

# Eugene School District 4J

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## Budget Document & Superintendent's Message

Adopted 2020–2021

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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 2020-21 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/docs/](http://www.4j.lane.edu/finance/docs/) or by contacting the Financial Services Office (e-mail [budget@4j.lane.edu](mailto:budget@4j.lane.edu) , request by phone message to 541-790-7627, or write to Financial Services Office, 200 North Monroe St., Eugene OR 97402). Comments or suggestions may be addressed to the Eugene School District Board of Directors via e-mail ([budget\\_comm@4j.lane.edu](mailto:budget_comm@4j.lane.edu)) or in writing to the Eugene School District 4J Budget Committee, 200 North Monroe St., Eugene OR 97402.

In light of public health concerns related to coronavirus COVID-19, meetings of the Eugene School District Budget Committee and the 4J Board of Directors were conducted virtually this year. Meetings were open to the public via live broadcast on KRVM 1280-AM and via the internet at [www.4j.lane.edu/stream](http://www.4j.lane.edu/stream). Community members were given the opportunity at all meetings to provide written public comment. 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 2020-21 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.

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**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.

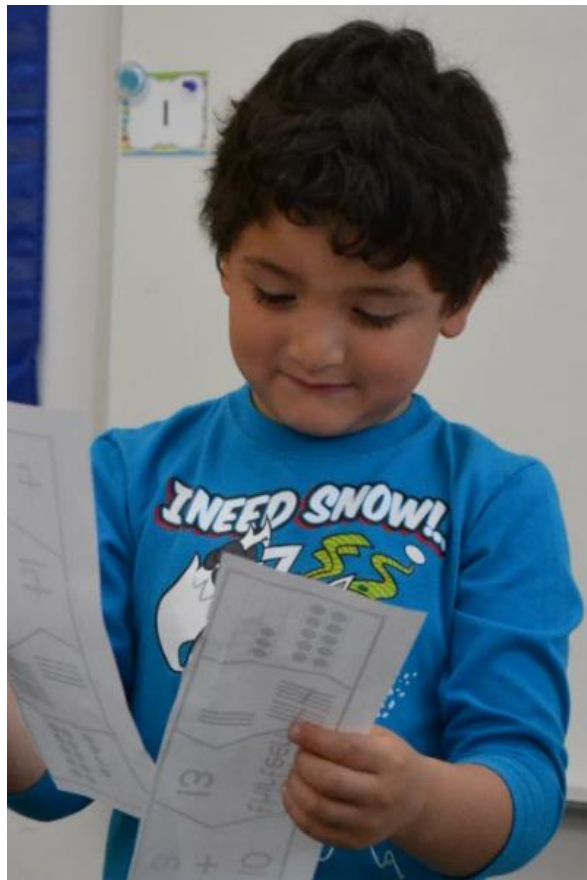
**Building the Budget** has been designed to help readers better understand the process of developing the District’s budget. It provides greater insight into areas such as school staffing and resources, and details the legal requirements of budget development.

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 May 5-year Forecast, which addresses initial 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.





# Executive Summary

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## Superintendent's Budget Message

June 2020

Budget Committee Members and the Eugene 4J Community,

We are truly facing a once-in-a-lifetime challenge. The current COVID-19 emergency has resulted in school closures across the nation, and our Governor has made the difficult decision to keep Oregon schools closed for the remainder of the 2019-20 school year. There is a lot we don't know yet about the year ahead, but what I do know is that 4J's dedicated staff are here for our students and families; working hard and finding solutions for the many challenges we face now and into the future. There is nothing more important to this district than our students.

I am pleased to present the adopted budget for the 2020-21 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*

The 2020-21 adopted budget assumes that funding for district operations will remain at levels originally forecast by the Oregon Department of Education and the District for the coming school year. While it is my hope that the state will be able to preserve K-12 educational funding next year, most economists agree that current measures to address COVID-19 will result in a sustained nationwide recession. At this time, there is no way to predict the level of economic damage that will result from this event. Looking forward to 2020-21, I have worked with District leaders to develop contingency plans that can quickly be implemented in the event of a substantial loss of funding. Combined with available reserve balances and transfer reductions, these plans will help our District respond to the challenges ahead.

The following highlights strategic investments and budgetary changes in the 2020-21 Adopted Budget:

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

Supported by an extensive public outreach process and hundreds of hours of staff time, in March of 2020 the 4J Board of Directors approved a plan to implement multiple initiatives funded through the Student Investment Account (SIA). Funding for the SIA is provided by the Student Success Act (SSA), legislation that implemented a Corporate Activity Tax (CAT) to fund an estimated \$2 billion per biennium in additional support for education. Based on early estimates provided by the Oregon Department of Education, 4J originally expected to receive

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\$13.5 million in 2020-21 to support SIA plans at the district and four of our public charter schools. However, the recent COVID-19 emergency and the potential impacts of the current recession have raised concerns that collections will fall short of original estimates. The proposed budget retains the approved plan, including payments of \$435,900 to participating charter schools and indirect costs of \$484,000, but the District will not implement this plan unless funding is available and may need to amend it for a funding shortfall.

At a high level, the SIA Plan includes initiatives in the following four areas:

## Well-Rounded Education

- Improve 3<sup>rd</sup> Grade Reading: implementation of research-based full continuum of literacy skills including phonemic awareness, phonics, fluency, vocabulary, and comprehension (\$2.3 million)
- Learning for All Model: increasing access and inclusion for all underserved students by improving instructional strategies, including differentiation and expansion of the continuum of services at each school (\$1.5 million)
- Enhancing the NATIVES Program: expansion and enhancement of the program to increase direct student-support services, such as tutoring, summer camp, and cultural programming (\$0.2 million)
- Emergent Bilingual Student Success Plan: focuses on the needs of developing multilingual students, migrant and recent-arrival students and families by providing a school success navigator, and systematic English development training and collaboration time for teachers (\$0.9 million)

## Health and Safety

- Behavior Framework and Support Services: increases in supports for schools to improve behavior, social-emotional learning, and mental health to include the addition of a behavior consultant, additional middle school behavior educational assistants, student behavior support coordinators at the elementary level, and school psychologists (\$2.0 million)
- Wraparound Support Teams: creates regional care teams for wraparound behavioral and mental health support for students experiencing crisis, chronic absenteeism, and other social-emotional needs. Specifically, the plan will add social workers, behavioral threat assessments, nurses, educational assistants, and a partnership with a community provider for a mental health crisis response team (\$1.5 million)

## Class Size

- Class Size Reduction: targeted reduction of class sizes in grades one and two, reduction of middle school core-content classes using the weighted needs index, and one-year bridge-staffing for schools previously qualifying for Title I supports (\$3.0 million)

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## Instructional Time

- BEST After-School and Summer Programs: expansion of the BEST after-school program to support two additional Title I elementary schools, expansion of Title I summer school to elementary school students in need of summer reading support, and expansion of summer learning opportunities for middle school students (\$1.1 million)

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

For the first time in its history, the High School Success Grant will be fully funded in 2020-21 with support from the Student Success Act. An estimated \$4.2 million could be available to make the following plans a reality:

- Career and Technical Education (CTE) - \$1.17 million to 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).
- College-level Educational Opportunities - \$0.23 million to identify opportunities to expand participation in International Baccalaureate (IB) and Advanced Placement (AP) courses to underserved student populations at high schools.
- Dropout Prevention - \$2.8 million to focus on 9th grade success through attendance support, interventions and transition coordinators, work to expand credit recovery opportunities through on-line curriculum and program coordination.

## *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 changed in 2019-20 with the implementation of 4J's new Nutrition Services program, a completely self-operated child nutrition program for 4J schools and partner organizations.

The change from vendor to self-operated management of nutrition services was not done 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.

In its first year of self-operation, the Nutrition Services program at 4J has far exceeded the expectations of everyone involved in this initiative. To ensure that the program has sufficient staffing levels to build on this success, the 2020-21 proposed budget includes an additional \$500,000 transfer to the Nutrition Services Fund from the General Fund.

## *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. The district's current staffing methodology for elementary schools addresses student enrollment, but does not factor in potential class sizes or configurations. A cross-functional work team of instruction, finance and human resources staff reviewed these factors at a school and class level, and adjusted staffing allocations to address

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potential class sizes of over 30 students and class configurations that would be problematic for schools. As a result, the average Student:Teacher Ratio for grades 1-5 is projected to be 25.6:1 in 2020-21, about 1.4 students below the model ratio of 27:1.

Staffing for grades 6-8 was also addressed this year with a decrease in the Student:Teacher Ratio (from 28:1 in 2019-20 to 27:1 in 2020-21) which added 5.2 licensed FTE to the budget allocation. In combination with the staffing additions proposed for the SIA Plan, this will have a significant impact on class sizes at the middle school level.

## *Goal V: Stable, Sustainable Stewardship*

This budget reflects a biennial State School Fund appropriation of \$9.0 billion to support K–12 school districts and education service districts (ESDs) across the state. It also assumes full funding for the High School Success (Measure 98) grant and an additional \$20 million in funding for the High Cost Disability Grant (of which 4J would receive an additional \$700,000). At this level of funding the District’s 2020-21 General Fund budget is balanced – resources equal requirements without the need to utilize reserves.

The 2020-21 adopted budget includes \$4.25 million in transfers to the District’s reserves for student technology (\$1.5 million), staff technology (\$1 million), curriculum (\$1 million), and equipment (\$750,000). During the last economic downturn the District’s reserves were completely depleted, and it has only been in the last few years that we were able to begin rebuilding these vital resources. If schools and departments are required to cut costs to weather the economic downturn these reserves will be their primary source of funding to ensure students and staff have the technology they need, curriculum supports (science kits, workbooks, etc.) and on-line learning software can continue to be funded, and aging equipment can be replaced as needed.

## *2020-21 Adopted Budget*

The 2020-21 Adopted Budget assumes a State School Fund level of \$9.0 billion split between the two years of the 2019–21 biennium. This level of funding would support district operations at their current level into 2020-21, and allow for several small strategic, targeted investments in classrooms, schools and programs across the district.

I want to thank our staff, students, parents, and community for their ongoing support and their patience during this unprecedented time in our district, state and nation. 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 2020-21 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 2020 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, and the outlook for the entire nation, is currently facing a historic and unprecedented period of uncertainty. The long term effects of the COVID-19 emergency are not yet fully known, and it may be months before Oregon and the nation will know the ultimate cost of this event. Prior to the emergency, wages were showing a healthy rate of growth, and job growth was strong enough to keep up with a growing population and to deliver economic and income gains to Oregonians. Now, the nation is facing a recession, which could be severe based on the longevity of the COVID-19 shutdown, and historic unemployment numbers. We will recover, but the economic cost is likely to be significant and will impact state and local budgets for years to come.

### Budget Overview

The adopted budget totals \$238.5 million for the General Fund and \$603.7 million in Total Funds. Tax rates are \$4.75 per thousand of assessed property value for general purpose property taxes and a maximum of \$1.50 per thousand for local option levy taxes. The budget also includes a debt service levy of \$37.1 million. This represents a 5.4% increase in General Funds and a 4.6% increase in Total Funds.

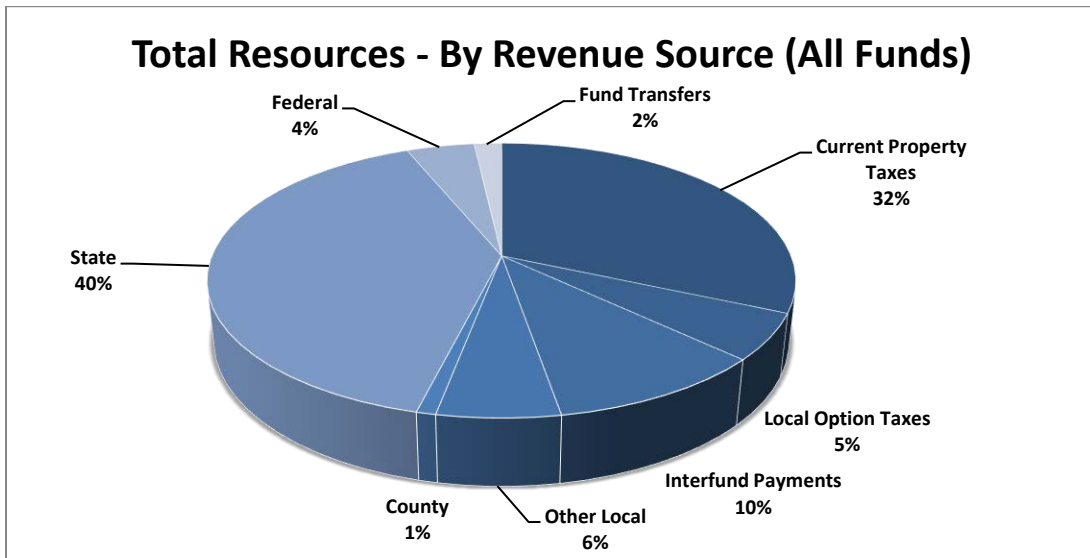
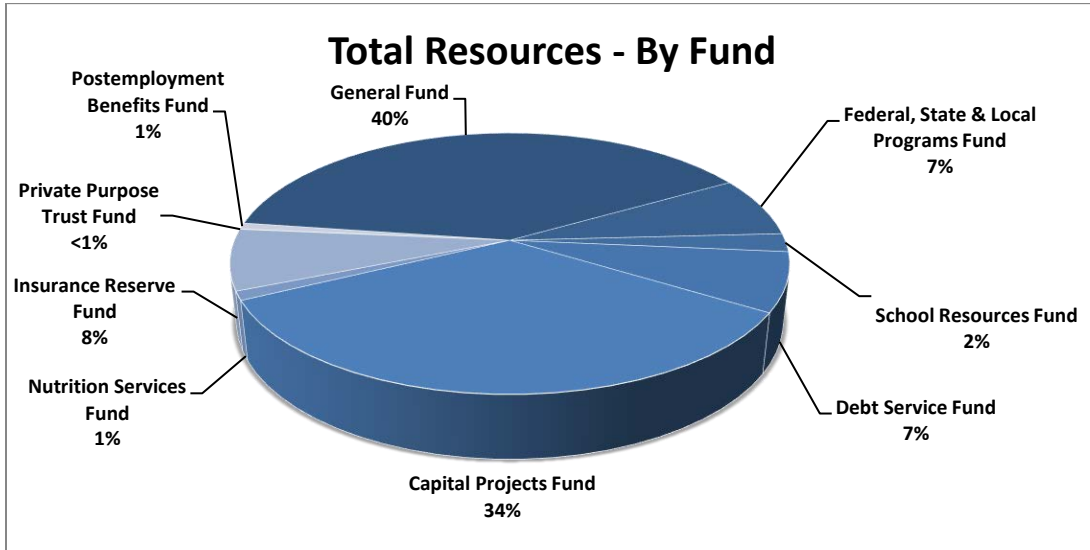
With nearly 76.9% of the General Fund budget dedicated to personnel services, the budget is significantly influenced by the cost of labor agreements and Public Employees Retirement System (PERS) contribution rates. The 2020-21 adopted budget reflects salaries and benefits for staff members represented by the Oregon School Employees Association (OSEA) based on the 2018-2022 Collective Bargaining Agreement between OSEA and 4J, and includes a 2.0% Cost-of-Living Adjustment (COLA) for the year. Salaries and related costs and benefits for staff represented by the Eugene Education Association (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. This is the District's normal practice in years where a contract or agreement is not in place.

The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2020-21 enrollment is 16,784 students (headcount; excluding enrollment in charter schools), which is an increase of 205 students from October 2019 actual enrollment levels. Our revenue projections reflect enrollment changes for all District programs and charter schools.

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## Resources

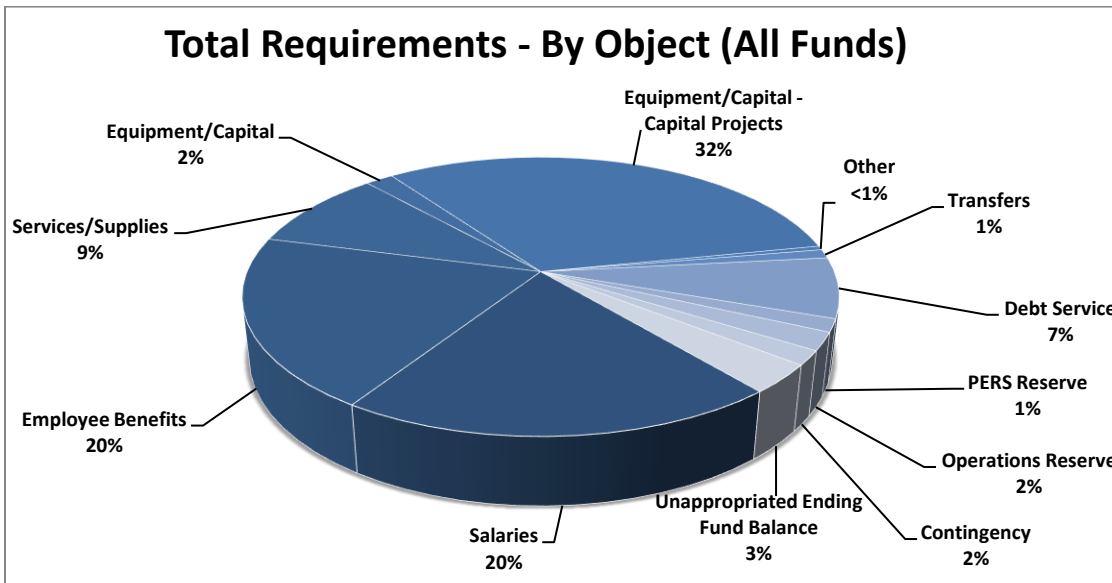
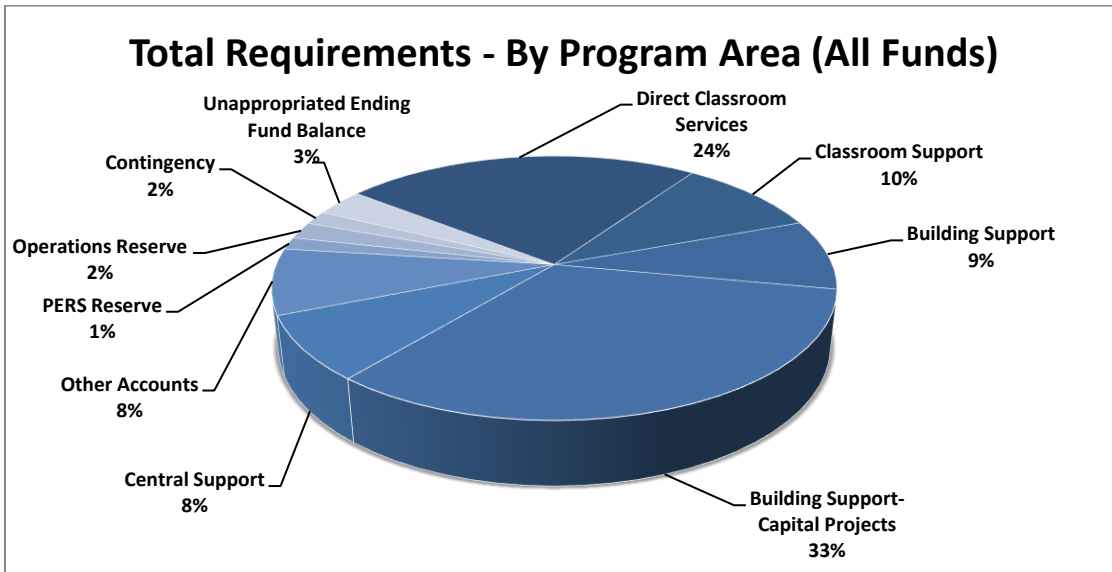
The majority of the District's resources are provided through State School Funding, property taxes, the local option levy, and the issuance of debt. The 2020-21 budget totals \$603.7 million for all funds (see the Financial Plan section for more details).



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## Requirements

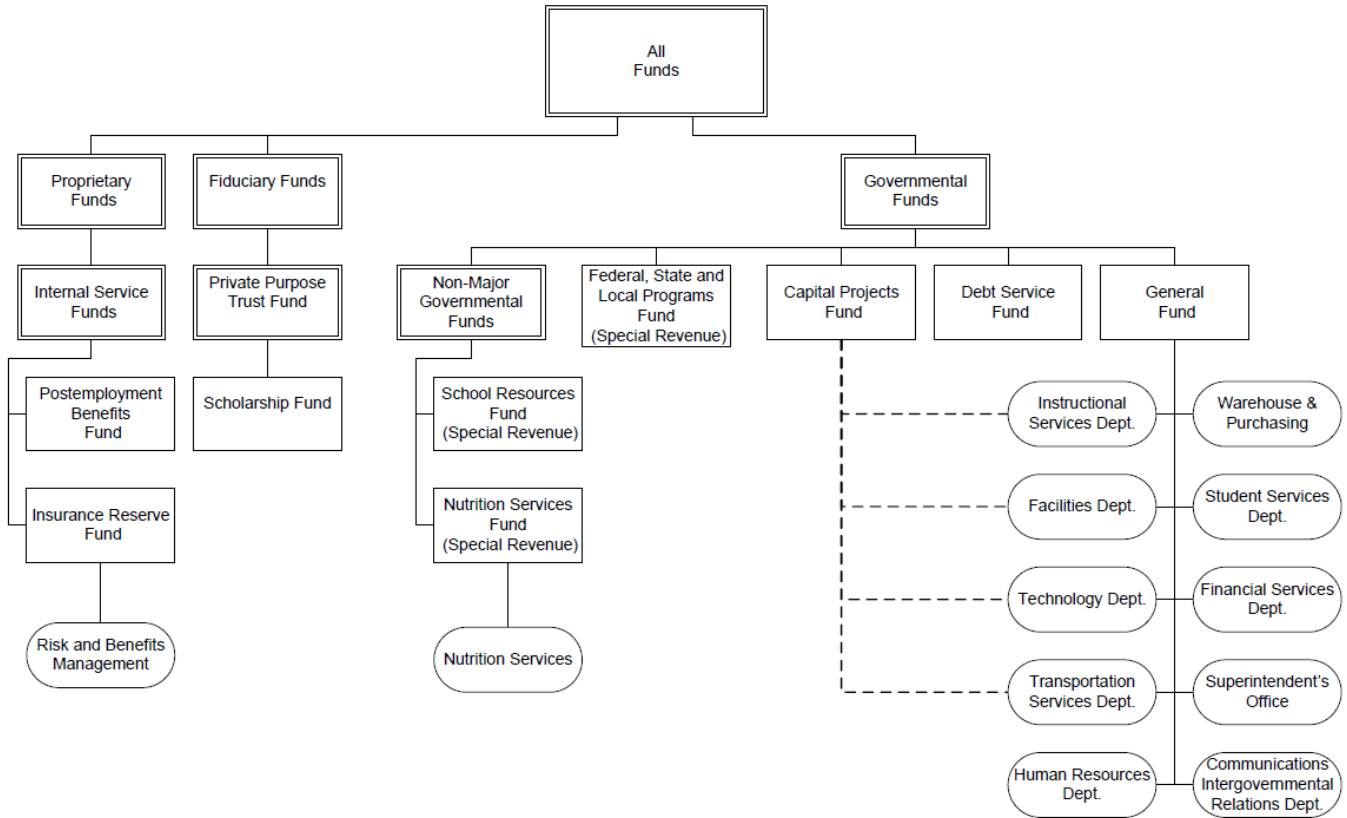
Budget requirements for all funds in various program areas include salaries, payroll-related costs such as pension payments and health insurance, supplies and materials, equipment, bond-funded projects, and debt service payments (see the Financial Plan section for more details). Approval of local ballot 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

**Eugene School District 4J  
Fund/Department Structure Diagram**



### **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.

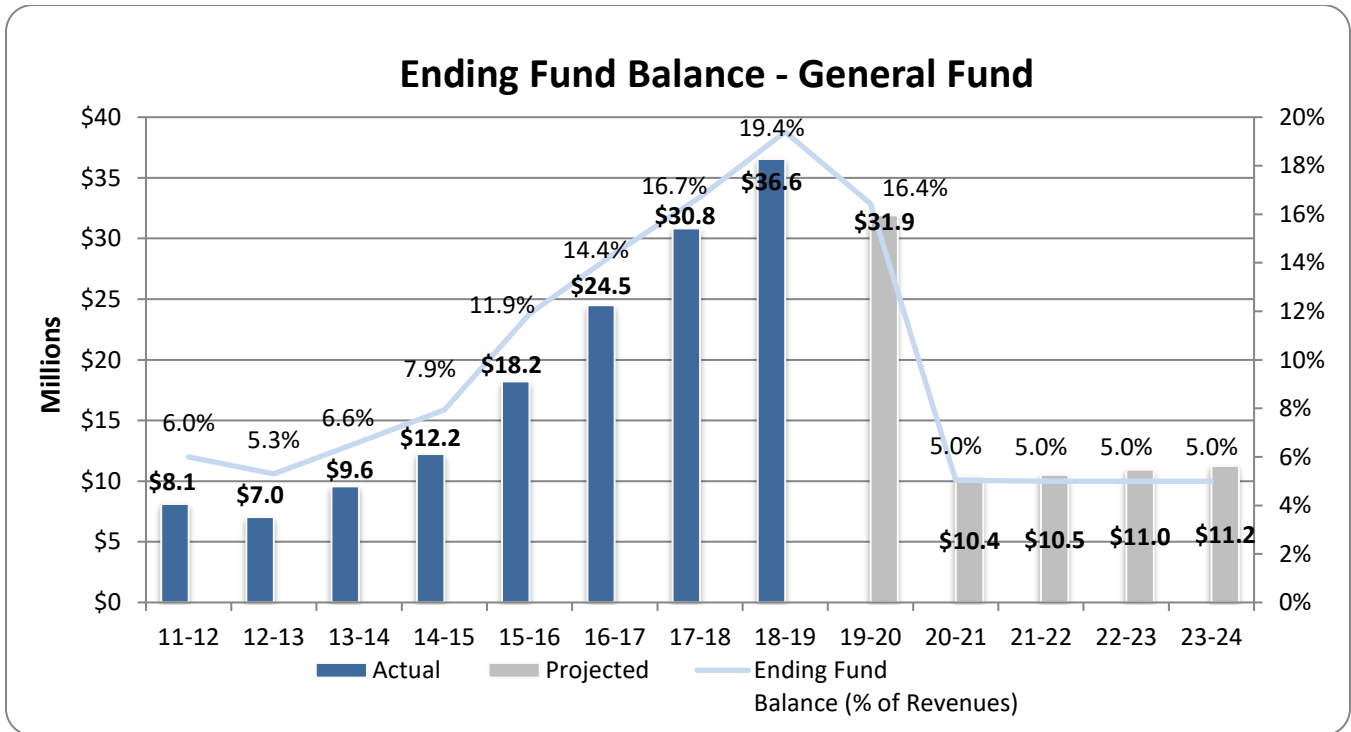
General Fund expenditures represent costs incurred to support regular, alternative and special education programs throughout the District. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services,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

At June 30, 2020, the ending fund balance is projected to be 16.4% of annual operating revenues, and is forecast to end 2020-21 at 5.0% of annual operating revenues with an additional \$12.5 million Operations Reserve and \$9.0 million PERS Reserve dedicated to addressing future operating deficits and strategic initiatives.



# Executive Summary

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):* \$238,529,163

## 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, which includes curriculum and staff technology reserves.

- *Student Body Activities resources and requirements (Fund 280):* \$6,295,000
- *Special Purpose Reserve resources and requirements (Fund 290):* \$7,345,500

## 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 and disabled students, drug and alcohol prevention, career and technical education (CTE) programs, professional development of school staff members, and many other special projects. Funding and activities provided for the

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Student Success Act, which includes the Student Investment Account, and for High School Success (Measure 98) are recorded in this fund.

- *Federal, State and Local Programs resources and requirements (Fund 260):* \$43,922,573
- *Eugene Education Foundation resources and requirements (Fund 270-275):* \$877,200

## **Debt Service Fund**

This fund accounts for the District's repayment of general obligation bonds and pension obligation bonds, as well as 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):* \$36,930,175
- *PERS Debt Service Fund resources and requirements (Fund 370):* \$7,063,700

## **Capital Projects Fund**

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

- *Capital Projects Fund resources and requirements (Fund 400):* \$345,323
- *Bond Projects Fund resources and requirements (Fund 410):* \$19,035,000
- *Capital Improvement Bonds resources and requirements (Fund 420):* \$8,292,000
- *2018 Bond Fund M20-297 resources and requirements (Fund 460-466):* \$161,790,000
- *Property Sale Revenue Fund resources and requirements (Fund 450):* \$3,620,966
- *Capital Equipment Reserve resources and requirements (Fund 490):* \$12,643,939

## **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.

- *Nutrition Services Fund resources and requirements (Fund 500):* \$6,614,267

## **Insurance Reserve Fund**

This fund accounts for 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):* \$7,195,000
- *Insurance Reserve-Licensed resources and requirements (Fund 610):* \$19,923,000
- *Insurance Reserve-Classified resources and requirements (Fund 620):* \$13,681,000
- *Insurance Reserve-Administrators resources and requirements (Fund 630):* \$2,845,000
- *Insurance Reserve-Wellness Clinic resources and requirements (Fund 640):* \$1,840,000

## **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):* \$240,696

## **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):* \$4,640,700



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## **Factors Impacting the 2020-21 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 the current economic situation and the possibility of significant 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). ADMw is the weighted average daily membership which includes weighting for students living in poverty, students with English as a second language, students with an Individual Education Plan (IEP), students who are pregnant/parenting and more. The District experienced nearly 20 years of enrollment declines before the most recent growth in enrollment began in 2015-16. Enrollment in 2018-19, however, saw a decline before increases began again in 2019-20. 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.

Even without the potential impacts of the COVID-19 emergency, there is no guarantee that growth will be sustained or achieve the levels estimated for 2020-21. When we consider the current economic situation and its potential impact on migration patterns, there is a possibility that job growth in the Eugene/Springfield area will not sustain this level of enrollment going forward. As enrollment is a significant factor in the calculation of the District’s State School Fund payment, a decline in student numbers could further exacerbate any declines in available K-12 funding.

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

In the spring of 2019, the Oregon Legislature approved a \$9 billion State School Fund appropriation to support K-12 education during the 2019-2021 biennium. This appropriation level assumed the availability of \$200 million in Student Success Act (SSA) funding from the Corporate Activity Tax (CAT), and was based on economic forecasts that predicted a stable economy in Oregon during this two-year period. These funds are sourced from the State’s General Fund, which receives most of its income from personal and corporate income taxes.

The ultimate impact of the COVID-19 emergency on personal and corporate income tax collections, as well as the collectability of the CAT, depends on many factors that are still in play. The Oregon Legislature is expected to meet in special session in July to address funding projections shared during the June Economic and Revenue Forecast presentation on May 20<sup>th</sup>.

A decline in the funding available for the SSF appropriation would directly impact district operations, as the SSF is our most significant funding source for 4J school operations.

### ***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.

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## **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 2020-21, the budget assumes that assessed property values will increase 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.

It is important to note that this forecast reflects year-over-year growth of 2% in the District’s Local Option Levy tax collections, with a total projected collection of \$18.8 million in 2020-21. Actual tax collections for the last few years have far exceeded this growth factor, so normally this would be considered a very conservative projection. However, Local Option Levy tax collections are very sensitive to declines in the market value of houses in the district. During the last economic downturn, the market value of houses declined sharply and the District experienced local option tax collection shortfalls of \$1-\$2 million a year from 2010 to 2014. Should the current recession impact housing in a similar manner, tax collections could fall well below forecast levels.

## **Student Success Act**

The Student Success Act (House Bill 3427) allocates an additional \$200 million to the 2019-21 State School Fund appropriation (for a total appropriation of \$9 billion), and provides an additional \$20 million/year statewide for the High Cost Disability Grant beginning in 2020-21. It is also scheduled to fully fund the High School Success (Measure 98) Grant and provide \$13.5 million to implement 4J’s Student Investment Account (SIA) Plan. The source of funding for these additions and the initiatives noted below is the Corporate Activity Tax (CAT), a tax on business receipts partially offset by a 0.25% reduction in all but the highest personal income tax brackets. CAT funds will be utilized as follows:

<b>\$1 Billion Equity-Focused School Improvement Fund</b>	<b>\$600 Million for Statewide Initiatives</b>	<b>\$400 Million for Early Learning</b>
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

# Executive Summary

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The current COVID-19 emergency has had a significant impact on the Oregon economy, and it may be some time before a full assessment of this impact is possible. Based on early state projections, collections for the Corporate Activity Tax could be significantly less than originally projected. The loss of this funding would impact districts across the state, and would mean millions of dollars in lost funding for 4J if the State was unable to make up these losses from other funding sources.

## ***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. Should the level of State School funding be impacted by current conditions, our ESD would also be impacted by this loss. In turn, there would be less funding to pass through to 4J (to support our current Student Services programs) and fewer dollars available at the ESD to support 4J's purchase of services for special education students.

## ***Special Education Services and Funding***

The State School Fund provides additional payments for students with disabilities up to 11% of the District population (ADMr). 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 2020-21, with an estimated 2,347 students qualifying for special education services, the District's percentage of students with disabilities is about 13.6% (including charter school students).

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 2020-21 the District hopes to receive grant revenue of approximately \$1.8 million, an amount equal to \$0.60 of every dollar spent over the initial \$30,000 per high cost student. This amount will only be achieved if SSA funding is available to increase the statewide grant from \$35 million to \$55 million in 2020-21. Without this funding, expected grant revenue will be \$1.1 million.

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	197
2019-20 est	192

# Executive Summary

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## ***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 1.2 percentage points in the 2021-23 biennium. This rate increase is partially depending on the outcome of a lawsuit filed with the Oregon Supreme Court in August of 2019 challenging the salary cap and IAP redirect portions of Senate Bill (SB) 1049. 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 limits annual salary amounts used to calculate PERS benefits to \$195,000. This "cap" will increase 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 was removed for calendar years 2020 through 2024. This applies without limit to individuals who retire at the normal retirement age. 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.

The final outcome of this lawsuit is currently unknown, and could result in all or a portion of the challenged 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 2020-21. The economic terms of this contract will be open for negotiation in 2021-22, as agreed by both parties.

The contract between the District and the Eugene Education Association (EEA) expires on June 30th. For 2020-21, the budget 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 budget will be updated via a resolution or supplemental budget.

# Executive Summary

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Managers, Administrators, Professionals, and Supervisors (MAPS) typically receive the same Cost of Living Increases (COLAs) as licensed staff. For 2020-21, the budget 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 budget will be updated via a resolution or supplemental budget.

Employee salaries and benefits 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. As salaries and benefits make up the largest percentage of the District's operating expenditures, they are likely to be impacted if operational cuts are needed to address COVID-19 or recessionary declines in available resources.

## ***Nutrition Services***

In 2020-21, the District's Nutrition Services program will receive a scheduled transfer to continue to support the District's self-operations of the program. In addition to the \$436,000 General Fund transfer normally budgeted to fund uncollectable student meal account balances, support meal programs at several locations with a low level of participation and support the free breakfast program at all elementary schools, an additional \$500,000 has been budgeted to fund higher staffing levels necessary to support the program's focus on meals with less processed food and more locally sourced ingredients. If General Fund resources are impacted by the current recession, this additional funding could become unavailable, affecting the program's ability to continue under the currently developed model.

## ***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. With the current mandate to close schools for the remainder of the academic year, many sites will not have the supervision they normally would have and will be vulnerable to loss events that would otherwise be identified and mitigated by staff on-site. The District is doing all it can to monitor and reduce risk factors, but costs associated with loss events may increase over the near-term.

As technology becomes prevalent throughout our district, we have seen the need to replace a growing number of lost or damaged computers and tablets in schools. Under the current mandate to provide distance learning, the District is issuing an unprecedented number of laptops and iPads to students for at-home use. If a significant number of these devices do not return to service at the end of the school year due to damage, loss or theft, the District will be forced to purchase and deploy new devices in a very tight timeframe to ensure students have the technology they need to learn in the fall.





# 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 16,300 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 840 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
2019	171,210	0.89%	378,880	1.00%	4,236,400	0.98%
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

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

# About Our District

## 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 2019-20 for Eugene School District 4J.

Taxpayer Name	Tax Amount
Valley River Center	\$ 2,155,817
Comcast Corporation	1,510,336
CenturyLink	1,390,223
Peace Health	1,341,431
McKay Investment Company LLC	1,179,743
Pacificsource Properties LLC	869,078
Northwest Natural Gas Co	868,166
Chase Village LLC	862,540
ACC OP LLC Garden Avenue	763,574
Oregon VA1C LLC	710,078

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 three 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.

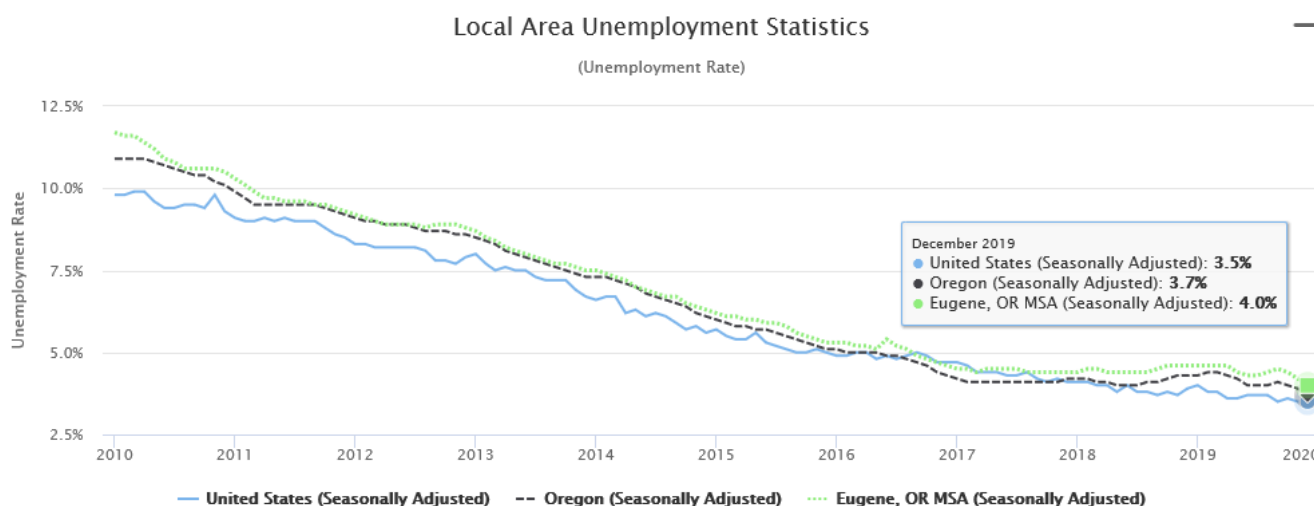
Fiscal Year	Total Real Market Value	RMV Growth	Total Assessed Valuation <sup>(1)</sup>	AV Growth
2019-20	\$31,873,565,968	6.54%	\$16,456,372,737	6.57%
2018-19	29,917,026,164	7.59	\$15,441,964,828	4.18
2017-18	27,807,129,480	9.21	14,822,572,737	3.89
2016-17	25,461,783,833	3.78	14,268,248,108	2.87
2015-16	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

<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 2019 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. It does not, however, reflect recent unemployment numbers as a result of the COVID-19 emergency and it may be several months before the longer-term effect of this event on employment is quantified.



Source: Oregon Employment Department Qualityinfo.org

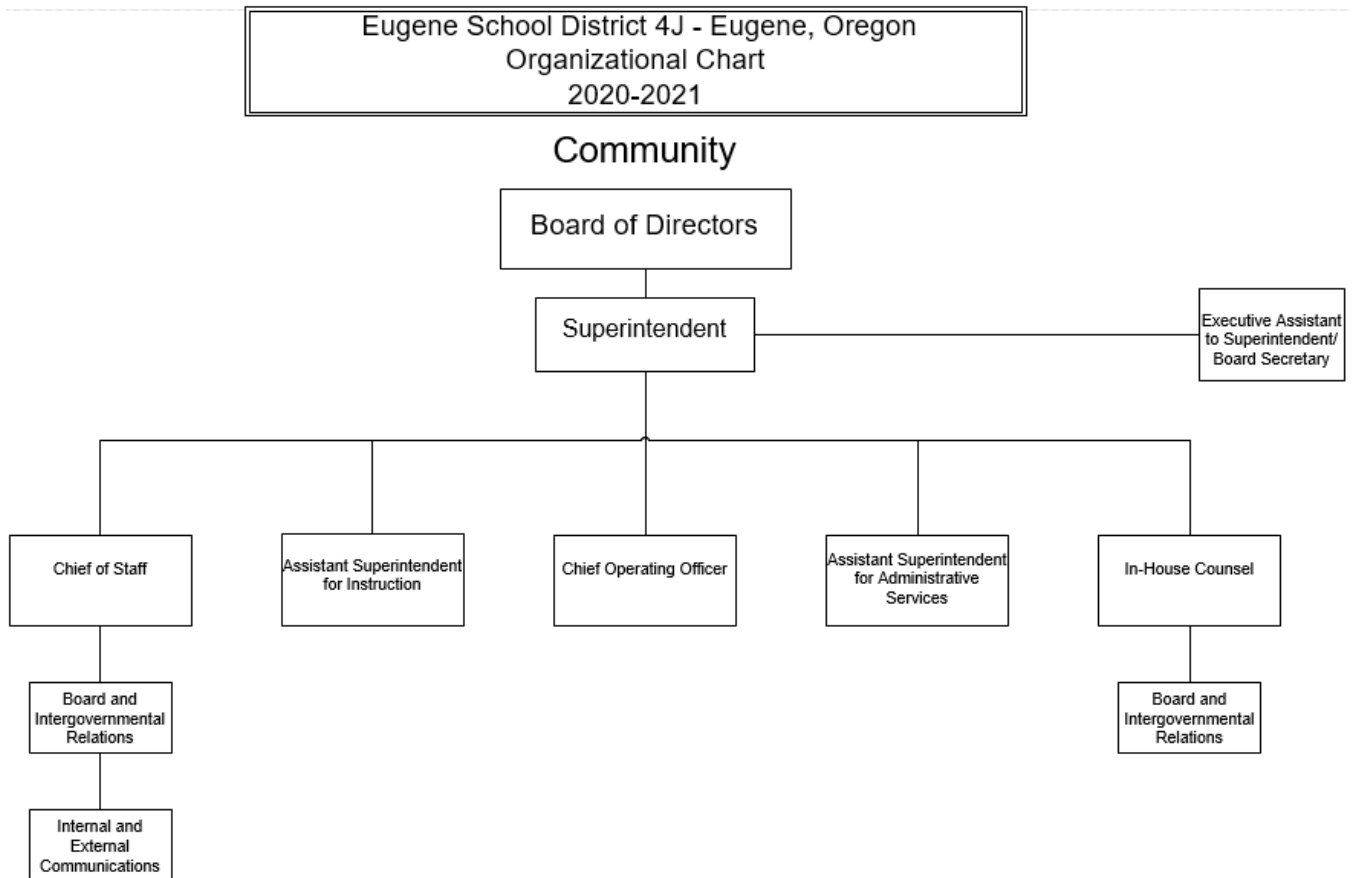
The availability of student teachers and new graduates to fill open positions supports the District’s instructional operations. There are three private colleges, one public university, and a community college in Lane County. The University of Oregon is a public university offering bachelor’s and master’s 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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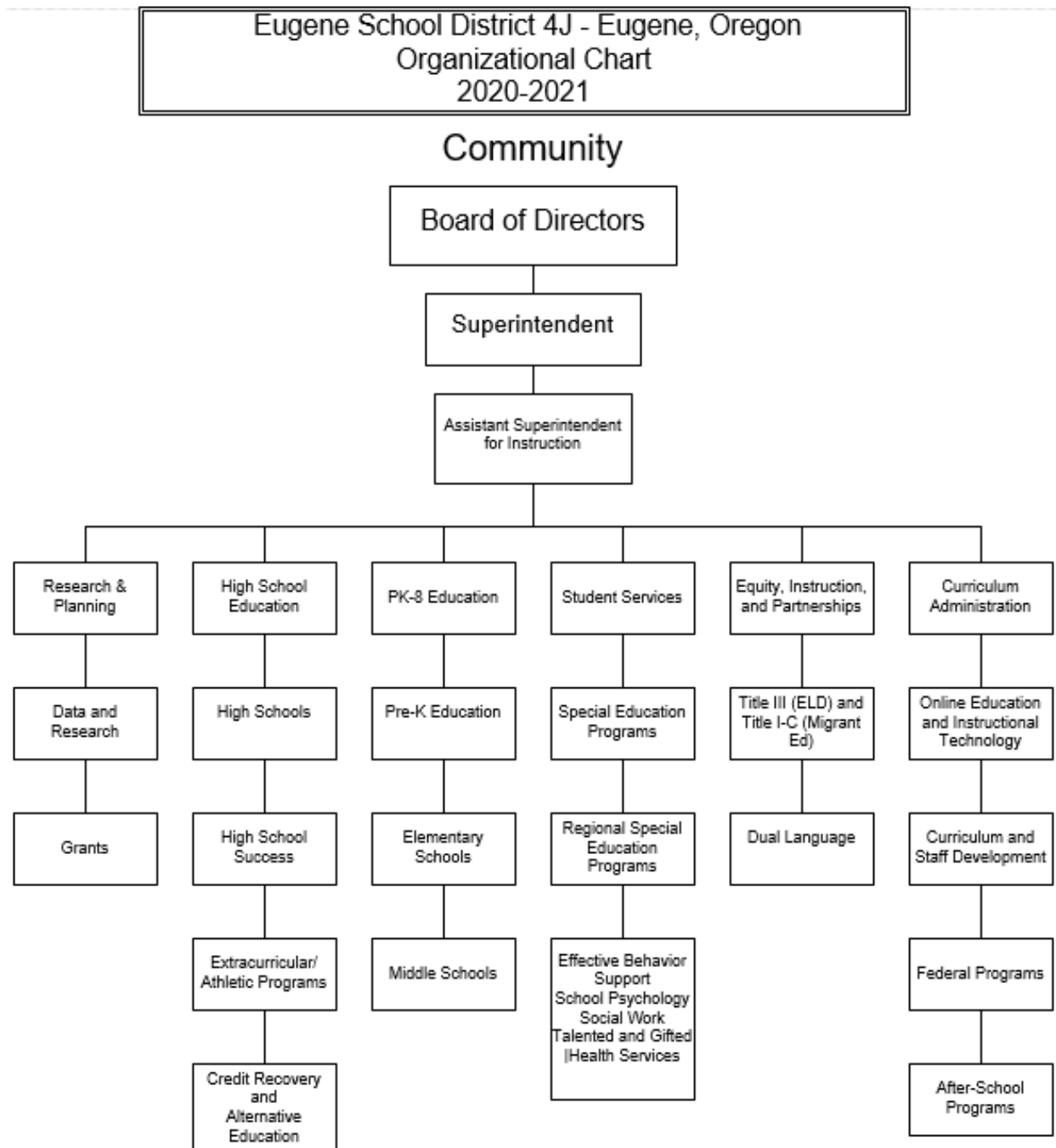
## District Organizational Charts

### *Superintendent and Cabinet*



# About Our District

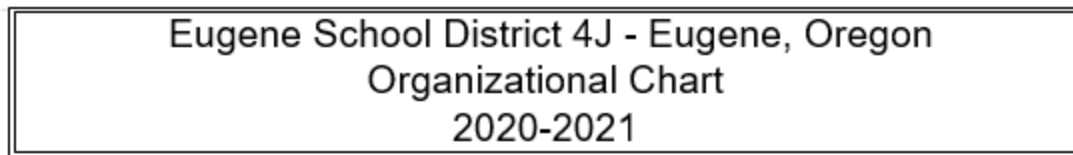
## Assistant Superintendent for Instruction



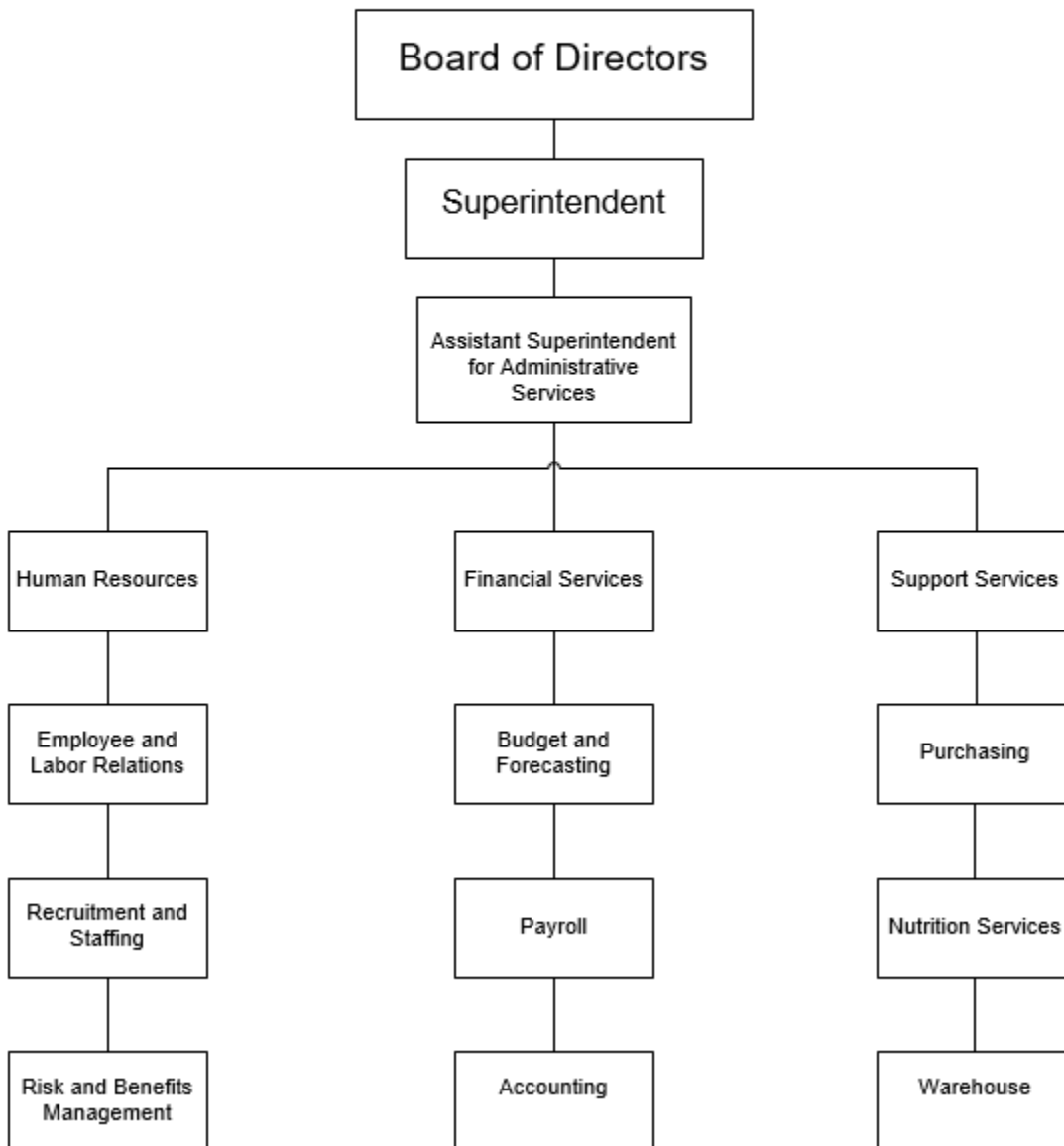
# About Our District

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## *Assistant Superintendent of Administrative Services*



### Community

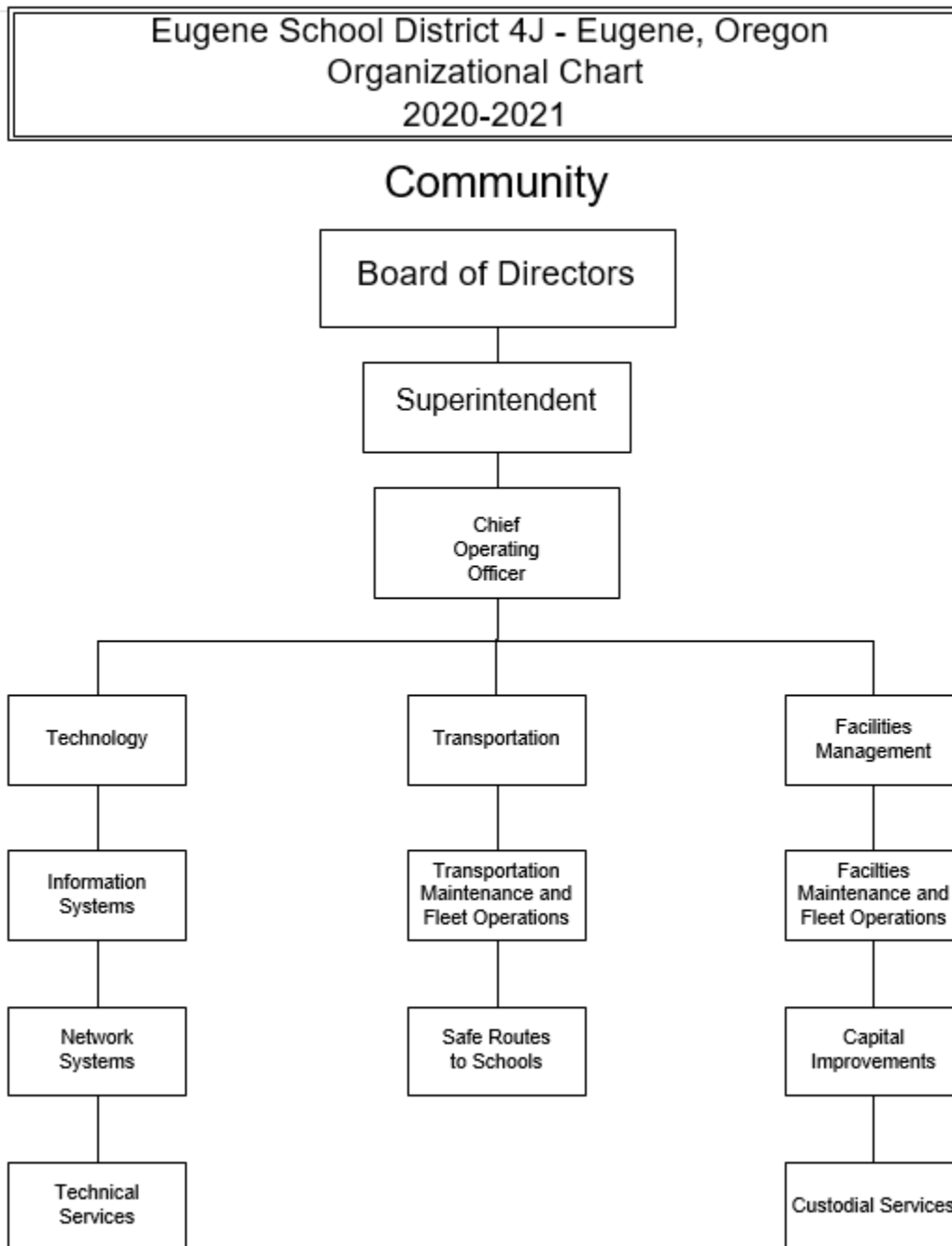




# About Our District

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## Chief Operating Officer



# 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  
Elizabeth Price  
Maya Rabasa  
Merri Steele  
Juan Carlos Valle  
Jennifer Winters

### **Term:**

July 1, 2017 to June 30, 2020  
July 1, 2017 to June 30, 2020  
July 1, 2018 to June 30, 2021  
July 1, 2019 to June 30, 2022  
July 1, 2017 to June 30, 2020  
July 1, 2019 to June 30, 2022  
July 1, 2015 to June 30, 2021

### **Board of Directors:**

Alicia Hays  
Anne Marie Levis  
Judy Newman  
Gordon Lafer  
Martina Shabram  
Jim Torrey  
Mary Walston

### **Term:**

July 1, 2017 to June 30, 2021  
July 1, 2017 to June 30, 2021  
July 1, 2017 to June 30, 2021  
July 1, 2019 to June 30, 2023  
July 1, 2019 to June 30, 2023  
July 1, 2019 to June 30, 2021  
July 1, 2019 to June 30, 2023

### **Clerk:**

Dr. Gustavo Balderas, Superintendent, through June 30, 2020  
Cydney Vandercar, Interim Superintendent, as of July 1, 2020



# About Our District

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## ***District Leadership***

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

#### **Interim Superintendent: Cydney Vandercar**

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.

Dr. Gustavo Balderas will be leaving 4J at the end of the 2019-20 school year for a new position in Washington. Cydney Vandercar, the Interim Superintendent, was selected by the Board of Directors for the 2020-21 school year on May 20, 2020. A nation-wide recruitment for a new superintendent will move forward next year.

### **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.

### **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.

# About Our District

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## **Assistant Superintendent for Administrative Services: Vacant**

Oversees support services including finance, procurement, warehouse services, human resources, 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.

### **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.

## **Chief Operations Officer: Kyle Tucker**

Oversees District support services including capital projects, facilities, technology, and transportation. The Chief Operations Officer also serves as a member of the Superintendent's Cabinet responsible for district oversight, planning and implementation.

### **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 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**

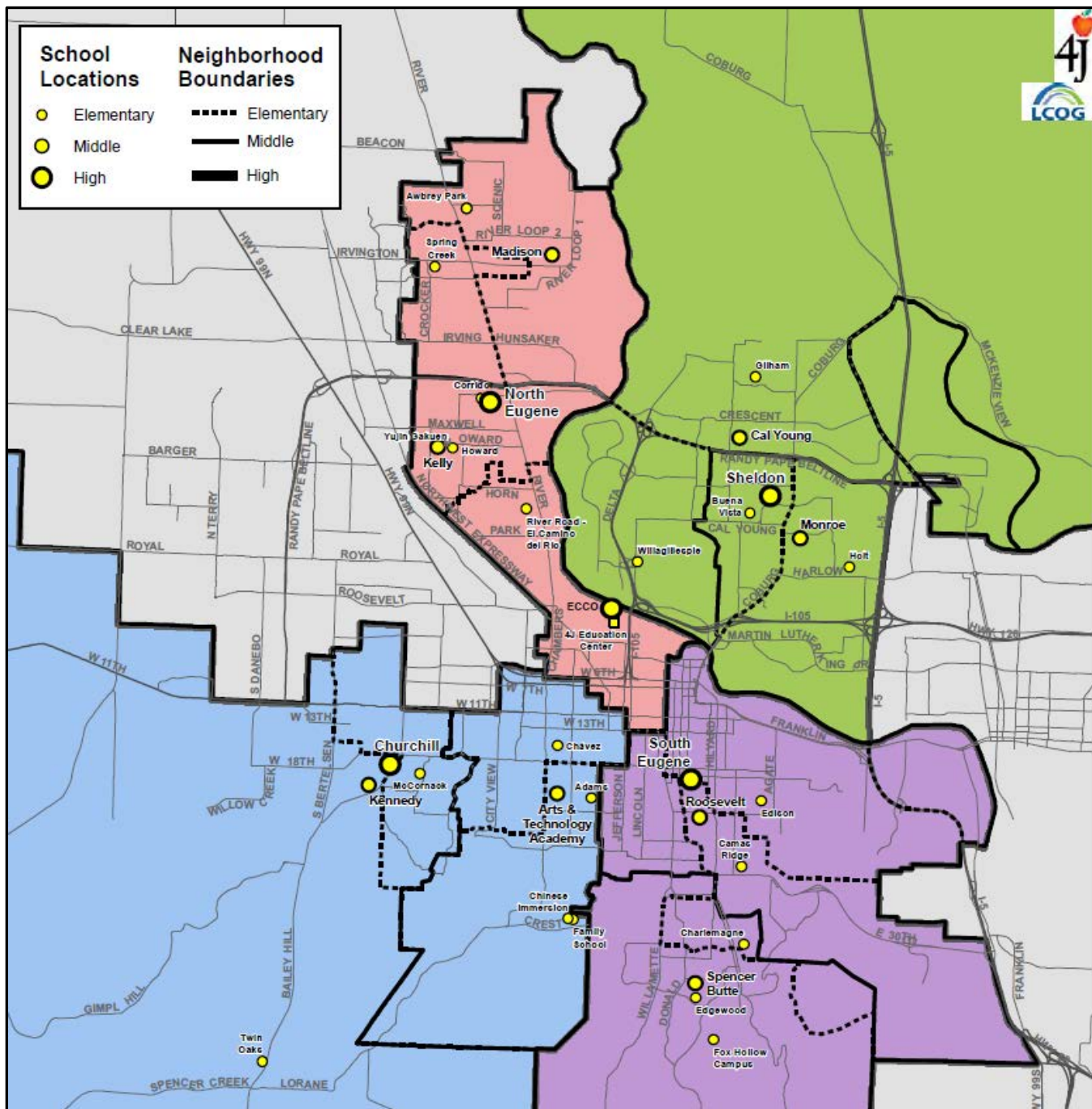
Within this section are short descriptions of each District school. More detailed information is available on the District's website at: [www.4j.lane.edu/schools](http://www.4j.lane.edu/schools).

School enrollment levels drive the District's funding and are used in calculating licensed and classified staffing 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

## 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: Teresa Martindale**

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>
2020-21	466.50	26.0	18.00	25.3	26.0	Not available	
2019-20	446.75	25.2	17.00	23.3	26.9	25.0	26.9
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

<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>
2020-21	443.00	26.7	18.00	24.0	24.7	Not available	
2019-20	439.00	31.7	18.00	21.7	24.9	23.0	24.7
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

<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>
2020-21	459.00	19.0	18.00	25.3	25.5	Not available	
2019-20	469.00	17.9	17.50	24.7	27.2	24.7	27.0
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

<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

1150 East 29th Avenue, Eugene, OR 97403

Principal: Kevin Gordon

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>
2020-21	348.00	26.3	13.00	21.6	28.8	Not available	
2019-20	329.00	29.6	13.00	24.0	25.5	18.3	25.0
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

<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

# 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>
2020-21	435.00	50.0	18.00	22.3	24.6	Not available	
2019-20	428.00	54.2	18.00	23.7	23.6	24.3	23.9
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

<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: Garrett Bridgens

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.

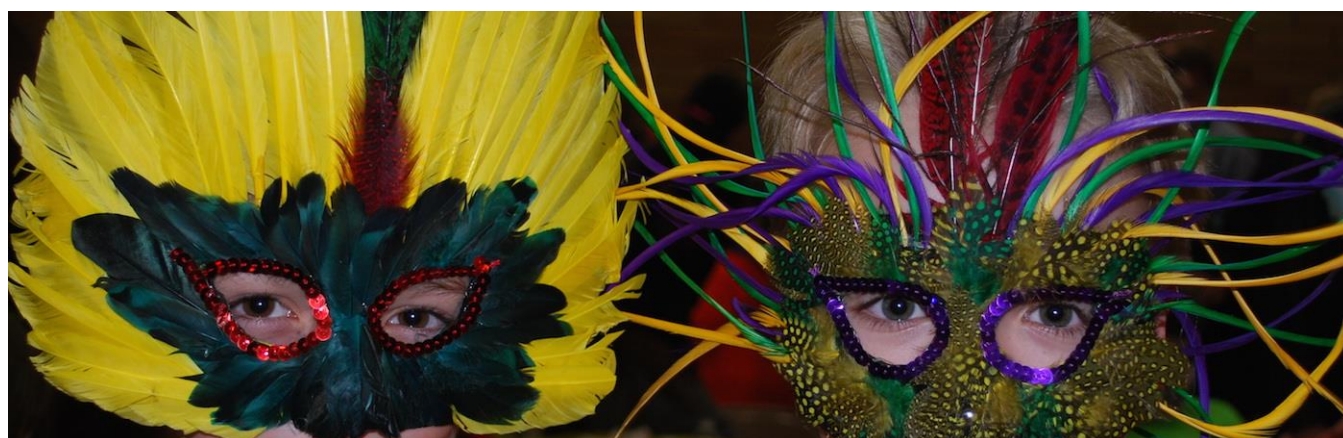
### School Improvement Goals:

- 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>
2020-21	351.00	10.1	12.00	27.0	29.7	Not available	
2019-20	337.00	10.1	12.00	25.5	28.6	25.0	29.2
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

<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:

- Students will demonstrate highly proficient biliteracy skills: speaking, writing, and reading in Mandarin and English
- Students will perform at or above grade level with peers on state, district and STAMP language proficiency tests
- Recruit and hire highly qualified bilingual teachers

### *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>
2020-21	92.00	12.5	5.40	19.0	16.6	Not available	
2019-20	81.00	26.9	4.00	20.0	20.3	18.0	17.3
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.

# About Our District

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## Corridor Elementary

200 Silver Lane, Eugene, OR 97404



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>
2020-21	135.00	27.3	6.00	26.0	21.8	Not available	
2019-20	167.00	29.9	7.00	25.0	23.7	24.0	20.2
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

<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.

### Notice of School Closure:

On June 3, 2020, the 4J Board of Directors voted to close Corridor Elementary School at the end of the 2019-20 school year. The District will work with impacted families to relocate students to their neighborhood school or another available 4J school program for the 2020-21 school year.

# 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>
2020-21	385.00	19.7	15.00	24.3	26.0	Not available	
2019-20	375.00	19.3	15.00	21.7	25.8	25.0	26.0
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

<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>
2020-21	295.00	24.7	12.00	26.0	24.5	Not available	
2019-20	317.00	29.7	12.00	26.0	26.5	25.5	26.4
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

<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. Combining academics with a strong sense of family-centered community allows for innovative approaches to instruction. We work collaboratively with families to support each student's success.



### School Improvement Goals:

- Maintain high academic achievement for all students in all academic areas, while staying true to a developmental model
- Infuse our ROOTS values, Responsibility, Openness, Observance, Thoughtfulness, and Safety into all school settings
- 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>
2020-21	165.00	30.2	7.00	22.0	24.0	Not available	
2019-20	171.00	34.1	7.00	21.3	25.3	20.7	22.5
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

<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: Lavinia Page**

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>
2020-21	555.50	20.8	22.00	22.9	25.9	Not available	
2019-20	519.25	26.1	21.00	22.0	25.4	26.5	24.9
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

<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: Allan Chinn

770 Calvin Street, Eugene, OR 97401

Holt Elementary is inspired by the vision of their namesake, Bertha Holt, the founder of Holt International Adoption Agency. The 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.



### 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>
2020-21	530.00	38.0	21.00	23.8	25.6	Not available	
2019-20	552.00	35.2	22.00	22.8	25.6	22.3	23.6
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

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

### 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.

# About Our District

## Howard Elementary

**Principal: Erin Gaston**

700 Howard Avenue,  
Eugene, OR 97404

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



gathers regularly to support, celebrate and honor the achievements of all their 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. They 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.

### Mission Statement:

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

### School Improvement Goal:

- Each student will meet their growth targets in English language arts and math
- Each student will develop the social, emotional, and behavioral skills needed to be successful learners

### *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>
2020-21	490.25	46.9	20.00	21.4	25.2	Not available	
2019-20	427.50	48.2	17.00	22.8	25.6	19.8	23.7
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

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

# About Our District

## McCornack Elementary

**Principal: Dana Brummett**

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>
2020-21	324.00	38.5	13.00	22.8	25.4	Not available	
2019-20	335.00	44.8	13.00	26.5	25.6	23.0	25.5
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

<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>
2020-21	457.00	33.0	17.00	23.8	27.8	Not available	
2019-20	436.00	43.5	17.00	26.0	25.6	24.5	25.4
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

<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.



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:

- Engage in aligning and implementing schoolwide AVID instructional practices for Writing to Learn, Inquiry, Collaboration, Organization, Reading to Learn (WICOR) and Learning to Write, Learning to Inquire, Learning to Collaborate, Learning to Organize and Learning to Read (L-WICOR) Improve the performance of all students by providing high-quality and highly effective mathematics instruction aligned to state standards
- Develop and implement a clear formalized system to communicate with stakeholders and increase engagement in our school community
- Improve data informed decision-making (and/or system) for reading instruction

### *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>
2020-21	310.75	29.4	12.00	22.0	26.9	Not available	
2019-20	277.50	31.8	11.00	22.0	25.9	19.7	27.1
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

<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>
2020-21	219.00	26.3	9.00	24.0	24.4	Not available	
2019-20	214.00	27.7	9.00	20.0	24.5	25.5	25.3
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

<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: Sheila Minney**

1125 Willagillespie Road, Eugene, OR  
97401



Willagillespie is a neighborhood school and a 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>
2020-21	520.75	27.1	21.00	22.5	25.3	Not available	
2019-20	510.75	28.6	20.00	22.0	26.4	20.8	27.1
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

<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

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## Yujin Gakuen Japanese Immersion Elementary

**Principal: Tom Piowaty**

850 Howard Avenue, 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>
2020-21	314.00	20.0	12.00	26.5	26.1	Not available	
2019-20	310.00	18.0	12.00	23.5	26.3	24.5	25.1
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

<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>
2020-21	454.50	42.1	17.40	26.1	Not available
2019-20	448.00	37.7	16.40	27.3	24.9
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

<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>
2020-21	534.00	20.8	19.40	27.5	Not available
2019-20	505.00	19.3	17.40	28.7	30.8
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

<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

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2020-21	449.00	31.9	17.00	26.4	Not available
2019-20	439.00	34.7	15.80	27.4	29.4
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

<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.

### 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.

# About Our District

## 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>
2020-21	359.00	33.3	13.60	26.4	Not available
2019-20	365.00	32.1	13.00	27.7	28.0
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

<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
- Create supports to ensure student success

School climate:

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



### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2020-21	440.00	31.1	16.60	26.5	Not available
2019-20	405.00	31.4	14.40	27.7	31.8
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

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

### 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

# About Our District

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## Monroe Middle School

### Principal: Sun Saeteurn

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>
2020-21	587.00	27.2	21.80	26.9	Not available
2019-20	606.50	27.0	21.40	28.1	29.1
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

<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 by providing each student with a high-quality education

# About Our District

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## Roosevelt Middle School

500 East 24th Avenue, Eugene, OR 97405

**Principal: Courtney Leonard**

Roosevelt balances scholastic excellence with a choice of electives and social and emotional growth. 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
- 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>
2020-21	600.00	17.7	21.60	27.8	Not available
2019-20	566.00	18.0	19.60	28.6	36.0
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

<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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2020-21	401.00	18.2	14.60	27.5	Not available
2019-20	412.50	19.9	14.40	28.3	28.4
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

<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:**

- 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.

## *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>
2020-21	1132.00	29.9	39.50	28.5	Not available
2019-20	1069.00	30.7	37.00	28.6	29.1
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

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

## **Mission Statement:**

Churchill High School will build a community of excellence by: cultivating an environment of equity; fostering a diverse culture of lifelong learners; recognizing the individual strengths of each student; expanding knowledge and developing skills through multiple pathways and programs. Lancers strive for excellence through PRIDE: PERSEVERANCE: Keep trying; RESPECT: Honor everyone; INTEGRITY: Do the right thing; DETERMINATION: Stay focused; EXCELLENCE: Do your best.

# About Our District

## North Eugene High School

200 Silver Lane, Eugene, OR 97404

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.

Interim Principal: Trinity Welch-Radabaugh



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 <sup>1</sup>
2020-21	1047.50	32.4	36.50	28.3	Not available
2019-20	976.75	35.5	35.00	27.9	27.1
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

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

### Mission Statement:

The North Eugene community empowers students to be thoughtful and compassionate individuals who will live and work in a complex and diverse global society. We support each student for life beyond high school by fostering their academic, social and emotional success. Students will prepare for post-secondary options and acquire the knowledge and skills required to thrive in a rapidly changing world.

# About Our District

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## Sheldon High School

2455 Willakenzie Road, Eugene, OR 97401

Principal: Mike Ingman

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>
2020-21	1432.00	18.3	47.50	29.9	Not available
2019-20	1378.00	20.0	46.25	29.6	25.8
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

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

### Mission Statement:

Sheldon High School is a place of respect, integrity and learning. Its mission is to provide all students with a challenging, comprehensive education designed to prepare them to perform as successful citizens in our complex, ever-changing world.

# 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, challenging 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>
2020-21	1573.50	15.6	51.25	30.5	Not available
2019-20	1506.75	15.9	49.50	30.2	31.0
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

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



### Mission Statement:

South Eugene High School is a caring community that encourages students to be lifelong learners and contributors in an increasingly complex world.

# About Our District

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## Early College & Career Options (ECCO) and ECCO GED

Principal: Paula Nolan

200 North Monroe Street, Eugene, OR 97402

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:

To provide an equitable educational opportunity so that all students in 4J complete high school with the skills to be successful in their choice of career and/or college.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio
2020-21	125.00	NA	6.50	14.2
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

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

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



# About Our District

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## Eugene Online Academy

200 North Monroe Street, Eugene, OR 97402

The Eugene Online Academy combines technology and in-person support from licensed teachers for students interested in learning in a different way than a traditional classroom setting.

Students learn in a self-paced manner that is flexible and customized to their individual needs, interests, and schedules.

The Eugene Online Academy offers a wide variety of courses including core classes, career and technical education (CTE) courses and electives, and allows students to explore and concentrate on individual career pathways. Students are also able to take on-site classes and participate in extracurricular activities in their neighborhood schools.

Most online coursework is completed off-campus, but students needing additional support can also drop in to the computer lab for personalized help. Students are required to test on-site and check in at least twice weekly.

### **Mission Statement:**

To provide all students with a high-quality, well-rounded educational experience that is rigorous, culturally responsive, personalized and engaging.

Online Learning Coordinator: Steve Grossberg



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Eugene Online Academy

# About Our District

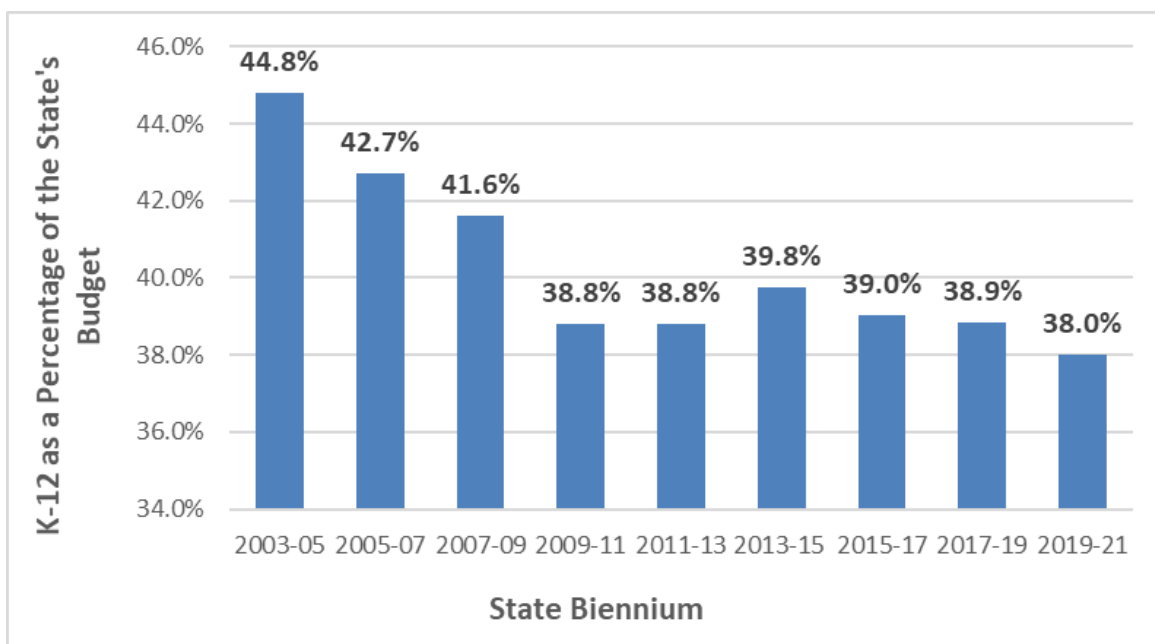
## History of State Funding

K-12 education's share of the Oregon state budget has fallen from 44.8% in the 2003-05 biennium to only 39.1% of the 2019-21 biennium 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.

Prior to the COVID-19 emergency, Oregon's economy had recovered from the Great Recession with unemployment rates at near all-time lows and robust revenue growth. The Legislature approved a State School Fund appropriation of \$9 billion, which represents only 38.0% of the 2019-21 biennial budget approved by the Legislature, but with the understanding that additional funding could be provided through legislative action. The High School Success grant was initiated by ballot Measure 98 in November 2016. With support from the Student Success Act, this grant would be fully funded in 2020-21. The Oregon Legislature also passed the Student Success Act (House Bill 3427), a school funding bill expected to provide \$2 billion a biennium in additional funding for our education system's greatest needs. Districts across the state were excited for the opportunities offered by this funding for our students. However, current economic conditions have brought the availability of this funding into question and the Governor has cautioned districts not to move ahead with SSA-funding plans at this time.

The Eugene School District has calculated its 2020-21 State School Fund budget assuming a State School Fund appropriation of \$9.0 billion as approved by the Legislature. For FY 2020-21, the State school fund appropriation to Oregon schools is \$4,590,000,000 or 51% of the \$9.0 billion. As this appropriation is part of the State's General Fund budget and assumes the availability of \$200 million from the Student Success Act, funding shortfalls in either of these areas could significantly impact district resources.

**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

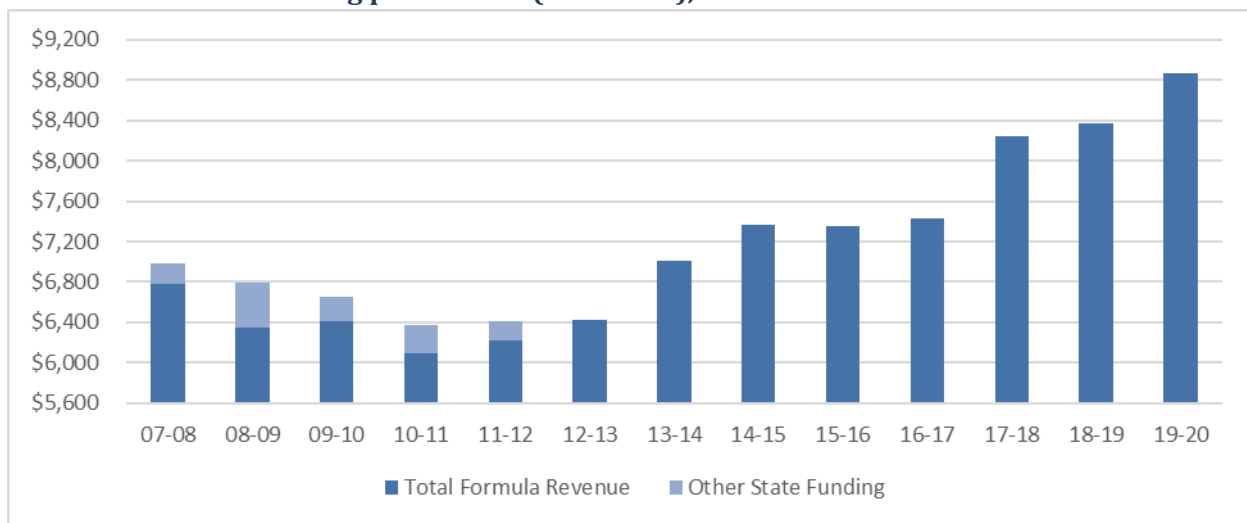


# About Our District

Figure 2 shows the decline in state school funding per pupil from 2007-08 through 2012-13. 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 curved over this time.

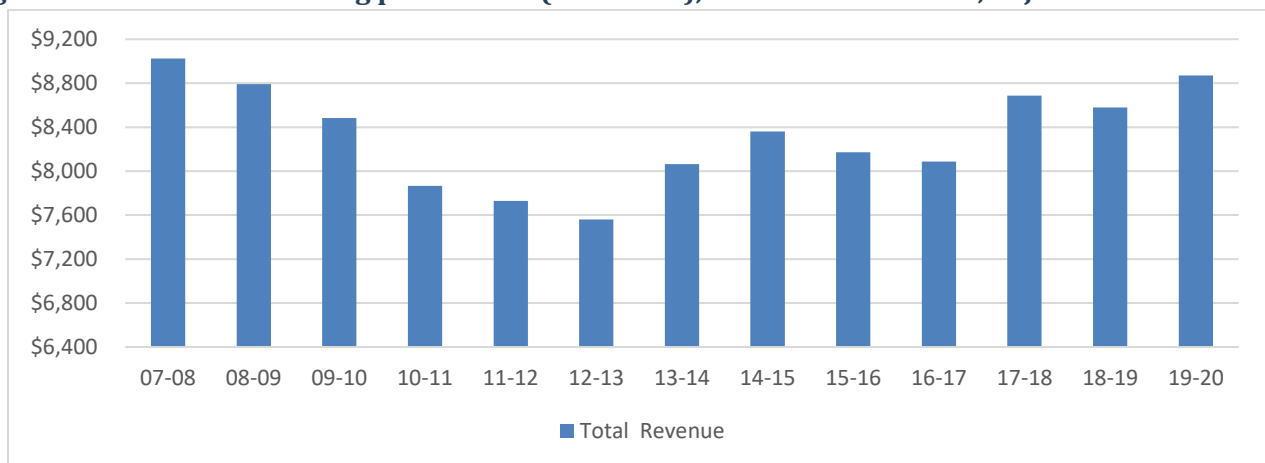
Federal sequestration cuts are continuing with reduced funding for programs serving our most needy students and annual reductions in the subsidy payment for a portion of our bond interest. We are not certain of the future of sequestration cuts and the budget reflects revenues as currently reported by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

# About Our District

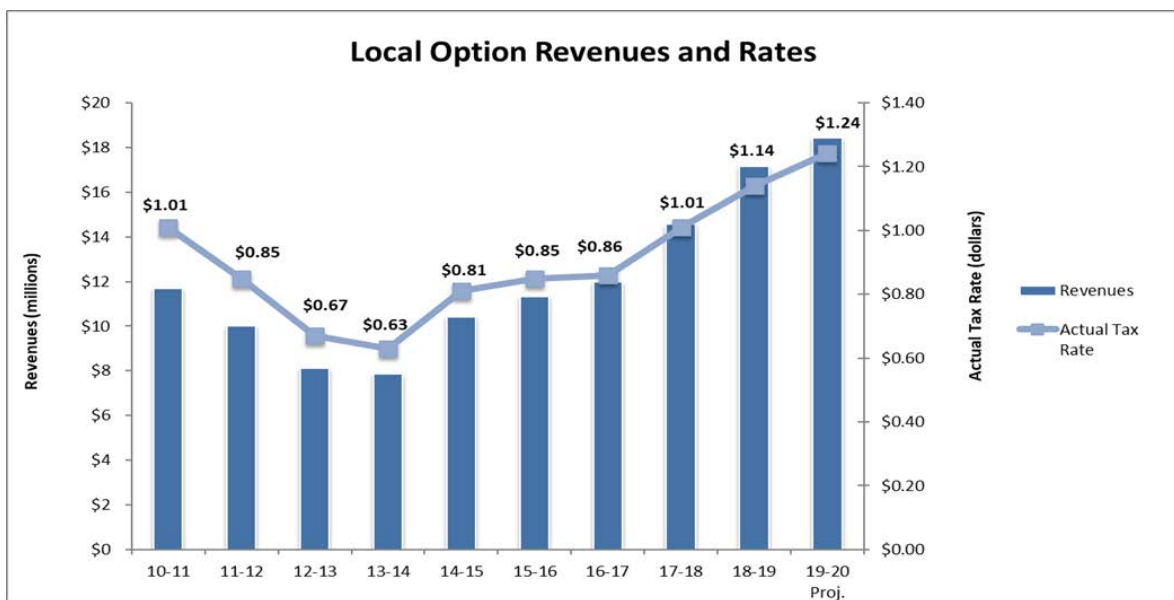
## Local Option Levy Revenue

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, 2014 and 2019. The current local option has been levied for five years from 2020-21 through 2024-25.

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, but the COVID-19 emergency could significantly impact the housing market and property value growth if it causes a protracted economic recession.

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 \$1.24 per \$1,000 (\$18.42 million total) in FY 2019-20.

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.



# About Our District

## General Obligation Bonds

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

Measure 50 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>	91,900,000	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

Four Year Graduation rate represents students who earned a regular diploma within four years of their first enrollment in high school (August 31, 2019). For 2018-19, this represents all students in the Adjusted Cohort who started high school in the 2015-16 school year.

In 2018-19 the 4-year graduation rate in the Eugene School District 4J was 77.8%, 3.4 percentage points higher than last year and 5.9 percentage points higher than in 2013-14. As shown below, during 2018-19 among comprehensive schools all four increased graduation rates and three of them saw significant increases (Churchill at 8.9 percentage points, North at 5.0 percentage points, and Sheldon at 2.1 percentage points). South made a nominal change with a 0.2 percentage point gain. Eugene Education Option's Four Year Graduation rate fell 2.6 percentage points, but focus on additional completion methods banked gains in Four-Year Completer Rates (4.3 percentage points). Overall, the district 4-year graduation rate rose 3.4 percentage points from last year's rates, owing to gains at all the comprehensive high schools. Eugene 4J's 4-Year Graduation Rate (77.8%) is 2.2 percentage points lower than the state average of 80.0%.

Table 1.1.1 4J High School Four-Year Cohort Graduation Rates 2014–2019

School	2014	2015	2016	2017	2018	2019
Churchill High School	82.7%	87.7%	81.4%	85.9%	81.2%	90.1%
North Eugene High School	71.4%	78.3%	77.9%	70.9%	81.4%	86.4%
Sheldon High School	85.4%	87.6%	88.0%	88.1%	88.3%	90.4%
South Eugene High School	87.0%	90.8%	89.4%	90.0%	91.4%	91.6%
EEO	7.6%	12.8%	28.2%	18.6%	20.7%	18.1%
DISTRICT RATE *	71.9%	74.2%	75.0%	73.7%	74.4%	77.8%
STATEWIDE RATE*	72.0%	73.8%	74.8%	76.7%	78.7%	80.0%

Table 1.1.2 Four-Year Cohort Graduation- Student Groups

School			Econ		SpEd	Migrant	CTE Concentrators
	F	M	Dis	ELL			
Churchill	94.5%	86.5%	85.1%	92.9%*	89.2%	>95.0%	94.8%
North	87.4%	85.3%	82.0%	>95.0%	62.5%	>95.0%^	>95.0%
Sheldon	93.0%	87.7%	81.7%	84.6%	60.0%	>95.0%^	>95.0%
South	91.3%	91.8%	85.7%	88.9%^	67.7%	>95.0%^	>95.0%
EEO	24.3%	14.0%	17.3%	25.0%	6.1%	n/a	33.3%
DISTRICT RATE *	81.5%	74.5%	66.9%	80.0%	53.6%	81.8%	92.6%
STATEWIDE RATE*	83.4%	76.9%	74.4%	84.4%	63.4%	79.4%	93.5%

Table 1.1.3 Four-Year Cohort Graduation- Race/Ethnicity Groups

School	N.Hawaii		Am Ind/ AK Nat	Black/ Afr Amer	Hisp/ Latino	White	Multi- Racial
	Asian	/Pac Isl					
Churchill	>95.0%	>95.0%^	>95.0%^	71.4%^	82.9%	90.0%	>95.0%
North	75.0%^	n/a	50.0%^	75.0%^	85.4%	90.4%	63.6%
Sheldon	>95.0%	>95.0%^	66.7%^	80.0%	83.7%	91.1%	94.1%
South	94.1%	>95.0%^	75.0%^	66.7%^	87.0%	93.1%	87.5%
EEO	50.0%^	n/a	25.0%^	<5.0%^	18.5%	18.8%	9.1%
DISTRICT RATE *	93.3%	>95.0%^	52.4%	58.8%	71.0%	79.0%	80.3%
STATEWIDE RATE*	92.3%	77.6%	67.7%	70.4%	76.2%	81.3%	79.9%

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

^ Represents groups with fewer than 10 students; small data sets are more volatile than the others

# About Our District

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## Five Year Rates

In 2018-19, the 5-year graduation rate in Eugene School District 4J rose 1.6 percentage points from the prior year and represents a 3.5 percentage point increase from 2014.

Significant gains at North Eugene High School (7.8 percentage points) along with modest gains at Sheldon, South and EEO, helped boost the District's five-year graduation rates for 2018-19. Combined with Churchill and the District Charter schools (Network and Twin Rivers) the overall 4J District graduation rate increased modestly.

The Eugene 4J District rate increased at the same pace as the State of Oregon in 5-year graduation rates during 2018-19 at 1.6%.

Table 1.1.4 4J High School Five-Year Cohort Graduation Rates 2014–2019

School	2014	2015	2016	2017	2018	2019
Churchill	88.6%	88.3%	92.0%	88.8%	91.3%	88.1%
North	83.3%	76.7%	82.4%	81.3%	77.2%	85.0%
Sheldon	85.7%	90.1%	90.6%	93.4%	91.3%	93.5%
South	88.6%	92.0%	93.9%	90.8%	92.9%	91.2%
EEO	23.8%	26.4%	35.4%	45.7%	25.8%	26.4%
DISTRICT RATE *	75.2%	76.6%	78.9%	79.1%	77.1%	78.7%
STATEWIDE RATE*	75.9%	76.5%	77.8%	78.9%	80.0%	81.6%

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

## 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

In 2018-19, Eugene had a total of 97 students who completed these graduation alternative programs (10 of whom were in the four comprehensive high schools). In the District schools, all 97 students earned a GED. The 4-Year Cohort Completer Rate (which includes both regular and alternative program graduates) was 84.6%, up 3.4 percentage points from last year's rate of 82.1%

Table 1.2.1 4J High School 4-Year Cohort Completer Rates 2014–2019

School	2014	2015	2016	2017	2018	2019
Churchill	84.7%	87.7%	83.0%	86.2%	83.1%	90.8%
North	75.0%	78.3%	79.5%	75.8%	83.0%	86.4%
Sheldon	88.3%	88.5%	88.6%	89.3%	89.2%	91.3%
South	90.9%	90.1%	92.4%	89.0%	92.0%	93.1%
EEO	10.6%	20.5%	41.9%	41.6%	53.9%	58.2%
DISTRICT RATE *	75.3%	76.3%	78.6%	78.4%	81.2%	84.6%
STATEWIDE RATE*	72.0%	73.8%	74.8%	76.7%	83.1%	83.7%

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

# About Our District

## Five Year Rates

In 2018-19, Eugene 4J had 113 additional students who completed graduation alternative programs within 5 years. 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 87.1%, up 2.9 percentage points from last year's 84.2% rate.

Table 1.2.2 4J High School 5-Year Cohort Completer Rates 2014–2019

School	2014	2015	2016	2017	2018	2018
Churchill	88.6%	88.3%	92.0%	88.8%	92.3%	90.0%
North	83.3%	76.7%	82.4%	81.3%	82.3%	87.6%
Sheldon	85.7%	90.1%	90.5%	93.4%	92.8%	94.8%
South	88.6%	92.0%	93.9%	90.8%	94.1%	95.1%
EEO	34.5%	31.7%	48.3%	63.6%	58.1%	66.9%
DISTRICT RATE *	75.2%	76.6%	78.9%	79.1%	84.2%	87.1%
STATEWIDE RATE*	82.2%	81.6%	83.2%	75.9%	84.6%	86.3%

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



## 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 2018-19 school year, the non-completer rate in the Eugene School District 4J was 3.6%, a reduction of 0.8 percentage points from the previous year's 4.4%. North was the only District school to show an increase in dropout rates (0.6 percentage points), while Churchill, Sheldon, and South all showed decreases (0.1, 0.2, and 0.5, percentage points, respectively).

Even with an overall decrease in the District's dropout rates, our rate is still slightly higher than the State average at 3.3%.



# About Our District

Table 1.3.1 4J High School Dropout Rates 2014-19

School	2014	2015	2016	2017	2018	2019
Churchill	0.9%	1.5%	2.8%	2.3%	2.5%	2.4%
North	2.1%	3.0%	3.2%	3.6%	2.3%	2.9%
Sheldon	1.9%	1.1%	1.3%	0.7%	1.1%	0.9%
South	0.9%	1.0%	1.7%	1.0%	1.2%	0.7%
DISTRICT RATE*	3.9%	5.2%	4.4%	4.0%	4.4%	3.6%
STATEWIDE RATE*	4.0%	4.3%	3.9%	3.9%	3.6%	3.3%

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

## School Dropouts by the Numbers

Table 1.3.2 4J Fourth Year High School Dropout Numbers 2018-19

School	Total
Churchill	27
North	28
Sheldon	13
South	10
Other*	121
DISTRICT	159

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

## Suspensions and Expulsions

Exclusionary discipline removes a student from the classroom for a period of time (Suspension) or permanently (Expulsion) in response to major discipline violations.

During 2018-19 there were a total of 850 students who were disciplined using either suspension or expulsion in the Eugene 4J District. The vast majority of exclusionary discipline events were for temporary removal from the classroom and school (Suspension, n=844). Eugene 4J expelled 6 students during the 2018-19 School Year.

Table 1.3.3 4J Fourth Year High School Suspensions and Expulsions 2018-19

School	Asian	N.Hawaii /Pac Isl	Am Ind/ AK Nat	Black/ Afr Amer	Hisp/ Latino	White	Multi-Racial
Suspensions	13	9	11	19	139	557	96
Expulsions	0	0	0	0	0	4	2
Total Exclusionary	13	9	11	19	139	561	98

# About Our District

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## ***Attendance***

Attendance is a key predictor of student success. According to the state of Oregon, students are not considered chronically absent until they are missing 10% of the school days in the year. Students are severely chronically absent when they have missed 20% of the school year's classes. Both attendance and chronic absenteeism are important measures that help identify issues for student success.

Overall, the District is performing under state expectations (79.1% Regular Attendance, and overall 20.9% Chronically Absent.).

*4J Attendance and Chronic Absenteeism Rates- Elementary 2018-19*

<b>Level/School</b>	<b>% Regular Attenders</b>	<b>% Chronic Absences</b>
Adams	88.4%	11.6%
Awbrey Park	84.5%	15.5%
Buena Vista	90.7%	9.3%
Camas Ridge	82.4%	17.6%
Cesar Chavez	71.5%	28.5%
Charlemagne	92.0%	8.0%
Chinese Immersion	86.8%	13.2%
Corridor	79.1%	20.9%
Edgewood	88.9%	11.1%
Edison	85.6%	14.4%
Family School	77.6%	22.4%
Gilham	87.9%	12.1%
Holt	79.0%	21.0%
Howard	77.7%	22.3%
McCornack	81.9%	18.1%
River Road	92.2%	7.8%
Spring Creek	76.1%	23.9%
Twin Oaks	89.6%	10.4%
Willagillespie	84.4%	15.6%
Yujin Gakuen	89.8%	10.2%

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## *4J Attendance and Chronic Absenteeism Rates- Middle and High 2018-19*

<b>Level/School</b>	<b>% Regular Attenders</b>	<b>% Chronic Absences</b>
<b>Middle</b>		
ATA	79.9%	20.1%
Cal Young	85.2%	14.8%
Kelly	79.0%	21.0%
Kennedy	81.9%	18.1%
Madison	76.4%	23.6%
Monroe	82.2%	17.8%
Roosevelt	86.3%	13.7%
Spencer Butte	84.7%	15.3%
<b>High</b>		
North Eugene	69.9%	30.1%
Sheldon	75.8%	24.2%
South Eugene	77.3%	22.7%
Churchill	66.4%	33.6%
<b>DISTRICT</b>	<b>79.1%</b>	<b>20.9%</b>

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

### ***Freshmen on Track to Graduate***

Freshmen are considered On Track to Graduate if they have earned at least 25% of the number of credits required for a regular Oregon high school diploma. For Eugene 4J, this represents a student who has earned at least six (6) credits at the end of their freshman year. Credits earned by the end of the Freshman year is one measure of a student being on track, but students who are not yet meeting the 6-credit requirement to be included as a “Freshman on track” still have many opportunities to meet the requirements for graduation in the coming years by maintaining a full schedule throughout high school.

The vast majority of freshmen students in our comprehensive high schools are on track to graduate. District-wide, nearly 90% of our students are poised to graduate by the end of their 9<sup>th</sup> grade year, though there are clear disparities between males and females, and students who are from traditionally-underserved groups.

### *4J Freshman On-Track to Graduate 2018-19*

<b>School</b>	<b>% on Track</b>
Churchill	89.1%
North Eugene	86.2%
Sheldon	91.1%
South Eugene	95.2%
<b>DISTRICT*</b>	<b>89.0%</b>

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

# About Our District

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## 4J Freshman On-Track to Graduate- Student Groups 2018-19

School	Female	Male	Economically Disadvantaged	ELL	Special Education	Migrant
Churchill	92.4%	85.1%	84.8%	81.8%	76.3%	100%^
North	93.3%	81.0%	79.2%	100%	64.7%	100%^
Sheldon	92.6%	89.1%	82.7%	100%	75.7%	100%^
South	95.5%	94.9%	86.9%	100%^	92.1%	100%^
DISTRICT RATE *	91.1%	86.7%	80.0%	93.3%	70.6%	100%^

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

^Represents groups with fewer than 10 students; small data sets are more volatile than the others

## 4J Freshman On-Track to Graduate- Race and Ethnicity 2018-19

School	Asian	N.Hawaii/Pac Isl	Am Ind/ AK Nat	Black/ Afr Amer	Hispanic/Latino	White	Multi-Racial
Churchill	100%^	100%^	100%^	90.0%	86.8%	89.1%	88.9%
North	100%^	n/a	n/a	100%^	91.1%	85.0%	81.8%
Sheldon	90.0%	100%^	100%^	85.7%^	91.4%	91.3%	89.3%
South	100%	n/a	100%^	100%^	97.2%	94.4%	97.1%
DISTRICT RATE *	96.9%	100%^	92.9%	92.0%	90.7%	88.3%	87.9%

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

^Represents groups with fewer than 10 students; small data sets are more volatile than the others



# 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.

# Planning for the Future

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- 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.

## **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 developed 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.



# Planning for the Future

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## ***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.

## ***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.

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

# Planning for the Future

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## 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.**

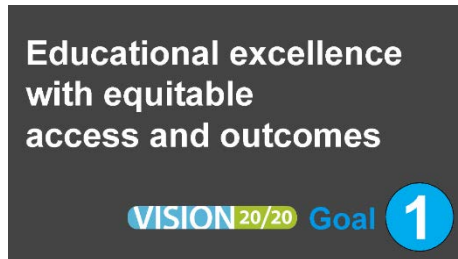
- **Goal I:** Educational Excellence with Equitable Access and Outcomes for Every Student
- **Goal II:** Multiple Pathways to Student Success
- **Goal III:** Communication and Connection with Community
- **Goal IV:** Diverse World-Class Workforce
- **Goal V:** Stable, Sustainable Stewardship

# Planning for the Future

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## Strategic Plan Framework

Approved: January 11, 2017



*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.
- 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.

# Planning for the Future

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Multiple pathways  
to student success

VISION 20/20 Goal **2**

*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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## ***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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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.

***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.



# Planning for the Future

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- 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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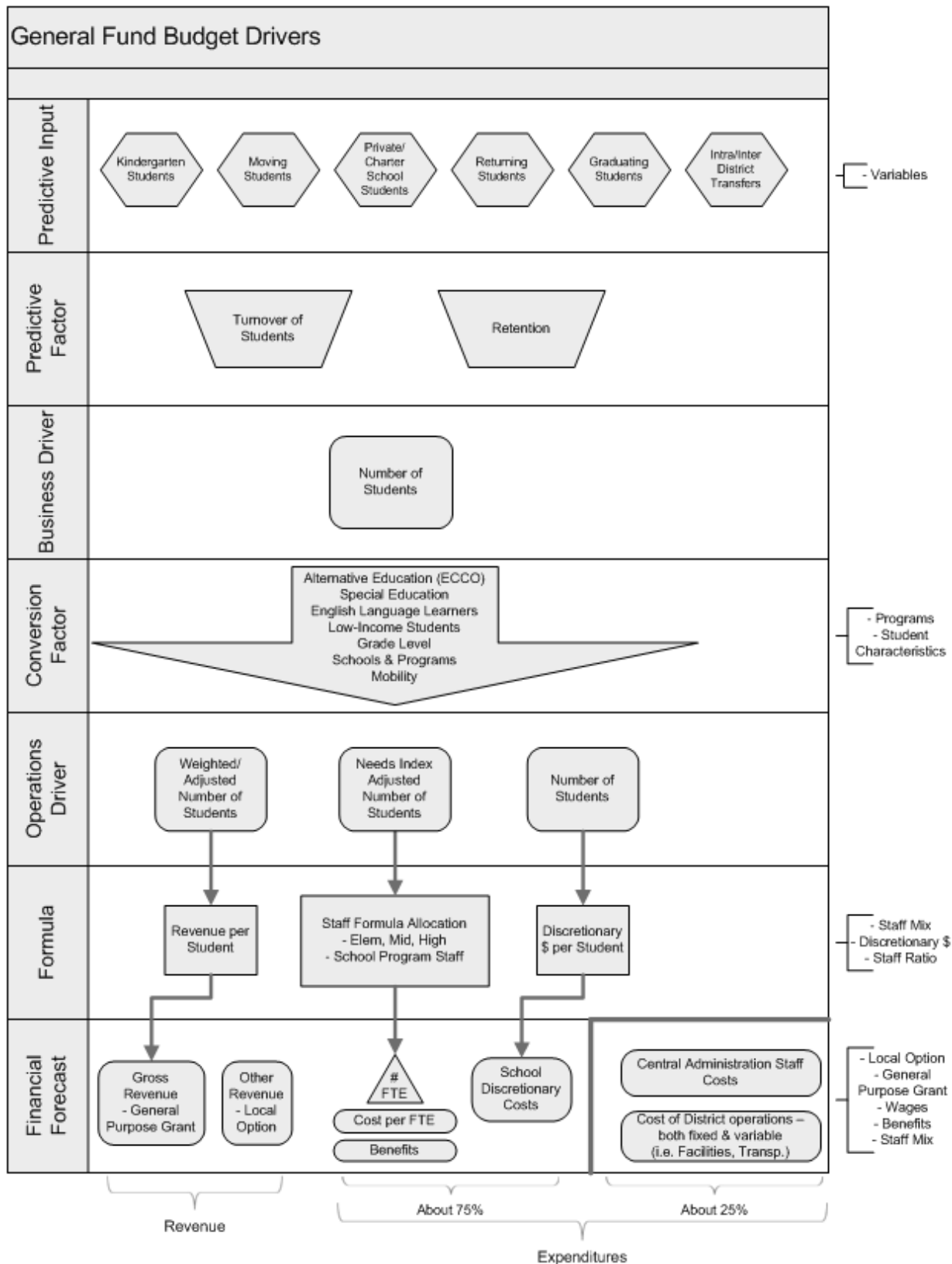
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# Building the Budget

## Budget Drivers

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



# Building the 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 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 thirty days before the meeting date and post the notice on the District’s website at least ten days before the meeting date.

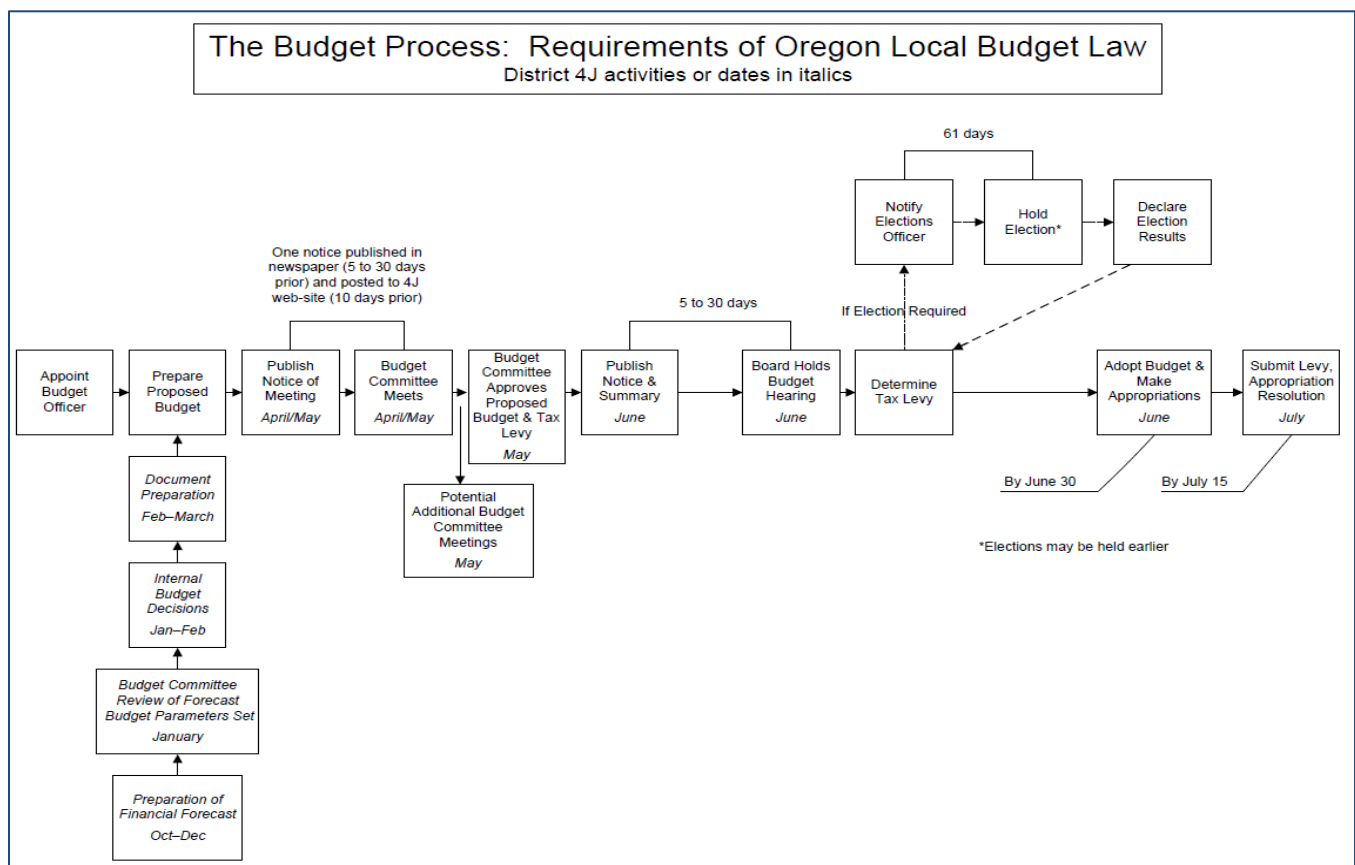
# Building the Budget

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 one, 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 thirty 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***

Appoint budget officer	June 5, 2019
Board meeting: Appoint new Budget Committee members	November 6, 2019
Budget Committee meeting: Presentation of five-year financial forecast, committee orientation, introduce new members, elect officers, and set meeting schedule	January 27, 2020
Prepare proposed budget	January – April 2020
Budget Committee meeting: Hold discussion and receive public comment – Cancelled due to COVID-19 impacts	March 30, 2020
Publish notice of Budget Committee meeting on District's website at least 10 days before the meeting	April 15, 2020
Publish notice of Budget Committee meeting in newspaper 5-30 days before the meeting	April 19, 2020
Budget Committee meeting: Receive superintendent's 2020-21 budget message and proposed budget, hold discussion, and receive public comment	April 27, 2020
Budget Committee meeting: Approve superintendent's 2020-21 proposed budget and declare tax rates and debt service levy	May 20, 2020
Publish budget summary and notice of budget hearing 5 to 30 days before the hearing	May 25, 2020
Board meeting: Hold budget hearing	June 3, 2020
Board meeting: Enact resolutions to adopt budget, make appropriations, and impose and categorize taxes	June 17, 2020
Submit tax certification documents to assessor	July 15, 2020
Submit copy of complete budget document to county clerk	September 30, 2020



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

# Building the Budget

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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 (ODE), 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. As part of the budget process, the Board shall review established reserve funds annually and determine whether the fund will be continued or abolished.
4. Contingency Funds

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.

# Building the Budget

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A contingency appropriation is typically used to address unexpected one-time program costs, new programs 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.

### 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

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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 the Financial Services Department to prepare financial reports which accurately categorize fund balance as per 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) Non-spendable (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 establishes 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.

- 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.

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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 the following:
  - 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
  - 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 costs associated with replacement and maintenance.
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 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.

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## *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 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.

# Building the Budget

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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 ODE. To be classified as a capital asset, an item must also have an initial useful life extending beyond a single reporting period (essentially one year) and must satisfy the definition of a capital asset as defined within 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 ODE. 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 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 SSF 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 SSF will fluctuate from year to year and also throughout each year.

The District’s State School Fund budget is built on the Legislatively Adopted budget with the assumption that the state K-12 appropriation for the 2019-21 biennium will be \$9.00 billion. As this is the second year of the biennium, 51% of the K-12 budget 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	2018-19	2019-20	2020-21
State School Fund	\$8.2 billion	\$9.0 billion	\$8,197	\$8,633	\$8,946

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 historical 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



# Building the Budget

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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. This is done by taking 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, 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 fiscal year 2019 was \$1.88 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.

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## ***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 percent, reducing the District’s tax base by about 13 percent. Future increases in assessed value are limited to 3 percent 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 2020-21, growth in assessed value is estimated at 3 percent over 2019-20 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 2020-21, the compression loss is estimated at 0.62 percent of the base tax level.

Based on prior year tax collections, the District expects to collect approximately 95.6 percent 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 36 percent of uncollected prior-years’ property taxes will be received in 2020-21.

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 percent per year beginning in 2008-09) per student, 20 percent 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, 2014 and 2019. The current levy will expire in fiscal year 2024-25.

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 2020-21, growth in assessed value is estimated at 2 percent over 2019-20 values. This amount is multiplied against the local option tax rate to determine the base level of tax revenue available to the District. The base tax level is then adjusted for

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“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 portion 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 2020-21, the compression loss is estimated at 23.1 percent 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 95.6 percent 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 29 percent of uncollected prior years’ property taxes will be received in 2020-21.

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 2020-21 budget assumes a collection rate of 94.3 percent. 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 percent higher than 2019-20 assessed value) and multiplied by 1,000 to get the dollar tax rate. For 2020-21, the projected tax rate is \$2.19 per thousand of assessed value.

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

	2019-20 Budget			2020-21 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	225,230,648		35,876,773	261,107,421	227,356,000		36,930,175	264,286,175
Total Resources	(153,981,648)		(1,728,290)	(155,709,938)	(153,024,000)		(1,969,172)	(154,993,172)
Revenue Required to Bal.	71,249,000	17,054,000	34,148,483	122,451,483	74,332,000	18,497,000	34,961,003	127,790,003
Loss Due to Constitutional Limit (Compression)	545,000	6,341,000		6,886,000	488,000	5,931,000		6,419,000
Uncollected Tax	3,749,947	897,579	1,797,289	6,444,815	4,487,454	1,116,672	2,110,611	7,714,737
Estimated Tax Imposed	75,543,947	24,292,579	35,945,772	135,782,298	79,307,454	25,544,672	37,071,614	141,923,740
Total Certified Levy	<b>75,543,947</b>	<b>24,292,579</b>	<b>35,945,772</b>	<b>135,782,298</b>	<b>79,307,454</b>	<b>25,544,672</b>	<b>37,071,614</b>	<b>141,923,740</b>
	<b>2019-20 Actual</b>				<b>2020-21 Projected</b>			
Tax Rate	\$4.7485	\$1.5000	\$2.2098 <sup>2</sup>	\$8.4583	\$4.7485	\$1.5000	\$2.1884 <sup>3</sup>	\$8.4369
	Assessed Value (bonds approved after 2001)			\$16,446,288,026			\$2.1884	\$16,939,676,667

<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.

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## Tax Rate Comparison

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget
<b>Permanent Tax Rate</b>	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
<b>Operating Levy</b>					
<b>Local Option Levy</b>	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
<b>Debt Service Levy</b>	\$1.6152 <sup>1</sup>	\$1.5827 <sup>2</sup>	\$1.5781	\$2.2098 <sup>3</sup>	\$2.1884

<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 percent of their total SSF funds directly on school district programs or services. The other 10 percent 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 2020-21, 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 2020-21, the District expects to receive approximately \$2.7 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 (LGIP) and financial institutions authorized to hold District funds. For 2020-21, the District expects to receive approximately \$1.25 million in General Fund interest earnings.

### 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 percent of fee collections). For 2020-21, the District expects to receive about \$0.3 million in school-related receipts.

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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 2020-21, the District expects to receive about \$0.9 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 2020-21, the District expects to receive about \$0.3 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 2019-20 approved indirect rate of 5.23 percent of direct charges. For 2020-21, the District expects to receive approximately \$0.5 million.

## ***Interfund Transfers***

These transactions distribute funds to finance activities in another fund. The 2020-21 budget includes \$6.2 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.

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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 percent of available staffing resources) is allocated strictly on enrollment while the remaining 40 percent 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***

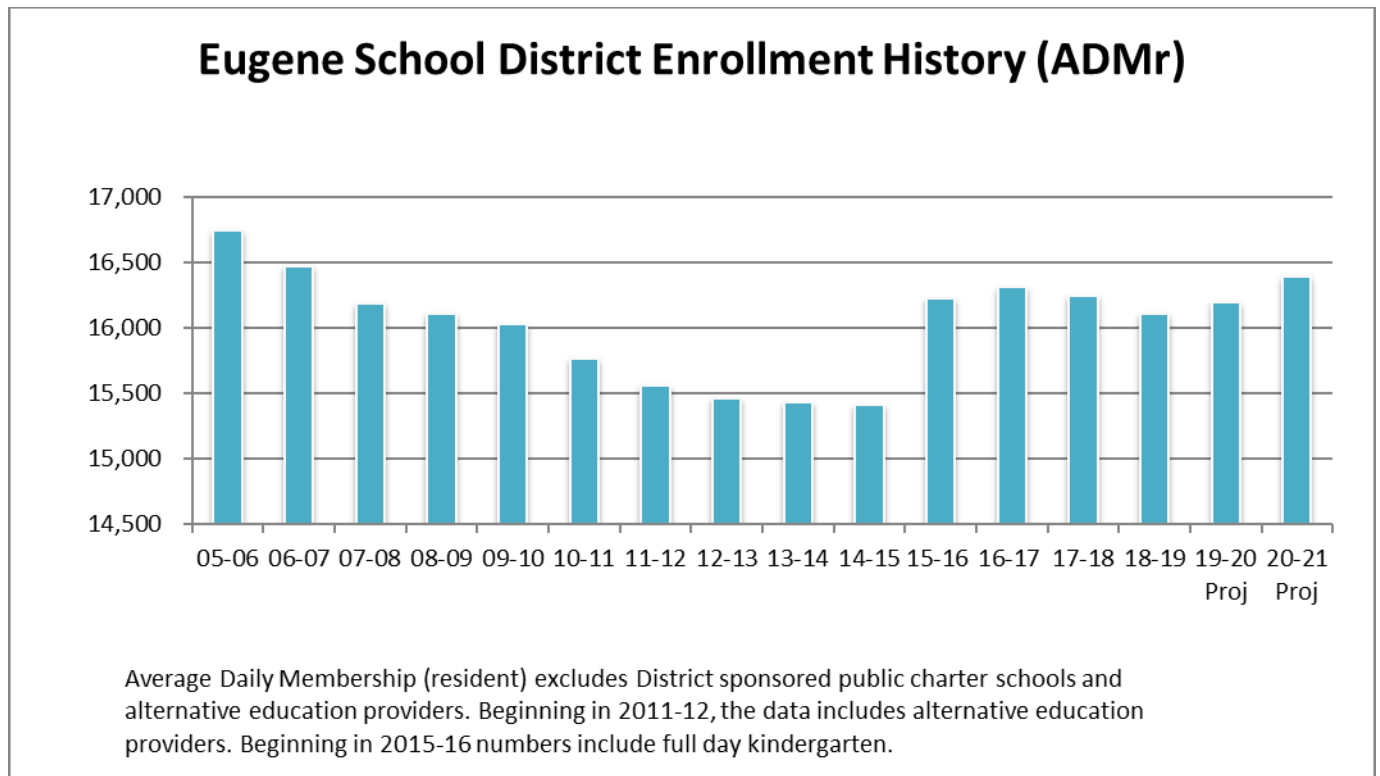
##### ***Enrollment History***

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 percent below the peak in the 1970s. 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 had a positive impact on enrollment levels at 4J, as has the economic recovery of recent years. Beginning in 2015-16, kindergarten students were transitioned to a full-day program, which also had an effect on the District's enrollment. The District experienced enrollment growth in 2016-17 and 2017-18, but saw an unexpected decline in 2018-19 following by

# Building the Budget

a return to enrollment growth in 2019-20. For the 2020-21 budget year, the District expects to see an increase of 205 students. The District also implemented 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.



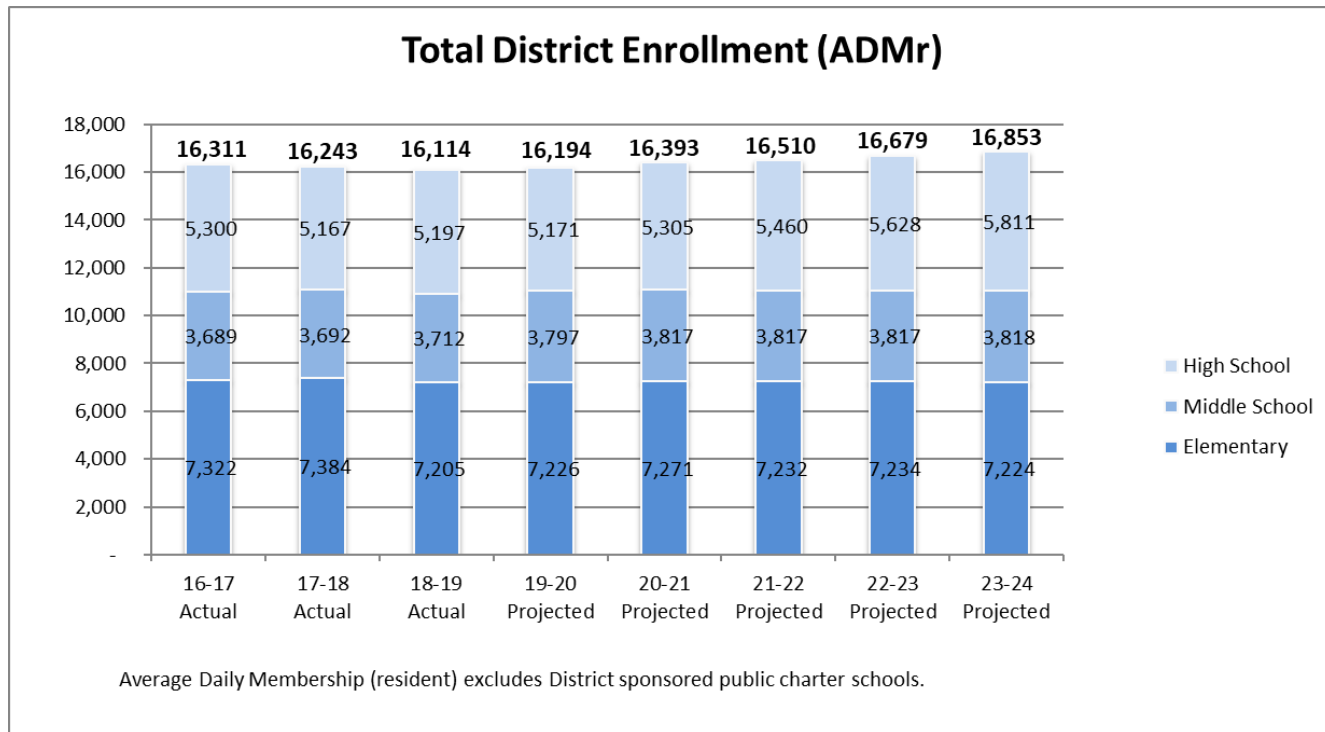
*Note: Student enrollment is expressed as resident average daily membership (ADMr). It represents the average annual enrollment as of June 30 and had counted kindergarten students at 0.5 ADM, or half time. Beginning in 2015-16, kindergarten students were counted at 1.0 ADM due to the beginning of full-day kindergarten. The State uses ADMr 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

As part of each annual planning cycle, an estimate is made of the coming year's enrollment by school, 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 transfers

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

## Eugene School District 2020-21 Enrollment Projection Summary by School and Region (headcount, K=1.0)

### Churchill Region

	10/1/2019 Enrollment	2020-21 Projection	Projected Change		10/1/2019 Enrollment	2020-21 Projection	Projected Change		10/1/2019 Enrollment	2020-21 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
César E. Chávez	430	435	5	Arts & Tech.	443	454	11	Churchill	1,096	1,132	36
Chinese Imer.	73	92	7	Kennedy	374	358	(16)				
Family School	153	165	12		817	812	(5)				
McCornack	321	324	3								
Twin Oaks	229	219	(10)								
	<u>1,206</u>	<u>1,235</u>	<u>17</u>								

### North Eugene Region

	10/1/2019 Enrollment	2020-21 Projection	Projected Change		10/1/2019 Enrollment	2020-21 Projection	Projected Change		10/1/2019 Enrollment	2020-21 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Awbrey Park	442	443	1	Kelly	456	475	19	North Eugene	1,026	1,052	26
Corridor	142	135	(7)	Madison	433	422	(11)				
Howard	511	497	(14)		889	897	8				
River Road	426	457	31								
Spring Creek	302	313	11								
Yujin Gakuen	307	314	7								
	<u>2,130</u>	<u>2,159</u>	<u>29</u>								

### Sheldon Region

	10/1/2019 Enrollment	2020-21 Projection	Projected Change		10/1/2019 Enrollment	2020-21 Projection	Projected Change		10/1/2019 Enrollment	2020-21 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Bertha Holt	531	530	(1)	Cal Young	530	534	4	Sheldon*	1,427	1,463	36
Buena Vista	450	459	9	Monroe	579	586	7				
Gilham	559	560	1		1,109	1,120	11				
Willagillespie	521	523	2								
	<u>2,061</u>	<u>2,072</u>	<u>11</u>								

### South Eugene Region

	10/1/2019 Enrollment	2020-21 Projection	Projected Change		10/1/2019 Enrollment	2020-21 Projection	Projected Change		10/1/2019 Enrollment	2020-21 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Adams	476	471	(5)	Roosevelt	593	600	7	South Eugene	1,539	1,581	42
Camas Ridge	362	348	(14)	Spencer Butte	407	406	(1)				
Charlemagne	353	351	(2)		1,000	1,006	6				
Edgewood	380	385	5								
Edison	303	295	(8)								
	<u>1,874</u>	<u>1,850</u>	<u>(24)</u>								

Note: District Enrollment for the 2020-21 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

## ***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) Kindergarten staffing is allocated in 0.5 full-time equivalent (FTE) increments while grades 1-5 are allocated in 0.25 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 their school staffing is allocated in 0.25 FTE increments, we would round this to 3.75 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. In 2019-20, the District began evaluating potential class sizes in grades 1-5 as part of the staffing process. Additional staffing added to protect against large class sizes has effectively lowered the Student:Teacher staffing ratio for these grades by 1 student. For FY 2020-21, the grade 1-5 class size evaluation process has continued and the middle school target was lowered to 26.98 in line with the target for Grades 1-5.

	2016-17	2017-18	2018-19	2019-20	2020-21	5-Year Change
	<b>“Represents 1 Licensed FTE for Every ___ Students”</b>					
Kindergarten	23.07	22.72	22.72	23.27	23.52	0.45
Grades 1-5	27.05	26.95	26.77	25.71	25.64	-1.41
Grades 6-8	27.91	27.86	27.92	28.00	26.93	-0.98
Grades 9-12	29.18	29.07	29.20	29.01	28.59	-0.59

*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 percent of the score): the percentage of students at the school who qualify for free or reduced-price school meals
- Mobility (30 percent 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>), calculated by taking the total number of arrivals and departures and dividing this number by the school’s enrollment
- Special education (15 percent of the score): the percentage of students at the school receiving special education services

# Building the Budget

- English language learners (5 percent of the score): the percentage of students identified as English language learners at the school

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

## Example

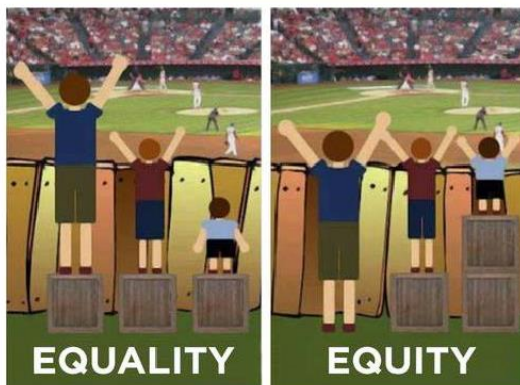
School’s needs index score	25
	÷ 100
	+ 1
School’s needs-index weighting	= 1.25
School’s needs-index weighting	1.25
School’s projected enrollment, e.g. 300	x 300
School’s needs-weighted enrollment	= 375

Needs-weighted enrollment is used to allocate 40 percent 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, and high school) 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.

# Building the Budget

## Needs Index

Weights >>>	50%	15%	5%	30%	100%
SCHOOL	% FRL	% SPED	% LEP	% Mobility	Needs Index
Adams	42.2	14.5	1.9	8.8	26.0
Awbrey Park	45.5	13.3	3.2	6.1	26.7
Buena Vista	33.6	4.0	10.2	3.6	19.0
Camas Ridge	42.0	9.1	6.9	11.9	26.3
César E. Chávez	85.6	18.6	12.1	12.9	50.0
Charlemagne	14.2	8.8	0.3	5.7	10.1
Chinese Immersion	17.8	13.7	5.5	4.1	12.5
Corridor	45.8	19.0	0.7	4.9	27.3
Edgewood	29.7	16.1	0.5	7.9	19.7
Edison	36.3	9.9	7.3	15.5	24.7
Family School	51.0	19.0	1.3	5.9	30.2
Gilham	32.0	12.9	4.7	8.6	20.8
Holt	64.5	14.3	5.3	11.3	38.0
Howard	78.0	20.7	4.5	15.4	46.9
McCornack	65.3	12.8	9.0	11.6	38.5
River Road/El Camino del Río	58.6	8.0	17.6	5.4	33.0
Spring Creek	47.4	20.5	2.3	8.3	29.4
Twin Oaks	43.2	12.2	3.9	8.9	26.3
Willagillespie	43.4	13.1	4.0	10.9	27.1
Yujin Gakuen	34.5	2.6	5.5	6.8	20.0
Arts & Technology Academy	70.1	19.9	2.0	13.3	42.1
Cal Young	32.1	9.1	2.5	10.9	20.8
Kelly	55.8	7.9	2.6	9.0	31.9
Kennedy	54.8	12.8	1.9	13.0	33.3
Madison	52.4	12.7	2.1	9.5	31.1
Monroe	47.0	9.7	2.4	7.1	27.2
Roosevelt	27.5	7.1	1.3	9.6	17.7
Spencer Butte	28.5	16.5	0.2	4.9	18.2
Churchill	48.9	12.4	1.5	11.7	29.9
Early College & Career Options	88.7	16.8	0.0	133.3	86.9
North Eugene	48.8	15.9	0.8	18.6	32.4
Sheldon	27.3	9.5	0.5	10.6	18.3
South Eugene	23.7	8.8	0.5	8.1	15.6

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 percent of available resources is allocated to schools based on their projected enrollment and 2) 40 percent 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:

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

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

Once the base allocations have been calculated, a team of staff members from the Instruction, Human Resources and Finance Departments start their review. They discuss changes needed to address potentially large class sizes at certain grade levels or schools, adjust program staffing to reflect current resources and requirements, and assess staffing requirements for new programs and initiatives. Their final recommendations are presented to the Superintendent for approval.

# Building the Budget

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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 grade level and purpose. As a result, schools within each grade level may not receive the same level of program staffing. For 2020-21, licensed program staffing allocations include:

- Elementary – 18.2 FTE for counselors, 15.95 music FTE, and 15.8 PE FTE.
- Middle School – 8.0 FTE for counselors, 1.6 FTE for data coordinators, 1.6 FTE for math interventions and 1.8 FTE for language immersion programs at Kelly Middle School.
- High School – 11.0 FTE for counselors, 7.25 FTE for athletic directors, trainers, and freshman specialists, 4.0 FTE for librarians, 4.0 FTE for Eugene Online Academy support, 15.75 FTE to support fully scheduling ninth and tenth grade students, 1.0 FTE for IB coordination 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 2020-21, classified classroom and school allocations include:

- Elementary – 241.3 hours (30.16 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 – 187.75 hours (23.47 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 2020-21, classified program staffing allocations include:

- Elementary – 160 hours (20.0 FTE) for office management, 9.5 hours (1.19 FTE) for crossing guards, 16.0 hours (2.0 FTE) for schools with enrollment over 450 students, and 266 hours (33.25 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 181 hours (22.63 FTE) for custodial services.

# Building the Budget

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- High School – 20 hours (2.5 FTE) for registrar assistance, 16 hours (2.0 FTE) for school-to-work coordinators, and 169.0 hours (21.13 FTE) for custodial services.

## *Targeted Staffing Allocations*

The staffing allocations from targeted funds available in 2020-21 include:

- Elementary schools will receive 29.2% (27.3 additional classified hours)
- Middle schools will receive 30.8% (28.8 additional classified hours)
- High schools will receive 40.0% (37.3 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 2020-21 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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## 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 2019-21 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.

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.

# Building the Budget

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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 2020-21, per pupil allocations are \$89.54 for elementary schools, \$110.84 for middle schools, and \$140.46 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 2020-21, school discretionary budgets have been increased to reflect expected cost increases of 2.1% (based on the US Urban Consumer Price Index).

# Building the Budget

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## BUDGETING GUIDELINES 2020-21 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	471	\$42,173	\$5,876	\$3,040		\$51,089
109	Awbrey Park	443	39,666	6,179	3,040		48,885
270	Bertha Holt	530	47,456	7,533	3,040		58,029
373	Buena Vista	459	41,099	5,671	3,040		49,810
282	Camas Ridge	348	31,160	4,750	3,040		38,950
320	Cesar Chavez	435	38,950	6,639	3,040		48,629
189	Charlemagne	351	31,429	5,308	3,040		39,777
376	Chinese Immersion**	92	8,238	-	1,910		10,148
372	Corridor***	135	12,088	-	3,040	4,945	20,073
248	Edgewood Community	385	34,473	4,756	3,040		42,269
170	Edison	295	26,414	4,162	3,040		33,616
375	Family School	165	14,774	3,351	1,910	3,655	23,690
193	Gilham	560	50,142	8,706	3,040		61,888
213	Howard	497	44,501	8,419	3,040		55,960
265	McCornack	324	29,011	5,541	3,040		37,592
307	River Road	457	40,920	6,777	3,040		50,737
326	Spring Creek	313	28,026	4,550	3,040		35,616
343	Twin Oaks	219	19,609	3,616	3,040	1,333	27,598
364	Willagillespie	523	46,829	6,924	3,040		56,793
371	Yujin Gakuen***	314	28,116	-	3,040		31,156
	<b>Total</b>	<b>7,316</b>	<b>\$655,074</b>	<b>\$98,758</b>	<b>\$58,540</b>	<b>\$9,933</b>	<b>\$822,305</b>

\* Enrollment projected as of December 12, 2019.

\*\* Shared facility with Family School

\*\*\*Corridor relocated to NEHS and Yujin Gakuen relocated to Kelly MS.

\$89.54 Per Pupil Amount - General Fund

\$43.00 Additional Per Pupil Amount - Small Schools

# Building the Budget

## BUDGETING GUIDELINES 2020-21 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	\$50,321	\$7,030	\$9,105		\$2,433	\$68,889
506	Cal Young	534	59,189	6,996	9,105		2,916	78,206
524	Kelly	475	52,649	9,421	9,105		2,549	73,724
545	Kennedy	358	39,681	5,980	9,105	2,131	1,933	58,830
554	Madison	422	46,774	6,236	9,105		2,383	64,498
557	Monroe	586	64,952	7,149	9,105		3,166	84,372
566	Roosevelt	600	66,504	7,668	9,105		3,249	86,526
578	Spencer Butte	406	45,001	5,909	9,105		2,183	62,198
Total		3,835	\$425,071	\$56,389	\$72,840	\$2,131	\$20,812	\$577,243

\* Enrollment projected as of December 12, 2019.

\*\* Based on projected sixth grade enrollment.

\$110.84 Per Pupil Amount - General Fund

\$50.74 Additional Per Pupil Amount - Small Schools

## BUDGETING GUIDELINES 2020-21 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	1,052	\$147,764	\$15,097	\$119,780	\$1,122	\$15,497	-	\$299,260
652	Sheldon (1)	1,129	182,036	17,169	119,780	1,122	-	4,905	325,276
660	South (2)	1,165	192,852	21,190	119,780	1,122	-	6,355	342,928
678	Churchill (3)	945	145,868	15,665	119,780	1,122	-	2,306	284,741
610	Early College & Career Options	125	17,558	1,097	21,637	-	-	-	40,292
661	International High School	937	65,806	-	2,636	-	12,387	(13,566)	67,263
863	Eugene Online Academy	200	14,046	-	-	-	-	-	14,046
Total		5,353	\$765,930	\$70,218	\$503,393	\$4,488	\$27,884	-	1,373,806

\* Enrollment projected as of December 12, 2019.

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

\*\*\* International High School is budgeted to pay \$17.68 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.

\$140.46 Per Pupil Amount - General Fund

\$70.23 IHS and EOA Per Pupil Amount - General Fund

Notes: (1) Allocation includes 50% Per Pupil Allocation for 334 IHS students  
(2) Allocation includes 50% Per Pupil Allocation for 416 IHS students  
(3) Allocation includes 50% Per Pupil Allocation for 187 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 (2020-21 increase is 2.1% 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 2020-21 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 2020-21.

## ***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 reserves for student and staff technology, curriculum and equipment, the Nutrition Services program, the Risk Management fund (for additional funding to support student supervision at high schools and the Office of Public Safety), and insurance reserves.

Transfers between funds:

		From					
		General Fund	Special Purpose Reserve	Capital Equipment Reserve	Insurance Reserve Fund	Classified Insurance Reserve	Total
	<b>General Fund</b>		1,000	1,000	2,000	17,000	<b>21,000</b>
	<b>Spec. Purpose Reserve</b>	2,000,000					<b>2,000,000</b>
	<b>Capital Equip. Reserve</b>	2,250,000					<b>2,250,000</b>
<b>To</b>	<b>Nutrition Services</b>	936,000					<b>936,000</b>
	<b>Risk Management</b>	710,000					<b>710,000</b>
	<b>Licensed Ins. Res.</b>	135,000					<b>135,000</b>
	<b>Classified Ins. Res.</b>	75,000					<b>75,000</b>
	<b>Administrator Ins. Res.</b>	40,000					<b>40,000</b>
	<b>Total</b>	<b>6,146,000</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>17,000</b>	<b>6,167,000</b>

## ***Contingency***

This appropriation allows for unforeseen or emergency 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 and PERS Reserve***

The District goal of providing “stable, sustainable stewardship” for operations in the coming years is supported by health reserve levels that can be used to offset economic downturns and support new strategic initiatives.

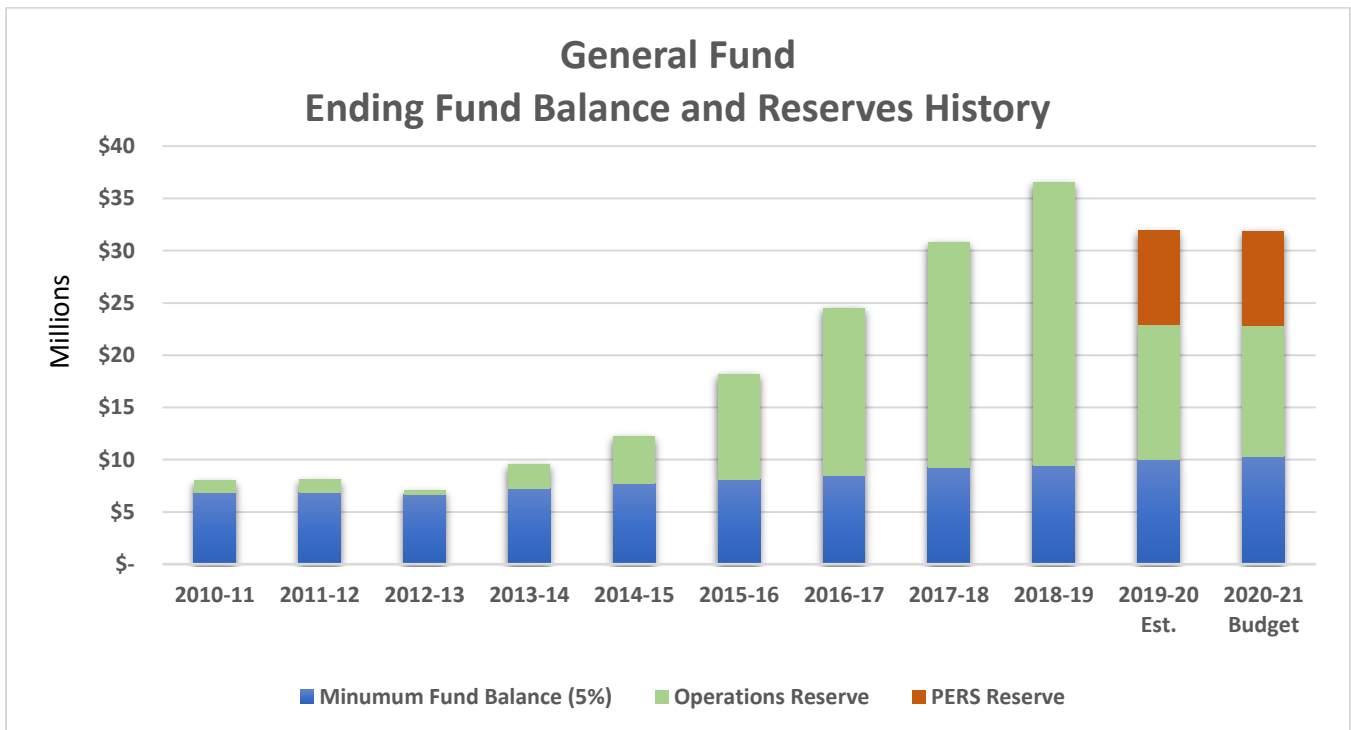
General Fund reserve balances include a \$12.5 million Operations Reserve and a \$9.0 million PERS Reserve. The 2020-21 adopted budget does not make use of either of these reserves, as budgeted General Fund resources are currently equal to requirements and PERS rates will not change until the next biennium (2021-23).

# Building the Budget

## ***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 2020-21 adopted budget, the District has set the General Fund ending fund balance level at 5.0% as per Board policy.





# Building the Budget

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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.

Details of this can be found in the Financial Plan section of this document.

### **School Resources Fund**

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

The special purpose reserve includes General Fund savings that schools have carried forward into the next fiscal year (process ending effective 6/30/2020), reserves for staff technology and curriculum, and amounts set aside for district-wide projects and initiatives. For 2020-21, the District has budgeted transfers of \$2.0 million for the staff technology (\$1.0 million) and curriculum (\$1.0 million) reserves.

#### ***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 2020-21, 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 \$42.2 million in 2020-21 reflect the District's repayment of general obligation and pension obligation bonds.

### **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 2020-21 are approximately \$205.7 million.

# Building the Budget

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## ***Equipment Reserve***

The equipment reserve includes General Fund savings carried forward from prior years creating reserves for student technology and curriculum, and amounts set aside for district-wide projects and initiatives. For 2020-21, the District has budgeted transfers of \$2.0 million for the staff technology (\$1.0 million) and curriculum (\$1.0 million) reserves.

## **Nutrition Services Fund**

The Nutrition Services Fund accounts for the revenue and expenditures of the District's meal programs. In July 2019, the District moved to self-operation (after almost 20 years of partnership with third-party vendors) and is now managing 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 \$4.0 million while food and other expenses are estimated to be \$2.6 million. Food service professionals serve healthy meals at over 30 school-building sites and support vended meals to other educational 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. 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 2020-21 budget estimates OEBB rates will be higher than current year rates (rate increases of approximately 8.0%). Adjustments for actual rate increases may be made through supplemental budgets, if required.

# Building the Budget

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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 2020-21, \$240,696 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 2019 Comprehensive Annual Financial Report (CAFR) on pages 75 through 84. 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 2020-21, \$1.0 million is budgeted in the General Fund with an estimated \$100,000 contributed from other funds 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	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
<b>Classroom Services and Support <sup>1</sup></b>							
<b>Elementary Schools</b>							
<i>Licensed</i>							
Classroom Teachers	302.550	315.020	319.750	315.700	321.250	18.700	20,476,259
Counselors	10.400	13.000	17.000	17.000	18.200	7.800	1,238,477
<i>Classified</i>							
Bilingual Educational Assist	6.351	5.382	12.730	7.090	6.860	0.509	208,435
Educational Assistant	17.554	15.163	10.960	20.180	19.770	2.216	607,109
Elem School Secretary	19.000	19.500	19.370	20.000	20.000	1.000	761,879
Elementary Schl Asst	3.155	4.850	4.800	3.750	2.470	(0.685)	74,009
Kinder Educational Assistant	29.000	29.000	29.000	30.250	30.160	1.160	912,843
Library IMC Asstant/Specialist	0.070	0.725	0.230	1.380	0.900	0.830	26,011
Office Support Bicult/Biling	2.146	3.800	4.170	4.290	4.350	2.204	131,958
School Crossing Guard	1.188	1.188	1.200	1.190	1.190	0.002	36,372
School Plus Program Coord	-	0.270	-	-	-	-	-
Technology Integration Assistant	-	0.791	0.380	0.150	-	-	-
<i>Administrators</i>							
Elementary Asst Principal	-	1.000	1.000	1.000	1.000	1.000	94,089
Elementary Principal	17.500	18.000	18.000	18.000	19.000	1.500	2,048,146
<i>Licensed Staff</i>	312.950	328.020	336.750	332.700	339.450	26.500	21,714,736
<i>Classified Staff</i>	78.464	80.669	82.840	88.280	85.700	7.236	2,758,616
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	17.500	19.000	19.000	19.000	20.000	2.500	2,142,235
<b>Subtotal Elementary School</b>	<b>408.914</b>	<b>427.689</b>	<b>438.590</b>	<b>439.980</b>	<b>445.150</b>	<b>36.236</b>	<b>26,615,587</b>
<b>Middle Schools</b>							
<i>Licensed</i>							
Classroom Teachers	131.000	133.400	136.600	135.600	142.000	11.000	9,211,198
Counselors	8.000	8.000	8.000	8.000	8.000	-	560,669
<i>Classified</i>							
Bilingual Educational Assist	-	2.228	0.460	0.750	0.750	0.750	20,139
Department Assistant	-	0.325	-	-	-	-	-
Department Secretary	-	0.318	-	0.880	-	-	-
Education Skills Trainer	0.230	-	0.500	0.560	-	(0.230)	-
Educational Assistant	1.452	2.994	3.510	2.750	3.400	1.948	104,580
Library IMC Asstant/Specialist	0.500	1.295	0.790	0.660	0.930	0.430	28,267
Middle School Attendance Clerk	8.000	8.000	8.000	8.000	8.000	-	251,622
Middle School Secretary	8.000	8.000	8.000	8.000	8.000	-	318,993
Read Right Educational Assist	-	0.500	0.830	-	0.390	0.390	11,862
Records & Scheduling Asst	8.000	8.000	8.000	8.000	8.000	-	276,834
School Crossing Guard	0.375	0.380	0.380	0.380	0.380	0.005	10,498
School Volunteer Coordinator	-	0.090	-	0.500	-	-	-
Student Supervision Assistant	3.752	3.656	3.760	3.750	3.750	(0.002)	119,344
<i>Administrators</i>							
Secondary Asst Principal	8.000	8.000	8.000	8.000	8.000	-	750,905
Secondary Principal	8.000	8.000	8.000	8.000	8.000	-	920,549

# 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	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
<i>Licensed Staff</i>	139.000	141.400	144.600	143.600	150.000	11.000	9,771,867
<i>Classified Staff</i>	30.309	35.786	34.230	34.230	33.600	3.291	1,142,139
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	16.000	16.000	16.000	16.000	16.000	-	1,671,454
<b>Subtotal: Middle Schools</b>	<b>185.309</b>	<b>193.186</b>	<b>194.830</b>	<b>193.830</b>	<b>199.600</b>	<b>14.291</b>	<b>12,585,460</b>
<b>High Schools</b>							
<b>Licensed</b>							
Classroom Teachers	201.120	205.070	207.020	202.250	214.410	13.290	14,538,832
Counselors	10.000	10.000	10.000	11.000	11.000	1.000	757,380
High School Extra-Curricular	6.200	6.200	6.200	7.250	6.500	0.300	446,892
<b>Classified</b>							
AV/Textbook Specialist	2.750	3.000	2.420	2.590	2.500	(0.250)	85,009
Bilingual Educational Assist	-	1.000	0.750	0.750	1.000	1.000	28,498
Campus Monitors	-	-	-	-	8.000	8.000	238,893
Career Center Assistant	0.458	1.875	1.000	-	-	(0.458)	-
Department Assistant	1.230	3.300	2.970	5.000	-	(1.230)	-
Department Secretary	3.000	5.000	4.620	4.500	8.160	5.160	273,370
Educational Assistant	3.400	1.291	1.320	1.750	2.690	(0.710)	85,274
Finance Clerk	4.000	4.000	4.000	4.000	4.000	-	167,939
General Services Assistant	-	0.715	0.430	-	-	-	-
High School Attendance Clerk	4.500	5.000	5.000	5.750	4.000	(0.500)	145,905
High School Secretary	5.000	5.000	5.000	5.000	5.000	-	228,077
Human Services Coordinator-Latino	-	-	1.000	0.750	1.250	1.250	48,280
Library IMC Asstant/Specialist	0.500	1.500	1.000	0.940	1.250	0.750	36,090
Outreach Recovery Coordinator	-	-	0.500	-	-	-	-
Post Grad Planning Specialist	4.432	1.578	2.810	2.500	2.750	(1.682)	98,309
Program Coordinator	0.194	2.573	1.880	2.880	3.250	3.056	125,563
Program Coord Assistant	2.000	1.000	1.000	1.000	0.500	(1.500)	16,314
Read Right Educational Assist	-	-	0.750	0.750	-	-	-
Registrar	4.750	4.750	4.750	4.000	5.250	0.500	248,548
School Volunteer Coordinator	-	0.250	0.250	0.250	0.250	0.250	7,301
Student Supervision Assistant	5.874	5.911	4.880	7.050	-	(5.874)	-
Volunteer Program Coordinator	-	-	1.000	1.000	0.350	0.350	12,514
<b>Administrators</b>							
Secondary Asst Principal/Program Administrator	8.000	8.000	8.000	8.000	9.000	1.000	955,799
Secondary Principal	4.000	4.000	4.000	4.000	4.000	-	506,380
<i>Licensed Staff</i>	217.320	221.270	223.220	220.500	231.910	14.590	15,743,104
<i>Classified Staff</i>	42.088	47.743	47.330	50.460	50.200	8.112	1,845,884
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	12.000	12.000	12.000	12.000	13.000	1.000	1,462,179
<b>Subtotal: High Schools</b>	<b>271.408</b>	<b>281.013</b>	<b>282.550</b>	<b>282.960</b>	<b>295.110</b>	<b>23.702</b>	<b>19,051,167</b>
<b>Special Programs</b>							
<b>Licensed</b>							
English-Language Teachers	12.550	12.550	12.550	12.550	16.250	3.700	1,121,656
Home Instruction Teachers	0.500	0.500	3.070	3.070	4.200	3.700	299,278
Interpreter Coordinator	0.500	0.500	0.500	0.500	0.500	-	40,611
Special/Alt Education Teachers	86.772	85.652	90.670	98.110	99.110	12.338	6,329,365
Speech Specialist	0.050	-	-	-	-	(0.050)	-
Talented And Gifted	0.250	0.500	0.500	0.500	0.500	0.250	32,868

# 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	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
<b>Classified</b>							
1:1 Educational Assistant	18.562	18.500	17.750	31.600	-	(18.562)	-
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	-	43,246
Autism 1:1 Educational Assist	29.641	31.953	33.450	21.030	-	(29.641)	-
Behavioral Educational Assist	7.586	7.586	18.090	10.790	-	(7.586)	-
Bilingual Educational Assist	1.750	-	1.000	1.000	1.130	(0.620)	35,901
Case Management Assist	4.000	4.000	4.000	4.000	4.000	-	143,838
Cognitive Educational Assist	31.750	31.125	43.520	27.990	-	(31.750)	-
Department Secretary	2.000	2.000	2.000	2.000	2.250	0.250	83,633
Educational Assistant	1.500	1.500	2.250	2.000	1.630	0.130	50,628
High School Attendance Clerk	-	-	-	0.750	-	-	-
Human Services Coordinator	-	0.500	-	0.250	0.250	0.250	9,355
Interpreters - Deaf/Hard of Hearing	5.564	7.820	7.800	7.820	-	(5.564)	-
Licensed Practical Nurse	-	-	-	-	2.000	2.000	60,302
Post Grad Planning Specialist	0.952	0.570	-	-	-	(0.952)	-
Program Coordinator	0.150	0.270	0.500	0.500	0.500	0.350	21,653
Program Coord Assistant	2.125	2.512	3.260	2.000	1.000	(1.125)	35,128
Research/Assess/Data Analyst	0.946	0.946	0.950	0.950	0.950	0.004	54,422
Social Skill Specialist-Autism	1.000	1.000	1.000	1.000	-	(1.000)	-
Sped Educational Assistant	42.628	41.128	42.630	77.950	187.355	144.727	5,612,248
Voc Training Assistant	3.000	3.000	3.000	3.000	1.750	(1.250)	65,634
<b>Professional</b>							
Financial Mgmt Analyst II	1.000	1.000	-	-	-	(1.000)	-
SSD Business Manager	-	-	1.000	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	-	129,446
Education Services Administrator	4.103	4.603	4.600	4.600	4.600	0.497	500,467
<i>Licensed Staff</i>	100.622	99.702	107.290	114.730	120.560	19.938	7,823,778
<i>Classified Staff</i>	154.154	155.410	182.200	195.630	203.815	49.661	6,215,988
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	94,284
<i>Administrators</i>	5.103	5.603	5.600	5.600	5.600	0.497	629,913
<b>Subtotal: Special Programs</b>	<b>260.879</b>	<b>261.715</b>	<b>296.090</b>	<b>316.960</b>	<b>330.975</b>	<b>70.096</b>	<b>14,763,963</b>
<b>All Classroom Services and Support</b>							
<i>Licensed Staff</i>	769.892	790.392	811.860	811.530	841.920	72.028	55,053,485
<i>Classified Staff</i>	305.015	319.608	346.600	368.600	373.315	68.300	11,962,627
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	94,284
<i>Administrators</i>	50.603	52.603	52.600	52.600	54.600	3.997	5,905,781
<b>Total FTE: Classroom Services and Support</b>	<b>1,126.510</b>	<b>1,163.603</b>	<b>1,212.060</b>	<b>1,233.730</b>	<b>1,270.835</b>	<b>144.325</b>	<b>73,016,177</b>
<b>Other Student Support Services</b>							
<b>Student Support</b>							
<b>Licensed</b>							
Nurses	11.415	11.315	11.440	11.320	12.420	1.005	750,191
Other Support of Educational Services	6.531	6.431	6.430	6.530	6.430	(0.101)	470,758
School Psychologists	10.800	9.100	10.100	10.100	10.150	(0.650)	680,278
Social Workers	4.250	4.250	4.250	4.250	4.250	-	298,017
Speech Specialist	15.890	15.946	15.946	15.940	16.440	0.550	1,138,788
<b>Classified</b>							
Department Secretary	1.000	1.000	1.000	1.000	0.800	(0.200)	29,818
Health Services Assistant	4.900	4.900	5.900	5.900	6.100	1.200	194,002
Occupational Therapy Assistant	1.000	1.000	1.000	1.000	1.000	-	38,048

# 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	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
<i>Licensed Staff</i>	48.886	47.042	48.166	48.140	49.690	0.804	3,338,032
<i>Classified Staff</i>	6.900	6.900	7.900	7.900	7.900	1.000	261,868
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	-	-	-	-	-	-	-
<b>Subtotal: Student Support</b>	<b>55.786</b>	<b>53.942</b>	<b>56.066</b>	<b>56.040</b>	<b>57.590</b>	<b>1.804</b>	<b>3,599,900</b>
<b>Libraries, Curriculum &amp; Staff Development</b>							
<b>Licensed</b>							
Counselor On Special Assignment	-	-	0.600	0.100	1.000	1.000	78,324
Curriculum Teacher on Special Assign	-	-	0.500	0.050	1.000	1.000	78,324
Data Coordinators	-	-	-	2.600	2.600	2.600	170,526
Essential Skills Coordinators	8.700	6.100	6.100	2.310	5.000	(3.700)	344,349
Instructional Staff Development	1.000	1.000	1.000	1.000	1.000	-	73,330
Media Specialist - moved to classroom	3.800	3.800	3.000	-	-	(3.800)	-
Teacher On Special Assignment	3.350	3.600	2.900	5.400	7.050	3.700	479,683
Seminar Coordinator	-	-	0.200	0.200	0.200	0.200	17,132
<b>Classified</b>							
Administrative Assistant	0.500	0.500	1.000	1.000	1.000	0.500	46,084
Department Assistant	0.500	0.500	0.500	0.500	0.500	-	19,371
Department Secretary	1.380	1.380	0.630	0.380	0.500	(0.880)	20,379
District Registrar	-	-	-	-	1.000	1.000	47,361
Federal Programs & Oper Coord	-	-	0.250	0.250	0.250	0.250	13,684
Human Services Coordinator	1.250	1.250	1.250	0.750	0.750	(0.500)	28,129
Management Assistant	0.500	1.000	1.000	1.000	1.000	0.500	53,278
Materials Mgmt Coordinator	-	-	0.500	0.500	-	-	-
Programmer Analyst II	0.930	0.930	0.950	1.000	1.000	0.070	64,327
Research/Assess/Data Analyst	-	-	-	-	0.500	0.500	24,808
Schl Choice/Stdnt Assign Coord	-	-	-	1.000	1.000	1.000	53,144
Translation & Interpretive Coordinator	-	-	-	0.500	1.000	1.000	41,166
Volunteer Program Coordinator	-	-	-	0.250	0.750	0.750	24,312
<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	-	-	-	(1.000)	-
Exec Asst to Inst Director	2.000	1.000	1.000	1.000	1.000	(1.000)	66,285
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)	-
Minority Community Liaison	0.160	0.160	0.160	0.160	0.210	0.050	14,980
School Admn Manager	1.000	1.000	1.000	-	-	(1.000)	-
Schl Choice/Stdnt Assign Coord	1.000	1.000	1.000	-	-	(1.000)	-
<b>Administrators</b>							
Assistant Superintendent/CAO	1.000	1.000	1.000	1.000	1.000	-	158,424
College/Career Readiness Admin	-	1.000	-	-	-	-	-
Curriculum Administrator	2.000	2.000	3.000	3.000	3.000	1.000	321,934
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)	-
Director PreK-8 Education	-	-	-	2.000	2.000	2.000	256,288
Director High School Education	1.000	1.000	1.000	1.000	1.000	-	133,006
Equity, Instr, Partnership Admin	-	-	1.000	1.000	1.000	1.000	105,380
Instructional Administrator	-	-	-	1.000	-	-	-
Secondary Principal - Alt Education	1.000	1.000	1.000	1.000	1.000	-	111,267
STEM Education Administrator	1.000	-	-	-	-	(1.000)	-

# Building the Budget

## District Staffing History

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Eugene School District 4J	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
<i>Licensed Staff</i>	16.850	14.500	14.300	11.660	17.850	1.000	1,241,668
<i>Classified Staff</i>	5.060	5.560	6.080	7.130	9.250	4.190	436,043
<i>Professional Staff</i>	7.710	6.710	5.710	3.710	3.210	(4.500)	265,165
<i>Administrators</i>	8.000	8.000	9.000	11.000	10.000	2.000	1,219,305
<b>Subtotal: Libraries, Curriculum &amp; Staff Dev</b>	<b>37.620</b>	<b>34.770</b>	<b>35.090</b>	<b>33.500</b>	<b>40.310</b>	<b>2.690</b>	<b>3,162,181</b>
<b>Community Services</b>							
<b>Classified</b>							
Child Dev Center Educ Asst	2.000	2.400	3.000	1.000	-	(2.000)	-
Lead Child Dev Ctr Educ Asst	-	-	-	2.000	2.000	2.000	61,784
Outreach Recovery Coordinator	-	-	1.000	1.000	2.000	2.000	115,330
Program Coordinator	1.000	0.600	-	-	-	(1.000)	-
Program Coordinator Assistant	1.000	1.000	-	-	-	(1.000)	-
<b>Professional</b>							
Program Supv-Young Parent Prog	0.800	0.800	0.800	0.800	0.800	-	47,294
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	4.000	4.000	4.000	4.000	4.000	-	177,114
<i>Professional Staff</i>	0.800	0.800	0.800	0.800	0.800	-	47,294
<i>Administrators</i>	-	-	-	-	-	-	-
<b>Subtotal: Community Services</b>	<b>4.800</b>	<b>4.800</b>	<b>4.800</b>	<b>4.800</b>	<b>4.800</b>	<b>-</b>	<b>224,408</b>
<b>All Other Student Support Services</b>							
<i>Licensed Staff</i>	65.736	61.542	62.466	59.800	67.540	1.804	4,579,700
<i>Classified Staff</i>	15.960	16.460	17.980	19.030	21.150	5.190	875,025
<i>Professional Staff</i>	8.510	7.510	6.510	4.510	4.010	(4.500)	312,459
<i>Administrators</i>	8.000	8.000	9.000	11.000	10.000	2.000	1,219,305
<b>Total FTE: All Other Student Support Services</b>	<b>98.206</b>	<b>93.512</b>	<b>95.956</b>	<b>94.340</b>	<b>102.700</b>	<b>4.494</b>	<b>6,986,489</b>
<b>School Building Support Services</b>							
<b>Facilities Management</b>							
<b>Classified</b>							
Accounting Clerk III	-	-	-	-	1.000	1.000	42,792
Administrative Assistant	5.000	5.000	5.000	3.000	3.000	(2.000)	154,135
Carpenter	3.000	2.000	-	-	-	(3.000)	-
Custodial Maint Coord I	20.000	20.000	17.630	18.750	18.000	(2.000)	676,357
Custodial Maint Coord II	8.000	8.000	9.000	9.000	10.000	2.000	407,860
Custodial Staff Assistant	1.000	1.000	2.000	1.000	1.000	-	47,348
Custodial Technician	3.125	4.000	4.000	4.000	4.000	0.875	154,964
Custodian	48.750	48.063	49.890	49.090	51.150	2.400	1,547,378
Electrician	3.000	1.000	1.000	1.000	3.000	-	181,806
Electrician II	-	-	-	-	1.000	1.000	64,177
Electrician Specialist	1.000	2.000	2.000	2.000	1.000	-	68,864
Electronic Tech Fire/Security Splst	2.000	2.000	2.000	2.000	-	(2.000)	-
Equipment Operator	1.000	1.000	1.000	1.000	1.000	-	39,326
Facilities Coordinator	1.000	1.000	1.000	1.000	1.000	-	44,866
Floor Covering Specialist	1.000	1.000	1.000	1.000	1.000	-	49,752
Grounds Keeper (Limited Duration)	-	-	-	3.000	3.000	3.000	107,694
Grounds Specialist IPM	1.000	1.000	1.000	1.000	1.000	-	43,969
Heating Technician	2.000	2.000	2.000	2.000	2.000	-	104,170
HVAC II	1.000	1.000	1.000	1.000	1.000	-	54,738
HVAC Refrig Tech III	2.000	2.000	2.000	2.000	2.000	-	115,330
Irrigation Specialist	1.000	1.000	1.000	1.000	1.000	-	47,461
Lead Custodian	4.000	4.000	4.000	4.000	4.000	-	158,990



# Building the Budget

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Eugene School District 4J	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
Locksmith	1.000	-	1.000	-	-	(1.000)	-
Locksmith Specialist	1.000	1.000	-	1.000	1.000	-	57,529
Maintenance Worker II	1.000	2.000	1.000	2.000	1.000	-	41,157
Maintenance Worker III	3.000	5.000	7.000	7.000	8.000	5.000	396,679
Management Assistant	1.000	1.000	1.000	2.000	2.000	1.000	104,221
Painter Specialist	1.000	1.000	1.000	1.000	1.000	-	45,060
Plumber	2.000	-	-	-	-	(2.000)	-
Plumber Specialist	1.000	3.000	3.000	2.000	2.000	1.000	118,443
Roofing Specialist	1.000	1.000	1.000	1.000	1.000	-	49,752
Safety Specialist	2.000	2.000	2.000	2.000	2.000	-	119,904
Senior Groundskeeper	6.000	6.000	6.000	6.000	6.000	-	225,787
<b>Professional</b>							
Bond Planning Manager	-	-	0.430	-	-	-	-
Capital Projects Analyst	-	-	0.500	0.500	1.000	1.000	76,167
Design & Planning Admin	1.000	1.000	1.000	1.000	1.000	-	94,283
Engineer	0.750	0.750	0.750	1.000	0.500	(0.250)	42,476
Executive Assistant	-	-	-	-	1.000	1.000	58,513
Project Manager	5.000	5.000	5.000	4.000	5.000	-	480,277
<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	1.000	1.000	1.000	0.200	135,920
<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	-	105,380
Mechanical Div Supervisor	1.000	1.000	1.000	1.000	1.000	-	89,618
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	128.875	129.063	129.520	130.840	134.150	5.275	5,270,509
<i>Professional Staff</i>	6.750	6.750	7.680	6.500	8.500	1.750	751,716
<i>Administrators</i>	1.800	1.800	2.000	2.000	2.000	0.200	244,197
<i>Classified Supervisors</i>	4.000	4.000	4.000	4.000	4.000	-	374,234
<b>Subtotal: Facilities Management</b>	<b>141.425</b>	<b>141.613</b>	<b>143.200</b>	<b>143.340</b>	<b>148.650</b>	<b>7.225</b>	<b>6,640,656</b>
<b>Student Transportation</b>							
<b>Classified</b>							
Accounting Clerk II	0.875	-	-	-	-	(0.875)	-
Administrative Assistant	-	0.875	0.875	0.875	0.875	0.875	43,782
Asst Dispatcher/Acct Clerk	2.000	2.000	2.000	2.000	2.000	-	89,294
Bus Aide Special Ed	8.750	8.750	8.750	9.750	9.750	1.000	232,044
Bus Driver	62.500	59.250	59.250	66.500	66.500	4.000	1,773,380
Bus Driver Specialist	1.500	3.750	3.750	3.750	3.750	2.250	105,739
Custodian	0.500	0.500	0.500	0.500	0.500	-	30,550
Dispatch Info Coordinator	1.000	1.000	1.000	1.000	1.000	-	36,396
Driver Trainer	2.250	2.000	2.250	2.250	2.250	-	106,787
Fleet Mechanic I	-	-	-	1.000	-	-	-
Fleet Mechanic II	5.000	5.000	5.000	5.000	5.000	-	244,391
Fleet Service Technician	-	-	-	-	1.000	1.000	28,169
Fleet Shop Coordinator	1.000	1.000	1.000	1.000	1.000	-	60,762
Parts Specialist	1.000	1.000	1.000	1.000	1.000	-	54,738
Route Planning Coord	3.000	3.000	3.000	3.000	3.000	-	138,737
Trans Training Coord	1.000	1.000	1.000	1.000	1.000	-	46,084

# Building the Budget

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Eugene School District 4J	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
Transportation Dispatcher	1.000	1.000	1.000	1.000	1.000	-	49,752
Van Driver	-	2.500	2.500	3.000	3.000	3.000	68,938
<b>Professional</b>							
Business Info Systems Analyst	1.000	1.000	1.000	1.000	1.000		82,678
<b>Administrators</b>							
Chief Operating Officer	-	-	-	-	1.000	1.000	161,788
Director Facilities Mgmt	0.200	0.200	-	-	-	(0.200)	-
Director Transportation	-	-	-	1.000	1.000	1.000	123,282
Transportation Manager	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	-	78,134
Transportation Supervisor	1.000	1.000	1.000	1.000	1.000	-	78,134
<i>Licensed Staff</i>	-	-	-	-	-	-	
<i>Classified Staff</i>	91.375	92.625	92.875	102.625	102.625	11.250	3,109,543
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	82,678
<i>Administrators</i>	1.200	1.200	1.000	1.000	2.000	0.800	285,070
<i>Classified Supervisors</i>	2.000	2.000	2.000	2.000	2.000	-	156,268
<b>Subtotal: Student Transportation</b>	<b>95.575</b>	<b>96.825</b>	<b>96.875</b>	<b>106.625</b>	<b>107.625</b>	<b>12.050</b>	<b>3,633,559</b>
<b>Technology</b>							
<b>Licensed</b>							
Teacher on Special Assignment	0.500	0.500	0.340	0.500	0.500	-	36,665
<b>Classified</b>							
Cataloging Specialist	1.500	1.500	1.500	1.500	1.000	(0.500)	48,416
Computer System Support Tech	-	-	-	1.000	1.000	1.000	57,681
Computer Technician	1.000	2.000	2.000	1.000	1.000	-	52,122
Network/Sr Electronics Spec	1.000	1.000	1.000	1.000	1.000	-	60,762
Program Coord Asst/Inst Tech	0.875	0.880	0.880	1.000	-	(0.875)	-
Programmer Analyst II	-	-	-	-	1.000	1.000	48,152
Senior Programmer Analyst	0.980	-	-	-	-	(0.980)	-
Technology Help Desk Specialist	1.000	1.000	1.000	1.000	1.000	-	47,579
Technology Management Assistant	-	-	-	-	1.000	1.000	51,948
Technology Support Spec I	1.000	-	-	1.000	1.000	-	36,287
Technology Support Spec III	11.600	12.600	12.600	12.600	14.800	3.200	744,443
User Serv Specialist II	2.000	2.000	2.000	2.000	3.000	1.000	154,880
User Serv Specialist II K-3	1.000	1.000	1.000	1.000	1.000	-	54,737
<b>Professional</b>							
Database Administrator	0.650	0.750	0.750	0.750	0.750	0.100	67,214
Exec Asst to Director of Tech	0.950	0.950	0.950	0.950	-	(0.950)	-
Financial/Info Sys Analyst II	1.000	0.980	0.980	1.000	-	(1.000)	-
Instructional Tech & Syst Spec	1.000	1.000	1.000	0.500	1.000	-	70,948
Network Infrastructure Spec	1.000	1.000	1.000	1.000	1.000	-	86,811
Senior Applications Developer	0.700	0.950	0.950	0.950	0.950	0.250	80,703
Senior Network Engineer	1.000	2.000	2.000	2.000	2.000	1.000	216,554
Senior Security Engineer	1.000	-	-	-	-	(1.000)	-
Senior Systems Administrator	0.550	0.950	0.950	0.950	0.950	0.400	80,703
Special Projects Mgr-Lawson	-	-	-	-	-	-	-
System Network Specialist	2.000	2.000	2.000	2.200	2.000	-	173,622
<b>Administrators</b>							
Associate Director of Technology	1.000	-	-	-	-	(1.000)	-
Director of Technology	1.000	0.996	1.000	1.000	1.000	-	133,006
Instruction Technology Admn	-	1.000	1.000	-	-	-	-

# Building the Budget

## District Staffing History

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Eugene School District 4J	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
<b>Classified Supervisors</b>							
Information Systems Manager	0.930	0.930	0.930	1.000	1.000	0.070	108,277
Network Services Manager	0.990	0.990	0.990	1.000	1.000	0.010	108,277
Tech Support Spec Supervisor	1.000	1.000	1.000	1.000	1.000	-	105,889
<i>Licensed Staff</i>	0.500	0.500	0.340	0.500	0.500	-	36,665
<i>Classified Staff</i>	21.955	21.980	21.980	23.100	26.800	4.845	1,357,007
<i>Professional Staff</i>	9.850	10.580	10.580	10.300	8.650	(1.200)	776,555
<i>Administrators</i>	2.000	1.996	2.000	1.000	1.000	(1.000)	133,006
<i>Classified Supervisors</i>	2.920	2.920	2.920	3.000	3.000	0.080	322,443
<b>Subtotal: Technology</b>	<b>37.225</b>	<b>37.976</b>	<b>37.820</b>	<b>37.900</b>	<b>39.950</b>	<b>2.725</b>	<b>2,625,676</b>
<b>Purchasing, Warehouse, &amp; Mail Distribution</b>							
<b>Classified</b>							
Buyer	-	-	-	2.000	2.000	2.000	120,102
Warehouse Ops Asst	2.773	2.760	2.000	2.000	2.000	(0.773)	76,397
<b>Professional</b>							
Purchasing Analyst	1.500	1.500	1.500	-	-	(1.500)	-
Financial Mgmt Analyst I	-	-	-	-	1.000	1.000	59,647
<b>Administrators</b>							
Director Food Svc/Procurement	-	-	-	0.500	0.500	0.500	61,641
<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	2.760	2.000	4.000	4.000	1.227	196,499
<i>Professional Staff</i>	1.500	1.500	1.500	-	1.000	(0.500)	59,647
<i>Administrators</i>	-	-	-	0.500	0.500	0.500	61,641
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	0.500	-	35,474
<b>Distribution</b>	<b>4.773</b>	<b>4.760</b>	<b>4.000</b>	<b>5.000</b>	<b>6.000</b>	<b>1.227</b>	<b>353,261</b>
<b>All School Building Support Services</b>							
<i>Licensed Staff</i>	0.500	0.500	0.340	0.500	0.500	-	36,665
<i>Classified Staff</i>	244.978	246.428	246.375	260.565	267.575	22.597	9,933,558
<i>Professional Staff</i>	19.100	19.830	20.760	17.800	19.150	0.050	1,670,596
<i>Administrators</i>	5.000	4.996	5.000	4.500	5.500	0.500	723,914
<i>Classified Supervisors</i>	9.420	9.420	9.420	9.500	9.500	0.080	888,419
<b>Total FTE: All School Building Support Services</b>	<b>278.998</b>	<b>281.174</b>	<b>281.895</b>	<b>292.865</b>	<b>302.225</b>	<b>23.227</b>	<b>13,253,152</b>
<b>Central Support Services</b>							
<b>Executive Administration</b>							
<b>Classified</b>							
Office Support Bicult/Biling	1.000	1.000	1.000	1.000	1.000	-	39,728
<b>Professional</b>							
Exec Asst To Superintendent	1.000	1.000	1.000	1.000	1.000	-	75,618
<b>Administrators</b>							
Superintendent	1.000	1.000	1.000	1.000	1.000	-	271,254

# 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	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	1.000	1.000	1.000	1.000	1.000	-	39,728
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	75,618
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	271,254
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Executive Administration</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	-	<b>386,600</b>
<b>Human Resources</b>							
<b>Licensed</b>							
Benefits Coordinator	1.000	1.000	1.000	1.000	1.000	-	63,412
<b>Classified</b>							
Administrative Assistant	-	-	1.000	1.000	1.000		49,752
Classified Benefits Coord	1.000	1.000	1.000	1.000	1.000		49,206
HR Generalist I	2.000	1.000	2.000	-	-		-
HR Generalist II	5.750	6.750	4.750	6.750	7.000		339,152
HR Specialist	1.000	1.000	1.000	1.000	1.000		48,395
<b>Professional</b>							
Assistant to Legal Counsel	-	-	-	-	1.000	1.000	64,780
Employee Benefits Manager	1.000	1.000	1.000	1.000	1.000	-	66,752
Executive Assistant	-	1.000	1.000	-	-	-	-
HRIS Analyst II	1.000	1.000	1.000	0.900	0.900	(0.100)	84,855
HR Operations Manager	1.000	1.000	1.000	2.000	2.000	1.000	147,777
<b>Administrators</b>							
Assist Superintendent for Admin Svc	-	-	1.000	1.000	1.000	1.000	158,424
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	-	129,446
HR Administrator	-	-	1.000	1.000	2.000	2.000	199,410
In-House Counsel	-	-	1.000	1.000	1.000	1.000	154,312
Recruit, Comp And Class Admin	1.000	1.000	-	-	-	(1.000)	-
Risk Manager	1.000	1.000	-	-	-	(1.000)	-
Safety Officer	-	-	1.000	1.000	1.000	1.000	112,948
Workforce Planning/Staffing Admin	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	-	63,412
<i>Classified Staff</i>	9.750	9.750	9.750	9.750	10.000	0.250	486,505
<i>Professional Staff</i>	3.000	4.000	4.000	3.900	4.900	1.900	364,164
<i>Administrators</i>	6.000	5.000	7.000	7.000	8.000	2.000	985,104
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Human Resources</b>	<b>19.750</b>	<b>19.750</b>	<b>21.750</b>	<b>21.650</b>	<b>23.900</b>	<b>4.150</b>	<b>1,899,185</b>
<b>Communications &amp; Intergovernmental Relations</b>							
<b>Classified</b>							
Management Assistant	0.500	-	-	-	-	(0.500)	-
Communications Specialist	-	1.000	1.000	1.000	2.000	2.000	113,660
<b>Professional</b>							
Communications Coordinator	-	-	-	1.000	1.000	1.000	74,413
<b>Administrators</b>							
Associate Director of Communications	1.000	1.000	1.000	-	-	(1.000)	-
Chief of Staff	-	-	-	1.000	1.000	1.000	133,954

# Building the Budget

## District Staffing History

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Eugene School District 4J	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget	5-Year Difference	2020-21 Salary <sup>2</sup>
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	0.500	1.000	1.000	1.000	2.000	1.500	113,660
<i>Professional Staff</i>	-	-	-	1.000	1.000	1.000	74,413
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	133,954
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Relations</b>	<b>1.500</b>	<b>2.000</b>	<b>2.000</b>	<b>3.000</b>	<b>4.000</b>	<b>2.500</b>	<b>322,027</b>
<b>Financial Services</b>							
<b>Classified</b>							
Accounting & Business Sys Spec	2.000	3.000	3.000	3.000	3.000	1.000	155,700
Accounting Clerk III	4.000	3.000	3.000	2.000	1.000	(3.000)	42,792
Accounting Specialist	-	2.000	2.000	2.000	2.000	2.000	96,991
Payroll Specialist	2.000	-	-	-	-	(2.000)	-
<b>Professional</b>							
Executive Assistant	1.000	1.000	1.000	1.000	-	(1.000)	-
Business Info Systems Analyst I	1.000	1.000	1.000	1.000	1.000	-	68,019
Business Info Systems Analyst II	-	-	-	-	1.000	1.000	89,618
Capital Projects Analyst II	-	1.000	0.500	0.500	-	-	-
Financial Mgmt Analyst I	2.000	1.000	1.000	2.000	3.000	1.000	173,965
Financial Mgmt Analyst II	-	1.000	1.000	1.000	1.000	1.000	75,618
Financial Mgmt Analyst III	-	-	-	-	1.000	1.000	71,420
<b>Administrators</b>							
Associate Director	1.000	1.000	1.000	1.000	-	(1.000)	-
Chief Fin Ofc/Dir Support Svc	1.000	1.000	1.000	-	-	(1.000)	-
Director Financial Services	-	-	-	1.000	1.000	1.000	129,446
<b>Classified Supervisors</b>							
Support Services Manager	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	7.000	6.000	(2.000)	295,483
<i>Professional Staff</i>	4.000	5.000	4.500	5.500	7.000	3.000	478,640
<i>Administrators</i>	2.000	2.000	2.000	2.000	1.000	(1.000)	129,446
<i>Classified Supervisors</i>	3.000	3.000	2.500	2.000	2.000	(1.000)	193,232
<b>Subtotal: Financial Services</b>	<b>17.000</b>	<b>18.000</b>	<b>17.000</b>	<b>16.500</b>	<b>16.000</b>	<b>(1.000)</b>	<b>1,096,801</b>
<b>Nutrition Services</b>							
<b>Classified</b>							
Accounting Clerk III	1.000	1.000	1.000	-	-	(1.000)	-
Department Assistant	-	0.812	1.000	-	-	-	-
Food Service Asst I	15.315	15.127	16.940	6.580	6.180	(9.135)	108,082
Food Service Asst II	8.157	8.156	10.030	24.100	33.410	25.253	703,247
Food Service Coord I	9.846	10.686	11.120	-	-	(9.846)	-
Food Service Coord II	18.630	19.066	19.000	30.010	26.990	8.360	735,262
Food Services Production Coord	-	-	-	1.000	1.000	1.000	34,620
Food Services Program Assist	1.000	1.000	1.000	3.000	3.000	2.000	123,762
Warehouse Ops Asst	1.228	1.678	2.000	2.000	2.000	0.772	78,844
<b>Administrators</b>							
Director Food Svc/Procurement	-	-	-	0.500	0.500	0.500	61,641
Food Services Regional Manager	-	-	-	2.000	2.000	2.000	179,236

# Building the Budget

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<b>Classified Supervisors</b>							
Support Services Manager	-	-	0.500	-	-	-	-
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	35,474
<b>Licensed Staff</b>							
Classified Staff	55.176	57.525	62.090	66.690	72.580	17.404	1,783,817
Professional Staff	-	-	-	-	-	-	-
Administrators	-	-	-	2.500	2.500	2.500	240,877
Classified Supervisors	0.500	0.500	1.000	0.500	0.500	-	35,474
<b>Subtotal: Nutrition Services</b>	<b>55.676</b>	<b>58.025</b>	<b>63.090</b>	<b>69.690</b>	<b>75.580</b>	<b>19.904</b>	<b>2,060,168</b>
<b>All Central Support Services</b>							
Licensed Staff	1.000	1.000	1.000	1.000	1.000	-	63,412
Classified Staff	74.426	77.275	81.840	85.440	91.580	17.154	2,719,193
Professional Staff	8.000	10.000	9.500	11.400	13.900	5.900	992,835
Administrators	10.000	9.000	11.000	13.500	13.500	3.500	1,760,635
Classified Supervisors	3.500	3.500	3.500	2.500	2.500	(1.000)	228,706
<b>Total FTE: All Central Support Services</b>	<b>96.926</b>	<b>100.775</b>	<b>106.840</b>	<b>113.840</b>	<b>122.480</b>	<b>25.554</b>	<b>5,764,781</b>
<b>All Funds (Excluding Grants)</b>							
Licensed Staff	837.128	853.434	875.666	872.830	910.960	73.832	59,733,262
Classified Staff	640.379	659.771	692.795	733.635	753.620	113.241	25,490,403
Professional Staff	36.610	38.340	37.770	34.710	38.060	1.450	3,070,174
Administrators	73.603	74.599	77.600	81.600	83.600	9.997	9,609,635
Classified Supervisors	12.920	12.920	12.920	12.000	12.000	(0.920)	1,117,125
<b>Total FTE<sup>1</sup></b>	<b>1,600.640</b>	<b>1,639.064</b>	<b>1,696.751</b>	<b>1,734.775</b>	<b>1,798.240</b>	<b>197.600</b>	<b>99,020,599</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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## District Staffing

### *Significant Trends and Adjustments*

#### **Licensed Staffing**

The five-year period looks back to 2016-17, which is the year following the implementation of full-day kindergarten and when the District was making target additions to school staffing. Additions during this period include staff added to address enrollment changes, additional elementary music and PE teachers to provide elementary teacher preparation periods, counselors at every school, 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 with a small adjustment to middle school ratios to address large core curriculum class sizes. The District continues to maintain a Staffing Pool to address unexpected enrollment and large class sizes in the fall (currently \$1.75 million for 2020-21).

The following initiatives will be continued or implemented in 2020-21.

- Continue implementation of the Mandarin Chinese Language Immersion Program at the Crest Drive location with Family School. This program will add a fourth grade in 2020-21 for a total of five teachers (5.0 FTE).
- Increase teaching staff for Spanish and Japanese immersion programs at Kelly Middle School and North Eugene High School (0.65 FTE).
- Increase counseling staff at Yujin Gakuen Japanese Immersion Elementary School (0.5 FTE), Chinese Immersion (0.4 FTE) and Twin Oaks Elementary School (0.3 FTE).
- Reduce the student-to-teacher ratio at middle schools from 28.06 to 26.98 to address large core class sizes (5.2 FTE).
- Add teaching staff for English Language Development to address increasing need and enrollment (3.7 FTE).
- Add home instruction teachers and special education teachers (3.0 FTE) to support students served in special education classrooms.
- Continue behavioral support staffing (1.4 FTE) added to the Student Services Department in January 2019 plus the addition of a nurse (1.0 FTE) and a part-time speech specialist (0.5 FTE).

#### **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 educational assistant supports across the district. Other initiatives to be continued and/or implemented in 2020-21 include the following.

- Continuation of 63.5 hours of EA time for special education classrooms added in 2018-19 to meet the growing needs for cognitive and behavior supports.
- 48 hours of EA time (6.0 FTE) to support a new Life Skills classroom.
- The addition of over 47 hours (5.9 FTE) to right size staffing in school kitchens, along with 16 hours (2.0 FTE) for two new program management assistants to support the Nutritional Services program's move to self-operation that occurred in 2019-20.

# Building the Budget

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- 16 hours (2.0 FTE) for two licensed practical nurses to provide physical and mental health supports for the District.
- 16 hours (2.0 FTE) for a district registrar to support Early College & Career Options (ECCO) and the Eugene Online Academy and a day time custodian located at the Education Center to support on-site programs.
- 8 hours (1.0 FTE) for a fleet service technician to act as a dedicated fueler and to provide other supports in an effort to reduce overtime in the Transportation Department.
- 24 hours (3.0 FTE) for three technology system support positions within the Technology Department. Funding for these positions was created, in part, through the elimination of 1.0 FTE professional staffing (executive assistant to the director) and the conversion of discretionary funding.
- 16 hours (2.0 FTE) for two buyer positions within Support Services. Funding for these positions were created through the elimination of 1.5 FTE professional staffing (purchasing analysts).

## Professional Staffing

The increase of approximately 1.5 FTE professional staff over the five-year period is due primarily to department organizations and other changes noted below.

- The Support Services Department added 1.0 FTE for a financial management analyst I and eliminated 1.5 FTE for purchasing analyst positions. These positions are replaced by two full-time buyer positions (classified staff members).
- Communications and Intergovernmental Relations added 1.0 FTE for a communications specialist.
- The Facilities Department added 1.0 FTE for an executive assistant to the chief operating officer to support administration of the new \$319.3 million bond passed in the fall of 2018.
- Libraries, Curriculum and Staff Development eliminated 0.5 FTE for a grant writer position and reclassified the equity & diversity manager from a professional position to the curriculum administrator for equity, instruction, and partnerships.
- The Legal Services Department added 1.0 FTE for an assistant to In-House Counsel to support the District's legal function.
- The Financial Services Department reorganized to add 2.0 FTE for a financial management analyst III and a business information systems analyst III to support the move to a new financial management and human resources system. These positions were funded with the elimination of the executive assistant to the CFO and the associate director of financial services (an administrative position).
- The Technology Department eliminated 1.0 FTE executive assistant to the technology director. This position helps to fund two technology support specialist positions (classified staff members.)

## Administrators

Over the five-year period, administration has grown by approximately 10.0 FTE. This growth is primarily due to department reorganizations, the addition of an assistant superintendent for Administrative Services, a Chief Operating Officer and additional administrative support for large elementary schools.

The following positions will be continued or implemented in 2020-21.

- The addition of 1.0 FTE for an elementary principal for Corridor Elementary School as it is moving to a new location and will no longer share a site with Yujin Gakuen Japanese Immersion Elementary School.



# Building the Budget

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- 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 0.5 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.
- The District added an athletic director/assistant principal administrative position at Sheldon High School to address high school athletics and to provide additional leadership. This position was funded with the elimination of the licensed athletic director position.
- 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, an Assistant Superintendent for Administrative Services and a Chief Operations Officer to oversee bond projects, and the Facilities, Transportation and Technology Departments.
- 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 second preK-8 director position
  - Replacing the curriculum administrator for STEM with a director of curriculum.
  - 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. Likewise, the District required additional staff to replace management staff previously provided through a third-party food service management agreement with the addition of two regional managers 2.0 FTE positions.
- The Financial Services Department eliminated the Associate Director of Financial Services position to fund two analyst positions (professional staff members).

## **Classified Supervisors**

Classified Supervisors decreased by approximately 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 Support Services Manager position was 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, 2020

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	92,840,000	-	-	34,961,003	-	-	-	-	-	\$ 127,801,003
Interfund Payments	-	-	-	-	-	-	34,414,000	-	1,100,000	35,514,000
Other Local	4,917,941	4,412,024	3,295,000	5,714,700	113,000	988,267	130,000	182,086	-	19,753,018
County	2,937,122	192,064	-	-	-	-	-	-	-	3,129,186
State	105,913,100	29,431,669	-	-	1,290,000	780,000	200,000	58,610	-	137,673,379
Federal	-	10,764,016	-	663,405	-	3,910,000	-	-	-	15,337,421
Fund Transfers	21,000	-	2,000,000	-	2,250,000	936,000	960,000	-	-	6,167,000
Beginning Fund Balance	31,900,000	-	8,345,500	2,654,767	202,074,228	-	9,780,000	-	3,540,700	258,295,195
<b>Total</b>	<b>\$ 238,529,163</b>	<b>\$ 44,799,773</b>	<b>\$ 13,640,500</b>	<b>\$ 43,993,875</b>	<b>\$ 205,727,228</b>	<b>\$ 6,614,267</b>	<b>\$ 45,484,000</b>	<b>\$ 240,696</b>	<b>\$ 4,640,700</b>	<b>\$ 603,670,202</b>

### Statement of Requirements - All Summary Level Funds For the Fiscal Year Beginning July 1, 2020

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	101,977,648	16,406,447	-	-	1,261,898	2,060,168	510,261	-	310,000	\$ 122,526,422
Employee Benefits	70,781,502	9,205,314	-	-	854,681	1,977,099	35,626,326	-	1,480,100	119,925,022
Services/Supplies	25,075,122	8,002,016	9,213,500	-	9,440,996	2,565,000	1,492,384	184,196	5,000	55,978,214
Equipment/Capital	173,325	10,520,336	1,000	-	191,696,103	-	75,000	-	-	202,465,764
Other	1,156,672	665,660	147,000	42,177,875	222,550	12,000	480,000	56,500	-	44,918,257
Transfers	6,146,000	-	1,000	-	1,000	-	19,000	-	-	6,167,000
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	12,534,169	-	-	-	-	-	-	-	-	12,534,169
Contingency	3,983,285	-	3,278,000	-	2,250,000	-	500,000	-	-	10,011,285
Unappropriated Ending Fund Balance	7,701,440	-	1,000,000	1,816,000	-	-	6,781,029	-	2,845,600	20,144,069
<b>Total</b>	<b>\$ 238,529,163</b>	<b>\$ 44,799,773</b>	<b>\$ 13,640,500</b>	<b>\$ 43,993,875</b>	<b>\$ 205,727,228</b>	<b>\$ 6,614,267</b>	<b>\$ 45,484,000</b>	<b>\$ 240,696</b>	<b>\$ 4,640,700</b>	<b>\$ 603,670,202</b>

# Financial Plan

## Statement of Requirements - All Funds, by Program For the Fiscal Year Beginning July 1, 2020

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	\$118,619,401	\$ 19,711,158	\$ 3,476,500	\$ -	\$ 3,515,096	\$ -	\$ 1,000	\$ 184,196	\$ -	\$ 145,507,351
Classroom Support	40,763,719	12,336,750	4,717,000	-	90,000	-	695,160	56,500	-	58,659,129
Building Support	31,498,572	11,836,231	1,002,000	-	199,551,779	6,614,267	61,112	-	-	250,563,961
Central Support	8,281,577	915,634	166,000	-	96,803	-	37,426,699	-	1,795,100	48,681,813
Other Accounts	6,147,000	-	1,000	42,177,875	223,550	-	19,000	-	-	48,568,425
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	12,534,169	-	-	-	-	-	-	-	-	12,534,169
Contingency	3,983,285	-	3,278,000	-	2,250,000	-	500,000	-	-	10,011,285
Unappropriated Ending Fund Balance	7,701,440	-	1,000,000	1,816,000	-	-	6,781,029	-	2,845,600	20,144,069
<b>Total</b>	<b>\$238,529,163</b>	<b>\$ 44,799,773</b>	<b>\$ 13,640,500</b>	<b>\$ 43,993,875</b>	<b>\$ 205,727,228</b>	<b>\$ 6,614,267</b>	<b>\$ 45,484,000</b>	<b>\$ 240,696</b>	<b>\$ 4,640,700</b>	<b>\$ 603,670,202</b>

## Statement of Requirements - All Funds, by Function For the Fiscal Year Beginning July 1, 2020

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	\$121,688,313	\$ 20,287,990	\$ 7,493,500	\$ -	\$ 3,515,096	\$ -	\$ 1,000	\$ 240,696	\$ -	\$ 153,226,595
Support Services	76,926,294	15,661,675	1,866,000	-	13,364,872	-	38,181,971	-	1,795,100	147,795,912
Enterprise & Community Svcs	547,662	770,993	1,000	-	1,000	6,614,267	1,000	-	-	7,935,922
Facilities Acquisition & Constr.	1,000	8,079,115	1,000	-	186,372,710	-	-	-	-	194,453,825
Fund Transfers	6,146,000	-	1,000	-	1,000	-	19,000	-	-	6,167,000
Other Uses	1,000	-	-	42,177,875	222,550	-	-	-	-	42,401,425
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	12,534,169	-	-	-	-	-	-	-	-	12,534,169
Contingency	3,983,285	-	3,278,000	-	2,250,000	-	500,000	-	-	10,011,285
Unappropriated Ending Fund Balance	7,701,440	-	1,000,000	1,816,000	-	-	6,781,029	-	2,845,600	20,144,069
<b>Total</b>	<b>\$238,529,163</b>	<b>\$ 44,799,773</b>	<b>\$ 13,640,500</b>	<b>\$ 43,993,875</b>	<b>\$ 205,727,228</b>	<b>\$ 6,614,267</b>	<b>\$ 45,484,000</b>	<b>\$ 240,696</b>	<b>\$ 4,640,700</b>	<b>\$ 603,670,202</b>

# Financial Plan

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

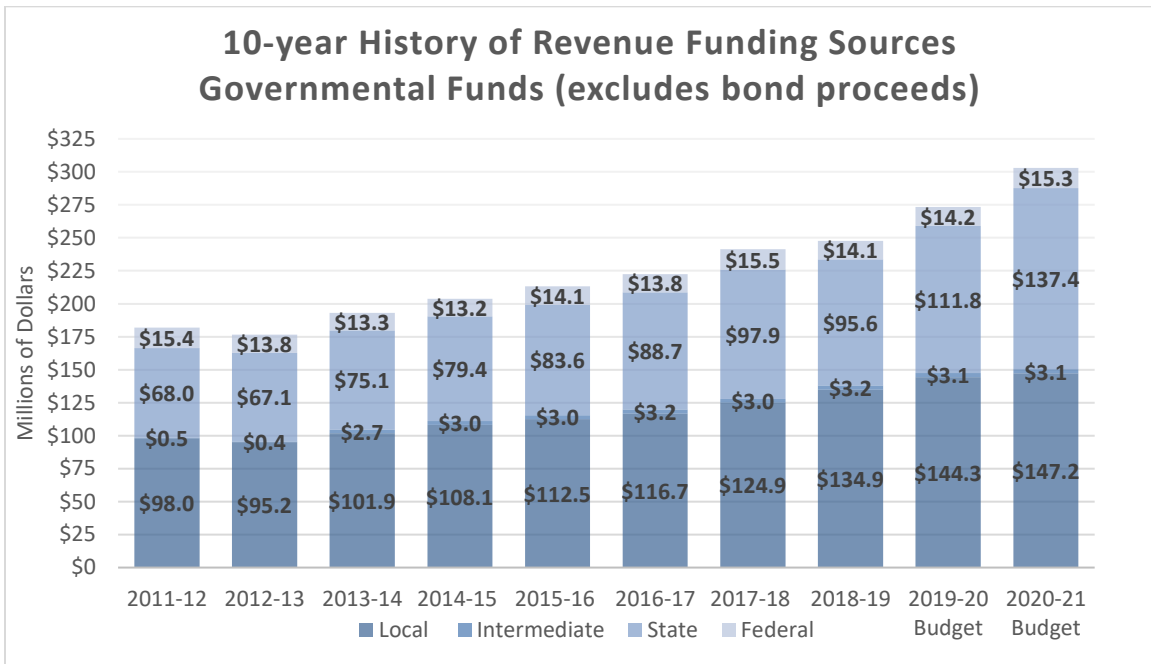
Resources	Actual 2017–2018	Actual 2018-2019	Budget 2019–2020	Budget 2020–2021
Current Taxes	\$ 103,944,373	\$ 110,057,499	\$ 123,374,483	\$ 127,801,003
Interfund Payments	34,532,497	33,243,499	34,513,000	35,514,000
Other Local	21,472,614	25,280,636	22,203,261	19,753,018
County	3,011,172	3,237,580	3,100,295	3,129,186
State	98,087,648	95,807,574	113,056,913	137,673,379
Federal	15,473,199	14,133,654	14,187,053	15,337,421
Bond Proceeds		164,225,465	-	-
Fund Transfers	6,226,277	6,267,402	1,800,300	6,167,000
Beginning Fund Balance	133,937,523	113,066,129	266,981,578	258,295,195
<b>Total</b>	<b>\$ 416,685,303</b>	<b>\$ 565,319,438</b>	<b>\$ 579,216,883</b>	<b>\$ 603,670,202</b>

Requirements	Actual 2017–2018	Actual 2018-2019	Budget 2019–2020	Budget 2020–2021
Instruction	\$ 121,613,609	\$ 123,301,422	\$ 142,747,067	\$ 153,226,595
Support Services	111,164,174	117,056,630	149,611,052	147,795,912
Enterprise & Community Services	6,776,596	6,953,507	8,274,882	7,935,922
Facilities Acquisition & Constructio	17,086,977	6,289,530	98,801,663	194,453,825
Fund Transfers	6,226,277	6,267,402	1,800,300	6,167,000
Other Uses	40,751,541	29,626,910	41,134,108	42,401,425
PERS Reserve	-	-	-	9,000,000
Operations Reserve	-	-	103,942,886	12,534,169
Contingency	-	-	14,723,721	10,011,285
Ending Fund Balance	113,066,129	275,824,037	18,181,204	20,144,069
<b>Total</b>	<b>\$ 416,685,303</b>	<b>\$ 565,319,438</b>	<b>\$ 579,216,883</b>	<b>\$ 603,670,202</b>

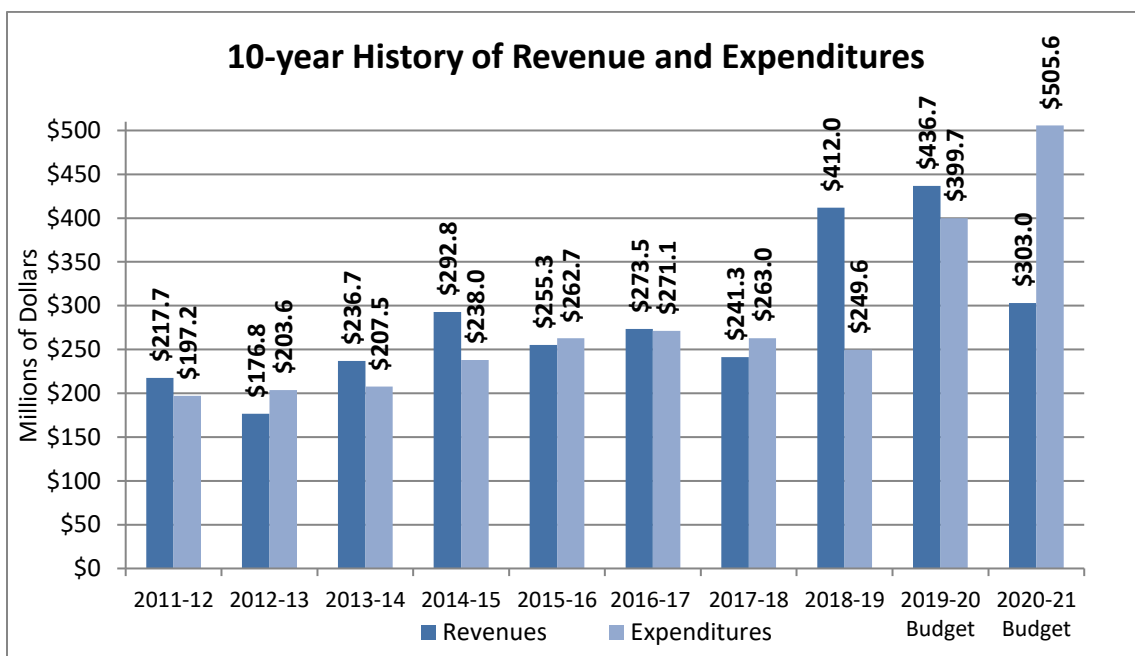
# Financial Plan

## 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.

## 2020-21 Budget Assumptions

### *Revenue Assumptions*

#### **State School Fund – \$104.2 million**

The 2020-21 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, 49% of State School Funds was dispersed in the first year and 51% is available in the second year. The District's General Fund budget for 2020-21 includes \$102.4 million in SSF formula revenue and \$1.8 million in High Cost Disability grant revenue.

#### **Current Property Taxes - \$74.4 million**

Tax revenues budgeted for 2020-21 assume an overall 3% increase in assessed property values and a tax collection rate of 95.55%. Property taxes are included in total State School Fund formula revenue.

#### **Prior Years' Property Taxes - \$1.5 million**

It is estimated that approximately 36% of uncollected prior years' property taxes will be received in 2020-21.

#### **Common School Fund - \$1.7 million**

Revenues of \$1.7 million are budgeted for 2020-21 based on state estimates.

#### **County School Fund - \$0.25 million**

The District has budgeted \$250,000 to be received from the County School Fund in 2020-21.

#### **Local Option Tax Levy - \$18.8 million**

For 2020-21, \$18.78 million in current and prior year receipts is budgeted.

#### **Other Sources of Revenue - \$5.9 million**

Revenues include \$2.7 million for the District's share of flow-through funding from Lane ESD to provide special education services; \$0.9 million in reimbursement income; \$0.5 million of revenue from grant indirect charges; \$0.3 million in school based income including student body and athletic participation fees; interest earnings of \$1.3 million; and \$0.2 million of miscellaneous revenue.

#### **Transfers in to the General Fund - \$0.02 million**

- \$17,000 from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs.

# Financial Plan

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- \$1,000 each from the Special Purpose Reserve Fund and the Capital Equipment Reserve Fund to create budget authority for a transfer should the need arise.
- \$2,000 from the Administrative Insurance Reserve Fund per agreement with the MAPS group.

## **Beginning Fund Balance - \$31.9 million**

The District has projected the ending fund balance for 2019-20 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 - \$102.0 million**

Salaries for school-based licensed staff members are budgeted using an average salary cost. For 2020-21, the average salary of a licensed position is budgeted to be \$66,270 per 1.0 Full Time Equivalent (FTE). Average salary has been calculated at “status quo” for 2020-21 – reflecting only a full work year and a salary schedule step increase for eligible employees. The EEA and 4J are currently in negotiations for a new contract to begin July 1, 2020. Any agreements made as part of this process will either be incorporated into the adopted budget, if timing allows, or added at a later date through the supplemental budget process.

For classified staff members currently employed by the District, budgeted costs for 2020-21 have been calculated to reflect a 2.0% COLA, a full work year 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 have also been budgeted at status quo for 2020-21. Salary and benefit terms for this group of employees often mirror terms negotiated for the licensed employee group, so any contract agreement reached with EEA may subsequently have an impact on compensation for these employees as well.

Additional details concerning average staffing costs are contained within the 2020-21 Staff Conversion and Costing Table, which is located within the Appendices.

# Financial Plan

## Employee Benefits - \$70.8 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 2020-21 Staff Conversion and Costing Table document, which is located within the Appendices.

### PERS Rate History

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
PERS Tier 1/Tier 2 -- UAL	9.86%	9.86%	13.42%	13.42%	18.18%	18.18%
Current	11.94%	11.94%	13.28%	13.28%	13.79%	13.79%
Employee Contribution (paid by District)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retiree Healthcare	0.53%	0.53%	0.50%	0.50%	0.06%	0.06%
Debt Service-Pension Bonds	5.14%	4.95%	5.20%	5.10%	5.12%	5.15%
Side Account-Pension Bonds	-5.98%	-5.98%	-5.63%	-5.63%	-5.87%	-5.87%
<b>Total PERS Tier 1/Tier 2 Rate</b>	<b>27.49%</b>	<b>27.30%</b>	<b>32.77%</b>	<b>32.67%</b>	<b>37.28%</b>	<b>37.31%</b>
PERS OPSRP -- UAL	9.86%	9.86%	13.42%	13.42%	18.18%	18.18%
Current	7.33%	7.33%	8.02%	8.02%	8.40%	8.40%
Employee Contribution (paid by District)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retiree Healthcare	0.45%	0.45%	0.43%	0.43%	0.00%	0.00%
Debt Service-Pension Bonds	5.14%	4.95%	5.20%	5.10%	5.12%	5.15%
Side Account-Pension Bonds	-5.98%	-5.98%	-5.63%	-5.63%	-5.87%	-5.87%
<b>Total PERS OPSRP Rate</b>	<b>22.80%</b>	<b>22.61%</b>	<b>27.44%</b>	<b>27.34%</b>	<b>31.83%</b>	<b>31.86%</b>
<b>District PERS Rate - Blended</b>	<b>25.67%</b>	<b>25.25%</b>	<b>30.11%</b>	<b>29.80%</b>	<b>34.00%</b>	<b>33.90%</b>

Source: Actuarial Valuation Reports by Milliman for School District Pool.

## Services/Supplies - \$25.1 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 (2020-21 increase is 2.1% based on the US Urban Consumer Price Index) to help schools and departments absorb increases in the cost of goods and services.

## Equipment/Capital - \$0.2 million

A small amount is budgeted each year to address expenditures for minor building improvements, new or replacement small equipment, furniture and fixtures, and technology purchases.

# Financial Plan

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## **Other - \$1.2 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 - \$6.1 million**

- \$3.3 million to fund replacement cycles. \$1.0 million for staff technology replacement, \$1.5 million for student technology replacement, and \$0.8 million for equipment replacement.
- \$1.0 million to the special equipment reserve for curriculum and consumables.
- \$0.2 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.
- \$0.7 million to the Insurance Reserve Fund for risk management and employee benefits program operations.
- \$0.9 million to support the Nutrition Services program.

## **Contingency and Reserves - \$25.5 million**

### *Contingency Budget for 2020-21 - \$4.0 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 \$4.0 million represents 2.0% of operating expenditures for 2020-21. 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 2020-21 - \$21.5 million*

The District goal of providing "stable, sustainable stewardship" for operations in the coming years is supported by health reserve levels that can be used to offset economic downturns and support new strategic initiatives.

Reserve balances include a \$12.5 million Operations Reserve and a \$9.0 million PERS Reserve. The 2020-21 adopted budget does not make use of either of these reserves, as budgeted General Fund resources are currently equal to requirements and PERS rates will not change until the next biennium (2021-23).

## **Unappropriated Ending Fund Balance (UEFB) - \$7.7 million**

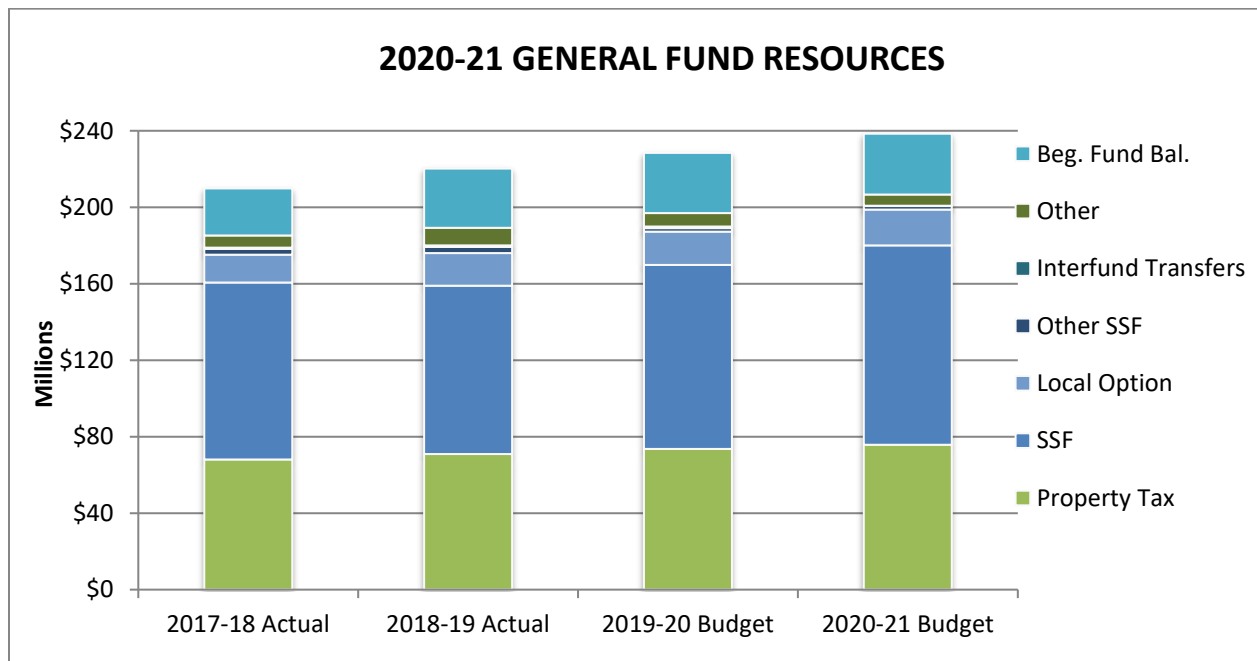
The UEFB for 2020-21 is budgeted at \$7.7 million, or 3.7% of operating revenues.

The District projects that the budgeted UEFB plus unspent contingency amounts will result in an ending fund balance of \$10.4 million, approximately 5.0% of operating revenues, which is consistent with Board policy.

# Financial Plan

## Resources

GENERAL FUND BUDGET				
Resources				
	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Budget
<b>STATE SCHOOL FUNDING</b>				
Current Property Tax	66,805,071	69,564,312	72,184,000	74,355,000
Prior Taxes	1,255,014	1,425,866	1,436,000	1,471,000
State School Fund (SSF)	92,573,690	87,926,138	96,291,311	104,182,975
Other SSF Revenues	2,950,536	3,211,498	1,868,329	1,934,125
<b>LOCAL OPTION PROPERTY TAX</b>				
	14,587,137	17,169,025	17,324,000	18,776,000
<b>TRANSFERS FROM OTHER FUNDS</b>				
	786,000	751,000	744,000	21,000
<b>OTHER</b>				
	6,354,929	9,254,779	7,077,424	5,889,063
<b>TOTAL REVENUES</b>	<b>185,312,377</b>	<b>189,302,618</b>	<b>196,925,064</b>	<b>206,629,163</b>
<b>BEGINNING FUND BALANCE</b>	<b>24,513,866</b>	<b>30,841,857</b>	<b>31,433,000</b>	<b>31,900,000</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>209,826,243</b>	<b>220,144,475</b>	<b>228,358,064</b>	<b>238,529,163</b>



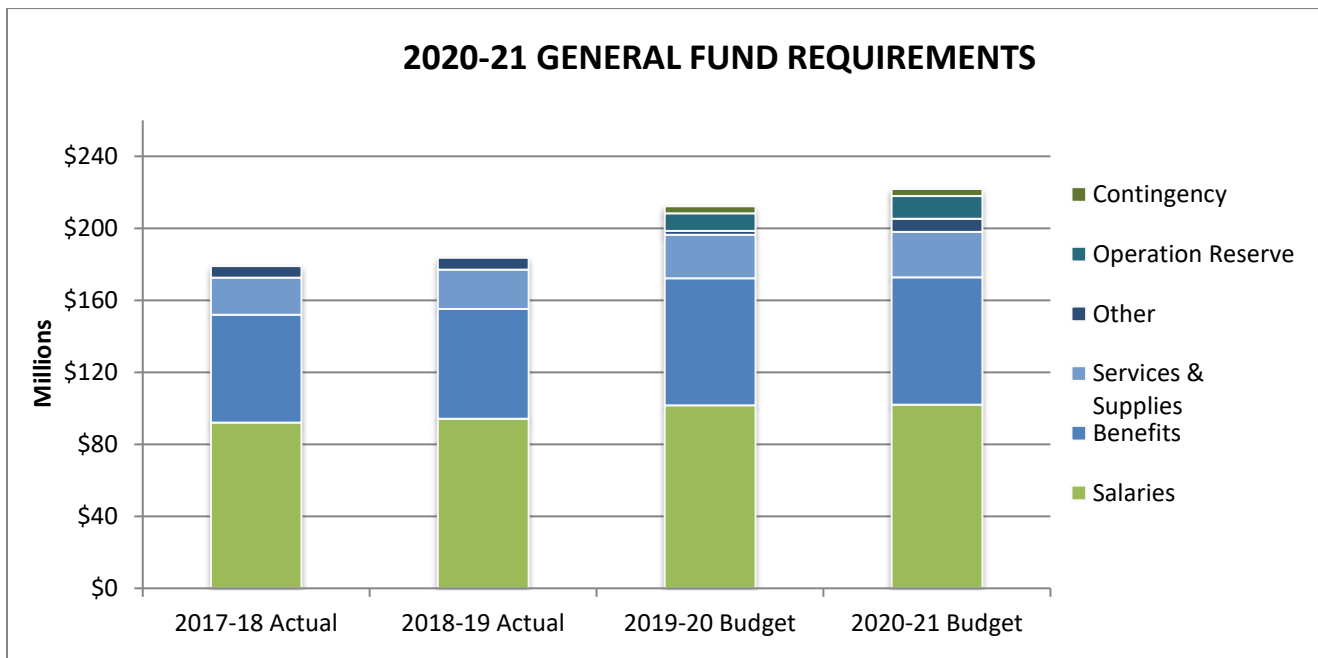
# Financial Plan

## Requirements

GENERAL FUND BUDGET Requirements				
	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Salaries	92,010,562	94,209,418	101,601,550	101,977,648
Benefits	59,968,552	60,981,333	70,656,084	70,781,502
Services	15,564,803	15,992,813	17,717,546	19,352,750
Supplies	4,992,719	5,547,971	6,303,770	5,722,372
Equipment	22,403	277,464	77,108	173,325
Other	6,425,347	6,571,457	2,105,415	7,302,672
PERS Reserve	-	-	9,000,000	9,000,000
Operation Reserve	-	-	9,855,510	12,534,169
Contingency	-	-	3,909,819 <sup>1</sup>	3,983,285 <sup>1</sup>
<b>Total Expenditures</b>	<b>178,984,386</b>	<b>183,580,456</b>	<b>221,226,802</b>	<b>230,827,723</b>
<b>ENDING FUND BALANCE</b>	<b>30,841,857</b>	<b>36,564,019</b>	<b>7,131,262 <sup>2</sup></b>	<b>7,701,440 <sup>2</sup></b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>209,826,243</b>	<b>220,144,475</b>	<b>228,358,064</b>	<b>238,529,163</b>

<sup>1</sup> Represents 2% of operating expenditures, excluding transfers.

<sup>2</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 & Function	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
<b>Direct Classroom Services</b>	<b>103,887,975</b>	<b>106,006,689</b>	<b>118,766,217</b>	<b>118,619,401</b>
Regular Programs	74,942,737	77,166,670	83,524,530	83,603,005
Special Programs	28,945,238	28,840,019	35,241,687	35,016,396
Classroom Support Services	35,465,633	36,494,308	40,904,839	40,763,719
Extracurricular Activities	2,685,348	2,811,679	3,267,493	3,068,912
<b>Student Support</b>	<b>12,180,630</b>	<b>12,995,697</b>	<b>14,584,411</b>	<b>13,994,324</b>
Libraries, Curriculum, & Staff Development	6,206,767	6,108,973	7,295,939	7,734,898
School Administration	13,872,395	14,132,400	14,795,795	15,417,923
Community Services	520,494	445,560	961,201	547,662
<b>Building Support Services</b>	<b>27,045,840</b>	<b>28,722,030</b>	<b>30,072,510</b>	<b>31,498,572</b>
Facilities Operation & Maintenance	13,736,765	14,504,445	15,720,111	16,575,086
Student Transportation	7,795,817	8,146,770	8,158,785	8,407,635
Technology	5,200,790	5,562,614	5,674,695	5,861,989
Warehouse and Purchasing	312,468	508,201	518,919	653,862
<b>Central Support Services</b>	<b>7,174,236</b>	<b>6,870,552</b>	<b>7,692,607</b>	<b>8,281,577</b>
Executive Administration	764,497	777,033	706,471	830,303
Financial Services	2,035,936	1,742,933	2,126,851	1,972,956
Human Resources	4,023,578	3,958,239	4,308,295	4,864,715
Communications & Intergovernmental Relati	350,226	392,347	550,990	613,603
<b>Other Accounts</b>	<b>36,252,559</b>	<b>42,050,896</b>	<b>30,921,891</b>	<b>39,365,894</b>
Transfers	5,410,702	5,486,877	1,024,300	6,146,000
Short-Term Debt	-	-	1,000	1,000
Contingency	-	-	22,765,329	25,517,454
Unappropriated Ending Fund Balance	30,841,857	36,564,019	7,131,262	7,701,440
<b>Total Expenditures</b>	<b>209,826,243</b>	<b>220,144,475</b>	<b>228,358,064</b>	<b>238,529,163</b>

# Financial Plan

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## Department Descriptions and Key Performance Indicators

### *Instruction Department*

The Instructional Department’s goal is to ensure educational excellence with equitable access and outcomes for every student and to provide multiple pathways for student success to 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





# Financial Plan

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## **Vision 20/20 Strategic Plan:**

The Instructional Department is in year three of implementing the 4J Vision 20/20 strategic plan. The department is responsible for addressing two of the goals:

1. Educational excellence with equitable access and outcomes for every student
2. Multiple pathways to student success

To achieve these goals, the department oversees several strategic initiatives including adopting high-quality instructional materials and professional learning across all grade levels and subject areas that are aligned with state standards to ensure equitable access and outcomes. The four major initiatives this year include:

1. Continuing the roll-out the District's behavior framework to improve behavioral, social-emotional, and mental health supports for all students
2. Implementing professional learning communities for educators to meet regularly, share expertise, and work collaboratively to meet the individual needs of all students
3. On-going implementation of the High School Success Grant (Measure 98), that provides multiple pathways to student success, including strengthening instructional and career pathways to engage all students for post-graduate readiness
4. Implementation of the Student Investment Account (SIA) Plan approved by the Board of Directors in March of 2020, pending approval by the Oregon Department of Education and confirmation of funding

The Instructional Services Department also provides online learning opportunities for students through the Eugene Online Academy (EOA). In 2020-21, EOA will expand beyond its initial focus on high school education and continuously work to implement the 4J Vision 20/20 strategic plan by providing educational opportunities to a wide variety of students with unique and diverse needs. EOA plans to serve students in grades 6-12 and will be piloting programs for K-5 students in an effort to expand its support to these grade levels.

EOA 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, EOA provides teachers and staff to help guide students through the curriculum and meet all of their academic needs. The program's priority is to provide as much individualized help as necessary for students to become independent 21<sup>st</sup> century learners. Students also have access to extracurricular activities such as athletics, music and art at their neighborhood school as part of this offering.

Eugene Online Academy will be supported and share resources with ECCO, the District's alternative high school located at the 4J Ed Center Annex – where students will have access to counseling, food service and nursing support. EOA will also be supported by the district registrar, who will communicate and coordinate with 4J Schools to ensure students have access to the resources they need to succeed.

## **Key Performance Indicators:**

Key performance indicators for Instructional Services are described in "Academic Performance Indicators" within the About Our District section.

# Financial Plan

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## ***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

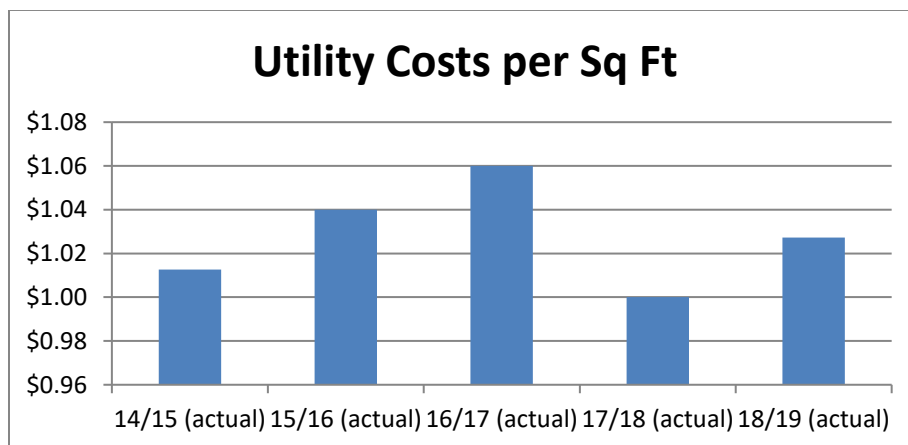
### **Vision 20/20 Strategic Plan**

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.

### **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.

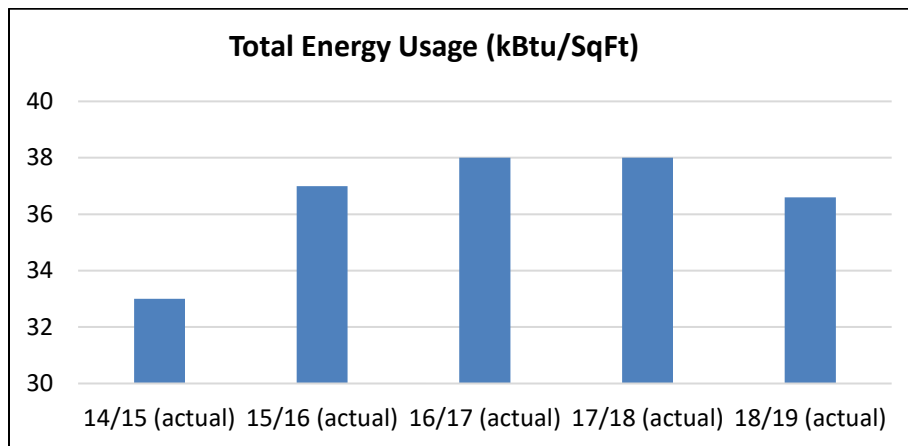


The second chart shows the total energy usage for all buildings for electricity and fossil fuel costs over the same period. This (second) chart is “corrected” to reflect weather data. The rise in fiscal year FY 2015-16 occurred due

# Financial Plan

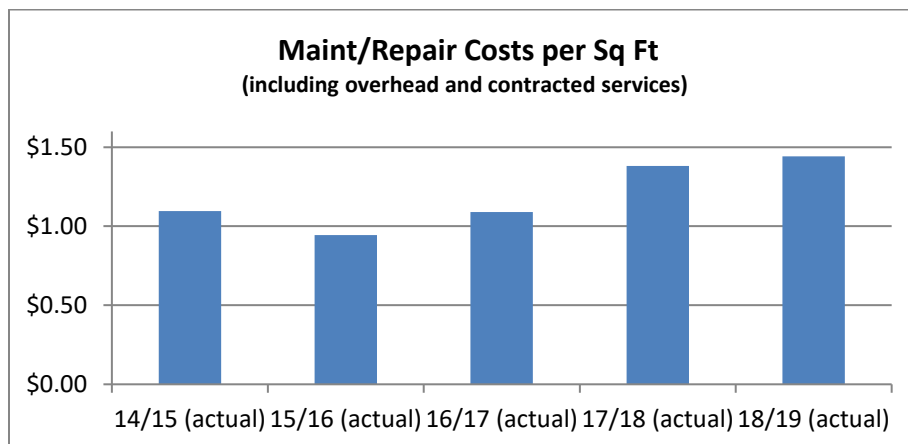
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to multiple surplus properties reopening with additional programs as well as the construction and operations of two buildings (old and new) at both Howard and Roosevelt. Fiscal year 2016-17 added the construction and operation of two buildings at ATA and River Road sites. The four new facilities increased overall district square footage by nearly 40,000 square feet. Fiscal year 2017-18 was due to completed construction of ATA and River Road along with a mild winter providing for an overall reduction in consumption. In FY 2018-19, the change from previous two years is mostly attributed to reduced heating days. Facilities reviews the utility information for targeting/prioritizing future energy conservation upgrades and other system improvements that will reduce operating costs.



## ***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 included about \$5.47 million to maintain nearly three million square feet of buildings.



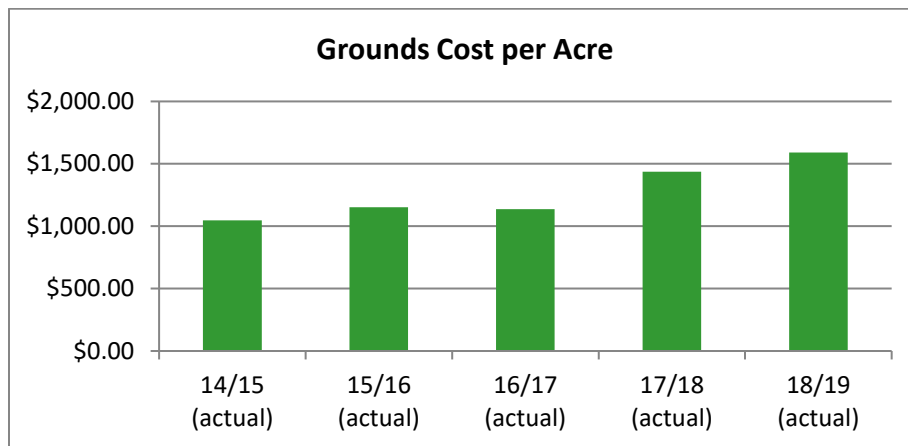
Previous maintenance and repair costs had been reduced by shifting maintenance costs associated with surplus/closed schools to District-sponsored charter schools under lease agreements. Multiple surplus locations are now back online, increasing maintenance and repair needs. Some savings are offset by requirements associated with the introduction of new systems and a broader range of technologies with new buildings and facilities upgrades. The completion of district wide Radon gas testing and continuation of bond planning contribute

# Financial Plan

to higher FY 2018-19 costs. The chart above excludes 3.5 FTE associated with the preventive maintenance program (funded from Real Property Capital Reserves, Fund 450)

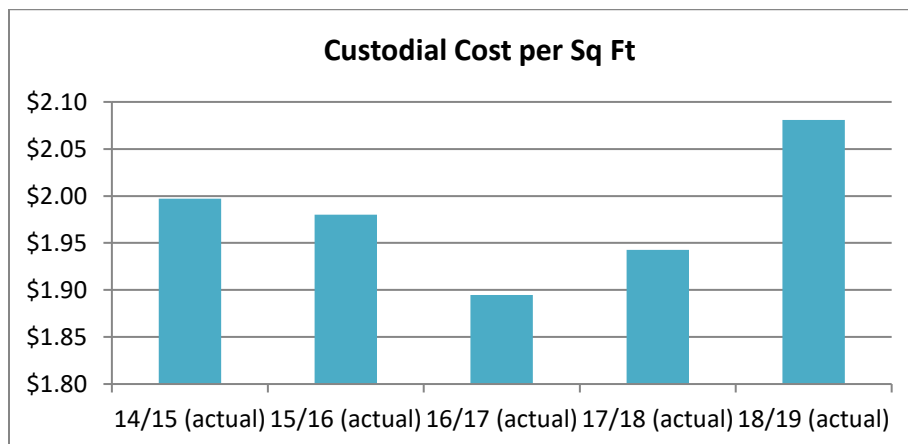
## ***Grounds Maintenance Costs per Acre***

The facilities maintenance budget for FY 2018-19 included \$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 Park (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 2018-19 increase is due to our district purchasing new equipment and support from additional seasonal employees.



## ***Total Custodial Costs***

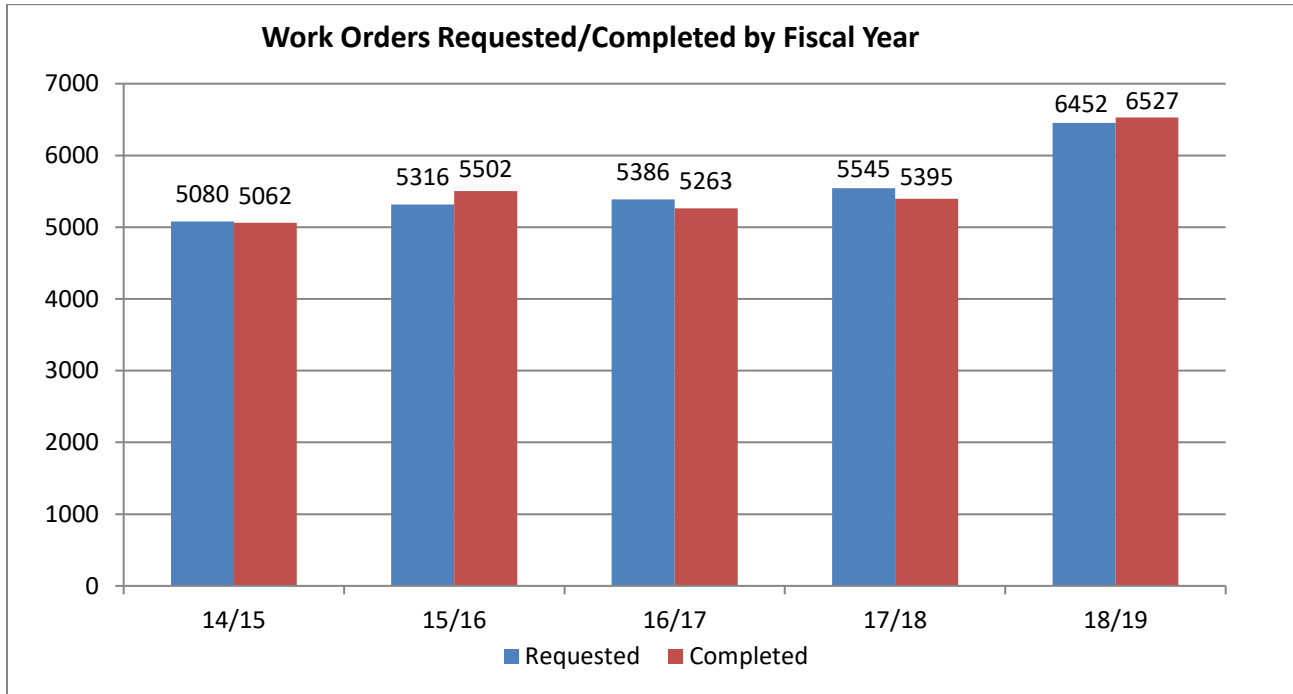
Total custodial costs (labor and supplies) are shown on the chart below on a building square footage basis. While the budget includes full funding for assigned staff, the budget continues to be underspent due to vacancies (retirements and recruitment challenges). Vacancies must often be filled by substitute 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. In addition, in FY 2018-19 the District made a bulk purchase of equipment to refresh inventories throughout the district. This large purchase generally occurs every five years to take advantage of bulk purchase discounts.



# Financial Plan

## ***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.



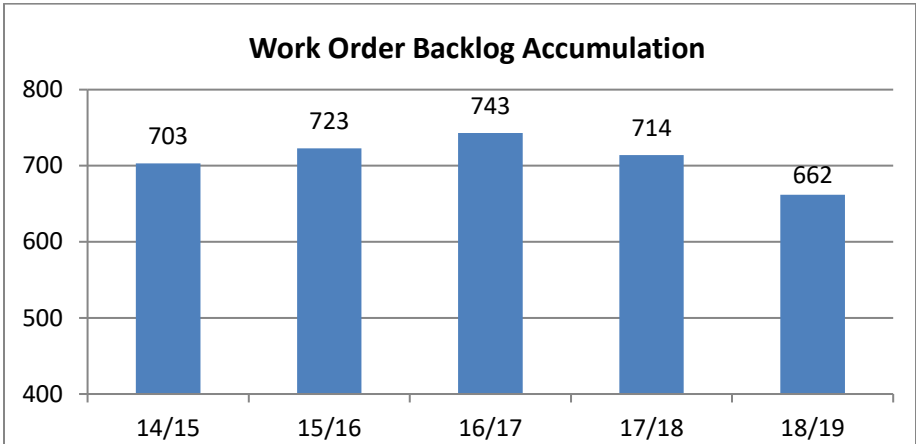
Facilities staff continue to enter work orders for additional repair(s) discovered and completed while on sites addressing other work order(s). Single generic “blanket” work orders that have historically accumulated large amounts of hours and materials are no longer common. These are now broken into specific work orders which provides better tracking for facilities work hours and repairs required at each site. The increase of work orders for FY 2018-19 aligns with the first full year of reduced blanket work orders.

## ***Cumulative Repair Work Order Request Back-log***

The chart on the next page depicts the department’s running back-log of non-completed work orders. The increase in FY 2016-17 was due to surplus property now in use and some volume associated with working out the “bugs” in newer 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 district facilities. This “new work” historically has added to the Facilities backlog as the maintenance is required to keep the buildings operational, whereas 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. Fiscal Year 2017-18 included 44 FIPs while FY 2018-19 included 125 FIPs. The primary reduction in backlog for FY 2018-19 year is attributed to the increase in FIPs submitted.

# Financial Plan

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# Financial Plan

## ***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 (SRTS) program

### **Vision 20/20 Strategic Plan:**

The Transportation Department has invested in the following key performance indicators (KPI) consistent with the 4J Vision 20/20 strategic plan. These KPIs address the efficiencies and effectiveness of the District’s Transportation Department compared to the national median of similar-sized school transportation departments.

### **Key Performance Indicators:**

#### *Pupil Transportation Statistics*

	2015-16	2016-17	2017-18	2018-19
Number of Buses	107	108	112	112
Number of Vans	13	12	12	10
Total Miles Traveled	1,523,519	1,483,421	1,402,685	1,537,284
Students Transported Daily	5,040	5,589	5,684	6,008

#### *Cost per Mile Operated*

	2015-16	2016-17	2017-18	2018-19
Cost per Mile	\$4.12	\$4.30	\$5.00	\$4.70
National Median	\$4.71	\$5.07	\$4.86	N/A
<i>N/A = data not available</i>				

#### *Cost per Bus Operated*

	2015-16	2016-17	2017-18	2018-19
Cost per Bus	\$56,776	\$59,122	\$62,614	\$64,567
National Median	\$57,917	\$60,272	\$59,352	N/A
<i>N/A = data not available</i>				

#### *Cost per Student*

	2015-16	2016-17	2017-18	2018-19
Cost per Student	\$1,129	\$1,142	\$1,234	\$1,204
National Median	\$947	\$1,075	\$1,036	N/A
<i>N/A = data not available</i>				



# Financial Plan

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## *Average Age of Fleet*

Fleet replacement plans drive capital expenditures and ongoing 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.

	2015-16	2016-17	2017-18	2018-19
Average Age	6.7	5.5	5.7	4.9
National Median	8.0	8.1	8.4	N/A
<i>N/A = data not available</i>				

## **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 school. 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
- *Engineering* – Improvements to the built environment to support safety for student pedestrians and bicyclists; 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

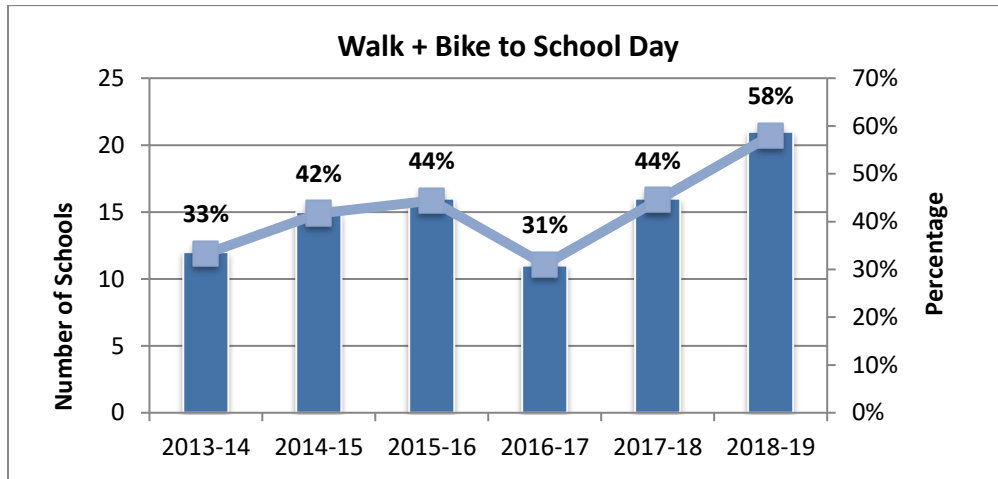
## **Key Performance Indicators:**

Performance Indicators for FY 2018-19 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:

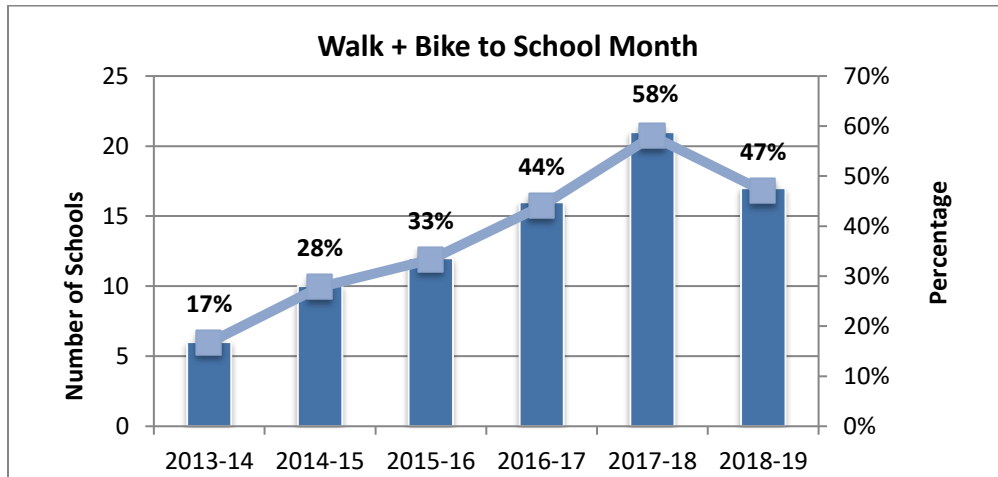
- Development of a ranking process for infrastructure needs around schools that provides an objective means of prioritizing projects based primarily on safety and equity.
- Identification of on-site Safe Routes to School infrastructure needs at all schools.
- Infrastructure improvements around 2013 bond schools made with a combination of bond and City funds through a partnership between 4J, the City of Eugene, and Lane County.
- Working towards all schools participating in one or more Walk & Roll events with increased outreach to schools and efforts to simplify participation.

# Financial Plan

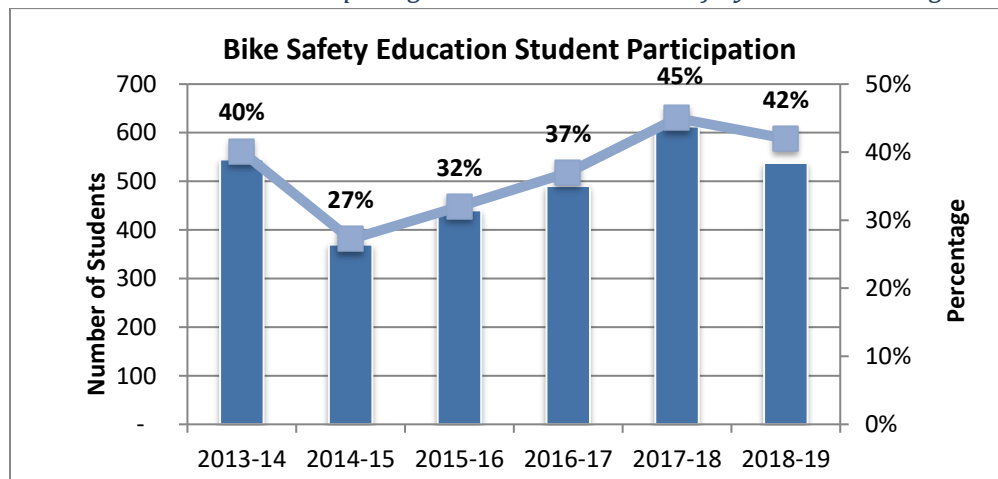
Number of Schools Registered for Walk+Bike to School Day (October)



Number of Schools Registered for Walk+Bike Challenge Month (May)

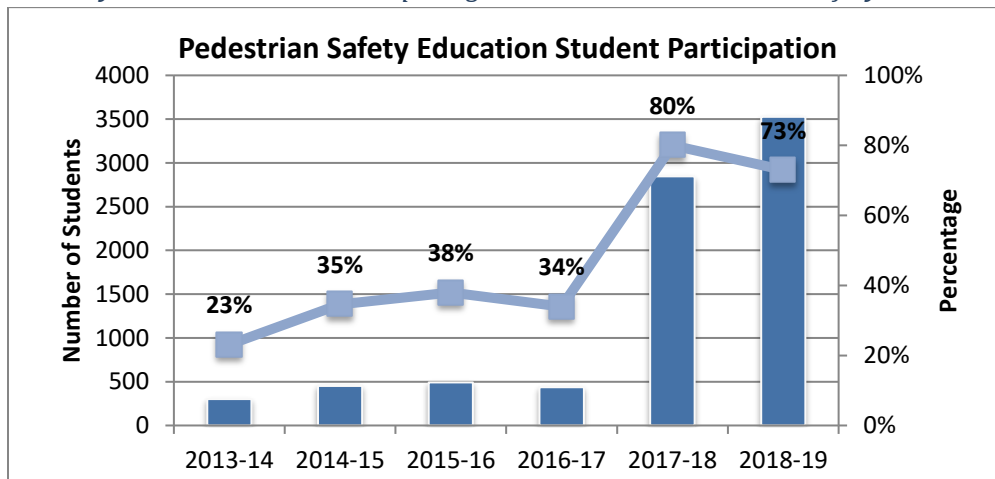


Number of Middle School Students Participating in a Nine Hour Bike Safety Education Program



# Financial Plan

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 an additional grade per year. The significant increase in participation 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***

The Technology department provides reliable, stable, secure, and useable technology resources for the District.

### **Functions:**

- Application Development & Data Integration – student Information Systems platform (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 for integration with Single Sign On (SSO), OneRoster, Mealttime, and assessment data from ODE, ACT, SAT, etc.; and data extractions for Mealttime, Naviance, Edulog, SmartChoice, SchoolConnects, SWIS, LDAP, VIA, etc.
- Network Infrastructure and Operations – provide overall system administration, maintenance, support, and design for the following services: hosting and support for school websites, application and file servers; host, support and manage email and calendaring; training; VPN and Webfilter platform owner; network infrastructure support; phone support; Telecommunications platform support; upgrade and patching, new construction, data center redundancy and availability, security, logging, system monitoring, and outage notification; VMware and inter-department consulting; and Windows Support for departments.
- User Support Services – training, deployment, and management of new devices; end-user technology support and maintenance for hardware, software, ticket resolution, websites, Apple Remote Desktop, and imaging; repair of laptops, desktops, tablets, printers, and clocks; and project rollout support for operations and classroom-specific technologies, workflow projects, Smarter Balanced, Synergy, VMware, Lawson, and Volume Purchasing Program as well as the online 4J technology purchasing catalog; and research and testing of emerging technologies.
- 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 ‘teach 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.
- Technology Purchasing and Inventory – placing district-wide technology orders, receiving, and inventorying of product; negotiating bulk pricing for equipment and licensing; mobile phone portal and device management; copier and printer fleet management; and vendor negotiation.

# Financial Plan

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## 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 system integration and opportunities to extract reports
- Continue to expand and deploy technology that ensures equitable access and opportunity for students and staff



## Key Performance Indicators:

Technology will continue to monitor infrastructure performance as well as staff performance in areas such as application development, data integration network infrastructure and operations, user support services, instructional technology, technology purchasing, and inventory. 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 - January 2020*

### Target: Device to student ratio: 1:1

- Current device to student ratio: 1:1 (trending down) ~42% of devices are  $\geq 6$  yrs. old

### Target: Establish metrics that identify operational trends: group by product categories, filter by site

- Total number of helpdesk tickets year-to-date, July 2019 - June 2020: 10,158 (trending up)
- Average number of tickets by month, July 2018 - June 2019: 1,269 (trending up)

# Financial Plan

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**Target: Number of preventative maintenance windows completed on schedule: >=80%**

- % Completed on schedule = 95%
- # Scheduled = 4 per Month

The Synergy roadmap will leverage this mobile application to expand the data available to families.

- Elementary School
  - ✓ Percent of ParentVUE accounts enabled: 33%
  - ✓ Percent of active ParentVUE users: 13%
  - ✓ Percent of ParentVUE accounts used in last 120 days: 60%
- Middle School
  - ✓ Percent of ParentVUE accounts enabled: 85% (trending down)
  - ✓ Percent of active ParentVUE users: 43% (flat)
  - ✓ Percent of ParentVUE accounts used in last 120 days: 70% (trending up)
- High School
  - ✓ Percent of ParentVUE accounts enabled: 89% (flat)
  - ✓ Percent of active ParentVUE users: 45% (trending up)
  - ✓ Percent of ParentVUE accounts used in last 120 days: 58% (trending up)

# Financial Plan

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## ***Warehouse and Purchasing***

Warehouse and Purchasing are part of the Support Services work team, 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 and personal 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 and personal services
- Warehouse – providing 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:**

Support Services is working to analyze, develop, and establish new key performance indicators in areas such as purchase order and contract approvals, management of delivery services, and inventories. The initial key performance indicators will be developed in future years to reflect the work team’s performance and ability to meet the purchasing and delivery needs of students and staff.



# Financial Plan

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## ***Financial Services***

Finance Services is responsible for the district’s central fiscal operations including accounting, payroll 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 Board of Directors in financial matters.

### **Functions:**

- Payroll – processing timesheets, employee leave, Public Employee Retirement System (PERS) payments, garnishments, taxes, Tax Sheltered Annuities (TSA) payments, and other payroll liability payments as well as preparing W-2s and other state and federal reporting
- Cash Management – completing daily banking, receipting, debt service and capital lease payments, and oversight of district and school bank accounts
- Accounts Payable – paying vendors and processing invoices, visa card payments, and extended contracts
- Budget – preparing forecasts, the annual budget, levy calculations, legislative fiscal impact statements and analysis, and budget transfers, supplemental budgets and resolutions
- Financial Analysis – completing requirements and presentations for bond issuance, and supporting audit review of bond expenditures. Providing oversight of charter school financial operations, school and department financial activities, and monitoring budget to actual spending. Financial Services also provides financial support, analysis and calculations during contract negotiations
- Accounting – preparing and posting journal entries, monitoring accounts for consistency and adherence to policy, performing bank reconciliations for district accounts, maintaining financial records, completing statutory reporting, and training and supporting school and program staff
- Grants – supporting grant managers in financial tracking and reporting, monitoring compliance with federal and state requirements, reviewing proposal budgets, submitting invoices and claims, preparing the request for the District’s annual indirect rate, applying monthly indirect rate to grants, and preparing annual deferrals and accruals of grant funds
- Business Systems – supporting the administration of financial systems within the district including access controls, security, automated workflows, standard and ad-hoc report development and support, and project management for system implementations

### **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



# Financial Plan

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- 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

Financial Services is currently engaged in the implementation of a new financial management system for the district. BusinessPLUS will be implemented on January 1, 2021, and in the six months following this date staff will work to expand the automation of manual processes and implement any remaining modules such as grant management and contract management

## 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, 2019. 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*

2014-15	2015-16	2016-17	2017-18	2018-19
10,629	10,764	10,162	10,476	10,285

- *Payroll Cost per Check/ACH*

2014-15	2015-16	2016-17	2017-18	2018-19
\$8.67	\$8.46	\$8.60	\$9.64	\$8.70

- *Invoices Processed per FTE per Month*

2014-15	2015-16	2016-17	2017-18	2018-19
821	752	818	838	836

# Financial Plan

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- *Federal, State and Local Programs Fund (Grant Funds) as Percent of General Fund Total Operating Budget*

2014-15	2015-16	2016-17	2017-18	2018-19
9%	9%	9%	10%	10%

- *CAFR – Days to Publish*

2014-15	2015-16	2016-17	2017-18	2018-19
180	171	173	159	158



# Financial Plan

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## ***Human Resources***

The mission of the Human Resources Department is to support our students by providing the information and resources 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; and the evolving reporting requirements for the Oregon Department of Education (ODE) under changes to the 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, and discipline
- Hiring and staffing processes, including recruitment, on-boarding, retention, managing annual and ongoing hiring processes, and coordination of the annual staffing process, including working with administrators to collect, process, and implement staffing plans in the HR/Payroll system
- Maintenance of district-wide substitute pools – 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, and 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, and 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 programs – in collaboration with the Instruction Department to support licensed staff and administration through ever-expanding programs.
- Pay equity compliance – HR has embarked on the immense undertaking of classification and compensation review of all positions in the District. This will bring the District in compliance with pay equity laws in Oregon. Our goal is for this to ensure any historical pay biases and unconscious pay differentials do not continue.

# Financial Plan

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## **Vision 20/20 Strategic Plan:**

The Human Resources Department has continued to invest 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 international candidates, primarily for bilingual positions, which can often be difficult to fill. International candidates have a great deal to offer our students, and we are excited to continue to hire and retain these candidates. In recent years, this process has included working with multiple candidates, agencies, and in some instances attorneys, on diligent and extensive efforts to obtain either the required H-1B or J-1 Visa. The H-1B Visa application process is rigorous and has a significant financial investment for the District between the application and attorney fees. While the approval rate for H-1B Visa applicants is traditionally low, we do currently employ two teachers (from China and Spain) who were granted the H-1B Visa. In terms of the J-1 Visa, which allows the District to employ the candidate for initially one year with options of additional extensions (up to a total of five years), we currently have four candidates employed by the District (three from Spain and one from Mexico).

In addition, there are instances of hard-to-fill positions, including those mentioned above, 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).

Human Resources, on behalf of the District, has also been part of the Pathways in Education Program (often referred to as the Teacher Pathways Program). This is a collaborative partnership between some local school districts and universities to provide scholarships and support for 10 applicants for teacher preparation programs to help produce effective, culturally and linguistically diverse teachers who mirror the diversity of the students in classrooms. Through the District's financial investment, which makes up a portion of the overall tuition scholarships available to successful candidates, along with HR administrator staff presence on the committee, we are working to help bilingual, diverse, and/or first-generation college students move toward becoming teachers.

## **Key Performance Indicators:**

### *Ongoing efforts to expand and retain appropriate pools of substitutes*

During the course of a typical school year, there are absences (licensed and classified) that unfortunately go unfilled for a variety of reasons. Since the 2014-15 school year, through the collective efforts of our department, we have successfully continued to reduce the number of unfilled absences for licensed positions. This year that trend has changed, and HR will continue to work toward reducing this number.

# Financial Plan

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Below are the number of unfilled jobs for licensed absences, by school year:

- 186 unfilled jobs in 2019-20 as of 1/31/2020
- 217 unfilled jobs in 2018-19
- 141 unfilled jobs in 2017-18
- 149 unfilled jobs in 2016-17
- 171 unfilled jobs in 2015-16
- 200 unfilled jobs in 2014-15

For classified absences, below are the number of unfilled jobs for classified absences, starting with 2015-16 (the first year data is available):

- 909 unfilled jobs in 2019-20 as of 1/31/2020
- 1,060 unfilled jobs in 2018-19
- 572 unfilled jobs in 2017-18
- 1,101 unfilled jobs in 2016-17
- 1,128 unfilled jobs in 2015-16

Similar to recent years, HR continues to work diligently to maintain a robust pool of guest teachers and classified substitutes to help reduce the number of unfilled absences. We recognize the burden the unfilled absences have on schools and have worked to hire guest teachers and classified substitutes on a weekly basis. To date during the current school year, HR has hired 130 classified educational assistant (EA) substitutes and 114 licensed guest teachers to help with vacancies in schools District-wide.

However, we recognize that a large pool of substitutes does not necessarily guarantee avoidance of unfilled absences on days when a large number of staff are absent. There are a number of factors at play when it comes to the reasons why all the available jobs are not picked up by our substitutes. Some of these include, but are not limited to, substitutes not feeling comfortable working a particular grade level or subject areas and professional development that is scheduled on Mondays or Fridays, which can create an extra burden on the system since those days historically have had a higher rate of personal absences by staff.

When looking at specific unfilled vacancies, special education EA jobs account for some of the highest unfilled job rates during the year. When we have reached out to substitutes for feedback around reasons they do not like to accept special education substitute jobs, individuals have indicated they feel a level of uncertainty and apprehension in these areas. Since that initial feedback, HR has teamed with the Student Services Department (SSD) for the last four years to provide training opportunities to help address these concerns. HR has provided the funds to compensate the EA substitutes who attend with the goal of helping interested subs feel more comfortable and familiar working in a special education setting. SSD administrators provide background on the different types of classrooms and what they might expect and share resources and suggestions on how to best interact with and provide support to students to help instill confidence. Since we started four years ago, we have been able to hold the trainings once or twice per year with an average of 30 – 40 EA substitutes in attendance. The most recent training in January 2020 was held on a no-school day (grading day) in an effort to provide an opportunity for substitutes to attend without missing a day of work in the District.

# Financial Plan

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In addition, from an operations standpoint, during the weekly new-hire orientation, our staff informs all new substitutes that if anyone is available to work (as early as the following day), we can contact them the next morning. This is before they are even 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 Every Student Succeeds Act (ESSA) along with continuing compliance with 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 requirements of the positions they are pursuing. In 2016-17, the HQ requirements for licensed staff 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 to which we work to hold our licensed teachers, 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, not only for potential or new candidates but also 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 with 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)*

2013-14 <sup>1</sup>	2014-15	2015-16	2016-17	2017-18	2018-19
1:154	1:167	1:181	1:199	1:163	1:196

<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 that are funded through Federal or state grants, private donations or payments for services. Fund use and limitations are specified by the grantor entity and generally cannot be diverted to other uses such as general district operations.

Budgeted amounts are based on anticipated funding; however, actual expenditures are dependent upon receipt of grants, donations or payments from the various sources. The 2020-21 budget includes estimated carryover funding 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. Eleven District elementary schools, one K–8 charter school and two private schools are expected to receive Title I funding. The number of schools to receive Title I funds will be slightly reduced for the 2020-21 school year due to a gradual decrease in available funding and in an effort to concentrate funding at elementary schools with greater socioeconomic need.
- 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 support 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 a 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.

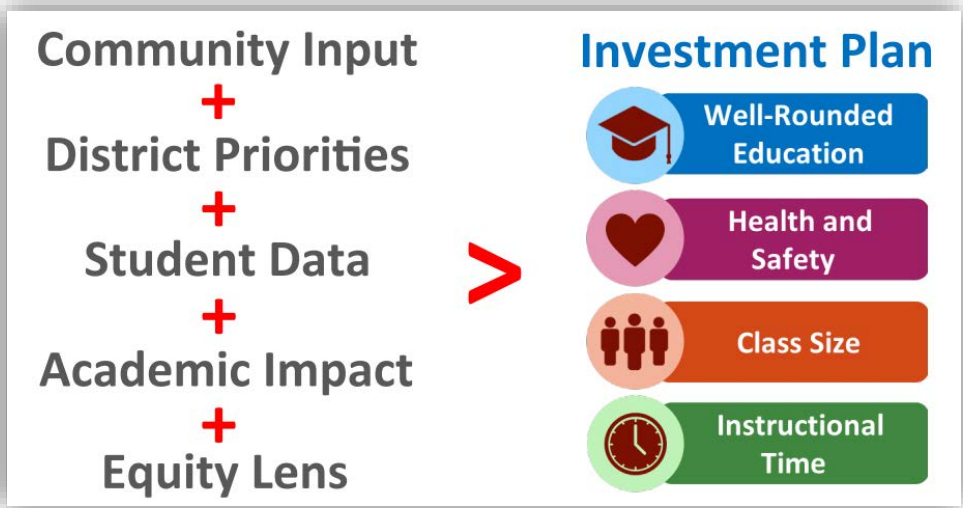
# Financial Plan

## Student Success Act (SSA)

Passed during the 2019 legislative session, the Student Success Act (SSA) is expected to invest \$2 billion in Oregon education initiatives every two years. Per the Oregon Department of Education website, SSA will target funds state-wide to reduce class sizes, expand learning time, and offer more well-rounded learning experiences for Oregon students. SSA will also make feasible the full funding of the High School Success grant (Measure 98), expand nutrition program access, and direct funding for more robust early learning programs. In 2020-21, the SSA is expected to provide \$200 million for the State School Fund, with the remainder distributed to the Student Investment Account, the Statewide Education Initiatives Account, and the Early Learning Account.



At the district level, 4J plans to focus SSA funds to invest in improved student access to a well-rounded education, healthy and safe learning environments, reduced class sizes, and increased instructional time.



# Financial Plan


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## Well-Rounded Education

### Well-Rounded Education

SSA funds may be used for expanding availability of and student participation in well-rounded learning experiences, which may include:

- Developmentally appropriate and culturally responsive early literacy practices and programs in pre-K through third grade
- Culturally responsive programs and practices in grades 6–8, including learning, counseling and student support that is connected to colleges and careers
- Broadened curricular options at all grade levels including access to: art, music, PE; STEM education; career and technical education; engaging electives; accelerated college credit programs including dual credit, AP and IB; TAG; life skills; librarians; dropout prevention programs and transition supports



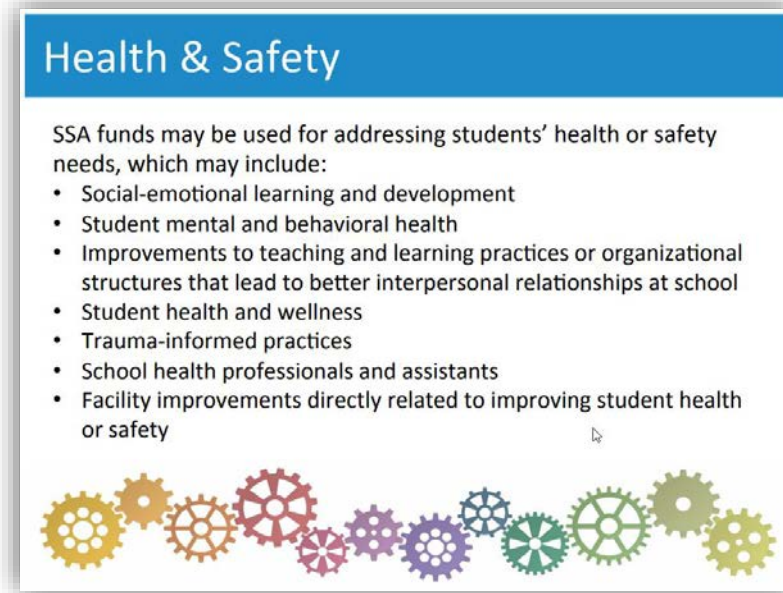
As part of the initiative to provide students with a well-rounded education, the District will provide support for the following focus areas:

- Improve 3<sup>rd</sup> Grade Reading: Implementation of a research-based full continuum of literacy skills including phonemic awareness, phonics, fluency, vocabulary, and comprehension. Expected outcomes include increased student reading proficiency and closure of gaps in grade 3 literacy as well as research-based professional development provided to staff in early literacy best-practices and will include the addition of 10.75 licensed FTE and a total cost of \$2.3 million.
- Learning for All Model: Increasing access and inclusion for all underserved students by improving instructional strategies, including differentiation and expansion of the continuum of services at each school. Plans include launching a pilot school program to be refined and expanded over time. Expected outcomes include closing achievement gaps for students experiencing disabilities and increasing the time students are served in their least restricted environments. This initiative will involve the addition of 6.5 licensed FTE, 1.0 classified FTE, and 1.0 administrative FTE and a total cost of \$1.5 million.
- Enhancing the NATIVES Program: Expansion and enhancement of the program to increase direct student-support services, such as tutoring, summer camp, and cultural programming. Expected outcomes include closing achievement gaps, improved attendance, and closing graduation gaps for Native American students and strengthening relationships with Oregon’s recognized tribes. The District will add 1.0 licensed FTE and 1.0 classified FTE at a cost of \$0.2 million.
- Emergent Bilingual Student Success Plan: Focuses on the needs of developing multilingual students, migrant and recent-arrival students and families by providing a school success navigator, and systematic English development training and collaboration time for teachers. This initiative includes the addition of 0.5 FTE licensed staffing, 3.25 FTE classified staffing and a total cost of \$0.9 million.

# Financial Plan

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## Health and Safety



SSA funds will also be used for addressing student health and safety needs through support services. The District will focus on the following areas:

- Behavior Framework and Support Services: Increases in supports for schools to improve behavior, social-emotional learning, and mental health to include the addition of a behavior consultant, additional middle school behavior educational assistants, student behavior support coordinators at the elementary level, and school psychologists. Expected outcomes include increasing students' sense of belonging and safety, reducing behavior incidents, and increasing instructional time for all students. This initiative would specifically add 14.0 FTE licensed staffing and 8.0 FTE of classified staffing for a total cost of \$2.0 million.
- Wraparound Support Teams: Creates regional care teams for wraparound behavioral and mental health support for students experiencing crisis, chronic absenteeism, and other social-emotional needs. Specifically, the plan will add social workers, behavioral threat assessments, nurses, educational assistants, and a partnership with a community provider for a mental health crisis response team. Expected outcomes include increased attendance and graduation rates in the District's underserved student population and a comprehensive system to support mental health needs, to include 8.0 FTE of licensed staff, 4.0 FTE of classified staff and total costs of \$1.5 million.

# Financial Plan


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## *Class Size*

### Class Size

**SSA funds may be used for reducing class sizes:**

- Use evidence-based criteria to ensure appropriate student-teacher ratios or staff caseloads
- May include staff caseload reduction
- May include increasing the use of instructional assistants



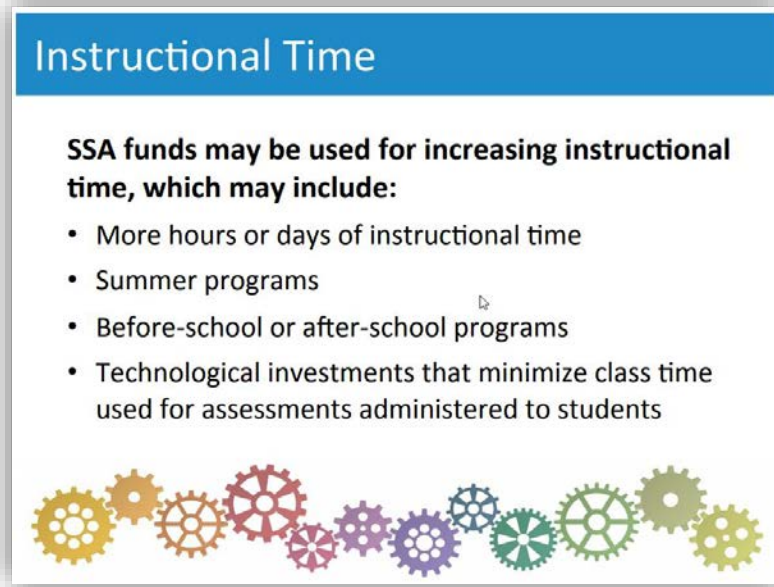
The District plans to use SSA funds for the purpose of attaining appropriate student-teacher ratios and staff caseloads, which may include the use of instructional assistants.

- Class Size Reduction: Targeted reduction of class sizes in grades one and two, reduction of middle school core-content classes using the weighted needs index, and one-year bridge-staffing for schools previously qualifying for Title I supports. Expected outcomes include increased proficiency across academic assessment measures, reduction of student discipline incidents, and improved school climate. This focus includes the addition of 21.3 FTE licensed staff at the elementary level and 4.2 FTE at the middle school level for a total cost of \$3.0 million.

# Financial Plan

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## *Instructional Time*



**Instructional Time**

**SSA funds may be used for increasing instructional time, which may include:**

- More hours or days of instructional time
- Summer programs
- Before-school or after-school programs
- Technological investments that minimize class time used for assessments administered to students

The final initiative of the District for SSA funds is an increase of instructional time, which may include additional hours or days, summer programs, before- and after-school programs, and investments in technology that will reduce class-time used for student assessments.

- BEST After-School and Summer Programs: Expected outcomes include expansion of the BEST after-school program to support two additional Title I elementary schools, expansion of Title I summer school to elementary school students in need of summer reading support, and expansion of summer learning opportunities for middle school students. In addition, the District is focusing on improved academic skills and reduction in gaps for economically disadvantaged students. This initiative will include the addition of 5.0 FTE of classified staffing, 0.5 FTE of administrative staffing and total costs of \$1.1 million.

# Financial Plan

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## 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.

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 2020-21 will be the fourth 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 that 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.

For the first time in its history, the High School Success Grant is projected to be fully funded in 2020-21. Full funding is dependent, however, on the availability of additional funding through the Student Success Act (SSA). Should this funding be reduced or eliminated, the Instruction Department will re-assess this plan and take action to ensure expenditures do not exceed available resources.

# Financial Plan

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The projected appropriation is estimated to provide \$4.2 million for fiscal year 2020-21 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) - \$1.17 million including 8.5 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 - \$0.23 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 - \$2.8 million including 13.6 FTE: Focus on 9th grade success through attendance support, interventions and transition coordinators, work to expand credit recovery opportunities through on-line curriculum and program coordination.
  - Student attendance support services/staffing
  - Math interventions, such as algebra support and homework club
  - Online alternative education and credit recovery utilizing specialize software 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 has met all requirements 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.

In the spring of 2019, the District issued \$150 million in General Obligation bonds. These bonds were matched by the OSCIM Program with an award of \$8 million to fund capital improvements at Gilham Elementary.

For additional information, go to the Capital Projects Fund later in this section.

## General Observations

Federal, state, and local program funding is expected to increase primarily due to anticipated funding through the Student Success Act (SSA). The SSA will provide approximately \$13.5 million through the Student Investment Account and an additional \$1.8 million to fully fund the High School Success (HSS) grant in accordance with Measure 98. Total funding for HSS is projected to be \$4.2 million. In fiscal year 2019-20, Eugene School District 4J was the only Oregon district to be awarded the Community Oriented Policing Services (COPS) federal grant, and approximately \$0.3 million is expected to be carried over to next year. Other program funding is anticipated to remain stable with many continuing programs and support services.

	2017-18	2018-19	2019-20	2020-21	% of 2020-21
Revenue	Actual	Actual	Budget	Budget	Total
Local Sources	4,054,539	3,852,146	5,250,920	4,412,024	9.8%
Intermed. Sources	213,773	215,699	258,838	192,064	0.4%
State Sources	2,338,080	4,306,877	13,869,473	29,431,669	65.7%
Federal Sources	9,928,598	8,750,805	9,086,042	10,764,016	24.0%
Matching Funds	16,000	-	-	-	0.0%
Beg. Fund Bal.	-	-	-	-	0.0%
<b>Total</b>	<b>16,550,990</b>	<b>17,125,527</b>	<b>28,465,273</b>	<b>44,799,773</b>	<b>100.0%</b>

	2017-18	2018-19	2019-20	2020-21	% of 2020-21
Expenditures	Actual	Actual	Budget	Budget	Total
Salaries	7,858,444	7,916,105	8,600,562	16,406,447	36.6%
Benefits	5,184,502	5,034,313	4,905,587	9,205,314	20.5%
Purchased Svcs	1,292,456	1,442,201	2,075,184	3,594,830	8.0%
Supplies	1,562,916	1,668,141	12,354,030	4,407,186	9.8%
Equipment	62,471	596,376	22,500	10,520,336	23.5%
Other	590,201	468,391	507,410	665,660	1.5%
<b>Total</b>	<b>16,550,990</b>	<b>17,125,527</b>	<b>28,465,273</b>	<b>44,799,773</b>	<b>100.0%</b>

# Financial Plan

## *Estimated Federal, State and Local Programs Budget by Program*

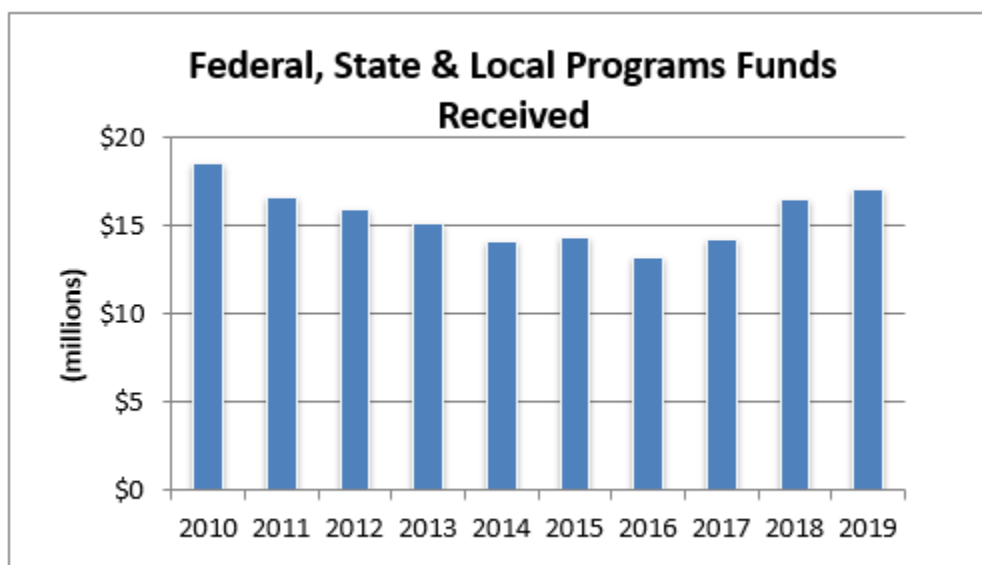
Program	Amount	Est. FTE
<b>Federally Funded Programs</b>		
Title I-A: Education for the Disadvantaged	4,030,282	33.48
Individuals with Disabilities Act (IDEA)	3,760,248	41.37
Title II-A: Teacher Quality	650,005	2.70
BEST Afterschool Program (21st Century)	538,121	4.94
Title IV: Student Support and Academic Enrichment	357,806	1.50
Community Oriented Policing Services (COPS)	284,608	-
Indian Education Grants	280,000	-
ESSA District & School Improvement	240,000	1.65
Foster Care Transport	160,000	-
Safe Routes to School	93,491	1.00
Vocational Education Programs	76,310	-
Title III: English Language Acquisition	74,300	-
Youth Transition Program	62,529	0.88
Fresh Fruit & Vegetable Program	46,700	-
Title I-D: Neglected and Delinquent	41,346	-
Miscellaneous (Categories less than \$40,000)	68,270	0.23
<b>Total Federally Funded Programs</b>	<b>10,764,016</b>	<b>87.73</b>
<b>State Funded Programs</b>		
Student Success Act - Student Investment Account	13,483,767	92.50
Oregon School Capital Improvement Match (OSCIM)	8,000,000	
High School Success (Measure 98)	4,174,752	22.10
Facilities Grant	2,565,336	
Outdoor School (Measure 99)	540,000	0.25
Long Term Care & Treatment (LTCT)	239,151	0.73
Youth Transition Program	236,475	3.13
Vocational Education Programs	109,688	
Farm to School	58,500	
Health Services	14,000	
Miscellaneous (Categories less than \$40,000)	10,000	
<b>Total State Funded Programs</b>	<b>29,431,669</b>	<b>118.71</b>

# Financial Plan

Federal, State, and Local Programs continued	Amount	Est. FTE
<b>Locally Funded Programs</b>		
Eugene Education Foundation	877,200	1.00
KRVM Radio	597,600	4.50
Student Services Department Contracted Services	542,915	4.23
Technology Consortium	528,533	0.35
Donations	376,950	
EWEB Grants	341,286	1.80
Health Services	298,987	0.23
Student Services Department Reimbursable Services	293,307	2.71
Preschool Promise	248,750	2.60
K-12 Life skills Consortium	185,674	3.06
Miscellaneous (Categories less than \$40,000)	167,873	1.49
SPLASH	87,013	
Kids in Transition to School (KITS)	58,000	0.15
<b>Total Locally Funded Programs</b>	<b>4,604,088</b>	<b>22.12</b>
<b>Grand Total Federal, State and Local Programs</b>	<b>44,799,773</b>	<b>228.56</b>

## *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.

In fiscal year 2018-19, the District began transferring amounts from the General Fund into the Special Purpose Reserve, which is within the School Resources Fund. These transfers re-established the District's curriculum reserve, created a new staff technology replacement reserves, and set aside funds for district-wide initiatives. The 2020-21 adopted budget will be the first to include scheduled transfers of \$1.0 million for staff technology and \$1.0 million for curriculum.

### *General Observations*

	2017-18	2018-19	2019-20	2020-21	% of 2020-21
REVENUE	Actual	Actual	Budget	Budget	Total
Interest	-	-	-	-	0.0%
Pupil Activity Income	3,285,514	3,072,573	3,295,000	3,295,000	24.2%
Miscellaneous Revenue	-	1,284	10,000	-	0.0%
Federal Reimbursement	-	-	-	-	0.0%
Transfers from Other Funds	1,726,302	1,233,393	-	2,000,000	14.7%
Beg. Fund Bal.	10,177,758	10,308,182	10,724,000	8,345,500	61.2%
<b>TOTAL</b>	<b>15,189,574</b>	<b>14,615,432</b>	<b>14,029,000</b>	<b>13,640,500</b>	<b>100.0%</b>

	2017-18	2018-19	2019-20	2020-21	% of 2020-21
EXPENDITURES	Actual	Actual	Budget	Budget	Total
Salaries	411,264	162,576	510,000	-	0.0%
Benefits	245,486	113,902	-	-	0.0%
Purchased Svcs	1,812,000	1,533,715	4,526,000	2,993,000	21.9%
Supplies	2,309,774	2,476,608	4,351,000	6,220,500	45.6%
Equipment	71,136	7,783	2,216,000	1,000	0.0%
Other	31,731	11,121	147,000	147,000	1.1%
Transfers of Funds	-	-	1,000	1,000	0.0%
Contingency	-	-	1,278,000	3,278,000	24.0%
UEFB	10,308,182	10,309,727	1,000,000	1,000,000	7.3%
<b>TOTAL</b>	<b>15,189,574</b>	<b>14,615,432</b>	<b>14,029,000</b>	<b>13,640,500</b>	<b>100.0%</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 2020-21 represent the portion of principal and interest on 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, 2020 outstanding principal balances will total \$369.0 million in general obligation (G.O.) bonds and \$35.9 million in pension bonds. Based on 2019-20 Measure 5 real market value, general obligation bonds represent 17.99% of the District's legal debt limit of \$2.05 billion. Remaining legal debt capacity is \$1.68 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 2020-21 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 were

# Financial Plan

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 3.1% higher in FY 2020-21.

The following tables show District bonded indebtedness as of June 30, 2020 and annual payments to be made in 2020-21.

REVENUE	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	% of 2020-21 Total
Current Taxes	22,771,598	23,685,106	34,148,483	34,961,003	79.5%
Prior Taxes	331,912	391,424	300,000	290,000	0.7%
Interest	289,141	427,657	322,000	222,000	0.5%
Charges to Other Funds	5,026,983	5,052,900	4,988,800	5,202,700	11.8%
Other Federal Revenue <sup>1</sup>	658,470	661,290	661,290	663,405	1.5%
Beg. Fund Bal.	13,093,461	1,753,847	2,045,000	2,654,767	6.0%
<b>TOTAL</b>	<b>42,171,564</b>	<b>31,972,225</b>	<b>42,465,573</b>	<b>43,993,875</b>	<b>100.0%</b>

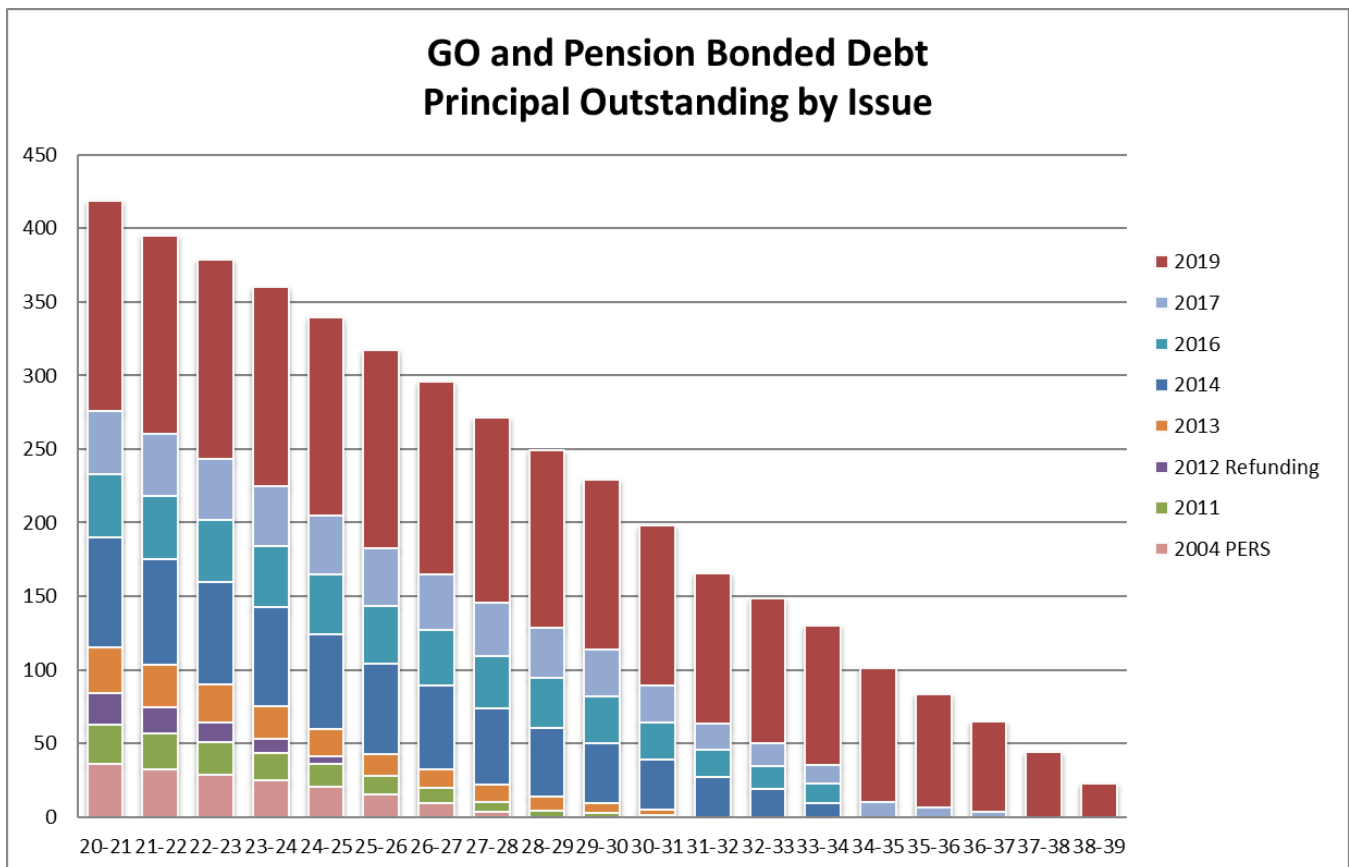
EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	% of 2020-21 Total
Debt Service	40,417,718	29,344,843	40,910,538	42,177,875	95.9%
UEFB	1,753,847	2,627,381	1,555,035	1,816,000	4.1%
<b>TOTAL</b>	<b>42,171,564</b>	<b>31,972,225</b>	<b>42,465,573</b>	<b>43,993,875</b>	<b>100.0%</b>

*Note: The difference between the principle and interest payments and the debt service appropriation will be funded through interest received during the fiscal year on balances carried with our fiscal agents. These factors effectively reduce the total actual interest due at time of debt service payment.*

# Financial Plan

## 2020-21 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%	12/30/2020		\$988,854	\$988,854
				6/30/2021	\$3,275,000	988,854	4,263,854
08/5/11	2011 General Obligation Bonds	34,997,258	1.88%	12/15/2020		498,100	498,100
				6/15/2021	2,540,000	498,100	3,038,100
10/17/12	2012 Refunding	37,405,000	1.95%	12/15/2020		456,175	456,175
				6/15/2021	3,420,000	456,175	3,876,175
08/28/13	2013 General Obligation Bonds	39,996,054	3.72%	12/15/2020		643,100	643,100
				6/15/2021	2,875,000	643,100	3,518,100
09/18/14	2014 General Obligation Bonds	80,000,000	3.20%	12/15/2020		1,574,925	1,574,925
				6/15/2021	2,050,000	1,574,925	3,624,925
06/16/16	2016 General Obligation Bonds	39,750,000	1.96%	12/15/2020		389,094	389,094
				6/15/2021	2,480,000	389,094	2,869,094
06/16/17	2017 General Obligation Bonds	45,255,000	2.92%	12/15/2020		896,925	896,925
				6/15/2021	520,000	896,925	1,416,925
04/11/19	2019 General Obligation Bonds	150,000,000	2.97%	12/15/2020		2,806,769	2,806,769
				6/15/2021	8,510,000	2,806,769	11,316,769
<b>Total</b>		<b>\$480,838,312</b>			<b>\$25,670,000</b>	<b>\$16,507,882</b>	<b>\$42,177,882</b>



# Financial Plan

## Statement of Future Requirements for Retirement of Bond Principal and Interest Coupons

Fiscal Year	Principal	Interest	Total
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>\$404,825,402</b>	<b>\$161,137,408</b>	<b>\$565,962,810</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>

2019-20 Measure 5 Real Market Value <sup>2</sup>		\$ 25,796,948,886
<u>Grades K-8</u> (55/100th of 1% per grade)	\$ x .0055 = \$	141,883,219
	x	9
Total, Grades K-8.....	\$	1,276,948,970
<u>Grades 9-12</u> (75/100th of 1% per grade)	\$ x .0075 = \$	193,477,117
	x	4
Total, Grades 9-12.....	\$	773,908,467
<u>Total Bonding Limit-Grades K-12</u>	Grades K-8.....	\$ 1,276,948,970
	Grades 9-12.....	773,908,467
Total, Grades K-12		\$ 2,050,857,437
General Obligation Bonds Outstanding, 06/30/20 <sup>3</sup>		<u>(368,950,402)</u>
Limitation on Additional Bonding		<u>\$ 1,681,907,035</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. Starting in 2020-21 this fund will also be supported by building rental fees paid to the district. 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 2.5 FTE Maintenance Workers 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.

### ***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 Chief Operations Officer (COO) (0.60 FTE), Director of Facilities (0.50 FTE), a Construction Program Manager (1.0 FTE), Project Managers (4.0 FTE), an Engineer (0.25 FTE), Architect (0.25 FTE), Financial Management Analyst (0.50 FTE), Technology Support (1.0 FTE), Communication Specialist (1.0 FTE), and several Administrative Support positions (2.6 FTE). Resources for the Capital Improvement Program are from the sale of general obligation bonds, interest income on bond proceeds and bond premium (see the Long-Range Facilities Plan and Bond Measures sections below).

**Note:** The budget for fiscal year 2020-21 was created and reviewed in January/February 2020. That happened before the COVID-19 emergency, which has the potential to impact the planned projects and related budgets for fiscal year 2020-21. Typically, bond work occurs during the summer when buildings are vacant of students and staff. With the District working on options for remote learning, Facilities is working with internal and external stakeholders to review the possibility of starting summer projects several months earlier than anticipated. If that were to occur an increased spending of bond funds could happen in fiscal year 2019-20, which would reduce the available

# Financial Plan

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budget for fiscal year 2020-21. Bond measures are approved by the community and when a bond sale occurs the resources (bond proceeds, bond premium, and interest) are budgeted at full authority. This allows the CIP (Capital Improvement Program) department to be flexible with completing projects that span several fiscal years. Once the fiscal year is closed a reconciliation is done to true up bond resources versus expenditures and budgets.

## **Oregon School Capital Improvement Matching (OSCIM) Grant**

In Spring 2019, the District finalized the requirements for the Oregon School Capital Improvement Matching (OSCIM) Grant awarded by the Oregon Department of Education. The grant provides 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 and issued \$150 million in General Obligation bonds in April of 2019, we become eligible to receive the maximum match amount of \$8.0 million. These funds will support capital improvements scheduled at Gilham Elementary.

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.

# Financial Plan

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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 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 provide funds for district facility upgrades, district safety and security upgrades, the ability to improved equity and CTE access, fund programmatic moves, upgrade technology in classrooms, 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. The first issuance of the 2018 bond measure occurred in April 2019.

### *May 2011 \$70 million bond measure*

The purpose of the bond measure as described in the measure approved by voters is as follows:

# Financial Plan

- 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 7/1/13–6/30/19	Projected Expenditures 2019-20	Budgeted Expenditures 2020-21
<b>Projects Planned for 2020-21</b>				
Re-Roofing		\$ 8,354,681	\$ 614,374	\$ 6,645,000
Salad Bar Upgrade		-	-	127,000
Primus Keyway Phase 1		-	-	125,000
DDC and HVAC Upgrade		3,384,509	47,310	250,000
Lighting Replacement		1,238,475	116,862	200,000
Bleacher Upgrade		507,604	1,705	175,000
<b>Completed Projects</b>		18,977,459	906,295	-
<b>Capital Systems Replacements and Improvements</b>	<b>44,400,000</b>	<b>32,462,728</b>	<b>1,686,546</b>	<b>7,522,000</b>
Ed Center Annex		740,871	1,803,871	30,000
Spring Creek		-	-	15,000
Churchill Shop				425,000
Sheldon Counseling Office				300,000
<b>Completed Projects</b>		3,594,767	242,655	-
<b>Additions and Remodels</b>	<b>6,000,000</b>	<b>4,335,638</b>	<b>2,046,526</b>	<b>770,000</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>7,800,904</b>	-	-
<b>Changes in Instructional Design</b>	<b>2,100,000</b>	<b>2,135,415</b>	-	-
<b>Potential Acquisition of Property</b>	<b>700,000</b>	-	-	-
Multi-Site Emergency Contingency		841,334	-	-
Pending Bond Projects		-	-	-
Bond Issuance Costs <sup>2</sup>		751,259	-	-
Bond Premiums <sup>3</sup>	4,494,913	-	-	-
Interest Earned <sup>3</sup>	1,181,692	-	-	-
Administrative Costs		3,495,187	122,136	-
Encumbrances to be carried over		-	-	-

# Financial Plan

<b>Total Budget/Cost activity YTD</b>	<b>\$ 75,676,605</b>	<b>\$ 63,529,397</b>	<b>\$ 3,855,208</b>	<b>\$ 8,292,000</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. This resource has been absorbed by project expenditures.				

## 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 7/1/13–6/30/19	Projected Expenditures 2019-20	Budgeted Expenditures 2020-21
Roosevelt Middle School	\$ 42,000,000	\$ 37,969,997	\$ -	\$ -
Arts and Technology Academy	35,000,000	35,550,059	45,131	-
Howard Elementary School	32,000,000	28,756,927	30,957	-
River Road Elementary School	24,000,000	26,446,251	-	-
Gilham Elementary School	5,000,000	4,379,686	-	-
Willard Swing School			2,300,000	11,500,000
<b>New School &amp; Rebuild</b>	<b>138,000,000</b>	<b>133,102,920</b>	<b>2,376,088</b>	<b>11,500,000</b>
Track and Multi-use Field	2,000,000	2,331,424	725,260	1,400,000
North Eugene High School Softball		8,220	16,009	4,200,000
Education Center Paving				70,000
Sheldon High School Parking				600,000
Chavez Elementary Pre-K				500,000
Sheldon High School Upper Gym				100,000
Crest Drive Upgrade				100,000
Capital Repairs and Improvements	4,000,000	1,019,784	44,985	-
Safety and Security	3,000,000	490,434	2,169,100	50,000
Safe Routes to Schools	1,000,000	302,756	51,200	-
Special Education Equip. & Facility Improvements	300,000	169,106	7,202	145,000

# Financial Plan

<b>Construction Total</b>	<b>10,300,000</b>	<b>4,321,724</b>	<b>3,013,756</b>	<b>7,165,000</b>
Technology Upgrades	10,480,000	10,499,877	149,996	-
Buses and School Activity Vans	6,000,000	6,000,005	-	-
Instructional Materials, Equipment, and Curriculum	5,220,000	4,731,828	90,685	370,000
<b>Adopted Budget</b>	<b>170,000,000</b>	<b>158,656,354</b>	<b>5,630,525</b>	<b>19,035,000</b>
Bond Issuance Costs <sup>1</sup>				-
Bond Premiums <sup>2</sup>	17,311,897			-
Pending Bond Projects				-
Interest Earned <sup>2</sup>	1,735,799			-
Administrative Costs		5,335,881	689,936	-
Encumbrances to be carried over			(300,000)	-
<b>Total Budget/Cost activity YTD</b>	<b>\$ 189,047,696</b>	<b>\$ 163,992,235</b>	<b>\$ 6,020,461</b>	<b>\$ 19,035,000</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.

## COMING SOON AT WILLARD SCHOOL SITE



**Construction Begins Fall 2019 — Completed Fall 2020**

Temporary location of Edison Elementary School 2020–2022, Camas Ridge Elementary School 2022–2024

*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 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.

# Financial Plan

Project	Initial Project Budget	Actual Expenditures 7/1/18-6/30/19	Projected Expenditures 2019-20	Budget Expenditures 2020-21
North Eugene High School	\$ 135,000,000	\$ 129,685	\$ 1,312,310	\$ 35,000,000
Edison Elementary	42,000,000	57,715	612,347	30,000,000
Camas Ridge Elementary	40,000,000	16,849	1,526	5,000,000
Gilham Addition	9,000,000			3,000,000
<b>New School &amp; Rebuild</b>	<b>226,000,000</b>	<b>204,249</b>	<b>1,926,183</b>	<b>73,000,000</b>
Program Moves	10,000,000	2,539	45,744	9,900,000
Facilities Upgrades	31,000,000			7,000,000
Safety/Security/Seismic	16,000,000		50,000	3,950,000
<b>Construction Total</b>	<b>57,000,000</b>	<b>2,539</b>	<b>95,744</b>	<b>20,850,000</b>
Equity, Access & Health	12,000,000		-	6,000,000
CTE	6,000,000		-	3,500,000
Instruction Materials	8,000,000			2,700,000
Technology	6,000,000	1,535,800	290,250	1,475,000
Bus Purchases	4,800,000		532,771	-
<b>Adopted Budget</b>	<b>319,800,000</b>	<b>1,742,588</b>	<b>2,844,948</b>	<b>107,525,000</b>
Phase 2 Projects				39,205,744
Bond Issuance Costs <sup>1</sup>	7,500,000	888,903		-
OSCIM Grant <sup>2</sup>	(8,000,000)			(3,000,000)
Administrative Costs		35,040	650,000	1,759,256
Interest Earned <sup>2</sup>	2,854,167			-
Bond Premiums <sup>3</sup>	13,300,000			13,300,000
<b>Total Budget/Cost activity YTD</b>	<b>\$ 335,454,167</b>	<b>\$ 2,666,531</b>	<b>\$ 3,494,948</b>	<b>\$ 158,790,000</b>

<sup>1</sup> Costs of bond issuance, arbitrage calculations and oversight are funded from bond proceeds.

<sup>2</sup> OSCIM Grant is Budgeted in the Grant section

<sup>3</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

## 4. Capital Equipment Reserve (Fund 490)

The goal of this fund is to support ongoing capital purchases for student technology, equipment, vehicles and buses/activity vans. These purchases will be funded in 2020-21 through established student technology and equipment reserves, as well as funding received through the State School Fund formula supporting bus and activity van replacements. 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 2020-21 for bus depreciation are budgeted at \$1.2 million.

REVENUE <sup>1</sup>	2017-18	2018-19	2019-20	2020-21	% of 2020-21
	Actual	Actual	Budget	Budget	Total
Bond Proceeds	-	164,225,465	-	-	0.0%
Sale / Lease of Assets	263,750	97,284	65,904	-	0.0%
Transfers From Other Funds	3,000,000	3,291,500	-	2,250,000	1.1%
Other State Sources	900,204	1,216,529	850,000	1,290,000 <sup>2</sup>	0.6%
Other Local Reimbursements	414,776	480,229	73,000	63,000	0.0%
Interest Earnings	681,202	1,806,601	-	10,000	0.0%
Other Local Gov Units	424,444	59,000	40,000	40,000	0.0%
Beg. Fund Balance	71,722,820	55,384,355	209,552,090	202,074,228	98.2%
<b>TOTAL</b>	<b>77,407,196</b>	<b>226,560,963</b>	<b>210,580,994</b>	<b>205,727,228</b>	<b>100.0%</b>

EXPENDITURES <sup>1</sup>	2017-18	2018-19	2019-20	2020-21	% of 2020-21
	Actual	Actual	Budget	Budget	Total
Salaries	923,845	824,378	1,089,584	1,261,898	0.6%
Benefits	538,315	480,672	747,993	854,681	0.4%
Purch Svcs	2,869,379	3,963,265	1,910,352	1,436,096	0.7%
Supplies	1,808,343	4,190,114	6,093,000	8,004,900	3.9%
Construction	15,508,979	5,116,935	106,393,217	191,696,103	93.2%
Other	373,979	312,323	222,570	222,550 <sup>3</sup>	0.1%
Transfers of Funds	-	-	1,000	1,000	0.0%
Contingency	-	-	94,123,278	2,250,000	1.1%
UEFB	55,384,355	211,673,276	-	-	0.0%
<b>TOTAL</b>	<b>77,407,196</b>	<b>226,560,963</b>	<b>210,580,994</b>	<b>205,727,228</b>	<b>100.0%</b>

<sup>1</sup> Includes the Capital Equipment Reserve

<sup>2</sup> State reimbursement of qualifying transportation depreciation costs

<sup>3</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

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## Nutrition Services Fund

### *Description of Fund*

The Nutrition Services Fund provides meals and snacks in compliance with National School Lunch Program (NSLP), School Breakfast Program (SBP), and At-Risk Afterschool Meal Program (CACFP) requirements. 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 to purchase 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)*

	2016-17	2017-18	2018-19	2019-20	2020-21	Change from prior year
Licensed Staff	-	-	-	-	-	
Classified Staff	55.18	57.52	62.09	66.69	72.58	+5.89
Professional Staff	-	-	-	-	-	-
Classified Supervisors	0.50	0.50	1.00	2.50	2.50	-
Administrators	-	-	-	0.50	0.50	-
<b>Total</b>	<b>55.68</b>	<b>58.02</b>	<b>63.09</b>	<b>69.69</b>	<b>75.58</b>	<b>+5.89</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 resumed self-operation of the Nutrition Services program. The 2020-21 budget reflects the additional staff required to replace management staff previously provided through a food service management agreement, and staffing additions needed to support the new program. 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 program delivery, and full breakfast and lunch services for several low-participation programs.

# Financial Plan

## Paid Meal Prices: 2019-20\*

	Elementary	Middle	High
Breakfast	\$0.00	\$1.75	\$2.00
Lunch	\$3.00	\$3.25	\$3.50

\*Breakfast and lunch are free for all students who qualify for free OR reduced-priced school meals

REVENUE	2017-18	2018-19	2019-20	2020-21	% of 2020-21
	Actual	Actual	Budget	Budget	Total
Nutrition Svc Sales	1,176,825	1,183,946	1,325,000	988,267	14.9%
State Funding	93,451	90,549	100,000	780,000	11.8%
Federal Funding	4,128,520	4,029,204	4,439,721	3,910,000	59.1%
Transfers From Other Funds	199,575	370,009	466,300	936,000	14.2%
Beg. Fund Bal.	321,468	329,083	300,000	-	0.0%
<b>TOTAL</b>	<b>5,919,839</b>	<b>6,002,790</b>	<b>6,631,021</b>	<b>6,614,267</b>	<b>100.0%</b>

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	% of 2020-21
	Actual	Actual	Budget	Budget	Total
Salaries	1,430,941	1,683,740	1,934,999	2,060,168	31.1%
Benefits	1,296,177	1,407,089	1,876,522	1,977,099	29.9%
Purchased Svcs	77,062	25,088	67,500	25,000	0.4%
Supplies	2,761,924	2,660,303	2,737,000	2,540,000	38.4%
Other	24,652	60,649	15,000	12,000	0.2%
UEFB	329,083	165,921	-	-	0.0%
<b>TOTAL</b>	<b>5,919,839</b>	<b>6,002,790</b>	<b>6,631,021</b>	<b>6,614,267</b>	<b>100.0%</b>



# 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, process injury claims, light duty work assignments, coordinate return to work process, and 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)

	2017-18 <sup>1</sup>	2018-19 <sup>2</sup>	2019-20 <sup>3</sup>	2020-21 <sup>4</sup>	Change from prior year
Licensed Staff	0.500	0.500	0.500	0.500	-
Classified Staff	1.250	1.250	2.420	9.250	+6.830
Professional Staff	-	-	-	-	-
Administrators	-	1.000	1.000	1.000	-
<b>Total</b>	<b>1.750</b>	<b>2.750</b>	<b>3.920</b>	<b>10.750</b>	<b>+6.830</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> A Safety Officer (1.0 FTE administrative position) was added in 2017-18 Supplemental Budget #2					
<sup>3</sup> Staffing resources were added in 2018-19 Supplemental Budget #1 increasing student supervision assistant positions (1.17 classified FTE) to support the District’s four regional high schools					
<sup>4</sup> In August 2019, the District updated the high school campus security program changing the student supervision assistant positions to campus monitors and added 6.83 FTE for a total of two, full-time positions at each comprehensive high school.					

### General Observations

In August 2019, the District updated the high school campus security program that increased supervision hours to provide for two, full-time positions at each high school. This is an increase of 6.83 FTE in classified positions in the Insurance Reserve Fund. Previously, these student supervision assistant positions were provided through a combination of funding. The General fund allocation was based on each high school’s projected enrollment and this resulted in approximately 5.83 FTE in total. An additional 1.17 FTE was provided through the Insurance Reserve Fund to ensure two, seven-hour positions at each comprehensive high school. The student supervision assistant positions were updated to campus monitor positions and will continue to be funded through a General

# Financial Plan

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Fund transfer into the Insurance Reserve Fund. The new campus monitor positions are a part of the Public Safety Office and certified by the Department of Public Safety Standards and Training.

To support the safety and security of Eugene School District 4J's students and schools, the District has established a Public Safety Office, overseen by our Safety Officer, and enhanced safety measures in the areas of volunteer background checks, emergency procedures, training, and drills. The Public Safety Office also coordinates the District's long-established partnership with the Eugene Police Department to provide the School Resource Officers program.

The District takes the safety of students very seriously. School safety and security measures include:

- **Emergency guidelines:** Eugene School District 4J has developed a districtwide emergency manual, including guidelines for how to deal with serious injury, hazardous material spills, or dangerous intruders. Each school has developed its own procedures to respond quickly and appropriately to emergency situations.
- **Safety procedures and training:** We train staff to handle the demands of emergencies, and all schools drill regularly for emergency responses for lockdowns, earthquakes, evacuations and more. 4J follows the Standard Response and ALICE (Alert, Lockdown, Inform, Counter, Evacuate) protocols to respond to any threat to a school or in the community. Schools routinely practice fire evacuation, building lockdown/lockout, and earthquake drills.
- **Safety tip line:** All students and community members are encouraged to immediately report to a school staff member, school resource officer, or other law enforcement any rumors or threats of school violence or other illegal behavior. The District is participating in SafeOregon, a 24/7 tip program dedicated to alerting schools of potential risks so the District and police can take appropriate preventive action.
- **Strong relationship with police:** Through the School Resource Officers program, we have four police officers and a sergeant working full-time in our schools. Additional patrol officers can respond very quickly to an emergency situation. The District and Eugene Police work together on all areas of emergency response, including making decisions together for student safety.
- **Fast, clear communications:** During an emergency, the District works with public safety officials and school staff to get accurate information about the situation and share it with parents as quickly as possible. We use email, mobile phones, websites, and other communication to notify parents, students, and media with prompt and accurate information.
- **Continuous improvement:** While safety measures already are in place in our schools, we are committed to continuing to find ways to improve.

# Financial Plan

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REVENUE	2017-18	2018-19	2019-20	2020-21	% of 2020-21
	Actual	Actual	Budget	Budget	Total
Interest	114,801	147,495	157,000	100,000	0.2%
Contributions	33,068,538	31,737,585	33,443,000	34,444,000	75.7%
State Revenue	209,076	190,756	220,000	200,000	0.4%
Transfers From Other Fund:	498,400	621,500	590,000	960,000	2.1%
Beg. Fund Bal.	10,934,064	11,208,820	9,727,488	9,780,000	21.5%
<b>TOTAL</b>	<b>44,824,880</b>	<b>43,906,156</b>	<b>44,137,488</b>	<b>45,484,000</b>	<b>100.0%</b>

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	% of 2020-21
	Actual	Actual	Budget	Budget	Total
Salaries	136,726	273,219	303,470	510,261	1.1%
Benefits	30,944,199	31,038,779	34,407,351	35,626,326	78.3%
Purchased Svcs	791,717	779,956	1,226,110	1,219,390	2.7%
Supplies	239,165	203,001	318,650	272,994	0.6%
Equipment	76,454	29,253	40,000	75,000	0.2%
Other	612,224	81,644	480,000	480,000	1.1%
Transfers of Funds	815,575	780,525	774,000	19,000	0.0%
Contingency	-	-	500,000	500,000	1.1%
UEFB	11,208,820	10,719,780	6,087,907	6,781,029	14.9%
<b>TOTAL</b>	<b>44,824,880</b>	<b>43,906,156</b>	<b>44,137,488</b>	<b>45,484,000</b>	<b>100.0%</b>

# Financial Plan

## 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 2020-21, \$240,696 is budgeted to cover the activities of currently known scholarships.-

REVENUE	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	% of 2020-21 Total
Contributions	-	235,059	249,470	240,696	100.0%
Beg. Fund Bal.	-	-	-	-	0.0%
<b>TOTAL</b>	-	<b>235,059</b>	<b>249,470</b>	<b>240,696</b>	<b>100.0%</b>

EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	% of 2020-21 Total
Purchased Svcs	-	32,437	217,090	173,131	71.9%
Supplies	-	2,732	23,330	11,065	4.6%
Other	-	6,509	9,050	56,500	23.5%
UEFB	-	193,380	-	-	0.0%
<b>TOTAL</b>	-	<b>235,059</b>	<b>249,470</b>	<b>240,696</b>	<b>100.0%</b>



# Financial Plan

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## 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 approximately 1.0% of the total District budget for salaries. For 2020-21, \$1.0 million is budgeted in the General Fund with an estimated \$100,000 contributed from other funds to help cover these costs.

	2017-18	2018-19	2019-20	2020-21	% of 2020-21
REVENUE	Actual	Actual	Budget	Proposed	Total
Contributions	1,620,932	1,516,827	1,100,000	1,100,000	23.7%
Beg. Fund Bal.	3,174,086	3,239,987	3,200,000	3,540,700	76.3%
<b>TOTAL</b>	<b>4,795,017</b>	<b>4,756,813</b>	<b>4,300,000</b>	<b>4,640,700</b>	<b>100.0%</b>

	2017-18	2018-19	2019-20	2020-21	% of 2020-21
EXPENDITURES	Actual	Actual	Budget	Proposed	Total
Salaries	262,519	250,674	390,000	310,000	6.7%
Benefits	1,289,361	935,586	1,498,000	1,480,100	31.9%
Purchased Svcs	3,150	-	5,000	5,000	0.1%
UEFB	3,239,987	3,570,554	2,407,000	2,845,600	61.3%
<b>TOTAL</b>	<b>4,795,017</b>	<b>4,756,813</b>	<b>4,300,000</b>	<b>4,640,700</b>	<b>100.0%</b>





# 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 the District needs as a local government 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 the District's Board of Directors through 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

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# 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	66,748,353	69,502,969		72,108,000		74,271,000	74,271,000	74,271,000
21002 Prior Years' Taxes	967,409	1,149,109		1,193,000		1,228,000	1,228,000	1,228,000
21004 Current Year' S Local Option Taxes	14,367,704	16,808,081		17,042,000		18,485,000	18,485,000	18,485,000
21005 Prior Year' S Local Option Taxes	173,117	228,669		234,000		240,000	240,000	240,000
21006 Penalties & Interest/Loc Option Tx	35,985	120,488		36,000		36,000	36,000	36,000
21114 Taxes/Wost		2,244,471						
21115 Taxes/Linn County	56,717	61,343		76,000		84,000	84,000	84,000
21116 Linn Co Local Option (Cur & Prior)	10,331	11,787		12,000		15,000	15,000	15,000
21118 Interest From Delinquent Taxes	212,830	250,174		213,000		213,000	213,000	213,000
21227 Rev Local Govt Other Than Esd	74,774	26,583		30,000		30,000	30,000	30,000
21311 Tuition From Pupils Or Parents	5,845	9,352		5,000		5,000	5,000	5,000
21516 Int. Earnings On Unsegregated Taxes	35,611	54,175		45,000		45,000	45,000	45,000
21517 Local Optn Int Earn On Unsegregated	7,207	11,035		10,000		10,000	10,000	10,000
21519 Interest Other Investments	987,553	2,056,101		1,750,000		1,250,000	1,250,000	1,250,000
21711 Gate Receipts Misc-Site Defined	82,806							
21730 Student Body Cards Misc-Site Defined	56,952	52,978		52,000		52,700	52,700	52,700
21740 Athletic Participation Fees	232,102	270,297		237,000		237,500	237,500	237,500
21750 Student Activity Transp. Reimburs.	152,646	178,915		175,000		175,000	175,000	175,000
21820 Commun Svs Activ. -Child Care Reimb Misc-Site De	146,593	118,107		132,367		133,741	133,741	133,741
21911 Building Rental	260,318	269,972		277,500				
21913 Closed Schools Rentals	48,700	38,000		51,100				
21960 Recovery Of Prior Year Expenditures	3,233	67,149						
21980 Indirect Charges	563,512	459,350		510,000		510,000	510,000	510,000
21990 Miscellaneous Local Revenue		11,678						
21992 Other Local Reimbursements	1,090,064	742,897		1,019,000		576,000	576,000	576,000
21997 Discounts Taken	43	24						
21999 Miscellaneous	104,123	152,349		176,000		161,000	161,000	161,000
22101 County School Funds	265,029	548,096		250,000		250,000	250,000	250,000
22102 Esd Reimbursements	2,524,150	2,473,785		2,585,457		2,687,122	2,687,122	2,687,122
22990 Miscellaneous Intermediate Sources	8,220			6,000				
23101 School Support Fund	91,188,843	86,477,007		95,191,311		102,382,975	102,382,975	102,382,975
23103 Common School Fund	1,927,896	1,971,397		1,618,329		1,684,125	1,684,125	1,684,125
23199 Other Unrestricted Grants-In-Aid	1,384,847	1,449,131		1,100,000		1,800,000	1,800,000	1,800,000
23910 Teacher Training	44,414	42,966		45,000		45,000	45,000	45,000
23990 Other Revenue From State Sources	837	828		1,000		1,000	1,000	1,000
24801 Federal Forest Fees	757,610	692,005						
24990 Other Revenue Fm Federal Sources		350						
25200 Transfers From Other Funds	786,000	751,000		744,000		21,000	21,000	21,000
25400 Net Working Capital	24,513,866	30,841,857		31,433,000		31,900,000	31,900,000	31,900,000
<b>Total Resources</b>	<b>209,826,240</b>	<b>220,144,475</b>		<b>228,358,064</b>		<b>238,529,163</b>	<b>238,529,163</b>	<b>238,529,163</b>

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

General Fund  
Requirements

1111 Regular Elementary School Prog

	Actual Expenditures		2018 - 2019		2019 - 2020 Budget			
	2016 - 2017	2017 - 2018	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	19,126,935	19,793,465	327.200	21,719,148	321.250	20,476,259	20,476,259	20,476,259
112 Classified Salaries	1,664,929	1,716,331	62.300	1,904,042	55.900	1,699,069	1,699,069	1,699,069
121 Subs-Licensed Salaries	621,938	659,451		440,568		464,489	464,489	464,489
122 Subs-Classified Salaries	1,439	19,445		1,500		10,106	10,106	10,106
123 Temps-Licensed Salaries				101,900		101,900	101,900	101,900
124 Temps-Classified Salaries	5,752	266		2,800		2,800	2,800	2,800
125 Vacant Lcnd Position	107,215	109,720						
126 Vacant Clas Position	35,573	90,529						
131 Licensed Salaries-Add'L	17,422	26,914		25,560		45,338	45,338	45,338
132 Nonlicensed Salaries O/T	2,459	508						
139 Cell Phone Stipend	981	1,166						
151 Department Head Increments				52,276		51,278	51,278	51,278
155 Extra Duty Online Lrn	5,864	10,487						
<b>1XX Salaries Total</b>	<b>21,590,507</b>	<b>22,428,282</b>	<b>389.500</b>	<b>24,247,794</b>	<b>377.150</b>	<b>22,851,239</b>	<b>22,851,239</b>	<b>22,851,239</b>
211 Pers Employer Contribution	5,143,375	5,356,432		8,478,340		7,890,877	7,890,877	7,890,877
214 Pers Debt Service	1,080,401	1,087,756						
220 Social Security Administration	1,590,580	1,665,247		1,854,544		1,747,133	1,747,133	1,747,133
231 Worker'S Compensation	102,594	106,014		169,687		159,866	159,866	159,866
232 State Unemployment Insurance	82,863	61,290		43,642		41,104	41,104	41,104
243 Tax Sheltered Annuities	361,835	374,220		409,505		413,449	413,449	413,449
244 Insurance Benefits	5,353,335	5,506,944		5,694,267		5,470,124	5,470,124	5,470,124
<b>2XX Employee Benefits Total</b>	<b>13,714,983</b>	<b>14,157,903</b>		<b>16,649,985</b>		<b>15,722,553</b>	<b>15,722,553</b>	<b>15,722,553</b>
311 Instruction Services	500	525						
319 Other Instruc.Prof. & Tech. Service	985	40,675		202,250		2,301,500	2,301,500	2,301,500
321 Equip. Rep. (Not On Serv. Contract)	227							
322 Repairs & Maint. Svcs. (On Contract)	149	80						
324 Rentals	110	420						
341 Travel - Local In-District	599	1,218		1,000		1,000	1,000	1,000
343 Travel & Fees, Student	65	259				500	500	500
345 Food/Meals/Snacks	590	1,796		650		1,590	1,590	1,590
346 In-District Expense	30	90						
353 Postage	3,818	3,972		3,314		3,985	3,985	3,985
389 Other Non-Instruc.Prof.&Tech. Serv Contract Bil	3,231	2,722		500		775	775	775
<b>3XX Purchased Services Total</b>	<b>10,304</b>	<b>51,757</b>		<b>207,714</b>		<b>2,309,350</b>	<b>2,309,350</b>	<b>2,309,350</b>
410 Supplies	300,450	356,557		286,084		319,012	319,012	319,012
421 Textbooks	99,602	107,985		15,708		13,850	13,850	13,850
431 Library Books	871	506		750		1,250	1,250	1,250
432 Reference Books	539	729		750		464	464	464
440 Periodicals	79	102		150				
441 Instructional Kits	178,538	53,246						
460 Non-Consumable Supplies	9,198	16,244		11,769		9,300	9,300	9,300
470 Computer Software	13,868	27,722		18,450		19,250	19,250	19,250
480 Computer Hardware	22,830	27,069		35,962		33,169	33,169	33,169
<b>4XX Supplies and Materials Total</b>	<b>625,975</b>	<b>590,160</b>		<b>369,623</b>		<b>396,295</b>	<b>396,295</b>	<b>396,295</b>
670 Taxes And Licenses	12							
<b>6XX Other Objects Total</b>	<b>12</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 Total	35,941,781	37,228,102	389.500	41,475,116	377.150	41,279,437	41,279,437	41,279,437
1113 Elementary Extra-Curricular								
112 Classified Salaries Inst Equity	130							
152 Activity Increments	8,355	15,755		37,848		37,772	37,772	37,772
1XX Salaries Total	8,485	15,755		37,848		37,772	37,772	37,772
211 Pers Employer Contribution	2,073	3,700		12,868		12,805	12,805	12,805
214 Pers Debt Service	448	761						
220 Social Security Administration	607	1,171		2,896		2,890	2,890	2,890
231 Worker's Compensation	44	74		265		264	264	264
232 State Unemployment Insurance	31	35		68		68	68	68
2XX Employee Benefits Total	3,203	5,741		16,097		16,027	16,027	16,027
1113 Elementary Extra-Curricular Total	11,688	21,496		53,945		53,799	53,799	53,799
1121 Regular Middle School Program								
111 Licensed Salaries	8,517,517	8,736,969	143.200	9,505,513	142.000	9,211,198	9,211,198	9,211,198
112 Classified Salaries	136,801	140,289	4.040	126,184	3.703	113,811	113,811	113,811
121 Subs-Licensed Salaries	270,827	295,226		180,701		200,856	200,856	200,856
122 Subs-Classified Salaries	928	196						
123 Temps-Licensed Salaries				43,800		43,800	43,800	43,800
124 Temps-Classified Salaries	340	505						
125 Vacant Lcnd Position	25,849	84,080						
126 Vacant Clas Position	7,452	5,406						
131 Licensed Salaries-Add'L	52,473	54,249		36,463		36,899	36,899	36,899
132 Nonlicensed Salaries O/T	754	3,401						
139 Cell Phone Stipend		900						
151 Department Head Increments	235,966	250,047		184,733		184,040	184,040	184,040
152 Activity Increments	8,044	5,398						
1XX Salaries Total	9,256,951	9,576,666	147.240	10,077,394	145.703	9,790,604	9,790,604	9,790,604
211 Pers Employer Contribution	2,284,556	2,363,457		3,399,950		3,296,602	3,296,602	3,296,602
214 Pers Debt Service	466,174	471,558						
220 Social Security Administration	681,617	714,331		770,922		748,911	748,911	748,911
231 Worker's Compensation	43,516	44,610		70,546		68,529	68,529	68,529
232 State Unemployment Insurance	35,635	26,370		18,146		17,620	17,620	17,620
243 Tax Sheltered Annuities	155,074	170,704		172,937		177,081	177,081	177,081
244 Insurance Benefits	2,034,625	2,032,638		2,154,081		2,115,231	2,115,231	2,115,231
2XX Employee Benefits Total	5,701,197	5,823,668		6,586,582		6,423,974	6,423,974	6,423,974
319 Other Instruc. Prof. & Tech. Service	1,642	1,000		3,750		2,150	2,150	2,150
321 Equip. Rep. (Not On Serv. Contract)	1,639	1,649		1,400		2,400	2,400	2,400
322 Repairs & Maint. Svcs. (On Contract) Music	2,819	2,455		2,500		1,300	1,300	1,300
341 Travel - Local In-District	767	718		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District Music	427	248						
343 Travel & Fees, Student	275							
345 Food/Meal s/Snacks	1,092	795				700	700	700
346 In-District Expense	749	230		240				
353 Postage	229							

# 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 Music	13,947	3,525				500	500	500
3XX Purchased Services Total	23,586	10,620		8,890		8,050	8,050	8,050
410 Supplies	204,245	159,105		179,499		183,443	183,443	183,443
421 Textbooks	13,355	3,817		2,200		1,300	1,300	1,300
431 Library Books	26							
432 Reference Books	98	1,068						
440 Periodicals	30	1,383		1,250		200	200	200
441 Instructional Kits Science	14,957							
460 Non-Consumable Supplies	4,840	5,949		300		3,000	3,000	3,000
470 Computer Software	5,671	14,420		2,500		2,300	2,300	2,300
480 Computer Hardware	11,108	-794		7,500		6,200	6,200	6,200
4XX Supplies and Materials Total	254,330	184,948		193,249		196,443	196,443	196,443
864 Fuel	79							
8XX Maintenance Supplies Total	79							
1121 Regular Middle School Program Total	15,236,143	15,595,902	147.240	16,866,115	145.703	16,419,071	16,419,071	16,419,071
1122 Middle School Activities								
121 Subs-Licensed Salaries	7,980	11,589				1,200	1,200	1,200
122 Subs-Classified Salaries Regl Act Days	92							
124 Temps-Classified Salaries	17							
131 Licensed Salaries-Add'L	872	8,136						
132 Nonlicensed Salaries O/T	243							
152 Activity Increments	75,592	73,988		122,224		121,944	121,944	121,944
153 Athletic Increments	80,336	95,120		114,236		113,982	113,982	113,982
154 Supervision-After Sch. Activities	330	846		16,440		16,768	16,768	16,768
1XX Salaries Total	165,462	189,679		252,900		253,894	253,894	253,894
211 Pers Employer Contribution	37,566	42,154		85,989		85,669	85,669	85,669
214 Pers Debt Service	7,997	8,666						
220 Social Security Administration	12,368	14,075		19,345		19,334	19,334	19,334
231 Worker'S Compensation	777	949		1,765		1,773	1,773	1,773
232 State Unemployment Insurance	644	455		464		456	456	456
243 Tax Sheltered Annuities	135	173						
244 Insurance Benefits	51	103						
2XX Employee Benefits Total	59,538	66,575		107,563		107,232	107,232	107,232
343 Travel & Fees, Student		127						
345 Food/Meals/Snacks		192				500	500	500
354 Advertising	15							
389 Other Non-Instruc.Prof.&Tech. Serv	2,077	120						
393 Security Personnel	178							
3XX Purchased Services Total	2,270	439				500	500	500
410 Supplies	1,443	180		4,000		4,500	4,500	4,500
470 Computer Software	370	95						
4XX Supplies and Materials Total	1,813	275		4,000		4,500	4,500	4,500



# 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
1122 Middle School Activities Total	229,083	256,968		364,463		366,126	366,126	366,126
1131 Regular High School Program								
111 Licensed Salaries	13,086,274	13,573,596	207.290	13,761,891	212.340	14,389,794	14,389,794	14,389,794
112 Classified Salaries	315,363	323,246	12.160	417,146	8.040	268,331	268,331	268,331
121 Subs-Licensed Salaries Misc-Site Defined	526,674	477,999		283,011		293,223	293,223	293,223
122 Subs-Classified Salaries	3,084	2,372						
123 Temps-Licensed Salaries				68,200		68,200	68,200	68,200
124 Temps-Classified Salaries	33,496	34,229						
125 Vacant Lcnd Position	48,819	25,634						
126 Vacant Clas Position	4,061	22,931						
131 Licensed Salaries-Add'L	44,736	61,792		78,361		68,064	68,064	68,064
132 Nonlicensed Salaries O/T	274	223						
139 Cell Phone Stipend	1,815	745						
151 Department Head Increments	376,176	384,668		365,637		365,637	365,637	365,637
<b>1XX Salaries Total</b>	<b>14,440,772</b>	<b>14,907,435</b>	<b>219.450</b>	<b>14,974,246</b>	<b>220.380</b>	<b>15,453,249</b>	<b>15,453,249</b>	<b>15,453,249</b>
211 Pers Employer Contribution	3,560,722	3,696,862		5,045,649		5,205,783	5,205,783	5,205,783
214 Pers Debt Service	731,342	734,188						
220 Social Security Administration	1,063,805	1,108,951		1,144,488		1,182,014	1,182,014	1,182,014
231 Worker'S Compensation	67,935	69,535		104,725		108,155	108,155	108,155
232 State Unemployment Insurance	55,417	40,715		26,922		27,815	27,815	27,815
243 Tax Sheltered Annuities	265,297	273,133		252,032		265,476	265,476	265,476
244 Insurance Benefits	3,136,464	3,133,376		3,218,839		3,198,804	3,198,804	3,198,804
<b>2XX Employee Benefits Total</b>	<b>8,880,982</b>	<b>9,056,760</b>		<b>9,792,655</b>		<b>9,988,047</b>	<b>9,988,047</b>	<b>9,988,047</b>
311 Instruction Services Contract Billing	500							
319 Other Instruc. Prof. & Tech. Service	4,856	4,263		4,000		4,000	4,000	4,000
321 Equip. Rep. (Not On Serv. Contract)	1,749	1,724		31,315		32,363	32,363	32,363
322 Repairs & Maint. Svcs. (On Contract)	4,491	3,158		1,900		1,900	1,900	1,900
324 Rentals	400	378				10,414	10,414	10,414
341 Travel - Local In-District	1,778	3,118		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	2,565	4,834				75	75	75
343 Travel & Fees, Student	2,811	1,373		1,000		1,000	1,000	1,000
345 Food/Meals/Snacks	1,239	199		7,000		200	200	200
346 In-District Expense	393	427		1,045		1,095	1,095	1,095
353 Postage	2,139	2,593		2,169		2,352	2,352	2,352
389 Other Non-Instruc. Prof. & Tech. Serv Music	75,925	90,327		85,000		85,000	85,000	85,000
<b>3XX Purchased Services Total</b>	<b>98,846</b>	<b>112,394</b>		<b>134,429</b>		<b>139,399</b>	<b>139,399</b>	<b>139,399</b>
410 Supplies	203,120	203,172		230,381		261,779	261,779	261,779
421 Textbooks	10,247	11,500		10,375		7,033	7,033	7,033
431 Library Books	2,516	1,382						
432 Reference Books		353						
440 Periodicals	459	635		1,273		1,305	1,305	1,305
460 Non-Consumable Supplies	14,420	11,096		16,008		16,283	16,283	16,283
470 Computer Software	40,554	9,782		7,456		8,579	8,579	8,579
480 Computer Hardware	40,528	1,783		600		1,000	1,000	1,000
<b>4XX Supplies and Materials Total</b>	<b>311,844</b>	<b>239,703</b>		<b>266,093</b>		<b>295,979</b>	<b>295,979</b>	<b>295,979</b>
542 Replacement Equipment Purchases Misc-Site Defin				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
5XX Capital Outlay Total				1,000				
640 Dues And Fees	27,601	26,350		14,876		27,823	27,823	27,823
6XX Other Objects Total	27,601	26,350		14,876		27,823	27,823	27,823
864 Fuel	4,116							
868 Other Than Home To School Mi sc-Si te Defi ned	446							
8XX Maintenance Suppl ies Total	4,562							
1131 Regular High School Program Total	23,764,607	24,342,642	219.450	25,183,299	220.380	25,904,497	25,904,497	25,904,497
1132 Student Activi ties								
111 Li censed Sal ari es	467,759	474,433	7.000	452,255	6.250	427,311	427,311	427,311
112 Cl assi fi ed Sal ari es	448	1,122						
113 Admi ni strators				95,582				
121 Subs-Li censed Sal ari es	31,962	36,269		4,000		4,000	4,000	4,000
122 Subs-Cl assi fi ed Sal ari es	2,075	2,627		1,000		1,000	1,000	1,000
124 Temps-Cl assi fi ed Sal ari es	3,486	3,941						
131 Li censed Sal ari es-Add' L	6,092	3,891		3,765		3,765	3,765	3,765
132 Nonli censed Sal ari es O/T	18,470	25,336						
139 Cell Phone Stipend	2,396	2,396						
151 Department Head Increments	54,280	51,864		43,836		43,737	43,737	43,737
152 Acti vi ty Increments	148,864	156,074		217,856		217,364	217,364	217,364
153 Athl eti c Increments	766,752	819,064		803,076		801,344	801,344	801,344
154 Supervi sion-After Sch. Acti vi ties	38,848	28,115		57,256		58,708	58,708	58,708
1XX Sal ari es Total	1,541,432	1,605,132	7.000	1,678,626	6.250	1,557,229	1,557,229	1,557,229
211 Pers Employer Contri bution	301,414	317,319	.500	567,802		524,853	524,853	524,853
214 Pers Debt Servi ce	60,966	62,036						
220 Soci al Securi ty Admi ni stration	115,036	120,680		127,758		118,431	118,431	118,431
231 Worker' S Compensation	7,238	7,418		11,685		10,834	10,834	10,834
232 State Unemployment Insurance	6,013	4,462		3,003		2,790	2,790	2,790
241 Profi ssi onal Dues				1,700				
243 Tax Shel tered Annui ties	9,401	9,234		12,300		7,750	7,750	7,750
244 Insurance Benefi ts	98,908	96,461		105,494		90,439	90,439	90,439
2XX Employee Benefi ts Total	598,976	617,610	.500	829,742		755,097	755,097	755,097
319 Other Instruc. Prof. & Tech. Servi ce	27,921	28,291		31,500		32,500	32,500	32,500
321 Equip. Rep. (Not On Serv. Contract)	5,832	925		2,000		2,000	2,000	2,000
322 Repai rs & Maint. Svcs. (On Contract)	145	160				200	200	200
324 Rentals	21,774	25,363		26,360		26,360	26,360	26,360
325 El ectri ci ty	14,070	14,027		16,992		17,000	17,000	17,000
342 Travel & Exp. Out Of Di stri ct	5,574	5,449		3,000		3,500	3,500	3,500
343 Travel & Fees, Student	6,272	6,444		6,750		6,950	6,950	6,950
345 Food/Meal s/Snacks		623						
353 Postage	381	535		400		400	400	400
389 Other Non-Instruc. Prof. & Tech. Serv	71,858	72,918		75,350		77,400	77,400	77,400
391 Football Servi ces	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 Securi ty Personnel	14,460	17,744		18,000		20,567	20,567	20,567
397 Ambul ance Servi ce	4,000	4,000		5,000		4,000	4,000	4,000

# 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
3XX Purchased Services Total	184,910	187,856		198,352		203,877	203,877	203,877
410 Supplies	90,659	88,947		121,690		107,006	107,006	107,006
460 Non-Consumable Supplies	11,970	8,162		3,500		7,459	7,459	7,459
470 Computer Software	3,749	2,169		2,500		2,500	2,500	2,500
480 Computer Hardware		299						
4XX Supplies and Materials Total	106,378	99,577		127,690		116,965	116,965	116,965
541 Initial & Adnl. Equip. Purchases	1,299	8,817						
5XX Capital Outlay Total	1,299	8,817						
640 Dues And Fees	10,150	14,235		12,600		13,700	13,700	13,700
6XX Other Objects Total	10,150	14,235		12,600		13,700	13,700	13,700
861 Vehicle Supplies				2,075		2,119	2,119	2,119
864 Fuel	1,429							
8XX Maintenance Supplies Total	1,429			2,075		2,119	2,119	2,119
1132 Student Activities Total	2,444,574	2,533,227	7.500	2,849,085	6.250	2,648,987	2,648,987	2,648,987
1140 Preschool								
410 Supplies Cadre	201	11						
4XX Supplies and Materials Total	201	11						
1140 Preschool Total	201	11						
1210 Programs For Gifted & Talented								
111 Licensed Salaries	34,544	34,801	.500	37,003	.500	32,868	32,868	32,868
121 Subs-Licensed Salaries	4,530	3,269						
123 Temps-Licensed Salaries	20,758	17,468						
131 Licensed Salaries-Add'l	524							
139 Cell Phone Stipend	292	292						
151 Department Head Increments	6,538	6,327		8,856				
1XX Salaries Total	67,186	62,157	.500	45,859	.500	32,868	32,868	32,868
211 Pers Employer Contribution	9,499	9,807		15,592		11,142	11,142	11,142
214 Pers Debt Service	2,201	2,193						
220 Social Security Administration	4,883	4,626		3,508		2,515	2,515	2,515
231 Worker's Compensation	296	285		321		230	230	230
232 State Unemployment Insurance	244	175		83		59	59	59
243 Tax Sheltered Annuities	890	892		600		620	620	620
244 Insurance Benefits	7,610	6,734		7,285		7,235	7,235	7,235
2XX Employee Benefits Total	25,623	24,712		27,389		21,801	21,801	21,801
341 Travel - Local In-District	26			102		105	105	105
345 Food/Meals/Snacks	70			154		157	157	157

# 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	96			256		262	262	262
410 Supplies	1,556	1,016		5,120		5,227	5,227	5,227
4XX Supplies and Materials Total	1,556	1,016		5,120		5,227	5,227	5,227
655 Judg. & Settlem. Against The District	485							
6XX Other Objects Total	485							
1210 Programs For Gifted & Talented Total	94,946	87,885	.500	78,624	.500	60,158	60,158	60,158
1220 Restrictive Programs								
111 Licensed Salaries	235,529	217,040	7.170	433,653	9.370	617,561	617,561	617,561
112 Classified Salaries Misc-Site Defined	206,039	73,069	4.000	114,337	4.525	136,196	136,196	136,196
113 Administrators Misc-Site Defined	62,082	65,516	.500	54,183	.500	56,474	56,474	56,474
122 Subs-Classified Salaries	7,126							
123 Temps-Licensed Salaries	8,021	7,235		31,055		31,987	31,987	31,987
124 Temp-Classified Salaries Workstudy	64,694	48,508		86,630		89,229	89,229	89,229
131 Licensed Salaries-Add'l Misc-Site Defined	35,915	41,498		65,874		66,198	66,198	66,198
139 Cell Phone Stipend Misc-Site Defined	495	555						
1XX Salaries Total	619,901	453,421	11.670	785,732	14.395	997,645	997,645	997,645
211 Pers Employer Contribution	138,414	89,832		237,693		307,952	307,952	307,952
214 Pers Debt Service	29,306	19,243						
220 Social Security Administration	46,149	34,168		60,107		76,320	76,320	76,320
231 Worker's Compensation	3,274	2,181		5,499		6,984	6,984	6,984
232 State Unemployment Insurance	2,282	1,325		1,416		1,796	1,796	1,796
241 Professional Dues Misc-Site Defined				850		850	850	850
243 Tax Sheltered Annuities	7,598	5,815		12,084		15,241	15,241	15,241
244 Insurance Benefits	183,578	106,182		169,736		207,954	207,954	207,954
2XX Employee Benefits Total	410,601	258,746		487,385		617,097	617,097	617,097
319 Other Instruc. Prof. & Tech. Service	539,731	448,755		25,600		26,137	26,137	26,137
324 Rentals	26,377	29,232		22,563		23,037	23,037	23,037
331 Pupil Transp. To And From School		240						
341 Travel - Local In-District	3,427							
343 Travel & Fees, Student	448	1,101						
345 Food/Meals/Snacks	82	57		333		340	340	340
346 In-District Expense	609	696						
351 Telephone				77		79	79	79
353 Postage	212	169		307		313	313	313
359 Other Communication Svc, Incl T-1	1,982	2,384		2,304		2,352	2,352	2,352
389 Other Non-Instruc. Prof. & Tech. Serv	3,942	3,138		3,773		3,852	3,852	3,852
3XX Purchased Services Total	576,810	485,772		54,957		56,110	56,110	56,110
410 Supplies	13,860	13,803		27,514		28,092	28,092	28,092
415 Pacific Office Automation Copies	882	699		1,009		1,030	1,030	1,030
4XX Supplies and Materials Total	14,742	14,502		28,523		29,122	29,122	29,122
864 Fuel	68							

# 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
8XX Maintenance Supplies Total	68							
1220 Restrictive Programs Total	1,622,122	1,212,441	11.670	1,356,597	14.395	1,699,974	1,699,974	1,699,974
1221 Elementary-Restricted								
111 Licensed Salaries Misc-Site Defined	258,008	240,318	5.000	281,519	4.600	257,324	257,324	257,324
112 Classified Salaries Misc-Site Defined	1,162,748	1,016,024	52.450	1,573,612	52.955	1,555,937	1,555,937	1,555,937
122 Sub-Classified Salaries Misc-Site Defined	18,410							
1XX Salaries Total	1,439,166	1,256,342	57.450	1,855,131	57.555	1,813,261	1,813,261	1,813,261
211 Pers Employer Contribution Misc-Site Defined	295,741	274,929		630,751		614,696	614,696	614,696
214 Pers Debt Service	66,793	59,646						
220 Social Security Administration Misc-Site Defined	106,920	92,749		141,911		138,715	138,715	138,715
231 Worker's Compensation Misc-Site Defined	7,263	6,198		12,971		12,693	12,693	12,693
232 State Unemployment Insurance Misc-Site Defined	5,589	3,436		3,337		3,265	3,265	3,265
243 Tax Sheltered Annuities Misc-Site Defined	6,655	6,655		20,179		20,002	20,002	20,002
244 Insurance Benefits Misc-Site Defined	708,754	605,885		834,187		829,114	829,114	829,114
2XX Employee Benefits Total	1,196,145	1,049,498		1,643,336		1,618,485	1,618,485	1,618,485
346 In-District Expense Misc-Site Defined	38							
3XX Purchased Services Total	38							
410 Supplies	3,042	1,451		4,000		4,084	4,084	4,084
421 Textbooks Misc-Site Defined				5,000		5,105	5,105	5,105
460 Non-Consumable Supplies Misc-Site Defined		774		7,000		7,147	7,147	7,147
4XX Supplies and Materials Total	3,042	2,225		16,000		16,336	16,336	16,336
1221 Elementary-Restricted Total	2,638,391	2,308,065	57.450	3,514,467	57.555	3,448,082	3,448,082	3,448,082
1222 Middle School -Restricted								
111 Licensed Salaries Misc-Site Defined	71,274	74,846	1.500	112,794	1.000	81,222	81,222	81,222
112 Classified Salaries Misc-Site Defined	526,700	306,293	13.810	423,759	13.350	416,715	416,715	416,715
1XX Salaries Total	597,974	381,139	15.310	536,553	14.350	497,937	497,937	497,937
211 Pers Employer Contribution Misc-Site Defined	131,413	88,995		182,428		168,801	168,801	168,801
214 Pers Debt Service Misc-Site Defined	29,226	18,768						
220 Social Security Administration Misc-Site Defined	44,255	29,039		41,048		38,093	38,093	38,093
231 Worker's Compensation Misc-Site Defined	3,022	1,889		3,754		3,486	3,486	3,486
232 State Unemployment Insurance Misc-Site Defined	2,289	1,064		966		896	896	896
243 Tax Sheltered Annuities Misc-Site Defined	4,257	3,851		5,533		4,844	4,844	4,844
244 Insurance Benefits Misc-Site Defined	298,119	173,507		222,370		206,710	206,710	206,710
2XX Employee Benefits Total	512,581	317,113		456,099		422,830	422,830	422,830
410 Supplies Misc-Site Defined	164	267						
4XX Supplies and Materials Total	164	267						

# 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
1222 Middle School -Restricted Total	1,110,719	698,519	15.310	992,652	14.350	920,767	920,767	920,767
1223 High School -Restricted								
111 Licensed Salaries Misc-Site Defined	247,644	322,264	5.500	342,862	6.000	373,748	373,748	373,748
112 Classified Salaries Misc-Site Defined	984,390	879,784	33.080	988,575	27.031	812,420	812,420	812,420
122 Subs-Classified Salaries Misc-Site Defined	288							
1XX Salaries Total	1,232,322	1,202,048	38.580	1,331,437	33.031	1,186,168	1,186,168	1,186,168
211 Pers Employer Contribution Misc-Site Defined	276,677	283,114		452,688		402,110	402,110	402,110
214 Pers Debt Service Misc-Site Defined	60,254	59,019						
220 Social Security Administration Misc-Site Define	91,432	88,899		101,853		90,740	90,740	90,740
231 Worker's Compensation Misc-Site Defined	6,189	5,937		9,320		8,301	8,301	8,301
232 State Unemployment Insurance Misc-Site Defined	4,781	3,289		2,396		2,137	2,137	2,137
243 Tax Sheltered Annuities Misc-Site Defined	7,191	10,413		15,540		14,739	14,739	14,739
244 Insurance Benefits Misc-Site Defined	588,360	534,908		560,458		476,059	476,059	476,059
2XX Employee Benefits Total	1,034,884	985,579		1,142,255		994,086	994,086	994,086
1223 High School -Restricted Total	2,267,206	2,187,627	38.580	2,473,692	33.031	2,180,254	2,180,254	2,180,254
1229 Other Restrictive Programs								
111 Licensed Salaries Misc-Site Defined	264,022	353,679	7.500	492,901	7.500	481,546	481,546	481,546
112 Classified Salaries			1.000	36,498	2.000	63,028	63,028	63,028
131 Licensed Salaries-Add'l Misc-Site Defined	1,279	13,616						
1XX Salaries Total	265,301	367,295	8.500	529,399	9.500	544,574	544,574	544,574
211 Pers Employer Contribution Misc-Site Defined	57,081	81,761		179,995		184,609	184,609	184,609
214 Pers Debt Service Misc-Site Defined	12,433	17,591						
220 Social Security Administration Misc-Site Define	20,312	28,205		40,499		41,660	41,660	41,660
231 Worker's Compensation Misc-Site Defined	1,244	1,720		3,705		3,811	3,811	3,811
232 State Unemployment Insurance Misc-Site Defined	1,032	1,006		954		980	980	980
243 Tax Sheltered Annuities Misc-Site Defined	4,800	8,100		9,270		9,840	9,840	9,840
244 Insurance Benefits Misc-Site Defined	68,400	93,000		123,785		137,325	137,325	137,325
2XX Employee Benefits Total	165,302	231,383		358,208		378,225	378,225	378,225
319 Other Instruc. Prof. & Tech. Service Misc-Site Def				19,456		19,864	19,864	19,864
3XX Purchased Services Total				19,456		19,864	19,864	19,864
410 Supplies Misc-Site Defined	1,751	927		3,384		3,455	3,455	3,455
421 Textbooks	321	937						
432 Reference Books Misc-Site Defined	1,321	1,445						
470 Computer Software Misc-Site Defined		106						
4XX Supplies and Materials Total	3,393	3,415		3,384		3,455	3,455	3,455
1229 Other Restrictive Programs Total	433,996	602,093	8.500	910,447	9.500	946,118	946,118	946,118
1250 Less Restrictive Students W DI								
111 Licensed Salaries		266,061						
112 Classified Salaries	31,325	140,593	1.000	34,329	.500	14,826	14,826	14,826

# 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
121 Subs-Licensed Salaries	63,796	25,719		184,100		206,465	206,465	206,465
122 Subs-Classified Salaries	505,353	617,769		202,890		250,000	250,000	250,000
123 Temps-Licensed Salaries	1,455	12,741		44,900		44,900	44,900	44,900
132 Nonlicensed Salaries O/T	156							
<b>1XX Salaries Total</b>	<b>602,085</b>	<b>1,062,883</b>	<b>1.000</b>	<b>466,219</b>	<b>.500</b>	<b>516,191</b>	<b>516,191</b>	<b>516,191</b>
211 Pers Employer Contribution	62,655	156,076		62,672		67,426	67,426	67,426
214 Pers Debt Service	14,410	32,204						
220 Social Security Administration	45,333	80,154		35,665		39,489	39,489	39,489
231 Worker'S Compensation	3,151	5,320		3,263		3,613	3,613	3,613
232 State Unemployment Insurance	2,370	2,540		839		930	930	930
243 Tax Sheltered Annuities	55	4,467		270		135	135	135
244 Insurance Benefits	21,586	127,869		23,384		14,612	14,612	14,612
<b>2XX Employee Benefits Total</b>	<b>149,560</b>	<b>408,630</b>		<b>126,093</b>		<b>126,205</b>	<b>126,205</b>	<b>126,205</b>
319 Other Instruc. Prof. & Tech. Service				1,145,245				
351 Telephone	460	390		445		454	454	454
<b>3XX Purchased Services Total</b>	<b>460</b>	<b>390</b>		<b>1,145,690</b>		<b>454</b>	<b>454</b>	<b>454</b>
410 Supplies	3,606	2,593		12,478		12,740	12,740	12,740
421 Textbooks	2,282	3,766						
460 Non-Consumable Supplies		1,941						
470 Computer Software	2,579	2,139		3,073		3,138	3,138	3,138
480 Computer Hardware	1,645							
<b>4XX Supplies and Materials Total</b>	<b>10,112</b>	<b>10,439</b>		<b>15,551</b>		<b>15,878</b>	<b>15,878</b>	<b>15,878</b>
1250 Less Restrictive Students W Di Total	762,217	1,482,342	1.000	1,753,553	.500	658,728	658,728	658,728
1251 Elem-Less Restricted								
111 Licensed Salaries	1,739,393	1,747,211	31.000	1,857,897	27.400	1,670,295	1,670,295	1,670,295
112 Classified Salaries	1,081,105	1,166,634	42.790	1,266,492	63.319	1,903,170	1,903,170	1,903,170
121 Subs-Licensed Salaries	4,890							
122 Subs-Classified Salaries	3,718							
<b>1XX Salaries Total</b>	<b>2,829,106</b>	<b>2,913,845</b>	<b>73.790</b>	<b>3,124,389</b>	<b>90.719</b>	<b>3,573,465</b>	<b>3,573,465</b>	<b>3,573,465</b>
211 Pers Employer Contribution	603,711	661,438		1,062,292		1,211,403	1,211,403	1,211,403
214 Pers Debt Service	133,117	140,696						
220 Social Security Administration	208,783	216,800		239,017		273,371	273,371	273,371
231 Worker'S Compensation	13,854	14,102		21,872		25,015	25,015	25,015
232 State Unemployment Insurance	10,826	8,003		5,624		6,432	6,432	6,432
243 Tax Sheltered Annuities	33,171	35,237		48,758		51,072	51,072	51,072
244 Insurance Benefits	1,008,460	1,044,419		1,072,643		1,308,268	1,308,268	1,308,268
<b>2XX Employee Benefits Total</b>	<b>2,011,922</b>	<b>2,120,695</b>		<b>2,450,206</b>		<b>2,875,561</b>	<b>2,875,561</b>	<b>2,875,561</b>
<b>1251 Elem-Less Restricted Total</b>	<b>4,841,028</b>	<b>5,034,540</b>	<b>73.790</b>	<b>5,574,595</b>	<b>90.719</b>	<b>6,449,026</b>	<b>6,449,026</b>	<b>6,449,026</b>
1252 Ms-Less Restricted								
111 Licensed Salaries Misc-Site Defined	865,820	654,840	13.930	933,974	12.600	823,465	823,465	823,465

# 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 Miscellaneous Defined	369,839	396,199	14.520	444,808	15.316	469,731	469,731	469,731
121 Subclassified Salaries	276							
131 Licensd Salaries-Add'L		1,007						
<b>1XX Salaries Total</b>	<b>1,235,935</b>	<b>1,052,046</b>	<b>28.450</b>	<b>1,378,782</b>	<b>27.916</b>	<b>1,293,196</b>	<b>1,293,196</b>	<b>1,293,196</b>
211 Pers Employer Contribution Miscellaneous Defined	280,494	245,077		468,785		438,394	438,394	438,394
214 Pers Debt Service Miscellaneous Defined	61,479	52,518						
220 Social Security Administration	91,467	77,624		105,476		98,931	98,931	98,931
231 Worker'S Compensation Miscellaneous Defined	6,037	5,137		9,652		9,053	9,053	9,053
232 State Unemployment Insurance	4,750	2,867		2,481		2,329	2,329	2,329
243 Tax Sheltered Annuities Miscellaneous Defined	15,847	15,075		20,648		19,759	19,759	19,759
244 Insurance Benefits Miscellaneous Defined	394,449	350,480		413,979		402,876	402,876	402,876
<b>2XX Employee Benefits Total</b>	<b>854,523</b>	<b>748,778</b>		<b>1,021,021</b>		<b>971,342</b>	<b>971,342</b>	<b>971,342</b>
<b>1252 Ms-Less Restricted Total</b>	<b>2,090,458</b>	<b>1,800,824</b>	<b>28.450</b>	<b>2,399,803</b>	<b>27.916</b>	<b>2,264,538</b>	<b>2,264,538</b>	<b>2,264,538</b>
<b>1253 Hs-Less Restricted</b>								
111 Licensd Salaries Miscellaneous Defined	1,009,965	1,075,379	15.000	988,845	17.490	1,182,922	1,182,922	1,182,922
112 Classified Salaries Miscellaneous Defined	189,128	205,910	7.710	226,909	8.630	262,792	262,792	262,792
121 Licensd Subs Salaries Miscellaneous Defined	187							
<b>1XX Salaries Total</b>	<b>1,199,280</b>	<b>1,281,289</b>	<b>22.710</b>	<b>1,215,754</b>	<b>26.120</b>	<b>1,445,714</b>	<b>1,445,714</b>	<b>1,445,714</b>
211 Pers Employer Contribution Miscellaneous Defined	278,773	315,418		413,356		490,095	490,095	490,095
214 Pers Debt Service Miscellaneous Defined	60,392	65,406						
220 Social Security Administration	88,908	94,975		93,005		110,599	110,599	110,599
231 Worker'S Compensation Miscellaneous Defined	5,703	6,066		8,511		10,119	10,119	10,119
232 State Unemployment Insurance Miscellaneous Defined	4,649	3,560		2,187		2,602	2,602	2,602
243 Tax Sheltered Annuities Miscellaneous Defined	18,640	18,733		20,085		24,018	24,018	24,018
244 Insurance Benefits Miscellaneous Defined	344,558	375,181		330,554		377,352	377,352	377,352
<b>2XX Employee Benefits Total</b>	<b>801,623</b>	<b>879,339</b>		<b>867,698</b>		<b>1,014,785</b>	<b>1,014,785</b>	<b>1,014,785</b>
319 Other Instruc. Prof. & Tech. Service Miscellaneous Def	94,792	94,792		100,171		102,275	102,275	102,275
351 Telephone Miscellaneous Defined	1,883	1,558		2,150		2,202	2,202	2,202
<b>3XX Purchased Services Total</b>	<b>96,675</b>	<b>96,350</b>		<b>102,321</b>		<b>104,477</b>	<b>104,477</b>	<b>104,477</b>
864 Fuel Miscellaneous Defined	266							
<b>8XX Maintenance Supplies Total</b>	<b>266</b>							
<b>1253 Hs-Less Restricted Total</b>	<b>2,097,844</b>	<b>2,256,978</b>	<b>22.710</b>	<b>2,185,773</b>	<b>26.120</b>	<b>2,564,976</b>	<b>2,564,976</b>	<b>2,564,976</b>
<b>1254 Other-Less Restricted Prgs</b>								
111 Licensd Salaries Miscellaneous Defined	189,012	119,567	2.500	122,223	2.750	156,322	156,322	156,322
112 Classified Salaries Miscellaneous Defined	47,439	41,965	8.790	265,712	2.250	65,252	65,252	65,252
<b>1XX Salaries Total</b>	<b>236,451</b>	<b>161,532</b>	<b>11.290</b>	<b>387,935</b>	<b>5.000</b>	<b>221,574</b>	<b>221,574</b>	<b>221,574</b>
211 Pers Employer Contribution Miscellaneous Defined	33,113	29,450		131,898		75,113	75,113	75,113
214 Pers Debt Service Miscellaneous Defined	7,510	6,602						
220 Social Security Administration Miscellaneous Defined	15,873	11,549		29,677		16,951	16,951	16,951
231 Worker'S Compensation Miscellaneous Defined	1,124	782		2,716		1,551	1,551	1,551



# 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 Misc-Site Defined	830	458		698		398	398	398
243 Tax Sheltered Annuities Misc-Site Defined	3,255	1,486		5,374		4,018	4,018	4,018
244 Insurance Benefits Misc-Site Defined	75,383	59,746		163,997		72,193	72,193	72,193
<b>2XX Employee Benefits Total</b>	<b>137,088</b>	<b>110,073</b>		<b>334,360</b>		<b>170,224</b>	<b>170,224</b>	<b>170,224</b>
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	312							
<b>3XX Purchased Services Total</b>	<b>312</b>							
<b>1254 Other-Less Restricted Prgs Total</b>	<b>373,851</b>	<b>271,605</b>	<b>11.290</b>	<b>722,295</b>	<b>5.000</b>	<b>391,798</b>	<b>391,798</b>	<b>391,798</b>
<b>1260 Early Intervention</b>								
111 Licensed Salaries	41,698	62,017	1.100	74,968	1.200	84,131	84,131	84,131
123 Temps-Licensed Salaries		35,624						
131 Licensed Salaries-Add'L	273	6,173						
139 Cell Phone Stipend	44	24						
<b>1XX Salaries Total</b>	<b>42,015</b>	<b>103,838</b>	<b>1.100</b>	<b>74,968</b>	<b>1.200</b>	<b>84,131</b>	<b>84,131</b>	<b>84,131</b>
211 Pers Employer Contribution	8,904	15,739		25,490		28,521	28,521	28,521
214 Pers Debt Service	2,048	3,511						
220 Social Security Administration	3,526	7,886		5,735		6,436	6,436	6,436
231 Worker'S Compensation	217	472		524		589	589	589
232 State Unemployment Insurance	184	262		135		151	151	151
243 Tax Sheltered Annuities	887	1,095		1,320		1,488	1,488	1,488
244 Insurance Benefits	6,911	13,737		16,027		17,364	17,364	17,364
<b>2XX Employee Benefits Total</b>	<b>22,677</b>	<b>42,702</b>		<b>49,231</b>		<b>54,549</b>	<b>54,549</b>	<b>54,549</b>
319 Other Instruc. Prof. & Tech. Service		128,605						
345 Food/Meals/Snacks		228						
<b>3XX Purchased Services Total</b>		<b>128,833</b>						
410 Supplies	5,110	5,000		5,337		5,449	5,449	5,449
470 Computer Software	295							
<b>4XX Supplies and Materials Total</b>	<b>5,405</b>	<b>5,000</b>		<b>5,337</b>		<b>5,449</b>	<b>5,449</b>	<b>5,449</b>
<b>1260 Early Intervention Total</b>	<b>70,097</b>	<b>280,373</b>	<b>1.100</b>	<b>129,536</b>	<b>1.200</b>	<b>144,129</b>	<b>144,129</b>	<b>144,129</b>
<b>1271 Remediation</b>								
124 Temp-Classified Salaries Avid Prog	25,025	25,845						
<b>1XX Salaries Total</b>	<b>25,025</b>	<b>25,845</b>						
211 Pers Employer Contribution Avid Program	342	541						
214 Pers Debt Service Avid Program	80	123						
220 Social Security Administration Avid Program	1,914	1,977						
231 Worker'S Compensation Avid Program	138	141						
232 State Unemployment Insurance Avid Program	100	67						
244 Insurance Benefits Avid Program		55						

# 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	2,574	2,904						
319 Other Instruc. Prof. & Tech. Service Avid Prog		2,214		37,810		38,000	38,000	38,000
345 Food/Meals/Snacks Avid Prog	606	410						
389 Other Non-Instruc. Prof. & Tech. Serv Avid Prog	99							
3XX Purchased Services Total	705	2,624		37,810		38,000	38,000	38,000
410 Supplies Best Program	195							
421 Textbooks Best Program								
432 Reference Books Best Program	241							
4XX Supplies and Materials Total	436							
1271 Remediation Total	28,740	31,373		37,810		38,000	38,000	38,000
1280 Alternative Education								
111 Licensed Salaries	435,661	435,810	11.460	1,128,059	12.470	823,232	823,232	823,232
112 Classified Salaries	54,095	61,835	2.250	83,372	.250	10,639	10,639	10,639
121 Subs-Licensed Salaries	16,120	26,708						
122 Subs-Classified Salaries Spec Resv Funded	3,260	1,239						
123 Temps-Licensed Salaries	100,820			106,673		108,914	108,914	108,914
125 Vacant Lcnd Position	404							
131 Licensed Salaries-Add'L	6,879	21,510						
132 Nonlicensed Salaries O/T	63	244						
1XX Salaries Total	617,302	547,346	13.710	1,318,104	12.720	942,785	942,785	942,785
211 Pers Employer Contribution	132,554	130,381		448,156		319,603	319,603	319,603
214 Pers Debt Service	28,398	27,370						
220 Social Security Administration	44,364	40,244		75,159		72,122	72,122	72,122
231 Worker'S Compensation	2,935	2,593		9,227		6,598	6,598	6,598
232 State Unemployment Insurance	2,306	1,454		2,375		1,696	1,696	1,696
243 Tax Sheltered Annuities	8,379	7,966		14,368		15,531	15,531	15,531
244 Insurance Benefits Spec Resv Funded	116,073	111,047		199,722		184,041	184,041	184,041
2XX Employee Benefits Total	335,009	321,055		749,007		599,591	599,591	599,591
311 Instruction Services	1,599,396	1,469,716		1,877,178		1,912,990	1,912,990	1,912,990
319 Other Instruc. Prof. & Tech. Service	155,494	225,953		276,328		298,015	298,015	298,015
324 Rentals		261				250	250	250
331 Pupil Transp. To And From School		16				1,800	1,800	1,800
341 Travel - Local In-District	4,509	3,921				500	500	500
342 Travel & Exp. Out Of District	3,055	1,313		1,000		1,500	1,500	1,500
343 Travel & Fees, Student	554	6,029		500		200	200	200
345 Food/Meals/Snacks	1,502	1,664		1,550		1,700	1,700	1,700
346 In-District Expense	206	1,207		500		500	500	500
351 Telephone	1,052	2,372		2,000		3,000	3,000	3,000
353 Postage	197	366		100		700	700	700
371 Tuition-Public Local Ed Agencies		200						
374 Tuition Payments - Other Credit Recovery	638							
389 Other Non-Instruc. Prof. & Tech. Serv	24,612	4,107		60,723		62,121	62,121	62,121
3XX Purchased Services Total	1,791,215	1,717,125		2,219,879		2,283,276	2,283,276	2,283,276
410 Supplies	42,634	63,156		61,205		59,903	59,903	59,903

# 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 Auto Copies Misc-Site Defined	1,183	867		1,403		2,432	2,432	2,432
416 Printer Contract Copies Misc-Site Defined	164	1,533						
421 Textbooks Online Learning	17	3,395				2,000	2,000	2,000
432 Reference Books Online Learning	16	4,799		5,000		1,000	1,000	1,000
460 Non-Consumable Supplies		3,028		2,500		2,000	2,000	2,000
470 Computer Software		6,040		16,896		27,852	27,852	27,852
480 Computer Hardware Spec Resv Funded	3,520	3,042		15,000		8,000	8,000	8,000
4XX Supplies and Materials Total	47,534	85,860		102,004		103,187	103,187	103,187
640 Dues And Fees		1,175						
655 Judg. & Settlem. Against The District	7,210							
6XX Other Objects Total	7,210	1,175						
1280 Alternative Education Total	2,798,270	2,672,561	13.710	4,388,994	12.720	3,928,839	3,928,839	3,928,839
1288 Charter Flow-Through								
360 Charter School Payments	5,530,649	5,683,342		5,958,000		6,312,000	6,312,000	6,312,000
361 Charter School Local Option Pmts	501,780	581,440		592,700		627,700	627,700	627,700
389 Other Non-Instruc. Prof. & Tech. Serv				40,000				
3XX Purchased Services Total	6,032,429	6,264,782		6,590,700		6,939,700	6,939,700	6,939,700
790 Other Transfers	60,766							
7XX Transfers Total	60,766							
1288 Charter Flow-Through Total	6,093,195	6,264,782		6,590,700		6,939,700	6,939,700	6,939,700
1291 English Language Learner								
111 Licensed Salaries	799,125	820,338	15.500	1,073,147	16.250	1,121,656	1,121,656	1,121,656
112 Classified Salaries	115,024	120,704	4.250	137,615	4.255	142,026	142,026	142,026
121 Subs-Licensed Salaries	14,392	10,022		5,650		16,000	16,000	16,000
122 Subs-Classified Salaries	1,110	213		922		850	850	850
131 Licensed Salaries-Add'l	4,493	1,877		1,403		1,318	1,318	1,318
139 Cell Phone Stipend	592	440		590		440	440	440
1XX Salaries Total	934,736	953,594	19.750	1,219,327	20.505	1,282,290	1,282,290	1,282,290
211 Pers Employer Contribution	227,131	235,547		413,237		432,491	432,491	432,491
214 Pers Debt Service	49,060	48,917						
220 Social Security Administration	67,699	70,197		93,232		98,064	98,064	98,064
231 Worker's Compensation	4,454	4,523		8,531		8,971	8,971	8,971
232 State Unemployment Insurance	3,538	2,599		2,196		2,307	2,307	2,307
243 Tax Sheltered Annuities	17,905	21,860		19,748		21,302	21,302	21,302
244 Insurance Benefits	241,920	244,145		287,776		296,984	296,984	296,984
2XX Employee Benefits Total	611,707	627,788		824,720		860,119	860,119	860,119
341 Travel - Local In-District	3,324	4,082		3,500		6,000	6,000	6,000
342 Travel & Exp. Out Of District	1,319	99		1,000				
345 Food/Meals/Snacks	471	1,562		500				
346 In-District Expense	209	222		400				

# 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	274			500				
3XX Purchased Services Total	5,597	5,965		5,900		6,000	6,000	6,000
410 Supplies	7,703	6,635		5,000				
421 Textbooks	4,176	14,320		4,000				
431 Library Books	1,041	711		500				
432 Reference Books	246	25		500				
460 Non-Consumable Supplies	2,155	1,448		2,000				
470 Computer Software	5,249	5,009		3,000		7,000	7,000	7,000
480 Computer Hardware	3,351	1,188		3,500				
4XX Supplies and Materials Total	23,921	29,336		18,500		7,000	7,000	7,000
1291 English Language Learner Total	1,575,961	1,616,683	19.750	2,068,447	20.505	2,155,409	2,155,409	2,155,409
1294 Youth Corrections								
111 Licensed Salaries Misc-Site Defined	18,856	19,095	.500	39,162	1.500	117,486	117,486	117,486
1XX Salaries Total	18,856	19,095	.500	39,162	1.500	117,486	117,486	117,486
211 Pers Employer Contribution Misc-Site Defined	5,347	5,484		13,315		39,828	39,828	39,828
214 Pers Debt Service Misc-Site Defined	1,008	993						
220 Social Security Administration Misc-Site Defined	1,429	1,439		2,996		8,988	8,988	8,988
231 Worker's Compensation Misc-Site Defined	88	89		274		822	822	822
232 State Unemployment Insurance Misc-Site Defined	75	53		70		211	211	211
243 Tax Sheltered Annuities Misc-Site Defined	525	531		600		1,860	1,860	1,860
244 Insurance Benefits Misc-Site Defined	3,600	3,638		7,285		21,705	21,705	21,705
2XX Employee Benefits Total	12,072	12,227		24,540		73,414	73,414	73,414
1294 Youth Corrections Total	30,928	31,322	.500	63,702	1.500	190,900	190,900	190,900
1460 Special Programs Summer School								
111 Licensed Salaries Credit Recovery	1,323							
124 Temps-Classified Salaries	528							
131 Licensed Salaries-Add'l Summer Institute	9,275					24,574	24,574	24,574
1XX Salaries Total	11,126					24,574	24,574	24,574
211 Pers Employer Contribution	2,331					8,330	8,330	8,330
214 Pers Debt Service	523							
220 Social Security Administration	731					1,880	1,880	1,880
231 Worker's Compensation	48					172	172	172
232 State Unemployment Insurance	38					44	44	44
2XX Employee Benefits Total	3,671					10,426	10,426	10,426
331 Pupil Transp. To And From School Credit Recover	101							
341 Travel - Local In-District Credit Recovery	73							
3XX Purchased Services Total	174							
410 Supplies Credit Recovery	303							

# 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	303							
1460 Special Programs Summer School Total	15,274					35,000	35,000	35,000
1XXX Instruction Total	106,573,320	108,818,361	1068.000	122,033,710	1064.993	121,688,313	121,688,313	121,688,313
2110 Attendance & Social Work Servi								
111 Licensed Salaries	266,411	291,722	4.250	318,177	4.250	298,017	298,017	298,017
123 Temps-Licensed Salaries	28,108	16,335						
131 Licensed Salaries-Add'L	7,943							
1XX Salaries Total	302,462	308,057	4.250	318,177	4.250	298,017	298,017	298,017
211 Pers Employer Contribution	59,611	60,431		108,180		101,027	101,027	101,027
214 Pers Debt Service	13,930	13,503						
220 Social Security Administration	22,392	22,572		24,340		22,799	22,799	22,799
231 Worker'S Compensation	1,431	1,441		2,226		2,086	2,086	2,086
232 State Unemployment Insurance	1,171	844		573		537	537	537
243 Tax Sheltered Annuities	5,073	4,181		5,100		5,270	5,270	5,270
244 Insurance Benefits	58,315	65,572		61,923		61,498	61,498	61,498
2XX Employee Benefits Total	161,923	168,544		202,342		193,217	193,217	193,217
2110 Attendance & Social Work Servi Total	464,385	476,601	4.250	520,519	4.250	491,234	491,234	491,234
2115 Student Safety								
112 Classified Salaries	161,941	170,306	11.080	358,699	5.813	182,618	182,618	182,618
122 Subs-Classified Salaries	132							
132 Nonlicensed Salaries O/T	138	154						
1XX Salaries Total	162,211	170,460	11.080	358,699	5.813	182,618	182,618	182,618
211 Pers Employer Contribution	34,908	42,568		121,956		61,912	61,912	61,912
214 Pers Debt Service	8,480	8,615						
220 Social Security Administration	11,952	12,391		27,446		13,969	13,969	13,969
231 Worker'S Compensation	918	940		2,514		1,279	1,279	1,279
232 State Unemployment Insurance	708	456		644		330	330	330
243 Tax Sheltered Annuities	664	1,074		3,027		1,576	1,576	1,576
244 Insurance Benefits	90,774	92,586		162,337		83,700	83,700	83,700
2XX Employee Benefits Total	148,404	158,630		317,924		162,766	162,766	162,766
389 Other Non-Instruc.Prof.&Tech. Serv	468,547	458,902		554,688		566,045	566,045	566,045
3XX Purchased Services Total	468,547	458,902		554,688		566,045	566,045	566,045
2115 Student Safety Total	779,162	787,992	11.080	1,231,311	5.813	911,429	911,429	911,429
2122 Counseling Services								
111 Licensed Salaries	2,432,653	2,574,652	36.600	2,494,383	37.200	2,556,526	2,556,526	2,556,526
121 Subs-Licensed Salaries				131,100		139,776	139,776	139,776
123 Temps-Licensed Salaries				31,900		31,900	31,900	31,900

# 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	29,059	35,493		31,230		31,230	31,230	31,230
139 Cell Phone Stipend		186						
151 Department Head Increments	917	1,271						
<b>1XX Salaries Total</b>	<b>2,462,629</b>	<b>2,611,602</b>	<b>36.600</b>	<b>2,688,703</b>	<b>37.200</b>	<b>2,759,432</b>	<b>2,759,432</b>	<b>2,759,432</b>
211 Pers Employer Contribution	594,421	662,902		895,031		920,008	920,008	920,008
214 Pers Debt Service	126,580	136,094						
220 Social Security Administration	180,778	198,084		205,691		211,098	211,098	211,098
231 Worker's Compensation	11,540	12,354		18,823		19,315	19,315	19,315
232 State Unemployment Insurance	9,423	7,356		4,837		4,966	4,966	4,966
243 Tax Sheltered Annuities	46,282	48,599		43,920		46,128	46,128	46,128
244 Insurance Benefits	548,032	578,808		539,581		543,302	543,302	543,302
<b>2XX Employee Benefits Total</b>	<b>1,517,056</b>	<b>1,644,197</b>		<b>1,707,883</b>		<b>1,744,817</b>	<b>1,744,817</b>	<b>1,744,817</b>
319 Other Instruc. Prof. & Tech. Service	3,310	425		5,012		5,238	5,238	5,238
341 Travel - Local In-District	53							
342 Travel & Exp. Out Of District	723	225		215		226	226	226
343 Travel & Fees, Student		312						
345 Food/Meals/Snacks	462	208				300	300	300
346 In-District Expense	320	249		458		481	481	481
353 Postage	1,328	1,579		2,155		2,263	2,263	2,263
389 Other Non-Instruc. Prof. & Tech. Serv	1,650			1,674		1,758	1,758	1,758
<b>3XX Purchased Services Total</b>	<b>7,846</b>	<b>2,998</b>		<b>9,514</b>		<b>10,266</b>	<b>10,266</b>	<b>10,266</b>
410 Supplies	5,291	4,959		8,383		9,447	9,447	9,447
421 Textbooks Misc-Site Defined	190			400		420	420	420
432 Reference Books	32	25						
460 Non-Consumable Supplies	249	1,307						
470 Computer Software	493	4,267				350	350	350
480 Computer Hardware	59							
<b>4XX Supplies and Materials Total</b>	<b>6,314</b>	<b>10,558</b>		<b>8,783</b>		<b>10,217</b>	<b>10,217</b>	<b>10,217</b>
640 Dues And Fees	75	417						
<b>6XX Other Objects Total</b>	<b>75</b>	<b>417</b>						
<b>2122 Counseling Services Total</b>	<b>3,993,920</b>	<b>4,269,772</b>	<b>36.600</b>	<b>4,414,883</b>	<b>37.200</b>	<b>4,524,732</b>	<b>4,524,732</b>	<b>4,524,732</b>
<b>2129 Other Guidance Services</b>								
112 Classified Salaries	18,597	27,336	.500	15,842	.750	27,619	27,619	27,619
<b>1XX Salaries Total</b>	<b>18,597</b>	<b>27,336</b>	<b>.500</b>	<b>15,842</b>	<b>.750</b>	<b>27,619</b>	<b>27,619</b>	<b>27,619</b>
211 Pers Employer Contribution	5,127	6,192		5,386		9,363	9,363	9,363
214 Pers Debt Service	968	1,163						
220 Social Security Administration	1,423	2,092		1,212		2,114	2,114	2,114
231 Worker's Compensation	93	137		111		193	193	193
232 State Unemployment Insurance	74	81		29		50	50	50
243 Tax Sheltered Annuities				135		203	203	203
244 Insurance Benefits	7,976	12,419		7,255		10,800	10,800	10,800
<b>2XX Employee Benefits Total</b>	<b>15,661</b>	<b>22,084</b>		<b>14,128</b>		<b>22,723</b>	<b>22,723</b>	<b>22,723</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
2129 Other Guidance Services Total	34,258	49,420	.500	29,970	.750	50,342	50,342	50,342
2131 Health Services								
111 Licensed Salaries	624,308	654,940	11.810	751,059	11.715	744,333	744,333	744,333
112 Classified Salaries	173,872	205,298	6.900	216,552	5.900	190,329	190,329	190,329
121 Subs-Licensed Salaries		2,656						
122 Subs-Classified Salaries		646						
124 Temps-Classified Salaries		61						
131 Licensed Salaries-Add'L	8,040	2,015						
139 Cell Phone Stipend	2,556	2,982						
151 Department Head Increments Misc-Site Defined	7,840	7,981						
1XX Salaries Total	816,616	876,579	18.710	967,611	17.615	934,662	934,662	934,662
211 Pers Employer Contribution	186,985	194,612		328,987		316,851	316,851	316,851
214 Pers Debt Service	40,033	41,078						
220 Social Security Administration	57,763	63,218		74,023		71,502	71,502	71,502
231 Worker'S Compensation	3,892	4,173		6,773		6,544	6,544	6,544
232 State Unemployment Insurance	3,020	2,345		1,741		1,683	1,683	1,683
243 Tax Sheltered Annuities	10,553	10,762		16,041		16,120	16,120	16,120
244 Insurance Benefits	234,987	252,115		272,264		254,476	254,476	254,476
2XX Employee Benefits Total	537,233	568,303		699,829		667,176	667,176	667,176
321 Equip. Rep. (Not On Serv. Contract)				716		732	732	732
341 Travel - Local In-District	2,549	2,062		4,096		4,182	4,182	4,182
342 Travel & Exp. Out Of District	113	1,061						
345 Food/Meals/Snacks	99	64		307		313	313	313
353 Postage	327	178		461		471	471	471
354 Advertising	541	237						
389 Other Non-Instruc. Prof. & Tech. Serv	6,659	4,768		6,144		6,273	6,273	6,273
3XX Purchased Services Total	10,288	8,370		11,724		11,971	11,971	11,971
410 Supplies	9,942	12,321		11,264		11,500	11,500	11,500
432 Reference Books	176	29						
440 Periodicals		36		154		157	157	157
460 Non-Consumable Supplies	2,727							
4XX Supplies and Materials Total	12,845	12,386		11,418		11,657	11,657	11,657
640 Dues And Fees	13			1,229		1,255	1,255	1,255
651 Liability Insurance		13						
6XX Other Objects Total	13	13		1,229		1,255	1,255	1,255
864 Fuel	224							
8XX Maintenance Supplies Total	224							
2131 Health Services Total	1,377,219	1,465,651	18.710	1,691,811	17.615	1,626,721	1,626,721	1,626,721
2132 Medical Services								
112 Classified Salaries					3.000	93,793	93,793	93,793

# 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					3.000	93,793	93,793	93,793
211 Pers Employer Contribution						31,795	31,795	31,795
220 Social Security Administration						7,175	7,175	7,175
231 Worker's Compensation						656	656	656
232 State Unemployment Insurance						169	169	169
243 Tax Sheltered Annuities						810	810	810
244 Insurance Benefits						43,200	43,200	43,200
2XX Employee Benefits Total						83,805	83,805	83,805
389 Other Non-Instruc.Prof.&Tech. Serv				2,750		2,808	2,808	2,808
3XX Purchased Services Total				2,750		2,808	2,808	2,808
2132 Medical Services Total				2,750	3.000	180,406	180,406	180,406
2139 Other Health Services								
112 Classified Salaries 504 Plan Admn	3,421	10,804						
122 Subs-Classified Salaries 504 Plan Admn	170	188						
1XX Salaries Total	3,591	10,992						
211 Pers Employer Contribution Student Achieve	756	2,269						
214 Pers Debt Service Student Achieve	177	498						
220 Social Security Administration Student Achieve	265	917						
231 Worker's Compensation Student Achieve	26	65						
232 State Unemployment Insurance Student Achieve	13	32						
243 Tax Sheltered Annuities Student Achieve	17	69						
244 Insurance Benefits Student Achieve	1,425	2,727						
2XX Employee Benefits Total	2,679	6,577						
389 Other Non-Instruc.Prof.&Tech. Serv Student Achi	9,964	15,176		31,744		32,410	32,410	32,410
3XX Purchased Services Total	9,964	15,176		31,744		32,410	32,410	32,410
2139 Other Health Services Total	16,234	32,745		31,744		32,410	32,410	32,410
2142 Psychological Testing Services								
410 Supplies	2,755	2,786		2,800		2,940	2,940	2,940
4XX Supplies and Materials Total	2,755	2,786		2,800		2,940	2,940	2,940
2142 Psychological Testing Services Total	2,755	2,786		2,800		2,940	2,940	2,940
2143 Psychological Counseling Servi								
111 Licensed Salaries	547,949	610,323	10.350	727,909	11.350	725,296	725,296	725,296
123 Temps-Licensed Salaries	25,274	27,437						
131 Licensed Salaries-Add'L	26,352	837						
1XX Salaries Total	599,575	638,597	10.350	727,909	11.350	725,296	725,296	725,296



# 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	129,602	124,626		247,490		245,873	245,873	245,873
214 Pers Debt Service	27,561	25,527						
220 Social Security Administration	44,643	47,704		55,684		55,487	55,487	55,487
231 Worker's Compensation	2,824	2,988		5,096		5,077	5,077	5,077
232 State Unemployment Insurance	2,334	1,771		1,311		1,306	1,306	1,306
243 Tax Sheltered Annuities	8,848	12,402		12,420		14,074	14,074	14,074
244 Insurance Benefits	120,665	119,886		150,800		164,236	164,236	164,236
<b>2XX Employee Benefits Total</b>	<b>336,477</b>	<b>334,904</b>		<b>472,801</b>		<b>486,053</b>	<b>486,053</b>	<b>486,053</b>
319 Other Instruc. Prof. & Tech. Service		112,240						
<b>3XX Purchased Services Total</b>		<b>112,240</b>						
410 Supplies	9,729	11,501		14,784		15,094	15,094	15,094
470 Computer Software	2,458	210		2,500		2,552	2,552	2,552
<b>4XX Supplies and Materials Total</b>	<b>12,187</b>	<b>11,711</b>		<b>17,284</b>		<b>17,646</b>	<b>17,646</b>	<b>17,646</b>
<b>2143 Psychological Counseling Servi Total</b>	<b>948,239</b>	<b>1,097,452</b>	<b>10.350</b>	<b>1,217,994</b>	<b>11.350</b>	<b>1,228,995</b>	<b>1,228,995</b>	<b>1,228,995</b>
<b>2152 Speech Pathology</b>								
111 Licensed Salaries	1,003,586	1,010,385	15.940	1,124,664	16.440	1,138,788	1,138,788	1,138,788
121 Subs-Licensed Salaries	6,714							
123 Temps-Licensed Salaries		193						
<b>1XX Salaries Total</b>	<b>1,010,300</b>	<b>1,010,578</b>	<b>15.940</b>	<b>1,124,664</b>	<b>16.440</b>	<b>1,138,788</b>	<b>1,138,788</b>	<b>1,138,788</b>
211 Pers Employer Contribution	235,213	252,712		382,386		386,049	386,049	386,049
214 Pers Debt Service	49,981	51,849						
220 Social Security Administration	69,342	74,455		86,037		87,117	87,117	87,117
231 Worker's Compensation	4,551	4,685		7,873		7,972	7,972	7,972
232 State Unemployment Insurance	3,626	2,773		2,025		2,049	2,049	2,049
243 Tax Sheltered Annuities	22,178	23,064		19,128		20,386	20,386	20,386
244 Insurance Benefits	225,428	214,425		232,246		237,887	237,887	237,887
<b>2XX Employee Benefits Total</b>	<b>610,319</b>	<b>623,963</b>		<b>729,695</b>		<b>741,460</b>	<b>741,460</b>	<b>741,460</b>
321 Equip. Rep. (Not On Serv. Contract)	1,535	920		1,789		1,827	1,827	1,827
346 In-District Expense	299							
<b>3XX Purchased Services Total</b>	<b>1,834</b>	<b>920</b>		<b>1,789</b>		<b>1,827</b>	<b>1,827</b>	<b>1,827</b>
410 Supplies	4,024	5,096		4,869		4,971	4,971	4,971
421 Textbooks	139							
460 Non-Consumable Supplies	120	125						
470 Computer Software	99	245						
<b>4XX Supplies and Materials Total</b>	<b>4,382</b>	<b>5,466</b>		<b>4,869</b>		<b>4,971</b>	<b>4,971</b>	<b>4,971</b>
640 Dues And Fees Misc-Site Defined	177	225						
<b>6XX Other Objects Total</b>	<b>177</b>	<b>225</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
2152 Speech Pathology Total	1,627,012	1,641,152	15.940	1,861,017	16.440	1,887,046	1,887,046	1,887,046
2169 Misc. Support Of Educational Se								
111 Licensed Salaries	396,618	441,805	6.030	438,133	5.930	431,598	431,598	431,598
112 Classified Salaries	29,807	61,705	8.820	331,444	1.000	38,048	38,048	38,048
113 Administrators Hr Fix-It	23,008							
139 Cell Phone Stipends Hr Fix-It	158							
1XX Salaries Total	449,591	503,510	14.850	769,577	6.930	469,646	469,646	469,646
211 Pers Employer Contribution Hr Fix-It	99,655	122,099		261,658		159,210	159,210	159,210
214 Pers Debt Service Hr Fix-It	21,193	24,699						
220 Social Security Administration Hr Fix-It	33,603	37,237		58,873		35,929	35,929	35,929
231 Worker's Compensation Hr Fix-It	2,100	2,356		5,387		3,287	3,287	3,287
232 State Unemployment Insurance Hr Fix-It	1,723	1,363		1,386		846	846	846
243 Tax Sheltered Annuities Hr Fix-It	8,696	7,246		9,618		7,623	7,623	7,623
244 Insurance Benefits Hr Fix-It	95,799	111,390		215,851		100,208	100,208	100,208
2XX Employee Benefits Total	262,769	306,390		552,773		307,103	307,103	307,103
410 Supplies	4,475	4,718		5,337		5,449	5,449	5,449
432 Reference Books	67							
460 Non-Consumable Supplies	100							
470 Computer Software		91						
4XX Supplies and Materials Total	4,642	4,809		5,337		5,449	5,449	5,449
2169 Misc. Support Of Educational Se Total	717,002	814,709	14.850	1,327,687	6.930	782,198	782,198	782,198
2190 Director Of Ed Services								
112 Classified Salaries Hr Fix-It	277,001	306,859	8.940	383,788	7.446	294,198	294,198	294,198
113 Administrators	571,251	583,739	5.090	565,965	5.103	573,439	573,439	573,439
118 Professional Salaries	106,592	75,091	1.000	94,284	1.000	94,284	94,284	94,284
121 Subs-Licensed Salaries	80,100	61,685		159,604		165,529	165,529	165,529
122 Subs-Classified Salaries	799	700						
123 Temps-Licensed Salaries	9,228	25,508						
124 Temps-Classified Salaries	13,096	3,336						
126 Vacant Class Position	533							
128 Temp-Admin Salaries		23,486						
131 Licensed Salaries-Add'L	136,997	123,693		76,838		112,548	112,548	112,548
132 Nonlicensed Salaries O/T	76	612						
139 Cell Phone Stipend	5,388	6,075						
151 Department Head Increments	25,588	13,200		66,305		66,305	66,305	66,305
1XX Salaries Total	1,226,649	1,223,984	15.030	1,346,784	13.549	1,306,303	1,306,303	1,306,303
211 Pers Employer Contribution Hr Fix-It	295,592	290,491		434,619		424,546	424,546	424,546
214 Pers Debt Service Hr Fix-It	58,603	56,701						
220 Social Security Administration Hr Fix-It	91,189	91,133		103,028		99,932	99,932	99,932
231 Worker's Compensation Hr Fix-It	5,742	5,678		9,428		9,144	9,144	9,144
232 State Unemployment Insurance Hr Fix-It	4,758	3,567		2,424		2,352	2,352	2,352
241 Professional Dues	10,256	11,411		10,376		9,876	9,876	9,876
243 Tax Sheltered Annuities Hr Fix-It	33,499	35,417		31,709		32,444	32,444	32,444
244 Insurance Benefits Hr Fix-It	200,793	191,470		225,566		201,170	201,170	201,170
245 Other Benefits	-21	21						

# 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	700,411	685,889		817,150		779,464	779,464	779,464
321 Equip. Rep. (Not On Serv. Contract)		80						
322 Repairs & Maint. Svcs. (On Contract)	213	216						
341 Travel - Local In-District	24,692	27,198		35,123		35,966	35,966	35,966
345 Food/Meals/Snacks	4,046	2,458		2,048		2,097	2,097	2,097
346 In-District Expense	1,226	1,168						
351 Telephone	722	95		1,280		1,311	1,311	1,311
353 Postage	11,644	12,431		3,072		3,146	3,146	3,146
354 Advertising		810						
382 Legal Services Miscellaneous Defined	105,140	83,171						
389 Other Non-Instruc. Prof. & Tech. Serv	79,810	205,086		10,752		111,010	111,010	111,010
3XX Purchased Services Total	227,493	332,713		52,275		153,530	153,530	153,530
410 Supplies	26,681	12,023		28,906		29,600	29,600	29,600
415 Pacific Office Automation Copies	5,271	4,896		5,120		5,243	5,243	5,243
416 Printer Contract Copies		682						
421 Textbooks	20,117	1,872						
432 Reference Books	559							
440 Periodicals	100	100		154		158	158	158
460 Non-Consumable Supplies	3,314	2,669						
470 Computer Software	8,735	8,248		1,536		1,573	1,573	1,573
480 Computer Hardware	436	1,146						
4XX Supplies and Materials Total	65,895	32,615		35,716		36,574	36,574	36,574
655 Judg. & Settlm. Against The District		82,210						
6XX Other Objects Total		82,210						
2190 Director Of Ed Services Total	2,220,448	2,357,411	15.030	2,251,925	13.549	2,275,871	2,275,871	2,275,871
2210 Improvement Of Instruction Ser								
111 Licensed Salaries		45,088						
112 Classified Salaries	272	932						
121 Subs-Licensed Salaries Kinder Assessment	11,957	5,504		24,857		7,410	7,410	7,410
122 Subs-Classified Salaries	160							
123 Temps-Licensed Salaries Inst Equity	77	5,342						
124 Temp-Classified Salaries Miscellaneous Defined	165	44						
128 Temp-Admin Salaries	79,482	20,546						
131 Licensed Salaries-Add'l Miscellaneous Defined	25,014	53,728		58,237		50,901	50,901	50,901
139 Cell Phone Stipend	1,516	3,235						
1XX Salaries Total	118,643	134,419		83,094		58,311	58,311	58,311
211 Pers Employer Contribution	8,249	23,141		24,627		18,950	18,950	18,950
214 Pers Debt Service	1,688	4,951						
220 Social Security Administration	8,659	9,614		6,355		4,461	4,461	4,461
231 Worker's Compensation	546	615		583		410	410	410
232 State Unemployment Insurance	449	369		149		103	103	103
243 Tax Sheltered Annuities	3	1,192						
244 Insurance Benefits	-167	10,985		1,198		266	266	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
2XX Employee Benefits Total	19,427	50,867		32,912		24,190	24,190	24,190
319 Other Instruc. Prof. & Tech. Service Science	31,500	14,750						
324 Rentals Misc-Site Defined		2,695						
341 Travel - Local In-District	459	653						
342 Travel & Exp. Out Of District Math	1,303	1,813				40,000	40,000	40,000
343 Travel & Fees, Student Inst Equity		260						
345 Food/Meals/Snacks	6,926	7,663						
353 Postage	15	1						
354 Advertising Spec Resv Funded	148							
389 Other Non-Instruc. Prof. & Tech. Serv	520	7,400		2,000		2,000	2,000	2,000
3XX Purchased Services Total	40,871	35,235		2,000		42,000	42,000	42,000
410 Supplies	2,658	8,808		32,672		25,500	25,500	25,500
421 Textbooks Misc-Site Defined		152						
432 Reference Books Science	344	1,108						
470 Computer Software Kinder Assessment		33,510		14,000		20,000	20,000	20,000
4XX Supplies and Materials Total	3,002	43,578		46,672		45,500	45,500	45,500
640 Dues And Fees Dual Lang Immer		413						
6XX Other Objects Total		413						
2210 Improvement Of Instruction Ser Total	181,943	264,512		164,678		170,001	170,001	170,001
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	311,578	300,805	6.350	420,123	8.500	594,720	594,720	594,720
112 Classified Salaries	251,026	251,817	6.370	288,538	8.750	414,710	414,710	414,710
113 Administrators	1,015,354	1,058,134	11.000	1,326,608	10.000	1,219,305	1,219,305	1,219,305
118 Professional Salaries	325,285	346,684	3.710	299,236	3.210	265,165	265,165	265,165
121 Subs-Licensed Salaries	6,224	8,362		27,644				
122 Subs-Classified Salaries		351						
123 Temps-Licensed Salaries	647	2,836						
124 Temps-Classified Salaries	1,898	2,103						
128 Temp-Admin Salaries Misc-Site Defined	82,171	44,754						
131 Licensed Salaries-Add'L	18,009	25,673		11,226		21,063	21,063	21,063
132 Nonlicensed Salaries O/T	346	55						
139 Cell Phone Stipend	10,778	11,357						
151 Department Head Increments						8,682	8,682	8,682
1XX Salaries Total	2,023,316	2,052,931	27.430	2,373,375	30.460	2,523,645	2,523,645	2,523,645
211 Pers Employer Contribution	451,969	487,189		802,917		855,512	855,512	855,512
214 Pers Debt Service	95,935	100,442						
220 Social Security Administration	148,025	150,073		180,261		191,458	191,458	191,458
231 Worker'S Compensation	9,269	9,449		16,614		17,667	17,667	17,667
232 State Unemployment Insurance	7,797	5,831		4,274		4,541	4,541	4,541
241 Professional Dues	9,508	13,737		23,652		24,652	24,652	24,652
243 Tax Sheltered Annuities	51,543	60,098		85,672		84,883	84,883	84,883
244 Insurance Benefits	317,926	339,047		398,623		439,484	439,484	439,484
2XX Employee Benefits Total	1,091,972	1,165,866		1,512,013		1,618,197	1,618,197	1,618,197
312 Instructional Prgms. Improv. Servs. Inst Equity		10,083						

# 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
319 Other Instruc. Prof. & Tech. Service Inst Equity	5,000							
324 Rentals Misc-Site Defined	515	275						
341 Travel - Local In-District	2,213	3,093						
342 Travel & Exp. Out Of District	6,649	14,066						
345 Food/Meals/Snacks	4,377	4,022						
346 In-District Expense	511	544						
351 Telephone		347						
353 Postage	842	5,402						
373 Tuition-Private Schools/Agencies Misc-Site Defi				15,000		15,000	15,000	15,000
389 Other Non-Instruc. Prof. & Tech. Serv	6,729	16,162		21,000		25,407	25,407	25,407
<b>3XX Purchased Services Total</b>	<b>26,836</b>	<b>53,994</b>		<b>36,000</b>		<b>40,407</b>	<b>40,407</b>	<b>40,407</b>
410 Supplies	16,722	14,856		40,633		62,376	62,376	62,376
415 Pacific Office Automation Copies	4,220	3,507						
416 Printer Contract Copies	396	3,790						
421 Textbooks Misc-Site Defined	4,366							
432 Reference Books Misc-Site Defined	2,255	708						
440 Periodicals Misc-Site Defined	79	79						
460 Non-Consumable Supplies	9,298	2,304						
470 Computer Software	97,359	67,968		70,000		34,400	34,400	34,400
480 Computer Hardware	4,113	8,848		10,000		10,000	10,000	10,000
<b>4XX Supplies and Materials Total</b>	<b>138,808</b>	<b>102,060</b>		<b>120,633</b>		<b>106,776</b>	<b>106,776</b>	<b>106,776</b>
640 Dues And Fees Avid Prog	407	402		42,600		43,000	43,000	43,000
670 Taxes And Licenses		40						
<b>6XX Other Objects Total</b>	<b>407</b>	<b>442</b>		<b>42,600</b>		<b>43,000</b>	<b>43,000</b>	<b>43,000</b>
<b>2211 Improvement Of Instruction Ser Total</b>	<b>3,281,339</b>	<b>3,375,293</b>	<b>27.430</b>	<b>4,084,621</b>	<b>30.460</b>	<b>4,332,025</b>	<b>4,332,025</b>	<b>4,332,025</b>
<b>2212 Site-Based Improv Of Instr</b>								
111 Licensed Salaries	233,624	294,684	4.910	326,122	7.600	514,875	514,875	514,875
121 Subs-Licensed Salaries	2,422							
131 Licensed Salaries-Add'L	3,938							
139 Cell Phone Stipend	132	106						
151 Department Head Increments	77,995	70,873						
<b>1XX Salaries Total</b>	<b>318,111</b>	<b>365,663</b>	<b>4.910</b>	<b>326,122</b>	<b>7.600</b>	<b>514,875</b>	<b>514,875</b>	<b>514,875</b>
211 Pers Employer Contribution	70,010	83,134		110,881		174,543	174,543	174,543
214 Pers Debt Service	15,497	17,730						
220 Social Security Administration	24,370	28,111		24,949		39,389	39,389	39,389
231 Worker'S Compensation	1,537	1,710		2,283		3,604	3,604	3,604
232 State Unemployment Insurance	1,260	961		587		927	927	927
243 Tax Sheltered Annuities	4,445	5,350		5,892		9,424	9,424	9,424
244 Insurance Benefits	58,326	66,254		71,539		109,972	109,972	109,972
<b>2XX Employee Benefits Total</b>	<b>175,445</b>	<b>203,250</b>		<b>216,131</b>		<b>337,859</b>	<b>337,859</b>	<b>337,859</b>
432 Reference Books		54						
480 Computer Hardware		435						

# 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		489						
2212 Site-Based Improv Of Instr Total	493,556	569,402	4.910	542,253	7.600	852,734	852,734	852,734
2213 Curriculum Development								
111 Licensed Salaries	36,254	49,710	.750	55,767	1.000	78,324	78,324	78,324
112 Classified Salaries	281	712						
121 Subs-Licensed Salaries Dual Lang Immer	18,082	10,031		6,780				
122 Subs-Classified Salaries Misc-Site Defined		540						
124 Temps-Classified Salaries Science	1,321	252						
131 Licensed Salaries-Add'L	76,256	42,707						
139 Cell Phone Stipend	454	538						
1XX Salaries Total	132,648	104,490	.750	62,547	1.000	78,324	78,324	78,324
211 Pers Employer Contribution	30,924	25,791		20,277		26,551	26,551	26,551
214 Pers Debt Service	6,291	4,904						
220 Social Security Administration	9,594	7,614		4,784		5,992	5,992	5,992
231 Worker's Compensation	627	487		437		548	548	548
232 State Unemployment Insurance	499	288		112		141	141	141
243 Tax Sheltered Annuities	4	4		900		1,240	1,240	1,240
244 Insurance Benefits	9,648	9,339		11,255		14,470	14,470	14,470
2XX Employee Benefits Total	57,587	48,427		37,765		48,942	48,942	48,942
319 Other Instruc. Prof. & Tech. Service Tag News	13,138	12,525						
341 Travel - Local In-District Science	19							
342 Travel & Exp. Out Of District Dual Lang Immer		2,900						
345 Food/Meals/Snacks Math	3,157	566						
389 Other Non-Instruc. Prof. & Tech. Serv Dual Lang Im	826							
3XX Purchased Services Total	17,140	15,991						
410 Supplies	168,130	16,828		16,484				
421 Textbooks Health Curriculum	4,805	8,019						
432 Reference Books Math	213	1,475		10,400				
440 Periodicals Avid Prog		4,000						
441 Instructional Kits Math	63,204	13,509		210,500				
460 Non-Consumable Supplies		166						
470 Computer Software Math	11,710	8,987		38,444				
4XX Supplies and Materials Total	248,062	52,984		275,828				
640 Dues And Fees Fac History		28,944						
6XX Other Objects Total		28,944						
2213 Curriculum Development Total	455,437	250,836	.750	376,140	1.000	127,266	127,266	127,266
2214 Multicultural Ed								
410 Supplies		6						
4XX Supplies and Materials Total		6						

# 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
2214 Multicultural Ed Total		6						
2215 Reimbursable Leave								
111 Licensed Salaries	92,327	93,570		81,221		78,324	78,324	78,324
1XX Salaries Total	92,327	93,570		81,221		78,324	78,324	78,324
211 Pers Employer Contribution	26,033	19,888		27,615		26,551	26,551	26,551
214 Pers Debt Service	4,911	3,653						
220 Social Security Administration	6,814	6,561		6,214		5,992	5,992	5,992
231 Worker's Compensation	427	431		569		548	548	548
232 State Unemployment Insurance	357	247		146		141	141	141
243 Tax Sheltered Annuities	2,100	2,100		1,200		1,200	1,200	1,200
244 Insurance Benefits	14,400	4,800		14,570		14,470	14,470	14,470
2XX Employee Benefits Total	55,042	37,680		50,314		48,902	48,902	48,902
2215 Reimbursable Leave Total	147,369	131,250		131,535		127,226	127,226	127,226
2219 Other Improvement Of Inst Serv								
112 Classified Salaries		115						
124 Temp-Classified Salaries Workstudy	3,346	1,364		128,411		138,956	138,956	138,956
1XX Salaries Total	3,346	1,479		128,411		138,956	138,956	138,956
211 Pers Employer Contribution Workstudy		101						
214 Pers Debt Service Workstudy		22						
220 Social Security Administration Workstudy		51		9,823				
231 Worker's Compensation Workstudy	18	14		899				
232 State Unemployment Insurance Workstudy		1		231				
243 Tax Sheltered Annuities		2						
244 Insurance Benefits Workstudy		25						
2XX Employee Benefits Total	18	216		10,953				
345 Food/Meals/Snacks		200						
389 Other Non-Instruc. Prof. & Tech. Serv	20,000			1,000		1,000	1,000	1,000
3XX Purchased Services Total	20,200			1,000		1,000	1,000	1,000
410 Supplies	20,750	21,408		16,000		16,000	16,000	16,000
470 Computer Software	1,110	1,024						
4XX Supplies and Materials Total	21,860	22,432		16,000		16,000	16,000	16,000
2219 Other Improvement Of Inst Serv Total	45,424	24,127		156,364		155,956	155,956	155,956
2222 School Library/Media Center								
111 Licensed Salaries	193,931	145,347			2.000	149,038	149,038	149,038
112 Classified Salaries	191,107	181,957	5.560	168,977	5.181	163,934	163,934	163,934
131 Licensed Salaries-Add'L				89,088		90,220	90,220	90,220
151 Department Head Increments	31,188	24,344		49,019		48,058	48,058	48,058

# 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	416,226	351,648	5.560	307,084	7.181	451,250	451,250	451,250
211 Pers Employer Contribution	100,587	82,934		104,407		152,972	152,972	152,972
214 Pers Debt Service	21,717	17,481						
220 Social Security Administration	30,755	26,102		23,493		34,520	34,520	34,520
231 Worker's Compensation	2,006	1,673		2,149		3,156	3,156	3,156
232 State Unemployment Insurance	1,636	983		553		812	812	812
243 Tax Sheltered Annuities	5,691	5,820		1,504		3,880	3,880	3,880
244 Insurance Benefits	129,173	113,184		80,768		103,550	103,550	103,550
2XX Employee Benefits Total	291,565	248,177		212,874		298,890	298,890	298,890
319 Other Instruc. Prof. & Tech. Service				3,895		3,973	3,973	3,973
343 Travel & Fees, Student		65						
353 Postage				101		106	106	106
389 Other Non-Instruc. Prof. & Tech. Serv	600			600		600	600	600
3XX Purchased Services Total	600	65		4,596		4,679	4,679	4,679
410 Supplies	8,006	7,700		14,703		13,735	13,735	13,735
421 Textbooks	7,479	2,241						
431 Library Books	34,355	32,649		45,160		44,545	44,545	44,545
432 Reference Books	2,600	4,127		4,103		6,230	6,230	6,230
440 Periodicals	2,681	4,950		5,254		4,292	4,292	4,292
460 Non-Consumable Supplies		632						
470 Computer Software	3,055	3,741		2,500		2,500	2,500	2,500
4XX Supplies and Materials Total	58,176	56,040		71,720		71,302	71,302	71,302
2222 School Library/Media Center Total	766,567	655,930	5.560	596,274	7.181	826,121	826,121	826,121
2223 Multimedia Services								
124 Temps-Classified Salaries		102						
1XX Salaries Total		102						
231 Worker's Compensation		1						
2XX Employee Benefits Total		1						
321 Equip. Rep. (Not On Serv. Contract)				324		340	340	340
353 Postage				194		204	204	204
389 Other Non-Instruc. Prof. & Tech. Serv	2,290	5,242						
3XX Purchased Services Total	2,290	5,242		518		544	544	544
410 Supplies	11,106	12,194		17,823		18,765	18,765	18,765
422 Repair Of Textbooks				1,293		1,358	1,358	1,358
460 Non-Consumable Supplies	5,611	8,984		10,465		10,546	10,546	10,546
470 Computer Software	7,645	7,391		8,080		6,500	6,500	6,500
480 Computer Hardware	9,216	33,302		23,517		23,000	23,000	23,000
4XX Supplies and Materials Total	33,578	61,871		61,178		60,169	60,169	60,169
2223 Multimedia Services Total	35,868	67,216		61,696		60,713	60,713	60,713



# 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
<b>2230 Assessment And Testing</b>								
112 Classified Salaries Splash Grant	1,131	1,590						
121 Licensed Subs Salaries Literacy Test	42,302	43,047		27,901		18,521	18,521	18,521
122 Subs-Classified Salaries	2,137	560						
131 Licensed Salaries-Add'L	24,261	10,932		23,000		23,000	23,000	23,000
<b>1XX Salaries Total</b>	<b>69,831</b>	<b>56,129</b>		<b>50,901</b>		<b>41,521</b>	<b>41,521</b>	<b>41,521</b>
211 Pers Employer Contribution	9,391	7,143		13,235		12,029	12,029	12,029
214 Pers Debt Service	2,061	1,504						
220 Social Security Administration	5,199	4,016		3,894		3,178	3,178	3,178
231 Worker'S Compensation	348	270		356		291	291	291
232 State Unemployment Insurance	271	140		91		75	75	75
243 Tax Sheltered Annuities Literacy Test	13	46						
244 Insurance Benefits Literacy Test	691	2,215		1,344		665	665	665
<b>2XX Employee Benefits Total</b>	<b>17,974</b>	<b>15,334</b>		<b>18,920</b>		<b>16,238</b>	<b>16,238</b>	<b>16,238</b>
319 Other Instruc.Prof. & Tech. Service Splash Grant		5,000						
341 Travel - Local In-District Misc-Site Defined	74	107						
342 Travel & Exp. Out Of District Misc-Site Defined	544							
345 Food/Meals/Snacks Lipm	1,448	6,268						
353 Postage Misc-Site Defined	1,226							
<b>3XX Purchased Services Total</b>	<b>3,292</b>	<b>11,375</b>						
410 Supplies	6,651	105,187		5,000		5,000	5,000	5,000
470 Computer Software	24,327	16,758		105,556		60,000	60,000	60,000
480 Computer Hardware		58						
<b>4XX Supplies and Materials Total</b>	<b>30,978</b>	<b>122,003</b>		<b>110,556</b>		<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>2230 Assessment And Testing Total</b>	<b>122,075</b>	<b>204,841</b>		<b>180,377</b>		<b>122,759</b>	<b>122,759</b>	<b>122,759</b>
<b>2240 Instructional Staff Develpmen</b>								
111 Licensed Salaries Tchr Mentor Prg	70,621	71,514	1,000	73,328	1,000	73,330	73,330	73,330
112 Classified Salaries	7,456	2,592						
121 Subs-Licensed Salaries	183,788	173,811		214,274		237,635	237,635	237,635
122 Subs-Classified Salaries	6,254	10,983		2,197		1,947	1,947	1,947
123 Temps-Licensed Salaries	1,181	1,494		9,300		9,300	9,300	9,300
128 Temp-Admin Salaries Avid Prog		5,639						
131 Licensed Salaries-Add'L	197,860	112,584		343,538		321,703	321,703	321,703
132 Nonlicensed Salaries O/T	2,013	1,657						
139 Cell Phone Stipend	1,248	583						
<b>1XX Salaries Total</b>	<b>470,421</b>	<b>380,857</b>	<b>1,000</b>	<b>642,637</b>	<b>1,000</b>	<b>643,915</b>	<b>643,915</b>	<b>643,915</b>
211 Pers Employer Contribution	85,941	69,199		171,949		172,937	172,937	172,937
214 Pers Debt Service	17,963	13,422						
220 Social Security Administration	34,223	27,627		43,408		43,033	43,033	43,033
231 Worker'S Compensation	2,269	1,860		3,971		3,938	3,938	3,938
232 State Unemployment Insurance	1,767	960		1,024		1,013	1,013	1,013
241 Professional Dues		308						
243 Tax Sheltered Annuities	65	103		1,200		1,240	1,240	1,240
244 Insurance Benefits	19,124	20,467		21,499		20,238	20,238	20,238

# 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	161,352	133,946		243,051		242,399	242,399	242,399
312 Instructional Prgms. Improv.Servs. Dual Lang Im	1,750							
318 Professional & Improvement Costs For Non-Instru		2,550						
319 Other Instruc.Prof. & Tech.Service	47,735	48,800		12,340		12,555	12,555	12,555
324 Rentals Math	250							
341 Travel - Local In-District	91	532		500		500	500	500
342 Travel & Exp. Out Of District	63,218	87,990		113,860		71,375	71,375	71,375
345 Food/Meals/Snacks	14,772	7,086		4,417		3,841	3,841	3,841
346 In-District Expense	4,117	630		15,892		16,269	16,269	16,269
389 Other Non-Instruc.Prof.&Tech. Serv	240	975						
3XX Purchased Services Total	132,173	148,563		147,009		104,540	104,540	104,540
410 Supplies	13,077	6,371		31,790		26,523	26,523	26,523
421 Textbooks Mi sc-Si te Defi ned	61							
432 Reference Books	2,255	11,313		2,000		2,000	2,000	2,000
440 Periodicals Avid Prog	4,365			500				
460 Non-Consumable Supplies	1,338	346						
470 Computer Software	2,484	11,066		66,549		67,946	67,946	67,946
4XX Supplies and Materials Total	23,580	29,096		100,839		96,469	96,469	96,469
640 Dues And Fees Avid Prog	37,028	4,336						
6XX Other Objects Total	37,028	4,336						
2240 Instructional Staff Developmen Total	824,554	696,798	1.000	1,133,536	1.000	1,087,323	1,087,323	1,087,323
2311 Board Of Directors Expenses								
112 Classified Salaries	97							
122 Subs-Classified Salaries	67							
1XX Salaries Total	164							
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							
2XX Employee Benefits Total	40							
342 Travel & Exp. Out Of District		495		1,000		1,000	1,000	1,000
344 Conferences And Visitations	6,681	6,521		7,000		7,000	7,000	7,000
345 Food/Meal s/Snacks	4,599	5,205		5,000		5,000	5,000	5,000
346 In-District Expense				1,000		1,000	1,000	1,000
381 Audit Services	60,110	60,440		56,000		60,000	60,000	60,000
382 Legal Services	98,804	71,529						
388 Election Services	25	47,699		6,000		6,000	6,000	6,000
389 Other Non-Instruc.Prof.&Tech. Serv	13,428	23,630		19,159		20,443	20,443	20,443
3XX Purchased Services Total	183,647	215,519		95,159		100,443	100,443	100,443
410 Supplies	270	463		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
4XX Supplies and Materials Total	270	463		2,000		2,000	2,000	2,000
640 Dues And Fees	18,378	18,378		20,000		20,000	20,000	20,000
6XX Other Objects Total	18,378	18,378		20,000		20,000	20,000	20,000
2311 Board Of Directors Expenses Total	202,499	234,360		117,159		122,443	122,443	122,443
2321 Office Of The Superintendent S								
112 Classified Salaries		112			1.000	39,728	39,728	39,728
113 Administrators	225,666	243,362	1.000	241,498	1.000	271,254	271,254	271,254
118 Professional Salaries	64,287	68,716	1.000	73,595	1.000	75,618	75,618	75,618
121 Subs-Classified Salaries	843	189				371	371	371
122 Subs-Classified Salaries	120	324						
124 Temps-Classified Salaries		43						
128 Temp-Admin Salaries	4,269							
131 Licensed Salaries-Add'L	1,384					843	843	843
132 Nonlicensed Salaries O/T		786				351	351	351
139 Cell Phone Stipend	1,800	1,800				1,800	1,800	1,800
1XX Salaries Total	298,369	315,332	2.000	315,093	3.000	389,965	389,965	389,965
211 Pers Employer Contribution	79,791	89,489		107,131		131,546	131,546	131,546
214 Pers Debt Service	15,749	17,348						
220 Social Security Administration	17,453	18,846		17,372		21,115	21,115	21,115
231 Worker'S Compensation	1,323	1,479		2,205		2,717	2,717	2,717
232 State Unemployment Insurance	1,166	994		567		700	700	700
241 Professional Dues	1,542			2,900		2,900	2,900	2,900
243 Tax Sheltered Annuities	15,900	16,225		10,740		19,170	19,170	19,170
244 Insurance Benefits	28,800	35,280		28,860		43,253	43,253	43,253
2XX Employee Benefits Total	161,724	179,661		169,775		221,401	221,401	221,401
319 Other Instruc. Prof. & Tech. Service	39,563			20,000		20,000	20,000	20,000
341 Travel - Local In-District	84	9		100		100	100	100
342 Travel & Exp. Out Of District	8,860	17,036		20,000		20,000	20,000	20,000
345 Food/Meals/Snacks	5,701	4,235		5,000		5,000	5,000	5,000
346 In-District Expense	37			500		500	500	500
348 Community Liaison	5,506	5,576		5,000		5,650	5,650	5,650
351 Telephone	481	430		500		500	500	500
353 Postage	422	381		500		500	500	500
389 Other Non-Instruc. Prof. & Tech. Serv	1,568	4,515		10,000		4,150	4,150	4,150
3XX Purchased Services Total	62,222	32,182		61,600		56,400	56,400	56,400
410 Supplies	11,073	3,515		10,000		11,000	11,000	11,000
415 Pacific Office Automation Copies	1,336	1,208		2,000		2,000	2,000	2,000
416 Printer Contract Copies	326	530		400		600	600	600
432 Reference Books	475			500		500	500	500
440 Periodicals	98	98		100		100	100	100
460 Non-Consumable Supplies	1,035	227		1,500		1,500	1,500	1,500
470 Computer Software	130	1,367		200		200	200	200
480 Computer Hardware	255	2,506		2,500		2,500	2,500	2,500

# 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
4XX Supplies and Materials Total	14,728	9,451		17,200		18,400	18,400	18,400
640 Dues And Fees	24,954	6,048		25,644		21,694	21,694	21,694
6XX Other Objects Total	24,954	6,048		25,644		21,694	21,694	21,694
2321 Office Of The Superintendent S Total	561,997	542,674	2.000	589,312	3.000	707,860	707,860	707,860
2411 Principals Services								
111 Licensed Salaries	2,827							
112 Classified Salaries	2,904,471	3,003,051	81.410	2,961,851	82.604	3,070,879	3,070,879	3,070,879
113 Administrators	4,740,125	4,862,353	47.000	5,027,306	49.000	5,275,868	5,275,868	5,275,868
121 Subs-Licensed Salaries	1,959							
122 Subs-Classified Salaries	173,223	164,467		136,941		137,051	137,051	137,051
123 Temps-Licensed Salaries	449							
124 Temp-Classified Salaries Workstudy	97,182	97,909		31,718		33,850	33,850	33,850
126 Vacant Class Position	339	3,992						
128 Temp-Admin Salaries	93,689	13,330		82,500		82,500	82,500	82,500
131 Licensed Salaries-Add'L	8,456	3,840						
132 Nonlicensed Salaries O/T	13,882	10,214				18,938	18,938	18,938
139 Cell Phone Stipend	36,125	36,000						
151 Department Head Increments				16,357		16,036	16,036	16,036
1XX Salaries Total	8,072,727	8,195,156	128.410	8,256,673	131.604	8,635,122	8,635,122	8,635,122
211 Pers Employer Contribution	1,953,067	2,021,042		2,721,471		2,844,675	2,844,675	2,844,675
214 Pers Debt Service	403,911	404,431						
220 Social Security Administration	592,776	601,728		627,213		653,714	653,714	653,714
231 Worker'S Compensation	38,616	39,034		57,392		59,810	59,810	59,810
232 State Unemployment Insurance	31,019	23,238		14,758		15,386	15,386	15,386
241 Professional Dues	60,169	56,025		79,900		83,300	83,300	83,300
243 Tax Sheltered Annuities	228,297	222,442		247,585		257,506	257,506	257,506
244 Insurance Benefits	1,775,118	1,820,728		1,859,545		1,896,074	1,896,074	1,896,074
248 Cosa Dues	1,819	3,239						
2XX Employee Benefits Total	5,084,792	5,191,907		5,607,864		5,810,465	5,810,465	5,810,465
319 Other Instruc.Prof. & Tech. Service	700			40,000		50,000	50,000	50,000
321 Equip. Rep. (Not On Serv. Contract)	1,192	113		300		800	800	800
322 Repairs & Maint. Svcs. (On Contract)	27,952	30,032		17,592		20,259	20,259	20,259
331 Pupil Transp. To And From School	157	8						
341 Travel - Local In-District	4,003	3,575		200				
342 Travel & Exp. Out Of District	8,593	5,472		4,600		5,400	5,400	5,400
343 Travel & Fees, Student	268	1,181						
345 Food/Meals/Snacks	17,116	18,124		15,460		18,050	18,050	18,050
346 In-District Expense	5,201	4,913		7,707		6,407	6,407	6,407
353 Postage	56,333	51,726		61,600		53,750	53,750	53,750
354 Advertising	367			350				
387 Security Patrol		41				400	400	400
389 Other Non-Instruc.Prof.&Tech. Serv	8,527	9,841		1,700		3,380	3,380	3,380
3XX Purchased Services Total	130,409	125,026		149,509		158,446	158,446	158,446
410 Supplies	121,452	133,440		326,643		329,210	329,210	329,210
415 Pacific Office Automation Copies	365,331	328,647		357,479		355,858	355,858	355,858
416 Printer Contract Copies	37,765	56,734		15,600		37,631	37,631	37,631

# 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	26							
431 Library Books	70							
432 Reference Books	2,503	1,487		2,159		1,100	1,100	1,100
440 Periodicals	550	395		500				
460 Non-Consumable Supplies	21,244	32,199		16,812		24,300	24,300	24,300
470 Computer Software	9,987	6,433		5,300		10,799	10,799	10,799
480 Computer Hardware	9,884	28,473		52,006		47,492	47,492	47,492
4XX Supplies and Materials Total	568,812	587,808		776,499		806,390	806,390	806,390
640 Dues And Fees	5,649	6,709		5,250		7,500	7,500	7,500
6XX Other Objects Total	5,649	6,709		5,250		7,500	7,500	7,500
2411 Principals Services Total	13,862,389	14,106,606	128.410	14,795,795	131.604	15,417,923	15,417,923	15,417,923
2490 Other Support Serv.-School Adm								
124 Temps-Classified Salaries		790						
1XX Salaries Total		790						
220 Social Security Administration		64						
231 Worker's Compensation		7						
232 State Unemployment Insurance		2						
2XX Employee Benefits Total		73						
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	10,000	7,511						
3XX Purchased Services Total	10,000	7,511						
410 Supplies Misc-Site Defined		16,440						
460 Non-Consumable Supplies Misc-Site Defined		985						
4XX Supplies and Materials Total		17,425						
2490 Other Support Serv.-School Adm Total	10,000	25,799						
2521 Financial & Support Services								
112 Classified Salaries	352,500	303,665	7.000	335,585	6.000	295,483	295,483	295,483
113 Administrators	166,642	115,310	2.000	240,898	1.000	129,446	129,446	129,446
114 Classified Supervisors	276,097	186,965	2.000	193,232	2.000	193,232	193,232	193,232
118 Professional Salaries	373,917	353,263	5.500	383,171	6.000	410,621	410,621	410,621
122 Subs-Classified Salaries	2,311	16,678						
124 Temp-Classified Salaries Workstudy	331	2,416						
132 Nonlicensed Salaries O/T	981	2,783						
139 Cell Phone Stipend	2,400	2,700				3,600	3,600	3,600
1XX Salaries Total	1,175,179	983,780	16.500	1,152,886	15.000	1,032,382	1,032,382	1,032,382
211 Pers Employer Contribution	286,985	232,396		391,980		348,756	348,756	348,756
214 Pers Debt Service	62,178	49,018						
220 Social Security Administration	87,777	72,939		88,194		78,700	78,700	78,700
231 Worker's Compensation	5,596	4,663		8,069		7,202	7,202	7,202

# 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	4,589	2,867		2,076		1,852	1,852	1,852
241 Professional Dues	5,645	5,591		12,900		11,800	11,800	11,800
243 Tax Sheltered Annuities	48,283	38,543		45,720		40,560	40,560	40,560
244 Insurance Benefits	248,219	205,331		238,655		216,180	216,180	216,180
<b>2XX Employee Benefits Total</b>	<b>749,272</b>	<b>611,348</b>		<b>787,594</b>		<b>705,050</b>	<b>705,050</b>	<b>705,050</b>
322 Repairs & Maint. Svcs. (On Contract)	1,384	2,300		1,500		2,000	2,000	2,000
341 Travel - Local In-District	13	3		500		500	500	500
342 Travel & Exp. Out Of District	2,199	4,723		1,500		4,000	4,000	4,000
345 Food/Meals/Snacks	182	499		750		500	500	500
347 Recruitment Expenses				500		500	500	500
353 Postage	6,022	6,006		6,300		6,500	6,500	6,500
354 Advertising	650	1,050		600		1,000	1,000	1,000
382 Legal Services				250				
389 Other Non-Instruc. Prof. & Tech. Serv	82,281	104,949		148,800		189,824	189,824	189,824
<b>3XX Purchased Services Total</b>	<b>92,731</b>	<b>119,530</b>		<b>160,700</b>		<b>204,824</b>	<b>204,824</b>	<b>204,824</b>
410 Supplies	4,654	7,435		6,000		7,500	7,500	7,500
415 Pacific Office Automation Copies	5,525	5,231		5,500		5,500	5,500	5,500
416 Printer Contract Copies	618	549		771		800	800	800
432 Reference Books				500		500	500	500
460 Non-Consumable Supplies	1,508	1,633		2,000		2,500	2,500	2,500
470 Computer Software	3,647	1,177		2,500		3,000	3,000	3,000
480 Computer Hardware		9,601		5,000		7,000	7,000	7,000
<b>4XX Supplies and Materials Total</b>	<b>15,952</b>	<b>25,626</b>		<b>22,271</b>		<b>26,800</b>	<b>26,800</b>	<b>26,800</b>
640 Dues And Fees	2,805	2,249		3,000		3,500	3,500	3,500
670 Taxes And Licenses		400		400		400	400	400
<b>6XX Other Objects Total</b>	<b>2,805</b>	<b>2,649</b>		<b>3,400</b>		<b>3,900</b>	<b>3,900</b>	<b>3,900</b>
<b>2521 Financial &amp; Support Services Total</b>	<b>2,035,939</b>	<b>1,742,933</b>	<b>16.500</b>	<b>2,126,851</b>	<b>15.000</b>	<b>1,972,956</b>	<b>1,972,956</b>	<b>1,972,956</b>
<b>2541 Facilities Management</b>								
112 Classified Salaries	126,374	141,676	4.000	198,590	5.000	248,638	248,638	248,638
113 Administrators	59,362	86,464	.500	64,723	.900	132,675	132,675	132,675
114 Classified Supervisors	310,581	216,124	3.500	325,161	3.000	268,854	268,854	268,854
118 Professional Salaries	130,714	166,931	1.000	91,950	2.900	257,532	257,532	257,532
124 Temps-Classified Salaries	13,232	37,154						
132 Nonlicensed Salaries O/T	923	171						
139 Cell Phone Stipend	5,202	4,680		6,400		6,760	6,760	6,760
<b>1XX Salaries Total</b>	<b>646,388</b>	<b>653,200</b>	<b>9.000</b>	<b>686,824</b>	<b>11.800</b>	<b>914,459</b>	<b>914,459</b>	<b>914,459</b>
211 Pers Employer Contribution	151,954	156,673		231,346		307,709	307,709	307,709
214 Pers Debt Service	32,152	32,814						
220 Social Security Administration	47,889	48,047		52,050		69,436	69,436	69,436
231 Worker's Compensation	5,993	6,599		4,763		6,353	6,353	6,353
232 State Unemployment Insurance	2,504	1,893		1,225		1,632	1,632	1,632
241 Professional Dues	719	1,703		6,750		10,430	10,430	10,430
243 Tax Sheltered Annuities	25,842	25,892		22,950		31,560	31,560	31,560
244 Insurance Benefits	114,062	115,772		130,191		170,056	170,056	170,056
245 Other Benefits	5,962	6,281		10,000		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
2XX Employee Benefits Total	387,077	395,674		459,275		607,176	607,176	607,176
321 Equip. Rep. (Not On Serv. Contract)				2,000		2,000	2,000	2,000
322 Repairs & Maint. Svcs. (On Contract)	6,509	6,909		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	230	255		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District		27		1,500		1,500	1,500	1,500
345 Food/Meals/Snacks		715		1,500		1,500	1,500	1,500
346 In-District Expense	150	2,445		1,500		1,500	1,500	1,500
351 Telephone		382						
353 Postage		332		1,500		1,500	1,500	1,500
354 Advertising	1,690	411		250		250	250	250
382 Legal Services		504						
383 Architect/Engineer Services	41,278	63,634		10,000		30,000	30,000	30,000
389 Other Non-Instruc. Prof. & Tech. Serv	23,005	82,218		15,000		30,000	30,000	30,000
3XX Purchased Services Total	76,076	160,683		44,850		79,850	79,850	79,850
410 Supplies	8,490	6,300		80,200		20,000	20,000	20,000
415 Pacific Office Automation Copies	11,465	3,984		3,500		4,000	4,000	4,000
416 Printer Contract Copies	46	144						
432 Reference Books		200		2,500		1,000	1,000	1,000
440 Periodicals				1,000		500	500	500
460 Non-Consumable Supplies		3,031		2,000		3,000	3,000	3,000
470 Computer Software	9,652	9,775		5,000		5,000	5,000	5,000
480 Computer Hardware	2,546	4,672		5,500		7,500	7,500	7,500
4XX Supplies and Materials Total	32,199	28,106		99,700		41,000	41,000	41,000
640 Dues And Fees	1,526			600		1,000	1,000	1,000
656 Taxes	405	423		200		200	200	200
670 Taxes And Licenses		689				1,000	1,000	1,000
6XX Other Objects Total	1,931	1,112		800		2,200	2,200	2,200
845 Equipment Rental				6,000		2,500	2,500	2,500
851 Dispensing	6,144	8,922		5,180		7,500	7,500	7,500
873 Equipment And Machinery Repairs				4,000		2,500	2,500	2,500
8XX Maintenance Supplies Total	6,144	8,922		15,180		12,500	12,500	12,500
2541 Facilities Management Total	1,149,815	1,247,697	9.000	1,306,629	11.800	1,657,185	1,657,185	1,657,185
2542 Building Div Services								
112 Classified Salaries	945,005	1,039,745	23.000	1,199,743	22.500	1,221,921	1,221,921	1,221,921
124 Temps-Classified Salaries	71,442	103,478		63,605		92,140	92,140	92,140
132 Nonlicensed Salaries O/T	8,161	9,649						
139 Cell Phone Stipend	1,808	1,200						
1XX Salaries Total	1,026,416	1,154,072	23.000	1,263,348	22.500	1,314,061	1,314,061	1,314,061
211 Pers Employer Contribution	242,772	260,640		407,915		414,231	414,231	414,231
214 Pers Debt Service	53,732	55,848						
220 Social Security Administration	80,827	86,514		96,647		100,525	100,525	100,525

# 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	38,559	41,542		50,840		51,969	51,969	51,969
232 State Unemployment Insurance	4,228	3,453		2,275		2,370	2,370	2,370
243 Tax Sheltered Annuities	9,506	14,291		6,210		6,075	6,075	6,075
244 Insurance Benefits	260,734	277,821		333,730		324,000	324,000	324,000
<b>2XX Employee Benefits Total</b>	<b>690,358</b>	<b>740,109</b>		<b>897,617</b>		<b>899,170</b>	<b>899,170</b>	<b>899,170</b>
322 Repairs & Maint. Svcs. (On Contract)		145						
341 Travel - Local In-District	166	8						
342 Travel & Exp. Out Of District	724	880				1,000	1,000	1,000
346 In-District Expense	550	1,335				1,500	1,500	1,500
383 Architect/Engineer Services		1,650						
389 Other Non-Instruc. Prof. & Tech. Serv	152,046	204,915		84,800		80,000	80,000	80,000
<b>3XX Purchased Services Total</b>	<b>153,486</b>	<b>208,933</b>		<b>84,800</b>		<b>82,500</b>	<b>82,500</b>	<b>82,500</b>
432 Reference Books	182							
460 Non-Consumable Supplies Misc-Site Defined	1,849	8,700				10,000	10,000	10,000
<b>4XX Supplies and Materials Total</b>	<b>2,031</b>	<b>8,700</b>				<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
522 Bldg. Improv. (Done Maint. Dept.)		50						
541 Initial & Addnl. Equip. Purchases Misc-Site Def	8,743	11,372						
<b>5XX Capital Outlay Total</b>	<b>8,743</b>	<b>11,422</b>						
640 Dues And Fees	3,912	1,087				1,500	1,500	1,500
670 Taxes And Licenses		8,906						
<b>6XX Other Objects Total</b>	<b>3,912</b>	<b>9,993</b>				<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
813 General Grounds		40						
829 Security Modifications/Repair		2,965						
830 Fire Alarms				15,000		15,000	15,000	15,000
831 Plumbing	85,094	85,174		75,000		75,000	75,000	75,000
832 Heating	53,303	84,104		61,000		61,000	61,000	61,000
835 Electrical	98,884	91,663		92,000		92,000	92,000	92,000
836 Air Conditioning	8,725	13,798		30,000		30,000	30,000	30,000
837 Filters	6,771	5,582		15,000		15,000	15,000	15,000
838 Food Services Equipment Repair	26,423	32,372		14,196		14,196	14,196	14,196
841 Carpentry	44,201	627						
845 Equipment Rental		4,245						
872 Building Repairs	63,746	96,323		140,000		140,000	140,000	140,000
873 Equipment And Machinery Repairs	4,349	1,406						
874 Roofing	45,920	16,372		65,000		65,000	65,000	65,000
875 Glazier	12,100	7,841		25,000		25,000	25,000	25,000
877 Preventative Maintenance	18,255	1,228		5,000		20,000	20,000	20,000
878 Floor Covering	15,344	6,153		15,000		15,000	15,000	15,000
881 Exterior Painting	51,833	29,679		40,000		40,000	40,000	40,000
<b>8XX Maintenance Supplies Total</b>	<b>534,948</b>	<b>479,572</b>		<b>592,196</b>		<b>607,196</b>	<b>607,196</b>	<b>607,196</b>
<b>2542 Building Div Services Total</b>	<b>2,419,894</b>	<b>2,612,801</b>	<b>23.000</b>	<b>2,837,961</b>	<b>22.500</b>	<b>2,914,427</b>	<b>2,914,427</b>	<b>2,914,427</b>
<b>2543 Grounds Division Services</b>								
112 Classified Salaries	372,751	354,134	11.000	408,943	12.000	464,237	464,237	464,237
124 Temps-Classified Salaries	32,314	19,997		172,532		92,140	92,140	92,140



# 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
132 Nonlicensed Salaries O/T	367	1,887						
1XX Salaries Total	405,432	376,018	11.000	581,475	12.000	556,377	556,377	556,377
211 Pers Employer Contribution	83,062	72,959		139,040		157,377	157,377	157,377
214 Pers Debt Service	18,945	16,544						
220 Social Security Administration	30,119	27,911		44,485		42,564	42,564	42,564
231 Worker's Compensation	14,863	13,424		18,382		20,143	20,143	20,143
232 State Unemployment Insurance	1,575	1,095		1,048		1,001	1,001	1,001
243 Tax Sheltered Annuities	2,969	3,500		2,970		3,240	3,240	3,240
244 Insurance Benefits	126,036	122,040		159,610		172,800	172,800	172,800
245 Other Benefits	85							
2XX Employee Benefits Total	277,654	257,473		365,535		397,125	397,125	397,125
346 In-District Expense	259	58						
351 Telephone	387	366						
389 Other Non-Instruc. Prof. & Tech. Serv	116,252	111,975		16,000		50,000	50,000	50,000
3XX Purchased Services Total	116,898	112,399		16,000		50,000	50,000	50,000
432 Reference Books	31	18						
460 Non-Consumable Supplies		23,747		4,000		15,000	15,000	15,000
4XX Supplies and Materials Total	31	23,765		4,000		15,000	15,000	15,000
541 Initial & Addnl. Equip. Purchases		105,018				90,473	90,473	90,473
542 Replacement Equipment Purchases		4,179						
5XX Capital Outlay Total		109,197				90,473	90,473	90,473
640 Dues And Fees	50							
670 Taxes And Licenses		50						
6XX Other Objects Total	50	50						
811 Asphalt Repair	1,036	769		10,000		2,500	2,500	2,500
813 General Grounds	46,206	67,057		55,000		50,000	50,000	50,000
821 Playground Maintenance	10,679	724		15,000		5,000	5,000	5,000
822 Athletic Fields Maintenance	5,137	3,521		30,000		5,000	5,000	5,000
839 Irrigation	6,702	11,458		25,000		20,000	20,000	20,000
871 Fencing	3,068	4,159		5,000		5,000	5,000	5,000
8XX Maintenance Supplies Total	72,828	87,688		140,000		87,500	87,500	87,500
2543 Grounds Division Services Total	872,893	966,590	11.000	1,107,010	12.000	1,196,475	1,196,475	1,196,475
2544 Building Maint Improvements								
112 Classified Salaries		107						
1XX Salaries Total		107						
211 Pers Employer Contribution		30						
214 Pers Debt Service		6						
220 Social Security Administration		8						
231 Worker's Compensation		4						

# 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								
243 Tax Sheltered Annuities		2						
2XX Employee Benefits Total		50						
389 Other Non-Instruc. Prof. & Tech. Serv		1,350						
3XX Purchased Services Total		1,350						
410 Supplies	11,748	4,096						
460 Non-Consumable Supplies	2,890	1,254						
4XX Supplies and Materials Total	14,638	5,350						
522 Bldg. Improv. (Done Maint. Dept.)	12,360	7,128		20,108		22,155	22,155	22,155
5XX Capital Outlay Total	12,360	7,128		20,108		22,155	22,155	22,155
2544 Building Maint Improvements Total	26,998	13,985		20,108		22,155	22,155	22,155
2546 Security Services								
112 Classified Salaries	108,325	103,515	2.000	116,006	2.000	119,904	119,904	119,904
132 Nonlicensed Salaries O/T	1,957	2,074						
139 Cell Phone Stipend	1,272	1,007						
1XX Salaries Total	111,554	106,596	2.000	116,006	2.000	119,904	119,904	119,904
211 Pers Employer Contribution	31,136	20,792		39,442		40,649	40,649	40,649
214 Pers Debt Service	5,873	3,910						
220 Social Security Administration	8,133	7,896		8,875		9,173	9,173	9,173
231 Worker's Compensation	3,995	3,804		4,872		5,036	5,036	5,036
232 State Unemployment Insurance	425	303		209		215	215	215
243 Tax Sheltered Annuities	1,379	1,514		540		540	540	540
244 Insurance Benefits	25,852	24,840		29,020		28,800	28,800	28,800
2XX Employee Benefits Total	76,793	63,059		82,958		84,413	84,413	84,413
341 Travel - Local In-District		190						
342 Travel & Exp. Out Of District	890	5,450		1,000		1,000	1,000	1,000
346 In-District Expense	2,160	1,042				2,500	2,500	2,500
351 Telephone	4,147							
385 Security Monitoring	16,465	7,302		25,000		25,000	25,000	25,000
387 Security Patrol	54,195	34,126		60,000		60,000	60,000	60,000
389 Other Non-Instruc. Prof. & Tech. Serv	178,881	115,529		30,000		50,000	50,000	50,000
3XX Purchased Services Total	256,738	163,639		116,000		138,500	138,500	138,500
640 Dues And Fees	812	290						
670 Taxes And Licenses		1,921						
6XX Other Objects Total	812	2,211						
829 Security Modifications/Repair	4,104	4,650				5,000	5,000	5,000
846 Locks And Keys	46,535	63,233		41,000		40,000	40,000	40,000
892 Building Safety	31,644	24,066		35,000		30,000	30,000	30,000
898 Environmental Safety	2,876	812		17,000		5,000	5,000	5,000

# 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
8XX Maintenance Supplies Total	85,159	92,761		93,000		80,000	80,000	80,000
2546 Security Services Total	531,056	428,266	2.000	407,964	2.000	422,817	422,817	422,817
2548 Care Of Buildings Services								
112 Classified Salaries	2,482,676	2,498,499	83.800	2,873,833	86.145	2,950,329	2,950,329	2,950,329
122 Sub-Classified Salaries	142,430	233,230		42,928		39,555	39,555	39,555
124 Temps-Classified Salaries	20,775	19,839						
132 Nonlicensed Salaries O/T	38,042	34,523		2,838		1,993	1,993	1,993
1XX Salaries Total	2,683,923	2,786,091	83.800	2,919,599	86.145	2,991,877	2,991,877	2,991,877
211 Pers Employer Contribution	629,470	657,517		978,061		1,000,832	1,000,832	1,000,832
214 Pers Debt Service	132,059	134,744						
220 Social Security Administration	203,036	210,926		223,356		228,890	228,890	228,890
231 Worker'S Compensation	97,830	101,522		121,016		124,198	124,198	124,198
232 State Unemployment Insurance	10,555	8,162		5,246		5,394	5,394	5,394
243 Tax Sheltered Annuities	18,895	26,651		22,641		23,264	23,264	23,264
244 Insurance Benefits	1,013,166	985,001		1,216,522		1,240,488	1,240,488	1,240,488
2XX Employee Benefits Total	2,105,011	2,124,523		2,566,842		2,623,066	2,623,066	2,623,066
323 Stormwater Services	415,735	436,341		332,500		450,000	450,000	450,000
325 Electricity	1,385,271	1,318,905		1,423,478		1,350,000	1,350,000	1,350,000
326 Heating Fuel	450,954	486,980		651,405		500,000	500,000	500,000
327 Water	369,184	385,467		343,300		400,000	400,000	400,000
328 Garbage	223,961	287,823		250,593		300,000	300,000	300,000
329 Sewage	123,923	136,602		110,850		150,000	150,000	150,000
341 Travel - Local In-District	1,825	1,648						
342 Travel & Exp. Out Of District		28						
351 Telephone				6,000		1,000	1,000	1,000
354 Advertising		60						
389 Other Non-Instruc. Prof. & Tech. Serv	46,690	49,420		45,500		66,600	66,600	66,600
3XX Purchased Services Total	3,017,543	3,103,274		3,163,626		3,217,600	3,217,600	3,217,600
410 Supplies	248,685	285,911		572,372		606,787	606,787	606,787
460 Non-Consumable Supplies	4,852	64,029						
4XX Supplies and Materials Total	253,537	349,940		572,372		606,787	606,787	606,787
541 Initial & Addnl. Equip. Purchases		122,045				44,697	44,697	44,697
542 Replacement Equipment Purchases		18,854						
5XX Capital Outlay Total		140,899				44,697	44,697	44,697
651 Liability Insurance	286,086	306,344		337,000		337,000	337,000	337,000
653 Property Insurance	389,841	423,475		470,000		530,000	530,000	530,000
6XX Other Objects Total	675,927	729,819		807,000		867,000	867,000	867,000
873 Equipment And Machinery Repairs				3,500		3,500	3,500	3,500
888 Pest Control	180	566		6,500		6,500	6,500	6,500

# 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
8XX Maintenance Supplies Total	180	566		10,000		10,000	10,000	10,000
2548 Care Of Buildings Services Total	8,736,121	9,235,112	83.800	10,039,439	86.145	10,361,027	10,361,027	10,361,027
2549 Transportation Services								
112 Classified Salaries	51,480	52,624	1.000	53,676	1.000	54,737	54,737	54,737
1XX Salaries Total	51,480	52,624	1.000	53,676	1.000	54,737	54,737	54,737
211 Pers Employer Contribution	14,193	14,508		18,250		18,556	18,556	18,556
214 Pers Debt Service	2,677	2,666						
220 Social Security Administration	3,874	3,982		4,106		4,188	4,188	4,188
231 Worker's Compensation	1,877	1,918		2,254		2,299	2,299	2,299
232 State Unemployment Insurance	203	156		97		99	99	99
243 Tax Sheltered Annuities				270		270	270	270
244 Insurance Benefits	12,960	12,960		14,510		14,400	14,400	14,400
2XX Employee Benefits Total	35,784	36,190		39,487		39,812	39,812	39,812
321 Equip. Rep. (Not On Serv. Contract)	15,502	18,974		15,000		15,000	15,000	15,000
322 Repairs & Maint. Svcs. (On Contract)	5,121	5,504		4,250		5,500	5,500	5,500
3XX Purchased Services Total	20,623	24,478		19,250		20,500	20,500	20,500
470 Computer Software	1,428	1,329						
4XX Supplies and Materials Total	1,428	1,329						
651 Liability Insurance	21,541	89,728		99,000		102,000	102,000	102,000
670 Taxes And Licenses	112	107		200		200	200	200
6XX Other Objects Total	21,653	89,835		99,200		102,200	102,200	102,200
861 Vehicle Supplies	54,557	64,523		45,000		45,000	45,000	45,000
863 Tires	16,718	12,257		17,500		15,000	15,000	15,000
864 Fuel	90,866	105,312		95,000		105,000	105,000	105,000
865 Oil	6,819	9,071		7,000		9,000	9,000	9,000
8XX Maintenance Supplies Total	168,960	191,163		164,500		174,000	174,000	174,000
2549 Transportation Services Total	299,928	395,619	1.000	376,113	1.000	391,249	391,249	391,249
2551 Transportation Services								
113 Administrators	167,771	179,675	1.000	117,412	1.000	123,282	123,282	123,282
118 Professional Salaries	40,712		1.000	78,741	1.000	82,678	82,678	82,678
122 Subs-Classified Salaries		183						
139 Cell Phone Stipend	1,050	900		1,080		900	900	900
1XX Salaries Total	209,533	180,758	2.000	197,233	2.000	206,860	206,860	206,860
211 Pers Employer Contribution	58,280	52,183		66,692		69,820	69,820	69,820
214 Pers Debt Service	10,992	9,590						
220 Social Security Administration	15,739	13,478		15,006		15,756	15,756	15,756
231 Worker's Compensation	939	838		1,373		1,442	1,442	1,442
232 State Unemployment Insurance	823	529		353		371	371	371

# 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
241 Professional Dues	2,940	2,144		2,900		2,900	2,900	2,900
243 Tax Sheltered Annuities	10,127	8,700		10,740		10,740	10,740	10,740
244 Insurance Benefits	30,843	28,800		28,860		28,840	28,840	28,840
<b>2XX Employee Benefits Total</b>	<b>130,683</b>	<b>116,262</b>		<b>125,924</b>		<b>129,869</b>	<b>129,869</b>	<b>129,869</b>
321 Equip. Rep. (Not On Serv. Contract)	102			250		250	250	250
322 Repairs & Maint. Svcs. (On Contract)	2,985	3,049		3,000		3,120	3,120	3,120
323 Stormwater Services	10,404	11,050						
325 Electricity	24,862	24,495						
326 Heating Fuel	1,467	2,708						
327 Water	4,276	4,133						
328 Garbage	11,036	13,444						
329 Sewage	3,486	3,118						
342 Travel & Exp. Out Of District	7,533	8,033		7,500		7,500	7,500	7,500
345 Food/Meals/Snacks	721	521		1,000		1,000	1,000	1,000
346 In-District Expense	2,905	1,054		1,500		1,500	1,500	1,500
351 Telephone				150				
353 Postage	391	206		250		250	250	250
354 Advertising	477			250		250	250	250
389 Other Non-Instruc. Prof. & Tech. Serv	5,864	5,588		5,000		5,500	5,500	5,500
<b>3XX Purchased Services Total</b>	<b>76,509</b>	<b>77,399</b>		<b>18,900</b>		<b>19,370</b>	<b>19,370</b>	<b>19,370</b>
410 Supplies	17,319	17,189		25,000		20,000	20,000	20,000
415 Pacific Office Automation Copies	5,513	5,426		5,500		5,500	5,500	5,500
432 Reference Books				250		250	250	250
440 Periodicals	539	105		250		250	250	250
460 Non-Consumable Supplies	3,853	843		3,500		3,500	3,500	3,500
470 Computer Software	9,859	18,804		22,500		22,500	22,500	22,500
480 Computer Hardware	5,336	3,929		5,667		6,500	6,500	6,500
<b>4XX Supplies and Materials Total</b>	<b>42,419</b>	<b>46,296</b>		<b>62,667</b>		<b>58,500</b>	<b>58,500</b>	<b>58,500</b>
640 Dues And Fees	480			750		500	500	500
651 Liability Insurance		100						
653 Property Insurance	2,666			2,666				
<b>6XX Other Objects Total</b>	<b>3,146</b>	<b>100</b>		<b>3,416</b>		<b>500</b>	<b>500</b>	<b>500</b>
<b>2551 Transportation Services Total</b>	<b>462,290</b>	<b>420,815</b>	<b>2.000</b>	<b>408,140</b>	<b>2.000</b>	<b>415,099</b>	<b>415,099</b>	<b>415,099</b>
<b>2552 Vehicle Operation Services</b>								
112 Classified Salaries	2,309,199	2,307,598	93.250	2,533,425	93.250	2,647,151	2,647,151	2,647,151
114 Classified Supervisors	130,002	138,960	2.000	148,826	2.000	156,268	156,268	156,268
122 Subs-Classified Salaries	192,323	101,913		101,355		51,674	51,674	51,674
124 Temps-Classified Salaries	8,694	9,202		6,912		5,528	5,528	5,528
132 Nonlicensed Salaries O/T	50	468		175				
139 Cell Phone Stipend	1,800	1,800		1,800		1,800	1,800	1,800
<b>1XX Salaries Total</b>	<b>2,642,068</b>	<b>2,559,941</b>	<b>95.250</b>	<b>2,792,493</b>	<b>95.250</b>	<b>2,862,421</b>	<b>2,862,421</b>	<b>2,862,421</b>
211 Pers Employer Contribution	664,599	700,378		912,026		950,356	950,356	950,356
214 Pers Debt Service	146,688	150,626						
220 Social Security Administration	234,389	234,492		213,490		218,836	218,836	218,836

# 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	117,079	117,240		119,241		124,578	124,578	124,578
232 State Unemployment Insurance	12,254	8,786		5,024		5,151	5,151	5,151
241 Professional Dues	1,576	972		2,400		2,400	2,400	2,400
242 Physical Examinations	21,422	18,662						
243 Tax Sheltered Annuities	29,135	36,872		32,980		32,979	32,979	32,979
244 Insurance Benefits	1,265,258	1,313,611		1,381,920		1,371,640	1,371,640	1,371,640
<b>2XX Employee Benefits Total</b>	<b>2,492,400</b>	<b>2,581,639</b>		<b>2,667,081</b>		<b>2,705,940</b>	<b>2,705,940</b>	<b>2,705,940</b>
331 Pupil Transp. To And From School	140	1,145		1,000		1,000	1,000	1,000
389 Other Non-Instruc.Prof.&Tech. Serv	210			500		500	500	500
<b>3XX Purchased Services Total</b>	<b>350</b>	<b>1,145</b>		<b>1,500</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
651 Liability Insurance	35,389	3,060		35,000		35,000	35,000	35,000
670 Taxes And Licenses	36	6		50		50	50	50
<b>6XX Other Objects Total</b>	<b>35,425</b>	<b>3,066</b>		<b>35,050</b>		<b>35,050</b>	<b>35,050</b>	<b>35,050</b>
<b>2552 Vehicle Operation Services Total</b>	<b>5,170,243</b>	<b>5,145,791</b>	<b>95.250</b>	<b>5,496,124</b>	<b>95.250</b>	<b>5,604,911</b>	<b>5,604,911</b>	<b>5,604,911</b>
<b>2554 Vehicle Purch.Serv. &amp; Maint.Se</b>								
112 Classified Salaries	253,159	304,595	6.880	328,861	7.880	377,105	377,105	377,105
132 Nonlicensed Salaries O/T		25						
139 Cell Phone Stipend	480	480		480		480	480	480
<b>1XX Salaries Total</b>	<b>253,639</b>	<b>305,100</b>	<b>6.880</b>	<b>329,341</b>	<b>7.880</b>	<b>377,585</b>	<b>377,585</b>	<b>377,585</b>
211 Pers Employer Contribution	52,845	61,561		111,813		127,838	127,838	127,838
214 Pers Debt Service	13,924	13,521						
220 Social Security Administration	18,513	23,499		25,159		28,847	28,847	28,847
231 Worker'S Compensation	8,838	10,125		12,308		14,304	14,304	14,304
232 State Unemployment Insurance	1,025	913		591		679	679	679
243 Tax Sheltered Annuities	1,005	1,631		1,858		2,128	2,128	2,128
244 Insurance Benefits	70,571	88,484		99,829		113,472	113,472	113,472
<b>2XX Employee Benefits Total</b>	<b>166,721</b>	<b>199,734</b>		<b>251,558</b>		<b>287,268</b>	<b>287,268</b>	<b>287,268</b>
321 Equip. Rep. (Not On Serv. Contract)	60,838	37,737		47,500		50,000	50,000	50,000
322 Repairs & Maint. Svcs. (On Contract)	43,480	95,567		35,000		45,500	45,500	45,500
342 Travel & Exp. Out Of District		2,750						
346 In-District Expense				500				
389 Other Non-Instruc.Prof.&Tech. Serv				3,000		2,500	2,500	2,500
<b>3XX Purchased Services Total</b>	<b>104,318</b>	<b>136,054</b>		<b>86,000</b>		<b>98,000</b>	<b>98,000</b>	<b>98,000</b>
410 Supplies				1,000		1,000	1,000	1,000
432 Reference Books				250		250	250	250
460 Non-Consumable Supplies	1,540	1,035		8,000		3,000	3,000	3,000
470 Computer Software	20,845	20,555		5,000		5,000	5,000	5,000
480 Computer Hardware	7,100	1,521		5,000		5,000	5,000	5,000
<b>4XX Supplies and Materials Total</b>	<b>29,485</b>	<b>23,111</b>		<b>19,250</b>		<b>14,250</b>	<b>14,250</b>	<b>14,250</b>
541 Initial & Addnl. Equip. Purchases				25,000		15,000	15,000	15,000

# 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
5XX Capital Outlay Total				25,000		15,000	15,000	15,000
655 Judg. & Settlem. Against The District	51,010	32,218						
670 Taxes And Licenses	2,162	2,961		1,500		1,500	1,500	1,500
6XX Other Objects Total	53,172	35,179		1,500		1,500	1,500	1,500
861 Vehicle Supplies	177,813	289,768		247,500		230,000	230,000	230,000
863 Tires	61,322	29,430		55,000		53,740	53,740	53,740
864 Fuel	375,914	424,178		330,000		375,000	375,000	375,000
865 Oil	31,063	40,709		37,500		37,000	37,000	37,000
8XX Maintenance Supplies Total	646,112	784,085		670,000		695,740	695,740	695,740
2554 Vehicle Purch. Serv. & Maint. Se Total	1,253,447	1,483,263	6.880	1,382,649	7.880	1,489,343	1,489,343	1,489,343
2555 Student Transportation Dist. E								
112 Classified Salaries	300,934	357,709		25,000				
1XX Salaries Total	300,934	357,709		25,000				
389 Other Non-Instruc. Prof. & Tech. Serv				40,525		27,000	27,000	27,000
3XX Purchased Services Total				40,525		27,000	27,000	27,000
864 Fuel	237							
868 Other Than Home To School	82,875	97,126		124,144		171,772	171,772	171,772
8XX Maintenance Supplies Total	83,112	97,126		124,144		171,772	171,772	171,772
2555 Student Transportation Dist. E Total	384,046	454,835		189,669		198,772	198,772	198,772
2556 Student Transportation - Refund								
112 Classified Salaries	122,691	144,213						
1XX Salaries Total	122,691	144,213						
389 Other Non-Instruc. Prof. & Tech. Serv				175,000		175,000	175,000	175,000
3XX Purchased Services Total				175,000		175,000	175,000	175,000
868 Other Than Home To School	29,954	35,103		1,500		2,000	2,000	2,000
8XX Maintenance Supplies Total	29,954	35,103		1,500		2,000	2,000	2,000
2556 Student Transportation - Refund Total	152,645	179,316		176,500		177,000	177,000	177,000
2559 Other Pupil Transportation Ser								
331 Pupil Transp. To And From School	73,213	67,129		129,590		131,261	131,261	131,261
3XX Purchased Services Total	73,213	67,129		129,590		131,261	131,261	131,261

# 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
2559 Other Pupil Transportation Ser Total	73,213	67,129		129,590		131,261	131,261	131,261
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	90,325	110,949	4.000	184,266	4.000	196,499	196,499	196,499
113 Administrators			.500	55,911	.500	61,641	61,641	61,641
114 Classified Supervisors	34,164	87,193	.500	35,474	.500	35,474	35,474	35,474
118 Professional Salaries	40,186	42,264			1.000	59,647	59,647	59,647
122 Subs-Classified Salaries		569						
124 Temps-Classified Salaries	3,396	1,309						
132 Nonlicensed Salaries O/T	7,563	11,429						
139 Cell Phone Stipend	450	450						
1XX Salaries Total	176,084	254,163	5.000	275,651	6.000	353,261	353,261	353,261
211 Pers Employer Contribution	42,150	60,849		93,721		119,753	119,753	119,753
214 Pers Debt Service	8,631	13,075						
220 Social Security Administration	12,909	18,828		21,087		27,025	27,025	27,025
231 Worker's Compensation	4,866	4,810		4,412		5,147	5,147	5,147
232 State Unemployment Insurance		717		497		636	636	636
241 Professional Dues	703	901		1,450		2,650	2,650	2,650
243 Tax Sheltered Annuities	6,534	9,642		6,450		10,350	10,350	10,350
244 Insurance Benefits	46,901	59,352		72,470		86,440	86,440	86,440
245 Other Benefits		175						
2XX Employee Benefits Total	123,369	168,349		200,087		252,001	252,001	252,001
321 Equip. Rep. (Not On Serv. Contract)	2,582	3,646		3,000		3,000	3,000	3,000
342 Travel & Exp. Out Of District		1,465				1,725	1,725	1,725
346 In-District Expense	542	497		480		480	480	480
351 Telephone		199				500	500	500
3XX Purchased Services Total	3,124	5,807		3,480		5,705	5,705	5,705
410 Supplies	1,449	8,255		4,725		3,500	3,500	3,500
415 Pacific Office Automation Copies	-17,144	33,168						
457 Inventory Adjustment	952	-1,341						
460 Non-Consumable Supplies		1,862		4,000		1,500	1,500	1,500
480 Computer Hardware		2,768				2,000	2,000	2,000
4XX Supplies and Materials Total	-14,743	44,712		8,725		7,000	7,000	7,000
640 Dues And Fees		406				500	500	500
6XX Other Objects Total		406				500	500	500
864 Fuel	6,297	9,473		10,000		10,000	10,000	10,000
8XX Maintenance Supplies Total	6,297	9,473		10,000		10,000	10,000	10,000
2575 Purchasing And Warehouse Servi Total	294,131	482,910	5.000	497,943	6.000	628,467	628,467	628,467
2576 Mail Distribution Services								
353 Postage	4	-9		1,000		5,000	5,000	5,000
389 Other Non-Instruc. Prof. & Tech. Serv	18,334	25,302		19,976		20,395	20,395	20,395



# 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	18,338	25,293		20,976		25,395	25,395	25,395
2576 Mail Distribution Services Total	18,338	25,293		20,976		25,395	25,395	25,395
2630 Public Information Services								
112 Classified Salaries	92,862	99,319	2.000	100,097	2.000	109,138	109,138	109,138
113 Administrators		108,272	1.000	117,411	1.000	133,954	133,954	133,954
118 Professional Salaries	95,229		1.000	64,281	1.000	74,413	74,413	74,413
122 Sub-Classified Salaries	318	3,494		2,765		2,304	2,304	2,304
124 Temps-Classified Salaries		366		460		460	460	460
139 Cell Phone Stipend	900	900		900		1,800	1,800	1,800
1XX Salaries Total	189,309	212,351	4.000	285,914	4.000	322,069	322,069	322,069
211 Pers Employer Contribution	44,231	49,653		95,809		107,634	107,634	107,634
214 Pers Debt Service	9,084	9,926						
220 Social Security Administration	13,930	14,235		21,803		24,437	24,437	24,437
231 Worker's Compensation	905	914		1,995		2,242	2,242	2,242
232 State Unemployment Insurance	728	532		513		577	577	577
241 Professional Dues	655	125		2,900		6,200	6,200	6,200
243 Tax Sheltered Annuities	5,961	6,206		11,280		11,640	11,640	11,640
244 Insurance Benefits	40,320	33,926		57,880		57,640	57,640	57,640
2XX Employee Benefits Total	115,814	115,517		192,180		210,370	210,370	210,370
341 Travel - Local In-District	80	46				100	100	100
342 Travel & Exp. Out Of District	5,598	2,194		6,000		6,000	6,000	6,000
345 Food/Meals/Snacks	2,469	2,743		3,000		3,500	3,500	3,500
353 Postage	3,745	11,415		5,000		6,000	6,000	6,000
354 Advertising	4,217	2,299		5,000		5,000	5,000	5,000
382 Legal Services				2,500				
389 Other Non-Instruc. Prof. & Tech. Serv	24,461	25,410		32,796		40,964	40,964	40,964
3XX Purchased Services Total	40,570	44,107		54,296		61,564	61,564	61,564
410 Supplies	2,669	15,892		13,000		15,000	15,000	15,000
432 Reference Books	193	28		200		200	200	200
440 Periodicals	354	354		400		400	400	400
470 Computer Software	804	740		800		1,000	1,000	1,000
480 Computer Hardware	367	2,843		4,000		2,000	2,000	2,000
4XX Supplies and Materials Total	4,387	19,857		18,400		18,600	18,600	18,600
640 Dues And Fees	145	515		200		1,000	1,000	1,000
6XX Other Objects Total	145	515		200		1,000	1,000	1,000
2630 Public Information Services Total	350,225	392,347	4.000	550,990	4.000	613,603	613,603	613,603
2640								
354 Advertising	449							

# 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	449							
2640 Total	449							
2641 Hr Service Area Direction								
111 Licensed Salaries	37,716	38,194	.500	39,162	.500	31,706	31,706	31,706
112 Classified Salaries	380,493	415,124	8.750	446,259	9.000	473,695	473,695	473,695
113 Administrators	603,349	594,257	5.000	598,316	7.000	872,157	872,157	872,157
118 Professional Salaries	280,916	279,253	3.900	292,991	4.900	364,164	364,164	364,164
121 Subs-Licensed Salaries	473	5,866		754		741	741	741
122 Subs-Classified Salaries	4,642	5,234		6,912		4,607	4,607	4,607
123 Temps-Licensed Salaries	8,122	452		351		351	351	351
124 Temps-Classified Salaries	405	1,480		460		460	460	460
128 Temp-Admin Salaries	26,362	16,674		13,821		12,475	12,475	12,475
131 Licensed Salaries-Add'l	15,412	16,036		18,859		18,160	18,160	18,160
139 Cell Phone Stipend	6,675	6,525		91,300		92,025	92,025	92,025
1XX Salaries Total	1,364,565	1,379,095	18.150	1,509,185	21.400	1,870,541	1,870,541	1,870,541
211 Pers Employer Contribution	351,316	357,548		474,763		627,164	627,164	627,164
214 Pers Debt Service	70,149	70,127						
220 Social Security Administration	101,046	102,398		107,438		139,654	139,654	139,654
231 Worker's Compensation	7,011	7,144		9,923		13,044	13,044	13,044
232 State Unemployment Insurance	4,349	4,247		2,553		3,356	3,356	3,356
241 Professional Dues	5,907	11,035		13,180		24,380	24,380	24,380
243 Tax Sheltered Annuities	48,693	49,572		50,603		62,871	62,871	62,871
244 Insurance Benefits	257,693	261,381		277,221		322,860	322,860	322,860
245 Other Benefits	13,254	11,842		15,000		15,000	15,000	15,000
248 Cosa Dues	8,990	7,651		10,000		10,000	10,000	10,000
2XX Employee Benefits Total	868,408	882,945		960,681		1,218,329	1,218,329	1,218,329
341 Travel - Local In-District	1,103	229		500		550	550	550
342 Travel & Exp. Out Of District	6,121	5,801		4,000		4,500	4,500	4,500
345 Food/Meals/Snacks	2,089	1,571		1,750		2,000	2,000	2,000
346 In-District Expense	972	828		500		750	750	750
347 Recruitment Expenses	14,890	7,565		1,000		7,500	7,500	7,500
351 Telephone	101	481		250		250	250	250
353 Postage	1,094	2,270		1,000		2,500	2,500	2,500
354 Advertising	170	1,185		50		1,500	1,500	1,500
382 Legal Services	1,292	6,667				5,000	5,000	5,000
384 Negotiation Services	1,250							
389 Other Non-Instruc. Prof. & Tech. Serv	34,607	45,410		277,537		399,119	399,119	399,119
3XX Purchased Services Total	63,689	72,007		286,587		423,669	423,669	423,669
410 Supplies	6,188	19,164		15,000		20,050	20,050	20,050
415 Pacific Office Automation Copies	4,425	3,846		3,000		4,500	4,500	4,500
416 Printer Contract Copies	179	391		450		500	500	500
432 Reference Books	2,829	584		250		750	750	750
460 Non-Consumable Supplies	190	351		500		750	750	750
470 Computer Software	38,340	66,289		62,170		70,000	70,000	70,000
480 Computer Hardware	2,844	1,270		5,000		5,000	5,000	5,000
4XX Supplies and Materials Total	54,995	91,895		86,370		101,550	101,550	101,550

# 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
640 Dues And Fees	22,328	1,052		500		1,500	1,500	1,500
6XX Other Objects Total	22,328	1,052		500		1,500	1,500	1,500
2641 Hr Service Area Direction Total	2,373,985	2,426,994	18.150	2,843,323	21.400	3,615,589	3,615,589	3,615,589
2649 Other Staff Services								
113 Administrators			1.000	133,006				
139 Cell Phone Stipend				900		900	900	900
1XX Salaries Total			1.000	133,906		900	900	900
211 Pers Employer Contribution				45,222				
220 Social Security Administration				10,169				
231 Worker's Compensation				931				
232 State Unemployment Insurance				239				
241 Professional Dues				1,700				
243 Tax Sheltered Annuities				6,840				
244 Insurance Benefits				14,430				
2XX Employee Benefits Total				79,531				
322 Repairs & Maint. Svcs. (On Contract)				400		400	400	400
341 Travel - Local In-District				1,100		1,100	1,100	1,100
382 Legal Services				100,000		100,000	100,000	100,000
384 Negotiation Services				10,000		10,000	10,000	10,000
3XX Purchased Services Total				111,500		111,500	111,500	111,500
410 Supplies				2,000		2,000	2,000	2,000
470 Computer Software				4,200		4,200	4,200	4,200
480 Computer Hardware				1,450		1,450	1,450	1,450
4XX Supplies and Materials Total				7,650		7,650	7,650	7,650
640 Dues And Fees				850		1,850	1,850	1,850
6XX Other Objects Total				850		1,850	1,850	1,850
2649 Other Staff Services Total			1.000	333,437		121,900	121,900	121,900
2660 Technology								
111 Licensed Salaries	35,310	35,757	.500	36,664	.500	36,665	36,665	36,665
112 Classified Salaries	362,010	351,534	6.500	336,625	9.800	503,497	503,497	503,497
113 Administrators	227,949	247,823	1.000	133,006	1.000	133,006	133,006	133,006
114 Classified Supervisors	168,933	203,820	2.000	216,554	2.000	216,554	216,554	216,554
118 Professional Salaries	733,243	772,743	10.300	885,690	9.650	844,574	844,574	844,574
121 Subs-Licensed Salaries	366	9,212		4,407		3,705	3,705	3,705
122 Subs-Classified Salaries		1,547		2,765		2,765	2,765	2,765
123 Temps-Licensed Salaries	7,614	5,863		6,315		4,565	4,565	4,565
124 Temps-Classified Salaries	15,915	15,905		14,006		13,821	13,821	13,821
131 Licensed Salaries-Add'L	1,091	10,892		1,403				
132 Nonlicensed Salaries O/T	1,109	133						
139 Cell Phone Stipend	9,497	9,753		9,500		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
1XX Salaries Total	1,563,037	1,664,982	20.300	1,646,935	22.950	1,769,152	1,769,152	1,769,152
211 Pers Employer Contribution	378,776	409,780		550,381		590,322	590,322	590,322
214 Pers Debt Service	78,640	84,682						
220 Social Security Administration	117,365	123,982		125,257		134,568	134,568	134,568
231 Worker's Compensation	10,597	11,028		15,289		16,266	16,266	16,266
232 State Unemployment Insurance	6,112	4,848		2,948		3,168	3,168	3,168
241 Professional Dues	6,846			18,460		17,680	17,680	17,680
243 Tax Sheltered Annuities	54,493	56,898		60,765		59,141	59,141	59,141
244 Insurance Benefits	288,982	285,924		293,733		330,901	330,901	330,901
2XX Employee Benefits Total	941,811	977,142		1,066,833		1,152,046	1,152,046	1,152,046
316 Data Processing Serv. (Instr. Only)	4,258	4,037		7,700				
321 Equip. Rep. (Not On Serv. Contract)	2,547	-33						
322 Repairs & Maint. Svcs. (On Contract)	349,423	419,144		518,200		507,537	507,537	507,537
324 Rentals	8							
341 Travel - Local In-District	869	1,488		1,500		1,500	1,500	1,500
342 Travel & Exp. Out Of District	6,498			11,100		8,500	8,500	8,500
345 Food/Meals/Snacks	1,698			3,900		3,900	3,900	3,900
346 In-District Expense	778	681		250		250	250	250
351 Telephone	211,196	144,359		158,000		158,000	158,000	158,000
353 Postage	162	404		1,000		1,000	1,000	1,000
354 Advertising	492	158						
386 Data Processing Ser. (Non-Instruct.)	177,996			473,004		381,000	381,000	381,000
389 Other Non-Instruc. Prof. & Tech. Serv	463,417	410,806						
3XX Purchased Services Total	1,219,342	981,044		1,174,654		1,061,687	1,061,687	1,061,687
410 Supplies	41,692	60,683		107,500		99,500	99,500	99,500
415 Pacific Office Automation Copies	1,064	655		1,000		1,100	1,100	1,100
416 Printer Contract Copies	8,643	732						
432 Reference Books	3,400	2,080						
440 Periodicals	43							
460 Non-Consumable Supplies	49,218	251,169		2,000		1,000	1,000	1,000
470 Computer Software	135,356	225,468		239,664		259,000	259,000	259,000
480 Computer Hardware	10,493	88,978		14,200		23,512	23,512	23,512
4XX Supplies and Materials Total	249,909	629,765		364,364		384,112	384,112	384,112
640 Dues And Fees	435	14,528		6,000		2,000	2,000	2,000
6XX Other Objects Total	435	14,528		6,000		2,000	2,000	2,000
2660 Technology Total	3,974,534	4,267,461	20.300	4,258,786	22.950	4,368,997	4,368,997	4,368,997
2665 Site-Based Technology								
112 Classified Salaries	654,883	694,413	14.600	721,897	15.000	768,807	768,807	768,807
114 Classified Supervisors	87,426	94,161	1.000	100,846	1.000	105,889	105,889	105,889
124 Temp-Classified Salaries Misc-Site Defined	1,879							
132 Nonlicensed Salaries O/T Misc-Site Defined	2,277							
139 Cell Phone Stipend	900	900		450		500	500	500
1XX Salaries Total	747,365	789,474	15.600	823,193	16.000	875,196	875,196	875,196
211 Pers Employer Contribution	156,593	174,656		279,735		296,524	296,524	296,524

# 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
214 Pers Debt Service	36,523	39,151						
220 Social Security Administration	56,650	59,491		62,941		66,914	66,914	66,914
231 Worker'S Compensation	3,968	3,804		5,759		6,123	6,123	6,123
232 State Unemployment Insurance	2,962	2,337		1,480		1,575	1,575	1,575
241 Professional Dues				1,700		1,700	1,700	1,700
243 Tax Sheltered Annuities	8,649	10,096		8,742		8,850	8,850	8,850
244 Insurance Benefits	200,847	202,039		226,276		230,420	230,420	230,420
2XX Employee Benefits Total	466,192	491,574		586,633		612,106	612,106	612,106
341 Travel - Local In-District	6,780	7,685		250		250	250	250
342 Travel & Exp. Out Of District Mi sc-Si te Defi ned	73							
345 Food/Meal s/Snacks Mi sc-Si te Defi ned	212							
3XX Purchased Services Total	7,065	7,685		250		250	250	250
410 Supplies	2,610	4,281						
460 Non-Consumable Supplies Mi sc-Si te Defi ned		1,151						
470 Computer Software Mi sc-Si te Defi ned	347							
480 Computer Hardware Mi sc-Si te Defi ned	1,159	794		5,000		5,000	5,000	5,000
4XX Supplies and Materials Total	4,116	6,226		5,000		5,000	5,000	5,000
2665 Site-Based Technology Total	1,224,738	1,294,959	15.600	1,415,076	16.000	1,492,552	1,492,552	1,492,552
2669 Other Technology Services								
351 Telephone	368			833		440	440	440
389 Other Non-Instruc.Prof.&Tech. Serv	1,150							
3XX Purchased Services Total	1,518			833		440	440	440
410 Supplies		196						
4XX Supplies and Materials Total		196						
2669 Other Technology Services Total	1,518	196		833		440	440	440
2700 District Retirement								
249 District Retirement Fund	1,501,776	1,400,000		1,000,000		1,000,000	1,000,000	1,000,000
2XX Employee Benefits Total	1,501,776	1,400,000		1,000,000		1,000,000	1,000,000	1,000,000
2700 District Retirement Total	1,501,776	1,400,000		1,000,000		1,000,000	1,000,000	1,000,000
2XXX Support Services Total	66,479,873	68,829,653	611.850	74,440,262	624.667	76,926,294	76,926,294	76,926,294
3100 Food Services								
112 Classified Salaries	43	100						
132 Nonlicensed Salaries O/T		82						
1XX Salaries Total	43	182						
211 Pers Employer Contribution	10	49						

# 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
214 Pers Debt Service		2		9				
220 Social Security Administration		3		14				
231 Worker's Compensation		1		6				
232 State Unemployment Insurance								
243 Tax Sheltered Annuities				2				
<b>2XX Employee Benefits Total</b>		<b>16</b>		<b>80</b>				
389 Other Non-Instruc. Prof. & Tech. Serv				100,000				
<b>3XX Purchased Services Total</b>				<b>100,000</b>				
410 Supplies				20,000				
460 Non-Consumable Supplies		1,607		350,000				
<b>4XX Supplies and Materials Total</b>		<b>2,639</b>		<b>370,000</b>				
522 Bldg. Improv. (Done Maint. Dept.)				30,000				
<b>5XX Capital Outlay Total</b>				<b>30,000</b>				
670 Taxes And Licenses				4,170				
<b>6XX Other Objects Total</b>				<b>4,170</b>				
<b>3100 Food Services Total</b>		<b>59</b>		<b>7,071</b>				
<b>3320 Community Recreation Services</b>								
331 Pupil Transp. To And From School Misc-Site Defi	32,126	29,183		20,000		20,000	20,000	20,000
389 Other Non-Instruc. Prof. & Tech. Serv	10,000							
<b>3XX Purchased Services Total</b>	<b>42,126</b>	<b>29,183</b>		<b>20,000</b>		<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>3320 Community Recreation Services Total</b>	<b>42,126</b>	<b>29,183</b>		<b>20,000</b>		<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>3399 Other Community Services</b>								
121 Licensed Subs Salaries Inst Equity		1,405						
124 Temps-Classified Salaries Inst Equity		333						
<b>1XX Salaries Total</b>		<b>1,738</b>						
211 Pers Employer Contribution Inst Equity		170						
214 Pers Debt Service Inst Equity		35						
220 Social Security Administration Inst Equity		93						
231 Worker's Compensation Inst Equity		8						
232 State Unemployment Insurance Inst Equity		2						
243 Tax Sheltered Annuities Inst Equity		2						
244 Insurance Benefits Inst Equity		141						
<b>2XX Employee Benefits Total</b>		<b>451</b>						
324 Rentals Inst Equity		445						
345 Food/Meals/Snacks Inst Equity		2,834						
389 Other Non-Instruc. Prof. & Tech. Serv Inst Equity		1,474						

# 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		4,753						
410 Supplies Inst Equity		343						
432 Reference Books Inst Equity		875						
4XX Supplies and Materials Total		1,218						
3399 Other Community Services Total		8,160						
3510 Custody And Care Of Children S								
111 Licensed Salaries Student Body Account	17,654							
112 Classified Salaries	190,349	159,765	4.000	120,402	4.000	177,114	177,114	177,114
118 Professional Salaries	44,308	50,253	.800	43,836	.800	47,294	47,294	47,294
121 Subs-Licensed Salaries	178	198						
122 Subs-Classified Salaries	180	2,184		121,964		123,230	123,230	123,230
124 Temp-Classified Salaries Workstudy	41,599	32,965						
131 Licensed Salaries-Add'L		189						
139 Cell Phone Stipend	900	750						
1XX Salaries Total	295,168	246,304	4.800	286,202	4.800	347,638	347,638	347,638
211 Pers Employer Contribution	51,753	45,689		55,840		76,075	76,075	76,075
214 Pers Debt Service	11,755	10,297						
220 Social Security Administration	17,932	14,455		21,895		26,594	26,594	26,594
231 Worker'S Compensation	1,737	1,396		2,004		2,433	2,433	2,433
232 State Unemployment Insurance	938	534		516		626	626	626
241 Professional Dues	775			960		960	960	960
243 Tax Sheltered Annuities	5,939	2,759		4,200		4,200	4,200	4,200
244 Insurance Benefits	92,316	79,710		69,584		69,136	69,136	69,136
2XX Employee Benefits Total	183,145	154,840		154,999		180,024	180,024	180,024
3510 Custody And Care Of Children S Total	478,313	401,144	4.800	441,201	4.800	527,662	527,662	527,662
4150 Capital Building Improvement								
522 Bldg. Improv. (Done Maint. Dept.)				1,000		1,000	1,000	1,000
5XX Capital Outlay Total				1,000		1,000	1,000	1,000
4150 Capital Building Improvement Total				1,000		1,000	1,000	1,000
5120 Short Term Debt								
620 Interest				1,000		1,000	1,000	1,000
6XX Other Objects Total				1,000		1,000	1,000	1,000
5120 Short Term Debt Total				1,000		1,000	1,000	1,000
5200 Transfers Of Funds								
710 Fund Modifications	5,410,702	5,486,877		1,024,300		6,146,000	6,146,000	6,146,000

# 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
7XX Transfers Total	5,410,702	5,486,877		1,024,300		6,146,000	6,146,000	6,146,000
5200 Transfers Of Funds Total	5,410,702	5,486,877		1,024,300		6,146,000	6,146,000	6,146,000
6110 Contingency Fund								
810 Planned Reserve				3,909,819		3,983,285	3,983,285	3,983,285
810 Planned Reserve Total				3,909,819		3,983,285	3,983,285	3,983,285
6110 Contingency Fund Total				3,909,819		3,983,285	3,983,285	3,983,285
6112 Pers Reserve								
810 Planned Reserve				9,000,000		9,000,000	9,000,000	9,000,000
810 Planned Reserve Total				9,000,000		9,000,000	9,000,000	9,000,000
6112 Pers Reserve Total				9,000,000		9,000,000	9,000,000	9,000,000
6115 Operations Reserve								
810 Planned Reserve				9,855,510		12,534,169	12,534,169	12,534,169
810 Planned Reserve Total				9,855,510		12,534,169	12,534,169	12,534,169
6115 Operations Reserve Total				9,855,510		12,534,169	12,534,169	12,534,169
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	30,841,857	36,564,019		7,131,262		7,701,440	7,701,440	7,701,440
820 Unapp. Ending Fund Bal. Total	30,841,857	36,564,019		7,131,262		7,701,440	7,701,440	7,701,440
7000 Reserves And Fund Balances Total	30,841,857	36,564,019		7,131,262		7,701,440	7,701,440	7,701,440
<b>Total Requirements</b>	<b>209,826,250</b>	<b>220,144,468</b>	<b>1684.650</b>	<b>228,358,064</b>	<b>1694.459</b>	<b>238,529,163</b>	<b>238,529,163</b>	<b>238,529,163</b>



# 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	74,045	240,452		138,080				
21631 Banquet & Dinner Revenue						69,526	69,526	69,526
21790 Other Pupil Activity Income Best Program	551	3,028		2,000				
21830 Commun Svs Activ. -Health Clinics	17,492	1,499		38,486				
21911 Building Rental	47,498	49,786		47,000		36,988	36,988	36,988
21920 Private Grants	918,768	881,060		930,706		48,000	48,000	48,000
21990 Miscellaneous Local Revenue	760,183	1,617,946	1,151,367	877,200	1,346,313	1,346,313	1,346,313	1,346,313
21992 Misc-Site Defined	5,611	9,556		6,200		298,107	298,107	298,107
21995 Membership Pledges	206,606	226,286		210,000		209,000	209,000	209,000
21998 Underwriting-Krvm	209,878	207,165		208,800		208,800	208,800	208,800
21999 Miscellaneous	1,813,909	615,365	2,518,281	1,318,090	1,318,090	1,318,090	1,318,090	1,318,090
22102 Esd Reimbursements	194,536	195,000		253,055		185,674	185,674	185,674
22199 Other Intermediate Sources	739	11,799		5,783		6,390	6,390	6,390
22990 Miscellaneous Intermediate Sources Misc-Site De	18,498	8,900						
23199 Other Unrestricted Grants-In-Aid		10,446		45,000		10,000	10,000	10,000
23204 Drivers' Education	2,675							
23299 Other Restricted Grants-In-Aid	1,992,112	3,885,431	13,269,882	28,822,353	28,822,353	28,822,353	28,822,353	28,822,353
23990 Other Revenue From State Sources Misc	343,294	411,002		554,591		599,316	599,316	599,316
24311 84.060A Indian Education	262,109	279,814		293,805		280,000	280,000	280,000
24312 Cops						284,608	284,608	284,608
24500 Restricted Revenue From Federal Gov-Thru State	850							
24501 84.01 Title I Grants To Leas	4,067,748	4,220,001	4,039,619	4,325,628	4,325,628	4,325,628	4,325,628	4,325,628
24502 84.366-7 Title II Grants	585,931	559,289		514,426		1,188,126	1,188,126	1,188,126
24503 84.365 Title III Grants	67,778	80,245		98,033		74,300	74,300	74,300
24504 84.287 Title IV Grants	599,729	625,765		568,997		357,806	357,806	357,806
24505 16.548 Title V Delinq Prev Prg	23,280							
24506 84.048 Career And Tech Ed	63,180	63,162		65,000		76,000	76,000	76,000
24508 84.027 Sped Grants To States	3,841,532	2,399,442	3,260,639	3,775,985	3,775,985	3,775,985	3,775,985	3,775,985
24509 84.173 Sped Preschool Grants	47,806	29,301		9,116		22,684	22,684	22,684
24510 84.126 Rehabilitation Services	198,959	278,095		83,985		63,688	63,688	63,688
24513 10.558 Child Adlt Care Food Pr Misc-Site Define	5,224	949		1,130				
24515 10.582 Fresh Fruit And Veg Prg	38,417	41,900		50,000		46,700	46,700	46,700
24520 93.575 Child Care Dev Blk Grnt	30,226							
24521 93.556 Title IV-B2 Family Support	9,000	9,000		9,000		15,000	15,000	15,000
24522 93.658 Title IV-E Foster Care Program		74,228				160,000	160,000	160,000
24540 20.205 Student Traffic Sfty	82,286	89,512		89,792		93,491	93,491	93,491
24700 Grants-In-Aid Fed Govt Inter.Agenc	4,542	102		2,500				
25210 Matching Funds	16,000							
<b>Total Resources</b>	<b>16,550,992</b>	<b>17,125,526</b>		<b>28,465,273</b>		<b>44,799,773</b>	<b>44,799,773</b>	<b>44,799,773</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
No Function								
346 In-District Expense						800	800	800
3XX Purchased Services Total						800	800	800
410 Supplies						7,861	7,861	7,861
4XX Supplies and Materials Total						7,861	7,861	7,861
690 Grant Indirect Charges						411	411	411
6XX Other Objects Total						411	411	411
No Function Total						9,072	9,072	9,072
1111 Regular Elementary School Prog								
111 Licensed Salaries Misc-Site Defined	15,469		2.000	240,000	31.300	2,075,463	2,075,463	2,075,463
112 Classified Salaries	15,711	17,427						
121 Subs-Licensed Salaries	3,476	1,206						
122 Subs-Classified Salaries	3,607							
131 Licensed Salaries-Add'l	2,354	918						
1XX Salaries Total	40,617	19,551	2.000	240,000	31.300	2,075,463	2,075,463	2,075,463
211 Pers Employer Contribution	10,330	5,436		75,000		703,581	703,581	703,581
214 Pers Debt Service	182	53						
220 Social Security Administration	3,099	1,490				158,772	158,772	158,772
231 Worker's Compensation	300	147				14,529	14,529	14,529
232 State Unemployment Insurance	66	37				3,735	3,735	3,735
243 Tax Sheltered Annuities	396	109				38,812	38,812	38,812
244 Insurance Benefits Misc-Site Defined	11,274	8,607				454,078	454,078	454,078
2XX Employee Benefits Total	25,647	15,879		75,000		1,373,507	1,373,507	1,373,507
311 Instruction Services	51,258	22,181						
319 Other Instruc. Prof. & Tech. Service	9,450	6,915						
324 Rentals		1,935						
343 Travel & Fees, Student	11,659	2,380						
389 Other Non-Instruc. Prof. & Tech. Serv	4,185			70,000		50,900	50,900	50,900
3XX Purchased Services Total	76,552	33,411		70,000		50,900	50,900	50,900
410 Supplies	54,070	61,467		125,431		109,750	109,750	109,750
421 Textbooks La Prioritizatn	1,830							
431 Library Books Misc-Site Defined	4,062	5,236				367,961	367,961	367,961
432 Reference Books	742							
440 Periodicals	1,174	293						
441 Instructional Kits		30,433						
460 Non-Consumable Supplies	8,151	10,183		5,000		5,000	5,000	5,000
470 Computer Software Math	21,163	27,889						
480 Computer Hardware	23,764	10,674						
4XX Supplies and Materials Total	114,956	146,175		130,431		482,711	482,711	482,711
1111 Regular Elementary School Prog Total	257,772	215,016	2.000	515,431	31.300	3,982,581	3,982,581	3,982,581

# 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
1113 Elementary Extra-Curricular								
410 Supplies	508							
4XX Supplies and Materials Total	508							
1113 Elementary Extra-Curricular Total	508							
1121 Regular Middle School Program								
111 Licensed Salaries Misc-Site Defined	4,436	148,083	1.500	95,000	5.800	390,666	390,666	390,666
112 Classified Salaries		65			.550	14,769	14,769	14,769
121 Subs-Licensed Salaries Misc-Site Defined	3,827	4,583						
122 Subs-Classified Salaries Avid Prog		106						
131 Licensed Salaries-Add'L Misc-Site Defined	6,820	884						
1XX Salaries Total	15,083	153,721	1.500	95,000	6.350	405,435	405,435	405,435
211 Pers Employer Contribution	3,565	39,039		73,000		137,443	137,443	137,443
214 Pers Debt Service Misc-Site Defined	454	4,635						
220 Social Security Administration	1,133	10,844				31,015	31,015	31,015
231 Worker'S Compensation	86	842				2,838	2,838	2,838
232 State Unemployment Insurance	50	330				730	730	730
243 Tax Sheltered Annuities	85	2,773				7,341	7,341	7,341
244 Insurance Benefits	1,124	25,982				91,846	91,846	91,846
2XX Employee Benefits Total	6,497	84,445		73,000		271,213	271,213	271,213
342 Travel & Exp. Out Of District Misc-Site Defined	878	557						
343 Travel & Fees, Student Avid Program	1,030	775						
345 Food/Meals/Snacks Misc-Site Defined	1,888	175						
389 Other Non-Instruc.Prof.&Tech. Serv	2,036							
3XX Purchased Services Total	5,832	1,507						
410 Supplies	10,697	10,775				679	679	679
421 Textbooks Misc-Site Defined	5,789							
431 Library Books		9,630						
432 Reference Books Misc-Site Defined	979	1,750						
460 Non-Consumable Supplies	9,969	2,908						
470 Computer Software Misc-Site Defined	5,996	5,231						
480 Computer Hardware	908	7,834						
4XX Supplies and Materials Total	34,338	38,128				679	679	679
1121 Regular Middle School Program Total	61,750	277,801	1.500	168,000	6.350	677,327	677,327	677,327
1131 Regular High School Program								
111 Licensed Salaries Misc-Site Defined		272,366	4.000	265,000	7.750	551,725	551,725	551,725
112 Classified Salaries Misc-Site Defined	71,552	109,929	3.430	144,000	3.250	95,465	95,465	95,465
121 Subs-Licensed Salaries	7,387	8,449		35,000				
122 Subs-Classified Salaries	1,092	2,420						
124 Temp-Classified Salaries Misc-Site Defined		491						
131 Licensed Salaries-Add'L	455	8,165						

# 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	80,486	401,820	7.430	444,000	11.000	647,190	647,190	647,190
211 Pers Employer Contribution Misc-Site Defined	9,262	89,883		255,000		219,397	219,397	219,397
214 Pers Debt Service Misc-Site Defined	2,155	18,487						
220 Social Security Administration	6,124	30,464				49,508	49,508	49,508
231 Worker's Compensation	414	1,990				4,530	4,530	4,530
232 State Unemployment Insurance	321	1,143				1,165	1,165	1,165
243 Tax Sheltered Annuities Misc-Site Defined	212	3,193				10,488	10,488	10,488
244 Insurance Benefits Misc-Site Defined	41,328	118,770				158,943	158,943	158,943
2XX Employee Benefits Total	59,816	263,930		255,000		444,031	444,031	444,031
319 Other Instruc. Prof. & Tech. Service	3,820	1,480		10,107				
324 Rentals Misc-Site Defined		675						
331 Pupil Transp. To And From School	30							
342 Travel & Exp. Out Of District Misc-Site Defined	11,409	5,239						
343 Travel & Fees, Student Misc-Site Defined	4,926	10,674				25,000	25,000	25,000
345 Food/Meals/Snacks Misc-Site Defined	1,420	2,463						
353 Postage		5						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	383	3,057						
3XX Purchased Services Total	21,988	23,593		10,107		25,000	25,000	25,000
410 Supplies	52,781	118,194		10,000		650,100	650,100	650,100
421 Textbooks Misc-Site Defined	21,600	14,752						
431 Library Books	5,006	332						
432 Reference Books	1,880	2,863						
441 Instructional Kits Misc-Site Defined		106,793						
460 Non-Consumable Supplies Misc-Site Defined	95,203	145,303		142,500		45,000	45,000	45,000
470 Computer Software Misc-Site Defined	14,208	32,236						
480 Computer Hardware Misc-Site Defined	83,595	167,772		120,000		27,000	27,000	27,000
4XX Supplies and Materials Total	274,273	588,245		272,500		722,100	722,100	722,100
541 Initial & Addnl. Equip. Purchases Misc-Site Def	30,838	76,247		21,000				
5XX Capital Outlay Total	30,838	76,247		21,000				
640 Dues And Fees Misc-Site Defined	1,213							
670 Taxes And Licenses	59							
6XX Other Objects Total	1,272							
864 Fuel Misc-Site Defined	4							
8XX Maintenance Supplies Total	4							
1131 Regular High School Program Total	468,677	1,353,835	7.430	1,002,607	11.000	1,838,321	1,838,321	1,838,321
1132 Student Activities								
343 Travel & Fees, Student	2,201	2,000						
3XX Purchased Services Total	2,201	2,000						
410 Supplies	300	37						

# 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	300	37						
641 Extra-Curricular Scholarships	6,563							
6XX Other Objects Total	6,563							
1132 Student Activities Total	9,064	2,037						
1140 Preschool								
111 Licensed Salaries	93,323	105,901	1.230	79,122	2.600	163,524	163,524	163,524
112 Classified Salaries	62,741	46,485	1.040	45,441	1.625	50,326	50,326	50,326
121 Subs-Licensed Salaries	2,301	4,039		1,464				
122 Subs-Classified Salaries	256	98		1,138				
123 Temps-Licensed Salaries Misc-Site Defined		1,558						
124 Temps-Classified Salaries	25							
131 Licensed Salaries-Add'L	14,761	8,248		14,303		140,772	140,772	140,772
139 Cell Phone Stipend		58						
1XX Salaries Total	173,407	166,387	2.270	141,468	4.225	354,622	354,622	354,622
211 Pers Employer Contribution	29,642	34,549		39,692		72,494	72,494	72,494
213 Pers Tier 3 Opsrp				2,700				
214 Pers Debt Service	6,637	7,633		740				
220 Social Security Administration	13,004	12,482		10,460		16,359	16,359	16,359
231 Worker's Compensation	842	798		1,061		1,497	1,497	1,497
232 State Unemployment Insurance	670	467		300		385	385	385
243 Tax Sheltered Annuities	650	2,720		2,010		3,664	3,664	3,664
244 Insurance Benefits	38,501	49,781		43,577		61,023	61,023	61,023
2XX Employee Benefits Total	89,946	108,430		100,540		155,422	155,422	155,422
319 Other Instruc. Prof. & Tech. Service						19,255	19,255	19,255
324 Rentals	7,941	8,432		5,000		3,000	3,000	3,000
342 Travel & Exp. Out Of District	90			400				
343 Travel & Fees, Student				300				
345 Food/Meals/Snacks	1,586	753						
346 In-District Expense	60	48		60				
353 Postage		35						
3XX Purchased Services Total	9,677	9,268		5,760		22,255	22,255	22,255
410 Supplies	5,369	6,142		3,989		27,346	27,346	27,346
415 Pacific Office Automation Copies		327						
460 Non-Consumable Supplies Misc-Site Defined	250							
4XX Supplies and Materials Total	5,619	6,469		3,989		27,346	27,346	27,346
670 Taxes And Licenses	582	130		540				
6XX Other Objects Total	582	130		540				
868 Other Than Home To School						17,187	17,187	17,187
8XX Maintenance Supplies Total						17,187	17,187	17,187

# 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
1140 Preschool Total	279,231	290,684	2.270	252,297	4.225	576,832	576,832	576,832
1210 Programs For Gifted & Talented								
410 Supplies	138							
460 Non-Consumable Supplies	450							
4XX Supplies and Materials Total	588							
1210 Programs For Gifted & Talented Total	588							
1220 Restrictive Programs								
111 Licensed Salaries	293,829	134,625			.830	62,027	62,027	62,027
112 Classified Salaries	754,029	657,610	15.900	648,760	2.340	75,249	75,249	75,249
113 Administrators Misc-Site Defined	30,523	50,530	.500	70,000	.500	56,474	56,474	56,474
122 Subs-Classified Salaries		3,655						
123 Temps-Licensed Salaries Misc-Site Defined	724							
124 Temps-Classified Salaries Misc-Site Defined	5,461	-591						
131 Licensed Salaries-Add'L Misc-Site Defined	4,051	1,527						
132 Nonlicensed Salaries O/T	7,528	10,718		11,500				
139 Cell Phone Stipend Misc-Site Defined	330	495						
1XX Salaries Total	1,096,475	858,569	16.400	730,260	3.670	193,750	193,750	193,750
211 Pers Employer Contribution	247,230	197,733		196,747		65,680	65,680	65,680
214 Pers Debt Service	53,808	40,908						
220 Social Security Administration	80,963	64,418		55,575		14,820	14,820	14,820
231 Worker's Compensation	5,106	4,136		5,013		1,356	1,356	1,356
232 State Unemployment Insurance	4,328	2,468		1,254		350	350	350
241 Professional Dues Misc-Site Defined						850	850	850
243 Tax Sheltered Annuities	9,912	10,785		4,798		4,061	4,061	4,061
244 Insurance Benefits	376,577	297,005		265,961		52,916	52,916	52,916
2XX Employee Benefits Total	777,924	617,453		529,348		140,033	140,033	140,033
311 Instruction Services Misc-Site Defined	2,001	2,228						
319 Other Instruc.Prof. & Tech.Service Private School				3,597		3,600	3,600	3,600
321 Equip. Rep. (Not On Serv. Contract)	296							
324 Rentals	4,290	3,279		24,635		25,000	25,000	25,000
341 Travel - Local In-District	37,781	32,192		30,833				
342 Travel & Exp. Out Of District		461						
351 Telephone Misc-Site Defined	6,653	5,630						
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	1,153	1,708						
3XX Purchased Services Total	52,174	45,498		59,065		28,600	28,600	28,600
410 Supplies	8,403	13,203		19,168		12,305	12,305	12,305
432 Reference Books Misc-Site Defined	844	527						
460 Non-Consumable Supplies	14,128	12,613		98,541		125,530	125,530	125,530
470 Computer Software	1,329	1,240						
480 Computer Hardware	2,890	1,148						
4XX Supplies and Materials Total	27,594	28,731		117,709		137,835	137,835	137,835
1220 Restrictive Programs Total	1,954,167	1,550,251	16.400	1,436,382	3.670	500,218	500,218	500,218

# Program Budget Detail

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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
1221 Elementary-Restricted								
112 Classified Salaries	102,253	105,137	3.060	134,392	3.060	96,923	96,923	96,923
1XX Salaries Total	102,253	105,137	3.060	134,392	3.060	96,923	96,923	96,923
211 Pers Employer Contribution Misc-Site Defined	22,367	22,386		40,049		31,778	31,778	31,778
214 Pers Debt Service Misc-Site Defined	4,938	4,758						
220 Social Security Administration	7,594	7,543		10,281		7,171	7,171	7,171
231 Worker's Compensation	523	534		1,075		656	656	656
232 State Unemployment Insurance	397	284		269		169	169	169
243 Tax Sheltered Annuities Misc-Site Defined	390	648		828		826	826	826
244 Insurance Benefits	55,306	52,741		65,220		44,064	44,064	44,064
2XX Employee Benefits Total	91,515	88,894		117,722		84,664	84,664	84,664
1221 Elementary-Restricted Total	193,768	194,031	3.060	252,114	3.060	181,587	181,587	181,587
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 Defined	994							
231 Worker's Compensation Misc-Site Defined	83							
232 State Unemployment Insurance Misc-Site Defined	52							
244 Insurance Benefits Misc-Site Defined	7,580							
2XX Employee Benefits Total	12,273							
1222 Middle School-Restricted Total	25,754							
1223 High School-Restricted								
112 Classified Salaries Misc-Site Defined	47,363	24,447	.920	40,575	.870	26,779	26,779	26,779
1XX Salaries Total	47,363	24,447	.920	40,575	.870	26,779	26,779	26,779
211 Pers Employer Contribution Misc-Site Defined	6,948	5,528		11,034		9,077	9,077	9,077
214 Pers Debt Service Misc-Site Defined	1,625	1,238						
220 Social Security Administration Misc-Site Defined	3,427	1,831		3,388		2,048	2,048	2,048
231 Worker's Compensation Misc-Site Defined	229	121				188	188	188
232 State Unemployment Insurance Misc-Site Defined	179	68				49	49	49
243 Tax Sheltered Annuities Misc-Site Defined						235	235	235
244 Insurance Benefits	24,192	11,880		19,748		12,528	12,528	12,528
2XX Employee Benefits Total	36,600	20,666		34,170		24,125	24,125	24,125
1223 High School-Restricted Total	83,963	45,113	.920	74,745	.870	50,904	50,904	50,904
1229 Other Restrictive Programs								
111 Licensed Salaries Misc-Site Defined	177,424	108,116			21.500	1,414,309	1,414,309	1,414,309

# 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
112 Classified Salaries Misc-Site Defined					1.000	35,337	35,337	35,337
113 Administrators Misc-Site Defined					1.000	112,062	112,062	112,062
121 Subs-Licensed Salaries Misc-Site Defined						11,000	11,000	11,000
124 Temp-Classified Salaries Misc-Site Defined						44,574	44,574	44,574
<b>1XX Salaries Total</b>	<b>177,424</b>	<b>108,116</b>			<b>23.500</b>	<b>1,617,282</b>	<b>1,617,282</b>	<b>1,617,282</b>
211 Pers Employer Contribution Misc-Site Defined	40,503	25,095				529,420	529,420	529,420
214 Pers Debt Service Misc-Site Defined	9,470	5,602						
220 Social Security Administration Misc-Site Defined	13,103	7,934				119,470	119,470	119,470
231 Worker's Compensation Misc-Site Defined	835	500				10,932	10,932	10,932
232 State Unemployment Insurance Misc-Site Defined	685	289				2,811	2,811	2,811
241 Professional Dues Misc-Site Defined						1,700	1,700	1,700
243 Tax Sheltered Annuities Misc-Site Defined	4,800	2,575				31,730	31,730	31,730
244 Insurance Benefits Misc-Site Defined	43,200	24,000				339,925	339,925	339,925
<b>2XX Employee Benefits Total</b>	<b>112,596</b>	<b>65,995</b>				<b>1,035,988</b>	<b>1,035,988</b>	<b>1,035,988</b>
331 Pupil Transp. To And From School Misc-Site Defined						16,000	16,000	16,000
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De						230,000	230,000	230,000
<b>3XX Purchased Services Total</b>						<b>246,000</b>	<b>246,000</b>	<b>246,000</b>
410 Supplies Misc-Site Defined						24,000	24,000	24,000
<b>4XX Supplies and Materials Total</b>						<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>1229 Other Restrictive Programs Total</b>	<b>290,020</b>	<b>174,111</b>			<b>23.500</b>	<b>2,923,270</b>	<b>2,923,270</b>	<b>2,923,270</b>
<b>1250 Less Restrictive Students W DI</b>								
111 Licensed Salaries Private Schools		1,183						
122 Subs-Classified Salaries Misc-Site Defined		630						
<b>1XX Salaries Total</b>		<b>1,813</b>						
211 Pers Employer Contribution Private Schools		379						
214 Pers Debt Service Private Schools		91						
220 Social Security Administration Private Schools		139						
231 Worker's Compensation Private Schools		12						
232 State Unemployment Insurance Private Schools		5						
243 Tax Sheltered Annuities Private Schools		24						
244 Insurance Benefits Private Schools		292						
<b>2XX Employee Benefits Total</b>		<b>942</b>						
319 Other Instruc. Prof. & Tech. Service Misc-Site Def						63,335		
<b>3XX Purchased Services Total</b>						<b>63,335</b>		
<b>1250 Less Restrictive Students W DI Total</b>		<b>2,755</b>						<b>63,335</b>
<b>1251 Elem-Less Restricted</b>								
112 Classified Salaries Misc-Site Defined	279,313	150,633			7.500	227,735	227,735	227,735
<b>1XX Salaries Total</b>	<b>279,313</b>	<b>150,633</b>			<b>7.500</b>	<b>227,735</b>	<b>227,735</b>	<b>227,735</b>



# 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
211 Pers Employer Contribution Misc-Site Defined	61,069	29,963				77,203	77,203	77,203
214 Pers Debt Service Misc-Site Defined	13,979	6,616						
220 Social Security Administration Misc-Site Defined	20,747	10,863				17,422	17,422	17,422
231 Worker's Compensation Misc-Site Defined	1,426	745				1,594	1,594	1,594
232 State Unemployment Insurance Misc-Site Defined	1,085	459				411	411	411
243 Tax Sheltered Annuities Misc-Site Defined	1,128	795				2,025	2,025	2,025
244 Insurance Benefits Misc-Site Defined	142,531	74,306				108,000	108,000	108,000
<b>2XX Employee Benefits Total</b>	<b>241,965</b>	<b>123,747</b>				<b>206,655</b>	<b>206,655</b>	<b>206,655</b>
<b>1251 Elem-Less Restricted Total</b>	<b>521,278</b>	<b>274,380</b>			<b>7.500</b>	<b>434,390</b>	<b>434,390</b>	<b>434,390</b>
<b>1252 Ms-Less Restricted</b>								
111 Licensed Salaries	198,484	121,972			3.000	225,303	225,303	225,303
112 Classified Salaries Misc-Site Defined	182,951	119,066			5.500	177,469	177,469	177,469
121 Subs-Licensed Salaries	3,304							
<b>1XX Salaries Total</b>	<b>384,739</b>	<b>241,038</b>			<b>8.500</b>	<b>402,772</b>	<b>402,772</b>	<b>402,772</b>
211 Pers Employer Contribution Misc-Site Defined	84,108	59,931				136,539	136,539	136,539
214 Pers Debt Service Misc-Site Defined	18,132	12,032						
220 Social Security Administration Misc-Site Defined	28,421	18,132				30,813	30,813	30,813
231 Worker's Compensation Misc-Site Defined	1,862	1,169				2,820	2,820	2,820
232 State Unemployment Insurance Misc-Site Defined	1,487	808				726	726	726
243 Tax Sheltered Annuities Misc-Site Defined	2,531	2,258				5,205	5,205	5,205
244 Insurance Benefits	142,745	79,089				122,610	122,610	122,610
<b>2XX Employee Benefits Total</b>	<b>279,286</b>	<b>173,419</b>				<b>298,713</b>	<b>298,713</b>	<b>298,713</b>
<b>1252 Ms-Less Restricted Total</b>	<b>664,025</b>	<b>414,457</b>			<b>8.500</b>	<b>701,485</b>	<b>701,485</b>	<b>701,485</b>
<b>1253 Hs-Less Restricted</b>								
111 Licensed Salaries Misc-Site Defined	396,330	280,820			5.000	364,683	364,683	364,683
112 Classified Salaries Misc-Site Defined	421,329	322,507	3.400	149,597	12.948	421,267	421,267	421,267
121 Licensed Subs Salaries Misc-Site Defined	6,741							
124 Temps-Classified Salaries	17,819	27,103		30,486				
<b>1XX Salaries Total</b>	<b>842,219</b>	<b>630,430</b>	<b>3.400</b>	<b>180,083</b>	<b>17.948</b>	<b>785,950</b>	<b>785,950</b>	<b>785,950</b>
211 Pers Employer Contribution Misc-Site Defined	194,929	147,463		49,418		266,437	266,437	266,437
214 Pers Debt Service Misc-Site Defined	41,476	30,798						
220 Social Security Administration Misc-Site Defined	62,190	45,717		12,686		60,126	60,126	60,126
231 Worker's Compensation Misc-Site Defined	4,086	3,053		1,405		5,502	5,502	5,502
232 State Unemployment Insurance Misc-Site Defined	3,218	1,844		332		1,414	1,414	1,414
243 Tax Sheltered Annuities Misc-Site Defined	10,167	8,498		2,902		9,697	9,697	9,697
244 Insurance Benefits Misc-Site Defined	306,267	197,015		51,840		258,794	258,794	258,794
<b>2XX Employee Benefits Total</b>	<b>622,333</b>	<b>434,388</b>		<b>118,583</b>		<b>601,970</b>	<b>601,970</b>	<b>601,970</b>
332 Pupil Transp. Other Than To & From	474	350		824				
341 Travel - Local In-District	879	167		1,500		1,407	1,407	1,407
342 Travel & Exp. Out Of District	2,730	4,890		13,814		12,960	12,960	12,960
343 Travel & Fees, Student	294	383		278				
345 Food/Meal s/Snacks	183	408		99				

# 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
351 Telephone	2,762	1,948		2,600		2,439	2,439	2,439
353 Postage Miscellaneous Defined	40							
3XX Purchased Services Total	7,362	8,146		19,115		16,806	16,806	16,806
410 Supplies	2,400	2,019		3,900		8,177	8,177	8,177
470 Computer Software Miscellaneous Defined	20							
4XX Supplies and Materials Total	2,420	2,019		3,900		8,177	8,177	8,177
640 Dues And Fees		59						
670 Taxes And Licenses	188	118		570				
6XX Other Objects Total	188	177		570				
1253 Hs-Less Restricted Total	1,474,522	1,075,160	3.400	322,251	17.948	1,412,903	1,412,903	1,412,903
1260 Early Intervention								
111 Licensed Salaries	66,025	50,046	3.710	196,436	1.020	60,548	60,548	60,548
121 Subs-Licensed Salaries	298	625						
123 Temps-Licensed Salaries		8,342		142,618				
124 Temps-Classified Salaries	1,250							
131 Licensed Salaries-Add'L	18,051	5,923		5,432				
1XX Salaries Total	85,624	64,936	3.710	344,486	1.020	60,548	60,548	60,548
211 Pers Employer Contribution	18,370	12,061		60,159		20,526	20,526	20,526
214 Pers Debt Service	4,257	2,705						
220 Social Security Administration	6,407	4,764		26,357		4,632	4,632	4,632
231 Worker'S Compensation	404	292		2,755		424	424	424
232 State Unemployment Insurance	335	192		687		109	109	109
243 Tax Sheltered Annuities	1,909	1,199		4,234		1,264	1,264	1,264
244 Insurance Benefits	16,149	10,535		39,757		14,760	14,760	14,760
2XX Employee Benefits Total	47,831	31,748		133,949		41,715	41,715	41,715
319 Other Instruc. Prof. & Tech. Service	141							
3XX Purchased Services Total	141							
1260 Early Intervention Total	133,596	96,684	3.710	478,435	1.020	102,263	102,263	102,263
1271 Remediation								
111 Licensed Salaries Miscellaneous Defined	994	849						
112 Classified Salaries	143,618	108,751	2.450	107,028	7.625	264,741	264,741	264,741
121 Subs-Licensed Salaries Miscellaneous Defined				5,600				
122 Subs-Classified Salaries Miscellaneous Defined	1,801	4,066		1,600		22,305	22,305	22,305
124 Temps-Classified Salaries	2,505					100,000	100,000	100,000
131 Licensed Salaries-Add'L	12,557	45,795		96,119		185,000	185,000	185,000
1XX Salaries Total	161,475	159,461	2.450	210,347	7.625	572,046	572,046	572,046
211 Pers Employer Contribution	30,465	26,641		47,860		89,745	89,745	89,745
214 Pers Debt Service	7,418	6,454						
220 Social Security Administration	12,359	10,930		4,703		20,251	20,251	20,251
231 Worker'S Compensation	799	632		492		1,856	1,856	1,856

# 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
232 State Unemployment Insurance	667	444		122		477	477	477
243 Tax Sheltered Annuities Miscellaneous Defined	331	221		450		2,059	2,059	2,059
244 Insurance Benefits	55,427	46,599		36,275		109,800	109,800	109,800
<b>2XX Employee Benefits Total</b>	<b>107,466</b>	<b>91,921</b>		<b>89,902</b>		<b>224,188</b>	<b>224,188</b>	<b>224,188</b>
311 Instruction Services	26,952	92,059		29,969		202,857	202,857	202,857
319 Other Instruc. Prof. & Tech. Service	117,723	64,226		150,945		66,166	66,166	66,166
331 Pupil Transp. To And From School Miscellaneous Defined		810						
342 Travel & Exp. Out Of District Miscellaneous Defined	240							
345 Food/Meals/Snacks	521	1,347		2,500				
351 Telephone	2,387	1,267		1,547		1,547	1,547	1,547
354 Advertising Best Program		20						
<b>3XX Purchased Services Total</b>	<b>147,823</b>	<b>159,729</b>		<b>184,961</b>		<b>270,570</b>	<b>270,570</b>	<b>270,570</b>
410 Supplies	1,000	5,426		4,400		2,000	2,000	2,000
421 Textbooks Miscellaneous Defined		19,775				35,786	35,786	35,786
432 Reference Books	258							
460 Non-Consumable Supplies Best Program		7,441						
<b>4XX Supplies and Materials Total</b>	<b>1,258</b>	<b>32,642</b>		<b>4,400</b>		<b>37,786</b>	<b>37,786</b>	<b>37,786</b>
<b>1271 Remediation Total</b>	<b>418,022</b>	<b>443,753</b>	<b>2.450</b>	<b>489,610</b>	<b>7.625</b>	<b>1,104,590</b>	<b>1,104,590</b>	<b>1,104,590</b>
<b>1272 Title 1</b>								
111 Licensed Salaries	848,384	876,029	12.210	789,697	10.350	736,131	736,131	736,131
112 Classified Salaries Miscellaneous Defined	610,322	613,828	11.520	506,288	15.425	473,458	473,458	473,458
121 Subs-Licensed Salaries	22,164	2,044		10,058		147,000	147,000	147,000
122 Subs-Classified Salaries	579	3,460						
128 Temp-Admin Salaries Miscellaneous Defined		1,482						
131 Licensed Salaries-Add'l	27,828	40,199		69,232				
132 Nonlicensed Salaries O/T	107	954						
<b>1XX Salaries Total</b>	<b>1,509,384</b>	<b>1,537,996</b>	<b>23.730</b>	<b>1,375,275</b>	<b>25.775</b>	<b>1,356,589</b>	<b>1,356,589</b>	<b>1,356,589</b>
211 Pers Employer Contribution	355,234	366,843		320,690		410,047	410,047	410,047
213 Pers Tier 3 Opsrp				94,242				
214 Pers Debt Service	74,152	71,349		6,071				
220 Social Security Administration	109,939	114,837		113,712		92,536	92,536	92,536
231 Worker's Compensation	7,385	7,486		14,546		8,466	8,466	8,466
232 State Unemployment Insurance	5,722	4,194		3,248		2,174	2,174	2,174
243 Tax Sheltered Annuities	21,972	22,880		19,499		17,000	17,000	17,000
244 Insurance Benefits	496,573	451,961		413,322		371,885	371,885	371,885
<b>2XX Employee Benefits Total</b>	<b>1,070,977</b>	<b>1,039,550</b>		<b>985,330</b>		<b>902,108</b>	<b>902,108</b>	<b>902,108</b>
311 Instruction Services Miscellaneous Defined		2,600						
319 Other Instruc. Prof. & Tech. Service Miscellaneous Defined	138,116	126,909		120,490		52,592	52,592	52,592
342 Travel & Exp. Out Of District Miscellaneous Defined		7,919						
345 Food/Meals/Snacks Miscellaneous Defined	9,099	9,529		16,530				
353 Postage	31			82				
389 Other Non-Instruc. Prof. & Tech. Serv Miscellaneous Defined	200							

# 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
3XX Purchased Services Total	147,446	146,957		137,102		52,592	52,592	52,592
410 Supplies	19,400	22,789		23,538		186,921	186,921	186,921
421 Textbooks Misc-Site Defined	23,176	23,800		12,032		73,500	73,500	73,500
432 Reference Books	48	19,211						
440 Periodicals	497							
460 Non-Consumable Supplies	4,724							
470 Computer Software	4,853	8,366		25,649				
480 Computer Hardware	10,145	3,076		750				
4XX Supplies and Materials Total	62,843	77,242		61,969		260,421	260,421	260,421
1272 Title 1 Total	2,790,650	2,801,745	23.730	2,559,676	25.775	2,571,710	2,571,710	2,571,710
1280 Alternative Education								
111 Licensed Salaries Misc-Site Defined	21,383	22,303	2.100	110,464	.300	23,497	23,497	23,497
112 Classified Salaries	18,411	42,631						
121 Subs-Licensed Salaries	626	12,980				62,942	62,942	62,942
122 Subs-Classified Salaries		3,059						
131 Licensed Salaries-Add'L		15,860				53,244	53,244	53,244
132 Nonlicensed Salaries O/T		5,091						
1XX Salaries Total	40,420	101,924	2.100	110,464	.300	139,683	139,683	139,683
211 Pers Employer Contribution	7,540	23,914		32,917		7,965	7,965	7,965
214 Pers Debt Service	1,489	4,701						
220 Social Security Administration	3,076	7,704		8,450		1,798	1,798	1,798
231 Worker's Compensation	198	491		882		164	164	164
232 State Unemployment Insurance	161	263		222		42	42	42
243 Tax Sheltered Annuities	646	1,132		3,104		372	372	372
244 Insurance Benefits	12,329	25,186		21,285		4,341	4,341	4,341
2XX Employee Benefits Total	25,439	63,391		66,860		14,682	14,682	14,682
311 Instruction Services Misc-Site Defined				21,571		21,572	21,572	21,572
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	102,706	120,912		143,052		160,222	160,222	160,222
324 Rentals	1,000							
342 Travel & Exp. Out Of District		431						
343 Travel & Fees, Student	39,325	216,559		267,550		354,097	354,097	354,097
345 Food/Meals/Snacks Misc-Site Defined		1,129						
374 Tuition Payments - Other Misc-Site Defined	5,241	5,822		7,000		7,000	7,000	7,000
3XX Purchased Services Total	148,272	344,853		439,173		542,891	542,891	542,891
410 Supplies						742	742	742
421 Textbooks Misc-Site Defined	336	182,945		122,500				
470 Computer Software Misc-Site Defined	598,000	-350						
4XX Supplies and Materials Total	598,336	182,595		122,500		742	742	742
1280 Alternative Education Total	812,467	692,763	2.100	738,997	.300	697,998	697,998	697,998
1283 High School -Alt Ed								
111 Licensed Salaries								

# 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
1XX Salaries Total								
211 Pers Employer Contribution	-111							
214 Pers Debt Service	-26							
220 Social Security Administration	281							
231 Worker's Compensation	19							
232 State Unemployment Insurance	15							
243 Tax Sheltered Annuities	-29							
244 Insurance Benefits	-15,530							
2XX Employee Benefits Total	-15,381							
1283 High School -Alt Ed Total	-15,381							
1288 Charter Flow-Through								
360 Charter School Payments Misc-Site Defined						435,900	435,900	435,900
3XX Purchased Services Total						435,900	435,900	435,900
1288 Charter Flow-Through Total						435,900	435,900	435,900
1291 English Language Learner								
111 Licensed Salaries	8,917	12,371	.110	7,252	.500	33,155	33,155	33,155
112 Classified Salaries	18,077	18,976	.500	25,978	3.250	125,239	125,239	125,239
121 Subs-Licensed Salaries	6,625					75,490	75,490	75,490
131 Licensed Salaries-Add'l Misc-Site Defined						229,842	229,842	229,842
139 Cell Phone Stipend	68	220						
1XX Salaries Total	33,687	31,567	.610	33,230	3.750	463,726	463,726	463,726
211 Pers Employer Contribution	7,843	8,317		8,489		53,696	53,696	53,696
213 Pers Tier 3 Opsrp				876				
214 Pers Debt Service	1,606	1,629						
220 Social Security Administration	2,521	2,389		2,431		12,118	12,118	12,118
231 Worker's Compensation	164	150		282		1,109	1,109	1,109
232 State Unemployment Insurance	131	88		91		285	285	285
243 Tax Sheltered Annuities	348	523		259		1,498	1,498	1,498
244 Insurance Benefits	8,754	9,484		12,632		54,035	54,035	54,035
2XX Employee Benefits Total	21,367	22,580		25,060		122,741	122,741	122,741
342 Travel & Exp. Out Of District Misc-Site Defined						316,580	316,580	316,580
3XX Purchased Services Total						316,580	316,580	316,580
410 Supplies Misc-Site Defined						23,000	23,000	23,000
421 Textbooks		26,728						
470 Computer Software	23,250	12,500		37,964		10,607	10,607	10,607
480 Computer Hardware	20,528							
4XX Supplies and Materials Total	43,778	39,228		37,964		33,607	33,607	33,607

# 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
1291 English Language Learner Total	98,832	93,375	.610	96,254	3.750	936,654	936,654	936,654
1460 Special Programs Summer School								
112 Classified Salaries Mi sc-Si te Defi ned	1,429	1,712						
113 Admini strators Mi sc-Si te Defi ned	4,397							
121 Subs-Li censed Sal ari es Mi sc-Si te Defi ned						203,219	203,219	203,219
124 Temp-Ci assi fi ed Sal ari es Mi sc-Si te Defi ned	27,795	50,043		50,670		505,000	505,000	505,000
128 Temp-Admi n Sal ari es Mi sc-Si te Defi ned		1,693						
131 Li censed Sal ari es-Add' L Mi sc-Si te Defi ned	36,269	53,973		71,739		425,408	425,408	425,408
1XX Sal ari es Total	69,890	107,421		122,409		1,133,627	1,133,627	1,133,627
211 Pers Employer Contri buti on Mi sc-Si te Defi ned	15,651	21,584		10,000				
213 Pers Tier 3 Opsrp				5,448				
214 Pers Debt Servi ce Mi sc-Si te Defi ned	3,371	4,533						
220 Social Securi ty Admi ni strati on Mi sc-Si te Defi ne	5,210	7,943		7,995				
231 Worker' S Compensati on Mi sc-Si te Defi ned	345	528		836				
232 State Unempl oymen t Insurance Mi sc-Si te Defi ned	273	412		209				
243 Tax Shel tered Annui ties Mi sc-Si te Defi ned	267	373		1,180				
244 Insurance Benefi ts	629	826		13,676				
2XX Employee Benefi ts Total	25,746	36,199		39,344				
319 Other Instruc. Prof. & Tech. Servi ce Mi sc-Si te Def	1,000	3,000						
324 Rental s Mi sc-Si te Defi ned	4,380	4,443		4,500				
331 Pupi l Transp. To And From School Mi sc-Si te Defi	3,610	751						
345 Food/Meal s/Snacks Mi sc-Si te Defi ned	730	5,996						
353 Postage Mi sc-Si te Defi ned	120	311						
3XX Purchased Servi ces Total	9,840	14,501		4,500				
410 Suppl i es Mi sc-Si te Defi ned	2,304	3,030		2,500		17,483	17,483	17,483
421 Textbooks Mi sc-Si te Defi ned				1,000		7,947	7,947	7,947
4XX Suppl i es and Materi als Total	2,304	3,030		3,500		25,430	25,430	25,430
1460 Special Programs Summer School Total	107,780	161,151		169,753		1,159,057	1,159,057	1,159,057
2240 Regular High School Program								
342 Travel & Exp. Out Of Di stri ct Mi sc-Si te Defi ned				5,000				
4XX Suppl i es and Materi als Total				5,000				
2240 Regular High School Program Total				5,000				
1XXX Instruction Total	10,631,053	10,159,102	69.580	8,624,887	156.393	20,287,990	20,287,990	20,287,990
1111 Improvement Of Instruction Ser								
319 Other Instruc. Prof. & Tech. Servi ce				20,000				
3XX Purchased Servi ces Total				20,000				
1111 Improvement Of Instruction Ser Total				20,000				

# 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
<b>2110 Attendance &amp; Social Work Servi</b>								
111 Licensed Salaries	15,088	18,647	.300	15,653	.300	16,107	16,107	16,107
112 Classified Salaries	71,824	69,091	.950	47,751	2.125	67,300	67,300	67,300
122 Sub-Classified Salaries Miscellaneous Defined	4,164	90		10,000				
<b>1XX Salaries Total</b>	<b>91,076</b>	<b>87,828</b>	<b>1.250</b>	<b>73,404</b>	<b>2.425</b>	<b>83,407</b>	<b>83,407</b>	<b>83,407</b>
211 Pers Employer Contribution	21,393	19,908		17,106		28,275	28,275	28,275
214 Pers Debt Service	4,378	3,998		3,375				
220 Social Security Administration	7,422	6,969		4,391		6,381	6,381	6,381
231 Worker's Compensation	485	465		459		584	584	584
232 State Unemployment Insurance	351	230		115		150	150	150
243 Tax Sheltered Annuities	432	1,055		534		946	946	946
244 Insurance Benefits	35,094	35,561		18,926		34,941	34,941	34,941
<b>2XX Employee Benefits Total</b>	<b>69,555</b>	<b>68,186</b>		<b>44,906</b>		<b>71,277</b>	<b>71,277</b>	<b>71,277</b>
319 Other Instruc. Prof. & Tech. Service	21,520	7,000		7,000		28,284	28,284	28,284
331 Pupil Transp. To And From School	10,107	10,283		10,000				
332 Pupil Transp. Other Than To & From	3,661	1,158		10,000				
341 Travel - Local In-District	914	3,539		2,000				
342 Travel & Exp. Out Of District	3,520	1,770		2,800				
345 Food/Meal s/Snacks	11,064	7,398		13,000				
346 In-District Expense	248	234						
351 Telephone	1,668	1,843						
353 Postage	2							
<b>3XX Purchased Services Total</b>	<b>52,704</b>	<b>33,225</b>		<b>44,800</b>		<b>28,284</b>	<b>28,284</b>	<b>28,284</b>
410 Supplies	14,113	5,042		25,263		395,987	395,987	395,987
421 Textbooks		624		2,000				
470 Computer Software		79						
<b>4XX Supplies and Materials Total</b>	<b>14,113</b>	<b>5,745</b>		<b>27,263</b>		<b>395,987</b>	<b>395,987</b>	<b>395,987</b>
640 Dues And Fees	166	72		300				
670 Taxes And Licenses	219	193						
<b>6XX Other Objects Total</b>	<b>385</b>	<b>265</b>		<b>300</b>				
<b>2110 Attendance &amp; Social Work Servi Total</b>	<b>227,833</b>	<b>195,249</b>	<b>1.250</b>	<b>190,673</b>	<b>2.425</b>	<b>578,955</b>	<b>578,955</b>	<b>578,955</b>
<b>2112 Attendance</b>								
111 Licensed Salaries Miscellaneous Defined	273,772	272,137	3.000	225,000	5.000	345,796	345,796	345,796
121 Sub-Licensed Salaries Miscellaneous Defined	196							
123 Temps-Licensed Salaries Miscellaneous Defined				247,500				
131 Licensed Salaries-Add'l Miscellaneous Defined	629							
<b>1XX Salaries Total</b>	<b>274,597</b>	<b>272,137</b>	<b>3.000</b>	<b>472,500</b>	<b>5.000</b>	<b>345,796</b>	<b>345,796</b>	<b>345,796</b>
211 Pers Employer Contribution Miscellaneous Defined	58,410	69,727				117,224	117,224	117,224
214 Pers Debt Service Miscellaneous Defined	11,743	13,912						
220 Social Security Administration Miscellaneous Defined	19,888	20,352				26,454	26,454	26,454
231 Worker's Compensation Miscellaneous Defined	1,270	1,274				2,421	2,421	2,421
232 State Unemployment Insurance Miscellaneous Defined	1,040	760				622	622	622

# 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
243 Tax Sheltered Annuities Misc-Site Defined	2,200	2,817				6,200	6,200	6,200
244 Insurance Benefits Misc-Site Defined	60,537	62,609				72,350	72,350	72,350
2XX Employee Benefits Total	155,088	171,451				225,271	225,271	225,271
345 Food/Meals/Snacks Misc-Site Defined	136							
3XX Purchased Services Total	136							
2112 Attendance Total	429,821	443,588	3.000	472,500	5.000	571,067	571,067	571,067
2115 Student Safety								
112 Classified Salaries	44,998	42,252	1.000	43,300	1.000	45,274	45,274	45,274
113 Administrators Misc-Site Defined		14,238						
128 Temp-Admin Salaries Misc-Site Defined	42,413	35,914						
139 Cell Phone Stipend Misc-Site Defined		375						
1XX Salaries Total	87,411	92,779	1.000	43,300	1.000	45,274	45,274	45,274
211 Pers Employer Contribution	10,487	13,796		11,882		15,348	15,348	15,348
214 Pers Debt Service	2,123	2,964						
220 Social Security Administration	6,520	6,920		3,313		3,463	3,463	3,463
231 Worker's Compensation	436	442		303		317	317	317
232 State Unemployment Insurance	322	267		78		81	81	81
243 Tax Sheltered Annuities	534	2,701		270		270	270	270
244 Insurance Benefits	15,228	18,843		14,510		14,400	14,400	14,400
2XX Employee Benefits Total	35,650	45,933		30,356		33,879	33,879	33,879
311 Instruction Services	254			2,500		2,000	2,000	2,000
321 Equip. Rep. (Not On Serv. Contract)	130	2,073		1,000		1,000	1,000	1,000
324 Rentals	205	145		120		120	120	120
341 Travel - Local In-District				200		200	200	200
342 Travel & Exp. Out Of District	1,440	1,659		2,500		2,500	2,500	2,500
345 Food/Meals/Snacks	92	168		100		100	100	100
353 Postage				100		100	100	100
354 Advertising	15	60		100		100	100	100
389 Other Non-Instruc. Prof. & Tech. Serv	38,109	35,454		75,250		115,600	115,600	115,600
3XX Purchased Services Total	40,245	39,559		81,870		121,720	121,720	121,720
410 Supplies	4,800	3,437		2,813		49,203	49,203	49,203
460 Non-Consumable Supplies	2,849	5,760		4,500		1,500	1,500	1,500
470 Computer Software	136	177		100		100	100	100
480 Computer Hardware						8,121	8,121	8,121
4XX Supplies and Materials Total	7,785	9,374		7,413		58,924	58,924	58,924
541 Initial & Addnl. Equip. Purchases				1,500				
5XX Capital Outlay Total				1,500				
670 Taxes And Licenses						113,062	113,062	113,062
6XX Other Objects Total						113,062	113,062	113,062



# 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
2115 Student Safety Total	171,091	187,645	1.000	164,439	1.000	372,859	372,859	372,859
2122 Counseling Services								
111 Licensed Salaries Misc-Site Defined		143,934	2.000	130,000	1.000	70,714	70,714	70,714
1XX Salaries Total		143,934	2.000	130,000	1.000	70,714	70,714	70,714
211 Pers Employer Contribution Misc-Site Defined		29,034		80,000		23,973	23,973	23,973
214 Pers Debt Service Misc-Site Defined		5,497						
220 Social Security Administration Misc-Site Defined		8,076				5,409	5,409	5,409
231 Worker's Compensation Misc-Site Defined		492				495	495	495
232 State Unemployment Insurance Misc-Site Defined		276				127	127	127
243 Tax Sheltered Annuities Misc-Site Defined		2,300				1,240	1,240	1,240
244 Insurance Benefits Misc-Site Defined		19,200				14,470	14,470	14,470
2XX Employee Benefits Total		64,875		80,000		45,714	45,714	45,714
342 Travel & Exp. Out Of District Misc-Site Defined		400						
3XX Purchased Services Total		400						
410 Supplies		330						
4XX Supplies and Materials Total		330						
2122 Counseling Services Total		209,539	2.000	210,000	1.000	116,428	116,428	116,428
2126 Placement Services								
112 Classified Salaries	22,785	13,518	.370	13,518	.380	14,252	14,252	14,252
124 Temps-Classified Salaries	949							
1XX Salaries Total	23,734	13,518	.370	13,518	.380	14,252	14,252	14,252
211 Pers Employer Contribution	5,068	3,057		4,028		4,831	4,831	4,831
214 Pers Debt Service	1,185	684						
220 Social Security Administration	1,643	960		1,034		1,091	1,091	1,091
231 Worker's Compensation	114	66		108		100	100	100
232 State Unemployment Insurance	86	36		27		26	26	26
243 Tax Sheltered Annuities						103	103	103
244 Insurance Benefits	8,370	4,860		5,509		5,472	5,472	5,472
2XX Employee Benefits Total	16,466	9,663		10,706		11,623	11,623	11,623
2126 Placement Services Total	40,200	23,181	.370	24,224	.380	25,875	25,875	25,875
2131 Health Services								
111 Licensed Salaries		2,696	.060	3,059	.230	14,280	14,280	14,280
112 Classified Salaries	12,327	5,569	.170	7,293				
121 Subs-Licensed Salaries		4,674						
122 Subs-Classified Salaries	2,451	844						
124 Temps-Classified Salaries		212						
131 Licensed Salaries-Add'l	3,069	2,352						
139 Cell Phone Stipend	55	89						

# 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
1XX Salaries Total	17,902	16,436	.230	10,352	.230	14,280	14,280	14,280
211 Pers Employer Contribution	3,494	3,400		3,084		4,840	4,840	4,840
214 Pers Debt Service	807	686						
220 Social Security Administration	1,236	1,219		792		1,092	1,092	1,092
231 Worker's Compensation	87	78		82		100	100	100
232 State Unemployment Insurance	65	38		21		26	26	26
243 Tax Sheltered Annuities	55	144				285	285	285
244 Insurance Benefits	5,785	2,172		10,178		3,328	3,328	3,328
2XX Employee Benefits Total	11,529	7,737		14,157		9,671	9,671	9,671
332 Pupil Transp. Other Than To & From		74						
389 Other Non-Instruc. Prof. & Tech. Serv	26,684	14,375		192,904		210,392	210,392	210,392
3XX Purchased Services Total	26,684	14,449		192,904		210,392	210,392	210,392
410 Supplies	4,448	21,938		82,552		73,523	73,523	73,523
4XX Supplies and Materials Total	4,448	21,938		82,552		73,523	73,523	73,523
2131 Health Services Total	60,563	60,560	.230	299,965	.230	307,866	307,866	307,866
2132 Medical Services								
111 Licensed Salaries	1,630							
112 Classified Salaries	32,440	4,419						
122 Subs-Classified Salaries		226						
123 Temps-Licensed Salaries	2,104							
131 Licensed Salaries-Add'L	3,728	3,838						
1XX Salaries Total	39,902	8,483						
211 Pers Employer Contribution	8,673	2,012						
214 Pers Debt Service	1,987	423						
220 Social Security Administration	2,888	634						
231 Worker's Compensation	199	41						
232 State Unemployment Insurance	151	30						
243 Tax Sheltered Annuities	647	17						
244 Insurance Benefits	15,360	-2,167						
2XX Employee Benefits Total	29,905	990						
321 Equip. Rep. (Not On Serv. Contract) Misc-Site De	360							
342 Travel & Exp. Out Of District Misc-Site Defined		127						
353 Postage Misc-Site Defined	50	55						
389 Other Non-Instruc. Prof. & Tech. Serv	8,092	11,502						
3XX Purchased Services Total	8,502	11,684						
410 Supplies	1,285	3,624		6,989		4,581	4,581	4,581
460 Non-Consumable Supplies	1,854							
4XX Supplies and Materials Total	3,139	3,624		6,989		4,581	4,581	4,581
2132 Medical Services Total	81,448	24,781		6,989		4,581	4,581	4,581

# 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
2143 Psychological Counseling Servi								
111 Licensed Salaries	92,646	10,909	.750	39,643	11.100	745,322	745,322	745,322
112 Classified Salaries Misc-Site Defined					12.000	371,000	371,000	371,000
131 Licensed Salaries-Add'l Misc-Site Defined	3,012	4,390		1,600				
1XX Salaries Total	95,658	15,299	.750	41,243	23.100	1,116,322	1,116,322	1,116,322
211 Pers Employer Contribution	26,093	1,110		12,293		378,433	378,433	378,433
214 Pers Debt Service	5,105	222						
220 Social Security Administration	7,036	1,161		3,152		85,398	85,398	85,398
231 Worker's Compensation	448	71		315		7,815	7,815	7,815
232 State Unemployment Insurance	364	49		79		2,009	2,009	2,009
243 Tax Sheltered Annuities	2,622	427		2,069		17,004	17,004	17,004
244 Insurance Benefits	18,600	2,918		10,642		333,417	333,417	333,417
2XX Employee Benefits Total	60,268	5,958		28,550		824,076	824,076	824,076
341 Travel - Local In-District Misc-Site Defined		270						
3XX Purchased Services Total		270						
2143 Psychological Counseling Servi Total	155,926	21,527	.750	69,793	23.100	1,940,398	1,940,398	1,940,398
2152 Speech Pathology								
111 Licensed Salaries	124,158	104,125	10.510	560,504	1.580	100,560	100,560	100,560
121 Subs-Licensed Salaries	1,428							
1XX Salaries Total	125,586	104,125	10.510	560,504	1.580	100,560	100,560	100,560
211 Pers Employer Contribution	40,411	23,984		159,862		34,090	34,090	34,090
214 Pers Debt Service	8,703	5,325						
220 Social Security Administration	11,897	7,556		42,875		7,692	7,692	7,692
231 Worker's Compensation	772	514		4,484		704	704	704
232 State Unemployment Insurance	623	284		1,119		181	181	181
243 Tax Sheltered Annuities	1,979	1,987		8,869		1,959	1,959	1,959
244 Insurance Benefits	23,148	19,442		81,000		22,863	22,863	22,863
2XX Employee Benefits Total	87,533	59,092		298,209		67,489	67,489	67,489
342 Travel & Exp. Out Of District		800						
3XX Purchased Services Total		800						
410 Supplies	1,000	18						
432 Reference Books		2,430						
4XX Supplies and Materials Total	1,000	2,448						
2152 Speech Pathology Total	214,119	166,465	10.510	858,713	1.580	168,049	168,049	168,049
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	36,192	269,218	6.100	403,776	4.930	353,890	353,890	353,890
131 Licensed Salaries-Add'l Misc-Site Defined	1,119							

# 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
1XX Salaries Total	37,311	269,218	6.100	403,776	4.930	353,890	353,890	353,890
211 Pers Employer Contribution	6,522	61,561		106,153		119,969	119,969	119,969
214 Pers Debt Service	1,451	12,943						
220 Social Security Administration	2,724	19,975		30,891		27,075	27,075	27,075
231 Worker's Compensation	172	1,250		3,229		2,477	2,477	2,477
232 State Unemployment Insurance	139	654		809		638	638	638
243 Tax Sheltered Annuities	666	4,749		5,508		6,113	6,113	6,113
244 Insurance Benefits	6,168	57,048		85,354		71,339	71,339	71,339
2XX Employee Benefits Total	17,842	158,180		231,944		227,611	227,611	227,611
342 Travel & Exp. Out Of District Misc-Site Defined				64,814				
3XX Purchased Services Total				64,814				
410 Supplies		2						
4XX Supplies and Materials Total		2						
2169 Misc.Support Of Educational Se Total	55,153	427,400	6.100	700,534	4.930	581,501	581,501	581,501
2190 Director Of Ed Services								
112 Classified Salaries	83,677	49,947	7.250	228,019	2.050	106,471	106,471	106,471
113 Administrators		10,812						
118 Professional Salaries	59,169	70,463	4.590	465,885	1.000	68,107	68,107	68,107
123 Temps-Licensed Salaries	4,762	4,058		3,022				
124 Temps-Classified Salaries				500				
128 Temp-Admin Salaries		2,700						
131 Licensed Salaries-Add'L	1,530	3,052		3,250		4,946	4,946	4,946
139 Cell Phone Stipend	900	900		4,434				
1XX Salaries Total	150,038	141,932	11.840	705,110	3.050	179,524	179,524	179,524
211 Pers Employer Contribution	33,650	32,640		208,905		59,184	59,184	59,184
214 Pers Debt Service	7,813	7,111						
220 Social Security Administration	11,200	10,687		53,629		13,356	13,356	13,356
231 Worker's Compensation	730	662		5,491		1,222	1,222	1,222
232 State Unemployment Insurance	586	411		1,488		314	314	314
241 Professional Dues						1,200	1,200	1,200
243 Tax Sheltered Annuities	4,946	5,505		32,553		4,454	4,454	4,454
244 Insurance Benefits	40,989	34,248		187,832		43,940	43,940	43,940
2XX Employee Benefits Total	99,914	91,264		489,898		123,670	123,670	123,670
319 Other Instruc.Prof. & Tech.Service Misc-Site Def	1,379	3,837		3,837		4,942	4,942	4,942
342 Travel & Exp. Out Of District				2,192				
3XX Purchased Services Total	1,379	3,837		6,029		4,942	4,942	4,942
2190 Director Of Ed Services Total	251,331	237,033	11.840	1,201,037	3.050	308,136	308,136	308,136
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	137,864	175,482	3.200	220,693	2.310	175,934	175,934	175,934
112 Classified Salaries Misc-Site Defined	111,530	139,848	2.750	132,805	4.425	177,169	177,169	177,169

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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
113 Administrators	108,775	110,734	1.000	98,135	1.500	151,130	151,130	151,130
118 Professional Salaries Misc-Site Defined	417							
121 Subs-Licensed Salaries Misc-Site Defined	14,623	33,271		91,569		132,831	132,831	132,831
122 Subs-Classified Salaries	4,091	1,444						
123 Temps-Licensed Salaries Misc-Site Defined	5,127							
124 Temp-Classified Salaries Misc-Site Defined	5,346	3,322		2,200		8,000	8,000	8,000
128 Temp-Admin Salaries Lipm	33,256	1,515						
131 Licensed Salaries-Add'L Misc-Site Defined	21,525	33,922		59,262		334,951	334,951	334,951
132 Nonlicensed Salaries O/T Misc-Site Defined	882	146						
139 Cell Phone Stipend Misc-Site Defined	781	875		954		954	954	954
<b>1XX Salaries Total</b>	<b>444,217</b>	<b>500,559</b>	<b>6.950</b>	<b>605,618</b>	<b>8.235</b>	<b>980,969</b>	<b>980,969</b>	<b>980,969</b>
211 Pers Employer Contribution	102,509	122,206		211,185		170,937	170,937	170,937
214 Pers Debt Service	20,296	23,792		3,986				
220 Social Security Administration	31,958	37,767		23,471		38,575	38,575	38,575
231 Worker's Compensation	2,044	2,377		2,454		3,530	3,530	3,530
232 State Unemployment Insurance	1,714	1,445		613		908	908	908
241 Professional Dues	595	749		893		2,550	2,550	2,550
243 Tax Sheltered Annuities Misc-Site Defined	7,535	8,982		4,088		11,260	11,260	11,260
244 Insurance Benefits Misc-Site Defined	75,499	93,756		59,809		118,776	118,776	118,776
249 District Retirement Fund				1,873				
<b>2XX Employee Benefits Total</b>	<b>242,150</b>	<b>291,074</b>		<b>308,372</b>		<b>346,536</b>	<b>346,536</b>	<b>346,536</b>
311 Instruction Services		1,031						
312 Instructional Prgms. Improv. Servs.		13,000						
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	1,475							
324 Rentals Misc-Site Defined	2,374	5,785		2,000		6,500	6,500	6,500
332 Pupil Transp. Other Than To & From		550						
341 Travel - Local In-District Misc-Site Defined	1,656	1,657		3,550		2,000	2,000	2,000
342 Travel & Exp. Out Of District	12,090	17,616		7,400		3,422	3,422	3,422
345 Food/Meals/Snacks Misc-Site Defined	4,817	5,054		700		500	500	500
346 In-District Expense	115	78		150		150	150	150
347 Recruitment Expenses	30	35						
348 Community Liaison		1,000						
353 Postage Kids In Trans	260	417		38		39	39	39
360 Charter School Payments		4,485				17,000	17,000	17,000
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	6,849	118,478		105,000		100,000	100,000	100,000
<b>3XX Purchased Services Total</b>	<b>29,666</b>	<b>169,186</b>		<b>118,838</b>		<b>129,611</b>	<b>129,611</b>	<b>129,611</b>
410 Supplies Misc-Site Defined	28,994	56,338		138,497		188,711	188,711	188,711
421 Textbooks	11,996			65,662				
432 Reference Books Misc-Site Defined		2,340		479				
441 Instructional Kits	3,072					225,000	225,000	225,000
460 Non-Consumable Supplies Misc-Site Defined	4,781	6,646		300				
470 Computer Software Misc-Site Defined	7,447	5,127		3,500		5,000	5,000	5,000
480 Computer Hardware Misc-Site Defined	13,868							
<b>4XX Supplies and Materials Total</b>	<b>70,158</b>	<b>70,451</b>		<b>208,438</b>		<b>418,711</b>	<b>418,711</b>	<b>418,711</b>
541 Initial & Addnl. Equip. Purchases Misc-Site Def	4,700							
<b>5XX Capital Outlay Total</b>	<b>4,700</b>							
640 Dues And Fees				400				

# 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
670 Taxes And Licenses Misc-Site Defined	343	715		500				
690 Grant Indirect Charges						7,806	7,806	7,806
6XX Other Objects Total	343	715		900		7,806	7,806	7,806
868 Other Than Home To School				1,500				
8XX Maintenance Supplies Total				1,500				
2210 Improvement Of Instruction Ser Total	791,234	1,031,985	6.950	1,243,666	8.235	1,883,633	1,883,633	1,883,633
2211 Improvement Of Instruction Ser								
111 Licensed Salaries Instruct Tech	81,855	76,258	1.130	73,133	3.900	260,827	260,827	260,827
112 Classified Salaries Misc-Site Defined	3,027	31,770	1.630	67,905	1.500	79,089	79,089	79,089
113 Administrators	14,358				1.000	106,642	106,642	106,642
118 Professional Salaries	2,167	1,019			1.000	60,281	60,281	60,281
121 Subs-Licensed Salaries Misc-Site Defined	829							
131 Licensed Salaries-Add'l Online Learning	8,193	5,180		8,860				
132 Nonlicensed Salaries O/T Misc-Site Defined	295	45						
139 Cell Phone Stipend Online Learning	583	655		60				
1XX Salaries Total	111,307	114,927	2.760	149,958	7.400	506,839	506,839	506,839
211 Pers Employer Contribution	24,614	23,378		84,299		171,820	171,820	171,820
214 Pers Debt Service	4,504	5,177		2,036				
220 Social Security Administration	8,043	8,498		3,327		38,771	38,771	38,771
231 Worker's Compensation	574	538		221		3,548	3,548	3,548
232 State Unemployment Insurance	386	316		175		913	913	913
241 Professional Dues						2,900	2,900	2,900
243 Tax Sheltered Annuities	1,806	2,164		338		13,941	13,941	13,941
244 Insurance Benefits	19,881	22,521		3,173		106,874	106,874	106,874
2XX Employee Benefits Total	59,808	62,592		93,569		338,767	338,767	338,767
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	5,000							
341 Travel - Local In-District Online Learning	98	106		197				
342 Travel & Exp. Out Of District Misc-Site Defined	683	2,305						
345 Food/Meals/Snacks Misc-Site Defined	1,382	3,000						
353 Postage	1	5		7				
3XX Purchased Services Total	7,164	5,416		204				
410 Supplies Misc-Site Defined	38,264	43,126				49,410	49,410	49,410
460 Non-Consumable Supplies Misc-Site Defined						55,877	55,877	55,877
470 Computer Software Instruct Tech	87							
480 Computer Hardware Instruct Tech	1,822	1,669				190,000	190,000	190,000
4XX Supplies and Materials Total	40,173	44,795				295,287	295,287	295,287
2211 Improvement Of Instruction Ser Total	218,452	227,730	2.760	243,731	7.400	1,140,893	1,140,893	1,140,893
2212 Site-Based Improv Of Instr								
111 Licensed Salaries					1.650	109,115	109,115	109,115
112 Classified Salaries Rti		39						
131 Licensed Additional Salaries Rti		319				25,679	25,679	25,679

# 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
1XX Salaries Total		358			1.650	134,794	134,794	134,794
211 Pers Employer Contribution Rti		99				36,990	36,990	36,990
214 Pers Debt Service Rti		18						
220 Social Security Administration Rti		27				8,347	8,347	8,347
231 Worker's Compensation Rti		2				764	764	764
232 State Unemployment Insurance Rti		1				196	196	196
243 Tax Sheltered Annuities						2,046	2,046	2,046
244 Insurance Benefits						23,876	23,876	23,876
2XX Employee Benefits Total		147				72,219	72,219	72,219
2212 Site-Based Improv Of Instr Total		505			1.650	207,013	207,013	207,013
2213 Curriculum Development								
112 Classified Salaries Misc-Site Defined	4,971	12,025						
121 Subs-Licensed Salaries Misc-Site Defined	1,909	1,054						
122 Subs-Classified Salaries Misc-Site Defined	103							
131 Licensed Salaries-Add'L	17,189	6,876				100,000	100,000	100,000
1XX Salaries Total	24,172	19,955				100,000	100,000	100,000
211 Pers Employer Contribution	6,092	4,839						
214 Pers Debt Service	1,193	959						
220 Social Security Administration	1,759	1,385						
231 Worker's Compensation	116	95						
232 State Unemployment Insurance	91	52						
243 Tax Sheltered Annuities	60	172						
244 Insurance Benefits Misc-Site Defined	1,805	4,708						
2XX Employee Benefits Total	11,116	12,210						
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	1,103	119						
389 Other Non-Instruc. Prof. & Tech. Serv		1,000						
3XX Purchased Services Total	16,522	1,119						
410 Supplies	3,581	376		2,500				
421 Textbooks Misc-Site Defined	75							
4XX Supplies and Materials Total	3,656	376		2,500				
2213 Curriculum Development Total	55,466	33,660		2,500		100,000	100,000	100,000
2214 Multicultural Ed								
111 Licensed Salaries	78,222	79,211	1.000	83,610	1.000	66,310	66,310	66,310
112 Classified Salaries	47,300	47,819	1.000	50,211	1.000	52,612	52,612	52,612
131 Licensed Salaries-Add'L	4,506	4,170		3,283		30,000	30,000	30,000
132 Nonlicensed Salaries O/T	3,628	9,518		8,689				
139 Cell Phone Stipend	1,305	1,305		1,449				

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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
1XX Salaries Total	134,961	142,023	2.000	147,242	2.000	148,922	148,922	148,922
211 Pers Employer Contribution	37,193	39,674		40,559		40,316	40,316	40,316
214 Pers Debt Service	7,013	7,193		6,959				
220 Social Security Administration	10,132	10,690		11,153		9,097	9,097	9,097
231 Worker's Compensation	607	656		1,167		832	832	832
232 State Unemployment Insurance	542	401		292		214	214	214
243 Tax Sheltered Annuities Misc-Site Defined						1,510	1,510	1,510
244 Insurance Benefits	27,531	27,166		28,728		28,870	28,870	28,870
2XX Employee Benefits Total	83,018	85,780		88,858		80,839	80,839	80,839
324 Rentals	5,094	455		5,350				
341 Travel - Local In-District	4,715	12,352		8,400				
342 Travel & Exp. Out Of District	521	1,608		525				
343 Travel & Fees, Student						221,667	221,667	221,667
345 Food/Meals/Snacks	8,788	2,337		10,500				
351 Telephone	559			819				
353 Postage	1,051	1,227		1,575				
354 Advertising Misc-Site Defined	129			210				
868 Other Than Home To School						15,000	15,000	15,000
3XX Purchased Services Total	20,857	17,979		27,379		236,667	236,667	236,667
410 Supplies	6,580	17,780		12,997				
415 Pacific Office Automation Copies	651	413		683				
421 Textbooks Misc-Site Defined						40,000	40,000	40,000
4XX Supplies and Materials Total	7,231	18,193		13,680		40,000	40,000	40,000
2214 Multicultural Ed Total	246,067	263,975	2.000	277,159	2.000	506,428	506,428	506,428
2222 School Library/Media Center								
112 Classified Salaries	6,994	9,117						
1XX Salaries Total	6,994	9,117						
211 Pers Employer Contribution	2,105	2,718						
220 Social Security Administration	534	698						
231 Worker's Compensation	56	72						
232 State Unemployment Insurance		17						
243 Tax Sheltered Annuities	43	57						
244 Insurance Benefits	3,391	4,503						
2XX Employee Benefits Total	6,129	8,065						
410 Supplies	269	542						
431 Library Books	4,003	2,773						
432 Reference Books	1,500							
4XX Supplies and Materials Total	5,772	3,315						
2222 School Library/Media Center Total	18,895	20,497						
2230 Assessment And Testing								



# 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
121 Subs-Licensed Salaries Misc-Site Defined	4,918	6,601						
131 Licensed Salaries-Add'l Misc-Site Defined		5,318						
<b>1XX Salaries Total</b>	<b>4,918</b>	<b>11,919</b>						
211 Pers Employer Contribution Misc-Site Defined		1,212						
214 Pers Debt Service Misc-Site Defined	36	266						
220 Social Security Administration Misc-Site Defined	319	815						
231 Worker'S Compensation Misc-Site Defined	23	58						
232 State Unemployment Insurance Misc-Site Defined	16	29						
<b>2XX Employee Benefits Total</b>	<b>394</b>	<b>2,380</b>						
345 Food/Meals/Snacks Misc-Site Defined		212						
<b>3XX Purchased Services Total</b>		<b>212</b>						
410 Supplies Misc-Site Defined	4,795	1,056						
441 Instructional Kits Misc-Site Defined		10,059						
470 Computer Software Misc-Site Defined		758				104,000	104,000	104,000
480 Computer Hardware Misc-Site Defined		998						
<b>4XX Supplies and Materials Total</b>	<b>4,795</b>	<b>12,871</b>				<b>104,000</b>	<b>104,000</b>	<b>104,000</b>
<b>2230 Assessment And Testing Total</b>	<b>10,107</b>	<b>27,382</b>				<b>104,000</b>	<b>104,000</b>	<b>104,000</b>
<b>2240 Instructional Staff Development</b>								
111 Licensed Salaries Misc-Site Defined	219,328	287,527	3.000	192,509	4.200	311,227	311,227	311,227
112 Classified Salaries Misc-Site Defined	23,007	23,970	.250	9,919	.200	9,091	9,091	9,091
121 Subs-Licensed Salaries Title I-II Pd Alloc	194,116	160,828		176,808		398,471	398,471	398,471
122 Subs-Classified Salaries Misc-Site Defined	1,688	267						
123 Temps-Licensed Salaries Misc-Site Defined	26,004	13,645		1,206				
128 Temp-Admin Salaries Misc-Site Defined	20,673	11,299						
131 Licensed Salaries-Add'l Misc-Site Defined	121,627	119,463		58,805		624,011	624,011	624,011
139 Cell Phone Stipend Misc-Site Defined	318							
<b>1XX Salaries Total</b>	<b>606,761</b>	<b>616,999</b>	<b>3.250</b>	<b>439,247</b>	<b>4.400</b>	<b>1,342,800</b>	<b>1,342,800</b>	<b>1,342,800</b>
211 Pers Employer Contribution Title I-II Pd Alloc	104,753	123,122		124,133		108,511	108,511	108,511
213 Pers Tier 3 Opsrp				17,512				
214 Pers Debt Service Title I-II Pd Alloc	22,577	26,535		602				
220 Social Security Administration Title I-II Pd Alloc	44,725	45,682		21,433		24,487	24,487	24,487
231 Worker'S Compensation Title I-II Pd Alloc	3,909	2,958		2,196		2,240	2,240	2,240
232 State Unemployment Insurance Title I-II Pd Alloc	2,266	1,640		589		576	576	576
243 Tax Sheltered Annuities Misc-Site Defined	5,447	7,007		3,408		5,262	5,262	5,262
244 Insurance Benefits Misc-Site Defined	55,898	68,338		31,846		63,654	63,654	63,654
<b>2XX Employee Benefits Total</b>	<b>239,575</b>	<b>275,282</b>		<b>201,719</b>		<b>204,730</b>	<b>204,730</b>	<b>204,730</b>
312 Instructional Prgms. Improv. Servs. Misc-Site De		2,250						
319 Other Instruc. Prof. & Tech. Service Misc-Site Def	37,344			12,200		12,857	12,857	12,857
324 Rentals Misc-Site Defined	120	322						
341 Travel - Local In-District	2,341	2,225		6,174		10,475	10,475	10,475
342 Travel & Exp. Out Of District Avid Prog	126,834	181,847		173,094		561,414	561,414	561,414
345 Food/Meals/Snacks Misc-Site Defined	127	4,472						

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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
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	8,358	900						
3XX Purchased Services Total	175,124	192,016		191,468		584,746	584,746	584,746
410 Supplies Misc-Site Defined	5,395	1,833		3,350		56,292	56,292	56,292
415 Pacific Office Automation Copies		198						
421 Textbooks Misc-Site Defined						4,032	4,032	4,032
432 Reference Books Misc-Site Defined	4,587	3,616		1,984		1,878	1,878	1,878
440 Periodicals Avid Prog		1,940						
460 Non-Consumable Supplies		6,109		500				
470 Computer Software Misc-Site Defined		2,977		10,000		18,250	18,250	18,250
480 Computer Hardware	5,873	6,201		10,000		24,169	24,169	24,169
4XX Supplies and Materials Total	23,904	14,825		25,834		104,621	104,621	104,621
640 Dues And Fees Avid Prog	15,314	5,798		3,050				
6XX Other Objects Total	15,314	5,798		3,050				
2240 Instructional Staff Developmen Total	1,060,678	1,104,920	3.250	861,318	4.400	2,236,897	2,236,897	2,236,897
2321 Office Of The Superintendent S								
410 Supplies		525						
460 Non-Consumable Supplies		1,714						
470 Computer Software Misc-Site Defined	110,000							
4XX Supplies and Materials Total	110,000	2,239						
2321 Office Of The Superintendent S Total	110,000	2,239						
2411 Principals Services								
112 Classified Salaries		3,974	2.500	150,000				
122 Subs-Classified Salaries		144						
1XX Salaries Total		4,118	2.500	150,000				
211 Pers Employer Contribution		1,217		45,200				
214 Pers Debt Service		7						
220 Social Security Administration		315						
231 Worker'S Compensation		32						
232 State Unemployment Insurance		8						
243 Tax Sheltered Annuities		28						
244 Insurance Benefits		1,962						
2XX Employee Benefits Total		3,569		45,200				
389 Other Non-Instruc. Prof. & Tech. Serv				50,000				
3XX Purchased Services Total				50,000				
410 Supplies	600	170		160,000				
432 Reference Books		753						
460 Non-Consumable Supplies		624						
4XX Supplies and Materials Total	600	1,547		160,000				

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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
2411 Principals Services Total	600	9,234	2.500	405,200				
2490 Other Support Serv. -School Adm								
342 Travel & Exp. Out Of District		4,077						
3XX Purchased Services Total		4,077						
2490 Other Support Serv. -School Adm Total		4,077						
2521 Financial & Support Services								
410 Supplies						255	255	255
4XX Supplies and Materials Total						255	255	255
690 Grant Indirect Charges	563,510	459,355		500,150		542,481	542,481	542,481
6XX Other Objects Total	563,510	459,355		500,150		542,481	542,481	542,481
2521 Financial & Support Services Total	563,510	459,355		500,150		542,736	542,736	542,736
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								
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		2,935						
3XX Purchased Services Total		2,935						
460 Non-Consumable Supplies Misc-Site Defined		1,227		10,519,713				
4XX Supplies and Materials Total		1,227		10,519,713				
522 Bldg. Improv. (Done Maint. Dept.) F600 Wc Rev	2,159	3,004				2,486,221	2,486,221	2,486,221
5XX Capital Outlay Total	2,159	3,004				2,486,221	2,486,221	2,486,221
2544 Building Maint Improvements Total	2,159	7,166		10,519,713		2,486,221	2,486,221	2,486,221
2554 Vehicle Purch. Serv. & Maint. Se								
564 Buses And Capital Bus Improvements		517,124						
5XX Capital Outlay Total		517,124						

# 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
864 Fuel		74,228				160,000	160,000	160,000
8XX Maintenance Supplies Total		74,228				160,000	160,000	160,000
2554 Vehicle Purch. Serv. & Maint. Se Total		591,352				160,000	160,000	160,000
2555 Student Transportation Dist. E								
112 Classified Salaries	107,857	120,453	1.550	75,679		10,500	10,500	10,500
1XX Salaries Total	107,857	120,453	1.550	75,679		10,500	10,500	10,500
343 Travel & Fees, Student		1,087						
3XX Purchased Services Total		1,087						
864 Fuel		271						
868 Other Than Home To School	20,338	26,137		45,112		397,345	397,345	397,345
8XX Maintenance Supplies Total	20,338	26,408		45,112		397,345	397,345	397,345
2555 Student Transportation Dist. E Total	128,195	147,948	1.550	120,791		407,845	407,845	407,845
2620 Planning & Evaluation								
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	15,000							
3XX Purchased Services Total	15,000							
2620 Planning & Evaluation Total	15,000							
2641 Hr Service Area Direction								
112 Classified Salaries	9,999	11,254	.200	8,147				
1XX Salaries Total	9,999	11,254	.200	8,147				
211 Pers Employer Contribution	2,224	2,504		2,342				
214 Pers Debt Service	520	570						
220 Social Security Administration	729	839		601				
231 Worker's Compensation	50	55		63				
232 State Unemployment Insurance	37	33		16				
243 Tax Sheltered Annuities				34				
244 Insurance Benefits	3,240	3,245		2,721				
2XX Employee Benefits Total	6,800	7,246		5,777				
432 Reference Books				931				
4XX Supplies and Materials Total				931				
2641 Hr Service Area Direction Total	16,799	18,500	.200	14,855				
2660 Technology								
112 Classified Salaries	2,938	3,093	.500	3,399				
114 Classified Supervisors	8,339	8,489	.080	8,755				

# 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
118 Professional Salaries	53,428	73,503	1.870	91,987	.350	31,749	31,749	31,749
139 Cell Phone Stipend	416	567		584		900	900	900
1XX Salaries Total	65,121	85,652	2.450	104,725	.350	32,649	32,649	32,649
211 Pers Employer Contribution	17,534	23,459		13,699		10,764	10,764	10,764
214 Pers Debt Service	3,545	4,547						
220 Social Security Administration	4,898	6,338		4,841		2,429	2,429	2,429
231 Worker's Compensation	304	381		371		223	223	223
232 State Unemployment Insurance	255	242		103		57	57	57
241 Professional Dues				598		420	420	420
243 Tax Sheltered Annuities	3,169	3,828		2,163		1,365	1,365	1,365
244 Insurance Benefits	11,916	14,255		8,240		5,047	5,047	5,047
2XX Employee Benefits Total	41,621	53,050		30,015		20,305	20,305	20,305
322 Repairs & Maint. Svcs. (On Contract)	7,654			10,300		10,000	10,000	10,000
389 Other Non-Instruc. Prof. & Tech. Serv	51,513			53,560		52,000	52,000	52,000
3XX Purchased Services Total	59,167			63,860		62,000	62,000	62,000
480 Computer Hardware				415,758		413,370	413,370	413,370
4XX Supplies and Materials Total				415,758		413,370	413,370	413,370
2660 Technology Total	165,909	138,702	2.450	614,358	.350	528,324	528,324	528,324
2665 Site-Based Technology								
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De		5,272						
3XX Purchased Services Total		5,272						
410 Supplies Misc-Site Defined		3,921						
460 Non-Consumable Supplies Misc-Site Defined		2,724						
480 Computer Hardware Misc-Site Defined		86,712						
4XX Supplies and Materials Total		93,357						
2665 Site-Based Technology Total		98,629						
2700 District Retirement								
249 District Retirement Fund	112,449	110,535		93,418		372,898	372,898	372,898
2XX Employee Benefits Total	112,449	110,535		93,418		372,898	372,898	372,898
2700 District Retirement Total	112,449	110,535		93,418		372,898	372,898	372,898
2XXX Support Services Total	5,212,968	6,295,359	58.710	19,115,726	66.730	15,652,603	15,652,603	15,652,603
3100 Food Services								
112 Classified Salaries	2,924	4,506	.080	13,350	.937	25,526	25,526	25,526
122 Subs-Classified Salaries	382	16						
132 Nonlicensed Salaries O/T		159						

# 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	3,306	4,681	.080	13,350	.937	25,526	25,526	25,526
211 Pers Employer Contribution	902	1,176		3,740		8,653	8,653	8,653
214 Pers Debt Service	174	239		700				
220 Social Security Administration	237	349		970		1,953	1,953	1,953
231 Worker's Compensation	111	156		450		944	944	944
232 State Unemployment Insurance	12	11		40		46	46	46
243 Tax Sheltered Annuities	37	41		125		253	253	253
244 Insurance Benefits	1,715					14,651	14,651	14,651
2XX Employee Benefits Total	3,188	1,972		6,025		26,500	26,500	26,500
410 Supplies	126	138				1,500	1,500	1,500
451 Food	56,167	94,423		53,935		121,200	121,200	121,200
4XX Supplies and Materials Total	56,293	94,561		53,935		122,700	122,700	122,700
3100 Food Services Total	62,787	101,214	.080	73,310	.937	174,726	174,726	174,726
3320 Community Recreation Services								
112 Classified Salaries Misc-Site Defined	272	487						
121 Subs-Licensed Salaries Misc-Site Defined	187	95						
131 Licensed Salaries-Add'l Misc-Site Defined	64	96						
132 Nonlicensed Salaries O/T Misc-Site Defined	820	132						
1XX Salaries Total	1,343	810						
211 Pers Employer Contribution Misc-Site Defined	332	176						
214 Pers Debt Service Misc-Site Defined	70	37						
220 Social Security Administration Misc-Site Defined	97	60						
231 Worker's Compensation Misc-Site Defined	18	10						
232 State Unemployment Insurance Misc-Site Defined	5	2						
243 Tax Sheltered Annuities Misc-Site Defined	10	8						
2XX Employee Benefits Total	532	293						
342 Travel & Exp. Out Of District Misc-Site Defined	77							
343 Travel & Fees, Student Misc-Site Defined		570						
345 Food/Meals/Snacks Misc-Site Defined	3,518	1,176						
353 Postage Misc-Site Defined	59	61						
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	1,575	325		3,000				
3XX Purchased Services Total	5,229	2,132		3,000				
410 Supplies	2,300	390		6,800				
4XX Supplies and Materials Total	2,300	390		6,800				
3320 Community Recreation Services Total	9,404	3,625		9,800				
3390 Krvm								
112 Classified Salaries	145,820	145,402	3.500	155,000	3.500	133,511	133,511	133,511
114 Classified Supervisors	72,825	74,136	1.000	73,000	1.000	77,698	77,698	77,698
124 Temps-Classified Salaries	19,145	21,601		21,000		26,200	26,200	26,200
132 Nonlicensed Salaries O/T	189	583		1,000		1,000	1,000	1,000

# 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
139 Cell Phone Stipend	900	900		900		900	900	900
1XX Salaries Total	238,879	242,622	4.500	250,900	4.500	239,309	239,309	239,309
211 Pers Employer Contribution	52,327	53,016		54,000		71,601	71,601	71,601
214 Pers Debt Service	12,112	11,976		12,000				
220 Social Security Administration	18,662	18,785		19,000		16,158	16,158	16,158
231 Worker's Compensation	1,168	1,185		1,500		1,479	1,479	1,479
232 State Unemployment Insurance	942	708		1,000		381	381	381
241 Professional Dues				2,400		1,200	1,200	1,200
243 Tax Sheltered Annuities	5,129	5,683		5,200		4,845	4,845	4,845
244 Insurance Benefits	63,184	61,867		65,000		64,820	64,820	64,820
2XX Employee Benefits Total	153,524	153,220		160,100		160,484	160,484	160,484
319 Other Instruc. Prof. & Tech. Service	610			600		600	600	600
321 Equip. Rep. (Not On Serv. Contract)				1,500		1,500	1,500	1,500
324 Rentals	64,743	61,165		65,000		66,000	66,000	66,000
325 Electricity	21,016	21,536		25,000		26,000	26,000	26,000
341 Travel - Local In-District	803	376		900		900	900	900
342 Travel & Exp. Out Of District	187	101		400		400	400	400
346 In-District Expense				500		500	500	500
351 Telephone	10,025	7,134		10,000		10,000	10,000	10,000
353 Postage	3,705	5,499		4,500		4,500	4,500	4,500
354 Advertising	1,038			1,200		1,200	1,200	1,200
381 Audit Services	15,890	11,450		11,500		12,000	12,000	12,000
382 Legal Services	240	12		300		300	300	300
389 Other Non-Instruc. Prof. & Tech. Serv	42,682	38,884		45,000		53,674	53,674	53,674
3XX Purchased Services Total	160,939	146,157		166,400		177,574	177,574	177,574
410 Supplies	10,308	17,216		10,000		10,000	10,000	10,000
460 Non-Consumable Supplies	3,716	624		2,000		2,000	2,000	2,000
470 Computer Software	3,293	3,177		3,500		3,500	3,500	3,500
480 Computer Hardware	159			500		500	500	500
4XX Supplies and Materials Total	17,476	21,017		16,000		16,000	16,000	16,000
541 Initial & Addnl. Equip. Purchases	14,927							
5XX Capital Outlay Total	14,927							
640 Dues And Fees	1,793	1,955		1,900		1,900	1,900	1,900
6XX Other Objects Total	1,793	1,955		1,900		1,900	1,900	1,900
3390 Krvm Total	587,538	564,971	4.500	595,300	4.500	595,267	595,267	595,267
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							

# 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
220 Social Security Administration Misc-Site Defined	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/Meals/Snacks Misc-Site Defined	1,390	921		500				
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	219							
3XX Purchased Services Total	1,642	921		500				
410 Supplies	513	346		750		1,000	1,000	1,000
4XX Supplies and Materials Total	513	346		750		1,000	1,000	1,000
3399 Other Community Services Total	4,822	1,267		1,250		1,000	1,000	1,000
4111 Service Area Direction								
383 Architect/Engineer Services Misc-Site Defined				45,000		45,000	45,000	45,000
3XX Purchased Services Total				45,000		45,000	45,000	45,000
4111 Service Area Direction Total				45,000		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							
522 Bldg. Improv. (Done Maint. Dept.) Exterior Pain						8,034,115	8,034,115	8,034,115
5XX Capital Outlay Total						8,034,115	8,034,115	8,034,115
670 Taxes And Licenses	250							
6XX Other Objects Total	250							
4150 Capital Building Improvement Total	42,443					8,034,115	8,034,115	8,034,115
Total Requirements	16,551,015	17,125,538	132.870	28,465,273	228.560	44,799,773	44,799,773	44,799,773



# 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	3,287,100	3,072,573		3,295,000		3,295,000	3,295,000	3,295,000
21960 Recovery Of Prior Year Expenditures	-1,583							
21992 Other Local Reimbursements		1,284						
21999 Miscellaneous				10,000				
25200 Transfers From Other Funds	1,726,302	1,233,393				2,000,000	2,000,000	2,000,000
25400 Net Working Capital	10,177,758	10,308,182		10,724,000		8,345,500	8,345,500	8,345,500
<b>Total Resources</b>	<b>15,189,577</b>	<b>14,615,432</b>		<b>14,029,000</b>		<b>13,640,500</b>	<b>13,640,500</b>	<b>13,640,500</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	8,065	9,959						
121 Subs-Classified Salaries	4,430							
122 Subs-Classified Salaries		805						
131 Licensed Salaries-Add'L	3,470	240						
1XX Salaries Total	15,965	11,004						
211 Pers Employer Contribution	2,970	2,231						
214 Pers Debt Service		216						
220 Social Security Administration	1,057	612						
231 Worker'S Compensation		64						
232 State Unemployment Insurance		15						
243 Tax Sheltered Annuities		48						
244 Insurance Benefits	3,404	3,697						
2XX Employee Benefits Total	7,813	6,667						
319 Other Instruc. Prof. & Tech. Service Misc-Site Def				1,000,000		1,000,000	1,000,000	1,000,000
3XX Purchased Services Total				1,000,000		1,000,000	1,000,000	1,000,000
410 Supplies	4,360	19,270						
421 Textbooks Misc-Site Defined		127,356						
431 Library Books		171						
460 Non-Consumable Supplies Music	7,211	1,105						
470 Computer Software	1,645	1,850						
480 Computer Hardware	1,070	1,014						
4XX Supplies and Materials Total	14,286	150,766						
1111 Regular Elementary School Prog Total	38,064	168,437		1,000,000		1,000,000	1,000,000	1,000,000
1113 Elementary Extra-Curricular								
313 4J Staffing Reimbursement	73,084	86,832		90,000		90,000	90,000	90,000
319 Other Instruc. Prof. & Tech. Service	28,238	19,521		54,000		54,000	54,000	54,000
321 Equip. Rep. (Not On Serv. Contract)	1,967	6		1,000		1,000	1,000	1,000
322 Repairs & Maint. Svcs. (On Contract)	2,486	511		1,000		1,000	1,000	1,000
324 Rentals	17,630	6,838		12,000		12,000	12,000	12,000
342 Travel & Exp. Out Of District	1,991	3,827		21,000		21,000	21,000	21,000
343 Travel & Fees, Student	108,718	78,571		135,000		135,000	135,000	135,000
345 Food/Meals/Snacks	21,924	16,313		38,000		38,000	38,000	38,000
346 In-District Expense	195	5,415		2,000		2,000	2,000	2,000
353 Postage	120	1,630						
389 Other Non-Instruc. Prof. & Tech. Serv	13,726	20,962		18,000		18,000	18,000	18,000
3XX Purchased Services Total	270,079	240,426		372,000		372,000	372,000	372,000
410 Supplies	284,875	245,944		319,000		319,000	319,000	319,000
421 Textbooks	1,283	765						
431 Library Books	21,943	19,453		17,000		17,000	17,000	17,000
432 Reference Books	1,626	189		1,000		1,000	1,000	1,000
440 Periodicals	4,085	6,927		3,000		3,000	3,000	3,000
460 Non-Consumable Supplies	77,991	78,037		78,000		78,000	78,000	78,000
470 Computer Software	5,433	4,563		6,000		6,000	6,000	6,000
480 Computer Hardware	32,000	10,740		29,000		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	429,236	366,618		453,000		453,000	453,000	453,000
541 Initial & Addnl. Equip. Purchases	3,101	413						
550 Technology	18,665	7,371						
5XX Capital Outlay Total	21,766	7,784						
640 Dues And Fees	584	408		3,000		3,000	3,000	3,000
6XX Other Objects Total	584	408		3,000		3,000	3,000	3,000
868 Other Than Home To School	2,534	4,864		2,000		2,000	2,000	2,000
8XX Maintenance Supplies Total	2,534	4,864		2,000		2,000	2,000	2,000
1113 Elementary Extra-Curricular Total	724,199	620,100		830,000		830,000	830,000	830,000
1121 Regular Middle School Program								
111 Licensed Salaries	16,748	18,401						
112 Classified Salaries	737							
121 Subs-Licensed Salaries	409							
1XX Salaries Total	17,894	18,401						
211 Pers Employer Contribution	5,321	5,484						
214 Pers Debt Service	45							
220 Social Security Administration	1,370	1,408						
231 Worker's Compensation	142	147						
232 State Unemployment Insurance	34	37						
243 Tax Sheltered Annuities	324	336						
244 Insurance Benefits	4,260	4,187						
2XX Employee Benefits Total	11,496	11,599						
410 Supplies	3,591							
421 Textbooks	5,867							
432 Reference Books		86						
441 Instructional Kits Misc-Site Defined		41,678						
460 Non-Consumable Supplies	293							
480 Computer Hardware Misc-Site Defined				1,421,000				
4XX Supplies and Materials Total	9,751	41,764		1,421,000				
1121 Regular Middle School Program Total	39,141	71,764		1,421,000				
1122 Middle School Activities								
313 4J Staffing Reimbursement	70,478	32,518		75,000		75,000	75,000	75,000
319 Other Instruc. Prof. & Tech. Service	8,649	11,540		17,000		17,000	17,000	17,000
321 Equip. Rep. (Not On Serv. Contract)	6,475	5,578		1,000		1,000	1,000	1,000
322 Repairs & Maint. Svcs. (On Contract)	475			3,000		3,000	3,000	3,000
324 Rentals	12,588	8,274		14,000		14,000	14,000	14,000
342 Travel & Exp. Out Of District	500	6,626		8,000		8,000	8,000	8,000
343 Travel & Fees, Student	67,660	70,182		66,000		66,000	66,000	66,000

# 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
345 Food/Meals/Snacks	25,358	20,706		32,000		32,000	32,000	32,000
346 In-District Expense	729	45						
353 Postage	604	118						
389 Other Non-Instruc. Prof. & Tech. Serv	33,648	13,516		45,000		45,000	45,000	45,000
<b>3XX Purchased Services Total</b>	<b>227,164</b>	<b>169,103</b>		<b>261,000</b>		<b>261,000</b>	<b>261,000</b>	<b>261,000</b>
410 Supplies	182,890	201,323		202,000		202,000	202,000	202,000
421 Textbooks	232	760		2,000		2,000	2,000	2,000
431 Library Books	8,829	11,200		9,000		9,000	9,000	9,000
432 Reference Books	1,540	17						
440 Periodicals	1,035	1,147						
460 Non-Consumable Supplies	70,780	47,882		62,000		62,000	62,000	62,000
470 Computer Software	2,772	4,122						
480 Computer Hardware	27,868	52,880		17,000		17,000	17,000	17,000
<b>4XX Supplies and Materials Total</b>	<b>295,946</b>	<b>319,331</b>		<b>292,000</b>		<b>292,000</b>	<b>292,000</b>	<b>292,000</b>
541 Initial & Addnl. Equip. Purchases	45,297							
542 Replacement Equipment Purchases				1,000		1,000	1,000	1,000
<b>5XX Capital Outlay Total</b>	<b>45,297</b>			<b>1,000</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
640 Dues And Fees	2,250	1,215		13,000		13,000	13,000	13,000
670 Taxes And Licenses	430							
<b>6XX Other Objects Total</b>	<b>2,680</b>	<b>1,215</b>		<b>13,000</b>		<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
868 Other Than Home To School	15,993	16,174		21,000		21,000	21,000	21,000
<b>8XX Maintenance Supplies Total</b>	<b>15,993</b>	<b>16,174</b>		<b>21,000</b>		<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>1122 Middle School Activities Total</b>	<b>587,080</b>	<b>505,823</b>		<b>588,000</b>		<b>588,000</b>	<b>588,000</b>	<b>588,000</b>
<b>1131 Regular High School Program</b>								
111 Licensed Salaries	9,196							
121 Licensed Subs Salaries Inst Equity	2,684	275						
122 Subs-Classified Salaries	1,847	1,808						
131 Licensed Additional Salaries Txtbk Adoption	76							
<b>1XX Salaries Total</b>	<b>13,803</b>	<b>2,083</b>						
211 Pers Employer Contribution	2,935	208						
214 Pers Debt Service	117	47						
220 Social Security Administration	1,028	160						
231 Worker's Compensation	93	10						
232 State Unemployment Insurance	38	8						
241 Professional Dues	349							
243 Tax Sheltered Annuities	153							
244 Insurance Benefits	1,915							
<b>2XX Employee Benefits Total</b>	<b>6,628</b>	<b>433</b>						
343 Travel & Fees, Student	608	512						
345 Food/Meals/Snacks Inst Equity	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	3,791	512						
410 Supplies	13,112	1,723		645,000				
421 Textbooks Science	9,326							
460 Non-Consumable Supplies	1,878							
470 Computer Software Science		4,536						
480 Computer Hardware	27,601					2,176,500	2,176,500	2,176,500
4XX Supplies and Materials Total	51,917	6,259		645,000		2,176,500	2,176,500	2,176,500
542 Replacement Equipment Purchases Misc-Site Defin				1,000,000				
5XX Capital Outlay Total				1,000,000				
1131 Regular High School Program Total	76,139	9,287		1,645,000		2,176,500	2,176,500	2,176,500
1132 Student Activities								
311 Instruction Services		1,000						
313 4J Staffing Reimbursement	408,226	365,327		420,000		420,000	420,000	420,000
319 Other Instruc. Prof. & Tech. Service	43,311	19,137		50,000		50,000	50,000	50,000
321 Equip. Rep. (Not On Serv. Contract)	9,058	2,718		8,000		8,000	8,000	8,000
322 Repairs & Maint. Svcs. (On Contract)	4,255	7,083		1,000		1,000	1,000	1,000
324 Rentals	52,255	50,829		80,000		80,000	80,000	80,000
328 Garbage		1,046						
342 Travel & Exp. Out Of District	26,370	19,695		37,000		37,000	37,000	37,000
343 Travel & Fees, Student	212,532	277,162		230,000		230,000	230,000	230,000
345 Food/Meals/Snacks	58,524	52,909		65,000		65,000	65,000	65,000
346 In-District Expense	9,568	1,205		61,000		61,000	61,000	61,000
353 Postage	493	433						
354 Advertising	866			1,000		1,000	1,000	1,000
371 Tuition-Public Local Ed Agencies	26,900	8,702		35,000		35,000	35,000	35,000
374 Tuition Payments - Other	7,915	54,550		9,000		9,000	9,000	9,000
389 Other Non-Instruc. Prof. & Tech. Serv	158,894	104,973		195,000		195,000	195,000	195,000
3XX Purchased Services Total	1,019,167	966,769		1,192,000		1,192,000	1,192,000	1,192,000
410 Supplies	1,041,299	1,161,554		1,082,000		1,082,000	1,082,000	1,082,000
421 Textbooks	542	4,185		2,000		2,000	2,000	2,000
431 Library Books	552	4,486		2,000		2,000	2,000	2,000
432 Reference Books	524	9		1,000		1,000	1,000	1,000
440 Periodicals	149	444						
460 Non-Consumable Supplies	110,837	13,112		146,000		146,000	146,000	146,000
470 Computer Software	3,687	5,940		11,000		11,000	11,000	11,000
480 Computer Hardware	397			2,000		2,000	2,000	2,000
4XX Supplies and Materials Total	1,157,987	1,189,730		1,246,000		1,246,000	1,246,000	1,246,000
640 Dues And Fees	24,616	9,497		131,000		131,000	131,000	131,000
6XX Other Objects Total	24,616	9,497		131,000		131,000	131,000	131,000
868 Other Than Home To School	20,199	18,494		30,000		30,000	30,000	30,000
8XX Maintenance Supplies Total	20,199	18,494		30,000		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	2,221,969	2,184,490		2,599,000		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 Misc-Site Defined	32,796							
1XX Salaries Total	90,524							
211 Pers Employer Contribution Misc-Site Defined	16,400							
214 Pers Debt Service Misc-Site Defined	3,576							
220 Social Security Administration Misc-Site Defined	6,714							
231 Worker's Compensation Misc-Site Defined	455							
232 State Unemployment Insurance Misc-Site Defined	352							
243 Tax Sheltered Annuities	720							
244 Insurance Benefits Misc-Site Defined	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				
112 Classified Salaries Online Learning		101						
131 Licensed Salaries-Add'l Online Learning		440						
1XX Salaries Total		541		510,000				
211 Pers Employer Contribution Online Learning		144						
214 Pers Debt Service Online Learning		27						
220 Social Security Administration Online Learning		41						

# 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 Online Learning		3						
232 State Unemployment Insurance Online Learning		1						
2XX Employee Benefits Total		216						
410 Supplies		76		2,000				
421 Textbooks Online Learning				84,000		300,000	300,000	300,000
480 Computer Hardware Instruct Tech				14,000				
4XX Supplies and Materials Total		76		100,000		300,000	300,000	300,000
1280 Alternative Education Total		833		610,000		300,000	300,000	300,000
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							
4XX Supplies and Materials Total	126							
1460 Special Programs Summer School Total	19,150							
1XXX Instruction Total	3,988,882	3,560,734		8,693,000		7,493,500	7,493,500	7,493,500
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							

# 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
2115 Student Safety								
112 Classified Salaries	13,409							
1XX Salaries Total	13,409							
211 Pers Employer Contribution	4,037							
220 Social Security Administration	1,026							
231 Worker's Compensation	108							
243 Tax Sheltered Annuities	83							
244 Insurance Benefits	6,502							
2XX Employee Benefits Total	11,756							
2115 Student Safety Total	25,165							
2129 Other Guidance Services								
112 Classified Salaries Misc-Site Defined		7,497						
1XX Salaries Total		7,497						
211 Pers Employer Contribution Misc-Site Defined		723						
214 Pers Debt Service Misc-Site Defined		158						
220 Social Security Administration Misc-Site Define		574						
231 Worker's Compensation Misc-Site Defined		38						
232 State Unemployment Insurance Misc-Site Defined		21						
244 Insurance Benefits Misc-Site Defined		3,696						
2XX Employee Benefits Total		5,210						
2129 Other Guidance Services Total		12,707						
2131 Health Services								
460 Non-Consumable Supplies	144							
4XX Supplies and Materials Total	144							
2131 Health Services Total	144							
2143 Psychological Counseling Servi								
111 Licensed Salaries	25,450	23,278						
1XX Salaries Total	25,450	23,278						
211 Pers Employer Contribution	7,029	6,655						
214 Pers Debt Service	1,355	1,205						
220 Social Security Administration	1,821	1,730						
231 Worker's Compensation	119	108						
232 State Unemployment Insurance	95	64						
243 Tax Sheltered Annuities	633	548						
244 Insurance Benefits	4,961	4,384						
2XX Employee Benefits Total	16,013	14,694						



# 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
2143 Psychological Counseling Servi Total	41,463	37,972						
2169 Misc. Support Of Educational Se								
111 Licensed Salaries	75,431							
1XX Salaries Total	75,431							
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							
2XX Employee Benefits Total	44,876							
2169 Misc. Support Of Educational Se Total	120,307							
2190 Director Of Ed Services								
389 Other Non-Instruc. Prof. & Tech. Serv	70,584	4,002						
3XX Purchased Services Total	70,584	4,002						
410 Supplies	6,296							
460 Non-Consumable Supplies	7,696							
470 Computer Software	24,000	44						
480 Computer Hardware		4,765						
4XX Supplies and Materials Total	37,992	4,809						
651 Liability Insurance	3,851							
6XX Other Objects Total	3,851							
2190 Director Of Ed Services Total	112,427	8,811						
2210 Improvement Of Instruction Ser								
121 Subs-Licensed Salaries Misc-Site Defined	5,653	2,066						
123 Temps-Licensed Salaries Inst Equity	3,319							
128 Temp-Admin Salaries Misc-Site Defined	94							
131 Licensed Salaries-Add'L Math	7,880	2,628						
1XX Salaries Total	16,946	4,694						
211 Pers Employer Contribution Math	2,325	835						
214 Pers Debt Service Math	489	172						
220 Social Security Administration Math	1,264	327						
231 Worker'S Compensation Math	80	22						
232 State Unemployment Insurance Math	65	9						
243 Tax Sheltered Annuities Nsf Emast		2						
244 Insurance Benefits Nsf Emast		51						

# 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
2XX Employee Benefits Total	4,223	1,418						
324 Rentals Misc-Site Defined	40							
342 Travel & Exp. Out Of District Inst Equity	6,500							
345 Food/Meals/Snacks Misc-Site Defined	1,694							
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	500							
3XX Purchased Services Total	8,734							
410 Supplies Kinder Assessment		91						
441 Instructional Kits Science		8,390						
4XX Supplies and Materials Total		8,481						
2210 Improvement Of Instruction Ser Total	29,903	14,593						
2211 Improvement Of Instruction Ser								
112 Classified Salaries Misc-Site Defined	575							
121 Licensed Subs Salaries Site Council	811							
132 Nonlicensed Salaries O/T Misc-Site Defined		1,150						
1XX Salaries Total	1,386	1,150						
211 Pers Employer Contribution Misc-Site Defined	111	323						
214 Pers Debt Service Misc-Site Defined	26	59						
220 Social Security Administration Site Council	106	87						
231 Worker'S Compensation Site Council	7	5						
232 State Unemployment Insurance Site Council	5	2						
241 Professional Dues	8,127	8,546						
243 Tax Sheltered Annuities Misc-Site Defined	1	20						
244 Insurance Benefits Misc-Site Defined	292							
2XX Employee Benefits Total	8,675	9,042						
345 Food/Meals/Snacks Inst Equity	200							
389 Other Non-Instruc. Prof. & Tech. Serv Misc-Site De	8,874							
3XX Purchased Services Total	9,074							
410 Supplies Online Learning	445					30,000	30,000	30,000
460 Non-Consumable Supplies		1,390						
470 Computer Software Math		84,918						
480 Computer Hardware	19,960	5,627						
4XX Supplies and Materials Total	20,405	91,935				30,000	30,000	30,000
2211 Improvement Of Instruction Ser Total	39,540	102,127				30,000	30,000	30,000
2213 Curriculum Development								
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	573						
131 Licensed Salaries-Add'L Misc-Site Defined	1,945							

# 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
1XX Salaries Total	16,627	573						
211 Pers Employer Contribution Misc-Site Defined	1,085							
214 Pers Debt Service Misc-Site Defined	256							
220 Social Security Administration Misc-Site Defined	1,220	44						
231 Worker's Compensation Misc-Site Defined	84	3						
232 State Unemployment Insurance Misc-Site Defined	65	2						
244 Insurance Benefits Misc-Site Defined	127							
2XX Employee Benefits Total	2,837	49						
345 Food/Meals/Snacks Misc-Site Defined	1,408							
3XX Purchased Services Total	1,408							
410 Supplies	21,285			140,000		333,400	333,400	333,400
421 Textbooks Misc-Site Defined		12,137						
470 Computer Software						336,600	336,600	336,600
4XX Supplies and Materials Total	21,285	12,137		140,000		670,000	670,000	670,000
2213 Curriculum Development Total	42,157	12,759		140,000		670,000	670,000	670,000
2219 Other Improvement Of Inst Serv								
389 Other Non-Instruc. Prof. & Tech. Serv		32,800						
3XX Purchased Services Total		32,800						
2219 Other Improvement Of Inst Serv Total		32,800						
2222 School Library/Media Center								
112 Classified Salaries		1,566						
1XX Salaries Total		1,566						
211 Pers Employer Contribution		467						
220 Social Security Administration		120						
231 Worker's Compensation		12						
232 State Unemployment Insurance		3						
243 Tax Sheltered Annuities		10						
244 Insurance Benefits		773						
2XX Employee Benefits Total		1,385						
410 Supplies		5						
4XX Supplies and Materials Total		5						
2222 School Library/Media Center Total		2,956						
2223 Multimedia Services								
410 Supplies		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
4XX Supplies and Materials Total		355						
2223 Multimedia Services Total		355						
2230 Assessment And Testing								
112 Classified Salaries Splash Grant		718						
121 Licensed Subs Salaries Misc-Site Defined	5,988	576						
124 Temps-Classified Salaries		25,506						
128 Temp-Admin Salaries Assessment Adptn		985						
131 Licensed Salaries-Add'L Assessment Adptn	3,043	13,249						
1XX Salaries Total	9,031	41,034						
211 Pers Employer Contribution Splash Grant	1,483	3,267						
214 Pers Debt Service Student Achieve	269	704						
220 Social Security Administration	542	3,068						
231 Worker'S Compensation	36	200						
232 State Unemployment Insurance	28	117						
244 Insurance Benefits Misc-Site Defined	53							
2XX Employee Benefits Total	2,411	7,356						
345 Food/Meals/Snacks Assessment Adptn	2,169	2,091						
389 Other Non-Instruc. Prof. &Tech. Serv Assessment A		3,275						
3XX Purchased Services Total	2,169	5,366						
410 Supplies Splash Grant	48	47						
4XX Supplies and Materials Total	48	47						
2230 Assessment And Testing Total	13,659	53,803						
2240 Instructional Staff Developmen								
112 Classified Salaries Math		204						
121 Subs-Licensed Salaries Math		14,417						
131 Licensed Salaries-Add'L	5,328	21,583						
1XX Salaries Total	5,328	36,204						
211 Pers Employer Contribution	1,351	5,952						
214 Pers Debt Service	283	1,240						
220 Social Security Administration	398	2,142						
231 Worker'S Compensation	25	136						
232 State Unemployment Insurance	21	79						
243 Tax Sheltered Annuities Math		3						
244 Insurance Benefits Misc-Site Defined		143						
2XX Employee Benefits Total	2,078	9,695						
312 Instructional Prgms. Improv.Servs.		1,750						
342 Travel & Exp. Out Of District Avid Prog	3,927	40,213						
345 Food/Meals/Snacks Math		1,918						

# 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	3,927	43,881						
421 Textbooks Misc-Site Defined		2,617						
432 Reference Books Science	1,116	2,120						
4XX Supplies and Materials Total	1,116	4,737						
2240 Instructional Staff Development Total	12,449	94,517						
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	1,279							
3XX Purchased Services Total	2,233							
410 Supplies	328							
480 Computer Hardware	1,864							
4XX Supplies and Materials Total	2,192							
2321 Office Of The Superintendent S Total	4,786							
2411 Principals Services								
111 Licensed Salaries	3,530							
112 Classified Salaries	16,884	12,172						
121 Subs-Licensed Salaries	187							
122 Subs-Classified Salaries	112	161						
128 Temp-Admin Salaries		409						
131 Licensed Salaries-Add'L	3,236	1,354						
132 Nonlicensed Salaries O/T	2,084	454						
1XX Salaries Total	26,033	14,550						
211 Pers Employer Contribution	6,264	4,738						
214 Pers Debt Service	335	966						
220 Social Security Administration	1,955	2,714						
231 Worker'S Compensation	357	188						
232 State Unemployment Insurance	49	115						
241 Professional Dues	8,836	7,631						
243 Tax Sheltered Annuities	79	203						

# 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
244 Insurance Benefits	7,669	10,855						
2XX Employee Benefits Total	25,544	27,410						
319 Other Instruc. Prof. & Tech. Service	925	5,495						
342 Travel & Exp. Out Of District	3,150	2,120						
345 Food/Meal s/Snacks	522	2,076						
346 In-District Expense		-360						
389 Other Non-Instruc. Prof. & Tech. Serv	4,640	675						
3XX Purchased Services Total	9,237	10,006						
410 Supplies	18,847	27,939						
421 Textbooks		933						
432 Reference Books	2,113							
460 Non-Consumable Supplies	44,134	55,989						
470 Computer Software	9,851	2,603						
480 Computer Hardware	43,224	123,295						
4XX Supplies and Materials Total	118,169	210,759						
542 Replacement Equipment Purchases Misc-Site Defi n				215,000				
5XX Capital Outlay Total				215,000				
2411 Principals Services Total	178,983	262,725		215,000				
2521 Financial & Support Services								
211 Pers Employer Contribution	-3,321							
214 Pers Debt Service	-776							
220 Social Security Administration	-9							
231 Worker' S Compensation	3							
232 State Unemployment Insurance	-1							
241 Professional Dues	8,470	4,175						
243 Tax Sheltered Annuities	-250							
244 Insurance Benefits	-922							
2XX Employee Benefits Total	3,194	4,175						
322 Repairs & Maint. Svcs. (On Contract)	2,561							
342 Travel & Exp. Out Of District	1,407	1,281						
389 Other Non-Instruc. Prof. & Tech. Serv	1,566					166,000	166,000	166,000
3XX Purchased Services Total	5,534	1,281				166,000	166,000	166,000
410 Supplies	254							
460 Non-Consumable Supplies	11,904	5,445						
470 Computer Software	56,287	504						
480 Computer Hardware	8,393	1,692						
4XX Supplies and Materials Total	76,838	7,641						
542 Replacement Equipment Purchases Misc-Site Defi n				1,000,000				
5XX Capital Outlay Total				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
2521 Financial & Support Services Total	85,566	13,097		1,000,000		166,000	166,000	166,000
2541 Facilities Management								
383 Architect/Engineer Services	4,365							
3XX Purchased Services Total	4,365							
2541 Facilities Management Total	4,365							
2542 Building Div Services								
460 Non-Consumable Supplies	4,015							
4XX Supplies and Materials Total	4,015							
2542 Building Div Services Total	4,015							
2543 Grounds Division Services								
460 Non-Consumable Supplies	7,856							
4XX Supplies and Materials Total	7,856							
2543 Grounds Division Services Total	7,856							
2544 Building Maint Improvements								
522 Bldg. Improv. (Done Maint. Dept.)	4,074							
5XX Capital Outlay Total	4,074							
2544 Building Maint Improvements Total	4,074							
2548 Care Of Buildings Services								
410 Supplies		696						
4XX Supplies and Materials Total		696						
2548 Care Of Buildings Services Total		696						
2555 Student Transportation Dist. E								
112 Classified Salaries Inst Equity	1,355							
1XX Salaries Total	1,355							
868 Other Than Home To School Inst Equity	301							
8XX Maintenance Supplies Total	301							
2555 Student Transportation Dist. E Total	1,656							

# 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
2575 Purchasing And Warehouse Servi								
241 Professional Dues		2,500						
2XX Employee Benefits Total		2,500						
460 Non-Consumable Supplies	2,262							
4XX Supplies and Materials Total	2,262							
2575 Purchasing And Warehouse Servi Total	2,262	2,500						
2630 Public Information Services								
353 Postage		6,038						
389 Other Non-Instruc. Prof. & Tech. Serv	40,789	7,175						
3XX Purchased Services Total	40,789	13,213						
410 Supplies		8,042						
4XX Supplies and Materials Total		8,042						
2630 Public Information Services Total	40,789	21,255						
2641 Hr Service Area Direction								
480 Computer Hardware		6,256						
4XX Supplies and Materials Total		6,256						
2641 Hr Service Area Direction Total		6,256						
2660 Technology								
241 Professional Dues	5,067	12,055						
2XX Employee Benefits Total	5,067	12,055						
318 Professional & Improvement Costs For Non-Instru		292						
389 Other Non-Instruc. Prof. & Tech. Serv	23,162	46,066		1,700,000				
3XX Purchased Services Total	23,162	46,358		1,700,000				
460 Non-Consumable Supplies	18,890							
470 Computer Software		987						
480 Computer Hardware		5,642				1,000,000	1,000,000	1,000,000
4XX Supplies and Materials Total	18,890	6,629				1,000,000	1,000,000	1,000,000
2660 Technology Total	47,119	65,042		1,700,000		1,000,000	1,000,000	1,000,000
2XXX Support Services Total	891,708	744,971		3,055,000		1,866,000	1,866,000	1,866,000
3100 Food Services								
389 Other Non-Instruc. Prof. & Tech. Serv						1,000	1,000	1,000



# 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
3XX Purchased Services Total						1,000	1,000	1,000
480 Computer Hardware				1,000				
4XX Supplies and Materials Total				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				1,278,000		3,278,000	3,278,000	3,278,000
810 Planned Reserve Total				1,278,000		3,278,000	3,278,000	3,278,000
6110 Contingency Fund Total				1,278,000		3,278,000	3,278,000	3,278,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	10,308,182	10,309,727		1,000,000		1,000,000	1,000,000	1,000,000
820 Unapp. Ending Fund Bal. Total	10,308,182	10,309,727		1,000,000		1,000,000	1,000,000	1,000,000
7000 Reserves And Fund Balances Total	10,308,182	10,309,727		1,000,000		1,000,000	1,000,000	1,000,000
Total Requirements	15,189,568	14,615,432		14,029,000		13,640,500	13,640,500	13,640,500

# 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	22,752,494	23,665,449		34,128,483		34,941,003	34,941,003	34,941,003
21002 Prior Years' Taxes	331,912	391,424		300,000		290,000	290,000	290,000
21115 Taxes/Linn County	19,104	19,657		20,000		20,000	20,000	20,000
21118 Interest From Delinquent Taxes	69,346	82,846		70,000		60,000	60,000	60,000
21516 Int.Earnings On Unsegregated Taxes	12,624	15,786		12,000		12,000	12,000	12,000
21519 Interest Other Investments	207,171	329,025		240,000		150,000	150,000	150,000
21993 Charges To Other Funds	5,026,983	5,052,900		4,988,800		5,202,700	5,202,700	5,202,700
24990 Other Revenue Fm Federal Sources	658,470	661,290		661,290		663,405	663,405	663,405
25400 Net Working Capital	13,093,460	1,753,847		2,045,000		2,654,767	2,654,767	2,654,767
<b>Total Resources</b>	<b>42,171,564</b>	<b>31,972,224</b>		<b>42,465,573</b>		<b>43,993,875</b>	<b>43,993,875</b>	<b>43,993,875</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	27,330,000	17,165,000		21,885,000		25,670,000	25,670,000	25,670,000
621 Interest	13,087,718	12,179,843		19,025,538		16,507,875	16,507,875	16,507,875
6XX Other Objects Total	40,417,718	29,344,843		40,910,538		42,177,875	42,177,875	42,177,875
5110 Long-Term Debt Service Total	40,417,718	29,344,843		40,910,538		42,177,875	42,177,875	42,177,875
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	1,753,847	2,627,381		1,555,035		1,816,000	1,816,000	1,816,000
820 Unapp. Ending Fund Bal. Total	1,753,847	2,627,381		1,555,035		1,816,000	1,816,000	1,816,000
7000 Reserves And Fund Balances Total	1,753,847	2,627,381		1,555,035		1,816,000	1,816,000	1,816,000
Total Requirements	42,171,565	31,972,224		42,465,573		43,993,875	43,993,875	43,993,875

# 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	424,426	59,000		40,000		40,000	40,000	40,000
21510 Interest On Investments	14,011	14,111				10,000	10,000	10,000
21519 Interest Other Investments	667,191	1,792,491						
21764 Fund Raising	18							
21990 Miscellaneous Local Revenue	99,929	27,350						
21992 Other Local Reimbursements	305,550	445,581		33,000		53,000	53,000	53,000
21999 Miscellaneous	9,297	7,298		40,000		10,000	10,000	10,000
23222 Bus Depreciation Replacement	900,204	1,216,529		850,000		1,290,000	1,290,000	1,290,000
25111 Bond Principal		150,000,000						
25113 Premium On Bonds Payable		14,225,465						
25200 Transfers From Other Funds	3,000,000	3,291,500				2,250,000	2,250,000	2,250,000
25300 Sale/Compensat. Loss Fixed Assets	263,750	97,284		65,904				
25400 Net Working Capital	71,722,820	55,384,354		209,552,090		202,074,228	202,074,228	202,074,228
<b>Total Resources</b>	<b>77,407,196</b>	<b>226,560,963</b>		<b>210,580,994</b>		<b>205,727,228</b>	<b>205,727,228</b>	<b>205,727,228</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 Misc-Site Def				860,000		535,096	535,096	535,096
3XX Purchased Services Total				860,000		535,096	535,096	535,096
410 Supplies Txbk Adoption				2,270,000		2,980,000	2,980,000	2,980,000
4XX Supplies and Materials Total				2,270,000		2,980,000	2,980,000	2,980,000
1111 Regular Elementary School Prog Total				3,130,000		3,515,096	3,515,096	3,515,096
1121 Regular Middle School Program								
480 Computer Hardware Txbk Adoption		976						
4XX Supplies and Materials Total		976						
1121 Regular Middle School Program Total		976						
1131 Regular High School Program								
410 Supplies Txbk Adoption	5,076	29,772						
421 Textbooks Txbk Adoption	153,674	614,592						
432 Reference Books Txbk Adoption		11,135						
460 Non-Consumable Supplies Txbk Adoption	25,047	65,071						
480 Computer Hardware Txbk Adoption	86,648							
4XX Supplies and Materials Total	270,445	720,570						
1131 Regular High School Program Total	270,445	720,570						
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	420,368	721,546		3,130,000		3,515,096	3,515,096	3,515,096
2190 Director Of Ed Services								
410 Supplies	7,672							
421 Textbooks	252,555	7,556						
460 Non-Consumable Supplies	13,707	10,715		180,000		90,000	90,000	90,000
480 Computer Hardware	133,160							
4XX Supplies and Materials Total	407,094	18,271		180,000		90,000	90,000	90,000
2190 Director Of Ed Services Total	407,094	18,271		180,000		90,000	90,000	90,000
2520 Go Bond-Fiscal Services								

# 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
354 Advertising		78						
389 Other Non-Instruc. Prof. & Tech. Serv	10,302	890,102						
3XX Purchased Services Total	10,302	890,180						
2520 Go Bond-Fiscal Services Total	10,302	890,180						
2540 Operation Of Plant Services								
112 Classified Salaries Multi site Ada Compliance AI	4,342	42						
131 Licensed Salaries-Add'L		5,015						
132 Nonlicensed Salaries O/T		81						
1XX Salaries Total	4,342	5,138						
211 Pers Employer Contribution Multi site Ada Compli	1,096	1,555						
214 Pers Debt Service		260						
220 Social Security Administration		393						
231 Worker'S Compensation Multi site Ada Compliance	182	27						
232 State Unemployment Insurance Multi site Ada Comp	9	10						
243 Tax Sheltered Annuities		2						
244 Insurance Benefits Multi site Ada Compliance AI I	1,343							
2XX Employee Benefits Total	2,630	2,247						
383 Architect/Engineer Services Renovations/Remodel	1,560							
389 Other Non-Instruc. Prof. & Tech. Serv	33,382	11,006		854,352		50,000	50,000	50,000
3XX Purchased Services Total	34,942	11,006		854,352		50,000	50,000	50,000
410 Supplies Ada Allowance	341							
460 Non-Consumable Supplies	61,730	3,155						
4XX Supplies and Materials Total	62,071	3,155						
522 Bldg. Improv. (Done Maint. Dept.) Multi site Ada	7,501	37,076						
531 Improvement Of Sites Multi site Ada Compliance A	16,900							
5XX Capital Outlay Total	24,401	37,076						
670 Taxes And Licenses Ada Allowance	52							
6XX Other Objects Total	52							
2540 Operation Of Plant Services Total	128,438	58,622		854,352		50,000	50,000	50,000
2541 Facilities Management								
112 Classified Salaries	80,476	35,867	102,451		2,000	104,221	104,221	104,221
113 Administrators	156,938	139,573	173,000		2,100	273,310	273,310	273,310
114 Classified Supervisors	39,999	42,755	44,809					
118 Professional Salaries	287,736	342,928	518,127		6,600	599,564	599,564	599,564
139 Cell Phone Stipend	4,398	4,846						
1XX Salaries Total	569,547	565,969	838,387		10,700	977,095	977,095	977,095
211 Pers Employer Contribution	130,904	132,165	285,054			331,239	331,239	331,239
214 Pers Debt Service	26,718	27,431						

# 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
220 Social Security Administration	42,499	42,251		64,136		74,751	74,751	74,751
231 Worker's Compensation	2,585	2,555		5,869		6,842	6,842	6,842
232 State Unemployment Insurance	2,222	1,595		1,509		1,758	1,758	1,758
241 Professional Dues	1,015			11,750		15,970	15,970	15,970
243 Tax Sheltered Annuities	22,152	20,300		35,760		43,320	43,320	43,320
244 Insurance Benefits	88,269	84,196		137,246		154,254	154,254	154,254
<b>2XX Employee Benefits Total</b>	<b>316,364</b>	<b>310,493</b>		<b>541,324</b>		<b>628,134</b>	<b>628,134</b>	<b>628,134</b>
<b>2541 Facilities Management Total</b>	<b>885,911</b>	<b>876,462</b>		<b>1,379,711</b>	<b>10.700</b>	<b>1,605,229</b>	<b>1,605,229</b>	<b>1,605,229</b>
<b>2542 Building Div Services</b>								
112 Classified Salaries	149,233	144,341		148,662	2.500	125,536	125,536	125,536
132 Nonlicensed Salaries O/T		750						
<b>1XX Salaries Total</b>	<b>149,233</b>	<b>145,091</b>		<b>148,662</b>	<b>2.500</b>	<b>125,536</b>	<b>125,536</b>	<b>125,536</b>
211 Pers Employer Contribution	30,951	32,788		50,546		42,557	42,557	42,557
214 Pers Debt Service	7,237	7,473						
220 Social Security Administration	11,181	10,620		11,372		9,604	9,604	9,604
231 Worker's Compensation	5,418	5,285		6,244		5,272	5,272	5,272
232 State Unemployment Insurance	585	414		268		226	226	226
243 Tax Sheltered Annuities	1,825	1,782		810		675	675	675
244 Insurance Benefits	40,797	38,785		43,530		36,000	36,000	36,000
<b>2XX Employee Benefits Total</b>	<b>97,994</b>	<b>97,147</b>		<b>112,770</b>		<b>94,334</b>	<b>94,334</b>	<b>94,334</b>
460 Non-Consumable Supplies	5,785	5,214						
<b>4XX Supplies and Materials Total</b>	<b>5,785</b>	<b>5,214</b>						
541 Initial & Addnl. Equip. Purchases	12,631							
<b>5XX Capital Outlay Total</b>	<b>12,631</b>							
877 Preventative Maintenance	21,102	21,201						
<b>8XX Maintenance Supplies Total</b>	<b>21,102</b>	<b>21,201</b>						
<b>2542 Building Div Services Total</b>	<b>286,745</b>	<b>268,653</b>		<b>261,432</b>	<b>2.500</b>	<b>219,870</b>	<b>219,870</b>	<b>219,870</b>
<b>2543 Grounds Division Services</b>								
541 Initial & Addnl. Equip. Purchases	58,769							
<b>5XX Capital Outlay Total</b>	<b>58,769</b>							
<b>2543 Grounds Division Services Total</b>	<b>58,769</b>							
<b>2544 Building Maint Improvements</b>								
542 Replacement Equipment Purchases Misc-Site Defin				2,250,000		2,808,493	2,808,493	2,808,493
<b>5XX Capital Outlay Total</b>				<b>2,250,000</b>		<b>2,808,493</b>	<b>2,808,493</b>	<b>2,808,493</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
2544 Building Maint Improvements Total				2,250,000		2,808,493	2,808,493	2,808,493
2548 Care Of Buildings Services								
112 Classified Salaries	49,039	54,596		64,314	2.250	65,314	65,314	65,314
122 Subs-Classified Salaries	14,985	14,984						
124 Temps-Classified Salaries		4,031						
1XX Salaries Total	64,024	73,611		64,314	2.250	65,314	65,314	65,314
211 Pers Employer Contribution	12,271	12,919		21,864		22,141	22,141	22,141
214 Pers Debt Service	2,852	2,888						
220 Social Security Administration	4,871	5,444		4,918		4,995	4,995	4,995
231 Worker's Compensation	2,321	2,610		2,703		2,744	2,744	2,744
232 State Unemployment Insurance	255	215		114		117	117	117
243 Tax Sheltered Annuities	66	61		612		612	612	612
244 Insurance Benefits	25,393	24,712		32,652		32,400	32,400	32,400
2XX Employee Benefits Total	48,029	48,849		62,863		63,009	63,009	63,009
460 Non-Consumable Supplies	6,483							
4XX Supplies and Materials Total	6,483							
541 Initial & Addnl. Equip. Purchases		36,127						
5XX Capital Outlay Total		36,127						
2548 Care Of Buildings Services Total	118,536	158,587		127,177	2.250	128,323	128,323	128,323
2554 Vehicle Purch. Serv. & Maint. Se								
541 Initial & Addnl. Equip. Purchases	1,430,908	2,110,144						
564 Buses And Capital Bus Improvements	242,094	-388,844		2,054,554		1,890,900	1,890,900	1,890,900
5XX Capital Outlay Total	1,673,002	1,721,300		2,054,554		1,890,900	1,890,900	1,890,900
2554 Vehicle Purch. Serv. & Maint. Se Total	1,673,002	1,721,300		2,054,554		1,890,900	1,890,900	1,890,900
2630 Public Information Services								
112 Classified Salaries					1.000	57,666	57,666	57,666
1XX Salaries Total					1.000	57,666	57,666	57,666
211 Pers Employer Contribution						19,548	19,548	19,548
220 Social Security Administration						4,413	4,413	4,413
231 Worker's Compensation						403	403	403
232 State Unemployment Insurance						103	103	103
243 Tax Sheltered Annuities						270	270	270
244 Insurance Benefits						14,400	14,400	14,400
2XX Employee Benefits Total						39,137	39,137	39,137
2630 Public Information Services Total					1.000	96,803	96,803	96,803



# 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
2660 Technology								
112 Classified Salaries		32,170		38,221	1.000	36,287	36,287	36,287
113 Administrators	17,161							
114 Classified Supervisors	31,284							
118 Professional Salaries	36,110							
132 Nonlicensed Salaries O/T Esis Implementation		152						
139 Cell Phone Stipend	841							
1XX Salaries Total	85,396	32,322		38,221	1.000	36,287	36,287	36,287
211 Pers Employer Contribution	19,250	2,913		12,995		12,302	12,302	12,302
214 Pers Debt Service	4,501	663						
220 Social Security Administration	6,282	2,361		2,924		2,776	2,776	2,776
231 Worker's Compensation	397	161		268		254	254	254
232 State Unemployment Insurance	328	87		69		65	65	65
243 Tax Sheltered Annuities	4,340			270		270	270	270
244 Insurance Benefits	13,546	10,800		14,510		14,400	14,400	14,400
2XX Employee Benefits Total	48,644	16,985		31,036		30,067	30,067	30,067
389 Other Non-Instruc. Prof. & Tech. Serv Telephone Up	15,941	264,255						
3XX Purchased Services Total	15,941	264,255						
410 Supplies Ntwrk Infrst Upgrd	52,721	27,012						
416 Printer Contract Copies		10,382						
460 Non-Consumable Supplies Ntwrk Infrst Upgrd	11,652	64,930						
470 Computer Software Ntwrk Infrstr Upgrd	17,192							
480 Computer Hardware Ntwrk Infrst Upgrd	357,715	3,058,530		3,642,000		4,933,900	4,933,900	4,933,900
4XX Supplies and Materials Total	439,280	3,160,854		3,642,000		4,933,900	4,933,900	4,933,900
550 Technology Ntwrk Infrst Upgrd	60,790	123,556		3,530,000		1,475,000	1,475,000	1,475,000
5XX Capital Outlay Total	60,790	123,556		3,530,000		1,475,000	1,475,000	1,475,000
2660 Technology Total	650,051	3,597,972		7,241,257	1.000	6,475,254	6,475,254	6,475,254
2700 District Retirement								
249 District Retirement Fund	5,264	4,503						
2XX Employee Benefits Total	5,264	4,503						
2700 District Retirement Total	5,264	4,503						
2XXX Support Services Total	4,224,112	7,594,550		14,348,483	17.450	13,364,872	13,364,872	13,364,872
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

# 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
3100 Food Services Total				1,000		1,000	1,000	1,000
4111 Service Area Direction								
124 Temps-Classified Salaries	156							
1XX Salaries Total	156							
211 Pers Employer Contribution	35							
214 Pers Debt Service	8							
220 Social Security Administration	12							
231 Worker's Compensation	1							
232 State Unemployment Insurance	1							
241 Professional Dues	425							
2XX Employee Benefits Total	482							
341 Travel - Local In-District		80						
345 Food/Meals/Snacks		55						
353 Postage	79	30						
354 Advertising		650						
3XX Purchased Services Total	79	815						
410 Supplies	931	2,384						
440 Periodicals		230						
460 Non-Consumable Supplies		408						
470 Computer Software		404						
480 Computer Hardware	1,370	5,880						
4XX Supplies and Materials Total	3,343	15,629						
4111 Service Area Direction Total	4,060	16,444						
4120 Site Improvements								
354 Advertising Exterior Painting	2,800	1,218						
383 Architect/Engineer Services	83,936	125,394						
389 Other Non-Instruc. Prof. & Tech. Serv	192,577	1,252,815						
3XX Purchased Services Total	279,313	1,379,427						
410 Supplies	192	1,937						
460 Non-Consumable Supplies	44,940	39,687						
4XX Supplies and Materials Total	45,132	41,624						
510 Land		219,344		2,130,000		1,934,096	1,934,096	1,934,096
521 New Buildings Door Replace				4,253,547		3,950,000	3,950,000	3,950,000
522 Bldg. Improv. (Done Maint. Dept.) Renovations/R		571,351		175,000		425,000	425,000	425,000
531 Improvement Of Sites Playground Equipment Upgra	950,473	316,017		2,938,470		6,945,000	6,945,000	6,945,000
541 Initial & Addnl. Equip. Purchases New School Bld	63,065	17,848						
5XX Capital Outlay Total	1,013,538	1,124,560		9,497,017		13,254,096	13,254,096	13,254,096
670 Taxes And Licenses New School Bldgs	5,066	11,508						

# 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	5,066	11,508						
4120 Site Improvements Total	1,343,049	2,557,119		9,497,017		13,254,096	13,254,096	13,254,096
4150 Capital Building Improvement								
112 Classified Salaries Renovations/Remodels	2,733	1,032						
121 Subs-Licensed Salaries		369						
131 Licensed Salaries-Add'L	46,337	847						
132 Nonlicensed Salaries O/T	2,077							
1XX Salaries Total	51,147	2,248						
211 Pers Employer Contribution	12,216	281						
214 Pers Debt Service	2,581	48						
220 Social Security Administration	3,718	93						
231 Worker'S Compensation	260	5						
232 State Unemployment Insurance	194	2						
243 Tax Sheltered Annuities	11	2						
244 Insurance Benefits	-74	24						
2XX Employee Benefits Total	18,906	455						
324 Rentals Renovations/Remodels	56							
351 Telephone New School Bldgs	116,697							
354 Advertising	3,175	4,261						
382 Legal Services	2,964	6,054						
383 Architect/Engineer Services	836,399	920,518						
389 Other Non-Instruc.Prof.&Tech. Serv Combined Rep	1,569,508	486,748		196,000		851,000	851,000	851,000
3XX Purchased Services Total	2,528,799	1,417,581		196,000		851,000	851,000	851,000
410 Supplies	4,447	7,811						
460 Non-Consumable Supplies	390,474	194,813						
480 Computer Hardware Addition/Remodel	2,762							
4XX Supplies and Materials Total	397,683	202,624						
521 New Buildings Remodel	6,334,950	20,000		46,537,004		143,626,614	143,626,614	143,626,614
522 Bldg. Improv. (Done Maint. Dept.)	5,891,129	1,968,754		42,524,642		28,641,000	28,641,000	28,641,000
541 Initial & Addnl. Equip. Purchases New School BI	439,769	85,563						
5XX Capital Outlay Total	12,665,848	2,074,317		89,061,646		172,267,614	172,267,614	172,267,614
670 Taxes And Licenses Exterior Painting	35,037	18,747						
6XX Other Objects Total	35,037	18,747						
4150 Capital Building Improvement Total	15,697,420	3,715,972		89,257,646		173,118,614	173,118,614	173,118,614
5110 Long-Term Debt Service								
610 Principal	305,172	261,850		208,900		212,925	212,925	212,925
622 Interest/Buses	28,651	20,216		13,670		9,625	9,625	9,625

# 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	333,823	282,066		222,570		222,550	222,550	222,550
5110 Long-Term Debt Service Total	333,823	282,066		222,570		222,550	222,550	222,550
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				35,902		2,250,000	2,250,000	2,250,000
810 Planned Reserve Total				35,902		2,250,000	2,250,000	2,250,000
6110 Contingency Fund Total				35,902		2,250,000	2,250,000	2,250,000
6115 Operations Reserve								
810 Planned Reserve				94,087,376				
810 Planned Reserve Total				94,087,376				
6115 Operations Reserve Total				94,087,376				
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	55,384,354	211,673,277						
820 Unapp. Ending Fund Bal. Total	55,384,354	211,673,277						
7000 Reserves And Fund Balances Total	55,384,354	211,673,277						
<b>Total Requirements</b>	<b>77,407,186</b>	<b>226,560,974</b>		<b>210,580,994</b>	<b>17.450</b>	<b>205,727,228</b>	<b>205,727,228</b>	<b>205,727,228</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
21611 Breakfasts		47,068				48,000	48,000	48,000
21612 Type A Lunches	859,042	827,004		1,000,000		700,000	700,000	700,000
21622 Ala Carte Lunches	124,115	105,047		175,000		100,000	100,000	100,000
21630 Special Functions	185,141	193,625		150,000		140,267	140,267	140,267
21960 Recovery Of Prior Year Expenditures	-3,314	11,202						
21990 Miscellaneous Local Revenue	11,841							
23102 Matching Funds	47,025	48,159		50,000		50,000	50,000	50,000
23299 Other Restricted Grants-In-Aid	46,426	42,390		50,000		730,000	730,000	730,000
24511 10.555 Natl Schl Lunch Prg	2,605,855	2,506,599		2,600,000		2,460,000	2,460,000	2,460,000
24512 10.553 Schl Breakfast Prg	1,068,999	1,001,871		1,289,721		900,000	900,000	900,000
24513 10.558 Child Adlt Care Food Pr	149,937	141,350		200,000		160,000	160,000	160,000
24517 10.560 State Adm n Exp Nutr Srv		11,182						
24911 Value Of Commodities Received	303,729	368,202		350,000		390,000	390,000	390,000
25200 Transfers From Other Funds	199,575	370,009		466,300		936,000	936,000	936,000
25400 Net Working Capital	321,468	329,083		300,000				
<b>Total Resources</b>	<b>5,919,839</b>	<b>6,002,791</b>		<b>6,631,021</b>		<b>6,614,267</b>	<b>6,614,267</b>	<b>6,614,267</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	1,283,992	1,440,589		1,562,740	72.580	1,783,817	1,783,817	1,783,817
113 Administrators		16,558		55,911	2.500	240,877	240,877	240,877
114 Classified Supervisors	34,164	87,241		198,348	.500	35,474	35,474	35,474
122 Sub-Classified Salaries	69,185	99,136		100,000				
124 Temp-Classified Salaries Workstudy	13,568	23,241		15,000				
132 Nonlicensed Salaries O/T	12,984	15,195						
139 Cell Phone Stipend	730	450		3,000				
<b>1XX Salaries Total</b>	<b>1,414,623</b>	<b>1,682,410</b>		<b>1,934,999</b>	<b>75.580</b>	<b>2,060,168</b>	<b>2,060,168</b>	<b>2,060,168</b>
211 Pers Employer Contribution	305,385	356,373		617,784		698,393	698,393	698,393
214 Pers Debt Service	66,138	75,795						
220 Social Security Administration	102,614	122,564		147,798		157,598	157,598	157,598
231 Worker's Compensation	43,939	50,536		54,987		63,578	63,578	63,578
232 State Unemployment Insurance	5,341	4,554		3,484		3,707	3,707	3,707
241 Professional Dues				3,850		3,850	3,850	3,850
242 Physical Examinations	1,786	2,716		1,500				
243 Tax Sheltered Annuities	8,902	14,475		31,178		32,767	32,767	32,767
244 Insurance Benefits	752,215	775,051		1,010,941		1,017,206	1,017,206	1,017,206
245 Other Benefits	3,574	4,400		5,000				
<b>2XX Employee Benefits Total</b>	<b>1,289,894</b>	<b>1,406,464</b>		<b>1,876,522</b>		<b>1,977,099</b>	<b>1,977,099</b>	<b>1,977,099</b>
322 Repairs & Maint. Svcs. (On Contract)	50,000			50,000				
324 Rentals						15,000	15,000	15,000
341 Travel - Local In-District	2,618	5,120		3,500		3,500	3,500	3,500
342 Travel & Exp. Out Of District	976	831		1,000		500	500	500
345 Food/Meals/Snacks		1,493				1,000	1,000	1,000
351 Telephone	6	452				1,000	1,000	1,000
353 Postage	8,557	4,618		8,000		4,000	4,000	4,000
389 Other Non-Instruc. Prof. & Tech. Serv	14,903	12,574		5,000				
<b>3XX Purchased Services Total</b>	<b>77,060</b>	<b>25,088</b>		<b>67,500</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
410 Supplies	11,308	15,471		8,000		8,000	8,000	8,000
414 Soap And Paper	-27	-217		132,000		132,000	132,000	132,000
415 Pacific Office Automation Copies	4,446	3,886		4,000		3,000	3,000	3,000
451 Food	2,399,597	2,196,780		2,200,000		2,000,000	2,000,000	2,000,000
453 Usda Commodities	303,754	368,201		350,000		350,000	350,000	350,000
460 Non-Consumable Supplies	3,849	19,644		15,000		15,000	15,000	15,000
470 Computer Software		40,245		20,000		30,000	30,000	30,000
480 Computer Hardware	38,993	-137		5,000		2,000	2,000	2,000
<b>4XX Supplies and Materials Total</b>	<b>2,761,920</b>	<b>2,643,873</b>		<b>2,737,000</b>		<b>2,540,000</b>	<b>2,540,000</b>	<b>2,540,000</b>
658 Bad Debt Write-Offs	12,724	49,561						
670 Taxes And Licenses	11,928	11,088		15,000		12,000	12,000	12,000
<b>6XX Other Objects Total</b>	<b>24,652</b>	<b>60,649</b>		<b>15,000</b>		<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>3100 Food Services Total</b>	<b>5,568,149</b>	<b>5,818,484</b>		<b>6,631,021</b>	<b>75.580</b>	<b>6,614,267</b>	<b>6,614,267</b>	<b>6,614,267</b>
3190 Food Srv Summer								
112 Classified Salaries		1,288						
124 Temps-Classified Salaries	16,318	43						

# 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	16,318	1,331						
211 Pers Employer Contribution	3,601	394						
214 Pers Debt Service	770	68						
220 Social Security Administration	1,248	102						
231 Worker's Compensation	551	45						
232 State Unemployment Insurance	66	2						
243 Tax Sheltered Annuities	53	10						
2XX Employee Benefits Total	6,289	621						
451 Food		16,427						
4XX Supplies and Materials Total		16,427						
3190 Food Srv Summer Total	22,607	18,379						
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	329,083	165,921						
820 Unapp. Ending Fund Bal. Total	329,083	165,921						
7000 Reserves And Fund Balances Total	329,083	165,921						
Total Requirements	5,919,839	6,002,784		6,631,021	75.580	6,614,267	6,614,267	6,614,267

# 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	114,801	147,495		157,000		100,000	100,000	100,000
21992 Other Local Reimbursements		7,264						
21994 Insurance Reimbursements	156,973	3,649		30,000		30,000	30,000	30,000
21999 Miscellaneous	32,911,565	31,726,670		33,413,000		34,414,000	34,414,000	34,414,000
23990 Other Revenue From State Sources	209,076	190,756		220,000		200,000	200,000	200,000
25200 Transfers From Other Funds	498,401	621,500		590,000		960,000	960,000	960,000
25400 Net Working Capital	10,934,065	11,208,820		9,727,488		9,780,000	9,780,000	9,780,000
<b>Total Resources</b>	<b>44,824,881</b>	<b>43,906,154</b>		<b>44,137,488</b>		<b>45,484,000</b>	<b>45,484,000</b>	<b>45,484,000</b>



# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2019 to June 30, 2020

Insurance Reserve Fund Requiments	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		14,412		30,935	8.000	238,893	238,893	238,893
113 Administrators					1.000	112,948	112,948	112,948
139 Cell Phone Stipend						900	900	900
1XX Salaries Total		14,412		30,935	9.000	352,741	352,741	352,741
211 Pers Employer Contribution		3,205		10,518		119,273	119,273	119,273
214 Pers Debt Service		730						
220 Social Security Administration		1,071		2,366		26,917	26,917	26,917
231 Worker's Compensation		72		217		2,466	2,466	2,466
232 State Unemployment Insurance		36		56		633	633	633
241 Professional Dues						1,700	1,700	1,700
243 Tax Sheltered Annuities				316		6,960	6,960	6,960
244 Insurance Benefits		8,976		16,977		129,620	129,620	129,620
2XX Employee Benefits Total		14,090		30,450		287,569	287,569	287,569
322 Repairs & Maint. Svcs. (On Contract)						1,000	1,000	1,000
341 Travel - Local In-District						100	100	100
342 Travel & Exp. Out Of District						2,000	2,000	2,000
353 Postage						250	250	250
389 Other Non-Instruc. Prof. & Tech. Serv						9,500	9,500	9,500
3XX Purchased Services Total						12,850	12,850	12,850
410 Supplies						2,500	2,500	2,500
460 Non-Consumable Supplies						3,500	3,500	3,500
470 Computer Software						1,000	1,000	1,000
4XX Supplies and Materials Total						7,000	7,000	7,000
541 Initial & Addnl. Equip. Purchases						35,000	35,000	35,000
5XX Capital Outlay Total						35,000	35,000	35,000
2115 Student Safety Total		28,502		61,385	9.000	695,160	695,160	695,160
2311 Board Of Directors Expenses								
394 Unemployment Consultant		4,500	6,000	6,000		6,000	6,000	6,000
3XX Purchased Services Total		4,500	6,000	6,000		6,000	6,000	6,000

# 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
2311 Board Of Directors Expenses Total	4,500	6,000		6,000		6,000	6,000	6,000
2529 Other Fiscal Services								
121 Subs-Licensed Salaries	10,611	2,729						
122 Subs-Classified Salaries		98						
1XX Salaries Total	10,611	2,827						
211 Pers Employer Contribution	1,119	539						
214 Pers Debt Service		247						
220 Social Security Administration		755						
231 Worker'S Compensation	665,738	642,448		800,000		800,000	800,000	800,000
232 State Unemployment Insurance	170,945	137,242		200,000		200,000	200,000	200,000
244 Insurance Benefits	29,581,625	29,671,423		32,701,098		33,571,000	33,571,000	33,571,000
246 Long Term Disability Ins	291,737	302,444		320,000		387,000	387,000	387,000
247 Term Life	165,180	145,696		200,000		300,000	300,000	300,000
2XX Employee Benefits Total	30,877,346	30,900,128		34,221,098		35,258,000	35,258,000	35,258,000
342 Travel & Exp. Out Of District				500		500	500	500
346 In-District Expense	425	437		500		650	650	650
351 Telephone	3,111	1,784		3,000		1,890	1,890	1,890
353 Postage	791	784		1,500		1,250	1,250	1,250
389 Other Non-Instruc. Prof. &Tech. Serv	744,767	733,118		860,500		855,000	855,000	855,000
3XX Purchased Services Total	749,094	736,123		866,000		859,290	859,290	859,290
410 Supplies	178,552	174,958		175,400		160,344	160,344	160,344
460 Non-Consumable Supplies		218						
470 Computer Software	90			100				
4XX Supplies and Materials Total	178,642	175,176		175,500		160,344	160,344	160,344
541 Initial & Addnl. Equip. Purchases	4,190	-508						
5XX Capital Outlay Total	4,190	-508						
655 Judg. & Settl em. Against The District	704							
6XX Other Objects Total	704							
2529 Other Fiscal Services Total	31,820,587	31,813,746		35,262,598		36,277,634	36,277,634	36,277,634
2548 Care Of Buildings Services								
112 Classified Salaries		6,516		7,443	.250	15,608	15,608	15,608
1XX Salaries Total		6,516		7,443	.250	15,608	15,608	15,608
211 Pers Employer Contribution		1,449		2,531		4,890	4,890	4,890
214 Pers Debt Service		330		400		400	400	400
220 Social Security Administration		499		569		1,194	1,194	1,194
231 Worker'S Compensation		240		313		656	656	656
232 State Unemployment Insurance		19		13		28	28	28
243 Tax Sheltered Annuities				68		136	136	136
244 Insurance Benefits		2,976		3,628		7,200	7,200	7,200

# 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
2XX Employee Benefits Total		5,513		7,122		14,504	14,504	14,504
410 Supplies	100							
4XX Supplies and Materials Total	100							
2548 Care Of Buildings Services Total	100	12,029		14,565	.250	30,112	30,112	30,112
2554 Vehicle Purch. Serv. & Maint. Se								
321 Equip. Rep. (Not On Serv. Contract)	1,003							
3XX Purchased Services Total	1,003							
655 Judg. & Settlem. Against The District	6,139	10,008		30,000		30,000	30,000	30,000
6XX Other Objects Total	6,139	10,008		30,000		30,000	30,000	30,000
2554 Vehicle Purch. Serv. & Maint. Se Total	7,142	10,008		30,000		30,000	30,000	30,000
2641 Hr Service Area Direction								
111 Licensed Salaries	37,714	38,191		40,162	.500	31,706	31,706	31,706
112 Classified Salaries	56,109	53,372		57,082	1.000	49,206	49,206	49,206
113 Administrators		124,175		112,948				
121 Subs-Licensed Salaries	4,405	3,804		3,000		5,000	5,000	5,000
122 Subs-Classified Salaries	7,468	9,297		8,000		11,000	11,000	11,000
124 Temps-Classified Salaries	17,511	14,296		40,000		40,000	40,000	40,000
128 Temp-Admin Salaries Misc-Site Defined		1,751						
131 Licensed Salaries-Add'l	2,734	3,941		3,000		4,000	4,000	4,000
132 Nonlicensed Salaries O/T		262				1,000	1,000	1,000
139 Cell Phone Stipend	150	375		900				
1XX Salaries Total	126,116	249,464		265,092	1.500	141,912	141,912	141,912
211 Pers Employer Contribution	28,166	50,477		76,285		30,266	30,266	30,266
214 Pers Debt Service	5,400	9,607						
220 Social Security Administration	9,329	17,178		19,934		10,859	10,859	10,859
231 Worker's Compensation	603	1,054		1,875		993	993	993
232 State Unemployment Insurance	1,667	616		482		256	256	256
241 Professional Dues		1,282		1,700				
243 Tax Sheltered Annuities	476	5,220		5,670		890	890	890
244 Insurance Benefits	19,773	31,823		41,225		21,815	21,815	21,815
2XX Employee Benefits Total	65,414	117,257		147,171		65,079	65,079	65,079
319 Other Instruc. Prof. & Tech. Service		1,950						
321 Equip. Rep. (Not On Serv. Contract)		826						
322 Repairs & Maint. Svcs. (On Contract)	9,697	9,824		11,000		10,000	10,000	10,000
341 Travel - Local In-District	77	32		100				
342 Travel & Exp. Out Of District	1,299	4,087		2,010				
351 Telephone		408						
353 Postage	1,084	237		1,000		750	750	750
382 Legal Services	1,509							
389 Other Non-Instruc. Prof. & Tech. Serv	23,455	18,956		40,000		30,500	30,500	30,500

# 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
3XX Purchased Services Total	37,121	36,320		54,110		41,250	41,250	41,250
410 Supplies	11,898	14,451		23,500		24,500	24,500	24,500
440 Periodicals	137	131		150		150	150	150
460 Non-Consumable Supplies	2,859	1,499		3,500				
470 Computer Software	7,229	7,405		7,500		7,500	7,500	7,500
4XX Supplies and Materials Total	22,123	23,486		34,650		32,150	32,150	32,150
541 Initial & Adnl. Equip. Purchases	13,773							
5XX Capital Outlay Total	13,773							
640 Dues And Fees	60							
655 Judg. & Settlem. Against The District	3,000	7,581						
670 Taxes And Licenses	54	68						
6XX Other Objects Total	3,114	7,649						
892 Building Safety	12,581			65,000		30,000	30,000	30,000
8XX Maintenance Supplies Total	12,581			65,000		30,000	30,000	30,000
2641 Hr Service Area Direction Total	280,242	434,176		566,023	1.500	310,391	310,391	310,391
2649 Other Staff Services								
382 Legal Services		1,513		300,000		300,000	300,000	300,000
3XX Purchased Services Total		1,513		300,000		300,000	300,000	300,000
655 Judg. & Settlem. Against The District				450,000		450,000	450,000	450,000
6XX Other Objects Total				450,000		450,000	450,000	450,000
2649 Other Staff Services Total		1,513		750,000		750,000	750,000	750,000
2690 Claims								
410 Supplies	870	1,414		1,500		1,500	1,500	1,500
460 Non-Consumable Supplies	3,851	2,924		20,000		20,000	20,000	20,000
480 Computer Hardware	20,996			20,000		20,000	20,000	20,000
4XX Supplies and Materials Total	25,717	4,338		41,500		41,500	41,500	41,500
542 Replacement Equipment Purchases	58,491	29,761		40,000		40,000	40,000	40,000
5XX Capital Outlay Total	58,491	29,761		40,000		40,000	40,000	40,000
655 Judg. & Settlem. Against The District	602,267	63,987						
6XX Other Objects Total	602,267	63,987						
2690 Claims Total	686,475	98,086		81,500		81,500	81,500	81,500
2700 District Retirement								

# 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
249 District Retirement Fund	1,438	1,794		1,510		1,174	1,174	1,174
2XX Employee Benefits Total	1,438	1,794		1,510		1,174	1,174	1,174
2700 District Retirement Total	1,438	1,794		1,510		1,174	1,174	1,174
2XXX Support Services Total	32,800,484	32,405,854		36,773,581	10.750	38,181,971	38,181,971	38,181,971
3100 Food Services								
410 Supplies				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
5200 Transfers Of Funds								
710 Fund Modifications	815,575	780,525		774,000		19,000	19,000	19,000
7XX Transfers Total	815,575	780,525		774,000		19,000	19,000	19,000
5200 Transfers Of Funds Total	815,575	780,525		774,000		19,000	19,000	19,000
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	11,208,820	10,719,779		6,087,907		6,781,029	6,781,029	6,781,029
820 Unapp. Ending Fund Bal. Total	11,208,820	10,719,779		6,087,907		6,781,029	6,781,029	6,781,029
7000 Reserves And Fund Balances Total	11,208,820	10,719,779		6,087,907		6,781,029	6,781,029	6,781,029
Total Requirements	44,824,879	43,906,158		44,137,488	10.750	45,484,000	45,484,000	45,484,000

# 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		171,143		185,270		179,707	179,707	179,707
21999 Miscellaneous		2,379		2,400		2,379	2,379	2,379
23204 Drivers' Education		61,535		61,800		58,610	58,610	58,610
<b>Total Resources</b>		<b>235,057</b>		<b>249,470</b>		<b>240,696</b>	<b>240,696</b>	<b>240,696</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
1121 Regular Middle School Program								
343 Travel & Fees, Student						1,449	1,449	1,449
3XX Purchased Services Total						1,449	1,449	1,449
868 Other Than Home To School						9,265	9,265	9,265
8XX Maintenance Supplies Total						9,265	9,265	9,265
1121 Regular Middle School Program Total						10,714	10,714	10,714
1122 Middle School Activities								
641 Extra-Curricular Scholarships						50,000	50,000	50,000
6XX Other Objects Total						50,000	50,000	50,000
1122 Middle School Activities Total						50,000	50,000	50,000
1131 Regular High School Program								
319 Other Instruc. Prof. & Tech. Service		4,950		207,790		58,610	58,610	58,610
374 Tuition Payments - Other		27,487				113,072	113,072	113,072
3XX Purchased Services Total		32,437		207,790		171,682	171,682	171,682
410 Supplies		2,732		23,330		1,800	1,800	1,800
4XX Supplies and Materials Total		2,732		23,330		1,800	1,800	1,800
1131 Regular High School Program Total		35,169		231,120		173,482	173,482	173,482
1132 Student Activities								
371 Tuition-Public Local Ed Agencies				9,300				
3XX Purchased Services Total				9,300				
641 Extra-Curricular Scholarships		6,509		9,050		6,500	6,500	6,500
6XX Other Objects Total		6,509		9,050		6,500	6,500	6,500
1132 Student Activities Total		6,509		18,350		6,500	6,500	6,500
1XXX Instruction Total		41,678		249,470		240,696	240,696	240,696
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance		193,380						
820 Unapp. Ending Fund Bal. Total		193,380						
7000 Reserves And Fund Balances Total		193,380						

# 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
Total Requirements		235,058		249,470		240,696	240,696	240,696



# 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	1,620,932	1,516,827		1,100,000		1,100,000	1,100,000	1,100,000
25400 Net Working Capital	3,174,086	3,239,987		3,200,000		3,540,700	3,540,700	3,540,700
<b>Total Resources</b>	<b>4,795,018</b>	<b>4,756,814</b>		<b>4,300,000</b>		<b>4,640,700</b>	<b>4,640,700</b>	<b>4,640,700</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	224,945	187,266		350,000		230,000	230,000	230,000
1XX Salaries Total	224,945	187,266		350,000		230,000	230,000	230,000
220 Social Security Administration	9,803	9,603		15,000		10,500	10,500	10,500
231 Worker's Compensation		6						
232 State Unemployment Insurance		2						
244 Insurance Benefits	1,071,785	731,487		1,200,000		1,200,000	1,200,000	1,200,000
2XX Employee Benefits Total	1,081,588	741,098		1,215,000		1,210,500	1,210,500	1,210,500
389 Other Non-Instruc. Prof. & Tech. Serv	3,150			5,000		5,000	5,000	5,000
3XX Purchased Services Total	3,150			5,000		5,000	5,000	5,000
2710 Retirement - Certified Total	1,309,683	928,364		1,570,000		1,445,500	1,445,500	1,445,500
2720 Retirement - Administrators								
116 Early Retirement Pay	19,574	38,408		20,000		45,000	45,000	45,000
1XX Salaries Total	19,574	38,408		20,000		45,000	45,000	45,000
220 Social Security Administration	813	1,339		1,000		1,700	1,700	1,700
244 Insurance Benefits	24,157	7,195		30,000		15,300	15,300	15,300
2XX Employee Benefits Total	24,970	8,534		31,000		17,000	17,000	17,000
2720 Retirement - Administrators Total	44,544	46,942		51,000		62,000	62,000	62,000
2730 Retirement - Classified								
116 Early Retirement Pay	18,000	25,000		20,000		35,000	35,000	35,000
1XX Salaries Total	18,000	25,000		20,000		35,000	35,000	35,000
220 Social Security Administration	1,366	1,904		2,000		2,600	2,600	2,600
244 Insurance Benefits	181,437	184,050		250,000		250,000	250,000	250,000
2XX Employee Benefits Total	182,803	185,954		252,000		252,600	252,600	252,600
2730 Retirement - Classified Total	200,803	210,954		272,000		287,600	287,600	287,600
2XXX Support Services Total	1,555,030	1,186,260		1,893,000		1,795,100	1,795,100	1,795,100
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	3,239,987	3,570,554		2,407,000		2,845,600	2,845,600	2,845,600
820 Unapp. Ending Fund Bal. Total	3,239,987	3,570,554		2,407,000		2,845,600	2,845,600	2,845,600
7000 Reserves And Fund Balances Total	3,239,987	3,570,554		2,407,000		2,845,600	2,845,600	2,845,600
Total Requirements	4,795,017	4,756,814		4,300,000		4,640,700	4,640,700	4,640,700



# 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, Resource Planning and Allocation Policies item 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: General Fund Position at Risk***

Forecast assumptions and calculations have been updated throughout the budget process and the proposed General Fund budget is now structurally balanced – resources projected for the 2020-21 school year are currently sufficient to address all of the requirements included in this budget. However, the current COVID-19 emergency and its ultimate impact on the Oregon economy pose a significant risk. At this time there is no way to accurately predict the level of economic damage that will result from this event, but the District will identify contingency plans and be ready to implement them in the event of a substantial loss of funding.

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

In the spring of 2019, the Oregon Legislature approved a \$9 billion State School Fund appropriation to support K-12 education during the 2019-2021 biennium. This appropriation level assumed the availability of \$200 million in Student Success Act (SSA) funding from the Corporate Activity Tax (CAT), and was based on economic forecasts that predicted a stable economy in Oregon during this two-year period. These funds are sourced from the State's General Fund, which receives most of its income from personal and corporate income taxes.

The ultimate impact of the COVID-19 emergency on personal and corporate income tax collections, as well as the collectability of the CAT, depends on many factors that are still in play. The Oregon Legislature is expected to meet in special session in July to address funding projections shared during the June Economic and Revenue Forecast presentation on May 20<sup>th</sup>.

A decline in the funding available for the SSF appropriation would directly impact district operations, as the SSF is our most significant funding source for 4J school operations.

### ***Enrollment***

Enrollment is projected based on the best available information, but it is still an estimate. In recent years District-wide enrollment has been increasing, but in 2018-19 the District experienced a unexpected decline in enrollment (decrease of 189 students over the previous year). Enrollment bounced back to 16,579 students in 2019-20, an increase of 89 students, and is expected to grow to 16,784 students in 2020-21 with steady growth throughout the period of this forecast. Even without the potential impacts of the COVID-19 emergency, there is no guarantee that growth will be sustained or achieve the levels estimated for this forecast. When we consider the current economic situation and its potential impact on migration patterns, there is a possibility that job growth in the Eugene/Springfield area will not sustain this level of enrollment going forward. As enrollment is a significant factor in the calculation of the District's State School Fund payment, a decline in student numbers could further exacerbate any declines in available K-12 funding.

### ***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

# Financial Forecast

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calculations and collections. Most proposals would amend the Oregon constitution and therefore require voter approval.

It is important to note that this forecast reflects year-over-year growth of 2% in the District’s Local Option Levy tax collections, with a total projected collection of \$18.8 million in 2020-21. Actual tax collections for the last few years have far exceeded this growth factor, so normally this would be considered a very conservative projection. However, Local Option Levy tax collections are very sensitive to declines in the market value of houses in the district. During the last economic downturn, the market value of houses declined sharply and the District experienced local option tax collection shortfalls of \$1-\$2 million a year from 2010 to 2014. Should the current recession impact housing in a similar manner, tax collections could fall well below forecast levels.

## ***Student Success Act***

The Student Success Act (House Bill 3427) allocates an additional \$200 million to the 2019-21 State School Fund appropriation (for a total appropriation of \$9 billion), and provides an additional \$20 million/year statewide for the High Cost Disability Grant beginning in 2020-21. The source of funding for these additions and the initiatives noted below is the Corporate Activity Tax (CAT), a tax on business receipts partially offset by a 0.25% reduction in all but the highest personal income tax brackets. CAT funds will be utilized as follows:

\$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

The current COVID-19 emergency has had a significant impact on the Oregon economy, and it may be some time before a full assessment of this impact is possible. Based on early state projections, collections for the Corporate Activity Tax could be significantly less than originally projected. The loss of this funding would impact districts across the state, and would mean millions of dollars in lost funding for 4J if the State was unable to make up these losses from other funding sources.

# Financial Forecast

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## ***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 primarily through the State School Fund 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.

Should the level of State School funding be impacted by current conditions, our ESD would also be impacted by this loss. In turn, there would be less funding to pass through to 4J (to support our current Student Services programs) and fewer dollars available at the ESD to support 4J's purchase of services for special education students.

## ***Special Education Services and Funding***

The State School Fund provides additional payments for students with disabilities up to 11% of the District population (ADMr). 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 2020-21, with an estimated 2,347 students qualifying for special education services, the District's percentage of students with disabilities is about 13.6% (including charter school students).

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 2020-21 the District hopes to receive grant revenue of approximately \$1.8 million, an amount equal to \$0.60 of every dollar spent over the initial \$30,000 per high cost student. This amount will only be achieved if SSA funding is available to increase the statewide grant from \$35 million to \$55 million in 2020-21. Without this funding, expected grant revenue will be \$1.1 million.

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	197
2019-20 est	192



# Financial Forecast

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## ***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 1.2 percentage points in the 2021-23 biennium. This rate increase is partially depending on the outcome of a lawsuit filed with the Oregon Supreme Court in August of 2019 challenging the salary cap and IAP redirect portions of Senate Bill (SB) 1049. 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 limits annual salary amounts used to calculate PERS benefits to \$195,000. This "cap" will increase 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 was removed for calendar years 2020 through 2024. This applies without limit to individuals who retire at the normal retirement age. 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.

The final outcome of this lawsuit is currently unknown, and could result in all or a portion of the challenged 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 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) expires on June 30th. For 2020-21 and beyond, the forecast assumes a full work year for all licensed employees (no furlough days) and a step increase

# Financial Forecast

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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.

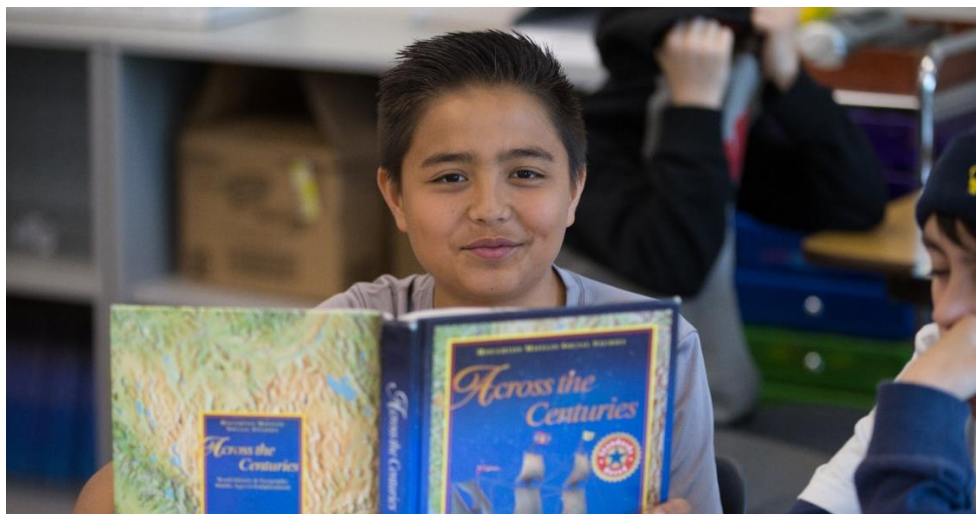
Employee salaries and benefits will continue to rise through a combination of employee step movements, cost of living increases, and increases in employer contributions toward Public Employee Retirement System (PERS) benefits. As salaries and benefits make up the largest percentage of the District's operating expenditures, they are likely to be impacted if operational cuts are needed to address COVID-19 or recessionary declines in available resources.

## ***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.

Currently, the forecast includes a \$10 increase in 2020-21 District contributions for classified employees as noted in their collective bargaining contract. The forecast does not include an increase in the District's classified benefit contribution in 2021-22 and beyond, as this contribution is a subject of bargaining.

The forecast does not include an increase in the District contributions for licensed staff members during the forecast period. This will likely be a subject of bargaining.



# Financial Forecast

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## Five Year General Fund Forecast, as of May 2020

### 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.

***This forecast reflects projections and key assumptions in place prior to the current COVID-19 emergency period. As such, this forecast does not attempt to project the probable financial outcomes of the current recession or the additional costs of resuming in-person student instruction in the 2020-21 school year. When operational costs are finalized and updated state and federal funding information becomes available, a new forecast will be developed and presented to the Board of Directors and the Budget Committee.***

### Key Assumptions Impacting Forecast Years

#### 2020-21

##### Revenue

- **State School Fund (SSF) Grants** – This forecast assumes 9.76% 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 2017-19 funding of \$8.20 billion). As this is the second year of the biennium, we have assumed 51% (\$4.59 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 OSEA and 4J, and include a 2.0% COLA for the year.

**Annual Operating Deficit: \$0**

#### 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 6% to \$9.54 billion (an increase of \$0.54 billion over 2019-21 biennium funding of \$9.0 billion). This is the first year of the biennium and we have assumed 49% (\$4.67 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

# Financial Forecast

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## *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 projected to rise again in the 2021-23 biennium. Based on the advisory rates provided by PERS for the 2019-21 biennium and other payroll-related factors, PERS rates had been forecast to increase by another 1.20 percentage points in the 2021-23 biennium. This will increase PERS costs for the District by an estimated \$1.26 million in the first year of the biennium.

**Annual Operating Surplus: \$0.9 million**

## **2022-23**

### *Revenue*

- **State School Fund (SSF) Grants** – State funding for the 2021-23 biennium is assumed to grow by 6% to \$9.54 billion (an increase of \$0.54 billion over 2019-21 biennium funding of \$9.0 billion). As this is the second year of the biennium, we have assumed 51% (\$4.87 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: \$5.3 million**

## **2023-24**

### *Revenue*

- **State School Fund (SSF) Grants** – State funding for the 2023-25 biennium is assumed to grow by 6% to \$10.11 billion (an increase of \$0.57 billion over 2021-23 biennium funding of \$9.54 billion). As this is the first year of the biennium, we have assumed 49% (\$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 2023-24 continue to be calculated assuming no furlough days and full step increases for all eligible employees.

**Annual Operating Surplus: \$7.1 million**

# Financial Forecast

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## 2024-25

### *Revenue*

- **State School Fund (SSF) Grants** – State funding for the 2023-25 biennium is assumed to grow by 6% to \$10.11 billion (an increase of \$0.57 billion over 2021-23 biennium funding of \$9.54 billion). As this is the second year of the biennium, we have assumed 51% (\$5.16 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: \$12.5 million**



# Financial Forecast

## Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2020-21	2021-22	2022-23	2023-24	2024-25
		Forecast	Forecast	Forecast	Forecast	Forecast
<b>Total District Revenues</b>	(1)	<b>\$206,608</b>	<b>\$212,064</b>	<b>\$220,645</b>	<b>\$226,545</b>	<b>\$236,311</b>
<b>Expenditures</b>						
Operating Expenditures	(2)	<b>\$199,108</b>	<b>\$203,636</b>	<b>\$207,778</b>	<b>\$211,851</b>	<b>\$216,239</b>
Transfers	(3)	6,146	6,146	6,146	6,146	6,146
Contingency	(4)	3,982	4,073	4,156	4,237	4,325
Subtotal		209,236	213,855	218,080	222,234	226,710
Projected Underspending	(5)	(2,628)	(2,688)	(2,743)	(2,796)	(2,855)
<b>Total Expenditures</b>		<b>\$206,608</b>	<b>\$211,167</b>	<b>\$215,337</b>	<b>\$219,438</b>	<b>\$223,855</b>
<b>ANNUAL OPERATING SURPLUS / (DEFICIT)</b>		<b>\$0</b>	<b>\$897</b>	<b>\$5,308</b>	<b>\$7,107</b>	<b>\$12,456</b>
<b>Use of Transfers from Reserves to Balance</b>						
General Fund Operations Reserve	(6)	\$12,570	\$13,573	\$15,331	\$21,658	\$29,623
Transfer (to) / from Capital Equipment Fund						
Transfer (to) / from PERS Reserve		9,000	7,745	6,459	5,149	3,806
Transfer (to) / from Insurance Reserve		21	4	4	4	4
Transfer (to) / from Capital Projects Fund Reserve						
Total Transfers (to) / from Reserves		\$21,591	\$21,322	\$21,794	\$26,811	\$33,433
Annual Surplus / (Deficit) Assuming Use of Reserves	(7)	\$21,591	\$22,219	\$27,102	\$33,918	\$45,889
<b>Corrective Action Required</b>	(8)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVES</b>						
<b>Beginning Fund Balance - General Fund</b>	(9)	\$9,966	\$10,330	\$10,603	\$11,032	\$11,327
Transfer to / (from) Reserves		364	273	429	295	489
<b>Ending Fund Balance - General Fund</b>		<b>\$10,330</b>	<b>\$10,603</b>	<b>\$11,032</b>	<b>\$11,327</b>	<b>\$11,816</b>
% Change in Total District Revenues		3.7%	2.6%	4.0%	2.7%	4.3%
% Change in Total Expenditures		1.0%	2.2%	2.0%	1.9%	2.0%

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 expenditure detail and assumptions for a detailed explanation of the calculations used to develop District operating expenditures.

### 3. Transfers

- Beginning in 2020-21, annual transfers to accumulate funds for curriculum adoption, student and staff technology, and equipment/fleet purchases are included in the forecast as noted below:
  - Student Technology - \$1.5 million
  - Staff Technology - \$1.0 million
  - Curriculum - \$1.0 million
  - Equipment Replacement - \$750,000
  
- Insurance and risk reserve transfers:
  - Beginning in 2020-21, \$710,000 will be transferred annually to the Insurance Reserve Fund (Fund 600) to support risk management, student safety activities and high school campus supervision.
  - Up to \$250,000 in social security cost savings from pre-tax flexible spending accounts will be transferred annually to insurance reserve accounts, as negotiated with employee groups.
  - Up to \$936,000 will be transferred to the Nutrition Services program annually to support service delivery. This amount may change based on future decisions made by the Board regarding nutrition program operations.

### 4. Contingency and Reserves

- The General Fund Contingency is equal to 2.0% of operating expenditures, the minimum set by Board policy. Board Policy DI, Accounting and Financial Practices Policies item 4 states: *“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 (\$10.3 million in 2020-21 to \$11.8 million by 2024-25) throughout the forecast period, in compliance 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.”*

# Financial Forecast

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## 5. Projected Underspending

- Assumes a portion of budgeted expenditures will not be spent in any given year; calculated as 66% of the 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 a possible PERS rate increase in the 2021-23 biennium. The ultimate outcome of PERS reform legislation approved by the 2019 Oregon Legislature is unknown. This reserve provides funding to address the projected PERS rate increase of 1.20 percentage points starting in 2021-22 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 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)		2020-21	2021-22	2022-23	2023-24	2023-24
		Forecast	Forecast	Forecast	Forecast	Forecast
Property Tax Collections - Current Year	(1)	\$74,271	\$76,500	\$78,795	\$81,159	\$83,594
Property Tax Collections - Prior Year	(2)	1,525	1,561	1,599	1,638	1,678
State School Fund Grants	(3)	104,183	106,437	112,197	115,238	122,019
SSF Local Revenues - County and Common Funds	(4)	1,934	1,934	1,934	1,934	1,934
<b>Total SSF Formula Revenue</b>		<b>\$181,913</b>	<b>\$186,432</b>	<b>\$194,525</b>	<b>\$199,969</b>	<b>\$209,225</b>
Local Option Levy - Current Year	(5)	18,485	18,855	19,232	19,617	20,009
Local Option Levy - Prior Year		291	296	301	306	311
Other Revenues	(6)	5,919	6,481	6,587	6,653	6,766
<b>TOTAL DISTRICT REVENUES</b>		<b>\$206,608</b>	<b>\$212,064</b>	<b>\$220,645</b>	<b>\$226,545</b>	<b>\$236,311</b>
<b>STATE SCHOOL FUND (SSF) ALLOCATIONS</b>						
<b>Enrollment</b>	(7)					
Enrollment (ADM) - Regular Ed.		16,392.6	16,509.6	16,679.3	16,852.5	17,072.5
Enrollment (ADM) - Charter Schools		848.1	854.0	859.0	859.0	859.0
Total Enrollment (ADM)		17,240.7	17,363.6	17,538.3	17,711.5	17,931.5
<b>Weighted ADM (ADMw) - Extended</b>		<b>20,265.7</b>	<b>20,336.6</b>	<b>20,472.9</b>	<b>20,612.7</b>	<b>20,810.3</b>
<b>State School Fund Grants</b>	(3)					
SSF Formula Revenue per student (ADMw)		<b>\$8,952</b>	<b>\$9,145</b>	<b>\$9,482</b>	<b>\$9,684</b>	<b>\$10,039</b>
% Change in SSF Formula Revenue per student (ADMw)		3.2%	2.2%	3.7%	2.1%	3.7%
SSF Formula Revenue (in thousands)		180,113	184,632	192,725	198,169	207,425
High Cost Disability Grant		1,800	1,800	1,800	1,800	1,800
<b>Net SSF Grants (in thousands)</b>		<b>\$181,913</b>	<b>\$186,432</b>	<b>\$194,525</b>	<b>\$199,969</b>	<b>\$209,225</b>
<b>PROPERTY TAX COLLECTION</b>	(1)					
Assessed Value (Operating Levy AV) (in thousands)		\$16,471,765	\$16,965,918	\$17,474,896	\$17,999,143	\$18,539,117
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	<b>\$4.7485</b>	\$78,216	\$80,563	\$82,980	\$85,469	\$88,033
Compression Loss		(488)	(503)	(518)	(533)	(549)
Taxes Imposed		77,728	80,060	82,462	84,936	87,484
Collection Rate - operating levy		95.55%	95.55%	95.55%	95.55%	95.55%
<b>Net Operating Levy</b>		<b>\$74,271</b>	<b>\$76,500</b>	<b>\$78,795</b>	<b>\$81,159</b>	<b>\$83,594</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)		\$16,771,938	\$17,107,377	\$17,449,524	\$17,798,515	\$18,154,485
Local Option Tax Rate per \$1,000 of Local Option AV	<b>\$1.5000</b>	\$25,158	\$25,661	\$26,174	\$26,698	\$27,232
Compression Loss		(5,815)	(5,931)	(6,050)	(6,171)	(6,294)
Tax Gap		19,343	19,730	20,124	20,527	20,938
<i>Measure 5 Limit - Proceeds Net of Uncollected Taxes</i>		18,485	18,855	19,232	19,617	20,009
<i>Limit of \$1,000 (increased by 3% per year) per Extended ADMw</i>		29,761	30,761	31,896	32,853	33,839
<i>Limit of 20% of State Resources</i>		36,383	37,286	38,905	38,905	38,905
Collection Rate - local option levy		95.57%	95.57%	95.57%	95.57%	95.57%
<b>Net Local Option Levy</b>		<b>\$18,485</b>	<b>\$18,855</b>	<b>\$19,232</b>	<b>\$19,617</b>	<b>\$20,009</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 0.62% of the permanent tax rate for 2020-21 and beyond.
- Tax collection rates are assumed to be 95.55% throughout the forecast period.
- Included in the State School Fund formula.

### 2. Property Tax Collections – Prior Year

- Estimated at 36% of uncollected current year property taxes throughout the forecast period.
- Included in the State School Fund formula.

### 3. State School Fund Grants (SSF)

#### 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, 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 6.0%. 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.

#### High Cost Disability Grant

- Provided to partially offset the cost of educating students for whom costs exceed \$30,000 per year.

### 4. SSF Local Revenues

- The forecast includes Common School Funds and County School Funds for all years. 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 of 2.0%).
- 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.

# Financial Forecast

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- 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 Policies item 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.

Projected District enrollment, excluding charter schools, during the forecast period:

School year	Change in number of students	Projected student enrollment, excluding charter schools
<b>2020-21</b>	Increase of 205	16,784
<b>2021-22</b>	Increase of 123	16,907
<b>2022-23</b>	Increase of 177	17,084
<b>2023-24</b>	Increase of 181	17,265
<b>2024-25</b>	Increase of 229	17,494

# Financial Forecast

## Expenditure Detail

OPERATING EXPENDITURES (in thousands)		2020-21 Forecast		2021-22 Forecast		2022-23 Forecast		2023-24 Forecast		2023-24 Forecast	
<b>Employee Compensation Expenditures</b>	(1)										
Licensed Employees		-0.5%	\$62,863	2.4%	\$64,375	2.6%	\$66,021	2.5%	\$67,705	2.7%	\$69,555
Classified Employees		1.3%	23,137	1.7%	23,541	1.7%	23,952	1.7%	24,352	1.6%	24,741
Admin/Supervisors/Professional		3.6%	12,535	1.4%	12,710	1.4%	12,889	1.4%	13,069	1.4%	13,251
Substitute/Temporary		-4.6%	3,213	2.2%	3,284	2.3%	3,360	2.3%	3,436	2.4%	3,519
HR Staffing Pool			100		100		100		100		100
<b>Total Salaries</b>		0.3%	<b>\$101,848</b>	2.1%	<b>\$104,010</b>	2.2%	<b>\$106,322</b>	2.2%	<b>\$108,661</b>	2.3%	<b>\$111,166</b>
Payroll Costs:											
Licensed			\$26,675		\$28,089		\$28,808		\$29,542		\$30,350
Classified			10,122		10,581		10,766		10,946		11,120
Admin/Supervisors/Professional			5,319		5,546		5,624		5,703		5,782
Substitute/Temporary			819		863		887		908		933
Insurance Benefits		-0.2%	24,552	0.5%	24,674	0.5%	24,794	0.5%	24,908	0.5%	25,040
District Retirement Benefits		0.0%	1,000	0.0%	1,000	0.0%	1,000	0.0%	1,000	0.0%	1,000
Other Benefits		4.2%	2,258	0.3%	2,264	0.5%	2,276	0.5%	2,289	0.6%	2,303
<b>Total Payroll Costs &amp; Benefits</b>		0.0%	<b>\$70,745</b>	3.2%	<b>\$73,018</b>	1.6%	<b>\$74,155</b>	1.5%	<b>\$75,295</b>	1.6%	<b>\$76,528</b>
<b>Total Employee Compensation</b>		0.1%	<b>\$172,593</b>	2.6%	<b>\$177,027</b>	1.9%	<b>\$180,477</b>	1.9%	<b>\$183,957</b>	2.0%	<b>\$187,693</b>
<b>Non-Compensation Expenditures</b>	(2)										
Purchased Services		13.1%	\$12,520	-1.6%	\$12,325	2.0%	\$12,575	2.3%	\$12,860	1.9%	\$13,102
Charter School Payments		5.8%	6,942	2.3%	7,105	3.7%	7,369	1.7%	7,493	3.2%	7,730
Supplies		-9.2%	5,723	1.8%	5,825	2.5%	5,970	2.5%	6,119	2.3%	6,260
Equipment		124.8%	173	1.5%	176	2.3%	180	2.8%	185	2.2%	189
Other		7.0%	1,157	1.8%	1,178	2.5%	1,207	2.5%	1,237	2.3%	1,265
<b>Total Non-Compensation Expenditures</b>		5.7%	<b>\$26,515</b>	0.4%	<b>\$26,609</b>	2.6%	<b>\$27,301</b>	2.2%	<b>\$27,894</b>	2.3%	<b>\$28,546</b>
<b>TOTAL OPERATING EXPENDITURES</b>		0.8%	<b>\$199,108</b>	2.3%	<b>\$203,636</b>	2.0%	<b>\$207,778</b>	2.0%	<b>\$211,851</b>	2.1%	<b>\$216,239</b>
<b>Transfers</b>	(3)										
Capital (Non-bondable projects)			\$4,250		\$4,250		\$4,250		\$4,250		\$4,250
Equipment			0		0		0		0		0
Transportation			0		0		0		0		0
Insurance Reserve			960		960		960		960		960
Nutrition Services			936		936		936		936		936
<b>Total Transfers</b>			<b>\$6,146</b>		<b>\$6,146</b>		<b>\$6,146</b>		<b>\$6,146</b>		<b>\$6,146</b>
<b>Contingency</b>	(4)		<b>\$3,982</b>		<b>\$4,073</b>		<b>\$4,156</b>		<b>\$4,237</b>		<b>\$4,325</b>
<b>TOTAL EXPENDITURES</b>		1.0%	<b>\$209,235</b>	2.2%	<b>\$213,855</b>	2.0%	<b>\$218,079</b>	1.9%	<b>\$222,233</b>	2.0%	<b>\$226,710</b>
Note: Totals may differ due to rounding.											
CPI (U.S. Urban Consumers), December 2019			2.1%		1.8%		2.5%		2.5%		2.3%

# Financial Forecast

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## Expenditure Assumptions

### 1. 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 1st.
- Licensed employee changes (i) track enrollment changes, (ii) represent terms agreed in the 2017-2020 contact between the EEA and the District, and (iii) reflect staffing changes approved by the superintendent.
  - 2020-21      38.14 FTE increase      (staffing additions for 2019-20 and 2020-21 enrollment gains and ratio/classroom adjustments, added grade to Chinese Immersion, Behavior Framework and ESL staffing additions, and ongoing staffing additions included in 2019-20 Supplemental Budget #1)
  - 2021-22      5.80 FTE increase      (enrollment and added grade to Chinese Immersion)
  - 2022-23      7.20 FTE increase      (enrollment and added grade to Chinese Immersion)
  - 2023-24      7.20 FTE increase      (enrollment and added grade to Chinese Immersion)
  - 2023-24      8.95 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 1st.
- Classified employee staffing within the General Fund is expected to increase by almost 20 FTE in 2020-21 primarily due to additional Education Assistant and LPN nursing positions associated with the Behavior Framework. Other smaller increases will support technology, facilities, human resources and custodial services.
- COLAs for 2017-2020 were approved by the Board for managers, administrators, professionals, supervisors and directors, and reflected 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.

2020-21: the General Fund will support a portion of the cost of the new Chief Operations Officer (0.4 FTE) and a new Human Resources administrator. Professional staffing support will be added for legal services, community liaison services, financial systems, support services and the childcare program at ECCO.

### **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 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 increased by 4.20 percentage points and an additional increase of 1.20 percentage points is forecast for the 2021-23 biennium.
- Annual required support for district early retirement benefits is estimated at \$1.0 million per year.

## 2. 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 1.8% to 2.5% 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.

## 3. Transfers

- Beginning in 2020-21, annual transfers to accumulate funds for curriculum adoption, student and staff technology and equipment/fleet purchases are included in the forecast as noted below:
  - Student Technology - \$1.5 million
  - Staff Technology - \$1.0 million
  - Curriculum - \$1.0 million
  - Equipment Replacement - \$750,000
- Insurance and risk reserve transfers:
  - Beginning in 2020-21, \$710,000 will be transferred annually to the Insurance Reserve Fund (Fund 600) to support risk management, student safety activities and high school campus supervision.
  - Up to \$250,000 in social security cost savings from pre-tax flexible spending accounts will be transferred annually to insurance reserve accounts, as negotiated with employee groups.
  - Up to \$936,000 will be transferred to the Nutrition Services program annually to support service delivery. This amount may change based on future decisions made by the Board regarding nutrition program operations.

## 4. Contingency

- The General Fund Contingency is equal to 2.0% of operating expenditures, the minimum set by Board policy. Board Policy DI, Accounting and Financial Practices Policies item 4 states: *"The targeted contingency for the General Fund is two percent of the operating budget."*



# 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 2020-21 budget.

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 =	\$11,010
	Salary Account	111	\$6,627	
	Fixed Costs	200s	\$2,812	
	Fringe Benefits	240s	\$1,571	

Extended Contract			1 day =	\$494
	Salary Account	131	\$347	
	Fixed / Fringe Costs	200s	\$147	

Substitute Teacher			1 day =	\$259
	Salary Account	121	\$192	
	Fixed / Fringe Costs	200s	\$67	

<b><u>Classified - Grade 10 and lower (average of 204 days)</u></b>			1 Hour =	\$7,436
	Salary Account	112	\$3,933	
	Fixed Costs	200s	\$1,669	
	Fringe Benefits	240s	\$1,834	

<b><u>Classified - Grade 11 and higher (average of 226 days)</u></b>			1 Hour =	\$9,990
	Salary Account	112	\$5,726	
	Fixed Costs	200s	\$2,430	
	Fringe Benefits	240s	\$1,834	

\* 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.

\*\*\*New as of January 1, 2020, and in accordance with SB 1049, the district must pay the "Net Employer Contribution Rate" for retirees hired back to work -- 26.16% of salary for Tier I/II and 20.71% for OPSRP.

# Appendices

## 2020-21 STAFF CONVERSION AND COSTING TABLE

### Payroll and Employee Benefit Costs

January 2020

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	33.90%	33.90%	33.90%	33.90%	33.90%
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>42.43%</b>	<b>42.43%</b>	<b>42.43%</b>	<b>42.43%</b>	<b>42.43%</b>
Insurance	** 244	\$14,470	\$14,400	\$14,420	\$14,420	\$14,420
Professional Development <sup>1</sup>	241			\$1,700	\$1,200	\$1,200
TSA Contrib.	243	\$1,240	\$270	\$4,810	\$4,130	\$4,280
<b>Benefits</b>		<b>\$15,710</b>	<b>\$14,670</b>	<b>\$20,930</b>	<b>\$19,750</b>	<b>\$19,900</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	22.85%	0.00%	33.90%	33.90%
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	3.59%			
<b>Payroll Costs</b>		<b>34.98%</b>	<b>8.53%</b>	<b>42.43%</b>	<b>42.43%</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 <sup>^</sup>

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	80,287
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	84,152

\*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.

<sup>^</sup>The District is currently in negotiations with the Eugene Education Association (EEA) as the current contract ends 6/30/2020.

# Appendices

## Classified Salary Schedules

### 2020-21 Classified Salary Schedule Effective July 1, 2020 and ending June 30, 2021

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
18	27.79	28.48	29.19	29.92	30.67	31.44	32.22	33.03	33.85	34.87
17	26.16	26.81	27.48	28.17	28.87	29.59	30.33	31.09	31.87	32.83
16	24.65	25.26	25.89	26.54	27.20	27.88	28.58	29.30	30.03	30.93
15	23.28	23.86	24.46	25.07	25.69	26.34	26.99	27.67	28.36	29.21
14	22.09	22.64	23.21	23.79	24.39	25.00	25.62	26.26	26.92	27.72
13	20.97	21.50	22.03	22.59	23.15	23.73	24.32	24.93	25.55	26.32
12	19.95	20.45	20.96	21.49	22.02	22.57	23.14	23.72	24.31	25.04
11	19.06	19.54	20.03	20.53	21.04	21.57	22.10	22.66	23.22	23.92
10	18.18	18.63	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.82
9	17.02	17.44	17.88	18.33	18.78	19.25	19.73	20.23	20.73	21.36
8	15.87	16.26	16.67	17.09	17.51	17.95	18.40	18.86	19.33	19.91
7	14.84	15.22	15.60	15.99	16.39	16.79	17.21	17.65	18.09	18.63
6	13.90	14.25	14.60	14.97	15.34	15.73	16.12	16.52	16.93	17.44
5	13.04	13.37	13.70	14.04	14.39	14.75	15.12	15.50	15.89	16.36
4	12.24	12.54	12.86	13.18	13.51	13.84	14.19	14.54	14.91	15.36
3	11.59	11.88	12.18	12.49	12.80	13.12	13.45	13.78	14.13	14.55
2	10.93	11.21	11.49	11.77	12.07	12.37	12.68	12.99	13.32	13.72
1	10.35	10.60	10.87	11.14	11.42	11.70	12.00	12.30	12.60	12.98

### 2020-21 Classified Benefits Coordinator 260 days

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
45,582	46,722	47,890	49,087	50,314	51,572	52,861	54,183	55,537	57,204

#### General Salary Schedule:

This salary schedule has been increased over the 2019-20 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.

# Appendices

## Managers, Administrators, Professionals, Supervisors, and Senior Staff Salary Schedules<sup>^</sup>

### 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

<sup>^</sup>Admin salary schedules currently only run through FY 2019-20 pending outcome of EEA negotiations.

# Appendices

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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

### ***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-

# Appendices

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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
- 2219 Other Improvement of Instruction Services
- 2222 Library/Media Center
- 2223 Multimedia Services

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- 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
- 2559 Other Pupil Transportation Services



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## **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.

- 2630 Public Information Services

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## ***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.

### *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 &

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Career Options, traditional and non-traditional students accessing online instruction, and other student populations who need personalized programs and services.

## *EUGENE ONLINE ACADEMY (EOA)*

Offers personalized online learning opportunities for students with unique and diverse needs as part of the Instructional Services Department.

## *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

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## *Non-major Governmental Funds*

- Nutrition Services
- 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.

### *INDIVIDUALIZED EDUCATION PROGRAM (IEP)*

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 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 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, 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.

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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 the 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, and physical education 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 I of the Elementary and Secondary Education Act (ESEA) 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.

### *TEACHER STANDARDS AND PRACTICES COMMISSION (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>EOA</b>	Eugene Online Academy
<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

# Appendices

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<b>OPSRP</b>	Oregon Public Service Retirement Plan
<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

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## Legal Notices

### Notice of Budget Committee Meeting: 2020–21 Proposed Budget Presentation & Public Comment

Published: APRIL 15, 2020

#### LEGAL NOTICE:

#### Eugene School District 4J, Lane County, Oregon Notice of Budget Committee Meeting

Two public meetings of the Budget Committee of Eugene School District 4J, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held in the months of April 2020 and May 2020. The first meeting will be held on April 27, 2020, 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.

~~The second meeting will be held on May 11, 2020, at 6:00 pm for approval of the budget.~~  
UPDATED: The second meeting will be held on May 20, 2020, at 5:15 pm for approval of the budget.

In light of current public health concerns related to coronavirus COVID-19, both meetings of the Eugene School District Budget Committee will take place virtually. The Budget Committee meetings will be open to the public, pursuant to ORS 294.426, via live broadcast on KRVM 1280-AM and via the internet at [www.4j.lane.edu/stream](http://www.4j.lane.edu/stream).

This is a public meeting where deliberation of the Budget Committee will take place. Any person may comment on the budget.

#### NOTICE:

#### Public comment will be received via email only.

In an effort to reduce the spread of coronavirus COVID-19 and in compliance with the Governor's Stay Home, Save Lives Executive Order, these meetings will be held virtually and there will not be in-person public comment.

Send public comment via email to [budget\\_comm@4j.lane.edu](mailto:budget_comm@4j.lane.edu) and clearly label the subject line as: "Public Comment," or mail to 4J Budget Committee – Public Comment, 200 North Monroe St., Eugene, OR 97402. Public comment received before the start time of each meeting will be published with committee materials linked on the district's website (<https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000666>).

The budget committee will read, review and consider all public comment.

A copy of the budget document may be inspected online at <http://www.4j.lane.edu/finance/docs> or obtained by mail on or after April 14, 2020, via email request to [budget\\_comm@4j.lane.edu](mailto:budget_comm@4j.lane.edu) or phone request via phone message to 541- 790-7627.

Andrea Belz  
Budget Officer



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#### AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }  
COUNTY OF LANE, } ss.

I, **Nancy Guardino**, 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, 2020**

#### EUGENE SCHOOL DISTRICT 4J, LANE COUNTY, OREGON NOTICE OF BUDGET COMMITTEE MEETING

Two public meetings of the Budget Committee of Eugene School District 4J, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held in the months of April 2020 and May 2020. The first meeting will be held on April 27, 2020, 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. The second meeting will be held on May 11, 2020, at 6:00 pm for approval of the budget.

In light of current public health concerns related to coronavirus COVID-19, both meetings of the Eugene School District Budget Committee will take place virtually. Budget Committee members will meet by phone pursuant to ORS 294.426, and the meetings will be open to the public via live broadcast on KRVM 1280-AM and via the internet at [www.4jlane.edu/stream](http://www.4jlane.edu/stream).

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Send public comment via email to [budget\\_comm@4jlane.edu](mailto:budget_comm@4jlane.edu) \* Clearly label the subject line as: "Public Comment" \* or mail to 4J Budget Committee - Public Comment, 200 North Monroe St., Eugene, OR 97402. Public comment received by 6:15 pm on the day of each meeting will be published with committee materials on the District's website (<https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000666>).

The budget committee will read, review and consider all public comment.


A copy of the budget document may be inspected online at

<http://www.4jlane.edu/finance/docs/> or obtained by mail on or after April 14, 2020, via email request to [budget\\_comm@4jlane.edu](mailto:budget_comm@4jlane.edu) or phone request via phone message to 541-798-7627.

Notice of publication is also available at [www.4jlane.edu](http://www.4jlane.edu).

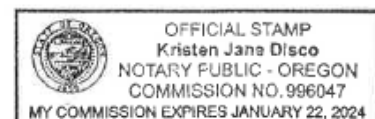
Andrea Belz  
Budget Officer

No. 188637 - April 19, 2020

  
Subscribed and affirmed to before me this April 24, 2020

  
Notary Public of Oregon

Account #: 17442  
INVOICE: 0000188637  
Case: April 27, 2020 & May 11, 2020  
Ad Price: \$172.50



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STATE OF OREGON, }  
COUNTY OF LANE, } ss.

I, **Nancy Guardino**, 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:

May 10, 2020

#### EUGENE SCHOOL DISTRICT 4J, LANE COUNTY, OREGON NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Eugene School District 4J, Lane County, State of Oregon, will meet on May 20, 2020, at 5:15 pm to receive public comment, hear an economic update from staff and approve the 2020-21 budget. This meeting replaces the Budget Committee meeting originally scheduled on May 11, 2020.

In light of current public health concerns related to coronavirus COVID-19, this meeting of the Eugene School District Budget Committee will take place virtually. Budget Committee members will meet by phone, and the meeting will be open to the public via live broadcast on KRVM 1280-AM and via the internet at [www.4j.lane.edu/stream](http://www.4j.lane.edu/stream).

This is a public meeting where deliberation of the Budget Committee will take place. Any person may comment on the budget.

#### NOTICE:

Public comment will be received via email only.

In an effort to reduce the spread of coronavirus COVID-19 and in compliance with the Governor's Stay Home, Save Lives Executive Order, this meeting will be held virtually and there will not be in-person public comment.

Send public comment via email to [budget\\_comm@4j.lane.edu](mailto:budget_comm@4j.lane.edu) \*Clearly label the subject line as: "Public Comment" \* or mail to 4J Budget Committee - Public Comment, 200 North Monroe St., Eugene, OR 97402. Public comment received by 5:15 pm on the day of this meeting will be published with committee materials on the District's website (<https://v3.boardbook.org/Public/PublicHome.aspx?ak=1006666>).

The budget committee will read, review and consider all public comment.

A copy of the budget document may be inspected online at

<http://www.4j.lane.edu/finance/docs/> or obtained by mail via email request to [budget\\_comm@4j.lane.edu](mailto:budget_comm@4j.lane.edu) or phone request via phone message to 541-796-7627.

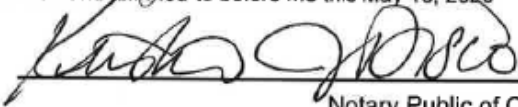
Notice of publication is also available at [www.4j.lane.edu](http://www.4j.lane.edu).

Andrea Balz, Budget Officer

No. 191028 - May 10, 2020

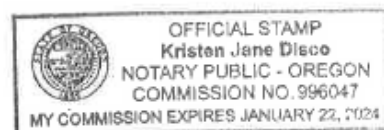


Subscribed and affirmed to before me this May 15, 2020



Notary Public of Oregon

Account #: 17442  
INVOICE: 0000191028  
Case: May 20, 2020  
Ad Price: \$150.00



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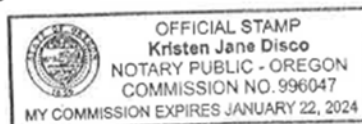
May 25, 2020



Subscribed and affirmed to before me this May 29, 2020

  
Notary Public of Oregon

Account #: 17442  
INVOICE: 0000192711  
Case: June 3, 2020  
Ad Price: \$597.50



#### FORM ED-1

**NOTICE OF BUDGET HEARING**  
- A public meeting of the Board of Directors of Eugene School District 4J will be held on June 3, 2020 at 6:00 p.m. in light of current public health concerns related to coronavirus COVID-19, the meeting of the Eugene School District Board of Directors on Wednesday, June 3, 2020 will take place virtually. School board members will meet by phone. Pursuant to ORS 192.670, the meeting will be open to the public via live broadcast on KRVM 1280-AM and via the internet at [www.4j.lane.edu/stream](http://www.4j.lane.edu/stream). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Eugene School District 4J Budget Committee and to hold a public budget hearing. Send public comment via email to [board@4j.lane.edu](mailto:board@4j.lane.edu).  
\* Clearly label the subject line as: "Public Comment"  
\* Public comment received prior to the start of the board meeting will be published in board materials, linked on the district's website within 48 hours of the board meeting. Action on the budget is scheduled for June 17, 2020. A summary of the budget is presented below. A copy of the budget may be inspected online at <https://www.4j.lane.edu/finance/docs/> or obtained by mail via email request to [budget@4j.lane.edu](mailto:budget@4j.lane.edu) or via phone message request to 541-790-7927. 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 Betz, Director Telephone: (541) 790-7608  
Email: [budget@4j.lane.edu](mailto:budget@4j.lane.edu)

#### FINANCIAL SUMMARY - RESOURCES

	TOTAL OF ALL FUNDS		
	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	113,066,129	266,981,578	258,295,195
Current Year Property Taxes, other than Local Option Taxes	93,249,418	106,332,483	109,316,003
Current Year Local Option Property Taxes	16,819,868	17,054,000	18,500,000
Other Revenue from Local Sources	58,415,064	56,638,357	55,252,018
Revenue from Intermediate Sources	3,237,580	3,100,295	3,129,186
Revenue from State Sources	95,807,574	113,056,913	137,673,379
Revenue from Federal Sources	14,131,854	14,187,653	15,337,421
Interfund Transfers	6,267,402	1,800,300	6,167,000
All Other Budget Resources	364,322,749	65,904	0
<b>Total Resources</b>	<b>\$565,319,438</b>	<b>\$579,216,883</b>	<b>\$603,670,282</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	105,320,109	114,430,165	122,526,422
Other Associated Payroll Costs	99,991,674	114,091,537	119,825,022
Purchased Services	23,769,475	27,744,782	28,799,197
Supplies & Materials	16,748,871	32,180,780	27,179,817
Capital Outlay	6,027,811	108,748,825	202,465,764
Other Objects (except debt service & Interfund transfers)	1,743,150	2,238,575	2,516,832
Debt Service*	29,626,999	41,134,108	42,401,425
Interfund Transfers*	6,267,402	1,800,300	6,167,000
Operating Contingency	0	118,666,607	31,545,454
Unappropriated Ending Fund Balance & Reserves	275,824,037	18,181,204	20,144,069
<b>Total Requirements</b>	<b>\$565,319,438</b>	<b>\$579,216,883</b>	<b>\$603,670,282</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
1000 Instruction	123,301,422	142,747,067	153,226,595
FTE	1,116.8	1,137.6	1,221.4
2000 Support Services	117,056,630	149,611,052	147,786,840
FTE	612.0	670.6	719.6
3000 Enterprise & Community Service	6,953,507	8,274,882	7,935,322
FTE	76.5	79.1	85.8
4000 Facility Acquisition & Construction	6,289,530	98,801,663	194,453,825
FTE	-	-	-
5000 Other Uses	-	-	-
5100 Debt Service*	29,626,999	41,134,108	42,401,425
5200 Interfund Transfers*	6,267,402	1,800,300	6,167,000
6000 Contingency	-	118,666,607	31,545,454
7000 Unappropriated Ending Fund Balance	275,824,037	18,181,204	20,144,069
<b>Total Requirements</b>	<b>\$565,319,438</b>	<b>\$579,216,883</b>	<b>\$603,670,282</b>
<b>Total FTE</b>	<b>1805.3</b>	<b>1887.3</b>	<b>2026.8</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 2020-21, the Eugene School District 4J budget is based on budgetary estimates developed prior to the current COVID-19 emergency. The future economic impact of this emergency on available federal, state and local resources is not yet known and may not be quantified before the District's June 30th legal deadline for budget adoption. To address this concern, the Eugene School District Board plans to meet in 2020-21, when funding levels have been finalized, to review the budget and make any necessary adjustments through supplemental budget or board resolution. General

# Appendices

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Fund resources included in this budget are \$238.5 million, a \$12.1 million increase over the prior year budget of \$226.4 million. The primary sources of change in resources are an increase in projected property tax collections of \$3.0 million and additional funding from the State School Fund of \$9.4 million next year. 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 tax collections assume property valuation growth of 3.0% a year. Changes to other funds include a significant increase in Federal, State and Local Programs funding from the Student Success Act, with approximately \$13.5 million from the Student Investment Account and a \$1.8 million increase to the High School Success grant. Of note, the decline in beginning fund balance for 2020-21 is related to spending in 2019-20 related to bond-funded purchases and capital projects.

Requirements: District General Fund operating requirements are projected to rise by \$11.5 million to \$230.8 million, excluding the unappropriated ending fund balance of \$17.7 million. While this increase reflects a wide variety of adjustments to the 2020-21 operating budget, \$3.3 million of the increase maintains current operations; \$2.6 million supports elementary, middle school and nutrition services program staffing additions, and \$4.25 million provides continued funding for technology, curriculum and equipment reserves. Changes to other funds include increased expenditures in the Federal, State and Local Programs Fund related to the Student Success Act, with \$13.5 million budgeted to support activities detailed in the District's Student Investment Account plan and an additional \$1.8 million for the High School Success program.

### 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	\$24,786,898	\$36,946,772	\$37,071,614

### STATEMENT OF INDEBTEDNESS LONG TERM DEBT

	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$368,950,401	\$169,300,000
Other Bonds	\$35,875,000	
Total	\$404,825,401	\$169,300,000

No. 192711 - May 25, 2020

# Appendices

## FORM ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors of Eugene School District 4J will be held on June 3, 2020 at 6:00 p.m. In light of current public health concerns related to coronavirus COVID-19, the meeting of the Eugene School District Board of Directors on Wednesday, June 3, 2020 will take place virtually. School board members will meet by phone. Pursuant to ORS 192.670, the meeting will be open to the public via live broadcast on KRVM 1280-AM and via the internet at [www.4j.lane.edu/stream](http://www.4j.lane.edu/stream). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Eugene School District 4J Budget Committee and to hold a public budget hearing. Send public comment via email to [board@4j.lane.edu](mailto:board@4j.lane.edu).

\* Clearly label the subject line as: "Public Comment"

\* Public comment received prior to the start of the board meeting will be published in board materials, linked on the district's website within 48 hours of the board meeting.

Action on the budget is scheduled for June 17, 2020. A summary of the budget is presented below. A copy of the budget may be inspected online at <https://www.4j.lane.edu/finance/docs/> or obtained by mail via email request to [budget@4j.lane.edu](mailto:budget@4j.lane.edu) or via phone message request to 541-790-7927. 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, Director

Telephone: (541) 790-760 Email: [budget@4j.lane.edu](mailto:budget@4j.lane.edu)

### FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	113,066,129	266,981,578	258,295,195
Current Year Property Taxes, Other than Local Option Taxes	93,249,418	106,332,483	109,316,003
Current Year Local Option Property Taxes	16,819,868	17,054,000	18,500,000
Other Revenue from Local Sources	58,415,064	56,638,357	55,252,018
Revenue from Intermediate Sources	3,237,580	3,100,295	3,129,186
Revenue from State Sources	95,807,574	113,056,913	137,673,379
Revenue from Federal Sources	14,133,654	14,187,053	15,337,421
Interfund Transfers	6,267,402	1,800,300	6,167,000
All Other Budget Resources	164,322,749	65,904	0
<b>Total Resources</b>	<b>\$565,319,438</b>	<b>\$579,216,883</b>	<b>\$603,670,202</b>

### FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	105,320,109	114,430,165	122,526,422
Other Associated Payroll Costs	99,991,674	114,091,537	119,925,022
Purchased Services	23,769,475	27,744,782	28,799,197
Supplies & Materials	16,748,871	32,180,780	27,179,017
Capital Outlay	6,027,811	108,748,825	202,465,764
Other Objects (except debt service & interfund transfers)	1,743,150	2,238,575	2,516,832
Debt Service*	29,626,909	41,134,108	42,401,425
Interfund Transfers*	6,267,402	1,800,300	6,167,000
Operating Contingency	0	118,666,607	31,545,454
Unappropriated Ending Fund Balance & Reserves	275,824,037	18,181,204	20,144,069
<b>Total Requirements</b>	<b>\$565,319,438</b>	<b>\$579,216,883</b>	<b>\$603,670,202</b>

### FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	123,301,422	142,747,067	153,226,595
FTE	1,116.8	1,137.6	1,221.4
2000 Support Services	117,056,630	149,611,052	147,786,840
FTE	612.0	670.6	719.6
3000 Enterprise & Community Service	6,953,507	8,274,882	7,935,922
FTE	76.5	79.1	85.8
4000 Facility Acquisition & Construction	6,289,530	98,801,663	194,453,825
FTE	-	-	-
5000 Other Uses	-	-	-
5100 Debt Service*	29,626,909	41,134,108	42,401,425
5200 Interfund Transfers*	6,267,402	1,800,300	6,167,000
6000 Contingency	-	118,666,607	31,545,454
7000 Unappropriated Ending Fund Balance	275,824,037	18,181,204	20,153,141
<b>Total Requirements</b>	<b>\$565,319,438</b>	<b>\$579,216,883</b>	<b>\$603,670,202</b>
<b>Total FTE</b>	<b>1805.3</b>	<b>1887.3</b>	<b>2026.8</b>

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

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STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
<p><b>Resources:</b> For fiscal year 2020-21, the Eugene School District 4J budget is based on budgetary estimates developed prior to the current COVID-19 emergency. The future economic impact of this emergency on available federal, state and local resources is not yet known and may not be quantified before the District's June 30th legal deadline for budget adoption. To address this concern, the Eugene School District Board plans to meet in 2020-21, when funding levels have been finalized, to review the budget and make any necessary adjustments through supplemental budget or board resolution. General Fund resources included in this budget are \$238.5 million, a \$12.1 million increase over the prior year budget of \$226.4 million. The primary sources of change in resources are an increase in projected property tax collections of \$3.0 million and additional funding from the State School Fund of \$9.4 million next year. 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 tax collections assume property valuation growth of 3.0% a year. Changes to other funds include a significant increase in Federal, State and Local Programs funding from the Student Success Act, with approximately \$13.5 million from the Student Investment Account and a \$1.8 million increase to the High School Success grant. Of note, the decline in beginning fund balance for 2020-21 is related to spending in 2019-20 related to bond-funded purchases and capital projects.</p>			
<p><b>Requirements:</b> District General Fund operating requirements are projected to rise by \$11.5 million to \$230.8 million, excluding the unappropriated ending fund balance of \$7.7 million. While this increase reflects a wide variety of adjustments to the 2020-21 operating budget, \$3.3 million of the increase maintains current operations; \$2.6 million supports elementary, middle school and nutrition services program staffing additions, and \$4.25 million provides continued funding for technology, curriculum and equipment reserves. Changes to other funds include increased expenditures in the Federal, State and Local Programs Fund related to the Student Success Act, with \$13.5 million budgeted to support activities detailed in the District's Student Investment Account plan and an additional \$1.8 million for the High School Success program.</p>			
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	\$24,786,898	\$35,945,772	\$37,071,614
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$368,950,401	\$169,300,000	
Other Bonds	\$35,875,000		
Other Borrowings			
<b>Total</b>	<b>\$404,825,401</b>	<b>\$169,300,000</b>	

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## Board Action – Adopting the 2020-21 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 17, 2020

#### Title

*APPROVE A RESOLUTION ADOPTING THE 2020-21 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAXES*

#### Presenters

Cydney Vandercar, Assistant Superintendent for Administrative Services, and Andrea Belz, Director of Financial Services

#### Background

In compliance with Oregon Revised Statute (ORS) Chapter 294.453, on June 3, 2020 the Board conducted a public hearing on the budget document as approved by the Budget Committee on May 20, 2020.

In accordance with ORS Chapter 294.456(1)(a), prior to July 1, 2020, the Board must adopt the 2020-21 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 2020-21, the Eugene School District 4J budget is based on budgetary estimates developed prior to the current COVID-19 emergency. The future economic impact of this emergency on available federal, state and local resources is not yet known and may not be quantified before the District's June 30<sup>th</sup> legal deadline for budget adoption. To address this concern, the Eugene School District Board plans to meet in 2020-21, when funding levels have been finalized, to review the budget and make any necessary adjustments through supplemental budget or board resolution.

General Fund resources included in this budget are \$238.5 million, a \$12.1 million increase over the prior year budget of \$226.4 million. The primary sources of change in resources are an increase in projected property tax collections of \$3.0 million and additional funding from the State School Fund of \$9.4 million next year. 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 tax collections assume property valuation growth of 3.0% a year. Changes to other funds include a significant increase in Federal, State and Local Programs funding from the Student Success Act, with approximately \$13.5 million from the Student Investment Account and a \$1.8 million increase to the High School Success grant. Of note, the decline in beginning fund balance for 2020-21 is due to spending in 2019-20 related to bond-funded purchases and capital projects.

District General Fund operating requirements are projected to rise by \$11.5 million to \$230.8 million, excluding the unappropriated ending fund balance of \$7.7 million. While this increase

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reflects a wide variety of adjustments to the 2020-21 operating budget, \$3.3 million of the increase maintains current operations; \$2.6 million supports elementary, middle school and nutrition services program staffing additions, and \$4.25 million provides continued funding for technology, curriculum and equipment reserves. Changes to other funds include increased expenditures in the Federal, State and Local Programs Fund related to the Student Success Act, with \$13.5 million budgeted to support activities detailed in the District's Student Investment Account plan and an additional \$1.8 million for the High School Success program.

## **Options and Alternatives**

The ORS does not provide for any alternatives to this process. The Board may request limited adjustments in the budget prior to adoption at the June 17<sup>th</sup> meeting.

## **Budget/Resource Implications**

The budget must be adopted by June 30, 2020 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, 2020.

## **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 2020-21 budget, making appropriations, and imposing and categorizing taxes. A copy of the resolution is included in your agenda packet.



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## Resolution No. 2021-01



Eugene School District 4J  
200 North Monroe Street  
Eugene, OR 97402-4295

### RESOLUTION No. 2021-01

#### 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 2020-2021 in the total amount of \$603,670,202. 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, 2020 and for the purposes shown below are hereby appropriated as follows:

<u>General Fund</u>		<u>School Resources Fund</u>	
Instruction	\$ 121,688,313	Instruction	\$ 7,493,500
Support Services	76,926,294	Support Services	1,866,000
Enterprise & Community Services	547,662	Enterprise & Community Services	1,000
Facilities Acquisition	1,000	Facilities Acquisition	1,000
Debt Service	1,000	Transfers	1,000
Transfers	6,146,000	Contingency/Reserves	3,278,000
Contingency/Reserves	25,517,454	<b>Total</b>	<b>\$ 12,640,500</b>
<b>Total</b>	<b>\$ 230,827,723</b>		
		<u>Federal, State, &amp; Local Programs Fund</u>	
		Instruction	\$ 20,287,990
		Support Services	15,661,675
		Enterprise & Community Services	770,993
		Facilities Acquisition	8,079,115
		<b>Total</b>	<b>\$ 44,799,773</b>
		<u>Nutrition Services Fund</u>	
		Enterprise & Community Services	\$ 6,614,267
		<b>Total</b>	<b>\$ 6,614,267</b>
		<u>Insurance Reserve Fund</u>	
		Instruction	\$ 1,000
		Support Services	38,181,971
		Enterprise & Community Services	1,000
		Transfers	19,000
		Contingency/Reserves	500,000
		<b>Total</b>	<b>\$ 38,702,971</b>
		<u>Private-Purpose Trust Fund</u>	
		Instruction	\$ 240,696
		<b>Total</b>	<b>\$ 240,696</b>
		<u>Capital Projects Fund</u>	
Instruction	\$ 3,515,096		
Support Services	13,364,872		
Enterprise & Community Services	1,000		
Facilities Acquisition	186,372,710		
Debt Service	222,550		
Transfers	1,000		
Contingency/Reserves	2,250,000		
<b>Total</b>	<b>\$ 205,727,228</b>		
		<u>Postemployment Benefits Fund</u>	
Support Services	1,795,100		
<b>Total</b>	<b>\$ 1,795,100</b>		
		<b>Total Appropriations, All Funds</b>	<b>\$ 583,526,133</b>
		<b>Total Unappropriated and Reserve Amounts, All Funds</b>	<b>20,144,069</b>
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 603,670,202</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 2020-2021:

- (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 \$37,071,614 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 .....\$37,071,614

The above resolution statements were approved and declared adopted on June 17, 2020.

  
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 2020-2021

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

District Name

on the tax roll of Lane and Linn County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>200 North Monroe Street</u>	<u>Eugene</u>	<u>OR</u>	<u>97402</u>	<u>July 14, 2019</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Andrea Belz</u>	<u>Deputy Clerk</u>	<u>541-790-7606</u>		<u>belz_a@4j.lane.edu</u>
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>		<small>Contact Person E-mail</small>

### 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	
2. Local option operating tax . . . . .	2	1.5000	Excluded from Measure 5 Limits Amount of Levy
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$37,071,614
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$37,071,614</b>

### PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	4.7485
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	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	March 21, 2019	2020	2024	\$1.5000

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## 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	2,540,000.00	996,200.00	3,536,200.00
2012 Ref.	Bond Issue 2	3,420,000.00	912,350.00	4,332,350.00
2013 GO	Bond Issue 3	2,875,000.00	1,286,200.00	4,161,200.00
2014 GO	Bond Issue 4	2,050,000.00	3,149,850.00	5,199,850.00
2016 Go	Bond Issue 5	2,480,000.00	778,187.50	3,258,187.50
2017 GO	Bond Issue 6	520,000.00	1,793,850.00	2,313,850.00
2019 GO	Bond Issue 7	8,510,000.00	5,613,537.50	14,123,537.50
			Total B	36,925,175.00
			Total Bond (A + B)	36,925,175.00

### 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>\$36,925,175.00</u>	=	0	X	<u>\$37,071,614</u>			
Total B	=	<u>\$36,925,175.00</u>	=	Allocation %		Bond Levy	=	<u>\$37,071,614</u> (enter on line 4b on the front)	
Total A + B	=	<u>\$36,925,175.00</u>	=	100	X	<u>\$37,071,614</u>			
							Total Bond Levy	=	<u>\$37,071,614</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
Bond A:	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
Bond B:	Bond Issue 1	3,000.00	50.00	3,050.00
				Total B
			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)

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