Defined	1,231	3,565		5,970		73,000	73,000	73,000
214 Pers Debt Service Misc-Site Defined	318	454		1,245				
220 Social Security Administration Misc-Site Define	473	1,133		2,282				
231 Worker'S Compensation Misc-Site Defined	30	86		144				
232 State Unemployment Insurance Misc-Site Defined	25	50		120				
243 Tax Sheltered Annuities		85						
244 Insurance Benefits	2,336	1,124						
<b>2XX Employee Benefits Total</b>	<b>4,413</b>	<b>6,497</b>		<b>9,761</b>		<b>73,000</b>	<b>73,000</b>	<b>73,000</b>
342 Travel & Exp. Out Of District Misc-Site Defined		878						
343 Travel & Fees, Student	6,419	1,030						
345 Food/Meal s/Snacks Misc-Site Defined	487	1,888		500				
353 Postage	360							
389 Other Non-Instruc. Prof. & Tech. Serv		2,036						
<b>3XX Purchased Services Total</b>	<b>7,266</b>	<b>5,832</b>		<b>500</b>				
410 Supplies	24,585	10,697		22,121				
421 Textbooks Misc-Site Defined	2,490	5,789						
431 Library Books	461							
432 Reference Books Misc-Site Defined	526	979						
440 Periodical s	440							



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies	6,107	9,969						
470 Computer Software		5,996						
480 Computer Hardware	2,500	908						
4XX Supplies and Materials Total	37,109	34,338		22,121				
1121 Regular Middle School Program Total	54,895	61,750		62,621	1.500	168,000	168,000	168,000
1122 Middle School Activities								
343 Travel & Fees, Student	1,773							
3XX Purchased Services Total	1,773							
410 Supplies	4,369							
470 Computer Software	2,000							
480 Computer Hardware	465							
4XX Supplies and Materials Total	6,834							
1122 Middle School Activities Total	8,607							
1131 Regular High School Program								
111 Licensed Salaries Misc-Site Defined	7,134		8.000	517,600	4.000	265,000	265,000	265,000
112 Classified Salaries Misc-Site Defined	9,807	71,552	1.500	65,240	3.430	144,000	144,000	144,000
121 Subs-Licensed Salaries Misc-Site Defined	268	7,387		29,124		35,000	35,000	35,000
122 Subs-Classified Salaries		1,092						
131 Licensed Salaries-Add'l Misc-Site Defined	100	455						
1XX Salaries Total	17,309	80,486	9.500	611,964	7.430	444,000	444,000	444,000
211 Pers Employer Contribution Misc-Site Defined	2,988	9,262		36,804		255,000	255,000	255,000
214 Pers Debt Service Misc-Site Defined	157	2,155		8,496				
220 Social Security Administration	1,279	6,124		46,440				
231 Worker's Compensation	112	414		3,132				
232 State Unemployment Insurance	49	321		2,432				
243 Tax Sheltered Annuities Misc-Site Defined	57	212		1,638				
244 Insurance Benefits Misc-Site Defined	7,805	41,328		331,213				
2XX Employee Benefits Total	12,447	59,816		430,155		255,000	255,000	255,000
319 Other Instruc. Prof. & Tech. Service	4,470	3,820		73,790		10,107	10,107	10,107
331 Pupil Transp. To And From School		30						
342 Travel & Exp. Out Of District Misc-Site Defined	3,747	11,409						
343 Travel & Fees, Student Misc-Site Defined	12,837	4,926		2,001				
345 Food/Meals/Snacks Misc-Site Defined	2,086	1,420						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	3,000	383						
3XX Purchased Services Total	26,140	21,988		75,791		10,107	10,107	10,107
410 Supplies Misc-Site Defined	40,031	52,781		15,683		10,000	10,000	10,000
421 Textbooks Misc-Site Defined	2,000	21,600						
431 Library Books		5,006						
432 Reference Books Misc-Site Defined	1,333	1,880						
441 Instructional Kits Avid Prog	4,915							
460 Non-Consumable Supplies Misc-Site Defined	73,707	95,203		234,469		142,500	142,500	142,500
470 Computer Software Misc-Site Defined	5,272	14,208		8,523				

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requisitions	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware Misc-Site Defined	29,878	83,595		176,775		120,000	120,000	120,000
4XX Supplies and Materials Total	157,136	274,273		435,450		272,500	272,500	272,500
541 Initial & Addnl. Equip. Purchases Misc-Site Def		30,838		214,591		21,000	21,000	21,000
5XX Capital Outlay Total		30,838		214,591		21,000	21,000	21,000
640 Dues And Fees Misc-Site Defined		1,213		1,000				
670 Taxes And Licenses		59						
6XX Other Objects Total		1,272		1,000				
864 Fuel Misc-Site Defined	9	4						
868 Other Than Home To School Misc-Site Defined	54							
8XX Maintenance Supplies Total	63	4						
1131 Regular High School Program Total	213,095	468,677	9.500	1,768,951	7.430	1,002,607	1,002,607	1,002,607
1132 Student Activities								
343 Travel & Fees, Student	9,600	2,201						
3XX Purchased Services Total	9,600	2,201						
410 Supplies	6,205	300						
460 Non-Consumable Supplies	2,895							
4XX Supplies and Materials Total	9,100	300						
641 Extra-Curricular Scholarships	6,633	6,563						
6XX Other Objects Total	6,633	6,563						
1132 Student Activities Total	25,333	9,064						
1140 Preschool								
111 Licensed Salaries	47,851	93,323	.750	55,257	1.230	79,122	79,122	79,122
112 Classified Salaries	48,231	62,741	2.700	90,208	1.040	45,441	45,441	45,441
121 Subs-Licensed Salaries	775	2,301		2,738		1,464	1,464	1,464
122 Subs-Classified Salaries		256				1,138	1,138	1,138
124 Temps-Classified Salaries	8,432	25						
131 Licensed Salaries-Add'l	10,076	14,761				14,303	14,303	14,303
1XX Salaries Total	115,365	173,407	3.450	148,203	2.270	141,468	141,468	141,468
211 Pers Employer Contribution	13,836	29,642		21,825		39,692	39,692	39,692
213 Pers Tier 3 Opsrp						2,700	2,700	2,700
214 Pers Debt Service	3,567	6,637		2,187		740	740	740
220 Social Security Administration	8,826	13,004		10,781		10,460	10,460	10,460
231 Worker's Compensation	590	842		743		1,061	1,061	1,061
232 State Unemployment Insurance	462	670		560		300	300	300
243 Tax Sheltered Annuities	619	650		1,619		2,010	2,010	2,010
244 Insurance Benefits	36,361	38,501		32,303		43,577	43,577	43,577

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	64,261	89,946		70,018		100,540	100,540	100,540
319 Other Instruc. Prof. & Tech. Service	39,264							
324 Rentals	5,000	7,941		3,000		5,000	5,000	5,000
341 Travel - Local In-District				400				400
342 Travel & Exp. Out Of District		90		700		400	400	400
343 Travel & Fees, Student						300	300	300
345 Food/Meals/Snacks	565	1,586						
346 In-District Expense		60				60	60	60
353 Postage Misc-Site Defined	6							
3XX Purchased Services Total	44,835	9,677		4,100		5,760	5,760	5,760
410 Supplies	19,318	5,369		12,194		3,989	3,989	3,989
460 Non-Consumable Supplies Misc-Site Defined		250						
480 Computer Hardware	2,407							
4XX Supplies and Materials Total	21,883	5,619		12,194		3,989	3,989	3,989
670 Taxes And Licenses	367	582		1,448		540	540	540
6XX Other Objects Total	367	582		1,448		540	540	540
1140 Preschool Total	246,711	279,231	3.450	235,963	2.270	252,297	252,297	252,297
1210 Programs For Gifted & Talented								
410 Supplies	2,253	138						
460 Non-Consumable Supplies		450						
4XX Supplies and Materials Total	2,253	588						
1210 Programs For Gifted & Talented Total	2,253	588						
1220 Restrictive Programs								
111 Licensed Salaries	382,116	293,829	5.220	388,332				
112 Classified Salaries	650,563	754,029	21.140	775,849	15.900	648,760	648,760	648,760
113 Administrators Misc-Site Defined		30,523	.400	43,559	.500	70,000	70,000	70,000
122 Subs-Classified Salaries	7,924							
123 Temps-Licensed Salaries Misc-Site Defined	8,861	724						
124 Temps-Classified Salaries	6,322	5,461		33,771				
131 Licensed Salaries-Add'L	7,572	4,051						
132 Nonlicensed Salaries O/T	8,132	7,528				11,500	11,500	11,500
139 Cell Phone Stipend Misc-Site Defined	12,250	330						
1XX Salaries Total	1,083,740	1,096,475	26.760	1,241,511	16.400	730,260	730,260	730,260
211 Pers Employer Contribution	192,651	247,230		353,835		196,747	196,747	196,747
214 Pers Debt Service	49,691	53,808						
220 Social Security Administration	80,244	80,963		90,578		55,575	55,575	55,575
231 Worker's Compensation	5,243	5,106		9,474		5,013	5,013	5,013
232 State Unemployment Insurance	4,175	4,328		2,368		1,254	1,254	1,254
243 Tax Sheltered Annuities	9,375	9,912		8,759		4,798	4,798	4,798
244 Insurance Benefits	366,920	376,577		424,485		265,961	265,961	265,961

# Program Budget Detail

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Federal/State/Local Programs Requisitions	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	708,299	777,924		889,499		529,348	529,348	529,348
311 Instruction Services Misc-Site Defined		2,001						
319 Other Instruc. Prof. & Tech. Service Private Schoo				50,448		3,597	3,597	3,597
321 Equip. Rep. (Not On Serv. Contract)	871	296						
324 Rentals	6,435	4,290		12,500		24,635	24,635	24,635
341 Travel - Local In-District	33,682	37,781		44,113		30,833	30,833	30,833
342 Travel & Exp. Out Of District Misc-Site Defined		328						
345 Food/Meals/Snacks Misc-Site Defined		34						
351 Telephone Misc-Site Defined	5,250	6,653						
353 Postage		75						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		1,153		10,374				
3XX Purchased Services Total	46,675	52,174		117,435		59,065	59,065	59,065
410 Supplies	10,461	8,403		46,480		19,168	19,168	19,168
421 Textbooks Misc-Site Defined		481						
432 Reference Books Misc-Site Defined		844						
460 Non-Consumable Supplies	7,601	14,128		20,000		98,541	98,541	98,541
470 Computer Software	1,929							
480 Computer Hardware	4,738	2,890						
4XX Supplies and Materials Total	25,210	27,594		66,480		117,709	117,709	117,709
1220 Restrictive Programs Total	1,863,924	1,954,167	26.760	2,314,925	16.400	1,436,382	1,436,382	1,436,382
1221 Elementary-Restricted								
111 Licensed Salaries Misc-Site Defined	56,135							
112 Classified Salaries	140,767	102,253	5.250	156,843	3.060	134,392	134,392	134,392
121 Licensed Subs Salaries Misc-Site Defined	1,316							
1XX Salaries Total	198,218	102,253	5.250	156,843	3.060	134,392	134,392	134,392
211 Pers Employer Contribution Misc-Site Defined	36,865	22,367		46,739		40,049	40,049	40,049
214 Pers Debt Service Misc-Site Defined	10,153	4,938						
220 Social Security Administration Misc-Site Define	14,392	7,594		11,999		10,281	10,281	10,281
231 Worker'S Compensation Misc-Site Defined	992	523		1,255		1,075	1,075	1,075
232 State Unemployment Insurance Misc-Site Defined	753	397		313		269	269	269
243 Tax Sheltered Annuities Misc-Site Defined	1,097	390				828	828	828
244 Insurance Benefits Misc-Site Defined	89,957	55,306		86,335		65,220	65,220	65,220
2XX Employee Benefits Total	154,209	91,515		146,641		117,722	117,722	117,722
1221 Elementary-Restricted Total	352,427	193,768	5.250	303,484	3.060	252,114	252,114	252,114
1222 Middle School -Restricted								
112 Classified Salaries Misc-Site Defined		13,481						
1XX Salaries Total		13,481						
211 Pers Employer Contribution Misc-Site Defined		2,889						
214 Pers Debt Service Misc-Site Defined		675						
220 Social Security Administration Misc-Site Define		994						

# Program Budget Detail

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Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker' S Compensation Mi sc-Si te Defi ned		83						
232 State Unemployment Insurance Mi sc-Si te Defi ned		52						
244 Insurance Benefi ts Mi sc-Si te Defi ned		7,580						
2XX Employee Benefi ts Total		12,273						
1222 Middle School -Restricted Total		25,754						
1223 High School -Restricted								
112 Classi fied Sal ari es Mi sc-Si te Defi ned	27,440	47,363			.920	40,575	40,575	40,575
1XX Sal ari es Total	27,440	47,363			.920	40,575	40,575	40,575
211 Pers Employer Contri buti on Mi sc-Si te Defi ned	6,355	6,948				11,034	11,034	11,034
214 Pers Debt Servi ce Mi sc-Si te Defi ned	1,424	1,625						
220 Social Securi ty Admi ni strati on Mi sc-Si te Defi ne	1,905	3,427				3,388	3,388	3,388
231 Worker' S Compensation Mi sc-Si te Defi ned	138	229						
232 State Unemployment Insurance Mi sc-Si te Defi ned	100	179						
243 Tax Shel tered Annu i ti es Mi sc-Si te Defi ned	344							
244 Insurance Benefi ts Mi sc-Si te Defi ned	10,760	24,192				19,748	19,748	19,748
2XX Employee Benefi ts Total	21,026	36,600				34,170	34,170	34,170
1223 High School -Restricted Total	48,466	83,963			.920	74,745	74,745	74,745
1229 Other Restricti ve Programs								
111 Li censed Sal ari es Mi sc-Si te Defi ned	119,048	177,424	1.000	69,968				
1XX Sal ari es Total	119,048	177,424	1.000	69,968				
211 Pers Employer Contri buti on Mi sc-Si te Defi ned	22,120	40,503		20,851				
214 Pers Debt Servi ce Mi sc-Si te Defi ned	6,280	9,470						
220 Social Securi ty Admi ni strati on Mi sc-Si te Defi ne	8,934	13,103		5,353				
231 Worker' S Compensation Mi sc-Si te Defi ned	564	835		560				
232 State Unemployment Insurance Mi sc-Si te Defi ned	467	685		140				
243 Tax Shel tered Annu i ti es Mi sc-Si te Defi ned	3,600	4,800						
244 Insurance Benefi ts Mi sc-Si te Defi ned	28,700	43,200		14,720				
2XX Employee Benefi ts Total	70,665	112,596		41,624				
410 Suppl i es Mi sc-Si te Defi ned	55							
421 Textbooks Mi sc-Si te Defi ned	53							
4XX Suppl i es and Materi al s Total	108							
1229 Other Restricti ve Programs Total	189,821	290,020	1.000	111,592				
1250 Less Restricti ve Students W Di								
112 Classi fied Sal ari es Mi sc-Si te Defi ned	10,290							
1XX Sal ari es Total	10,290							
211 Pers Employer Contri buti on Mi sc-Si te Defi ned	2,329							
214 Pers Debt Servi ce Mi sc-Si te Defi ned	532							

# Program Budget Detail

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Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration Misc-Site Defined	787							
231 Worker's Compensation Misc-Site Defined	51							
232 State Unemployment Insurance Misc-Site Defined	41							
243 Tax Sheltered Annuities Misc-Site Defined	129							
244 Insurance Benefits Misc-Site Defined	4,625							
<b>2XX Employee Benefits Total</b>	<b>8,494</b>							
319 Other Instruc. Prof. & Tech. Service Misc-Site Def						63,335	63,335	63,335
<b>3XX Purchased Services Total</b>						<b>63,335</b>	<b>63,335</b>	<b>63,335</b>
410 Supplies	400							
<b>4XX Supplies and Materials Total</b>	<b>400</b>							
<b>1250 Less Restrictive Students W Di Total</b>	<b>19,184</b>					<b>63,335</b>	<b>63,335</b>	<b>63,335</b>
<b>1251 Elem-Less Restricted</b>								
111 Licensed Salaries Misc-Site Defined	41,978							
112 Classified Salaries Misc-Site Defined	243,391	279,313	5.740	167,586				
121 Licensed Subs Salaries Misc-Site Defined	1,895							
<b>1XX Salaries Total</b>	<b>287,264</b>	<b>279,313</b>	<b>5.740</b>	<b>167,586</b>				
211 Pers Employer Contribution	50,119	61,069		49,940				
214 Pers Debt Service	13,852	13,979						
220 Social Security Administration Misc-Site Defined	21,438	20,747		12,821				
231 Worker's Compensation Misc-Site Defined	1,501	1,426		1,341				
232 State Unemployment Insurance Misc-Site Defined	1,120	1,085		335				
243 Tax Sheltered Annuities Misc-Site Defined	1,164	1,128						
244 Insurance Benefits Misc-Site Defined	135,984	142,531		84,640				
<b>2XX Employee Benefits Total</b>	<b>225,178</b>	<b>241,965</b>		<b>149,077</b>				
<b>1251 Elem-Less Restricted Total</b>	<b>512,442</b>	<b>521,278</b>	<b>5.740</b>	<b>316,663</b>				
<b>1252 Ms-Less Restricted</b>								
111 Licensed Salaries	183,164	198,484	3.500	238,186				
112 Classified Salaries Misc-Site Defined	171,096	182,951	4.550	136,034				
121 Subs-Licensed Salaries	5,478	3,304						
<b>1XX Salaries Total</b>	<b>359,738</b>	<b>384,739</b>	<b>8.050</b>	<b>374,220</b>				
211 Pers Employer Contribution Misc-Site Defined	62,849	84,108		111,517				
214 Pers Debt Service Misc-Site Defined	16,508	18,132						
220 Social Security Administration Misc-Site Defined	26,689	28,421		28,628				
231 Worker's Compensation Misc-Site Defined	1,771	1,862		2,994				
232 State Unemployment Insurance Misc-Site Defined	1,396	1,487		749				
243 Tax Sheltered Annuities Misc-Site Defined	2,446	2,531						
244 Insurance Benefits Misc-Site Defined	146,598	142,745		118,680				
<b>2XX Employee Benefits Total</b>	<b>258,257</b>	<b>279,286</b>		<b>262,568</b>				



# Program Budget Detail

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Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1252 Ms-Less Restricted Total	617,995	664,025	8.050	636,788				
1253 Hs-Less Restricted								
111 Licensed Salaries Misc-Site Defined	306,879	396,330	6.000	413,909				
112 Classified Salaries Misc-Site Defined	403,492	421,329	17.550	476,327	3.400	149,597	149,597	149,597
121 Licensed Subs Salaries Misc-Site Defined	1,499	6,741						
124 Temps-Classified Salaries	14,805	17,819		13,555		30,486	30,486	30,486
1XX Salaries Total	726,675	842,219	23.550	903,791	3.400	180,083	180,083	180,083
211 Pers Employer Contribution Misc-Site Defined	149,558	194,929		270,701		49,418	49,418	49,418
214 Pers Debt Service Misc-Site Defined	36,783	41,476						
220 Social Security Administration Misc-Site Defined	53,670	62,190		69,370		12,686	12,686	12,686
231 Worker's Compensation Misc-Site Defined	3,575	4,086		7,254		1,405	1,405	1,405
232 State Unemployment Insurance Misc-Site Defined	2,770	3,218		1,813		332	332	332
243 Tax Sheltered Annuities Misc-Site Defined	8,670	10,167		720		2,902	2,902	2,902
244 Insurance Benefits Misc-Site Defined	253,404	306,267		310,361		51,840	51,840	51,840
2XX Employee Benefits Total	508,430	622,333		660,219		118,583	118,583	118,583
332 Pupil Transp. Other Than To & From		474				824	824	824
341 Travel - Local In-District	1,819	879		1,500		1,500	1,500	1,500
342 Travel & Exp. Out Of District	6,673	2,730		1,500		13,814	13,814	13,814
343 Travel & Fees, Student	753	294				278	278	278
345 Food/Meal s/Snacks	424	183		1,800		99	99	99
351 Telephone	2,543	2,762		2,600		2,600	2,600	2,600
353 Postage Misc-Site Defined		40						
3XX Purchased Services Total	12,212	7,362		7,400		19,115	19,115	19,115
410 Supplies	7,469	2,400		4,381		3,900	3,900	3,900
460 Non-Consumable Supplies	29,844							
470 Computer Software Misc-Site Defined		20						
4XX Supplies and Materials Total	37,313	2,420		4,381		3,900	3,900	3,900
670 Taxes And Licenses		188				570	570	570
6XX Other Objects Total		188				570	570	570
1253 Hs-Less Restricted Total	1,284,630	1,474,522	23.550	1,575,791	3.400	322,251	322,251	322,251
1260 Early Intervention								
111 Licensed Salaries	71,471	66,025	1.090	76,880	3.710	196,436	196,436	196,436
121 Subs-Licensed Salaries	68	298						
123 Temps-Licensed Salaries						142,618	142,618	142,618
124 Temps-Classified Salaries		1,250						
131 Licensed Salaries-Add'L	6,831	18,051				5,432	5,432	5,432
1XX Salaries Total	78,370	85,624	1.090	76,880	3.710	344,486	344,486	344,486
211 Pers Employer Contribution	16,130	18,370		19,924		60,159	60,159	60,159
214 Pers Debt Service	4,149	4,257						
220 Social Security Administration	5,927	6,407		5,115		26,357	26,357	26,357
231 Worker's Compensation	376	404		535		2,755	2,755	2,755
232 State Unemployment Insurance	311	335		134		687	687	687

# Program Budget Detail

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Federal/State/Local Programs Requisitions	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	1,265	1,909		189		4,234	4,234	4,234
244 Insurance Benefits	15,806	16,149		16,045		39,757	39,757	39,757
2XX Employee Benefits Total	43,964	47,831		41,942		133,949	133,949	133,949
319 Other Instruc. Prof. & Tech. Service		141						
345 Food/Meals/Snacks Misc-Site Defined	124							
3XX Purchased Services Total	124	141						
1260 Early Intervention Total	122,458	133,596	1.090	118,822	3.710	478,435	478,435	478,435
1271 Remediation								
111 Licensed Salaries Misc-Site Defined		994						
112 Classified Salaries	150,159	143,618			2.450	107,028	107,028	107,028
121 Subs-Licensed Salaries Misc-Site Defined						5,600	5,600	5,600
122 Subs-Classified Salaries	1,101	1,801				1,600	1,600	1,600
124 Temps-Classified Salaries	13,485	2,505						
131 Licensed Salaries-Add'L	4,928	12,557				96,119	96,119	96,119
139 Cell Phone Stipend	34							
1XX Salaries Total	169,707	161,475			2.450	210,347	210,347	210,347
211 Pers Employer Contribution	23,785	30,465				47,860	47,860	47,860
214 Pers Debt Service	6,422	7,418						
220 Social Security Administration	12,872	12,359				4,703	4,703	4,703
231 Worker's Compensation	887	799				492	492	492
232 State Unemployment Insurance	670	667				122	122	122
243 Tax Sheltered Annuities	232	331				450	450	450
244 Insurance Benefits	60,530	55,427				36,275	36,275	36,275
2XX Employee Benefits Total	105,398	107,466				89,902	89,902	89,902
311 Instruction Services	23,756	26,952				29,969	29,969	29,969
319 Other Instruc. Prof. & Tech. Service	58,491	117,723				150,945	150,945	150,945
342 Travel & Exp. Out Of District Misc-Site Defined	74	240						
345 Food/Meals/Snacks	325	521				2,500	2,500	2,500
351 Telephone	1,771	2,387				1,547	1,547	1,547
353 Postage	8							
3XX Purchased Services Total	84,425	147,823				184,961	184,961	184,961
410 Supplies	1,357	1,000				4,400	4,400	4,400
432 Reference Books	537	258						
4XX Supplies and Materials Total	1,894	1,258				4,400	4,400	4,400
1271 Remediation Total	361,424	418,022			2.450	489,610	489,610	489,610
1272 Title 1								
111 Licensed Salaries	689,093	848,384	11.370	735,917	12.210	789,697	789,697	789,697
112 Classified Salaries	593,508	610,322	14.500	556,472	11.520	506,288	506,288	506,288
121 Subs-Licensed Salaries	30,972	22,164		23,631		10,058	10,058	10,058
122 Subs-Classified Salaries	7,588	579						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
123 Temps-Licensed Salaries Misc-Site Defined	10,834							
131 Licensed Salaries-Add'L	21,932	27,828				69,232	69,232	69,232
132 Nonlicensed Salaries O/T Misc-Site Defined		107						
139 Cell Phone Stipend	228							
<b>1XX Salaries Total</b>	<b>1,354,155</b>	<b>1,509,384</b>	<b>25.870</b>	<b>1,316,020</b>	<b>23.730</b>	<b>1,375,275</b>	<b>1,375,275</b>	<b>1,375,275</b>
211 Pers Employer Contribution	258,884	355,234		264,836		320,690	320,690	320,690
213 Pers Tier 3 Opsrp						94,242	94,242	94,242
214 Pers Debt Service	65,941	74,152		67,627		6,071	6,071	6,071
220 Social Security Administration	99,504	109,939		99,145		113,712	113,712	113,712
231 Worker's Compensation	6,758	7,385		10,368		14,546	14,546	14,546
232 State Unemployment Insurance	5,198	5,722		2,721		3,248	3,248	3,248
243 Tax Sheltered Annuities	18,433	21,972		16,873		19,499	19,499	19,499
244 Insurance Benefits	463,934	496,573		434,446		413,322	413,322	413,322
<b>2XX Employee Benefits Total</b>	<b>918,652</b>	<b>1,070,977</b>		<b>896,016</b>		<b>985,330</b>	<b>985,330</b>	<b>985,330</b>
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	111,970	138,116		144,512		120,490	120,490	120,490
342 Travel & Exp. Out Of District	3,633							
345 Food/Meals/Snacks Misc-Site Defined	7,155	9,099				16,530	16,530	16,530
353 Postage	29	31				82	82	82
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	40	200						
<b>3XX Purchased Services Total</b>	<b>122,827</b>	<b>147,446</b>		<b>144,512</b>		<b>137,102</b>	<b>137,102</b>	<b>137,102</b>
410 Supplies Misc-Site Defined	12,209	19,400		13,461		23,538	23,538	23,538
421 Textbooks	12,860	23,176		14,215		12,032	12,032	12,032
432 Reference Books Misc-Site Defined	414	48						
440 Periodicals		497						
460 Non-Consumable Supplies		4,724						
470 Computer Software	17,368	4,853				25,649	25,649	25,649
480 Computer Hardware	710	10,145				750	750	750
<b>4XX Supplies and Materials Total</b>	<b>43,561</b>	<b>62,843</b>		<b>27,676</b>		<b>61,969</b>	<b>61,969</b>	<b>61,969</b>
<b>1272 Title 1 Total</b>	<b>2,439,195</b>	<b>2,790,650</b>	<b>25.870</b>	<b>2,384,224</b>	<b>23.730</b>	<b>2,559,676</b>	<b>2,559,676</b>	<b>2,559,676</b>
<b>1280 Alternative Education</b>								
111 Licensed Salaries Misc-Site Defined	112,579	21,383	.300	21,767	2.100	110,464	110,464	110,464
112 Classified Salaries Misc-Site Defined	23,568	18,411	.750	20,711				
121 Subs-Licensed Salaries	2,119	626						
122 Subs-Classified Salaries	247							
124 Temps-Classified Salaries	7,767							
139 Cell Phone Stipend Misc-Site Defined	60							
<b>1XX Salaries Total</b>	<b>146,340</b>	<b>40,420</b>	<b>1.050</b>	<b>42,478</b>	<b>2.100</b>	<b>110,464</b>	<b>110,464</b>	<b>110,464</b>
211 Pers Employer Contribution	20,211	7,540		12,659		32,917	32,917	32,917
214 Pers Debt Service	5,591	1,489						
220 Social Security Administration	9,916	3,076		3,249		8,450	8,450	8,450
231 Worker's Compensation	668	198		340		882	882	882
232 State Unemployment Insurance	517	161		85		222	222	222
243 Tax Sheltered Annuities Misc-Site Defined	1,334	646				3,104	3,104	3,104
244 Insurance Benefits Misc-Site Defined	37,291	12,329		15,456		21,285	21,285	21,285

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requisitions	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total	75,528	25,439		31,789		66,860	66,860	66,860
311 Instruction Services Miscellaneous Defined						21,571	21,571	21,571
319 Other Instruc. Prof. & Tech. Service Miscellaneous Def	118,327	102,706		139,105		143,052	143,052	143,052
324 Rentals		1,000						
343 Travel & Fees, Student		39,325				267,550	267,550	267,550
374 Tuition Payments - Other Miscellaneous Defined		5,241		5,000		7,000	7,000	7,000
3XX Purchased Services Total	118,327	148,272		144,105		439,173	439,173	439,173
410 Supplies	23,175							
421 Textbooks Miscellaneous Defined		336				122,500	122,500	122,500
470 Computer Software Miscellaneous Defined	2,490	598,000		168,000				
4XX Supplies and Materials Total	25,665	598,336		168,000		122,500	122,500	122,500
1280 Alternative Education Total	365,860	812,467	1.050	386,372	2.100	738,997	738,997	738,997
1283 High School -Alt Ed								
111 Licensed Salaries	73,880							
112 Classified Salaries		22,626						
121 Subs-Licensed Salaries		2,022						
1XX Salaries Total	98,528							
211 Pers Employer Contribution	18,131	-111						
214 Pers Debt Service		5,143						
220 Social Security Administration		7,494						
231 Worker's Compensation		468						
232 State Unemployment Insurance		391						
243 Tax Sheltered Annuities		2,082						
244 Insurance Benefits		24,060						
2XX Employee Benefits Total	57,769	-15,381						
1283 High School -Alt Ed Total	156,297	-15,381						
1291 English Language Learner								
111 Licensed Salaries		8,917			.110	7,252	7,252	7,252
112 Classified Salaries	9,507	18,077	.500	25,978	.500	25,978	25,978	25,978
121 Subs-Licensed Salaries	6,571	6,625						
122 Subs-Classified Salaries		137						
139 Cell Phone Stipend		68						
1XX Salaries Total	16,355	33,687	.500	25,978	.610	33,230	33,230	33,230
211 Pers Employer Contribution	2,621	7,843		6,668		8,489	8,489	8,489
213 Pers Tier 3 Opsrp						876	876	876
214 Pers Debt Service	603	1,606						
220 Social Security Administration	1,195	2,521		1,987		2,431	2,431	2,431
231 Worker's Compensation		164		235		282	282	282
232 State Unemployment Insurance	61	131		79		91	91	91
243 Tax Sheltered Annuities	121	348		140		259	259	259

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	3,857	8,754		11,173		12,632	12,632	12,632
2XX Employee Benefits Total	8,539	21,367		20,282		25,060	25,060	25,060
410 Supplies	110							
470 Computer Software	25,100	23,250		37,964		37,964	37,964	37,964
480 Computer Hardware		20,528						
4XX Supplies and Materials Total	25,210	43,778		37,964		37,964	37,964	37,964
1291 English Language Learner Total	50,104	98,832	.500	84,224	.610	96,254	96,254	96,254
1460 Special Programs Summer School								
112 Classified Salaries Misc-Site Defined		1,429						
113 Administrators	911	4,397						
121 Licensed Subsalaries Misc-Site Defined	382							
124 Temp-Classified Salaries Misc-Site Defined	49,284	27,795		47,559		50,670	50,670	50,670
128 Temp-Admin Salaries Misc-Site Defined	3,735							
131 Licensed Salaries-Add'l Misc-Site Defined	31,592	36,269		130,882		71,739	71,739	71,739
1XX Salaries Total	85,904	69,890		178,441		122,409	122,409	122,409
211 Pers Employer Contribution Misc-Site Defined	15,548	15,651		19,332		10,000	10,000	10,000
213 Pers Tier 3 Opsrp						5,448	5,448	5,448
214 Pers Debt Service Misc-Site Defined	4,233	3,371		662				
220 Social Security Administration Misc-Site Defined	6,454	5,210		12,544		7,995	7,995	7,995
231 Worker's Compensation Misc-Site Defined	438	345		2,005		836	836	836
232 State Unemployment Insurance Misc-Site Defined	337	273		651		209	209	209
243 Tax Sheltered Annuities Misc-Site Defined	355	267				1,180	1,180	1,180
244 Insurance Benefits Misc-Site Defined	1,821	629				13,676	13,676	13,676
2XX Employee Benefits Total	29,186	25,746		35,194		39,344	39,344	39,344
319 Other Instruc. Prof. & Tech. Service Misc-Site Def		1,000						
324 Rentals Misc-Site Defined	4,326	4,380		4,677		4,500	4,500	4,500
331 Pupil Transp. To And From School Misc-Site Defi		3,610						
345 Food/Meals/Snacks	376	730						
353 Postage		120						
3XX Purchased Services Total	4,702	9,840		4,677		4,500	4,500	4,500
410 Supplies Misc-Site Defined	4,500	2,304		1,000		2,500	2,500	2,500
421 Textbooks				1,500		1,000	1,000	1,000
4XX Supplies and Materials Total	4,500	2,304		2,500		3,500	3,500	3,500
1460 Special Programs Summer School Total	124,292	107,780		220,812		169,753	169,753	169,753
1XXX Instruction Total	9,297,652	10,631,053	114.110	11,080,832	69.580	8,639,887	8,639,887	8,639,887
2110 Attendance & Social Work Servi								
111 Licensed Salaries	18,470	15,088			.300	15,653	15,653	15,653
112 Classified Salaries	61,727	71,824	1.000	39,124	.950	47,751	47,751	47,751
122 Subsalaries-Add'l Salaries	1,511	4,164				10,000	10,000	10,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requisitions	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	81,708	91,076	1.000	39,124	1.250	73,404	73,404	73,404
211 Pers Employer Contribution	14,641	21,393		8,397		17,106	17,106	17,106
214 Pers Debt Service	4,497	4,378		1,482		3,375	3,375	3,375
220 Social Security Administration	6,771	7,422		2,994		4,391	4,391	4,391
231 Worker's Compensation	372	485		313		459	459	459
232 State Unemployment Insurance	347	351		82		115	115	115
243 Tax Sheltered Annuities	432	432		534		534	534	534
244 Insurance Benefits	36,008	35,094		27,414		18,926	18,926	18,926
2XX Employee Benefits Total	63,068	69,555		41,216		44,906	44,906	44,906
311 Instruction Services	402							
319 Other Instruc. Prof. & Tech. Service	15,970	21,520		7,000		7,000	7,000	7,000
324 Rentals	7,260							
331 Pupil Transp. To And From School	2,125	10,107		4,000		10,000	10,000	10,000
332 Pupil Transp. Other Than To & From	6,804	3,661		5,605		10,000	10,000	10,000
341 Travel - Local In-District	2,231	914		2,000		2,000	2,000	2,000
342 Travel & Exp. Out Of District	4,021	3,520		1,000		2,800	2,800	2,800
343 Travel & Fees, Student	16							
345 Food/Meals/Snacks	11,076	11,064				13,000	13,000	13,000
346 In-District Expense	100	248						
351 Telephone	734	1,668						
353 Postage	22	2						
3XX Purchased Services Total	50,761	52,704		19,605		44,800	44,800	44,800
410 Supplies	12,832	14,113		2,483		25,263	25,263	25,263
421 Textbooks Misc-Site Defined						2,000	2,000	2,000
431 Library Books	34							
4XX Supplies and Materials Total	12,866	14,113		2,483		27,263	27,263	27,263
640 Dues And Fees	65	166				300	300	300
670 Taxes And Licenses	340	219						
6XX Other Objects Total	405	385				300	300	300
2110 Attendance & Social Work Servi Total	208,808	227,833	1.000	102,428	1.250	190,673	190,673	190,673
2112 Attendance								
111 Licensed Salaries Misc-Site Defined		273,772			3.000	225,000	225,000	225,000
121 Subs-Licensed Salaries Misc-Site Defined		196						
123 Temps-Licensed Salaries Misc-Site Defined				324,590		247,500	247,500	247,500
131 Licensed Salaries-Add'l Misc-Site Defined		629						
1XX Salaries Total		274,597		324,590	3.000	472,500	472,500	472,500
211 Pers Employer Contribution Misc-Site Defined		58,410		58,867				
214 Pers Debt Service Misc-Site Defined		11,743		11,817				
220 Social Security Administration Misc-Site Define		19,888		23,247				
231 Worker's Compensation Misc-Site Defined		1,270		1,483				
232 State Unemployment Insurance Misc-Site Defined		1,040		1,216				
243 Tax Sheltered Annuities Misc-Site Defined		2,200		2,551				



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits Miscellaneous Defined		60,537		71,230				
2XX Employee Benefits Total		155,088		170,411				
345 Food/Meals/Snacks Miscellaneous Defined		136						
3XX Purchased Services Total		136						
2112 Attendance Total		429,821		495,001	3.000	472,500	472,500	472,500
2115 Student Safety								
112 Classified Salaries	69,462	44,998	1.000	72,202	1.000	43,300	43,300	43,300
128 Temp-Admin Salaries Miscellaneous Defined		42,413		36,815				
1XX Salaries Total	69,462	87,411	1.000	109,017	1.000	43,300	43,300	43,300
211 Pers Employer Contribution	12,133	10,487				11,882	11,882	11,882
214 Pers Debt Service	1,244	2,123						
220 Social Security Administration	5,770	6,520		2,816		3,313	3,313	3,313
231 Worker's Compensation	455	436		295		303	303	303
232 State Unemployment Insurance	227	322		74		78	78	78
243 Tax Sheltered Annuities	311	534				270	270	270
244 Insurance Benefits	29,155	15,228				14,510	14,510	14,510
2XX Employee Benefits Total	49,295	35,650		3,185		30,356	30,356	30,356
311 Instruction Services	5,500	254		2,500		2,500	2,500	2,500
321 Equip. Rep. (Not On Serv. Contract)		130		100		1,000	1,000	1,000
324 Rentals		205		200		120	120	120
341 Travel - Local In-District				200		200	200	200
342 Travel & Exp. Out Of District	326	1,440		2,500		2,500	2,500	2,500
345 Food/Meals/Snacks	304	92		500		100	100	100
353 Postage	12			100		100	100	100
354 Advertising	93	15		100		100	100	100
389 Other Non-Instruc. Prof. & Tech. Serv	495	38,109		20,250		75,250	75,250	75,250
3XX Purchased Services Total	6,730	40,245		26,450		81,870	81,870	81,870
410 Supplies	1,823	4,800		2,413		2,813	2,813	2,813
460 Non-Consumable Supplies	2,323	2,849		5,500		4,500	4,500	4,500
470 Computer Software	237	136		100		100	100	100
4XX Supplies and Materials Total	4,383	7,785		8,013		7,413	7,413	7,413
541 Initial & Addnl. Equip. Purchases						1,500	1,500	1,500
5XX Capital Outlay Total						1,500	1,500	1,500
2115 Student Safety Total	129,870	171,091	1.000	146,665	1.000	164,439	164,439	164,439
2122 Counseling Services								
111 Licensed Salaries Miscellaneous Defined					2.000	130,000	130,000	130,000
1XX Salaries Total					2.000	130,000	130,000	130,000
211 Pers Employer Contribution Miscellaneous Defined						80,000	80,000	80,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total						80,000	80,000	80,000
410 Supplies	76							
4XX Supplies and Materials Total	76							
2122 Counseling Services Total	76				2.000	210,000	210,000	210,000
2126 Placement Services								
112 Classified Salaries	28,401	22,785	.120	4,489	.375	13,518	13,518	13,518
124 Temps-Classified Salaries	1,343	949						
1XX Salaries Total	29,744	23,734	.120	4,489	.375	13,518	13,518	13,518
211 Pers Employer Contribution	5,368	5,068		1,338		4,028	4,028	4,028
214 Pers Debt Service	1,523	1,185						
220 Social Security Administration	2,139	1,643		343		1,034	1,034	1,034
231 Worker's Compensation	150	114		36		108	108	108
232 State Unemployment Insurance	112	86		9		27	27	27
244 Insurance Benefits	10,658	8,370		1,814		5,509	5,509	5,509
2XX Employee Benefits Total	19,950	16,466		3,540		10,706	10,706	10,706
2126 Placement Services Total	49,694	40,200	.120	8,029	.375	24,224	24,224	24,224
2131 Health Services								
111 Licensed Salaries	11,617				.060	3,059	3,059	3,059
112 Classified Salaries	2,395	12,327	.420	20,965	.170	7,293	7,293	7,293
122 Subs-Classified Salaries	2,324	2,451						
123 Temps-Licensed Salaries	686							
131 Licensed Salaries-Add'L	1,409	3,069		330				
139 Cell Phone Stipend	76	55						
1XX Salaries Total	18,507	17,902	.420	21,295	.230	10,352	10,352	10,352
211 Pers Employer Contribution	3,322	3,494		3,915		3,084	3,084	3,084
214 Pers Debt Service	808	807						
220 Social Security Administration	1,313	1,236		995		792	792	792
231 Worker's Compensation	87	87		104		82	82	82
232 State Unemployment Insurance	67	65		26		21	21	21
243 Tax Sheltered Annuities	148	55						
244 Insurance Benefits	3,585	5,785		6,167		10,178	10,178	10,178
2XX Employee Benefits Total	9,330	11,529		11,207		14,157	14,157	14,157
343 Travel & Fees, Student	55			3,500				
389 Other Non-Instruc. Prof. & Tech. Serv	17,732	26,684		24,838		192,904	192,904	192,904
3XX Purchased Services Total	17,787	26,684		28,338		192,904	192,904	192,904
410 Supplies	2,845	4,448		55,500		82,552	82,552	82,552

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	2,845	4,448		55,500		82,552	82,552	82,552
2131 Health Services Total	48,469	60,563	.420	116,340	.230	299,965	299,965	299,965
2132 Medical Services								
111 Licensed Salaries	76,170	1,630						
112 Classified Salaries	5,277	32,440	.330	19,752				
123 Temps-Licensed Salaries	157	2,104						
131 Licensed Salaries-Add'L Misc-Site Defined	10,111	3,728						
132 Nonlicensed Salaries O/T Misc-Site Defined	465							
139 Cell Phone Stipend	29							
1XX Salaries Total	92,209	39,902	.330	19,752				
211 Pers Employer Contribution	17,214	8,673		5,947				
214 Pers Debt Service	4,687	1,987						
220 Social Security Administration	6,864	2,888		1,511				
231 Worker'S Compensation	440	199		158				
232 State Unemployment Insurance	359	151		39				
243 Tax Sheltered Annuities	1,336	647						
244 Insurance Benefits	19,219	15,360		4,694				
2XX Employee Benefits Total	50,119	29,905		12,349				
321 Equip. Rep. (Not On Serv. Contract) Misc-Site De		360						
342 Travel & Exp. Out Of District Misc-Site Defined	3,150							
345 Food/Meal s/Snacks Misc-Site Defined	345							
353 Postage Misc-Site Defined	49	50						
389 Other Non-Instruc. Prof. &Tech. Serv Misc-Site De	4,021	8,092						
3XX Purchased Services Total	7,565	8,502						
410 Supplies	6,193	1,285		22,400		6,989	6,989	6,989
460 Non-Consumable Supplies		1,854						
4XX Supplies and Materials Total	6,193	3,139		22,400		6,989	6,989	6,989
2132 Medical Services Total	156,086	81,448	.330	54,501		6,989	6,989	6,989
2143 Psychological Counseling Servi								
111 Licensed Salaries	99,043	92,646	.400	26,366	.750	39,643	39,643	39,643
131 Licensed Salaries-Add'L Misc-Site Defined	1,977	3,012				1,600	1,600	1,600
1XX Salaries Total	101,020	95,658	.400	26,366	.750	41,243	41,243	41,243
211 Pers Employer Contribution	22,385	26,093		6,455		12,293	12,293	12,293
214 Pers Debt Service	5,315	5,105						
220 Social Security Administration	8,038	7,036		2,017		3,152	3,152	3,152
231 Worker'S Compensation	476	448		211		315	315	315
232 State Unemployment Insurance	391	364		53		79	79	79
243 Tax Sheltered Annuities	2,881	2,622		180		2,069	2,069	2,069
244 Insurance Benefits	20,342	18,600		5,888		10,642	10,642	10,642
2XX Employee Benefits Total	59,828	60,268		14,804		28,550	28,550	28,550

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requisitions	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2143 Psychological Counseling Servi Total	160,848	155,926	.400	41,170	.750	69,793	69,793	69,793
2152 Speech Pathology								
111 Licensed Salaries	115,486	124,158	1.600	121,457	10.510	560,504	560,504	560,504
121 Subs-Licensed Salaries	573	1,428						
1XX Salaries Total	116,059	125,586	1.600	121,457	10.510	560,504	560,504	560,504
211 Pers Employer Contribution	22,868	40,411		36,194		159,862	159,862	159,862
214 Pers Debt Service	5,988	8,703						
220 Social Security Administration	8,507	11,897		9,291		42,875	42,875	42,875
231 Worker's Compensation	544	772		972		4,484	4,484	4,484
232 State Unemployment Insurance	446	623		243		1,119	1,119	1,119
243 Tax Sheltered Annuities	1,425	1,979				8,869	8,869	8,869
244 Insurance Benefits	23,141	23,148		23,552		81,000	81,000	81,000
2XX Employee Benefits Total	62,919	87,533		70,252		298,209	298,209	298,209
410 Supplies	1,391	1,000						
4XX Supplies and Materials Total	1,391	1,000						
2152 Speech Pathology Total	180,369	214,119	1.600	191,709	10.510	858,713	858,713	858,713
2169 Misc. Support Of Educational Se								
111 Licensed Salaries	35,056	36,192	.310	20,725	6.100	403,776	403,776	403,776
131 Licensed Salaries-Add'l Misc-Site Defined	2,230	1,119						
1XX Salaries Total	37,286	37,311	.310	20,725	6.100	403,776	403,776	403,776
211 Pers Employer Contribution	7,651	6,522		6,176		106,153	106,153	106,153
214 Pers Debt Service	1,943	1,451						
220 Social Security Administration	2,795	2,724		1,585		30,891	30,891	30,891
231 Worker's Compensation	175	172		166		3,229	3,229	3,229
232 State Unemployment Insurance	146	139		41		809	809	809
243 Tax Sheltered Annuities	665	666				5,508	5,508	5,508
244 Insurance Benefits	7,876	6,168		4,563		85,354	85,354	85,354
2XX Employee Benefits Total	21,251	17,842		12,531		231,944	231,944	231,944
342 Travel & Exp. Out Of District Misc-Site Defined	233					64,814	64,814	64,814
3XX Purchased Services Total	233					64,814	64,814	64,814
2169 Misc. Support Of Educational Se Total	58,770	55,153	.310	33,256	6.100	700,534	700,534	700,534
2190 Director Of Ed Services								
112 Classified Salaries	81,841	83,677	2.050	85,181	7.250	228,019	228,019	228,019
118 Professional Salaries	42,147	59,169			4.590	465,885	465,885	465,885
123 Temps-Licensed Salaries	6,284	4,762		4,567		3,022	3,022	3,022
124 Temps-Classified Salaries	768					500	500	500
131 Licensed Salaries-Add'l	1,200	1,530				3,250	3,250	3,250
139 Cell Phone Stipend	713	900				4,434	4,434	4,434

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	132,953	150,038	2.050	89,748	11.840	705,110	705,110	705,110
211 Pers Employer Contribution	23,297	33,650		26,134		208,905	208,905	208,905
214 Pers Debt Service	6,649	7,813						
220 Social Security Administration	9,958	11,200		6,846		53,629	53,629	53,629
231 Worker's Compensation	653	730		716		5,491	5,491	5,491
232 State Unemployment Insurance	522	586		180		1,488	1,488	1,488
243 Tax Sheltered Annuities	4,025	4,946				32,553	32,553	32,553
244 Insurance Benefits	37,850	40,989		30,166		187,832	187,832	187,832
2XX Employee Benefits Total	82,954	99,914		64,042		489,898	489,898	489,898
319 Other Instruc. Prof. & Tech. Service Misc-Site Def		1,379		1,400		3,837	3,837	3,837
342 Travel & Exp. Out Of District						2,192	2,192	2,192
3XX Purchased Services Total		1,379		1,400		6,029	6,029	6,029
2190 Director Of Ed Services Total	215,907	251,331	2.050	155,190	11.840	1,201,037	1,201,037	1,201,037
2210 Improvement Of Instruction Ser								
111 Licensed Salaries Avid Program	157,470	137,864	1.000	68,852	3.200	220,693	220,693	220,693
112 Classified Salaries Misc-Site Defined	35,810	111,530	1.500	67,239	2.750	132,805	132,805	132,805
113 Administrators	107,838	108,775	1.000	108,784	1.000	98,135	98,135	98,135
118 Professional Salaries	41,832	417						
121 Subs-Licensed Salaries Misc-Site Defined	33,156	14,623		120,354		91,569	91,569	91,569
122 Subs-Classified Salaries	2,605	4,091						
123 Temps-Licensed Salaries Misc-Site Defined	9,017	5,127						
124 Temp-Classified Salaries Misc-Site Defined		5,346				2,200	2,200	2,200
128 Temp-Admin Salaries Iipm	46,881	33,256						
131 Licensed Salaries-Add'l Misc-Site Defined	4,061	21,525		110,695		59,262	59,262	59,262
132 Nonlicensed Salaries O/T		882						
139 Cell Phone Stipend	1,143	781				954	954	954
1XX Salaries Total	439,813	444,217	3.500	475,924	6.950	605,618	605,618	605,618
211 Pers Employer Contribution	72,769	102,509		74,582		211,185	211,185	211,185
214 Pers Debt Service	17,099	20,296		13,142		3,986	3,986	3,986
220 Social Security Administration	31,982	31,958		34,712		23,471	23,471	23,471
231 Worker's Compensation	2,084	2,044		3,151		2,454	2,454	2,454
232 State Unemployment Insurance	1,673	1,714		1,314		613	613	613
241 Professional Dues	445	595		2,900		893	893	893
243 Tax Sheltered Annuities	8,944	7,535		10,350		4,088	4,088	4,088
244 Insurance Benefits Avid Program	66,131	75,499		65,559		59,809	59,809	59,809
249 District Retirement Fund						1,873	1,873	1,873
2XX Employee Benefits Total	201,127	242,150		205,710		308,372	308,372	308,372
311 Instruction Services	1,760			35,854				
319 Other Instruc. Prof. & Tech. Service	11,897	1,475		10,000				
324 Rentals	1,804	2,374				2,000	2,000	2,000
341 Travel - Local In-District	1,382	1,656		865		3,550	3,550	3,550
342 Travel & Exp. Out Of District	4,387	12,090				7,400	7,400	7,400
343 Travel & Fees, Student	858							
345 Food/Meal s/Snacks Misc-Site Defined	2,414	4,817				700	700	700
346 In-District Expense	360	115		10,009		150	150	150
347 Recruitment Expenses	30	30						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requisitions	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
353 Postage Kids In Trans	218	260				38	38	38
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	8,977	6,849				105,000	105,000	105,000
3XX Purchased Services Total	34,087	29,666		56,728		118,838	118,838	118,838
410 Supplies Misc-Site Defined	20,860	28,994		52,570		138,497	138,497	138,497
421 Textbooks		11,996				65,662	65,662	65,662
432 Reference Books	140			479		479	479	479
441 Instructional Kits		3,072						
460 Non-Consumable Supplies Misc-Site Defined	2,629	4,781				300	300	300
470 Computer Software Misc-Site Defined	6,650	7,447				3,500	3,500	3,500
480 Computer Hardware Misc-Site Defined	2,949	13,868						
4XX Supplies and Materials Total	33,228	70,158		53,049		208,438	208,438	208,438
541 Initial & Addnl. Equip. Purchases Misc-Site Def		4,700						
5XX Capital Outlay Total		4,700						
640 Dues And Fees				900		400	400	400
670 Taxes And Licenses Misc-Site Defined	59	343				500	500	500
6XX Other Objects Total	59	343		900		900	900	900
868 Other Than Home To School						1,500	1,500	1,500
8XX Maintenance Supplies Total						1,500	1,500	1,500
2210 Improvement Of Instruction Ser Total	708,314	791,234	3.500	792,311	6.950	1,243,666	1,243,666	1,243,666
2211 Improvement Of Instruction Ser								
111 Licensed Salaries Instruct Tech	9,235	81,855	1.000	70,503	1.130	73,133	73,133	73,133
112 Classified Salaries Misc-Site Defined		3,027	3.020	113,712	1.630	67,905	67,905	67,905
113 Administrators	12,464	14,358	.150	17,841				
114 Classified Supervisors Misc-Site Defined	990							
118 Professional Salaries	3,435	2,167	.050	3,000				
121 Subs-Licensed Salaries Misc-Site Defined		829						
131 Licensed Salaries-Add'L	864	8,193				8,860	8,860	8,860
132 Nonlicensed Salaries O/T Misc-Site Defined		295						
139 Cell Phone Stipend Online Learning		583				60	60	60
1XX Salaries Total	26,988	111,307	4.220	205,056	2.760	149,958	149,958	149,958
211 Pers Employer Contribution	6,465	24,614		21,587		84,299	84,299	84,299
214 Pers Debt Service	497	4,504		4,003		2,036	2,036	2,036
220 Social Security Administration	2,027	8,043		6,736		3,327	3,327	3,327
231 Worker's Compensation	182	574		495		221	221	221
232 State Unemployment Insurance	74	386		319		175	175	175
243 Tax Sheltered Annuities Online Learning	1	1,806		1,797		338	338	338
244 Insurance Benefits Online Learning	5,055	19,881		19,066		3,173	3,173	3,173
2XX Employee Benefits Total	14,301	59,808		54,003		93,569	93,569	93,569
319 Other Instruct. Prof. & Tech. Service Misc-Site Def		5,000						
341 Travel - Local In-District Online Learning		98				197	197	197
342 Travel & Exp. Out Of District Misc-Site Defined		683						



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
345 Food/Meals/Snacks Misc-Site Defined		1,382						
353 Postage Misc-Site Defined	24	1				7	7	7
3XX Purchased Services Total	24	7,164				204	204	204
410 Supplies Online Learning	4,780	38,264		50,000				
441 Instructional Kits	11,648							
470 Computer Software Instruct Tech		87						
480 Computer Hardware Instruct Tech		1,822						
4XX Supplies and Materials Total	16,428	40,173		50,000				
2211 Improvement Of Instruction Ser Total	57,741	218,452	4.220	309,059	2.760	243,731	243,731	243,731
2213 Curriculum Development								
112 Classified Salaries	4,680	4,971						
121 Subs-Licensed Salaries Misc-Site Defined	96	1,909		900				
122 Subs-Classified Salaries Misc-Site Defined		103						
131 Licensed Salaries-Add'L	27,435	17,189		132,542				
1XX Salaries Total	32,211	24,172		133,442				
211 Pers Employer Contribution	6,542	6,092		10,816				
214 Pers Debt Service	1,657	1,193		2,164				
220 Social Security Administration	2,368	1,759		4,157				
231 Worker'S Compensation	155	116		280				
232 State Unemployment Insurance	124	91		212				
243 Tax Sheltered Annuities	56	60						
244 Insurance Benefits	2,040	1,805		81				
2XX Employee Benefits Total	12,942	11,116		17,710				
319 Other Instruc. Prof. & Tech. Service Inst Equity		11,508						
341 Travel - Local In-District		18						
342 Travel & Exp. Out Of District		3,893						
345 Food/Meals/Snacks Misc-Site Defined	446	1,103		465				
3XX Purchased Services Total	446	16,522		465				
410 Supplies	2,798	3,581		6,642		2,500	2,500	2,500
421 Textbooks Misc-Site Defined		75		5,000				
470 Computer Software	396							
480 Computer Hardware	280							
4XX Supplies and Materials Total	3,474	3,656		11,642		2,500	2,500	2,500
2213 Curriculum Development Total	49,073	55,466		163,259		2,500	2,500	2,500
2214 Multicultural Ed								
111 Licensed Salaries	76,615	78,222	1.000	78,030	1.000	83,610	83,610	83,610
112 Classified Salaries	45,781	47,300	1.000	53,380	1.000	50,211	50,211	50,211
131 Licensed Salaries-Add'L	6,795	4,506		4,755		3,283	3,283	3,283
132 Nonlicensed Salaries O/T	10,213	3,628		9,639		8,689	8,689	8,689
139 Cell Phone Stipend	1,380	1,305		1,442		1,449	1,449	1,449

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	140,784	134,961	2.000	147,246	2.000	147,242	147,242	147,242
211 Pers Employer Contribution	31,935	37,193		31,438		40,559	40,559	40,559
214 Pers Debt Service	7,138	7,013		7,230		6,959	6,959	6,959
220 Social Security Administration	10,611	10,132		11,044		11,153	11,153	11,153
231 Worker'S Compensation	662	607		716		1,167	1,167	1,167
232 State Unemployment Insurance	552	542		570		292	292	292
244 Insurance Benefits	27,058	27,531		29,150		28,728	28,728	28,728
2XX Employee Benefits Total	77,956	83,018		80,148		88,858	88,858	88,858
324 Rentals		5,094		5,538		5,350	5,350	5,350
341 Travel - Local In-District	5,296	4,715		3,134		8,400	8,400	8,400
342 Travel & Exp. Out Of District	4,931	521		1,045		525	525	525
345 Food/Meals/Snacks Misc-Site Defined	6,444	8,788				10,500	10,500	10,500
351 Telephone	674	559		815		819	819	819
353 Postage	1,266	1,051		1,254		1,575	1,575	1,575
354 Advertising Misc-Site Defined		129				210	210	210
3XX Purchased Services Total	18,611	20,857		11,786		27,379	27,379	27,379
410 Supplies	11,434	6,580		7,314		12,997	12,997	12,997
415 Pacific Office Automation Copies	362	651		313		683	683	683
480 Computer Hardware	869							
4XX Supplies and Materials Total	12,665	7,231		7,627		13,680	13,680	13,680
2214 Multicultural Ed Total	250,016	246,067	2.000	246,807	2.000	277,159	277,159	277,159
2222 School Library/Media Center								
112 Classified Salaries		6,994						
1XX Salaries Total		6,994						
211 Pers Employer Contribution		2,105						
220 Social Security Administration		534						
231 Worker'S Compensation		56						
243 Tax Sheltered Annuities		43						
244 Insurance Benefits		3,391						
2XX Employee Benefits Total		6,129						
410 Supplies	201	269						
431 Library Books Misc-Site Defined	1,253	4,003						
432 Reference Books		1,500						
480 Computer Hardware	1,334							
4XX Supplies and Materials Total	2,788	5,772						
2222 School Library/Media Center Total	2,788	18,895						
2230 Assessment And Testing								
121 Subs-Licensed Salaries Misc-Site Defined		4,918						

# Program Budget Detail

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July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add' L	838							
1XX Salaries Total	838	4,918						
211 Pers Employer Contribution	212							
214 Pers Debt Service Misc-Site Defined		36						
220 Social Security Administration Misc-Site Define	64	319						
231 Worker'S Compensation Misc-Site Defined	7	23						
232 State Unemployment Insurance Misc-Site Defined	2	16						
2XX Employee Benefits Total	285	394						
410 Supplies Misc-Site Defined		4,795						
4XX Supplies and Materials Total		4,795						
2230 Assessment And Testing Total	1,123	10,107						
2240 Instructional Staff Developmen								
111 Licensed Salaries Misc-Site Defined	278,663	219,328	4.200	269,893	3.000	192,509	192,509	192,509
112 Classified Salaries Misc-Site Defined	47,029	23,007	.500	24,836	.250	9,919	9,919	9,919
121 Subs-Licensed Salaries Math	154,192	194,116		133,811		176,808	176,808	176,808
122 Subs-Classified Salaries Misc-Site Defined	2,810	1,688						
123 Temps-Licensed Salaries Misc-Site Defined	20,375	26,004				1,206	1,206	1,206
128 Temp-Admin Salaries Misc-Site Defined	6,575	20,673						
131 Licensed Salaries-Add' L Misc-Site Defined	86,058	121,627		28,095		58,805	58,805	58,805
139 Cell Phone Stipend	1,695	318						
1XX Salaries Total	597,397	606,761	4.700	456,635	3.250	439,247	439,247	439,247
211 Pers Employer Contribution Math	96,821	104,753		80,908		124,133	124,133	124,133
213 Pers Tier 3 Opsrp						17,512	17,512	17,512
214 Pers Debt Service Math	24,431	22,577		5,009		602	602	602
220 Social Security Administration Math	43,559	44,725		20,585		21,433	21,433	21,433
231 Worker'S Compensation Math	2,875	3,909		2,802		2,196	2,196	2,196
232 State Unemployment Insurance Math	2,253	2,266		897		589	589	589
243 Tax Sheltered Annuities Misc-Site Defined	6,025	5,447		3,402		3,408	3,408	3,408
244 Insurance Benefits Misc-Site Defined	79,258	55,898		56,045		31,846	31,846	31,846
2XX Employee Benefits Total	255,222	239,575		169,648		201,719	201,719	201,719
312 Instructional Prgms. Improv. Servs. Misc-Site De	2,892							
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	43,813	37,344		30,000		12,200	12,200	12,200
324 Rentals	3,658	120						
341 Travel - Local In-District	2,488	2,341		10,600		6,174	6,174	6,174
342 Travel & Exp. Out Of District Avid Prog	206,788	126,834		213,173		178,094	178,094	178,094
345 Food/Meal s/Snacks Misc-Site Defined	1,384	127						
346 In-District Expense	99							
389 Other Non-Instruc. Prof. &Tech. Serv Misc-Site De	2,811	8,358		8,415				
3XX Purchased Services Total	263,933	175,124		262,188		196,468	196,468	196,468
410 Supplies Avid Prog	5,130	5,395		7,395		3,350	3,350	3,350
421 Textbooks	750			250				
432 Reference Books Misc-Site Defined	16,381	4,587		481		1,984	1,984	1,984
440 Periodicals Avid Prog	970	1,940		1,940				
441 Instructional Kits Avid Prog	1,700							

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies		6,109				500	500	500
470 Computer Software Misc-Site Defined	29,619			931		10,000	10,000	10,000
480 Computer Hardware		5,873				10,000	10,000	10,000
4XX Supplies and Materials Total	54,550	23,904		10,997		25,834	25,834	25,834
640 Dues And Fees Avid Prog	13,490	15,314		10,400		3,050	3,050	3,050
6XX Other Objects Total	13,490	15,314		10,400		3,050	3,050	3,050
2240 Instructional Staff Developmen Total	1,184,592	1,060,678	4.700	909,868	3.250	866,318	866,318	866,318
2321 Office Of The Superintendent S								
389 Other Non-Instruc.Prof.&Tech. Serv				25,000				
3XX Purchased Services Total				25,000				
470 Computer Software Misc-Site Defined		110,000		2,411,952				
4XX Supplies and Materials Total		110,000		2,411,952				
2321 Office Of The Superintendent S Total		110,000		2,436,952				
2411 Principals Services								
112 Classified Salaries	3,655		2.700	150,000	2.500	150,000	150,000	150,000
122 Subs-Classified Salaries	99							
1XX Salaries Total	3,754		2.700	150,000	2.500	150,000	150,000	150,000
211 Pers Employer Contribution	920			45,200		45,200	45,200	45,200
220 Social Security Administration	287							
231 Worker'S Compensation	31							
232 State Unemployment Insurance	8							
243 Tax Sheltered Annuities	13							
244 Insurance Benefits	1,016							
2XX Employee Benefits Total	2,275			45,200		45,200	45,200	45,200
345 Food/Meals/Snacks Misc-Site Defined	156							
353 Postage	43							
389 Other Non-Instruc.Prof.&Tech. Serv				40,000		50,000	50,000	50,000
3XX Purchased Services Total	199			40,000		50,000	50,000	50,000
410 Supplies	460	600		150,000		160,000	160,000	160,000
460 Non-Consumable Supplies	1,046							
4XX Supplies and Materials Total	1,506	600		150,000		160,000	160,000	160,000
2411 Principals Services Total	7,734	600	2.700	385,200	2.500	405,200	405,200	405,200
2521 Financial & Support Services								
690 Grant Indirect Charges	564,911	563,510		460,347		500,150	500,150	500,150

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total	564,911	563,510		460,347		500,150	500,150	500,150
2521 Financial & Support Services Total	564,911	563,510		460,347		500,150	500,150	500,150
2542 Building Div Services								
410 Supplies		116						
4XX Supplies and Materials Total		116						
541 Initial & Addnl. Equip. Purchases		9,847						
5XX Capital Outlay Total		9,847						
2542 Building Div Services Total		9,963						
2544 Building Maint Improvements								
460 Non-Consumable Supplies	999					10,519,713	10,519,713	10,519,713
4XX Supplies and Materials Total	999					10,519,713	10,519,713	10,519,713
522 Bldg. Improv. (Done Maint. Dept.) F600 Wc Rev	2,107	2,159						
5XX Capital Outlay Total	2,107	2,159						
2544 Building Maint Improvements Total	3,106	2,159				10,519,713	10,519,713	10,519,713
2548 Care Of Buildings Services								
132 Nonlicensed Salaries O/T	217							
1XX Salaries Total	217							
211 Pers Employer Contribution	38							
214 Pers Debt Service	11							
220 Social Security Administration	16							
231 Worker's Compensation	8							
232 State Unemployment Insurance	1							
2XX Employee Benefits Total	74							
2548 Care Of Buildings Services Total	291							
2555 Student Transportation Dist. E								
112 Classified Salaries	91,863	107,857		51,920	1.550	75,679	75,679	75,679
1XX Salaries Total	91,863	107,857		51,920	1.550	75,679	75,679	75,679
868 Other Than Home To School	14,785	20,338		59,865		45,112	45,112	45,112
8XX Maintenance Supplies Total	14,785	20,338		59,865		45,112	45,112	45,112
2555 Student Transportation Dist. E Total	106,648	128,195		111,785	1.550	120,791	120,791	120,791

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2620 Planning & Evaluation								
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		15,000		100,000				
3XX Purchased Services Total		15,000		100,000				
2620 Planning & Evaluation Total		15,000		100,000				
2641 Hr Service Area Direction								
112 Classified Salaries	9,489	9,999	.450	19,470	.200	8,147	8,147	8,147
1XX Salaries Total	9,489	9,999	.450	19,470	.200	8,147	8,147	8,147
211 Pers Employer Contribution	1,676	2,224		2,124		2,342	2,342	2,342
214 Pers Debt Service	485	520						
220 Social Security Administration	696	729		559		601	601	601
231 Worker's Compensation	48	50		66		63	63	63
232 State Unemployment Insurance	37	37		27		16	16	16
243 Tax Sheltered Annuities				43		34	34	34
244 Insurance Benefits	3,226	3,240		3,344		2,721	2,721	2,721
2XX Employee Benefits Total	6,168	6,800		6,163		5,777	5,777	5,777
342 Travel & Exp. Out Of District Misc-Site Defined	43							
3XX Purchased Services Total	43							
432 Reference Books	271					931	931	931
4XX Supplies and Materials Total	271					931	931	931
2641 Hr Service Area Direction Total	15,971	16,799	.450	25,633	.200	14,855	14,855	14,855
2660 Technology								
112 Classified Salaries	2,806	2,938	.050	3,025	.500	3,399	3,399	3,399
114 Classified Supervisors	8,167	8,339	.080	8,491	.080	8,755	8,755	8,755
118 Professional Salaries	32,313	53,428	.420	34,901	1.870	91,987	91,987	91,987
139 Cell Phone Stipend	162	416		162		584	584	584
1XX Salaries Total	43,448	65,121	.550	46,579	2.450	104,725	104,725	104,725
211 Pers Employer Contribution	9,142	17,534		11,442		13,699	13,699	13,699
214 Pers Debt Service	2,348	3,545		2,388				
220 Social Security Administration	3,289	4,898		3,152		4,841	4,841	4,841
231 Worker's Compensation	205	304		371		371	371	371
232 State Unemployment Insurance	170	255		93		103	103	103
241 Professional Dues						598	598	598
243 Tax Sheltered Annuities	2,731	3,169		2,148		2,163	2,163	2,163
244 Insurance Benefits	7,720	11,916		7,926		8,240	8,240	8,240
2XX Employee Benefits Total	25,605	41,621		27,520		30,015	30,015	30,015
322 Repairs & Maint. Svcs. (On Contract)	47,999	7,654		35,000		10,300	10,300	10,300
389 Other Non-Instruc. Prof. & Tech. Serv	22,321	51,513		8,000		53,560	53,560	53,560



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	70,320	59,167		43,000		63,860	63,860	63,860
470 Computer Software Miscellaneous Defined	1,125							
480 Computer Hardware				85,264		415,758	415,758	415,758
4XX Supplies and Materials Total	1,125			85,264		415,758	415,758	415,758
2660 Technology Total	140,498	165,909	.550	202,363	2.450	614,358	614,358	614,358
2700 District Retirement								
249 District Retirement Fund	120,565	112,449		116,925		93,418	93,418	93,418
2XX Employee Benefits Total	120,565	112,449		116,925		93,418	93,418	93,418
2700 District Retirement Total	120,565	112,449		116,925		93,418	93,418	93,418
2XXX Support Services Total	4,422,268	5,212,968	25.350	7,604,798	58.715	19,100,726	19,100,726	19,100,726
3100 Food Services								
112 Classified Salaries	3,782	2,924	.180	5,120	.100	13,350	13,350	13,350
122 Sub-Classified Salaries	15	382						
1XX Salaries Total	3,797	3,306	.180	5,120	.100	13,350	13,350	13,350
211 Pers Employer Contribution	747	902				3,740	3,740	3,740
214 Pers Debt Service	181	174				700	700	700
220 Social Security Administration	270	237				970	970	970
231 Worker's Compensation	129	111				450	450	450
232 State Unemployment Insurance	14	12				40	40	40
243 Tax Sheltered Annuities	33	37				125	125	125
244 Insurance Benefits	1,015	1,715						
2XX Employee Benefits Total	2,389	3,188				6,025	6,025	6,025
410 Supplies		126						
451 Food	73,679	56,167		71,103		53,935	53,935	53,935
4XX Supplies and Materials Total	73,679	56,293		71,103		53,935	53,935	53,935
3100 Food Services Total	79,865	62,787	.180	76,223	.100	73,310	73,310	73,310
3320 Community Recreation Services								
112 Classified Salaries Miscellaneous Defined	159	272						
121 Sub-Licensed Salaries Miscellaneous Defined	377	187						
122 Sub-Classified Salaries Miscellaneous Defined	63							
131 Licensed Salaries-Add'l Miscellaneous Defined		64						
132 Non-Licensed Salaries O/T Miscellaneous Defined	662	820						
1XX Salaries Total	1,261	1,343						
211 Pers Employer Contribution Miscellaneous Defined	264	332						
214 Pers Debt Service Miscellaneous Defined	60	70						
220 Social Security Administration Miscellaneous Defined	93	97						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requisitions	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker' S Compensation Misc-Site Defined	8	18						
232 State Unemployment Insurance Misc-Site Defined	5	5						
243 Tax Sheltered Annuities Misc-Site Defined	8	10						
<b>2XX Employee Benefits Total</b>	<b>438</b>	<b>532</b>						
324 Rentals	3,680							
342 Travel & Exp. Out Of District Misc-Site Defined		77						
345 Food/Meals/Snacks Misc-Site Defined	3,583	3,518						
353 Postage Misc-Site Defined		59						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	1,440	1,575		3,000		3,000	3,000	3,000
<b>3XX Purchased Services Total</b>	<b>8,703</b>	<b>5,229</b>		<b>3,000</b>		<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
410 Supplies	1,863	2,300		6,800		6,800	6,800	6,800
<b>4XX Supplies and Materials Total</b>	<b>1,863</b>	<b>2,300</b>		<b>6,800</b>		<b>6,800</b>	<b>6,800</b>	<b>6,800</b>
<b>3320 Community Recreation Services Total</b>	<b>12,265</b>	<b>9,404</b>		<b>9,800</b>		<b>9,800</b>	<b>9,800</b>	<b>9,800</b>
3390 Krvn								
112 Classified Salaries	142,073	145,820	3.500	150,000	3.500	155,000	155,000	155,000
114 Classified Supervisors	71,328	72,825	1.000	72,000	1.000	73,000	73,000	73,000
124 Temps-Classified Salaries	22,457	19,145		13,500		21,000	21,000	21,000
132 Nonlicensed Salaries O/T	357	189				1,000	1,000	1,000
139 Cell Phone Stipend	900	900		900		900	900	900
<b>1XX Salaries Total</b>	<b>237,115</b>	<b>238,879</b>	<b>4.500</b>	<b>236,400</b>	<b>4.500</b>	<b>250,900</b>	<b>250,900</b>	<b>250,900</b>
211 Pers Employer Contribution	33,775	52,327		55,000		54,000	54,000	54,000
214 Pers Debt Service	9,673	12,112		12,000		12,000	12,000	12,000
220 Social Security Administration	18,429	18,662		18,500		19,000	19,000	19,000
231 Worker' S Compensation	1,111	1,168		1,250		1,500	1,500	1,500
232 State Unemployment Insurance	937	942		925		1,000	1,000	1,000
241 Professional Dues				1,200		2,400	2,400	2,400
243 Tax Sheltered Annuities	4,763	5,129		5,175		5,200	5,200	5,200
244 Insurance Benefits	61,646	63,184		65,000		65,000	65,000	65,000
<b>2XX Employee Benefits Total</b>	<b>130,334</b>	<b>153,524</b>		<b>159,050</b>		<b>160,100</b>	<b>160,100</b>	<b>160,100</b>
319 Other Instruc. Prof. & Tech. Service		610		600		600	600	600
321 Equip. Rep. (Not On Serv. Contract)	857			1,500		1,500	1,500	1,500
324 Rentals	59,580	64,743		65,000		65,000	65,000	65,000
325 Electricity	21,684	21,016		25,000		25,000	25,000	25,000
341 Travel - Local In-District	934	803		900		900	900	900
342 Travel & Exp. Out Of District	270	187		400		400	400	400
346 In-District Expense				500		500	500	500
351 Telephone	9,146	10,025		8,500		10,000	10,000	10,000
353 Postage	5,077	3,705		3,200		4,500	4,500	4,500
354 Advertising	637	1,038		600		1,200	1,200	1,200
381 Audit Services	10,500	15,890		11,500		11,500	11,500	11,500
382 Legal Services	8	240		1,000		300	300	300
389 Other Non-Instruc. Prof. & Tech. Serv	31,633	42,682		32,000		45,000	45,000	45,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	140,326	160,939		150,700		166,400	166,400	166,400
410 Supplies	9,332	10,308		9,700		10,000	10,000	10,000
432 Reference Books	79							
460 Non-Consumable Supplies	1,327	3,716		2,000		2,000	2,000	2,000
470 Computer Software	3,757	3,293		2,200		3,500	3,500	3,500
480 Computer Hardware	1,047	159		1,500		500	500	500
4XX Supplies and Materials Total	15,542	17,476		15,400		16,000	16,000	16,000
541 Initial & Addnl. Equip. Purchases		14,927						
5XX Capital Outlay Total		14,927						
640 Dues And Fees	795	1,793		900		1,900	1,900	1,900
6XX Other Objects Total	795	1,793		900		1,900	1,900	1,900
3390 Krvm Total	524,112	587,538	4.500	562,450	4.500	595,300	595,300	595,300
3399 Other Community Services								
112 Classified Salaries Misc-Site Defined		2,000						
132 Nonlicensed Salaries O/T Misc-Site Defined		60						
1XX Salaries Total		2,060						
211 Pers Employer Contribution Misc-Site Defined		229						
214 Pers Debt Service Misc-Site Defined		52						
220 Social Security Administration Misc-Site Define		158						
231 Worker'S Compensation Misc-Site Defined		9						
232 State Unemployment Insurance Misc-Site Defined		8						
243 Tax Sheltered Annuities Misc-Site Defined		1						
244 Insurance Benefits Misc-Site Defined		150						
2XX Employee Benefits Total		607						
319 Other Instruc. Prof. & Tech. Service Misc-Site Def		33						
345 Food/Meal s/Snacks	160	1,390				500	500	500
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		219						
3XX Purchased Services Total	160	1,642				500	500	500
410 Supplies		513				750	750	750
4XX Supplies and Materials Total		513				750	750	750
3399 Other Community Services Total	160	4,822				1,250	1,250	1,250
4111 Service Area Direction								
383 Architect/Engineer Services Misc-Site Defined						45,000	45,000	45,000
3XX Purchased Services Total						45,000	45,000	45,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Federal/State/Local Programs Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4111 Service Area Direction Total						45,000	45,000	45,000
4150 Capital Building Improvement								
389 Other Non-Instruc. Prof. & Tech. Serv		42,193						
3XX Purchased Services Total		42,193						
670 Taxes And Licenses		250						
6XX Other Objects Total		250						
4150 Capital Building Improvement Total		42,443						
Total Requirements	14,336,322	16,551,015	144.140	19,334,103	132.895	28,465,273	28,465,273	28,465,273

# Program Budget Detail

## School Resources Fund

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund  
Resources

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21790 Other Pupil Activity Income	3,491,323	3,287,100		3,766,000		3,295,000	3,295,000	3,295,000
21960 Recovery Of Prior Year Expenditures		-1,583						
21999 Miscellaneous				10,000		10,000	10,000	10,000
25200 Transfers From Other Funds	1,924,341	1,726,302						
25400 Net Working Capital	9,577,095	10,177,758		11,017,000		10,724,000	10,724,000	10,724,000
<b>Total Resources</b>	<b>14,992,759</b>	<b>15,189,577</b>		<b>14,793,000</b>		<b>14,029,000</b>	<b>14,029,000</b>	<b>14,029,000</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
112 Classified Salaries	16,833	8,065						
121 Subs-Licensed Salaries		4,430						
131 Licensed Salaries-Add'L		3,470						
132 Nonlicensed Salaries O/T	147							
1XX Salaries Total	16,980	15,965						
211 Pers Employer Contribution	6,092	2,970						
214 Pers Debt Service	424	216						
220 Social Security Administration	1,978	1,057						
231 Worker'S Compensation	185	97						
232 State Unemployment Insurance	70	26						
243 Tax Sheltered Annuities	111	43						
244 Insurance Benefits	11,488	3,404						
2XX Employee Benefits Total	20,348	7,813						
319 Other Instruc. Prof. & Tech. Service Misc-Site Def				3,502,195		1,000,000	1,000,000	1,000,000
3XX Purchased Services Total				3,502,195		1,000,000	1,000,000	1,000,000
410 Supplies	284,225	4,360						
421 Textbooks	4,697							
460 Non-Consumable Supplies	5,548	7,211						
470 Computer Software	2,636	1,645						
480 Computer Hardware		1,070						
4XX Supplies and Materials Total	297,106	14,286						
1111 Regular Elementary School Prog Total	334,434	38,064		3,502,195		1,000,000	1,000,000	1,000,000
1113 Elementary Extra-Curricular								
313 4J Staffing Reimbursement	119,168	73,084		135,000		90,000	90,000	90,000
319 Other Instruc. Prof. & Tech. Service	52,622	28,238		101,000		54,000	54,000	54,000
321 Equip. Rep. (Not On Serv. Contract)	1,212	1,967		1,000		1,000	1,000	1,000
322 Repairs & Maint. Svcs. (On Contract)	1,548	2,486		1,000		1,000	1,000	1,000
324 Rentals	17,592	17,630		14,000		12,000	12,000	12,000
342 Travel & Exp. Out Of District	3,216	1,991		20,000		21,000	21,000	21,000
343 Travel & Fees, Student	131,208	108,718		134,000		135,000	135,000	135,000
345 Food/Meals/Snacks	27,169	21,924		37,000		38,000	38,000	38,000
346 In-District Expense	774	195		5,000		2,000	2,000	2,000
353 Postage	315	120						
389 Other Non-Instruc. Prof. & Tech. Serv	19,032	13,726		18,000		18,000	18,000	18,000
3XX Purchased Services Total	373,856	270,079		466,000		372,000	372,000	372,000
410 Supplies	267,581	284,875		305,000		319,000	319,000	319,000
421 Textbooks	469	1,283						
431 Library Books	15,887	21,943		19,000		17,000	17,000	17,000
432 Reference Books	1,688	1,626		1,000		1,000	1,000	1,000
440 Periodicals	3,554	4,085		2,000		3,000	3,000	3,000
460 Non-Consumable Supplies	45,613	77,991		60,000		78,000	78,000	78,000
470 Computer Software	10,330	5,433		6,000		6,000	6,000	6,000
480 Computer Hardware	19,656	32,000		19,000		29,000	29,000	29,000



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

## School Resources Fund Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	364,778	429,236		412,000		453,000	453,000	453,000
541 Initial & Addnl. Equip. Purchases		3,101						
550 Technology		18,665						
5XX Capital Outlay Total		21,766						
640 Dues And Fees	4,699	584		3,000		3,000	3,000	3,000
6XX Other Objects Total	4,699	584		3,000		3,000	3,000	3,000
868 Other Than Home To School	1,492	2,534		2,000		2,000	2,000	2,000
8XX Maintenance Supplies Total	1,492	2,534		2,000		2,000	2,000	2,000
1113 Elementary Extra-Curricular Total	744,825	724,199		883,000		830,000	830,000	830,000
1121 Regular Middle School Program								
111 Licensed Salaries	35,254	16,748						
112 Classified Salaries	5,767	737						
121 Subs-Licensed Salaries		409						
131 Licensed Salaries-Add'L	281							
1XX Salaries Total	41,302	17,894						
211 Pers Employer Contribution	9,944	5,321						
214 Pers Debt Service		45						
220 Social Security Administration	3,226	1,370						
231 Worker'S Compensation	302	142						
232 State Unemployment Insurance	109	34						
243 Tax Sheltered Annuities	794	324						
244 Insurance Benefits	13,561	4,260						
2XX Employee Benefits Total	28,514	11,496						
410 Supplies	446	3,591						
421 Textbooks	2,639	5,867						
460 Non-Consumable Supplies	5,197	293						
480 Computer Hardware	32,579					1,421,000	1,421,000	1,421,000
4XX Supplies and Materials Total	40,861	9,751				1,421,000	1,421,000	1,421,000
1121 Regular Middle School Program Total	110,677	39,141				1,421,000	1,421,000	1,421,000
1122 Middle School Activities								
313 4J Staffing Reimbursement	36,872	70,478		104,000		75,000	75,000	75,000
319 Other Instruc. Prof. & Tech. Service	7,581	8,649		15,000		17,000	17,000	17,000
321 Equip. Rep. (Not On Serv. Contract)	1,113	6,475		1,000		1,000	1,000	1,000
322 Repairs & Maint. Svcs. (On Contract)	3,305	475		3,000		3,000	3,000	3,000
324 Rentals	9,412	12,588		8,000		14,000	14,000	14,000
342 Travel & Exp. Out Of District	9,318	500		8,000		8,000	8,000	8,000
343 Travel & Fees, Student	46,058	67,660		53,000		66,000	66,000	66,000
345 Food/Meal s/Snacks	25,403	25,358		32,000		32,000	32,000	32,000
346 In-District Expense	1,100	729						
353 Postage	69	604						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

## School Resources Fund Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc. Prof. & Tech. Serv	44,721	33,648		67,000		45,000	45,000	45,000
3XX Purchased Services Total	184,952	227,164		291,000		261,000	261,000	261,000
410 Supplies	215,174	182,890		251,000		202,000	202,000	202,000
421 Textbooks	4,098	232		2,000		2,000	2,000	2,000
431 Library Books	8,739	8,829		9,000		9,000	9,000	9,000
432 Reference Books	110	1,540						
440 Periodicals	716	1,035						
460 Non-Consumable Supplies	23,789	70,780		28,000		62,000	62,000	62,000
470 Computer Software	160	2,772						
480 Computer Hardware	50,702	27,868		29,000		17,000	17,000	17,000
4XX Supplies and Materials Total	303,488	295,946		319,000		292,000	292,000	292,000
541 Initial & Addnl. Equip. Purchases		45,297						
542 Replacement Equipment Purchases	1,200			1,000		1,000	1,000	1,000
5XX Capital Outlay Total	1,200	45,297		1,000		1,000	1,000	1,000
640 Dues And Fees	21,435	2,250		34,000		13,000	13,000	13,000
670 Taxes And Licenses		430						
6XX Other Objects Total	21,435	2,680		34,000		13,000	13,000	13,000
868 Other Than Home To School	12,756	15,993		21,000		21,000	21,000	21,000
8XX Maintenance Supplies Total	12,756	15,993		21,000		21,000	21,000	21,000
1122 Middle School Activities Total	523,831	587,080		666,000		588,000	588,000	588,000
1131 Regular High School Program								
111 Licensed Salaries	10,896	9,196						
121 Licensed Subs Salaries Inst Equity	3,136	2,684						
122 Subs-Classified Salaries	78	1,847						
131 Licensed Additional Salaries Txtbk Adoption	6,000	76						
1XX Salaries Total	20,110	13,803						
211 Pers Employer Contribution	3,492	2,935						
214 Pers Debt Service	950	117						
220 Social Security Administration	1,491	1,028						
231 Worker's Compensation	97	93						
232 State Unemployment Insurance	78	38						
241 Professional Dues		349						
243 Tax Sheltered Annuities		153						
244 Insurance Benefits	3,279	1,915						
2XX Employee Benefits Total	9,387	6,628						
319 Other Instruc. Prof. & Tech. Service Text Adptn	2,000							
342 Travel & Exp. Out Of District	688							
343 Travel & Fees, Student		608						
345 Food/Meals/Snacks Inst Equity	265	2,683						
389 Other Non-Instruc. Prof. & Tech. Serv Inst Equity		500						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total	2,953	3,791						
410 Supplies	3,732	13,112		839,250		645,000	645,000	645,000
421 Textbooks	4,168	9,326						
431 Library Books	1,250							
460 Non-Consumable Supplies	1,878	1,878						
480 Computer Hardware		27,601						
4XX Supplies and Materials Total	11,028	51,917		839,250		645,000	645,000	645,000
542 Replacement Equipment Purchases Miscellaneous Definition						1,000,000	1,000,000	1,000,000
5XX Capital Outlay Total						1,000,000	1,000,000	1,000,000
1131 Regular High School Program Total	43,478	76,139		839,250		1,645,000	1,645,000	1,645,000
1132 Student Activities								
313 4J Staffing Reimbursement	216,749	408,226		251,000		420,000	420,000	420,000
319 Other Instruc. Prof. & Tech. Service	13,606	43,311		27,000		50,000	50,000	50,000
321 Equip. Rep. (Not On Serv. Contract)	3,427	9,058		4,000		8,000	8,000	8,000
322 Repairs & Maint. Svcs. (On Contract)	873	4,255		1,000		1,000	1,000	1,000
324 Rentals	124,183	52,255		134,000		80,000	80,000	80,000
342 Travel & Exp. Out Of District	27,508	26,370		33,000		37,000	37,000	37,000
343 Travel & Fees, Student	214,171	212,532		281,000		230,000	230,000	230,000
345 Food/Meals/Snacks	55,160	58,524		58,000		65,000	65,000	65,000
346 In-District Expense	108,401	9,568		89,000		61,000	61,000	61,000
353 Postage	896	493						
354 Advertising		866		1,000		1,000	1,000	1,000
371 Tuition-Public Local Ed Agencies	3,250	26,900		3,000		35,000	35,000	35,000
374 Tuition Payments - Other	2,750	7,915		15,000		9,000	9,000	9,000
389 Other Non-Instruc. Prof. & Tech. Serv	176,128	158,894		272,000		195,000	195,000	195,000
393 Security Personnel	11,471							
3XX Purchased Services Total	958,573	1,019,167		1,169,000		1,192,000	1,192,000	1,192,000
410 Supplies	872,011	1,041,299		1,144,000		1,082,000	1,082,000	1,082,000
421 Textbooks	464	542		2,000		2,000	2,000	2,000
431 Library Books	3,601	552		3,000		2,000	2,000	2,000
432 Reference Books	56	524		1,000		1,000	1,000	1,000
440 Periodicals	296	149						
460 Non-Consumable Supplies	123,284	110,837		151,000		146,000	146,000	146,000
470 Computer Software	2,293	3,687		10,000		11,000	11,000	11,000
480 Computer Hardware	90	397		9,000		2,000	2,000	2,000
4XX Supplies and Materials Total	1,002,095	1,157,987		1,320,000		1,246,000	1,246,000	1,246,000
640 Dues And Fees	192,783	24,616		389,000		131,000	131,000	131,000
6XX Other Objects Total	192,783	24,616		389,000		131,000	131,000	131,000
868 Other Than Home To School	32,375	20,199		34,000		30,000	30,000	30,000
8XX Maintenance Supplies Total	32,375	20,199		34,000		30,000	30,000	30,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1132 Student Activities Total	2,185,826	2,221,969		2,912,000		2,599,000	2,599,000	2,599,000
1220 Restrictive Programs								
112 Classified Salaries		12,584						
1XX Salaries Total		12,584						
211 Pers Employer Contribution		705						
214 Pers Debt Service		165						
220 Social Security Administration		963						
231 Worker's Compensation		66						
232 State Unemployment Insurance		50						
244 Insurance Benefits		7,400						
2XX Employee Benefits Total		9,349						
1220 Restrictive Programs Total		21,933						
1250 Less Restrictive Students W DI								
111 Licensed Salaries		57,728						
112 Classified Salaries Mi sc-Si te Defi ned		32,796						
1XX Salaries Total		90,524						
211 Pers Employer Contribution Mi sc-Si te Defi ned		16,400						
214 Pers Debt Service Mi sc-Si te Defi ned		3,576						
220 Social Security Administration Mi sc-Si te Defi ne		6,714						
231 Worker's Compensation Mi sc-Si te Defi ned		455						
232 State Unemployment Insurance Mi sc-Si te Defi ned		352						
243 Tax Sheltered Annuities		720						
244 Insurance Benefits Mi sc-Si te Defi ned		32,681						
2XX Employee Benefits Total		60,898						
1250 Less Restrictive Students W DI Total		151,422						
1260 Early Intervention								
319 Other Instruc. Prof. & Tech. Service		109,785						
3XX Purchased Services Total		109,785						
1260 Early Intervention Total		109,785						
1280 Alternative Education								
111 Licensed Salaries Instruct Tech						510,000	510,000	510,000
1XX Salaries Total						510,000	510,000	510,000
410 Supplies Online Learning						2,000	2,000	2,000
421 Textbooks Online Learning						84,000	84,000	84,000
480 Computer Hardware Instruct Tech						14,000	14,000	14,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total						100,000	100,000	100,000
1280 Alternative Education Total						610,000	610,000	610,000
1460 Special Programs Summer School								
131 Licensed Additional Salaries Dpty Supt Proj		14,095						
1XX Salaries Total		14,095						
211 Pers Employer Contribution Dpty Supt Proj		3,076						
214 Pers Debt Service Dpty Supt Proj		690						
220 Social Security Administration Dpty Supt Proj		1,042						
231 Worker's Compensation Dpty Supt Proj		66						
232 State Unemployment Insurance Dpty Supt Proj		55						
2XX Employee Benefits Total		4,929						
410 Supplies Dpty Supt Proj		126						
470 Computer Software Misc-Site Defined	4,580							
4XX Supplies and Materials Total	4,580	126						
1460 Special Programs Summer School Total	4,580	19,150						
1XXX Instruction Total	3,947,651	3,988,882		8,802,445		8,693,000	8,693,000	8,693,000
2110 Attendance & Social Work Servi								
111 Licensed Salaries		55,149						
1XX Salaries Total		55,149						
211 Pers Employer Contribution		7,038						
214 Pers Debt Service		1,328						
220 Social Security Administration		3,984						
231 Worker's Compensation		245						
232 State Unemployment Insurance		198						
244 Insurance Benefits		4,800						
2XX Employee Benefits Total		17,593						
410 Supplies		281						
4XX Supplies and Materials Total		281						
2110 Attendance & Social Work Servi Total		73,023						
2115 Student Safety								
112 Classified Salaries	8,314	13,409						
128 Temp-Admin Salaries	38,481							
1XX Salaries Total	46,795	13,409						
211 Pers Employer Contribution	2,100	4,037						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	3,407	1,026						
231 Worker's Compensation	220	108						
232 State Unemployment Insurance	178							
243 Tax Sheltered Annuities	51	83						
244 Insurance Benefits	4,332	6,502						
<b>2XX Employee Benefits Total</b>	<b>10,288</b>	<b>11,756</b>						
389 Other Non-Instruc. Prof. & Tech. Serv	4,136							
<b>3XX Purchased Services Total</b>	<b>4,136</b>							
<b>2115 Student Safety Total</b>	<b>61,219</b>	<b>25,165</b>						
2131 Health Services								
460 Non-Consumable Supplies		144						
<b>4XX Supplies and Materials Total</b>		<b>144</b>						
<b>2131 Health Services Total</b>		<b>144</b>						
2143 Psychological Counseling Servi								
111 Licensed Salaries	18,471	25,450						
<b>1XX Salaries Total</b>	<b>18,471</b>	<b>25,450</b>						
211 Pers Employer Contribution	4,324	7,029						
214 Pers Debt Service	968	1,355						
220 Social Security Administration	1,342	1,821						
231 Worker's Compensation	86	119						
232 State Unemployment Insurance	70	95						
243 Tax Sheltered Annuities	458	633						
244 Insurance Benefits	3,661	4,961						
<b>2XX Employee Benefits Total</b>	<b>10,909</b>	<b>16,013</b>						
<b>2143 Psychological Counseling Servi Total</b>	<b>29,380</b>	<b>41,463</b>						
2169 Misc. Support Of Educational Se								
111 Licensed Salaries		75,431						
<b>1XX Salaries Total</b>		<b>75,431</b>						
211 Pers Employer Contribution		20,796						
214 Pers Debt Service		3,922						
220 Social Security Administration		5,137						
231 Worker's Compensation		352						
232 State Unemployment Insurance		269						
244 Insurance Benefits		14,400						
<b>2XX Employee Benefits Total</b>		<b>44,876</b>						



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2169 Misc. Support Of Educational Se Total		120,307						
2190 Director Of Ed Services								
389 Other Non-Instruc. Prof. & Tech. Serv	91,439	70,584						
3XX Purchased Services Total	91,439	70,584						
410 Supplies	3,881	6,296						
460 Non-Consumable Supplies	29,091	7,696						
470 Computer Software	38,331	24,000						
480 Computer Hardware	1,709							
4XX Supplies and Materials Total	73,012	37,992						
651 Liability Insurance		3,851						
6XX Other Objects Total		3,851						
2190 Director Of Ed Services Total	164,451	112,427						
2210 Improvement Of Instruction Ser								
121 Subs-Licensed Salaries Misc-Site Defined	2,899	5,653						
123 Temps-Licensed Salaries Inst Equity		3,319						
128 Temp-Admin Salaries Misc-Site Defined		94						
131 Licensed Additional Salaries Science	14,205	7,880						
1XX Salaries Total	17,104	16,946						
211 Pers Employer Contribution Science	3,548	2,325						
214 Pers Debt Service Science	210	489						
220 Social Security Administration Science	1,265	1,264						
231 Worker'S Compensation Science	116	80						
232 State Unemployment Insurance Science	45	65						
2XX Employee Benefits Total	5,184	4,223						
324 Rentals Misc-Site Defined		40						
342 Travel & Exp. Out Of District Science	4,885	6,500						
345 Food/Meals/Snacks Misc-Site Defined	136	1,694						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		500						
3XX Purchased Services Total	5,021	8,734						
2210 Improvement Of Instruction Ser Total	27,309	29,903						
2211 Improvement Of Instruction Ser								
112 Classified Salaries Misc-Site Defined		575						
121 Licensed Subs Salaries Site Council	175	811						
1XX Salaries Total	175	1,386						
211 Pers Employer Contribution Site Council	15	111						
214 Pers Debt Service Site Council	4	26						
220 Social Security Administration Site Council	13	106						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

## School Resources Fund Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation Site Council	1	7						
232 State Unemployment Insurance Site Council	1	5						
241 Professional Dues	3,702	8,127						
243 Tax Sheltered Annuities Misc-Site Defined		1						
244 Insurance Benefits Misc-Site Defined		292						
<b>2XX Employee Benefits Total</b>	<b>3,736</b>	<b>8,675</b>						
345 Food/Meals/Snacks Inst Equity		200						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		8,874						
<b>3XX Purchased Services Total</b>		<b>9,074</b>						
410 Supplies Ell-Eng Lang Le		445						
480 Computer Hardware	1,089	19,960						
<b>4XX Supplies and Materials Total</b>	<b>1,089</b>	<b>20,405</b>						
<b>2211 Improvement Of Instruction Ser Total</b>	<b>5,000</b>	<b>39,540</b>						
<b>2213 Curriculum Development</b>								
112 Classified Salaries Misc-Site Defined		-323						
121 Subs-Licensed Salaries Misc-Site Defined		6,719						
124 Temp-Classified Salaries Misc-Site Defined		8,286						
131 Licensed Salaries-Add'l Misc-Site Defined		1,945						
<b>1XX Salaries Total</b>		<b>16,627</b>						
211 Pers Employer Contribution Misc-Site Defined		1,085						
214 Pers Debt Service Misc-Site Defined		256						
220 Social Security Administration Misc-Site Define		1,220						
231 Worker's Compensation Misc-Site Defined		84						
232 State Unemployment Insurance Misc-Site Defined		65						
244 Insurance Benefits Misc-Site Defined		127						
<b>2XX Employee Benefits Total</b>		<b>2,837</b>						
345 Food/Meals/Snacks Science	103	1,408						
<b>3XX Purchased Services Total</b>	<b>103</b>	<b>1,408</b>						
410 Supplies Science		21,285				140,000	140,000	140,000
<b>4XX Supplies and Materials Total</b>		<b>21,285</b>				<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>2213 Curriculum Development Total</b>	<b>103</b>	<b>42,157</b>				<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>2222 School Library/Media Center</b>								
112 Classified Salaries	26,732							
<b>1XX Salaries Total</b>	<b>26,732</b>							
211 Pers Employer Contribution	6,752							
220 Social Security Administration	2,047							

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker' S Compensation	215							
232 State Unemployment Insurance	57							
243 Tax Sheltered Annuities	164							
244 Insurance Benefits	13,061							
2XX Employee Benefits Total	22,296							
2222 School Library/Media Center Total	49,028							
2230 Assessment And Testing								
121 Licensed Subs Salaries Misc-Site Defined		5,988						
131 Licensed Salaries-Add' L Misc-Site Defined		3,043						
1XX Salaries Total		9,031						
211 Pers Employer Contribution Misc-Site Defined		1,483						
214 Pers Debt Service Misc-Site Defined		269						
220 Social Security Administration Misc-Site Defined		542						
231 Worker' S Compensation Misc-Site Defined		36						
232 State Unemployment Insurance Misc-Site Defined		28						
244 Insurance Benefits Misc-Site Defined		53						
2XX Employee Benefits Total		2,411						
345 Food/Meals/Snacks Misc-Site Defined		2,169						
3XX Purchased Services Total		2,169						
410 Supplies Misc-Site Defined		48						
4XX Supplies and Materials Total		48						
2230 Assessment And Testing Total		13,659						
2240 Instructional Staff Development								
131 Licensed Salaries-Add' L		5,328						
1XX Salaries Total		5,328						
211 Pers Employer Contribution		1,351						
214 Pers Debt Service		283						
220 Social Security Administration		398						
231 Worker' S Compensation		25						
232 State Unemployment Insurance		21						
2XX Employee Benefits Total		2,078						
342 Travel & Exp. Out Of District	19,121	3,927						
3XX Purchased Services Total	19,121	3,927						
410 Supplies	214							
432 Reference Books	51	1,116						
4XX Supplies and Materials Total	265	1,116						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2240 Instructional Staff Development Total	19,386	12,449						
2321 Office Of The Superintendent S								
131 Licensed Salaries-Add'L		254						
1XX Salaries Total		254						
211 Pers Employer Contribution		72						
214 Pers Debt Service		14						
220 Social Security Administration		19						
231 Worker'S Compensation		1						
232 State Unemployment Insurance		1						
2XX Employee Benefits Total		107						
342 Travel & Exp. Out Of District		779						
345 Food/Meals/Snacks		175						
389 Other Non-Instruc. Prof. & Tech. Serv	29,093	1,279						
3XX Purchased Services Total	29,093	2,233						
410 Supplies	12	328						
480 Computer Hardware		1,864						
4XX Supplies and Materials Total	12	2,192						
2321 Office Of The Superintendent S Total	29,105	4,786						
2411 Principals Services								
542 Replacement Equipment Purchases						215,000	215,000	215,000
#N/A Total						215,000	215,000	215,000
111 Licensed Salaries		3,530						
112 Classified Salaries	22,467	16,884						
121 Subs-Licensed Salaries		187						
122 Subs-Classified Salaries		112						
131 Licensed Salaries-Add'L	4,694	3,236						
132 Nonlicensed Salaries O/T		2,084						
1XX Salaries Total	27,161	26,033						
211 Pers Employer Contribution	5,435	6,264						
214 Pers Debt Service		104						
220 Social Security Administration	1,870	1,955						
231 Worker'S Compensation		357						
232 State Unemployment Insurance		49						
241 Professional Dues	10,000	8,836						
243 Tax Sheltered Annuities		79						
244 Insurance Benefits	9,719	7,669						
2XX Employee Benefits Total	27,493	25,544						
319 Other Instruc. Prof. & Tech. Service	1,355	925						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
324 Rentals	2,309							
342 Travel & Exp. Out Of District	3,611	3,150						
345 Food/Meal s/Snacks	1,143	522						
353 Postage	47							
389 Other Non-Instruc.Prof.&Tech. Serv	940	4,640						
<b>3XX Purchased Services Total</b>	<b>9,405</b>	<b>9,237</b>						
410 Supplies	7,074	18,847						
432 Reference Books	37	2,113						
460 Non-Consumable Supplies	21,682	44,134						
470 Computer Software	96	9,851						
480 Computer Hardware	75,491	43,224						
<b>4XX Supplies and Materials Total</b>	<b>104,380</b>	<b>118,169</b>						
522 Bldg. Improv. (Done Maint. Dept.)	23,429							
542 Replacement Equipment Purchases				1,977,250				
<b>5XX Capital Outlay Total</b>	<b>23,429</b>			<b>1,977,250</b>				
640 Dues And Fees	60							
<b>6XX Other Objects Total</b>	<b>60</b>							
<b>2411 Principals Services Total</b>	<b>191,928</b>	<b>178,983</b>		<b>1,977,250</b>		<b>215,000</b>	<b>215,000</b>	<b>215,000</b>
<b>2521 Financial &amp; Support Services</b>								
118 Professional Salaries	13,396							
<b>1XX Salaries Total</b>	<b>13,396</b>							
211 Pers Employer Contribution		-3,321						
214 Pers Debt Service		-776						
220 Social Security Administration	1,005	-9						
231 Worker'S Compensation	66	3						
232 State Unemployment Insurance	53	-1						
241 Professional Dues	1,563	8,470						
243 Tax Sheltered Annuities	650	-250						
244 Insurance Benefits	3,600	-922						
<b>2XX Employee Benefits Total</b>	<b>6,937</b>	<b>3,194</b>						
322 Repairs & Maint. Svcs. (On Contract)		2,561						
342 Travel & Exp. Out Of District	439	1,407						
389 Other Non-Instruc.Prof.&Tech. Serv		1,566						
<b>3XX Purchased Services Total</b>	<b>439</b>	<b>5,534</b>						
410 Supplies	755	254						
460 Non-Consumable Supplies	43,043	11,904						
470 Computer Software		56,287						
480 Computer Hardware	3,066	8,393						
<b>4XX Supplies and Materials Total</b>	<b>46,864</b>	<b>76,838</b>						
542 Replacement Equipment Purchases						1,000,000	1,000,000	1,000,000

# Program Budget Detail

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July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total						1,000,000	1,000,000	1,000,000
2521 Financial & Support Services Total	67,636	85,566				1,000,000	1,000,000	1,000,000
2541 Facilities Management								
383 Architect/Engineer Services	15,345	4,365						
3XX Purchased Services Total	15,345	4,365						
460 Non-Consumable Supplies	512							
4XX Supplies and Materials Total	512							
2541 Facilities Management Total	15,857	4,365						
2542 Building Div Services								
460 Non-Consumable Supplies	9,178	4,015						
4XX Supplies and Materials Total	9,178	4,015						
2542 Building Div Services Total	9,178	4,015						
2543 Grounds Division Services								
460 Non-Consumable Supplies	7,055	7,856						
480 Computer Hardware				1,697,500				
4XX Supplies and Materials Total	7,055	7,856		1,697,500				
542 Replacement Equipment Purchases	13,018							
5XX Capital Outlay Total	13,018							
2543 Grounds Division Services Total	20,073	7,856		1,697,500				
2544 Building Maint Improvements								
522 Bldg. Improv. (Done Maint. Dept.)	4,682	4,074						
5XX Capital Outlay Total	4,682	4,074						
670 Taxes And Licenses Misc-Site Defined	186							
6XX Other Objects Total	186							
2544 Building Maint Improvements Total	4,868	4,074						
2555 Student Transportation Dist. E								
112 Classified Salaries Inst Equity		1,355						
1XX Salaries Total		1,355						



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
868 Other Than Home To School Inst Equity		301						
8XX Maintenance Supplies Total		301						
2555 Student Transportation Dist. E Total		1,656						
2575 Purchasing And Warehouse Servi								
460 Non-Consumable Supplies		2,262						
4XX Supplies and Materials Total		2,262						
542 Replacement Equipment Purchases	74,026							
5XX Capital Outlay Total	74,026							
2575 Purchasing And Warehouse Servi Total	74,026	2,262						
2630 Public Information Services								
389 Other Non-Instruc.Prof.&Tech. Serv		40,789						
3XX Purchased Services Total		40,789						
460 Non-Consumable Supplies	820							
4XX Supplies and Materials Total	820							
2630 Public Information Services Total	820	40,789						
2660 Technology								
118 Professional Salaries	53,325							
139 Cell Phone Stipend	330							
1XX Salaries Total	53,655							
211 Pers Employer Contribution	11,396							
214 Pers Debt Service	2,716							
220 Social Security Administration	3,886							
231 Worker'S Compensation	244							
232 State Unemployment Insurance	203							
241 Professional Dues	2,522	5,067						
243 Tax Sheltered Annuities	2,546							
244 Insurance Benefits	9,371							
2XX Employee Benefits Total	32,884	5,067						
389 Other Non-Instruc.Prof.&Tech. Serv		23,162				1,700,000	1,700,000	1,700,000
3XX Purchased Services Total		23,162				1,700,000	1,700,000	1,700,000
460 Non-Consumable Supplies		18,890						
470 Computer Software	11,443							
4XX Supplies and Materials Total	11,443	18,890						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2660 Technology Total	97,982	47,119				1,700,000	1,700,000	1,700,000
2XXX Support Services Total	867,349	891,708		3,674,750		3,055,000	3,055,000	3,055,000
3100 Food Services								
480 Computer Hardware				1,000		1,000	1,000	1,000
4XX Supplies and Materials Total				1,000		1,000	1,000	1,000
3100 Food Services Total				1,000		1,000	1,000	1,000
3399 Other Community Services								
345 Food/Meals/Snacks Inst Equity		606						
389 Other Non-Instruc. Prof. & Tech. Serv Inst Equity		190						
3XX Purchased Services Total		796						
3399 Other Community Services Total		796						
4150 Capital Building Improvement								
389 Other Non-Instruc. Prof. & Tech. Serv				1,000		1,000	1,000	1,000
3XX Purchased Services Total				1,000		1,000	1,000	1,000
4150 Capital Building Improvement Total				1,000		1,000	1,000	1,000
5200 Transfers Of Funds								
710 Fund Modifications				1,000		1,000	1,000	1,000
7XX Transfers Total				1,000		1,000	1,000	1,000
5200 Transfers Of Funds Total				1,000		1,000	1,000	1,000
6110 Contingency Fund								
810 Planned Reserve				1,312,805		1,278,000	1,278,000	1,278,000
810 Planned Reserve Total				1,312,805		1,278,000	1,278,000	1,278,000
6110 Contingency Fund Total				1,312,805		1,278,000	1,278,000	1,278,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	10,177,758	10,308,182		1,000,000		1,000,000	1,000,000	1,000,000
820 Unapp. Ending Fund Bal. Total	10,177,758	10,308,182		1,000,000		1,000,000	1,000,000	1,000,000
7000 Reserves And Fund Balances Total	10,177,758	10,308,182		1,000,000		1,000,000	1,000,000	1,000,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

School Resources Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
Total Requirements	14,992,758	15,189,568		14,793,000		14,029,000	14,029,000	14,029,000

# Program Budget Detail

## Debt Service Fund

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Debt Service Fund  
Resources

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year' S Taxes	22,146,323	22,752,494		23,405,619		34,128,483	34,128,483	34,128,483
21002 Prior Years' Taxes	363,104	331,912		300,000		300,000	300,000	300,000
21115 Taxes/Linn County	18,557	19,104		18,000		20,000	20,000	20,000
21118 Interest From Delinquent Taxes	87,209	69,346		75,000		70,000	70,000	70,000
21516 Int. Earnings On Unsegregated Taxes	6,630	12,624		6,000		12,000	12,000	12,000
21519 Interest Other Investments	137,810	207,171		145,000		240,000	240,000	240,000
21993 Charges To Other Funds	4,708,351	5,026,983		4,810,328		4,988,800	4,988,800	4,988,800
24990 Other Revenue Fm Federal Sources	656,355	658,470		656,355		661,290	661,290	661,290
25400 Net Working Capital	12,210,303	13,093,460		1,282,634		2,045,000	2,045,000	2,045,000
<b>Total Resources</b>	<b>40,334,642</b>	<b>42,171,564</b>		<b>30,698,936</b>		<b>42,465,573</b>	<b>42,465,573</b>	<b>42,465,573</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Debt Service Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
5110 Long-Term Debt Service								
610 Principal	15,295,000	27,330,000		17,165,000		21,885,000	21,885,000	21,885,000
621 Interest	11,946,181	13,087,718		12,183,166		19,025,538	19,025,538	19,025,538
6XX Other Objects Total	27,241,181	40,417,718		29,348,166		40,910,538	40,910,538	40,910,538
5110 Long-Term Debt Service Total	27,241,181	40,417,718		29,348,166		40,910,538	40,910,538	40,910,538
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	13,093,460	1,753,847		1,350,770		1,555,035	1,555,035	1,555,035
820 Unapp. Ending Fund Bal. Total	13,093,460	1,753,847		1,350,770		1,555,035	1,555,035	1,555,035
7000 Reserves And Fund Balances Total	13,093,460	1,753,847		1,350,770		1,555,035	1,555,035	1,555,035
Total Requirements	40,334,641	42,171,565		30,698,936		42,465,573	42,465,573	42,465,573

# Program Budget Detail

## Capital Projects Fund

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Capital Projects Fund  
Resources

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21200 Revenue From Local Government	45,936	424,426				40,000	40,000	40,000
21510 Interest On Investments		14,011						
21519 Interest Other Investments	217,905	667,191		250,000				
21764 Fund Raising		18						
21990 Miscellaneous Local Revenue	64,762	99,929						
21992 Other Local Reimbursements	36,662	305,550		45,000		33,000	33,000	33,000
21999 Miscellaneous	11,232	9,297		10,000		40,000	40,000	40,000
23222 Bus Depreciation Replacement	624,820	900,204		700,000		850,000	850,000	850,000
25111 Bond Principal	45,255,000							
25113 Premium On Bonds Payable	5,863,382							
25200 Transfers From Other Funds	429,385	3,000,000						
25300 Sale/Compensat. Loss Fixed Assets	174,407	263,750		75,000		65,904	65,904	65,904
25400 Net Working Capital	77,526,144	71,722,820		54,413,439		209,552,090	209,552,090	209,552,090
<b>Total Resources</b>	<b>130,249,635</b>	<b>77,407,196</b>		<b>55,493,439</b>		<b>210,580,994</b>	<b>210,580,994</b>	<b>210,580,994</b>



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Capital Projects Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
319 Other Instruc. Prof. & Tech. Service				1,629,878		860,000	860,000	860,000
3XX Purchased Services Total				1,629,878		860,000	860,000	860,000
410 Supplies				1,145,000		2,270,000	2,270,000	2,270,000
421 Textbooks Txbk Adoption	13,069							
441 Instructional Kits Txbk Adoption	346,242							
4XX Supplies and Materials Total	359,311			1,145,000		2,270,000	2,270,000	2,270,000
1111 Regular Elementary School Prog Total	359,311			2,774,878		3,130,000	3,130,000	3,130,000
1121 Regular Middle School Program								
432 Reference Books Txbk Adoption		921						
470 Computer Software Txbk Adoption		1,017						
480 Computer Hardware Txbk Adoption		5,200						
4XX Supplies and Materials Total		7,138						
1121 Regular Middle School Program Total		7,138						
1131 Regular High School Program								
410 Supplies Txbk Adoption		5,076						
421 Textbooks Txbk Adoption	400,818	153,674						
460 Non-Consumable Supplies Txbk Adoption		25,047						
480 Computer Hardware Txbk Adoption		86,648						
4XX Supplies and Materials Total	400,818	270,445						
1131 Regular High School Program Total	400,818	270,445						
1291 English Language Learner								
421 Textbooks Txbk Adoption		149,923						
4XX Supplies and Materials Total		149,923						
1291 English Language Learner Total		149,923						
1XXX Instruction Total	767,267	420,368		2,774,878		3,130,000	3,130,000	3,130,000
2190 Director Of Ed Services								
410 Supplies		7,672						
421 Textbooks		252,555						
460 Non-Consumable Supplies	8,355	13,707		100,000		180,000	180,000	180,000
480 Computer Hardware	996	133,160						
4XX Supplies and Materials Total	9,351	407,094		100,000		180,000	180,000	180,000
2190 Director Of Ed Services Total	9,351	407,094		100,000		180,000	180,000	180,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Capital Projects Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2520 Go Bond-Fiscal Services								
389 Other Non-Instruc. Prof. & Tech. Serv	375,415	10,302						
3XX Purchased Services Total	375,415	10,302						
2520 Go Bond-Fiscal Services Total	375,415	10,302						
2521 Financial & Support Services								
389 Other Non-Instruc. Prof. & Tech. Serv				3,000				
3XX Purchased Services Total				3,000				
2521 Financial & Support Services Total				3,000				
2540 Operation Of Plant Services								
112 Classified Salaries Multi site Ada Compliance All		4,342						
1XX Salaries Total		4,342						
211 Pers Employer Contribution Multi site Ada Compliance		1,096						
231 Worker'S Compensation Multi site Ada Compliance		182						
232 State Unemployment Insurance Multi site Ada Comp		9						
244 Insurance Benefits Multi site Ada Compliance All		1,343						
2XX Employee Benefits Total		2,630						
383 Architect/Engineer Services Renovations/Remodel		1,560						
389 Other Non-Instruc. Prof. & Tech. Serv	42,591	33,382		3,910,197		854,352	854,352	854,352
3XX Purchased Services Total	42,591	34,942		3,910,197		854,352	854,352	854,352
410 Supplies Ada Allowance	1,802	341						
460 Non-Consumable Supplies	4,766	61,730						
4XX Supplies and Materials Total	6,568	62,071						
522 Bldg. Improv. (Done Maint. Dept.)	23,473	7,501		1,827,500				
531 Improvement Of Sites Multi site Ada Compliance A	8,000	16,900						
541 Initial & Addnl. Equip. Purchases				150,000				
5XX Capital Outlay Total	31,473	24,401		1,977,500				
640 Dues And Fees Ada Allowance	712							
670 Taxes And Licenses Ada Allowance	558	52						
6XX Other Objects Total	1,270	52						
2540 Operation Of Plant Services Total	81,902	128,438		5,887,697		854,352	854,352	854,352
2541 Facilities Management								
112 Classified Salaries	72,075	80,476	3,000	139,242	2,000	102,451	102,451	102,451
113 Administrators	135,358	156,938	1,300	144,227	1,500	173,000	173,000	173,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

## Capital Projects Fund Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
114 Classified Supervisors	37,311	39,999	.500	42,755	.500	44,809	44,809	44,809
118 Professional Salaries	356,818	287,736	5.000	463,769	5.500	518,127	518,127	518,127
124 Temps-Classified Salaries	3,712							
139 Cell Phone Stipend	5,367	4,398						
<b>1XX Salaries Total</b>	<b>610,641</b>	<b>569,547</b>	<b>9.800</b>	<b>789,993</b>	<b>9.500</b>	<b>838,387</b>	<b>838,387</b>	<b>838,387</b>
211 Pers Employer Contribution	131,697	130,904		235,418		285,054	285,054	285,054
214 Pers Debt Service	32,558	26,718						
220 Social Security Administration	45,685	42,499		60,437		64,136	64,136	64,136
231 Worker's Compensation	2,964	2,585		6,320		5,869	5,869	5,869
232 State Unemployment Insurance	2,389	2,222		1,581		1,509	1,509	1,509
241 Professional Dues	885	1,015		8,810		11,750	11,750	11,750
243 Tax Sheltered Annuities	27,946	22,152		33,144		35,760	35,760	35,760
244 Insurance Benefits	105,079	88,269		141,450		137,246	137,246	137,246
<b>2XX Employee Benefits Total</b>	<b>349,203</b>	<b>316,364</b>		<b>487,160</b>		<b>541,324</b>	<b>541,324</b>	<b>541,324</b>
<b>2541 Facilities Management Total</b>	<b>959,844</b>	<b>885,911</b>	<b>9.800</b>	<b>1,277,153</b>	<b>9.500</b>	<b>1,379,711</b>	<b>1,379,711</b>	<b>1,379,711</b>
<b>2542 Building Div Services</b>								
112 Classified Salaries	667,395	149,233	3.000	145,080	3.000	148,662	148,662	148,662
132 Nonlicensed Salaries O/T	7,193							
139 Cell Phone Stipend	75							
<b>1XX Salaries Total</b>	<b>674,663</b>	<b>149,233</b>	<b>3.000</b>	<b>145,080</b>	<b>3.000</b>	<b>148,662</b>	<b>148,662</b>	<b>148,662</b>
211 Pers Employer Contribution	121,497	30,951		43,233		50,546	50,546	50,546
214 Pers Debt Service	33,850	7,237						
220 Social Security Administration	50,717	11,181		11,100		11,372	11,372	11,372
231 Worker's Compensation	24,487	5,418		6,094		6,244	6,244	6,244
232 State Unemployment Insurance	2,652	585		291		268	268	268
243 Tax Sheltered Annuities	6,096	1,825		540		810	810	810
244 Insurance Benefits	175,964	40,797		43,530		43,530	43,530	43,530
<b>2XX Employee Benefits Total</b>	<b>415,263</b>	<b>97,994</b>		<b>104,788</b>		<b>112,770</b>	<b>112,770</b>	<b>112,770</b>
460 Non-Consumable Supplies	11,833	5,785						
<b>4XX Supplies and Materials Total</b>	<b>11,833</b>	<b>5,785</b>						
541 Initial & Addnl. Equip. Purchases		12,631						
<b>5XX Capital Outlay Total</b>		<b>12,631</b>						
877 Preventative Maintenance	36,668	21,102		100,000				
878 Floor Covering	44							
<b>8XX Maintenance Supplies Total</b>	<b>36,712</b>	<b>21,102</b>		<b>100,000</b>				
<b>2542 Building Div Services Total</b>	<b>1,138,471</b>	<b>286,745</b>	<b>3.000</b>	<b>349,868</b>	<b>3.000</b>	<b>261,432</b>	<b>261,432</b>	<b>261,432</b>
<b>2543 Grounds Division Services</b>								
460 Non-Consumable Supplies	2,200							

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Capital Projects Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total	2,200							
541 Initial & Addnl. Equip. Purchases		58,769						
542 Replacement Equipment Purchases				860,000				
5XX Capital Outlay Total		58,769		860,000				
2543 Grounds Division Services Total	2,200	58,769		860,000				
2544 Building Maint Improvements								
542 Replacement Equipment Purchases Misc-Site Defin						2,250,000	2,250,000	2,250,000
5XX Capital Outlay Total						2,250,000	2,250,000	2,250,000
2544 Building Maint Improvements Total						2,250,000	2,250,000	2,250,000
2548 Care Of Buildings Services								
112 Classified Salaries	24,321	49,039	2.250	60,433	2.250	64,314	64,314	64,314
122 Subs-Classified Salaries	7,333	14,985						
132 Nonlicensed Salaries O/T Renovations/Remodels	1,787							
1XX Salaries Total	33,441	64,024	2.250	60,433	2.250	64,314	64,314	64,314
211 Pers Employer Contribution	4,324	12,271		18,008		21,864	21,864	21,864
214 Pers Debt Service	1,235	2,852						
220 Social Security Administration	2,526	4,871		4,623		4,918	4,918	4,918
231 Worker'S Compensation	1,154	2,321		2,539		2,703	2,703	2,703
232 State Unemployment Insurance	128	255		120		114	114	114
243 Tax Sheltered Annuities	75	66		405		612	612	612
244 Insurance Benefits	13,846	25,393		32,652		32,652	32,652	32,652
2XX Employee Benefits Total	23,288	48,029		58,347		62,863	62,863	62,863
460 Non-Consumable Supplies		6,483						
480 Computer Hardware	877							
4XX Supplies and Materials Total	877	6,483						
541 Initial & Addnl. Equip. Purchases	63,471							
5XX Capital Outlay Total	63,471							
2548 Care Of Buildings Services Total	121,077	118,536	2.250	118,780	2.250	127,177	127,177	127,177
2554 Vehicle Purch. Serv. & Maint. Se								
541 Initial & Addnl. Equip. Purchases		1,430,908						
564 Buses And Capital Bus Improvements	1,079,664	242,094		2,028,000		2,054,554	2,054,554	2,054,554
5XX Capital Outlay Total	1,079,664	1,673,002		2,028,000		2,054,554	2,054,554	2,054,554

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Capital Projects Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2554 Vehicle Purch. Serv. & Maint. Se Total	1,079,664	1,673,002		2,028,000		2,054,554	2,054,554	2,054,554
2660 Technology								
112 Classified Salaries Crossroads	3,559				1.000	38,221	38,221	38,221
113 Administrators	16,809	17,161						
114 Classified Supervisors	30,640	31,284						
118 Professional Salaries	16,620	36,110						
139 Cell Phone Stipend	578	841						
1XX Salaries Total	68,206	85,396			1.000	38,221	38,221	38,221
211 Pers Employer Contribution	9,589	19,250				12,995	12,995	12,995
214 Pers Debt Service	2,777	4,501						
220 Social Security Administration	5,093	6,282				2,924	2,924	2,924
231 Worker's Compensation	322	397				268	268	268
232 State Unemployment Insurance	267	328				69	69	69
243 Tax Sheltered Annuities	3,355	4,340				270	270	270
244 Insurance Benefits	9,223	13,546				14,510	14,510	14,510
2XX Employee Benefits Total	30,626	48,644				31,036	31,036	31,036
389 Other Non-Instruc. Prof. & Tech. Serv Technology U	242,328	15,941						
3XX Purchased Services Total	242,328	15,941						
410 Supplies Technology Upgrades	8,100	52,721						
460 Non-Consumable Supplies Ups Power Upgrades	56,667	11,652						
470 Computer Software Ntwrk Infrstr Upgrd		17,192						
480 Computer Hardware Ntwrk Infrstr Upgrd	163,574	357,715		1,691,000		3,642,000	3,642,000	3,642,000
4XX Supplies and Materials Total	228,341	439,280		1,691,000		3,642,000	3,642,000	3,642,000
541 Initial & Addnl. Equip. Purchases				130,000				
550 Technology	152,430	60,790		1,140,000		3,530,000	3,530,000	3,530,000
5XX Capital Outlay Total	152,430	60,790		1,270,000		3,530,000	3,530,000	3,530,000
2660 Technology Total	721,931	650,051		2,961,000	1.000	7,241,257	7,241,257	7,241,257
2665 Site-Based Technology								
460 Non-Consumable Supplies Crossroads	11,468							
480 Computer Hardware Admn Computers	1,399							
4XX Supplies and Materials Total	12,867							
2665 Site-Based Technology Total	12,867							
2700 District Retirement								
249 District Retirement Fund	11,365	5,264						
2XX Employee Benefits Total	11,365	5,264						
2700 District Retirement Total	11,365	5,264						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Capital Projects Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2XXX Support Services Total	4,514,087	4,224,112	15.050	13,585,498	15.750	14,348,483	14,348,483	14,348,483
3100 Food Services								
480 Computer Hardware				1,000		1,000	1,000	1,000
4XX Supplies and Materials Total				1,000		1,000	1,000	1,000
3100 Food Services Total				1,000		1,000	1,000	1,000
4111 Service Area Direction								
122 Subs-Classified Salaries	931							
124 Temps-Classified Salaries	128	156						
1XX Salaries Total	1,059	156						
211 Pers Employer Contribution	192	35						
214 Pers Debt Service	56	8						
220 Social Security Administration	80	12						
231 Worker's Compensation	6	1						
232 State Unemployment Insurance	4	1						
241 Professional Dues	80	425						
244 Insurance Benefits	558							
2XX Employee Benefits Total	976	482						
353 Postage	76	79						
3XX Purchased Services Total	76	79						
410 Supplies	783	931						
440 Periodicals	230	230						
460 Non-Consumable Supplies		408						
470 Computer Software	1,279	404						
480 Computer Hardware		1,370						
4XX Supplies and Materials Total	2,292	3,343						
4111 Service Area Direction Total	4,403	4,060						
4120 Site Improvements								
354 Advertising Exterior Painting	886	2,800						
383 Architect/Engineer Services	3,107	83,936						
389 Other Non-Instruc. Prof. & Tech. Serv	85,809	192,577		20,000				
3XX Purchased Services Total	89,802	279,313		20,000				
410 Supplies New School Bldgs	135	192						
460 Non-Consumable Supplies	14,792	44,940						
4XX Supplies and Materials Total	14,927	45,132						
510 Land Real Property Acquisition	11,764					2,130,000	2,130,000	2,130,000
521 New Buildings Door Replace						4,253,547	4,253,547	4,253,547

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

## Capital Projects Fund Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
522 Bldg. Improv. (Done Maint. Dept.) Security/Emer						175,000	175,000	175,000
531 Improvement Of Sites	427,581	950,473		12,232,278		2,938,470	2,938,470	2,938,470
541 Initial & Addnl. Equip. Purchases New School Bldg	196,534	63,065						
542 Replacement Equipment Purchases Playground Equip	5,861							
<b>5XX Capital Outlay Total</b>	<b>641,740</b>	<b>1,013,538</b>		<b>12,232,278</b>		<b>9,497,017</b>	<b>9,497,017</b>	<b>9,497,017</b>
670 Taxes And Licenses	1,871	5,066						
<b>6XX Other Objects Total</b>	<b>1,871</b>	<b>5,066</b>						
<b>4120 Site Improvements Total</b>	<b>748,340</b>	<b>1,343,049</b>		<b>12,252,278</b>		<b>9,497,017</b>	<b>9,497,017</b>	<b>9,497,017</b>
<b>4150 Capital Building Improvement</b>								
112 Classified Salaries	11,886	2,733						
121 Subs-Licensed Salaries	193							
128 Temp-Admin Salaries New School Bldgs	8,046							
131 Licensed Salaries-Add'l	53,900	46,337						
132 Nonlicensed Salaries O/T	1,724	2,077						
<b>1XX Salaries Total</b>	<b>75,749</b>	<b>51,147</b>						
211 Pers Employer Contribution	15,018	12,216						
214 Pers Debt Service	3,826	2,581						
220 Social Security Administration New School Bldgs	6,139	3,718						
231 Worker's Compensation New School Bldgs	418	260						
232 State Unemployment Insurance New School Bldgs	321	194						
243 Tax Sheltered Annuities	90	11						
244 Insurance Benefits	18	-74						
<b>2XX Employee Benefits Total</b>	<b>25,830</b>	<b>18,906</b>						
324 Rentals New School Bldgs	4,957	56						
351 Telephone New School Bldgs	3,600	116,697						
353 Postage New School Bldgs	115							
354 Advertising	2,904	3,175						
382 Legal Services	3,010	2,964						
383 Architect/Engineer Services	1,124,722	836,399						
389 Other Non-Instruc. Prof. & Tech. Serv	2,269,594	1,569,508		2,372,824		196,000	196,000	196,000
<b>3XX Purchased Services Total</b>	<b>3,408,902</b>	<b>2,528,799</b>		<b>2,372,824</b>		<b>196,000</b>	<b>196,000</b>	<b>196,000</b>
410 Supplies	32,433	4,447						
460 Non-Consumable Supplies	1,584,001	390,474						
470 Computer Software New School Bldgs	9,622							
480 Computer Hardware Remodel	97,761	2,762		54,358				
<b>4XX Supplies and Materials Total</b>	<b>1,723,817</b>	<b>397,683</b>		<b>54,358</b>				
521 New Buildings New School Bldgs	20,526,067	6,334,950		636,103		46,537,004	46,537,004	46,537,004
522 Bldg. Improv. (Done Maint. Dept.)	25,370,960	5,891,129		23,526,378		42,524,642	42,524,642	42,524,642
541 Initial & Addnl. Equip. Purchases New School Bldg	418,043	439,769						
550 Technology New School Bldgs	35,753							
<b>5XX Capital Outlay Total</b>	<b>46,350,823</b>	<b>12,665,848</b>		<b>24,162,481</b>		<b>89,061,646</b>	<b>89,061,646</b>	<b>89,061,646</b>
670 Taxes And Licenses Exterior Painting	502,476	35,037						



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Capital Projects Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total	502,476	35,037						
4150 Capital Building Improvement Total	52,087,597	15,697,420		26,589,663		89,257,646	89,257,646	89,257,646
5110 Long-Term Debt Service								
610 Principal	365,559	305,172		261,855		208,900	208,900	208,900
622 Interest/Buses	39,556	28,651		20,220		13,670	13,670	13,670
6XX Other Objects Total	405,115	333,823		282,075		222,570	222,570	222,570
5110 Long-Term Debt Service Total	405,115	333,823		282,075		222,570	222,570	222,570
5200 Transfers Of Funds								
710 Fund Modifications				1,000		1,000	1,000	1,000
7XX Transfers Total				1,000		1,000	1,000	1,000
5200 Transfers Of Funds Total				1,000		1,000	1,000	1,000
6110 Contingency Fund								
810 Planned Reserve				7,047		35,902	35,902	35,902
810 Planned Reserve Total				7,047		35,902	35,902	35,902
6110 Contingency Fund Total				7,047		35,902	35,902	35,902
6115 Operations Reserve								
810 Planned Reserve						94,087,376	94,087,376	94,087,376
810 Planned Reserve Total						94,087,376	94,087,376	94,087,376
6115 Operations Reserve Total						94,087,376	94,087,376	94,087,376
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	71,722,820	55,384,354						
820 Unapp. Ending Fund Bal. Total	71,722,820	55,384,354						
7000 Reserves And Fund Balances Total	71,722,820	55,384,354						
<b>Total Requirements</b>	<b>130,249,629</b>	<b>77,407,186</b>	<b>15.050</b>	<b>55,493,439</b>	<b>15.750</b>	<b>210,580,994</b>	<b>210,580,994</b>	<b>210,580,994</b>

# Program Budget Detail

## Nutrition Services Fund

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Nutrition Services Fund  
Resources

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21612 Type A Lunches	773,275	859,042		880,000		1,000,000	1,000,000	1,000,000
21622 Ala Carte Lunches	109,558	124,115		145,000		175,000	175,000	175,000
21630 Special Functions	180,056	185,141		195,000		150,000	150,000	150,000
21631 Banquet & Dinner Revenue	289							
21960 Recovery Of Prior Year Expenditures	47	-3,314						
21990 Miscellaneous Local Revenue		11,841						
21992 Other Local Reimbursements	9,665							
23102 Matching Funds	42,163	47,025		45,000		50,000	50,000	50,000
23299 Other Restricted Grants-In-Aid	47,968	46,426		50,000		50,000	50,000	50,000
24511 10.555 Natl Schl Lunch Prg	2,592,304	2,605,855		2,440,602		2,600,000	2,600,000	2,600,000
24512 10.553 Schl Breakfast Prg	1,012,081	1,068,999		1,386,000		1,289,721	1,289,721	1,289,721
24513 10.558 Child Adlt Care Food Pr	114,246	149,937		160,000		200,000	200,000	200,000
24517 10.560 State Admin Exp Nutr Srv	7,760							
24911 Value Of Commodities Received	335,646	303,729		325,000		350,000	350,000	350,000
25200 Transfers From Other Funds	50,136	199,575		372,484		466,300	466,300	466,300
25400 Net Working Capital	123,185	321,468		231,259		300,000	300,000	300,000
<b>Total Resources</b>	<b>5,398,379</b>	<b>5,919,839</b>		<b>6,230,345</b>		<b>6,631,021</b>	<b>6,631,021</b>	<b>6,631,021</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

## Nutrition Services Fund Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
3100 Food Services								
112 Classified Salaries	1,145,252	1,283,992	62.090	1,358,377	66.689	1,562,740	1,562,740	1,562,740
113 Administrators					.500	55,911	55,911	55,911
114 Classified Supervisors	33,460	34,164	1.000	85,675	2.500	198,348	198,348	198,348
122 Sub-Classified Salaries	79,016	69,185		105,000		100,000	100,000	100,000
124 Temp-Classified Salaries Workstudy	25,019	13,568		15,000		15,000	15,000	15,000
132 Nonlicensed Salaries O/T	7,690	12,984						
139 Cell Phone Stipend	400	730				3,000	3,000	3,000
<b>1XX Salaries Total</b>	<b>1,290,837</b>	<b>1,414,623</b>	<b>63.090</b>	<b>1,564,052</b>	<b>69.689</b>	<b>1,934,999</b>	<b>1,934,999</b>	<b>1,934,999</b>
211 Pers Employer Contribution	216,522	305,385		430,327		617,784	617,784	617,784
214 Pers Debt Service	56,998	66,138						
220 Social Security Administration	95,219	102,614		119,652		147,798	147,798	147,798
231 Worker's Compensation	40,391	43,939		48,284		54,987	54,987	54,987
232 State Unemployment Insurance	4,956	5,341		3,129		3,484	3,484	3,484
241 Professional Dues				1,450		3,850	3,850	3,850
242 Physical Examinations	2,565	1,786				1,500	1,500	1,500
243 Tax Sheltered Annuities	7,661	8,902		15,526		31,178	31,178	31,178
244 Insurance Benefits	699,846	752,215		915,325		1,010,941	1,010,941	1,010,941
245 Other Benefits	6,350	3,574				5,000	5,000	5,000
<b>2XX Employee Benefits Total</b>	<b>1,130,508</b>	<b>1,289,894</b>		<b>1,533,693</b>		<b>1,876,522</b>	<b>1,876,522</b>	<b>1,876,522</b>
322 Repairs & Maint. Svcs. (On Contract)	1,792	50,000		50,000		50,000	50,000	50,000
324 Rentals	110							
341 Travel - Local In-District	3,979	2,618		2,500		3,500	3,500	3,500
342 Travel & Exp. Out Of District		976				1,000	1,000	1,000
351 Telephone	22	6		100				
353 Postage	8,510	8,557		8,000		8,000	8,000	8,000
389 Other Non-Instruc. Prof. & Tech. Serv	11,480	14,903		10,000		5,000	5,000	5,000
<b>3XX Purchased Services Total</b>	<b>25,893</b>	<b>77,060</b>		<b>70,600</b>		<b>67,500</b>	<b>67,500</b>	<b>67,500</b>
410 Supplies	12,831	11,308		10,000		8,000	8,000	8,000
414 Soap And Paper	-3,630	-27				135,000	135,000	135,000
415 Pacific Office Automation Copies	3,695	4,446		5,000		4,000	4,000	4,000
451 Food	2,269,522	2,399,597		2,700,000		2,200,000	2,200,000	2,200,000
453 Usda Commodities	335,649	303,754		325,000		350,000	350,000	350,000
460 Non-Consumable Supplies	-13	3,849		5,000		15,000	15,000	15,000
470 Computer Software						20,000	20,000	20,000
480 Computer Hardware		38,993		5,000		5,000	5,000	5,000
<b>4XX Supplies and Materials Total</b>	<b>2,618,054</b>	<b>2,761,920</b>		<b>3,050,000</b>		<b>2,737,000</b>	<b>2,737,000</b>	<b>2,737,000</b>
658 Bad Debt Write-Offs		12,724						
670 Taxes And Licenses	11,424	11,928		12,000		15,000	15,000	15,000
<b>6XX Other Objects Total</b>	<b>11,424</b>	<b>24,652</b>		<b>12,000</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>3100 Food Services Total</b>	<b>5,076,716</b>	<b>5,568,149</b>	<b>63.090</b>	<b>6,230,345</b>	<b>69.689</b>	<b>6,631,021</b>	<b>6,631,021</b>	<b>6,631,021</b>
3190 Food Srv Summer								
124 Temps-Classified Salaries	137	16,318						

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Nutrition Services Fund  
Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total	137	16,318						
211 Pers Employer Contribution	30	3,601						
214 Pers Debt Service	7	770						
220 Social Security Administration	10	1,248						
231 Worker's Compensation	5	551						
232 State Unemployment Insurance	1	66						
243 Tax Sheltered Annuities		53						
2XX Employee Benefits Total	53	6,289						
3190 Food Srv Summer Total	190	22,607						
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	321,468	329,083						
820 Unapp. Ending Fund Bal. Total	321,468	329,083						
7000 Reserves And Fund Balances Total	321,468	329,083						
Total Requirements	5,398,374	5,919,839	63.090	6,230,345	69.689	6,631,021	6,631,021	6,631,021

# Program Budget Detail

## Insurance Reserve Fund

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Insurance Reserve Fund  
Resources

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments	68,319	114,801		69,500		157,000	157,000	157,000
21994 Insurance Reimbursements	32,419	156,973		30,000		30,000	30,000	30,000
21999 Miscellaneous	31,159,762	32,911,565		33,445,500		33,413,000	33,413,000	33,413,000
23990 Other Revenue From State Sources	216,665	209,076		200,000		220,000	220,000	220,000
25200 Transfers From Other Funds	1,059,456	498,401		646,413		590,000	590,000	590,000
25400 Net Working Capital	10,135,506	10,934,065		10,424,000		9,727,488	9,727,488	9,727,488
<b>Total Resources</b>	<b>42,672,127</b>	<b>44,824,881</b>		<b>44,815,413</b>		<b>44,137,488</b>	<b>44,137,488</b>	<b>44,137,488</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Insurance Reserve Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1121 Regular Middle School Program								
410 Supplies				1,000		1,000	1,000	1,000
4XX Supplies and Materials Total				1,000		1,000	1,000	1,000
1121 Regular Middle School Program Total				1,000		1,000	1,000	1,000
1XXX Instruction Total				1,000		1,000	1,000	1,000
2115 Student Safety								
112 Classified Salaries				30,656	1.170	30,935	30,935	30,935
1XX Salaries Total				30,656	1.170	30,935	30,935	30,935
211 Pers Employer Contribution				9,135		10,518	10,518	10,518
220 Social Security Administration				2,347		2,366	2,366	2,366
231 Worker's Compensation				245		217	217	217
232 State Unemployment Insurance				63		56	56	56
243 Tax Sheltered Annuities				181		316	316	316
244 Insurance Benefits				14,286		16,977	16,977	16,977
2XX Employee Benefits Total				26,257		30,450	30,450	30,450
2115 Student Safety Total				56,913	1.170	61,385	61,385	61,385
2311 Board Of Directors Expenses								
394 Unemployment Consultant	4,500	4,500		6,000		6,000	6,000	6,000
3XX Purchased Services Total	4,500	4,500		6,000		6,000	6,000	6,000
2311 Board Of Directors Expenses Total	4,500	4,500		6,000		6,000	6,000	6,000
2529 Other Fiscal Services								
121 Subs-Licensed Salaries		10,611						
122 Subs-Classified Salaries	39							
1XX Salaries Total	39	10,611						
211 Pers Employer Contribution		1,119						
214 Pers Debt Service		247						
220 Social Security Administration		3						
231 Worker's Compensation		697,762		800,000		800,000	800,000	800,000
232 State Unemployment Insurance		165,047		200,000		200,000	200,000	200,000
242 Physical Examinations				2,000				
244 Insurance Benefits	27,838,488	29,581,625		34,292,000		32,701,098	32,701,098	32,701,098
246 Long Term Disability Ins		282,997		285,000		320,000	320,000	320,000
247 Term Life		148,202		205,000		200,000	200,000	200,000
2XX Employee Benefits Total	29,132,499	30,877,346		35,784,000		34,221,098	34,221,098	34,221,098
342 Travel & Exp. Out Of District		122		500		500	500	500
345 Food/Meal s/Snacks				1,500				
346 In-District Expense		391	425	500		500	500	500

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Insurance Reserve Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
351 Telephone	2,856	3,111		3,000		3,000	3,000	3,000
353 Postage	870	791		1,500		1,500	1,500	1,500
389 Other Non-Instruc. Prof. & Tech. Serv	700,156	744,767		852,500		860,500	860,500	860,500
<b>3XX Purchased Services Total</b>	<b>704,395</b>	<b>749,094</b>		<b>859,500</b>		<b>866,000</b>	<b>866,000</b>	<b>866,000</b>
410 Supplies	127,284	178,552		176,000		175,400	175,400	175,400
440 Periodicals	80							
460 Non-Consumable Supplies	2,944							
470 Computer Software	90	90				100	100	100
<b>4XX Supplies and Materials Total</b>	<b>130,398</b>	<b>178,642</b>		<b>176,000</b>		<b>175,500</b>	<b>175,500</b>	<b>175,500</b>
541 Initial & Addnl. Equip. Purchases		4,190						
<b>5XX Capital Outlay Total</b>		<b>4,190</b>						
655 Judg. & Settlem. Against The District		704						
<b>6XX Other Objects Total</b>		<b>704</b>						
<b>2529 Other Fiscal Services Total</b>	<b>29,967,331</b>	<b>31,820,587</b>		<b>36,819,500</b>		<b>35,262,598</b>	<b>35,262,598</b>	<b>35,262,598</b>
<b>2548 Care Of Buildings Services</b>								
112 Classified Salaries	8,346		.250	8,533	.250	7,443	7,443	7,443
<b>1XX Salaries Total</b>	<b>8,346</b>		<b>.250</b>	<b>8,533</b>	<b>.250</b>	<b>7,443</b>	<b>7,443</b>	<b>7,443</b>
211 Pers Employer Contribution	1,865			2,543		2,531	2,531	2,531
214 Pers Debt Service	427							
220 Social Security Administration	638			653		569	569	569
231 Worker's Compensation	307			358		313	313	313
232 State Unemployment Insurance	33			17		13	13	13
243 Tax Sheltered Annuities				45		68	68	68
244 Insurance Benefits	3,225			3,628		3,628	3,628	3,628
<b>2XX Employee Benefits Total</b>	<b>6,495</b>			<b>7,244</b>		<b>7,122</b>	<b>7,122</b>	<b>7,122</b>
410 Supplies		100						
<b>4XX Supplies and Materials Total</b>		<b>100</b>						
<b>2548 Care Of Buildings Services Total</b>	<b>14,841</b>	<b>100</b>	<b>.250</b>	<b>15,777</b>	<b>.250</b>	<b>14,565</b>	<b>14,565</b>	<b>14,565</b>
<b>2554 Vehicle Purch. Serv. &amp; Maint. Se</b>								
321 Equip. Rep. (Not On Serv. Contract)		1,003						
<b>3XX Purchased Services Total</b>		<b>1,003</b>						
655 Judg. & Settlem. Against The District	30,206	6,139		30,000		30,000	30,000	30,000
<b>6XX Other Objects Total</b>	<b>30,206</b>	<b>6,139</b>		<b>30,000</b>		<b>30,000</b>	<b>30,000</b>	<b>30,000</b>



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

## Insurance Reserve Fund Requirements

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2554 Vehicle Purch. Serv. & Maint. Se Total	30,206	7,142		30,000		30,000	30,000	30,000
2641 Hr Service Area Direction								
111 Licensed Salaries	73,880	37,714	.500	39,394	.500	40,162	40,162	40,162
112 Classified Salaries	191,319	56,109	1.000	54,810	1.000	57,082	57,082	57,082
113 Administrators	98,749		1.000	110,734	1.000	112,948	112,948	112,948
118 Professional Salaries	85,673							
121 Subs-Licensed Salaries	3,496	4,405		3,000		3,000	3,000	3,000
122 Subs-Classified Salaries	6,830	7,468		6,000		8,000	8,000	8,000
124 Temps-Classified Salaries	21,814	17,511		40,000		40,000	40,000	40,000
131 Licensed Salaries-Add'l Misc-Site Defined	2,467	2,734		2,000		3,000	3,000	3,000
132 Nonlicensed Salaries O/T	169	25						
139 Cell Phone Stipend	900	150		900		900	900	900
<b>1XX Salaries Total</b>	<b>485,297</b>	<b>126,116</b>	<b>2.500</b>	<b>256,838</b>	<b>2.500</b>	<b>265,092</b>	<b>265,092</b>	<b>265,092</b>
211 Pers Employer Contribution	88,738	28,166		76,375		76,285	76,285	76,285
214 Pers Debt Service	23,877	5,400						
220 Social Security Administration	35,601	9,329		19,585		19,934	19,934	19,934
231 Worker's Compensation	2,365	603		2,053		1,875	1,875	1,875
232 State Unemployment Insurance	1,862	1,667		516		482	482	482
241 Professional Dues	760			1,700		1,700	1,700	1,700
243 Tax Sheltered Annuities	11,770	476		5,570		5,670	5,670	5,670
244 Insurance Benefits	105,565	19,773		41,270		41,225	41,225	41,225
<b>2XX Employee Benefits Total</b>	<b>270,538</b>	<b>65,414</b>		<b>147,069</b>		<b>147,171</b>	<b>147,171</b>	<b>147,171</b>
322 Repairs & Maint. Svcs. (On Contract)	9,617	9,697		11,000		11,000	11,000	11,000
341 Travel - Local In-District	86	77				100	100	100
342 Travel & Exp. Out Of District	304	1,299		10		2,010	2,010	2,010
345 Food/Meals/Snacks	29							
346 In-District Expense				1,000				
353 Postage	290	1,084		800		1,000	1,000	1,000
382 Legal Services		1,509						
389 Other Non-Instruc. Prof. & Tech. Serv	25,223	23,455		40,000		40,000	40,000	40,000
<b>3XX Purchased Services Total</b>	<b>35,549</b>	<b>37,121</b>		<b>52,810</b>		<b>54,110</b>	<b>54,110</b>	<b>54,110</b>
410 Supplies	11,763	11,898		22,500		23,500	23,500	23,500
421 Textbooks	2,507							
440 Periodicals Misc-Site Defined	140	137		150		150	150	150
460 Non-Consumable Supplies	3,444	2,859				3,500	3,500	3,500
470 Computer Software	7,241	7,229				7,500	7,500	7,500
<b>4XX Supplies and Materials Total</b>	<b>25,095</b>	<b>22,123</b>		<b>22,650</b>		<b>34,650</b>	<b>34,650</b>	<b>34,650</b>
541 Initial & Addnl. Equip. Purchases		13,773						
<b>5XX Capital Outlay Total</b>		<b>13,773</b>						
640 Dues And Fees	690	60						
655 Judg. & Settlem. Against The District		3,000						
670 Taxes And Licenses	27	54						
<b>6XX Other Objects Total</b>	<b>717</b>	<b>3,114</b>						
892 Building Safety	625	12,581		65,000		65,000	65,000	65,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Insurance Reserve Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
8XX Maintenance Supplies Total	625	12,581		65,000		65,000	65,000	65,000
2641 Hr Service Area Direction Total	817,821	280,242	2.500	544,367	2.500	566,023	566,023	566,023
2649 Other Staff Services								
382 Legal Services						300,000	300,000	300,000
3XX Purchased Services Total						300,000	300,000	300,000
655 Judg. & Settlem. Against The Distric						450,000	450,000	450,000
6XX Other Objects Total						450,000	450,000	450,000
2649 Other Staff Services Total						750,000	750,000	750,000
2690 Claims								
383 Archi tect/Engi neer Servi ces Portabl e Locate	1,185							
389 Other Non-Instruc. Prof. &Tech. Serv	15,401							
3XX Purchased Services Total	16,586							
410 Supplies	1,436	870		1,500		1,500	1,500	1,500
411 Food	6,203							
460 Non-Consumable Supplies	39,464	3,851		40,000		20,000	20,000	20,000
480 Computer Hardware	12,930	20,996				20,000	20,000	20,000
4XX Supplies and Materials Total	60,033	25,717		41,500		41,500	41,500	41,500
542 Replacement Equipment Purchases	7,158	58,491				40,000	40,000	40,000
5XX Capital Outlay Total	7,158	58,491				40,000	40,000	40,000
655 Judg. & Settlem. Against The Distric	287,323	602,267		450,000				
6XX Other Objects Total	287,323	602,267		450,000				
2690 Claims Total	371,100	686,475		491,500		81,500	81,500	81,500
2700 District Retirement								
249 District Retirement Fund	5,462	1,438		1,580		1,510	1,510	1,510
2XX Employee Benefits Total	5,462	1,438		1,580		1,510	1,510	1,510
2700 District Retirement Total	5,462	1,438		1,580		1,510	1,510	1,510
2XXX Support Services Total	31,211,261	32,800,484	2.750	37,965,637	3.920	36,773,581	36,773,581	36,773,581
3100 Food Services								
410 Supplies				1,000		1,000	1,000	1,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Insurance Reserve Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies and Materials Total				1,000		1,000	1,000	1,000
3100 Food Services Total				1,000		1,000	1,000	1,000
5200 Transfers Of Funds								
710 Fund Modifications	526,800	815,575		785,000		774,000	774,000	774,000
7XX Transfers Total	526,800	815,575		785,000		774,000	774,000	774,000
5200 Transfers Of Funds Total	526,800	815,575		785,000		774,000	774,000	774,000
6110 Contingency Fund								
810 Planned Reserve				500,000		500,000	500,000	500,000
810 Planned Reserve Total				500,000		500,000	500,000	500,000
6110 Contingency Fund Total				500,000		500,000	500,000	500,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	10,934,065	11,208,820		5,562,776		6,087,907	6,087,907	6,087,907
820 Unapp. Ending Fund Bal. Total	10,934,065	11,208,820		5,562,776		6,087,907	6,087,907	6,087,907
7000 Reserves And Fund Balances Total	10,934,065	11,208,820		5,562,776		6,087,907	6,087,907	6,087,907
Total Requirements	42,672,126	44,824,879	2.750	44,815,413	3.920	44,137,488	44,137,488	44,137,488

# Program Budget Detail

## Private-Purpose Trust Fund

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Private-Purpose Trust Fund  
Resources

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21920 Private Grants				200,000		185,270	185,270	185,270
21999 Miscellaneous						2,400	2,400	2,400
23204 Drivers' Education						61,800	61,800	61,800
<b>Total Resources</b>				<b>200,000</b>		<b>249,470</b>	<b>249,470</b>	<b>249,470</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Private-Purpose Trust Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
1131 Regular High School Program								
319 Other Instruc. Prof. & Tech. Service						207,790	207,790	207,790
3XX Purchased Services Total						207,790	207,790	207,790
410 Supplies						23,330	23,330	23,330
4XX Supplies and Materials Total						23,330	23,330	23,330
1131 Regular High School Program Total						231,120	231,120	231,120
1132 Student Activities								
371 Tuition-Public Local Ed Agencies				200,000		9,300	9,300	9,300
3XX Purchased Services Total				200,000		9,300	9,300	9,300
641 Extra-Curricular Scholarships						9,050	9,050	9,050
6XX Other Objects Total						9,050	9,050	9,050
1132 Student Activities Total				200,000		18,350	18,350	18,350
1XXX Instruction Total				200,000		249,470	249,470	249,470
Total Requirements				200,000		249,470	249,470	249,470

# Program Budget Detail

## Postemployment Benefits Fund

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Postemployment Benefits Fund Resources	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
21999 Miscellaneous	1,637,522	1,620,932		1,400,000		1,100,000	1,100,000	1,100,000
25400 Net Working Capital	3,114,947	3,174,086		2,550,276		3,200,000	3,200,000	3,200,000
<b>Total Resources</b>	<b>4,752,469</b>	<b>4,795,018</b>		<b>3,950,276</b>		<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Postemployment Benefits Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
2710 Retirement - Certified								
116 Early Retirement Pay	264,043	224,945		350,000		350,000	350,000	350,000
1XX Salaries Total	264,043	224,945		350,000		350,000	350,000	350,000
220 Social Security Administration	10,481	9,803		27,000		15,000	15,000	15,000
244 Insurance Benefits	1,042,154	1,071,785		1,000,000		1,200,000	1,200,000	1,200,000
2XX Employee Benefits Total	1,052,635	1,081,588		1,027,000		1,215,000	1,215,000	1,215,000
389 Other Non-Instruc. Prof. & Tech. Serv	5,400	3,150		5,500		5,000	5,000	5,000
3XX Purchased Services Total	5,400	3,150		5,500		5,000	5,000	5,000
2710 Retirement - Certified Total	1,322,078	1,309,683		1,382,500		1,570,000	1,570,000	1,570,000
2720 Retirement - Administrators								
116 Early Retirement Pay	12,814	19,574		20,000		20,000	20,000	20,000
1XX Salaries Total	12,814	19,574		20,000		20,000	20,000	20,000
220 Social Security Administration	357	813		1,600		1,000	1,000	1,000
244 Insurance Benefits	41,977	24,157		30,000		30,000	30,000	30,000
2XX Employee Benefits Total	42,334	24,970		31,600		31,000	31,000	31,000
2720 Retirement - Administrators Total	55,148	44,544		51,600		51,000	51,000	51,000
2730 Retirement - Classified								
116 Early Retirement Pay	32,000	18,000		34,000		20,000	20,000	20,000
1XX Salaries Total	32,000	18,000		34,000		20,000	20,000	20,000
220 Social Security Administration	2,421	1,366		2,600		2,000	2,000	2,000
244 Insurance Benefits	166,736	181,437		165,000		250,000	250,000	250,000
2XX Employee Benefits Total	169,157	182,803		167,600		252,000	252,000	252,000
2730 Retirement - Classified Total	201,157	200,803		201,600		272,000	272,000	272,000
2XXX Support Services Total	1,578,383	1,555,030		1,635,700		1,893,000	1,893,000	1,893,000
6110 Contingency Fund								
810 Planned Reserve				400,000				
810 Planned Reserve Total				400,000				
6110 Contingency Fund Total				400,000				
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	3,174,086	3,239,987		1,914,576		2,407,000	2,407,000	2,407,000



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Postemployment Benefits Fund Requirements	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
820 Unapp. Ending Fund Bal. Total	3,174,086	3,239,987		1,914,576		2,407,000	2,407,000	2,407,000
7000 Reserves And Fund Balances Total	3,174,086	3,239,987		1,914,576		2,407,000	2,407,000	2,407,000
Total Requirements	4,752,469	4,795,017		3,950,276		4,300,000	4,300,000	4,300,000

# Program Budget Detail

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# Financial Forecast

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# Financial Forecast

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## Forecast Framework

This financial forecast has been prepared to provide the fullest picture of the District’s financial future so that decision-making today can support high quality and innovative educational programs tomorrow. The forecast establishes key assumptions underlying the projections and identifies variables which may cause the projections to change in the future.

The District’s Vision 20/20 Strategic Plan provides the vision, goals, objectives and key performance indicators supporting financial planning and decision-making by the School Board, Budget Committee, and district staff. The District’s five goals are as follows:

- I. “Educational Excellence with Equitable Access and Outcomes for Every Student”
- II. “Multiple Pathways to Student Success”
- III. “Communication and Connection with Community”
- IV. “Diverse World-Class Workforce”
- V. “Stable, Sustainable Stewardship”

This forecast most closely aligns with Goal V, which is focused on providing effective, efficient and equitable stewardship of district resources to best support our instructional mission. Completion of this forecast assists the District in the development of a sustainable budget aligned to district goals, strategies and objectives by:

1. Identifying key operational assumptions and factors to be used in budget development
2. Highlighting the effect of current budget factors on future periods so that their impact can be measured against the District’s goal of stable and sustainable operations
3. Alerting the District to future developments that could impact the District’s ability to sustain operations at current levels or meet strategic objectives

Board Policy DI 1 provides direction for the planning and allocation of resources as follows:

“On a semi-annual basis the district forecasts General Fund resources and operational requirements over a rolling five year period. Annually, as part of the budgeting process for the district, the Superintendent presents the most recent forecast to the Budget Committee and Board for review and consideration. This forecast highlights resource and requirement considerations that will inform the development of the Superintendent’s Proposed Budget for the following year and for other financial planning activities.”

# Financial Forecast

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## Future Budget Issues

### ***Structural Balance of Budget: Medium Term Projected General Fund Position***

The General Fund is projecting a small operating surplus 2018-19. Under the State School Fund appropriation level proposed for the 2019-21 biennium, the District could support operations at their current service level in 2019-20 with annual surpluses in the next four years of the forecast. However, the District has chosen to utilize Operations Reserves and reduce the General Fund Contingency to 2% of operating expenditures to fund critical investments in classrooms and behavioral supports. As a result, the District is projecting an operating deficit in the first three years of the forecast.

The forecast cannot project the outcome of future negotiations with employee groups. Based on past negotiations, it is likely that economic terms will increase operational requirements over the new contract term. Accordingly, the District is likely to experience a structural imbalance in future periods when the cost of operations may exceed the District's ability to support those operations. Balancing the budget at that point may require long-term changes in programs or operations, which may mean service reductions or further consolidations. However, the District's robust reserves provide a buffer to future impacts and allow the District time to evaluate and implement revenue generation strategies and cost efficiencies to offset the potential for future service reductions.

### ***Enrollment***

Enrollment is projected based on the best available information, but it is still an estimate. In recent prior years District-wide enrollment has been increasing, but in 2018-19 the District experienced a significant decline in enrollment. Enrollment is expected to continue to decline in 2019-20 due to the end of the statewide open school enrollment program in July 2019. After 2019-20, projected enrollment is expected to stabilize but there is no guarantee that stabilization will be sustained or achieve the levels estimated for this forecast.

### ***Local Option Levy Revenue***

Through the continued support of local residents, the District receives revenues from a local option levy. The amount of levy revenue collected depends on property values and is impacted by Measures 5 and 50. The State Legislature continues to consider proposed legislation that could potentially change future local option tax calculations and collections. Most proposals would amend the Oregon constitution and therefore require voter approval.

It is important to note that this forecast reflects the renewal of the District's local option levy for a new 5-year term (2020-21 through 2024-25), as approved by the voters in May of 2019. Without the local option levy, the District would be faced with a revenue decline of over \$17.7 million beginning in 2020-21.

### ***Student Success Act***

The Student Success Act (House Bill 3427) has been signed by Oregon's Governor and will take effect 91 days after the adjournment of the 2019 Oregon Legislature. An additional \$200 million was added to the 2019-21 State School Fund appropriation as a result of this bill, and the High Cost Disability Grant could see a \$20 million/year increase beginning in 2020-21. The source of funding for these additions and the initiatives noted below is a tax on business receipts partially offset by a 0.25% reduction in all personal income tax brackets except for the top-earning bracket. Funds will be utilized as follows:

# Financial Forecast

\$1 Billion Equity-Focused School Improvement Fund	\$600 Million for Statewide Initiatives	\$400 Million for Early Learning
1. Expand Learning Time	1. Student Success Teams	1. EI/ECSE
2. Student Health & Safety	2. ODE admin costs	2. Relief Nurseries
3. Class Size Reductions	3. Measure 98 full funding	3. Early Childhood
4. Well-Rounded Learning Experiences	4. Universal free meals	Equity Fund
	5. Reengagement pilots	4. Oregon Pre-K
	6. High Cost Disability	Program
	7. School Safety Task Force	5. Professional Dev
	8. Statewide equity issues	6. Early Head Start
	9. Planning for increased transparency/accountability	7. Preschool Promise

It is highly likely that this legislation will be referred to Oregon voters in January 2020. Until the outcome of this vote is known, the District will not include possible revenue and related spending in the forecast beyond the recognition of the \$200 million addition to the State School Fund. Should the Student Success Act be affirmed by voters, the forecast will be updated to reflect partial funding in 2020-21 (currently estimated at about \$6 million) from the School Improvement Fund and the effects of a fully funded program beginning in 2021-22 (about \$13 million/year). Other potential revenue streams from Statewide Initiatives funding will be recognized in 2020-21 if they impact the General Fund.

### ***Education Services District (ESD) Services and Funding***

Each county in Oregon has an ESD that provides educational programs and services for districts. ESDs are funded by grants from the state that are calculated based on enrollment in the local districts served. ESDs may also receive fees for services from districts that are not members of the ESD. In 2013, the Legislature allowed local districts to withdraw from an ESD and receive funding as a passed through revenue. The District has historically used ESD services for special education students. In 2013-14, the District opted to receive up to 50% of funds from Lane ESD, reduced the ESD services that were used, and began to provide some of the services that were previously purchased in-house. The District could decide to change the relationship with Lane ESD in the future, which would change the revenues and expenses in the forecast.

### ***Special Education Services and Funding***

The State School Fund provides additional payments for students with disabilities up to 11% of the District population (ADM). If a district's percentage of students with disabilities exceeds 11%, some additional funding is available, but at a much lower rate per student. In 2019-20, with an estimated 2,432 students qualifying for special education services, the District's percentage of students with disabilities is about 14% (including charter school students).



# Financial Forecast

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The State also provides separate funding for high cost students through the High Cost Disability Grant. This is a fixed amount of funding that is divided across all districts in the state based on the number of high needs students with costs that exceed \$30,000 per year. For 2019-20 the District expects to receive grant revenue of approximately \$1.1 million, an amount equal to \$0.41 of every dollar spent over the initial \$30,000 per high cost student.

The table below shows the number of high cost students since 2010-11.

Year	Number of students cost >\$30,000
2010-11	168
2011-12	162
2012-13	160
2013-14	160
2014-15	159
2015-16	160
2016-17	180
2017-18	218
2018-19 est.	197

The District is experiencing growth in the number of students with an IEP and in the number of high cost students requiring services. With significant State School Fund support for IEP populations limited to 11% and the growth in the population of high cost students the District will be challenged to meet the needs of these groups with current resources. The District is currently focused on finding funding and program delivery solutions for these challenges, which may impact the forecast in future years.

## ***Public Employee Retirement System (PERS) Rates***

PERS contribution rates are set once every biennium. They are based on fund performance over the 18 months prior to the effective date of the rate change and the actuarial projections of fund liabilities. The current rates were set prior to the state's 2019-21 biennial budget process based on the December 2017 actuarial valuation, adjusted for the effects of actions of the Legislature and PERS Board.

The District PERS rates for the 2019-21 biennium reflect an increase of 4.2 percentage points over the 2017-19 PERS rates. Rates are projected to increase by an additional 4.2 percentage points in the 2021-23 biennium if the PERS reforms outlined in Senate Bill (SB) 1049 are not upheld by the Oregon Supreme Court. Highlights of the reform bill include:

- Re-amortization of the Tier 1/Tier 2 Unfunded Actuarial Liability to 22 years (i.e. spreading the payment of this liability over a longer period of time to reduce biennial rate increases).
- Effective January 1, 2020, a new salary cap will limit annual salary amounts used to calculate PERS benefits to \$195,000. This "cap" will be increased annually by the Consumer Price Index (CPI) for All Urban Consumers, West Region (All Items).
- Effective January 1, 2020, the Work After Retirement limit for all retirees is removed for calendar years 2020 through 2024. This applies without limit to individuals who retire at the normal retirement age.

# Financial Forecast

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Individuals retiring before their normal retirement age must have a break in employment of more than six months before returning to work.

- Effective July 1, 2020, Tier 1/Tier 2 members earning \$2,500/month or more will have a portion of their 6% Individual Account Program (IAP) contributions, which is currently paid by the District, redirected to an “Employee Pension Stability Account.” The Employee Pension Stability Account will be used to fund defined benefit pension payments to members. The amount redirected will be equal to 2.5% (Tier 1/Tier 2) or 0.75% (OPSRP) of the member’s salary, with the remaining balance contributed to the member’s IAP. Members may voluntarily choose to make additional, after-tax contributions into the IAP to make a full 6% contribution going forward.

It is highly likely that the SB 1049 reforms will be referred to the Oregon Supreme Court for a determination as to their legality and enforceability. The final outcome is currently unknown, and could result in all or a portion of the reforms failing a legal challenge. Until a decision is made, the District will continue to forecast a possible PERS rate increase in 2021-23 and has set aside a PERS Reserve to cover this potential cost for the biennium.

## ***Employee Group Contracts***

The economic terms and benefits under the contract between the District and the Oregon School Employee Association (OSEA) continue through 2021 and are reflected in forecast projections for 2019-20 and 2020-21. The economic terms of this contract will be open for negotiation in 2021-22, as agreed by both parties. For 2022-23 and beyond, the forecast assumes a full work year for all classified employees (no furlough days) and a step increase for all eligible staff members.

The contract between the District and the Eugene Education Association (EEA) will expire in 2020. For 2020-21 and beyond, the forecast assumes a full work year for all licensed employees (no furlough days) and a step increase for all eligible staff members. Once economic terms and benefits are finalized in a new contract, the forecast will be updated.

Managers, Administrators, Professionals and Supervisors (MAPS) are forecast to receive the same Cost of Living Increases (COLAs) as licensed staff. For 2020-21 and beyond, the forecast assumes a full work year for all unrepresented employees (no furlough days) and a step increase for all eligible staff members. Once economic terms and benefits are finalized, the forecast will be updated.

Employee salaries and benefits, which represent approximately 86% of the District’s General Fund budget, will continue to rise through a combination of employee step movements, cost of living increases, and increases in employer contributions toward Public Employee Retirement System (PERS) benefits.

## ***Health Insurance***

The District health insurance program is operated through a statewide health insurance pool for all school district employees that commenced in 2008-09 (the Oregon Educators Benefit Board (OEBB)). The District’s benefit contributions are subject to agreements with each bargaining unit and employee group. The benefits plans and rates are selected by the Joint Benefits Committee (JBC), and each employee group has its own insurance reserve fund. Employee contributions reflect the difference between the plan cost and district contribution based on the plan selected. Actual reserve levels will vary depending on final rates and member plan selection.

# Financial Forecast

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Currently, the forecast includes an increase in District contributions for classified employees as noted in their collective bargaining contract; in 2019-20 an increase of \$15 per month and in 2020-21 an additional increase of \$10 per month. The forecast does not include an increase in the District’s benefit contribution in 2021-22 and beyond, as this contribution is a subject of bargaining.

## ***Instructional Hours and Scheduling High School Students***

The State has recently reinforced rules specifying the number of instructional hours and graduation requirements. At all education levels, the District has standardized school calendars and schedules to ensure that all schools meet instructional hour requirements in 2018-19 and beyond. The District has also resourced full scheduling for 9<sup>th</sup> and 10<sup>th</sup> grade high school students, as students who achieve enough credits early in their high school career to be “on track” for graduation are more likely to remain in school and receive a high school diploma.



# Financial Forecast

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## Five Year General Fund Forecast, as of June 2019

### Summary of Long-Term Financial Forecast – General Fund

This document provides in-depth information on the development of Eugene School District 4J's long-term financial forecast. Results and key assumptions are summarized below. The accompanying pages are integral to understanding this summary information, and the "Key Assumptions" section below provides insight into the significant assumptions driving each year's forecast.

### *Key Assumptions Impacting Forecast Years*

#### 2019-20

##### *Revenue*

- **State School Fund (SSF) Grants** – This forecast assumes a 9.8% growth in state funding available to K-12 education for the 2019-21 biennium. As a result, statewide SSF revenues are estimated to be \$9.0 billion (an increase of \$0.8 billion over current 2017-19 funding of \$8.2 billion). As this is the first year of the biennium, we have assumed 49% (\$4.4 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

##### *Spending*

- **Employee Compensation** – Salaries and related costs and benefits for staff represented by the EEA have been calculated based on the 2017-2020 Collective Bargaining Agreement between EEA and 4J. Salaries for managers, administrators, professionals, supervisors and directors have been increased by 2.0% (2019-20 COLA) with Board approval. Salaries and benefits for staff members represented by OSEA have been calculated based on the 2018-2022 Collective Bargaining Agreement between OSEA and 4J.
- **Investments in Classrooms & Behavior Supports** – Operations Reserves will be used to make targeted investments in elementary classrooms (\$745,470), special education classrooms (\$636,693), and nutrition services (\$500,000 for costs associated with a move to self-operation of the program). An additional \$1.145 million in reserves will fund behavioral supports and increased mental and physical health resources. A reduction in Contingency levels, from 2.5% of operating expenditures to 2.0% will fund more Educational Assistant time in elementary classrooms (\$350,000) and a new Life Skills classroom at Charlemagne Elementary School (\$480,108).
- **Public Employee Retirement System (PERS) Rate** - PERS contribution rates are set once every biennium. Rates for the 2019-21 biennium have been issued by PERS based on portfolio valuations as of December 2017. As expected, rates are projected to increase significantly over 2017-19 values based on a combination of factors including: 1) investment portfolio returns and funding levels, and 2) the impact of changes made by the PERS Board to the actuarial assumptions used by Milliman in their calculations to better match current plan experience. PERS rates had been forecast to increase by 6.38 percentage points in the 2019-21 biennium, but are now predicted to increase by 4.2 percentage points beginning in 2019-20. This will increase PERS costs for the District by an estimated \$4.1 million in the first year of the biennium.

**Annual Operating Deficit: \$3.61 million**

# Financial Forecast

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## 2020-21

### *Revenue*

- **State School Fund (SSF) Grants** – This forecast assumes a 9.8% growth in state funding available to K-12 education for the 2019-21 biennium. As a result, statewide SSF revenues are estimated to be \$9.0 billion (an increase of \$0.8 billion over current 2017-19 funding of \$8.2 billion). As this is the second year of the biennium, we have assumed 51% (\$4.6 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

### *Spending*

- **Employee Compensation** – Salaries and related costs and benefits for staff represented by the EEA have been calculated assuming no furlough days and full step increases for all eligible employees, as have salaries for managers, administrators, professionals, supervisors and directors. Salaries and benefits for staff members represented by OSEA have been calculated based on the 2018-2022 Collective Bargaining Agreement between the Oregon School Employees Association (OSEA) and 4J.

**Annual Operating Deficit: \$1.31 million**

## 2021-22

### *Revenue*

- **State School Fund (SSF) Grants** – 2021-22 is the first year of the second biennium reflected in this forecast. State funding is assumed to grow by 8% to \$9.72 billion (an increase of \$0.72 billion over 2019-21 biennium funding of \$9.0 billion). This is the first year of the biennium and we have assumed 49% (\$4.76 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

### *Spending*

- **Employee Compensation** – Salary costs for 2021-22 are calculated assuming no furlough days and full step increases for all eligible employees.
- **Public Employee Retirement System (PERS) Rate** - PERS contribution rates are forecast to rise again in the 2021-23 biennium. Based on the rates provided by PERS for the 2019-21 biennium and other payroll-related factors, PERS rates are projected to increase by an additional 4.2 percentage points in the 2021-23 biennium if the PERS reforms outlined in Senate Bill (SB) 1049 are not upheld by the Oregon Supreme Court. It is highly likely that the SB 1049 reforms will be referred to the Oregon Supreme Court for a determination as to their legality and enforceability. The final outcome is currently unknown, and could result in all or a portion of the reforms failing a legal challenge. Until a decision is made, the District will continue to forecast a possible PERS rate increase in 2021-23 and has set aside a PERS Reserve to cover this potential cost for the biennium. This would increase PERS costs for the District by an estimated \$4.32 million in the first year of the biennium.

**Annual Operating Deficit: \$2.67 million**



# Financial Forecast

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## 2022-23

### *Revenue*

- **State School Fund (SSF) Grants** – State funding for the 2021-23 biennium is assumed to grow by 8% to \$9.72 billion (an increase of \$0.72 billion over 2019-21 biennium funding of \$9.0 billion). As this is the second year of the biennium, we have assumed 51% (\$4.96 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

### *Spending*

- **Employee Compensation** – Salary costs for 2022-23 continue to be calculated assuming no furlough days and full step increases for all eligible employees.

**Annual Operating Surplus: \$0.81 million**

## 2023-24

### *Revenue*

- **State School Fund (SSF) Grants** – 2023-24 is the first year of the third biennium reflected in this forecast. State funding for the 2023-25 biennium is assumed to grow by 8% to \$10.5 billion (an increase of \$0.78 billion over 2021-23 biennium funding of \$9.72 billion). As this is the first year of the biennium, we have assumed 49% (\$5.14 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

### *Spending*

- **Employee Compensation** – Salary costs for 2023-24 continue to be calculated assuming no furlough days and full step increases for all eligible employees.

**Annual Operating Surplus: \$4.27 million**



# Financial Forecast

## Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2019-20 Adopted Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
<b>Total District Revenues</b>	(1)	<b>\$194,234</b>	<b>\$201,228</b>	<b>\$207,695</b>	<b>\$215,062</b>	<b>\$222,549</b>
<b>Expenditures</b>						
Operating Expenditures	(2)	<b>\$195,491</b>	<b>\$200,152</b>	<b>\$207,929</b>	<b>\$211,786</b>	<b>\$215,788</b>
Transfers	(3)	1,024	1,026	1,026	1,026	1,026
Contingency	(4)	3,910	4,003	4,159	4,236	4,316
Subtotal		200,425	205,181	213,114	217,048	221,130
Projected Underspending	(5)	(2,581)	(2,642)	(2,745)	(2,796)	(2,849)
<b>Total Expenditures</b>		<b>\$197,844</b>	<b>\$202,539</b>	<b>\$210,369</b>	<b>\$214,252</b>	<b>\$218,281</b>
<b>ANNUAL OPERATING SURPLUS / (DEFICIT)</b>		<b>(\$3,610)</b>	<b>(\$1,311)</b>	<b>(\$2,674)</b>	<b>\$810</b>	<b>\$4,268</b>
<b>Use of Transfers from Reserves to Balance</b>	(6)					
General Fund Operations Reserve		\$12,721	\$9,506	\$12,209	\$13,576	\$14,294
Transfer (to) / from Capital Equipment Fund						
Transfer (to) / from PERS Reserve		9,000	9,000	4,683	278	-
Transfer (to) / from Insurance Reserve		744	21	4	4	4
Transfer (to) / from Capital Projects Fund Reserve						
Total Transfers (to) / from Reserves		\$22,465	\$18,527	\$16,896	\$13,858	\$14,298
Annual Surplus / (Deficit) Assuming Use of Reserves	(7)	\$18,855	\$17,216	\$14,222	\$14,668	\$18,566
<b>Corrective Action Required</b>	(8)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVES</b>	(9)					
<b>Beginning Fund Balance - General Fund</b>		\$9,392	\$9,712	\$10,061	\$10,385	\$10,753
Transfer to / (from) Reserves		320	349	324	368	374
<b>Ending Fund Balance - General Fund</b>		<b>\$9,712</b>	<b>\$10,061</b>	<b>\$10,385</b>	<b>\$10,753</b>	<b>\$11,127</b>
% Change in Total District Revenues		3.4%	3.6%	3.2%	3.5%	3.5%
% Change in Total Expenditures		5.9%	2.4%	3.9%	1.8%	1.9%

Note: Totals may differ due to rounding.



# Financial Forecast

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## Summary Assumptions

### 1. Total revenues

See revenue detail and assumptions for a detailed explanation of the calculations used to develop District total revenues.

### 2. Operating expenditures

See expenditures detail and assumptions for a detailed explanation of the calculations used to develop District operating expenditures.

### 3. Transfers

- Ongoing transfers to accumulate funds for capital projects, curriculum, technology and equipment/fleet purchases are not included in the forecast. Purchases in recent years have been funded by the May 2013 bond measure, and this practice is expected to continue through the November 2018 bond measure.
- Insurance and risk reserve transfers:
  - \$340,000 is transferred annually to the Insurance Reserve Fund (Fund 600) to support risk management and student safety activities.
  - \$250,000 in social security cost savings from pre-tax flexible spending accounts is transferred annually to insurance reserve accounts, as negotiated with employee groups.
  - \$434,300 will be transferred in 2019-20 to support Nutrition Services operations (Fund 500). This transfer has been increased to support the movement of Nutrition Services staff to the District's regular Classified salary schedule, per contract.

### 4. Contingency and Reserves

- The General Fund Contingency is equal to 2.0% of operating expenditures, per Board policy.  
Board Policy DI, Accounting and Financial Practices Policy 4: *"The targeted contingency for general fund is two percent of the operating budget."*
- The forecast assumes a 5.0% General Fund ending fund balance (\$9.7 million in 2019-20 to \$11.1 million by 2023-24) throughout the forecast period. This complies with Board Policy DI, Accounting and Financial Practices Policies item 5 which states *"The district will maintain a minimum General Fund ending fund balance of five percent of current year annual operating revenues excluding transfers between funds."*

### 5. Projected Underspending

- Assumes a portion of budgeted expenditures will not be spent in any given year; calculated as 66% of 2% General Fund Contingency required under Board Policy DI.

### 6. Use of Transfers from Reserves to Balance

- General Fund reserves are used in each year of the forecast to adjust the ending fund balance to 5.0% of operating revenues, as required by Board Policy DI.
- A PERS Reserve of \$9.0 million has been established to address the possibility of a third PERS rate increase in the 2021-23 biennium. The ultimate outcome of PERS reform legislation approved by the

# Financial Forecast

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2019 Oregon Legislature is unknown. This reserve provides funding to address a possible rate increase without impacting resources needed to support schools and classrooms.

- Insurance Reserve transfers reflect balances agreed to during collective bargaining.

## **7. Annual Surplus/(Deficit) Assuming Use of Reserves**

- Difference between total District revenues and operating expenditures, net of reserve transfers.
- Projected financial shortfalls shown in brackets.

## **8. Corrective Action Required**

- Board action required to maintain an appropriate ending fund balance and support district operations during the forecast period.
- This line item assumes that a previous year's deficit is resolved, and projects the additional amount that will be needed in the subsequent year to balance the budget. Based on the available reserves over the five years of this forecast there is no corrective action identified.

## **9. General Fund Reserves or Ending Fund Balance**

- General Fund ending fund balance, as a percentage of operating revenues, are expected to be at 5.0% of operating revenues during the forecast period.

Board Policy DI, Accounting and Financial Practices item 5d: *"The district will maintain a minimum General Fund ending fund balance of five percent of current year annual operating revenues excluding transfers between funds. The fund balance takes into consideration revenue and expenditure volatility and other district needs. The minimum ending fund balance is comprised of the General Fund UEFB plus two-thirds of the contingency for the ensuing year."*

# Financial Forecast

## Revenue Detail

GENERAL FUND REVENUES (in thousands)		2019-20	2020-21	2021-22	2022-23	2023-24
		Adopted	Forecast	Forecast	Forecast	Forecast
		Budget				
Property Tax Collections - Current Year	(1)	\$71,173	\$73,309	\$75,508	\$77,773	\$80,106
Property Tax Collections - Prior Year	(2)	1,482	1,517	1,554	1,592	1,632
State School Fund Grants	(3)	95,280	99,681	103,487	108,108	112,774
SSF Local Revenues - County and Common Funds	(4)	1,868	1,868	1,868	1,868	1,869
<b>Total SSF Formula Revenue</b>		<b>\$169,803</b>	<b>\$176,375</b>	<b>\$182,417</b>	<b>\$189,341</b>	<b>\$196,381</b>
Local Option Levy - Current Year	(5)	17,042	17,384	17,731	18,086	18,447
Local Option Levy - Prior Year		282	286	291	296	301
Other Revenues	(6)	7,107	7,183	7,256	7,339	7,420
<b>TOTAL DISTRICT REVENUES</b>		<b>\$194,234</b>	<b>\$201,228</b>	<b>\$207,695</b>	<b>\$215,062</b>	<b>\$222,549</b>
<b>STATE SCHOOL FUND (SSF) ALLOCATIONS</b>						
<b>Enrollment</b>	(7)					
Enrollment (ADM) - Regular Ed.		16,005.7	16,072.3	16,063.8	16,088.5	16,140.1
Enrollment (ADM) - Charter Schools		844.5	861.2	871.0	873.3	873.3
Total Enrollment (ADM)		16,850.2	16,933.5	16,934.8	16,961.8	17,013.4
<b>Weighted ADM (ADMw) - Extended</b>		<b>19,707.2</b>	<b>19,801.6</b>	<b>19,803.1</b>	<b>19,834.1</b>	<b>19,893.0</b>
<b>State School Fund Grants</b>	(3)					
SSF Formula Revenue per student (ADMw)		\$8,603	\$8,916	\$9,222	\$9,558	\$9,886
% Change in SSF Formula Revenue per student (ADMw)		5.0%	3.6%	3.4%	3.6%	3.4%
SSF Formula Revenue (in thousands)		168,703	175,275	181,317	188,241	195,281
High Cost Disability Grant		1,100	1,100	1,100	1,100	1,100
<b>Net SSF Grants (in thousands)</b>		<b>\$169,803</b>	<b>\$176,375</b>	<b>\$182,417</b>	<b>\$189,341</b>	<b>\$196,381</b>
<b>PROPERTY TAX COLLECTION</b>	(1)					
Assessed Value (Operating Levy AV) (in thousands)		\$15,892,165	\$16,368,930	\$16,859,998	\$17,365,798	\$17,886,772
Projected Annual Increase in Operating Levy AV		3.00%	3.00%	3.00%	3.00%	3.00%
Operating Levy (inside Measure 5 limit)	(1)					
Permanent Tax Rate per \$1,000 of Operating Levy AV	\$4.7485	\$75,464	\$77,728	\$80,060	\$82,461	\$84,935
Compression Loss		(545)	(561)	(578)	(595)	(613)
Taxes Imposed		74,919	77,167	79,482	81,866	84,322
Collection Rate - operating levy		95.00%	95.00%	95.00%	95.00%	95.00%
<b>Net Operating Levy</b>		<b>\$71,173</b>	<b>\$73,309</b>	<b>\$75,508</b>	<b>\$77,773</b>	<b>\$80,106</b>
Annual growth		3.0%	3.0%	3.0%	3.0%	3.0%
Local Option Levy (outside Measure 5 limit)						
Assessed Value (Local Option AV) (in thousands)		\$16,186,681	\$16,510,415	\$16,840,623	\$17,177,436	\$17,520,984
Local Option Tax Rate per \$1,000 of Local Option AV	\$1.5000	\$24,280	\$24,766	\$25,261	\$25,766	\$26,281
Compression Loss		(6,341)	(6,467)	(6,597)	(6,729)	(6,863)
Tax Gap		17,939	18,299	18,664	19,037	19,418
<i>Measure 5 Limit - Proceeds Net of Uncollected Taxes</i>		17,042	17,384	17,731	18,086	18,447
<i>Limit of \$1,000 (increased by 3% per year) per Extended ADMw</i>		28,098	29,079	29,954	30,901	31,828
<i>Limit of 20% of State Resources</i>		33,961	35,275	36,483	37,868	37,868
Collection Rate - local option levy		95.00%	95.00%	95.00%	95.00%	95.00%
<b>Net Local Option Levy</b>		<b>\$17,042</b>	<b>\$17,384</b>	<b>\$17,731</b>	<b>\$18,086</b>	<b>\$18,447</b>
Annual growth		2.0%	2.0%	2.0%	2.0%	2.0%

Note: Totals may differ due to rounding.

# Financial Forecast

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## Revenue Assumptions

### 1. Property Tax Collections – Current Year

- Average, annual tax growth of 3.0% per year over the forecast period.
- Assessed property values (AV) projected to increase annually by 3.0% throughout the forecast period.
- Compression losses have decreased over the past several years and are projected at 0.72% of the permanent tax rate for 2019-20 and beyond.
- Tax collection rates are assumed to be 95.0% throughout the forecast period.
- Included in the State School Fund formula.

### 2. Property Tax Collections – Prior Year

- Estimated at 32% of uncollected current year property taxes throughout the forecast period.
- Included in the State School Fund formula.

### 3. State School Fund (SSF) Grants

#### State School Fund Grant

*Total SSF Formula Revenue:* Per Pupil Amount (SSF Grant per Pupil, adjusted for teacher experience and state funding ratio) X Enrollment (Extended ADMw) + Transportation Grant – SSF Local Revenues (Local Property Taxes, Federal Forest Fees, Common School Fund, County School Fund).

- Assumes \$9.0 billion in state funding for K-12 schools in the 2019-21 biennium with 49% available in the first year of the biennium and 51% available in the second year. For the 2021-23 and 2023-25 biennia, state funding is forecast to grow by approximately 8.0% over the prior biennium. For these two biennia, the forecast reflects a 49%-51% funding split between the first and second year
- Per pupil amounts have been adjusted to reflect projected enrollment during the forecast period.
- Total SSF Formula Revenue, which includes property taxes and local revenues, is approximately 87% of District General Fund revenues.

#### High Cost Disability Grant

- Provided to partially offset the cost of educating students for whom costs exceed \$30,000 per year.
- Revenue for 2019-20 and future years assumes the availability of \$35 million a year, at the statewide level, for this grant. Additional funding may become available in future years through the Student Success Act. The District expects this legislation will be referred to Oregon voters in January of 2020.

### 4. SSF Local Revenues

- The forecast includes Common School Funds and County School Funds for all years. Federal Forest payments have not yet been authorized by the federal government for 2019-20 and future years, and are therefore excluded from local revenues. These revenues are included in the State School Fund formula.

### 5. Local Option Levy

- Five-year property tax levy of \$1.50/\$1,000 AV to support general operations, renewed May 2019 for 2020 through 2025.
- Forecast projections are based on current assessed values adjusted for steady growth throughout the forecast period (annual assessed property value growth at 2.0%)

# Financial Forecast

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- Expected to remain substantially below statutory limits of \$1,000 per ADMw and 20% of state resources over the forecast period.
- Not included in the State School Fund formula.

## 6. Other Revenues

- Not included in the State School Fund formula.
- Includes many different revenue sources such as Education Service District (ESD) funding allocations, interest earnings, tuition and fees, indirect grant charges, student body fund payment for staffing, athletics fees and student body cards, funding and donations from outside groups, and building rental income.

Board Policy DI, Revenue Policy 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...”*

## 7. Enrollment

- Average Daily Membership (ADM) – Year-to-date average of daily student enrollment.
  - ADMr – Resident ADM.
  - ADMw – ADM weighted to reflect the number of students in specific categories such as English Language Learners (ELL), students with Individualized Education Programs (IEPs), students enrolled in Pregnant and Parenting programs, living in poverty, or in foster care.
  - Extended ADMw – Greater of the current year or prior year ADMw, used to calculate State School Fund grant payments.
- District enrollment, excluding charter schools, is projected to decline by 97 students in 2019-20 due to the end of the statewide open school enrollment program in July 2019.

Projected District enrollment during the forecast period:

School year	Change in number of students	Projected student enrollment, excluding charter schools
2018-19	-	16,490
2019-20	Decrease of 104	16,386
2020-21	Increase of 69	16,455
2021-22	Decrease of 8	16,447
2022-23	Increase of 26	16,473

# Financial Forecast

## Expenditure Detail

OPERATING EXPENDITURES (in thousands)		2019-20 Adopted Budget		2020-21 Forecast		2021-22 Forecast		2022-23 Forecast		2023-24 Forecast	
<b>Employee Compensation Expenditures</b>	(1)										
Licensed Employees		3.2%	\$61,305	3.0%	\$63,156	2.0%	\$64,423	2.3%	\$65,889	2.4%	\$67,448
Classified Employees		7.8%	22,543	3.4%	23,311	1.4%	23,641	1.4%	23,976	1.4%	24,315
Admin/Supervisors/Professional		0.9%	12,005	1.9%	12,235	1.9%	12,470	1.9%	12,709	1.9%	12,953
Substitute/Temporary		-0.5%	3,368	3.2%	3,474	1.8%	3,538	2.0%	3,610	2.1%	3,686
HR Staffing Pool			100		100		100		100		100
<b>Total Salaries</b>		3.7%	<b>\$99,320</b>	3.0%	<b>\$102,275</b>	1.9%	<b>\$104,172</b>	2.0%	<b>\$106,284</b>	2.1%	<b>\$108,502</b>
Payroll Costs:											
Licensed			\$26,075		\$26,863		\$30,107		\$30,793		\$31,521
Classified			10,080		10,425		11,565		11,729		11,894
Admin/Supervisors/Professional			5,106		5,204		5,828		5,939		6,053
Substitute/Temporary			768		791		902		923		943
Insurance Benefits		1.2%	24,026	0.9%	24,242	0.0%	24,248	0.2%	24,289	0.2%	24,342
District Retirement Benefits		-28.6%	1,000	0.0%	1,000	0.0%	1,000	0.0%	1,000	0.0%	1,000
Other Benefits		2.1%	2,122	0.6%	2,136	0.2%	2,139	0.2%	2,145	0.3%	2,152
<b>Total Payroll Costs &amp; Benefits</b>		8.5%	<b>\$69,177</b>	2.1%	<b>\$70,661</b>	7.3%	<b>\$75,789</b>	1.4%	<b>\$76,817</b>	1.4%	<b>\$77,905</b>
<b>Total Employee Compensation</b>		5.6%	<b>\$168,498</b>	2.6%	<b>\$172,937</b>	4.1%	<b>\$179,961</b>	1.7%	<b>\$183,101</b>	1.8%	<b>\$186,407</b>
<b>Non-Compensation Expenditures</b>	(2)										
Purchased Services		9.6%	\$12,985	0.8%	\$13,095	2.1%	\$13,370	2.0%	\$13,635	2.0%	\$13,909
Charter School Payments		4.7%	6,551	5.5%	6,913	4.5%	7,225	3.8%	7,500	3.3%	7,748
Supplies		5.7%	6,299	-3.9%	6,055	2.3%	6,195	2.4%	6,344	2.3%	6,490
Equipment		40.8%	77	-36.5%	49	2.0%	50	2.0%	51	2.0%	52
Other		13.6%	1,081	2.0%	1,103	2.3%	1,128	2.4%	1,155	2.3%	1,182
<b>Total Non-Compensation Expenditures</b>		7.7%	<b>\$26,993</b>	0.8%	<b>\$27,215</b>	2.8%	<b>\$27,968</b>	2.6%	<b>\$28,685</b>	2.4%	<b>\$29,381</b>
<b>TOTAL OPERATING EXPENDITURES</b>		5.9%	<b>\$195,491</b>	2.4%	<b>\$200,152</b>	3.9%	<b>\$207,929</b>	1.9%	<b>\$211,786</b>	1.9%	<b>\$215,788</b>
<b>Transfers</b>	(3)										
Capital (Non-bondable projects)			\$0		\$0		\$0		\$0		\$0
Equipment			0		0		0		0		0
Transportation			0		0		0		0		0
Insurance Reserve			590		590		590		590		590
Nutrition Services			434		436		436		436		436
<b>Total Transfers</b>			<b>\$1,024</b>		<b>\$1,026</b>		<b>\$1,026</b>		<b>\$1,026</b>		<b>\$1,026</b>
<b>Contingency</b>	(4)		<b>\$3,910</b>		<b>\$4,003</b>		<b>\$4,159</b>		<b>\$4,236</b>		<b>\$4,316</b>
<b>TOTAL EXPENDITURES</b>		5.9%	<b>\$200,425</b>	2.4%	<b>\$205,180</b>	3.9%	<b>\$213,113</b>	1.8%	<b>\$217,048</b>	1.9%	<b>\$221,129</b>
Note: Totals may differ due to rounding.											
CPI (U.S. Urban Consumers), May 2019			2.4%		2.0%		2.3%		2.4%		2.3%

# Financial Forecast

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## Expenditure Assumptions

### Employee Compensation

- Salaries and related costs and benefits for licensed staff have been calculated based on the 2017-2020 Collective Bargaining Agreement between the EEA and 4J. Starting in 2020-21, the forecast projection is limited to costs for a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1<sup>st</sup>.
- Licensed employee changes (i) track enrollment changes, (ii) represent terms agreed to in the 2017-20 contract between the EEA and the District, and (iii) reflect staffing changes approved by the Superintendent.
  - 2019-20            2.86 FTE decrease            (classroom and behavior framework additions, end of Open Enrollment and added grade to Chinese Immersion)
  - 2020-21            3.95 FTE increase            (enrollment and added grade to Chinese Immersion)
  - 2021-22            0.30 FTE increase            (enrollment and added grade to Chinese Immersion)
  - 2022-23            2.70 FTE increase            (enrollment and added grade to Chinese Immersion)
  - 2023-24            3.50 FTE increase            (enrollment and added grade to Chinese Immersion)
- Projected salaries for classified staff members reflect terms agreed to in the 2018-2022 Collective Bargaining Agreement between OSEA and the District. For 2021-22 and beyond, the forecast projects a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1<sup>st</sup>.
- Classified employee staffing within the General Fund is expected to increase in 2019-20 with the addition of permanent funding for Education Assistants (19.9 FTE) in general and special education classrooms. An additional 13.85 FTE will be spread across the District to support schools and programs including additional resources for student transportation, school office support for the Chinese Immersion program, student supervision, central purchasing and school choice.
- COLAs for 2017-2020 have been approved by the Board for managers, administrators, professionals, supervisors and directors, and reflect the same percentage increases as those approved for the same period for licensed staff. Starting in 2020-21, the forecast projection is limited to costs for a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1<sup>st</sup>.

2019-20: overall, FTE associated with these positions was reduced by 2.68 FTE. In most cases, duties and responsibilities of vacant positions were evaluated and reassigned to classified or licensed positions as appropriate. A portion of this reduction is also due to the assignment of positions previously funded in the General Fund to responsibilities funded through the District's grant funds. This balance does include the addition of an Instruction Administrator in the Instruction Department, but this position is limited duration and will end by June 30, 2020.

### Payroll Costs and Benefits

- Payroll costs are calculated as a percentage of salary, while health insurance and other benefits are driven by staffing levels.



# Financial Forecast

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Insurance contributions are subject to negotiation with employee groups. This forecast does not include any change to the contributions currently made by the District for licensed staff or managers, administrators, professionals, supervisors and directors. Insurance contributions for classified staff will increase in 2019-2020 and 2020-2021 as detailed within the 2018-2022 Collective Bargaining Agreement between OSEA and the District.

- The District's PERS rates for the 2019-21 biennium are estimated to increase by 4.2 percentage points and an additional increase of 4.2 percentage points is forecast for the 2021-23 biennium.
- Annual required support for district early retirement benefits is estimated at \$1.0 million for 2019-20 and future years.

## Other Operating Expenditures

- Purchased Services costs increase at the Consumer Price Index (CPI) rate for U.S. Urban Consumers throughout the forecast period (ranging from 2.0% to 2.4% over the five-year period).
- Charter school payments represent the pass-through of state funding (80% or 95% of state funding received, dependent on the grade levels served by the charter school) and local option revenue on a per pupil basis.

## Transfers

- Ongoing transfers to accumulate funds for capital projects, curriculum, technology and equipment/fleet purchases are not included in the forecast. Purchases in recent years have been funded by the May 2013 bond measure, and this practice is expected to continue through the November 2018 bond measure.
- Insurance and risk reserve transfers:
  - \$340,000 is transferred annually to the Insurance Reserve Fund (Fund 600) to support risk management and student safety activities.
  - \$250,000 in social security cost savings from pre-tax flexible spending accounts is transferred annually to insurance reserve accounts, as negotiated with employee groups.
  - \$434,300 will be transferred in 2019-20 to support Nutrition Services operations (Fund 500). This transfer has been increased to support the movement of Nutrition Services staff to the District's regular Classified salary schedule, per contract.

## Contingency

- The General Fund Contingency is equal to 2.0% of operating expenditures, per Board policy. Board Policy DI, Accounting and Financial Practices Policy 4: *"The targeted contingency for the general fund is two percent of the operating budget."*
- The forecast assumes a 5.0% General Fund ending fund balance (\$9.7 million in 2019-20 to \$11.1 million by 2023-24) throughout the forecast period as set by Board policy. Board Policy DI, Accounting and Financial Practices Policies 5: *"The district will maintain a minimum General Fund ending fund balance of five percent of current year annual operating revenues excluding transfers between funds."*





# Appendices

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# Appendices

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## Staffing Information

### Staff Conversion and Costing Table

The Staff Conversion and Costing Table reflects the full budget cost of an average licensed and/or classified full time equivalent (FTE) employee. This version of the Staff Conversion and Costing Table was used in the development of the 2019-20 budget.

#### 2019-20 STAFF CONVERSION AND COSTING TABLE January 2019

Below are average staff salary, payroll and benefits costs to use for calculating additional staffing from grants, donated funds, or conversions of materials and supplies budgets to FTE, and for converting licensed FTE and classified hours. Amounts can be used for both conversion purposes and costing additional staffing. **Classified conversions are stated in terms of hours and not FTE.**

Remember that there is a 10% equity surcharge on donated funds earmarked for staffing.\*

*These rates may be used for all staffing conversions.*

#### AVERAGE STAFFING COSTS

##### Licensed Staff (191 days)

Regular Staff				.10 FTE =	\$11,044
	Salary Account	111	\$6,642		
	Fixed Costs	200s	\$2,825		
	Fringe Benefits	240s	\$1,577		
Extended Contract				1 day =	\$496
	Salary Account	131	\$348		
	Fixed / Fringe Costs	200s	\$148		
Substitute Teacher				1 day =	\$244
	Salary Account	121	\$184		
	Fixed / Fringe Costs	200s	\$60		
<b><u>Classified - Grade 10 and lower (average of 205 days)</u></b>				1 Hour =	\$7,422
	Salary Account	112	\$3,911		
	Fixed Costs	200s	\$1,663		
	Fringe Benefits	240s	\$1,848		
<b><u>Classified - Grade 11 and higher (average of 230 days)</u></b>				1 Hour =	\$9,679
	Salary Account	112	\$5,494		
	Fixed Costs	200s	\$2,337		
	Fringe Benefits	240s	\$1,848		

\* Please contact a member of the Budget team (budget@4j.lane.edu) for help in costing additional staffing or converting one type of staffing to another, e.g., licensed to classified. Financial Services will work with you to determine the amount that needs to be billed to your school for staffing purchased with outside funds.

According to Board policy, staff positions funded through donations will be created only after the funds have been received by the district.

For staffing funded through Eugene Education Fund (EEF) grants, please notify the Grants Coordinator (grants@4j.lane.edu) of your budget decisions, in addition to your Human Resources representative.

# Appendices

## 2019-20 STAFF CONVERSION AND COSTING TABLE

### Payroll and Employee Benefit Costs

January 2019

For budgeting, converting supply and materials budgets to FTE, and projecting additional staff costs.

Description	Account	Licensed (111, 123)	Classified (112)	Administrative (113)	Supervisory (114)	Professional (118)
PERS, OPSRP, IAP (Pick-Up)	** 211	34.00%	34.00%	34.00%	34.00%	34.00%
FICA	220	7.65%	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	0.70%	0.70%	0.70%	0.70%	0.70%
Unemployment	232	0.18%	0.18%	0.18%	0.18%	0.18%
<b>Payroll Costs</b>		<b>42.53%</b>	<b>42.53%</b>	<b>42.53%</b>	<b>42.53%</b>	<b>42.53%</b>
Insurance	** 244	\$14,570	\$14,510	\$14,430	\$14,430	\$14,430
Professional Development <sup>1</sup>	241			\$1,700	\$1,200	\$1,200
TSA Contrib.	243	\$1,200	\$270	\$4,800	\$4,180	\$4,300
<b>Benefits</b>		<b>\$15,770</b>	<b>\$14,780</b>	<b>\$20,930</b>	<b>\$19,810</b>	<b>\$19,930</b>
District Retirement <sup>2</sup>		2.25%	0.75%	0.40%	0.40%	0.40%

<sup>1</sup> MAPS Member professional development estimates: pay grade 8 & below = \$1,200; 9 & above = \$1,700.

<sup>2</sup> Add district retirement costs into calculations when estimating costs for funds other than General Fund.

Description	Account	Lcnd. Subs (121)	Class. Temp. (122, 124, 128)	Extra Duty (15X)	Ext'd Contract / Overtime (131, 132)
PERS, OPSRP, IAP (Pick-Up)	** 211	19.41%	0.00%	34.00%	34.00%
FICA	220	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	0.70%	0.70%	0.70%	0.70%
Unemployment	232	0.18%	0.18%	0.18%	0.18%
Insurance	** 244	4.82%			
<b>Payroll Costs</b>		<b>32.75%</b>	<b>8.53%</b>	<b>42.53%</b>	<b>42.53%</b>

\* Workers Comp 231

Bus drivers / mechanics 5.10%

Maintenance / warehouse 4.20%

Cooks 3.70%

\*\* Insurance and PERS rates represent weighted average payments by group.

# Appendices

## Salary Plans

### Licensed Professional Salary Plan

Effective July 1, 2018 and ending June 30, 2019								
Step	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	37,715	39,110	40,557	42,058	43,614	45,228	46,901	48,636
2	39,110	40,557	42,058	43,614	45,228	46,901	48,636	50,436
3	40,557	42,058	43,614	45,228	46,901	48,636	50,436	52,302
4	42,058	43,614	45,228	46,901	48,636	50,436	52,302	54,237
5	43,614	45,228	46,901	48,636	50,436	52,302	54,237	56,244
6	45,228	46,901	48,636	50,436	52,302	54,237	56,244	58,325
7	46,901	48,636	50,436	52,302	54,237	56,244	58,325	60,483
8	48,636	50,436	52,302	54,237	56,244	58,325	60,483	62,742
9	49,536	51,369	53,270	55,241	57,285	59,405	61,603	63,852
10	50,452	52,319	54,255	56,262	58,344	60,503	62,742	65,063
11	52,319	54,255	56,262	58,344	60,503	62,742	65,063	67,470
12	54,255	56,262	58,344	60,503	62,742	65,063	67,470	69,966
13	56,262	58,344	60,503	62,742	65,063	67,470	69,966	72,555
14	58,344	60,503	62,742	65,063	67,470	69,966	72,555	75,240
15	60,503	62,742	65,063	67,470	69,966	72,555	75,240	77,977
16 <sup>A</sup>	62,167	64,467	66,852	69,325	71,890	74,732	77,497	80,284
17						76,787	79,628	82,628

Effective July 1, 2019 and ending June 30, 2020								
Step	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	38,469	39,892	41,368	42,899	44,486	46,132	47,839	49,609
2	39,892	41,368	42,899	44,486	46,132	47,839	49,609	51,445
3	41,368	42,899	44,486	46,132	47,839	49,609	51,445	53,348
4	42,899	44,486	46,132	47,839	49,609	51,445	53,348	55,322
5	44,486	46,132	47,839	49,609	51,445	53,348	55,322	57,369
6	46,132	47,839	49,609	51,445	53,348	55,322	57,369	59,492
7	47,839	49,609	51,445	53,348	55,322	57,369	59,492	61,693
8	49,609	51,445	53,348	55,322	57,369	59,492	61,693	63,976
9	51,445	53,348	55,322	57,369	59,492	61,693	63,976	66,365
10	52,397	54,336	56,346	58,431	60,593	62,835	65,160	67,555
11	53,366	55,341	57,389	59,512	61,714	63,997	66,365	68,821
12	55,341	57,389	59,512	61,714	63,997	66,365	68,821	71,367
13	57,389	59,512	61,714	63,997	66,365	68,821	71,367	74,008
14	59,512	61,714	63,997	66,365	68,821	71,367	74,008	76,746
15	61,714	63,997	66,365	68,821	71,367	74,008	76,746	79,048
16	63,411	65,757	68,190	70,714	73,330	76,228	79,048	81,922
17 <sup>A</sup>						78,324	81,222	84,122

\*2017-2018 Salary Plan reflects a 2.1% cost of living increase

\*2018-2019 Salary Plan reflects a 1.8% cost of living increase

\*2019-2020 Salary Plan reflects a 2.0% cost of living increase

<sup>A</sup>Highest entry level

\*The District pays the 6% employee contribution to PERS in addition to the reflected salary.

\*The salary plan is based on a 191 day contract year.



# Appendices

## Classified Salary Schedules

### 2019-20 Classified Salary Schedule Effective July 1, 2019 and ending June 30, 2020

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
18	27.24	27.92	28.62	29.34	30.07	30.82	31.59	32.38	33.19	34.19
17	25.64	26.28	26.94	27.62	28.31	29.01	29.74	30.48	31.24	32.18
16	24.16	24.77	25.39	26.02	26.67	27.34	28.02	28.72	29.44	30.32
15	22.82	23.39	23.98	24.58	25.19	25.82	26.46	27.13	27.80	28.64
14	21.66	22.20	22.76	23.32	23.91	24.51	25.12	25.75	26.39	27.18
13	20.56	21.08	21.60	22.14	22.70	23.26	23.85	24.44	25.05	25.80
12	19.56	20.05	20.55	21.06	21.59	22.13	22.68	23.25	23.83	24.55
11	18.69	19.15	19.63	20.12	20.63	21.14	21.67	22.21	22.77	23.45
10	17.82	18.27	18.73	19.19	19.67	20.17	20.67	21.19	21.72	22.37
9	16.68	17.10	17.53	17.97	18.42	18.88	19.35	19.83	20.33	20.94
8	15.55	15.94	16.34	16.75	17.17	17.60	18.04	18.49	18.95	19.52
7	14.55	14.92	15.29	15.67	16.06	16.47	16.88	17.30	17.73	18.26
6	13.63	13.97	14.32	14.67	15.04	15.42	15.80	16.20	16.60	17.10
5	12.78	13.10	13.43	13.77	14.11	14.46	14.83	15.20	15.58	16.04
4	12.00	12.30	12.60	12.92	13.24	13.57	13.91	14.26	14.62	15.05
3	11.37	11.65	11.94	12.24	12.55	12.86	13.18	13.51	13.85	14.27
2	10.72	10.99	11.26	11.54	11.83	12.13	12.43	12.74	13.06	13.45
1	10.14	10.40	10.66	10.92	11.20	11.48	11.76	12.06	12.36	12.73

### 2019-20 Classified Benefits Coordinator 260 days

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
44,688	45,805	46,950	48,124	49,327	50,560	51,824	53,120	54,448	56,082

#### General Salary Schedule:

This salary schedule has been increased over the 2018-19 salary schedule by 2.0%. The District pays the 6% employee contribution to PERS in addition to the salary above. The Longevity step represents 3% over Step 9. An employee on Step 5 of the 1997-98 salary schedule who received an additional 3% shall continue to receive the value of the 3%. Whenever the state minimum wage exceeds a pay rate established in this schedule, the employee will receive the state minimum wage.

#### Food Service Salary Schedule:

Effective July 1, 2019, the Food Services Salary Schedule has been incorporated into the Classified Salary Schedule as follows:

- \* Grade A was moved to Grade 2
- \* Grade B was moved to Grade 3
- \* Grade C was eliminated
- \* Grade D was moved to Grade 7
- \* Grade E was moved to Grade 8



# Appendices

## *Managers, Administrators, Professionals, Supervisors, and Senior Staff Salary Schedules*

### 11 Month (225 Day) Schedule

Effective July 1, 2019 and ending June 30, 2020

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	45,080	47,334	49,701	52,186	54,795	57,535	59,117
2	48,497	50,922	53,468	56,141	58,948	61,895	63,597
3	51,909	54,504	57,229	60,090	63,095	66,250	68,072
4	55,323	58,089	60,993	64,043	67,245	70,607	72,549
5	58,734	61,671	64,755	67,993	71,393	74,963	77,024
6	62,150	65,258	68,521	71,947	75,544	79,321	81,502
7	65,566	68,844	72,286	75,900	79,695	83,680	85,981
8	68,979	72,428	76,049	79,851	83,844	88,036	90,457
9	72,391	76,011	79,812	83,803	87,993	92,393	94,934
10	75,806	79,596	83,576	87,755	92,143	96,750	99,411
11	79,221	83,182	87,341	91,708	96,293	101,108	103,888
12	82,635	86,767	91,105	95,660	100,443	105,465	108,365
13	87,179	91,538	96,115	100,921	105,967	111,265	114,325

### 12 Month (260 Day) Schedule

Effective July 1, 2019 and ending June 30, 2020

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	46,987	49,336	51,803	54,393	57,113	59,969	61,618
2	50,545	53,072	55,726	58,512	61,438	64,510	66,284
3	54,103	56,808	59,648	62,630	65,762	69,050	70,949
4	57,664	60,547	63,574	66,753	70,091	73,596	75,620
5	61,220	64,281	67,495	70,870	74,414	78,135	80,284
6	64,780	68,019	71,420	74,991	78,741	82,678	84,952
7	68,339	71,756	75,344	79,111	83,067	87,220	89,619
8	71,895	75,490	79,265	83,228	87,389	91,758	94,281
9	75,455	79,228	83,189	87,348	91,715	96,301	98,949
10	79,015	82,966	87,114	91,470	96,044	100,846	103,619
11	82,568	86,696	91,031	95,583	100,362	105,380	108,278
12	86,129	90,435	94,957	99,705	104,690	109,925	112,948
13	89,690	94,175	98,884	103,828	109,019	114,470	117,618
14	93,725	98,411	103,332	108,499	113,924	119,620	122,910
with 3% stipend	96,536	101,363	106,431	111,753	117,341	123,208	126,596

### Elementary Principals (223 Day) Schedule

Effective July 1, 2019 and ending June 30, 2020

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
12	83,252	87,415	91,785	96,374	101,194	106,253	109,175

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## Functions in Major Program Areas

The major program areas and functions associated with these major program areas in the General Fund are presented below. Specific costs associated with each function can be found in the Program Budget Detail Section.

### *Direct Classroom Services*

Direct classroom services is dedicated to school district activities that are involved in direct instructional services to students. The fundamental purpose of the District is to provide the very best education we can for every student, from kindergarten through high school graduation, in a safe environment that is demanding but nurturing and rigorous but compassionate, fosters independence and collaboration, and respectfully demands accountability as well as excellence from students and staff.

### Regular Programs

Kindergarten through grade twelve instruction programs are designed to prepare students to graduate from high school, prepared to be successful in college, careers, and as 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.

- 1111 Elementary School Programs
- 1121 Middle School Programs
- 1131 High School Programs

### Special Programs

Special programs provide a wide range of instructional and related services for traditional and non-traditional students including programs for those with disabilities, alternative education, Talented and Gifted, and English Language Learners, as well as learners attending summer school, charter schools, and other programs.

- 1210 Programs for the Talented and Gifted
- 1220 Restrictive Programs for Students with Disabilities
- 1229 Other Restrictive Programs
- 1250 Less Restrictive Programs for Students with Disabilities
- 1260 Treatment and Habilitation
- 1271 Remediation
- 1280 Alternative Education
- 1288 Charter School Flow-Through
- 1291 English Language Learner Program
- 1292 Teen Parent Programs
- 1293 Migrant Education
- 1294 Youth Corrections Education
- 1410 Special Programs – Elementary Summer School

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## ***Classroom Support Services***

Classroom Support Services include direct services to the staff that provide student instruction; activities designed to support instruction include providing materials, services, and professional growth opportunities; extra-curricular activities for students; functions that directly support the non-instructional needs of students; and the administration of the schools that our students attend.

## **Extracurricular Activities**

Extracurricular activities are designed to support and enrich 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.

- 1113 Elementary School Student Activities
- 1122 Middle School Student Activities
- 1132 High School Student Activities

## **Student Support**

These activities are 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.*

- 2110 Attendance and Social Work Services
- 2115 Student Safety
- 2122 Counseling Services
- 2126 Placement Services
- 2129 Other Guidance Services
- 2131 Health Services
- 2132 Medical Services
- 2139 Other Medical Services
- 2142 Psychological Testing Services
- 2143 Psychological Counseling Services
- 2152 Speech Pathology Services
- 2169 Miscellaneous Support of Educational Services
- 2190 Service Direction, Student Support Services

## **Libraries, Curriculum and Staff Development**

These activities are designed to support instruction by providing materials, services, and professional growth opportunities.

- 2210 Improvement of Instructional Services
- 2211 Service Area Direction
- 2212 Site-Based Improvement of Instruction
- 2213 Curriculum Development
- 2214 Multicultural Education

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- 2219 Other Improvement of Instruction Services
- 2222 Library/Media Center
- 2223 Multimedia Services
- 2230 Assessment and Testing
- 2240 Instructional Staff Development

## **School Administration**

School Administration comprises school leadership, including principals, assistant principals, extended contracts, and other related services which direct and lead regular and special programs.

- 2411 Principals Services
- 2490 Other Support Services

## **Community Services**

These activities include providing child care and managing community use of District facilities.

- 3320 Community School Services
- 3510 Custody and Care of Children Services

## **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, supplies and mail distribution, and effective communications through networked computer and telephone systems.

## **Facilities Operation and Maintenance**

Facilities Operation and Maintenance aims to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for District students and employees.

- 2541 Operation and Maintenance of Plan Service Area Direction
- 2542 Building Division Services
- 2543 Grounds Division Services
- 2544 Building Repair and Maintenance
- 2546 Security Services
- 2548 Care of Buildings Services
- 4150 Building Acquisition & Improvement

## **Student Transportation**

Student Transportation works to provide safe, reliable transportation for District students.

- 2549 Fleet Maintenance Services
- 2551 Transportation Services Area Direction
- 2552 Vehicle Operation Services
- 2554 Vehicle Purchasing, Servicing and Maintenance Services
- 2555 Student Transportation – District
- 2556 Student Transportation – Refundable

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2559 Other Pupil Transportation Services

## **Technology**

The Technology Department works to provide highly reliable and useable technology resources for District students and staff.

2660 Technology  
2665 Site-based Technology Services  
2669 Other Technology Services

## **Warehouse and Purchasing**

Warehouse and Purchasing includes purchasing, central supply warehouse and materials/mail distribution.

2575 Purchasing and Warehouse Services  
2576 Mail Distribution Services

## **Central Support Services**

Central Support Services provide general direction and support for the District's various programs.

## **Executive Administration**

Executive Administration includes the School Board and the Office of the Superintendent.

2311 Board of Directors Expenses  
2321 Office of the Superintendent Services

## **Financial Services**

Financial Services is responsible for payroll, cash management, accounts payable, budget, financial analysis, accounting, business systems, and grants. The department also provides analysis and support to schools, departments, district administration and the School Board in financial matters.

2521 Financial and Support Services

## **Human Resources**

Human Resources (HR) provides leadership, direction and support to District schools and departments. HR fosters and promotes instructional excellence by cultivating and exemplifying a student-centered/employee-oriented culture that emphasizes quality, effectiveness, continuous improvement, growth and the development of high performing employees.

2215 Reimbursable Leave  
2641 Human Resources Service Area Direction  
2700 District Retirement Program

## **Communications and Intergovernmental Relations**

Communications and Intergovernmental Relations 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.

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2630 Public Information Services

## ***Other Accounts***

5120 Short-term Debt Retirement

5200 Transfers of Funds

6110 Operating Contingency

6114 Board Priorities Reserve

6115 Operations Reserve

7000 Reserves and Fund Balances

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## Function Descriptions

### 1111 *Elementary School Programs*

The elementary instructional program for children in grades kindergarten through five provides learning experiences focused on key essential skills, particularly those necessary to receive an Oregon high school diploma: read and comprehend a variety of texts; write clearly and accurately; apply mathematics in a variety of settings; listen actively and speak clearly and coherently; think critically and analytically; use technology to learn, live and work; demonstrate civic and community engagement; demonstrate global literacy; and demonstrate personal management and teamwork skills.

Instruction is delivered using strategies that encourage students to make connections across subject areas, think critically and apply their learning to experiences in their own lives.

### 1113 *Elementary Student Activities*

Expenditures for elementary school extra-curricular activities.

### 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. The middle school course profile that identifies course work and career exploration activities to be completed during the middle and high school years. Students are encouraged to take increasing responsibility for their own behavior and learning. All students are expected to meet benchmarks including completing algebra by the 8<sup>th</sup> grade.

### 1122 *Middle School Student Activities*

Expenditures for middle school extra-curricular activities.

### 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 in order to graduate prepared to be successful in college and careers. Special efforts are made to help students understand themselves, their relationship with society, and the preparation necessary for their successful entry into the world of work and/or advanced academic and career training.

Increased graduation requirements and the need to prepare graduates for the 21<sup>st</sup> century have guided high schools to invest in the four dimensions of college readiness: key cognitive strategies; key content knowledge; academic behaviors; and contextual skills and awareness.

### 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.



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## 1140 *Preschool Programs*

Expenditures for school-readiness programs prior to kindergarten.

## 1210 *Programs for the Talented and Gifted (TAG)*

Instruction provided for intellectually gifted and academically talented students addressing their assessed levels and rate of learning.

## 1220-1224 *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 Comprehensive 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*

Services and activities designed to support students with Autism or behavior needs.

## 1250-1254 *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 Learning Centers where students with disabilities go during certain periods of the school day to receive targeted instruction in specific subject or skill areas. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

## 1260 *Treatment and Habilitation*

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 School Flow-Through*

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.

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1294 *Youth Corrections Education*

Instructional programs delivered to youth in detention.

1460 *Special Programs –Summer School*

Instructional activities provided in accordance with summer school.

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 *Counseling 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 Medical 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 Counseling 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.

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- 2152 *Speech Pathology Services*  
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.
- 2210 *Improvement of Instructional Services*  
Activities designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students.
- 2211 *Service Area Direction*  
Activities associated with directing and managing the improvement of instruction services.
- 2212 *Site-Based Improvement of Instruction*  
Site-based activities associated with directing and managing the improvement of instructional 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.
- 2215 *Reimbursable Leave*  
Licensed president leave, reimbursed by Eugene Education Association (EEA) as provided in the EEA/District Collective Bargaining Agreement.
- 2219 *Other Improvement of Instruction Services*  
Activities for improving instruction other than those contained in the other 2210 functions. Staff including 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 Center*  
Activities such as selecting, acquiring, preparing, cataloging, and circulating print and non-print materials, and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials, and instruction of students in the use of media center materials and equipment.
- 2223 *MultiMedia Services*  
Activities such as selecting, preparing, caring for, and making available to members of the instructional staff all multimedia equipment and materials.

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*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.

*2311 Board of Directors Expenses*

Expenses incurred by Board members while directing and managing the general operation of the Eugene School District.

*2321 Office of the Superintendent Services*

Activities performed by the Superintendent and his/her assistants in the general direction and management of all affairs of the Eugene School District. This function includes all personnel and materials in the office of the Superintendent.

*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 is included.

*2521 Financial Services*

Activities concerned with carrying out the functions of the financial services and accounting offices.

*2541 Operation and Maintenance of Plant Service Area Direction*

Activities to direct and manage the operation and maintenance of school plant facilities.

*2542 Maintenance Division Services*

This division includes both general maintenance of buildings and ground as well as painting and finishing, repair of floors, lockers, roofing and fencing, concrete work, glass work, plastering, pest control, etc.

*2543 Grounds Division Services*

Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

*2544 Building Repair and Maintenance*

Expenditures for activities concerned with maintenance of the district's physical plant, including repair and replacement of facilities and equipment.

*2546 Security Services*

Activities concerned with maintaining security and safety of school property.

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2548 *Care of Buildings Services*

Activities concerned with keeping the physical plant clean and ready for daily use. This includes services such as telephone, electricity, fuel, water, sewage, garbage, and custodial. Premiums for insurance coverage for property damage are recorded here.

2549 *Fleet Maintenance Services*

Operation of the District's motor pool services.

2551 *Transportation Service Area Direction*

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).

2559 *Other Pupil Transportation Services*

Pupil transportation services which cannot be classified under the preceding functions. Included are the costs for contracted transportation services, transportation permits, transportation safety, and out of District transportation.

2575 *Purchasing and Warehouse Services*

The operating of the district-wide activities of purchasing, receiving, storing and distributing supplies, furniture, equipment and materials for the Eugene School District.

2576 *Mail Distribution Services*

The collection and distribution of United States and district mail.

2630 *Public Information Services*

Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, and to the general public through direct mailing, the various news media, or personal contact.

2641 *Human Resources Service Area Direction*

Activities of directing and managing staff services including employment and assigning personnel and recording information relating to staff members.

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*2660 Technology*

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

*2665 Site-based Technology Services*

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

*2669 Other Technology Services*

Activities concerned with data processing which are not described above.

*2690 Other Support Services – Central*

Used only in Fund 600 for claims paid.

*2700 District Retirement Program*

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

*2710 Retirement Pay Plan (Licensed)*

Used in Fund 790 only.

*2720 Retirement Pay Plan (Administrators, Supervisors, Confidentials)*

Used in Fund 790 only.

*2730 Other Personnel Services – Retirement (Classified)*

Activities concerned with the retirement pay plan for classified employees of the Eugene School District. Used only with Fund 790.

*3100 Food Services*

Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

*3190 Food Services - Summer:* Activities concerned with the preparation and serving of Nutrition Services summer meal program.

*3320 Community School Services*

Activities which are not directly related to the provision of education for students in the Eugene School District. These include services such as community recreation programs, civic activities, and community school programs provided by the Eugene School District for the community as a whole or in part.

*3390 Radio KRVM Services*

Activities related to KRVM Radio broadcasting.

*3510 Custody and Care of Children Services*

Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not a part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the Eugene School District.

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*4111 Service Area Direction*

Activities concerned with direction and management of facilities acquisition and construction.

*4120 Site Acquisition and Development Services*

Activities pertaining to the initial acquisition of sites and improvements thereon.

*4150 Building Acquisition, Construction, and Improvement Services*

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

*5110 Long-Term Debt Service*

Expenditures for debt retirement exceeding 12 months.

*5120 Short-Term Debt Retirement*

Expenditures for debt retirement paid in full within the fiscal year.

*5200 Transfers of Funds*

All transfers from one fund to another.

*6110 Operating Contingency*

Amounts budgeted to allow for unforeseen expenditures and unusual increases in necessary requirements. Any expenditure is approved by the Board of Directors and the funds are transferred to the correct appropriation to cover the costs.

*6111 Contingency – Special Education*

Amounts budgeted to allow for unforeseen expenditures and unusual increases in necessary requirements. Any expenditure is approved by the Board of Directors and the funds are transferred to the correct appropriation to cover the costs.

*6115 Operations Reserve*

Amounts budgeted to address District operational needs. Expenditures are approved by the Board of Directors and the funds are transferred to the correct appropriation to cover the costs.

*7000 Reserves and Fund Balances*

Carry-over to the next year's budget for stability in volatile economic times and cash flow until other resources are received. It cannot be accessed by resolution or supplemental budget during the fiscal year in which it is budgeted. It is described under Board policy.



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## Glossary

### A

#### *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.

#### *ADM*

Average daily membership is a student count used for state funding purposes. It is calculated as the total days' membership during a specific reporting period, divided by the number of days school was in session during that reporting period.

#### *ADM<sub>r</sub>*

Resident average daily membership of the students who live within District boundaries, with kindergarten students included as half students.

#### *ADM<sub>w</sub>*

Average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

#### *ADOPTED BUDGET*

The financial plan adopted by the school board which forms a basis for expenditure appropriations.

#### *APPROPRIATION*

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the Board.

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## *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.

## *ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID)*

A college readiness system for elementary through higher education that is designed to increase school-wide learning and performance.

## **B**

## *BALANCED BUDGET*

Projected resources equal projected requirements within each fund.

## *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.

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## *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.

## **C**

### *CAPITAL ASSETS*

Assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets include grounds and improvements, buildings, construction in progress, intangibles, equipment and vehicles.

### *CAPITAL BUDGET*

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

### *CAPITAL EXPENDITURES*

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

### *CASH BASIS*

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

### *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 a General Fund 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.

## **D**

### *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.

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## E

### *EARLY COLLEGE AND CAREER OPTIONS (ECCO)*

A comprehensive 4J high school offering a state-accredited diploma. Class sizes are small and credit is accelerated, helping students who have dropped out or who have not experienced success in traditional programs. ECCO offers opportunities for independent study and nontraditional methods for completing graduation requirements.

### *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, 2003-05, 2007-09 and 2011-13.

### *ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA)*

Federal statute originated in 1965 and is currently authorized under the Every Student Succeeds Act (ESSA). The Every Student Succeeds Act represents the largest source of federal support for K-12 education and focuses resources on the neediest students and schools. Includes Title 1 funding for economically disadvantaged students at risk of falling behind.

### *EVERY STUDENT SUCCEEDS ACT (ESSA)*

The Every Student Succeeds Act (ESSA) replaces No Child Left Behind (NCLB) and is 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) are grouped together under this program name.

### *ENDING FUND BALANCE*

The difference between a fund’s resources and requirements at year end.

### *ENGLISH LANGUAGE LEARNER (ELL)*

The English Language Learner program provides educational support to students who do not meet a minimal English language proficiency standard.

### *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.

### *ESSENTIAL BUDGET LEVEL (EBL)*

Amount calculated by the Legislative Revenue Office prior to each biennial legislative session to project the state budget level required to continue current service levels.

### *EUGENE EDUCATION ASSOCIATION (EEA)*

The employee group representing licensed employees.

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## *EUGENE EDUCATION OPTIONS (EEO)*

A consolidation and enhancement of existing alternative education services offered to traditional and non-traditional school populations such as at-risk students in Options High Schools, students attending Early College & Career Options, traditional and non-traditional students accessing online instruction, and other student populations who need personalized programs and services.

## *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.

## **F**

## *FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA)*

Form which must be completed by all students interested in financial aid for college.

## *FISCAL YEAR*

A 12-month period that determines the time frame for financial reporting, budgeting and accounting. For Eugene School District 4J, the fiscal year is July 1 through June 30.

## *FIXED COST*

A cost such as rent that does not change with increases or decreases in the amount of services provided.

## *FTE*

Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

## *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 eight funds—four major governmental funds, two non-major governmental funds, and two proprietary—or internal service—funds. The funds are:

### *Major Governmental Funds*

- General
- Federal, State and Local Programs
- Capital Projects
- Debt Service

### *Non-major Governmental Funds*

- Nutrition Services

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- School Resources

## *Proprietary (Internal Service)*

- Insurance Reserve
- Postemployment Benefits

## **G**

### *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.

## **H**

### *HEALTHY, HUNGER-FREE KIDS ACT OF 2010 (HHFKA)*

Legislation which authorizes funding and sets policy for the United States Department of Agriculture's (USDA) core child nutrition programs (National School Lunch Program, School Breakfast Program, Special Supplemental Nutrition Program for Women, Infants, and Children, the Summer Food Service Program, and the Child and Adult Care Food Program).

### *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.

## **I**

### *IDEA*

The Individuals with Disabilities Education Act is federal legislation which requires local districts to provide free and appropriate education in the least restrictive environment to students with disabilities.

### *IEP (INDIVIDUALIZED EDUCATION PROGRAM)*

A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

### *INDIRECT COST*

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

### *INTERNAL SERVICE FUND*

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

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## K

### *KRVM*

District 4J's radio station which provides career education in communications media and broadcasts school district activities.

## L

### *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 specialists, psychologists, social workers, nurses, athletic trainers, and occupational, speech, and physical therapists.

### *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.

## M

### *MANAGERS, ADMINISTRATORS, PROFESSIONALS, AND SUPERVISORS (MAPS)*

The employee association representing managers, administrators, professionals, and supervisors.

### *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 in November 2008.



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## *MEASURES 66 and 67*

Citizen tax referenda for voters to affirm two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for high-income individuals, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees. Approved January 2010.

## *MEASURE 98*

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) and currently referred to as the High School Success grant, provides direct funding to school districts to increase high school graduation rates. Measure 98 identifies three specific areas: 1) Establish or expand career and technical education programs in high schools, 2) Establish or expand college-level educational opportunities for students in high schools, and 3) Establish or expand dropout-prevention strategies in high schools. A school district will receive funds under Measure 98 if the school district submits a biennial plan for increasing high school graduation rates using the three identified strategies. A district's biennial plan must be approved by the ODE. Approved November 2016.

## *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.

## **N**

### *NO CHILD LEFT BEHIND ACT (NCLB)*

The former authorization of the Elementary and Secondary Education Act (ESEA), the principal federal law affecting K–12 education.

## **O**

### *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.

### *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, 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.

# Appendices

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## *OREGON EDUCATIONAL ACT FOR THE 21<sup>ST</sup> 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.

## *OREGON PUBLIC EMPLOYEES RETIREMENT FUND (OPERF)*

A cost sharing multiple-employer defined benefit pension plan administered by the Oregon Public Employees Retirement System; this plan is for qualifying employees who were hired before August 29, 2003. Members in this plan are either Tier One (hired on or before December 31, 1995) or Tier Two (hired on or after January 1, 1996 and before August 29, 2003).

## *OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP)*

A hybrid successor plan to the OPERF; OPSRP consists of two programs. The Pension Program is the defined benefit portion of the plan and applies to qualifying employees hired after August 29, 2003. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP.

## *OREGON SCHOOL EMPLOYEES ASSOCIATION (OSEA)*

The employee group representing classified staff.

## **P**

### *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.

### *PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)*

System that administers public employee benefits in Oregon. The District contributes to two pension plans administered by PERS: the Oregon Public Employees Retirement Fund (OPERF) and the Oregon Public Service Retirement Plan (OPSRP).

## **Q**

### *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.

## **R**

### *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.

# Appendices

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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.

## **S**

## *SCHOOL YEAR SUBACCOUNT*

Funds allocated in 2011-12 to K-12 school districts by the State Legislature for the purpose of reducing class size and enhancing student learning opportunities in such ways as increasing the number of school days.

## *SEQUESTER / SEQUESTRATION*

Across-the-board budget reductions in specific categories of federal spending resulting from a policy of fiscal austerity. Funding cuts negatively impacted District grants and subsidies beginning in the 2013-14 fiscal year.

## *STAFFING RATIO*

The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are funded through the staffing ratio.

## *STATE SCHOOL FUND*

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.

## *STEM*

Science, Technology, Engineering, and Mathematics curriculum.

## *STRUCTURALLY BALANCED BUDGET*

A budget that supports financial sustainability for multiple years into the future.

# Appendices

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## *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.

## **T**

### *TAG*

The Talented and Gifted (TAG) State legislation requires local districts to provide programs and services to academically talented and cognitively gifted students at their assessed level and rate of learning.

### *TITLE I*

Title 1 of the Elementary and Secondary Education Act is federal funding aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged.

### *TOSA*

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

### *TRANSFERS*

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

### *TRANSITION EDUCATION NETWORK (TEN)*

A creative 21st century program that provides appropriate instruction and opportunities to students with developmental disabilities, ages 14–21. The program maximizes students' potential in educational, social, vocational, recreational and residential areas.

### *TSPC*

The Teacher Standards and Practices Commission is an organization separate from the Oregon Department of Education which provides licenses to teachers and administrators.

## **U**

### *UNAPPROPRIATED ENDING FUND BALANCE (UEFB)*

Amount budgeted to carry over 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.

## **W**

### *WORKING CAPITAL*

Financial term for the liquidity of an organization's financial condition. Sometimes refers to beginning or ending fund balances.

# Appendices

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## List of Acronyms

<b>ADM</b>	Average daily membership
<b>ADMr</b>	Resident average daily membership
<b>ADMw</b>	Average daily membership, weighted for additional student characteristics
<b>AV</b>	Assessed property value
<b>AVID</b>	Advancement Via Individual Determination
<b>BOLI</b>	Bureau of Labor and Industries
<b>CTE</b>	Career and Technical Education
<b>DOL</b>	Department of Labor
<b>EBL</b>	Essential Budget Level
<b>ECCO</b>	Early College and Career Options
<b>EEF</b>	Eugene Education Fund
<b>EEA</b>	Eugene Education Association
<b>EEO</b>	Eugene Education Options
<b>EEOC</b>	Equal Employment Opportunity Commission
<b>ELL</b>	English Language Learner
<b>ESD</b>	Education Service District
<b>ESEA</b>	Elementary and Secondary Education Act
<b>ESSA</b>	Every Student Succeeds Act
<b>FAFSA</b>	Free Application for Federal Student Aid
<b>FLSA</b>	Fair Labor Standards Acts
<b>FTE</b>	Full-time equivalent
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GFOA</b>	Government Finance Officers Association
<b>G.O. BOND</b>	General obligation bond
<b>GPS</b>	Global Positioning System
<b>HHFKA</b>	Healthy, Hunger-Free Kids Act
<b>HR</b>	Human Resources Department
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individualized Education Program
<b>IHS</b>	International High School
<b>IIPM</b>	Instructional Intervention/Progress Monitoring
<b>IRS</b>	Internal Revenue System
<b>KRVM</b>	District 4J's radio station
<b>MAPS</b>	Managers, Administrators, Professionals, and Supervisors
<b>NCLB</b>	No Child Left Behind Act
<b>OAKS</b>	Oregon Assessment of Knowledge and Skills
<b>ODE</b>	Oregon Department of Education
<b>OEBB</b>	Oregon Educators' Benefits Board
<b>OPERF</b>	Oregon Public Employees Retirement Fund
<b>OPSRP</b>	Oregon Public Service Retirement Plan

# Appendices

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<b>ORS</b>	Oregon Revised Statutes
<b>OSBA</b>	Oregon School Boards Association
<b>OSEA</b>	Oregon School Employees Association
<b>OSCIM</b>	Oregon School Capital Improvement Match
<b>OSHA</b>	Occupational Safety and Health Administration
<b>PBIS</b>	Positive Behavior Interventions and Supports
<b>PERS</b>	Public Employees Retirement System
<b>PM</b>	Preventive Maintenance
<b>QEM</b>	Quality Education Model
<b>RD</b>	Registered dietician
<b>RMV</b>	Real market property value
<b>SAT</b>	SAT Reasoning Test, formerly Scholastic Aptitude Test
<b>SIF</b>	School Improvement Fund
<b>SFSF</b>	State Fiscal Stabilization Fund
<b>SSD</b>	Student Services Department (formerly ESS)
<b>SSF</b>	State School Fund
<b>STEM</b>	Science, Technology, Engineering, and Mathematics
<b>SYS</b>	School Year Subaccount
<b>TAG</b>	Talented and Gifted
<b>TEN</b>	Transition Education Network
<b>TOSA</b>	Teacher on special assignment
<b>TSPC</b>	Teacher Standards and Practices Commission
<b>UEFB</b>	Unappropriated Ending Fund balance
<b>USDE</b>	United States Department of Education

# Appendices

## Legal Notices



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## Notice of Budget Committee Meeting: 2019–20 Proposed Budget Presentation & Public Comment

Published: [APRIL 16, 2019](#)

### LEGAL NOTICE:

#### School District No. 4J, Lane County, Oregon Notice of Budget Committee Meeting

A public meeting of the Budget Committee of Eugene School District 4J, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at the Education Center Auditorium located at 200 N. Monroe Street, Eugene, Oregon. The meeting will take place on April 29 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to ask questions about and comment on the budget document.

An additional meeting is tentatively scheduled for May 13, 2019. An additional notice will be published if this meeting is confirmed.

An additional meeting will be held on May 20, 2019 at 6:00 p.m. at the Education Center Auditorium.

A copy of the budget document may be inspected or obtained on or after April 15, 2019 at the Financial Services office in the Education Center at 200 N. Monroe Street between the hours of 8:00 a.m. and 5:00 p.m.

Andrea Belz  
Deputy Clerk

Meeting information and materials will be posted on [BoardBook](#).

« [Measure 20-301: 4J Local Option Levy Renewal on May 2019 Ballot](#)

[New Live Audio Streaming of Board Meetings Launched](#) »



# Appendices

## GATEHOUSE MEDIA

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EUGENE, OR 97402

### AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }  
COUNTY OF LANE, } ss.

I, **Wendy Raz**, being first duly affirmed, depose and say that I am the Advertising Manager, or the principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the **NOTICE OF BUDGET COMMITTEE MEETING** printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the following issues:

**April 19, 2019**

### LANE COUNTY SCHOOL DISTRICT 4, LANE COUNTY, OREGON NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Eugene School District 4, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at the Education Center Auditorium located at 200 N. Monroe Street, Eugene, Oregon. The meeting will take place on April 29 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

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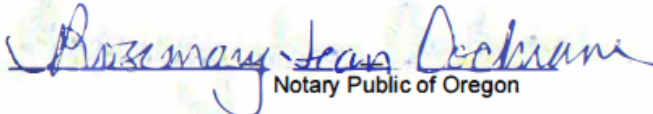
A copy of the budget document may be inspected or obtained on or after April 15, 2019 at the Financial Services office in the Education Center at 200 N. Monroe Street between the hours of 8:00 a.m. and 5:00 p.m.

This notice is also posted at:  
<https://www.k5.lane.edu/2019/04/2019-20-proposed-budget-presentation-notice/>  
Andrea Belz  
Deputy Clerk

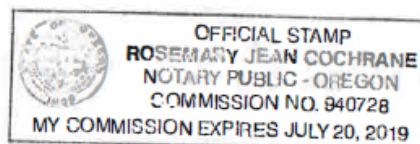
No. 130877 - April 19, 2019



Subscribed and affirmed to before me this April 19, 2019

  
Notary Public of Oregon

Account #: 17442  
INVOICE: 0000130877  
Case: April 29, 2019  
Ad Price: \$102.50



# Appendices

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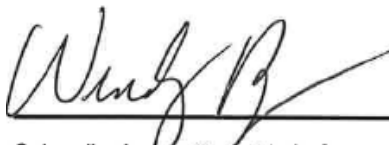
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200 N MONROE ST  
EUGENE, OR 97402

### AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }  
COUNTY OF LANE, } ss.

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May 26, 2019

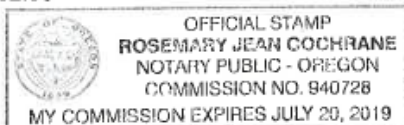


Subscribed and affirmed to before me this May 28, 2019



Notary Public of Oregon

Account #: 17442  
INVOICE: 0000135761  
Case: June 5, 2019  
Ad Price: \$582.50



FORM ED-1 NOTICE OF BUDGET HEARING  
A public meeting of the Board of Directors of Lane County School District 4J will be held on June 5, 2019 at 7:00 p.m. at 200 North Monroe Street, Eugene, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Lane County School District 4J Budget Committee and to take public testimony. Action on the budget is scheduled for June 19, 2019. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Financial Services office, 200 North Monroe Street, Eugene, Oregon, between the hours of 8:00 a.m. and 5:00 p.m., or online at <http://www.4j.lane.edu/finance>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.  
Contact: Andrea Belz, Associate Director Telephone: (541) 790-7600  
Email: [budget@4j.lane.edu](mailto:budget@4j.lane.edu)

### FINANCIAL SUMMARY - RESOURCES

	TOTAL OF ALL FUNDS		
	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	133,937,523	109,576,698	266,981,578
Current Year Property Taxes, other than Local Option Taxes	89,576,669	91,405,619	105,397,483
Current Year Local Option Property Taxes	14,378,635	14,495,080	17,054,800
Other Revenue from Local Sources	55,731,630	55,899,911	56,638,357
Revenue from Intermediate Sources	3,011,172	3,165,273	3,108,295
Revenue from State Sources	98,087,648	99,916,794	112,045,711
Revenue from Federal Sources	15,473,159	12,909,879	14,187,053
Interfund Transfers	6,226,277	1,773,897	1,800,300
All Other Budget Resources	283,750	75,000	85,504
<b>Total Resources</b>	<b>\$416,685,303</b>	<b>\$389,317,921</b>	<b>\$577,270,681</b>

### FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	103,034,303	107,934,230	112,161,873
Other Associated Payroll Costs	99,466,593	108,707,510	112,500,490
Purchased Services	22,410,567	32,950,677	29,662,622
Supplies & Materials	13,674,842	21,036,485	32,176,077
Capital Outlay	15,741,444	44,777,854	108,746,825
Other Objects (except debt service & Interfund transfers)	2,313,698	2,434,538	2,238,575
Debt Service*	40,731,540	29,630,242	41,134,108
Interfund Transfers*	6,226,277	1,773,897	1,800,300
Operating Contingency	0	23,526,460	118,666,687
Unappropriated Ending Fund Balance & Reserves	113,066,129	16,566,028	18,181,204
<b>Total Requirements</b>	<b>\$416,685,303</b>	<b>\$389,317,921</b>	<b>\$577,270,681</b>

### FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	121,613,609	136,326,628	140,968,857
FTE	1,144.6	1,148.1	1,099.5
2000 Support Services	111,184,174	135,278,782	149,443,060
FTE	691.3	634.8	689.0
3000 Enterprise & Community Service	6,778,596	7,372,943	8,774,882
FTE	72.1	72.6	79.1
4000 Facility Acquisition & Construction	17,086,977	38,842,942	98,801,663
FTE	-	-	-
5000 Other Uses	-	-	-
5100 Debt Service*	40,731,540	29,630,242	41,134,108
5200 Interfund Transfers*	6,226,277	1,773,897	1,800,300
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<b>Total FTE</b>	<b>1818.0</b>	<b>1855.5</b>	<b>1867.6</b>

\*not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

### STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Resources: For fiscal year 2019-20, General Fund resources are budgeted at \$226.4 million, a \$12.6 million increase over the prior year budget of \$213.8 million. The primary sources of change in local resources are a \$3.0 million increase in property tax receipts, a \$2.5 million increase in local option levy tax receipts, a \$1.0 million increase in interest earnings, and a \$1.7 million increase in beginning fund balance. State School Fund revenues will increase by \$4.4 million next year primarily due to a higher State School Fund appropriation for the 2019-21 biennium. Projections from the State School Fund assume a K-12 statewide budget appropriation of \$9.8 billion split 40%/51% over 2019-20 and 2020-21 respectively, and property valuation growth of 3.0% a year. Changes to other funds include a significant increase in Capital Projects (\$155.1 million over the prior year budget) funded by the issuance of \$150 million in general obligation bonds in April 2019. The levy for general obligation bonds increased by \$11.2 million to fund principal and interest payments related to the \$150 million bond issuance noted above, and Federal, State and Local Programs funding will increase by \$9.2 million mostly due to an \$8 million grant from the Oregon School Capital Improvement Matching (OSCIM) Program.

# Appendices

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Requirements: District General Fund operating requirements are projected to rise by \$12.3 million to \$259.3 million, excluding the unappropriated ending fund balance of \$7.1 million. While this increase reflects a wide variety of adjustments to the 2019-20 operating budget, \$4.4 million of the increase reflect investments to continue to align the budget to the 4J Vision 20/20 Strategic Plan through targeted investments and other instructional supports including \$1.15 million in behavioral supports and \$2.8 million for licensed and classified staffing throughout the district. The remaining increase to the General Fund requirements comes primarily from higher pension costs (increase of \$4.2 million), growth in the operating reserve balance (increase of \$1.4 million) and staff compensation increases in line with negotiated terms. Changes to other funds include a significant increase in Capital Projects (\$155.1 million over the prior year budget) to support school construction, expansion and repair as well as technology, curriculum and transportation purchases in the coming year. The Debt Service Fund will increase by \$11.2 million to fund principal and interest payments related to the \$150 million bond issuance noted above, and Federal, State and Local Programs funding will increase by \$9.2 million mostly due to the \$8 million state grant that will be used to support the expansion of Gilham Elementary.

### PROPERTY TAX LEVIES

	Rate Or Amount Imposed	Rate Or Amount Approved	Rate Or Amount Approved
Permanent Rate Levy (Rate Limit 4.7485 per \$1,000)	4.7485	4.7485	4.7485
Local Option Levy	1.5000	1.5000	1.5000
Levy For General Obligation Bonds	\$23,824,301	\$24,786,898	\$35,945,772

### STATEMENT OF INDEBTEDNESS

#### LONG TERM DEBT

	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$388,385,402	\$169,300,000
Other Bonds	\$38,440,000	
Total	\$426,825,402	\$169,300,000

000, 135761 - May 26, 2019

# Appendices

## FORM ED-1

## NOTICE OF BUDGET HEARING

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Contact: Andrea Belz, Associate Director

Telephone: (541) 790-7600 Email: [budget@4j.lane.edu](mailto:budget@4j.lane.edu)

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\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING	
<p>Resources: For fiscal year 2019-20, General Fund resources are budgeted at \$226.4 million, a \$12.6 million increase over the prior year budget of \$213.8 million. The primary sources of change in local resources are a \$3.0 million increase in property tax receipts, a \$2.5 million increase in local option levy tax receipts, a \$1.0 million increase in interest earnings, and a \$1.7 million increased beginning fund balance. State School Fund revenues will increase by \$4.4 million next year primarily due to a higher State School Fund appropriation for the 2019-21 biennium. Projections from the State School Fund assume a K-12 statewide budget appropriation of \$9.0 billion split 49%/51% over 2019-20 and 2020-21 respectively, and property valuation growth of 3.0% a year. Changes to other funds include a significant increase in Capital Projects (\$155.1 million over the prior year budget) funded by the issuance of \$150 million in general obligation bonds in April 2019. The levy for general obligation bonds increased by \$11.2 million to fund principal and interest payments related to the \$150 million bond issuance noted above, and Federal, State and Local Programs funding will increase by \$9.2 million mostly due to an \$8 million grant from the Oregon School Capital Improvement Matching (OSCIM) Program.</p>	



# Appendices

**Requirements:** District General Fund operating requirements are projected to rise by \$12.3 million to \$219.3 million, excluding the unappropriated ending fund balance of \$7.1 million. While this increase reflects a wide variety of adjustments to the 2019-20 operating budget, \$4.4 million of the increase reflect investments to continue to align the budget to the 4J Vision 20/20 Strategic Plan through targeted investments and other instructional supports including \$1.15 million in behavioral supports and \$2.8 million for licensed and classified staffing throughout the district. The remaining increase to the General Fund requirements comes primarily from higher pension costs (increase of \$4.2 million), growth in the operating reserve balance (increase of \$1.4 million) and staff compensation increases in line with negotiated terms. Changes to other funds include a significant increase in Capital Projects (\$155.1 million over the prior year budget) to support school construction, expansion and repair as well as technology, curriculum and transportation purchases in the coming year. The Debt Service Fund will increase by \$11.2 million to fund principal and interest payments related to the \$150 million bond issuance noted above, and Federal, State and Local Programs funding will increase by \$9.2 million mostly due to the \$8 million state grant that will be used to support the expansion of Gilham Elementary.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Approved	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.7485 per \$1,000)	4.7485	4.7485	4.7485
Local Option Levy	1.5000	1.5000	1.5000
Levy For General Obligation Bonds	\$23,824,301	\$24,786,898	\$35,945,772

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$388,385,402	\$169,300,000
Other Bonds	\$38,440,000	
Other Borrowings		
<b>Total</b>	<b>\$426,825,402</b>	<b>\$169,300,000</b>

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## Board Action – Adopting the 2019-20 Budget



Eugene School District 4J  
200 North Monroe Street  
Eugene, OR 97402-4295

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### ITEM FOR ACTION (Second Read)

#### Date of Meeting

June 19, 2019

#### Title

*APPROVE A RESOLUTION ADOPTING THE 2019-20 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAXES*

#### Presenters

Andrea Belz

#### Background

In compliance with Oregon Revised Statute (ORS) Chapter 294.453, on June 5, 2019 the Board conducted a public hearing on the budget document as approved by the Budget Committee on May 20, 2019.

In accordance with ORS Chapter 294.456(1)(a), prior to July 1, 2019, the Board must adopt the 2019-20 budget, make appropriations, declare and categorize property tax amount or rate to be certified to the assessor for the ensuing year and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060. The Board may make limited amendments to budgetary appropriations as stated in ORS 294.456(1)(c).

#### Approved Budget

For fiscal year 2019-20, General Fund resources are budgeted at \$226.4 million, a \$12.6 million increase over the prior year budget of \$213.8 million. The primary sources of change in local resources are a \$3.0 million increase in property tax receipts, a \$2.5 million increase in local option levy tax receipts, a \$1.0 million increase in interest earnings, and a \$1.7 million increased beginning fund balance. State School Fund revenues will increase by \$4.4 million next year primarily due to a higher State School Fund appropriation for the 2019-21 biennium. Projections from the State School Fund assume a K-12 statewide budget appropriation of \$9.0 billion split 49%/51% over 2019-20 and 2020-21 respectively, and property valuation growth of 3.0% a year.

District operating requirements are projected to rise by \$12.3 million to \$219.3 million, excluding the unappropriated ending fund balance of \$7.1 million. While this increase reflects a wide variety of adjustments to the 2019-20 operating budget, \$4.4 million of the increase reflect investments to continue to align the budget to the 4J Vision 20/20 Strategic Plan through targeted investments and other instructional supports including \$1.15 million in behavioral supports and \$2.8 million for licensed and classified staffing throughout the district. The remaining increase to the General Fund requirements comes primarily from higher pension costs (increase of \$4.2 million), growth in the operating reserve balance (increase of \$1.4 million) and staff compensation increases in line with negotiated terms.

Changes to other funds include a significant increase in Capital Projects (\$155.1 million over the prior year budget) funded by the issuance of \$150 million in general obligation bonds in April 2019. This funding will support school construction, expansion and repair as well as technology, curriculum and transportation purchases in the coming year. The Debt Service Fund will increase

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by \$11.2 million to fund principal and interest payments related to the \$150 million bond issuance noted above, and Federal, State and Local Programs funding will increase by \$9.2 million mostly due to an \$8 million grant from the Oregon School Capital Improvement Matching (OSCIM) Program that will be used to support the expansion of Gilham Elementary.

## **Options and Alternatives**

The ORS does not provide for any alternatives to this process. The Board may request limited adjustments in the budget for adoption at the June 20 meeting.

## **Budget/Resource Implications**

The budget must be adopted by June 30, 2019 to provide spending authority and certify to the tax assessor an ad valorem tax rate and debt service levy for the fiscal year beginning July 1, 2019.

## **Board/Superintendent Goals**

This item is related to the Board goal to provide prudent stewardship of District resources to best support student success, educational equity and choice.

## **Recommendation**

The Superintendent recommends approval of a resolution adopting the 2019-20 budget, making appropriations, and imposing and categorizing taxes. A copy of the resolution is included in your agenda packet.



# Appendices

## Resolution No. 2020-01



Eugene School District 4J  
200 North Monroe Street  
Eugene, OR 97402-4295

### RESOLUTION No. 2020-01

#### ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Eugene School District No. 4J hereby adopts the budget for fiscal year 2019-2020 in the total amount of \$577,270,681. This budget is now on file at the District Finance Office, 200 North Monroe Street, Eugene, OR.

#### MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2019 and for the purposes shown below are hereby appropriated as follows:

<u>General Fund</u>		<u>School Resources Fund</u>	
Instruction	\$ 120,255,500	Instruction	\$ 8,693,000
Support Services	74,272,270	Support Services	3,055,000
Enterprise & Community Services	961,201	Enterprise & Community Services	1,000
Facilities Acquisition	1,000	Facilities Acquisition	1,000
Debt Service	1,000	Transfers	1,000
Transfers	1,024,300	Contingency/Reserves	1,278,000
Contingency/Reserves	22,765,329	<b>Total</b>	<b>\$ 13,029,000</b>
<b>Total</b>	<b>\$ 219,280,600</b>		
<u>Debt Service Fund</u>		<u>Federal, State, &amp; Local Programs Fund</u>	
Debt Service	\$ 40,910,538	Instruction	\$ 8,639,887
<b>Total</b>	<b>\$ 40,910,538</b>	Support Services	19,100,726
		Enterprise & Community Services	679,660
		Facilities Acquisition	45,000
		<b>Total</b>	<b>\$ 28,465,273</b>
<u>Capital Projects Fund</u>		<u>Nutrition Services Fund</u>	
Instruction	\$ 3,130,000	Enterprise & Community Services	\$ 6,631,021
Support Services	14,348,483	<b>Total</b>	<b>\$ 6,631,021</b>
Enterprise & Community Services	1,000		
Facilities Acquisition	98,754,663		
Debt Service	222,570		
Transfers	1,000		
Contingency/Reserves	94,123,278		
<b>Total</b>	<b>\$ 210,580,994</b>		
<u>Postemployment Benefits Fund</u>		<u>Insurance Reserve Fund</u>	
Support Services	1,893,000	Instruction	\$ 1,000
<b>Total</b>	<b>\$ 1,893,000</b>	Support Services	36,773,581
		Enterprise & Community Services	1,000
		Transfers	774,000
		Contingency/Reserves	500,000
		<b>Total</b>	<b>\$ 38,049,581</b>
		<u>Private-Purpose Trust Fund</u>	
		Instruction	\$ 249,470
		<b>Total</b>	<b>\$ 249,470</b>
		<b>Total Appropriations, All Funds</b>	<b>\$ 559,089,477</b>
		<b>Total Unappropriated and Reserve Amounts, All Funds</b>	<b>18,181,204</b>
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 577,270,681</b>

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## IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2019-2020:

- (1) At the rate of \$4.7485 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax; and
- (3) In the amount of \$35,945,772 for debt service on general obligation bonds.

## CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

### Education Limitation

Permanent Tax .....\$4.7485 / \$1,000  
Local Option Tax.....\$1.5000 / \$1,000

### Excluded from Limitation

General Obligation Bond Debt Service .....\$35,945,772

The above resolution statements were approved and declared adopted on June 19, 2019.

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Chair of the Board

# Appendices

## Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

## FORM ED-50 2019-2020

To assessor of Lane and Linn County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Eugene School District 4j has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lane and Linn County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>200 North Monroe Street</u> Mailing Address of District	<u>Eugene</u> City	<u>OR 97402</u> State Zip	<u>July 8, 2019</u> Date Submitted
<u>Andrea Belz</u> Contact Person	<u>Deputy Clerk</u> Title	<u>541-790-7606</u> Daytime Telephone	<u>belz_a@4j.lane.edu</u> Contact Person E-mail

### CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

### PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.7485	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax . . . . .	2	1.5000	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .	4b.		\$35,945,772
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		\$35,945,772

### PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	4.7485
6. Election date when your new district received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly merged/consolidated district . . . . .	7	

### PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	November 4, 2014	2015	2019	\$1.5000

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

# Appendices

## Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved prior to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1	0.00	0.00	0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			0.00

Debt service requirements for bonds approved on or after October 6, 2001 (including advanced refunding issues):

		Principle	Interest	Total
2011 GO	Bond Issue 1	2,420,000.00	1,068,800.00	3,488,800.00
2012 Ref.	Bond Issue 2	3,100,000.00	1,036,350.00	4,136,350.00
2013 GO	Bond Issue 3	2,655,000.00	1,418,950.00	4,073,950.00
2014 GO	Bond Issue 4	1,805,000.00	3,240,100.00	5,045,100.00
2016 Go	Bond Issue 5	2,315,000.00	847,637.00	3,162,637.00
2017 GO	Bond Issue 6	435,000.00	1,815,600.00	2,250,600.00
2019 GO	Bond Issue 7	6,705,000.00	8,063,912.00	14,768,912.00
Total B			36,926,349.00	
Total Bond (A + B)			36,926,349.00	

### Total Bonds

Total A =	<u>\$0.00</u>	=	Allocation %		Bond Levy =	<u>\$0</u> (enter on line 4a on the front)
Total A + B =	<u>\$36,926,349.00</u>	=	0	X	<u>\$35,945,772</u>	
Total B =	<u>\$36,926,349.00</u>	=	Allocation %		Bond Levy =	<u>\$35,945,772</u> (enter on line 4b on the front)
Total A + B =	<u>\$36,926,349.00</u>	=	100	X	<u>\$35,945,772</u>	
						Total Bond Levy <u>\$35,945,772</u> (enter on line 4c on the front)

### Example - Total Bond Levy = \$5,000

Bonds approved prior to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
<b>Bond A:</b>			
Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
Total A			9,850.00

Bonds approved after October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
<b>Bond B:</b>			
Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			12,900.00

Formula for determining the division of tax:

Total A =	<u>\$ 9,850.00</u>	=	Allocation %	X	Bond Levy =	<u>\$ 3,817.83</u> (enter on line 4a on the front)
Total A + B =	<u>\$ 12,900.00</u>	=	0.7636	%	<u>\$ 5,000.00</u>	
Total B =	<u>\$ 3,050.00</u>	=	Allocation %	X	Bond Levy =	<u>\$ 1,182.17</u> (enter on line 4b on the front)
Total A + B =	<u>\$ 12,900.00</u>	=	0.2364	%	<u>\$ 5,000.00</u>	
						Total Bond Levy <u>\$ 5,000.00</u> (enter on line 4c on the front)