

# Eugene School District 4J

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## Budget Document & Superintendent's Message

Proposed 2021-2022

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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 2021-22 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 Budget Committee 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 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, and the ability to provide verbal public comment (via Zoom Webinar attendance) in meetings held in April and May of 2021. 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 2021-22 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 January 2021 5-year Forecast, which addresses initial enrollment and financial projections as well as an analysis of risk to future periods. The adopted budget document will be updated to include the May 2021 forecast, which will reflect the 2021-22 adopted budget and projections for the following four years of General Fund operations.

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

April 2021

Budget Committee Members and the Eugene 4J Community,

We are happy to see 4J students returning to classrooms this spring after more than a year of distance learning during the coronavirus pandemic. While the future state guidance for schools and community health situation are still uncertain and there is a lot still unknown about the next school year, the district is planning for a return to regular school schedules in the fall. Using all of the resources at our disposal, we will look to strengthen existing operations and identify new and expanded programs and services that will provide the supports our students need as we emerge from the pandemic, and help them succeed now and into the future. Whatever the circumstances, 4J's dedicated staff will continue to be here for our students and families. There is nothing more important to this district than our students.

I am pleased to present the proposed budget for the 2021–22 fiscal year. This budget reflects the vision and goals of the district's 4J Vision 20/20 Strategic Plan, while recognizing the operational challenges currently facing the district. The proposed budget was prepared consistent with the 4J Vision 20/20 vision and goals:

***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 2021–22 proposed budget assumes a State School Fund appropriation of \$9.1 billion, as currently proposed in the Oregon Joint Committee on Ways & Means Co-Chairs' budget framework. This level of funding—an increase of only 1.1% or \$100 million statewide over current biennial funding—is not sufficient to meet the district's operating requirements and maintain current service levels into 2021–22. While it is my hope that the Legislature will increase K–12 education funding for the coming biennium, there are no guarantees. Looking forward to 2021–22, I have proposed a budget that effectively utilizes savings from the current year and operating reserves to fund ongoing general operations. This will allow the district to focus new state and federal grant resources toward expanding the services and supports we can provide in the coming year, without the fear of losing the resources we already have to budget cuts.

Following are a few highlights of strategic investments and budgetary changes in the 2021–22 Proposed 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 2020 the 4J Board of Directors approved a plan to apply Student Investment Account (SIA) funds to implement multiple initiatives to support student success. SIA funding is provided by the Student Success Act (SSA), legislation that created a Corporate Activity Tax (CAT) to fund an estimated \$2 billion per biennium in additional support for education once fully implemented. Based on early estimates provided by the Oregon Department of Education,

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4J originally expected to receive \$13.5 million in 2020–21 to support SIA plans in the district as well as public charter schools located in the district. However, the pandemic and resultant recession significantly reduced this funding to just \$4.3 million. The 2021–22 budget brings a brighter outlook, with a preliminary SIA funding estimate of \$11.1 million. While this doesn't bring resources up to original projections, it will allow the district to fund many of the initiatives outlined in the originally approved plan.

At a high level, the 2021–22 Student Investment Account Plan includes initiatives in the following four areas:

## Well-Rounded Education

- **Improve 3<sup>rd</sup> Grade Reading:** Implementation of comprehensive programs to improve students' reading skills by 3<sup>rd</sup> grade, with a research-based full continuum of literacy skills including phonemic awareness, phonics, fluency, vocabulary and comprehension, supported by the addition of 1<sup>st</sup> grade educational assistants, reading specialists, TOSAs and professional development (\$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 and increasing the time students are served in the least restrictive environment (\$2.0 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, including providing systematic English development training and collaboration time for teachers (\$0.6 million)

## Health and Safety

- **Behavior Framework and Support Services:** Increases in supports for schools to improve behavior, social-emotional learning and mental health, including the addition of a behavior consultant, elementary school student behavior support coordinators, additional middle school behavior educational assistants, and school psychologists (\$1.9 million)
- **Wraparound Support Teams:** Creation of regional care teams for wraparound behavioral and mental health support for students experiencing crisis, chronic absenteeism and other social-emotional needs, with added supports for counseling, nursing, regional coordinators and student engagement (\$1.3 million)

## Class Size

- **Class Size Reduction:** Middle school staffing increases to augment additions made as part of the General Fund staffing process (3.0 FTE) and two additional teaching positions at the high school level (\$0.5 million)

## Instructional Time

- **BEST After-School and Summer Programs:** Expansion of the BEST after-school and summer programs (\$1.4 million)

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

The High School Success Grant will be fully funded in 2021–22 and 4J will have an additional \$1.4 million in carryover funding from 2020–21 to use in the coming year, making an estimated \$5.7 million available to support the following plans:

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- Career and Technical Education (CTE): Support 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) (\$1.2 million)
- College-level Educational Opportunities: Identify opportunities to expand participation in Advanced Placement (AP) and International Baccalaureate (IB) courses among underserved student populations (\$0.1 million)
- Dropout Prevention: Focus on 9th grade success with a 9<sup>th</sup> Grade Academy and 9<sup>th</sup> Grade Transition Coordinators as well as staffing and funds to provide attendance support, interventions and counseling, work to expand credit recovery opportunities through online curriculum, and program coordination (\$4.4 million)

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

To increase timely access to important information in multiple languages, support for Spanish translation and interpretation staff will be added in the Superintendent's Office.

Our community has expressed values for greater local control and high-quality school food service. For decades the district partnered with third-party food management firms to oversee our school meal program. That changed in 2019–20 with the implementation of 4J's new in-house 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 second year of self-operation, 4J's Nutrition Services program has provided free meals to all youth with innovative, responsive services, including grab-and-go meal pickup and home delivery, to ensure every student had access to healthy, nutritious meals even in the depth of the pandemic. Students' return to school buildings in the spring is bringing a shift back to serving meals to students on-site, while continuing to provide access to food for students off-site.

To ensure the program has sufficient staffing levels to take on the challenges the 2021–22 school year will bring, next year's budget will include a \$0.9 million transfer to the Nutrition Services Fund from the General Fund and \$0.6 million in federal grant funding for any potential new demands on the program.

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

Class sizes are a relevant factor for our students and staff, particularly for the success of our youngest students at the elementary school level. The district's current staffing methodology for elementary schools provides preliminary staffing allocations based on a ratio that 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 then reviews these factors at a school and class level, and adjusts staffing allocations to address potential class sizes of over 30 students and class configurations that would be problematic for schools. As a result of this analysis, the district has added 11.75 FTE teaching staff to the 2021–22 elementary school staffing allocation.

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In addition, each kindergarten and 1<sup>st</sup> grade classroom will be provided a 5.5 hour educational assistant—supported by the Student Investment Account (SIA) grant for 1<sup>st</sup> grade, and by an additional 78 hours of classified staff time (\$0.6 million) for kindergarten. Both teachers and students will benefit from these supports as they tackle a new year of learning.

Middle school staffing was also addressed with an additional 6.2 FTE for teaching staff added to the staffing allocation for grades 6–8 for 2021–22. In combination with 3.0 FTE middle school teaching positions funded by the SIA grant, 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 \$9.1 billion to support K–12 school districts and education service districts (ESDs) across the state. At this level of funding the district’s 2021-22 General Fund budget is not balanced—resources are not sufficient to meet requirements without the need to utilize reserves.

The 2021–22 proposed budget assumes \$7.75 million in additional General Fund Operations Reserves from the 2020–21 school year reflecting staffing vacancies and prudent spending limits. These funds will be used to support current operations through the coming year and avoid the need to cut programs or staffing to balance the General Fund budget.

Costs to address operational impacts of the COVID-19 pandemic have been allocated to the Elementary and Secondary School Emergency Relief (ESSER) II Grant for the coming year. We expect this funding to be sufficient to address any related needs or requirements, and do not project a need to utilize General Fund resources for this purpose in the coming year.

## *2021–22 Proposed Budget*

The district’s prudent stewardship of resources during these challenging times has allowed us to maintain and enhance general operations and supports, even with a State School Fund appropriation level of \$9.1 billion. The strength of our reserves allows SIA and new state and federal grant funds to safely be targeted to new programs and initiatives, bringing expanded opportunities and educational supports to our students across the district.

I want to thank our staff, students, parents and community for their ongoing patience, grace and support 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 work to help make a difference for our students.

Sincerely,

Cydney Vandercar  
Interim Superintendent

# Executive Summary

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## Summary of the 2021-22 Budget

### Economic Climate

The District's General Fund revenue relies heavily on the State School Fund formula, 55% 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 March 2021 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 March economic forecast is full of encouraging news. Recessionary impacts, including permanent business closures and layoffs, have not been as extensive as originally feared. Total personal income has actually grown despite employment losses of 160,000 jobs. Oregonians are expected to regain a little over half of these jobs by the end of 2021 and the state is projected to return to fully employment by early 2023, 6-9 months sooner than previously reported.

Not all households were similarly impacted by the recession, and many were able to build up a considerable level of savings that is expected to fuel the economic recovery to come. Pent-up demand for travel, entertainment and dining will help to drive the return of jobs in these sectors, and low inventory levels in the housing market will spur employment in construction and related industries.

Although many families are still struggling, aggregate income has risen sharply. This has had a positive effect on Oregon tax collections, and the current forecast predicts that tax collections will be sufficient to eliminate the \$2 billion revenue budget shortfall originally estimated by the Office of Economic Analysis. The most significant factors at play in this stunning reversal are the unprecedented amount of federal aid available during the pandemic, growth in investment returns and stable corporate income levels.

While this forecast gives us hope for the future, the state will still be challenged to meet all of the public service needs of Oregonians. Revenue growth is simply not keeping up with the rising need for, and the cost of, providing all public services. As a result, K-12 school districts will not see significant budget cuts in the coming biennium but may not achieve a level of state school funding that supports current levels of service. Many will need to turn to other funding sources to make up operating budget shortfalls and protect classrooms and students from service reductions in the coming years.

### Budget Overview

The proposed budget totals \$260.6 million for the General Fund and \$595.3 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 \$26.4 million. This budget represents a 9.3% increase in General Funds, primarily due to growth in operational reserves, and a 1.4% decrease in Total Funds reflecting the continued spend-down of capital projects resources.

With over 72.9% 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 2021-22 proposed budget reflects salaries and benefits for staff members at "status quo," which is the

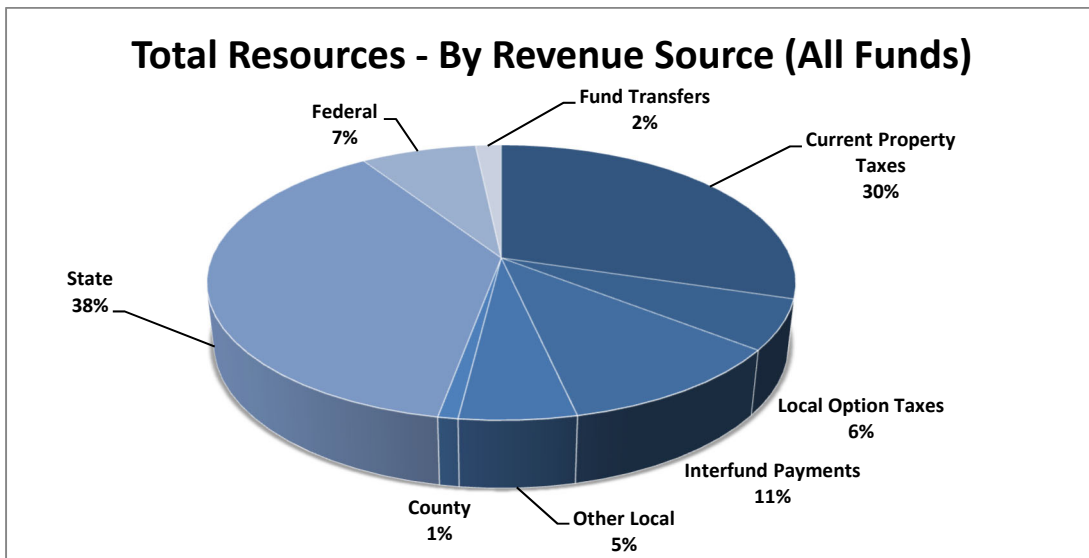
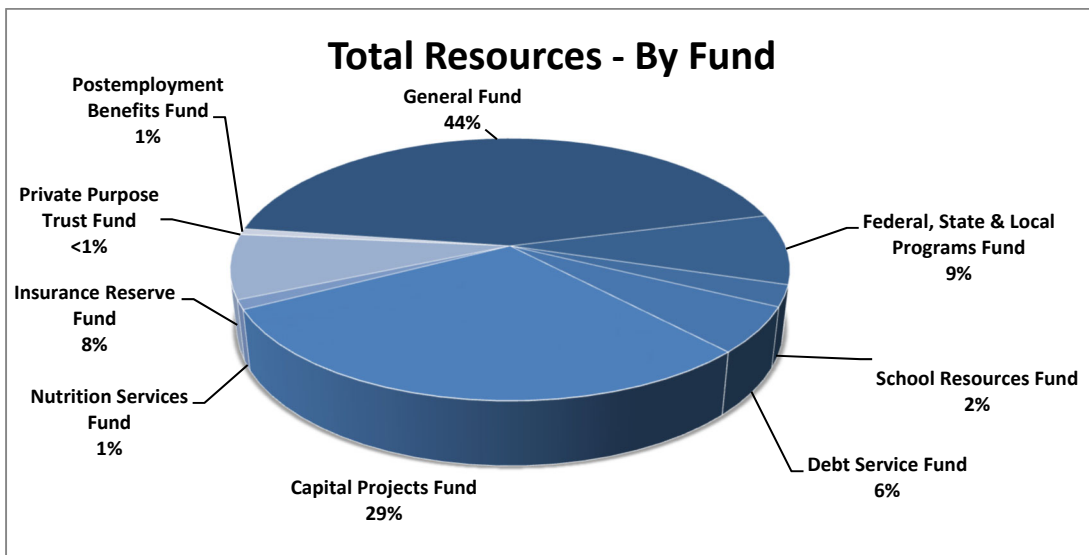
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District’s normal practice in years where a contract or agreement on economic terms is not in place. As such, salaries and related costs and benefits for staff have been calculated assuming no furlough days and full step increases for all eligible employees as of July 1, 2021.

The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2021-22 enrollment is 16,779 students (headcount; excluding enrollment in charter schools), which is an increase of 699 students from October 2020 actual enrollment levels. Our revenue projections reflect enrollment changes for all District programs and charter schools.

## Resources

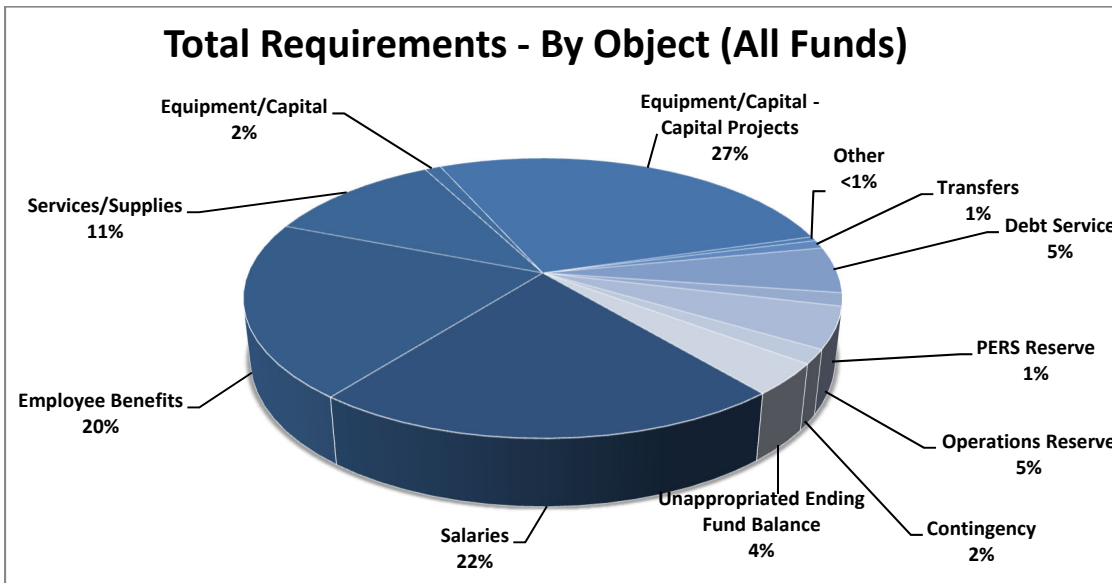
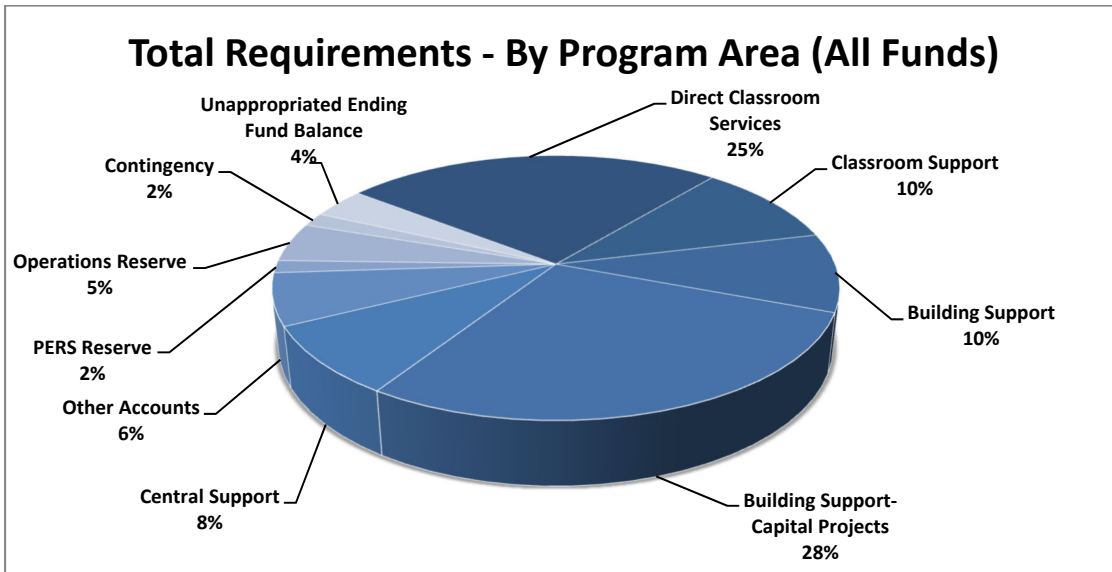
The majority of the District’s resources are provided through State School Funding, property taxes, the local option levy, and the issuance of debt. The 2021-22 budget totals \$595.3 million for all funds (see the Financial Plan section for more details).



# Executive Summary

## Requirements

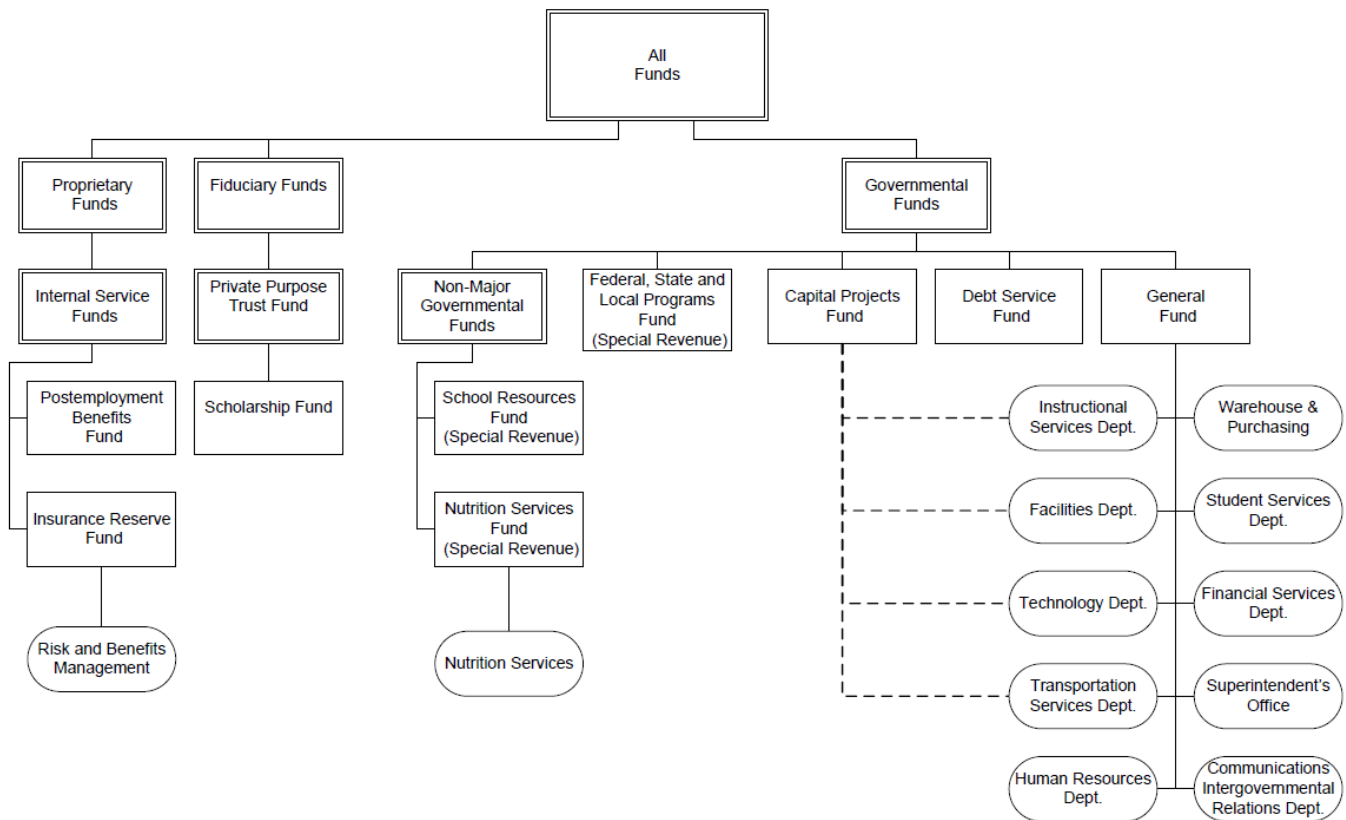
Budget requirements for all funds in various program areas include salaries, payroll-related costs such as pension payments and health insurance, supplies and materials, equipment, bond-funded projects, and debt service payments (see the Financial Plan section for more details). Approval of local ballot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



# Executive Summary

## Fund Overviews

**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 87% 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.

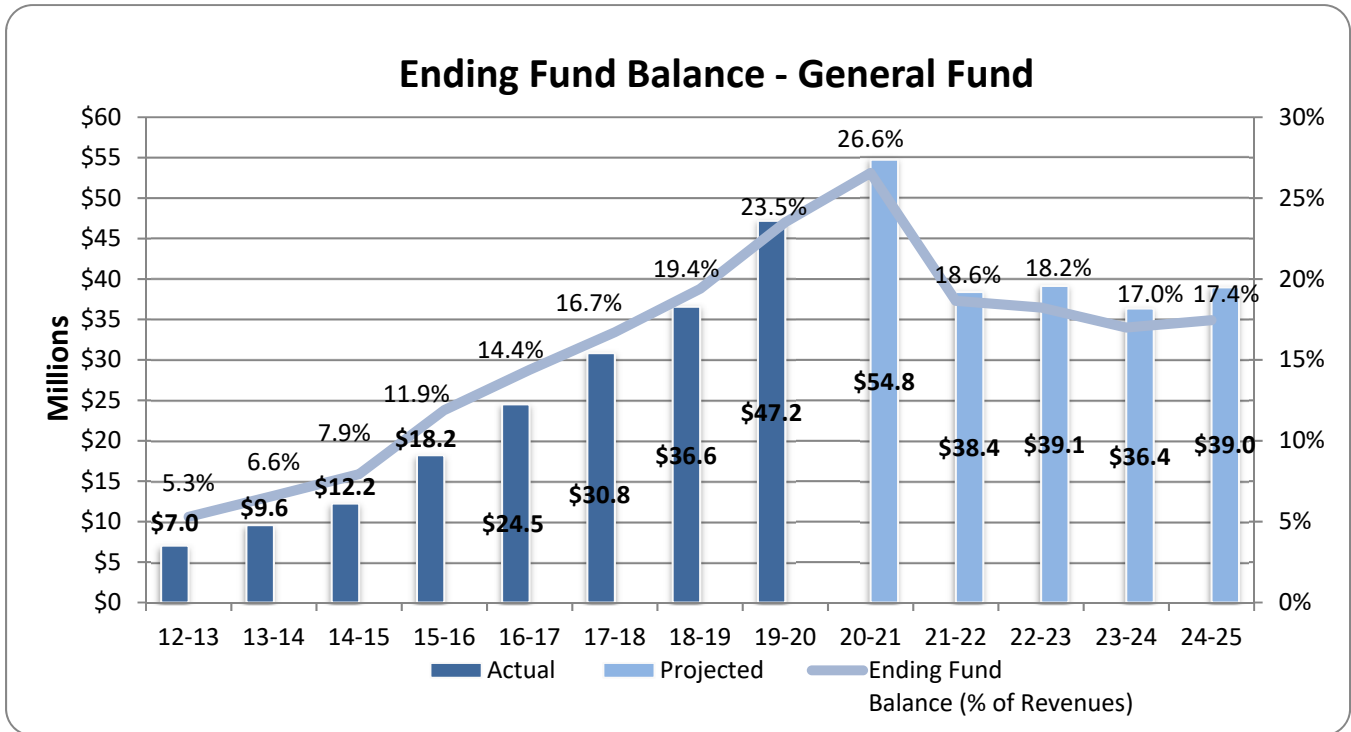
General Fund expenditures represent costs incurred to support regular, alternative and special education programs throughout the District. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services,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

At June 30, 2020, the ending fund balance was 23.5% of annual operating revenues, including the Board required 5% minimum fund balance and reserves. In 2021-22 the District expects to maintain a 5.0% minimum fund balance and end the year with a \$28.4 million Operations Reserve and a \$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:* \$260,587,598

## 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:* \$6,700,000
- *Special Purpose Reserve resources and requirements:* \$8,796,000

## Federal, State and Local Programs Fund

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

# Executive Summary

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

- *Federal, State and Local Programs resources and requirements:* \$50,845,692
- *Eugene Education Foundation resources and requirements:* \$849,762

## **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:* \$26,289,313
- *PERS Debt Service Fund resources and requirements:* \$7,275,100

## **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:* \$1,248,533
- *Bond Projects Fund resources and requirements:* \$4,792,550
- *Capital Improvement Bonds resources and requirements:* \$2,875,000
- *2018 Bond Fund M20-297 resources and requirements:* \$149,240,519
- *Property Sale Revenue Fund resources and requirements:* \$3,299,138
- *Capital Equipment Reserve resources and requirements:* \$13,986,916

## **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:* \$6,832,763

## **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:* \$6,825,000
- *Insurance Reserve-Licensed resources and requirements:* \$20,881,000
- *Insurance Reserve-Classified resources and requirements:* \$14,400,311
- *Insurance Reserve-Administrators resources and requirements:* \$2,922,000
- *Insurance Reserve-Wellness Clinic resources and requirements:* \$2,013,000

## ***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.

- *Postemployment Benefits Fund resources and requirements:* \$4,365,432

## ***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:* \$247,531



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## **Factors Impacting the 2021-22 Budget**

The objectives of this budget are to preserve the current level of services to students, focus state funding such as Student Investment Account (SIA) and High School Success (Measure 98) grants on expanding educational programs & services where they are most needed, and utilize new federal emergency grant resources to address pandemic-related spending requirements. 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. The District had hoped to see further enrollment growth in 2020-21, but the arrival of the COVID-19 pandemic in the spring of 2020 had a significant impact. As of October 1, 2020, 4J enrollment was 704 students below the projections used in the 2020-21 Adopted Budget.

Enrollment for 2021-22 has been forecast assuming the following:

- The public health situation in September of 2021 will not limit the enrollment decisions of students
- The rate of residential moves will remain at historic lows for a significant period of time, so that demographically 2021-22 enrollment will look similar to what the district originally expected in 2020-21
- 274 additional students, the difference between projected and actual kindergarten enrollment in 2021-22, will enroll in 2021-22 – 67% (184 students) in kindergarten and 33% (90 students) in 1<sup>st</sup> grade
- The transition rates from grade to grade will remain stable

Projection could change significantly depending on the public health situation and the rate of economic recovery. As enrollment and student demographics play a large role in the calculation of the State School Fund, any significant declines in enrollment will be reflected in the SSF funding available to support 4J operations in the year to come.

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

The Oregon Legislature is currently considering a \$9.1 billion State School Fund appropriation for the 2021-2023 biennium. This represents a 1.1% increase over the \$9 billion State School Fund appropriation for the 2019-2021 biennium, which falls significantly short of what 4J needs to maintain our current level of services to students and families. As a result, the district will need to utilize past savings and reserve funds to balance our General Fund budgets in the biennium to come.

Any additional declines 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.

# Executive Summary

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## ***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 95.5% of amounts due. The local factors are based on our review of historic trends. Any significant variance in actual property tax collections in the district and across the state will have an impact on the District.

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

Since 2000, the District has benefited from local funding through a local option levy. This was first approved by local voters in 2000 and renewed in 2004, 2008, 2014 and 2019. For 2021-22, 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 projected collection of \$20.2 million in 2021-22. 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 changes in the difference between the assessed and market value of properties. Should legislation pass that impacts the growth of assessed values or otherwise decreases the "gap" between these two amounts it could significantly impact this revenue.

Any decline in this revenue source would reduce the funding available to support general school operations, as the levy is the second largest source of funding for the General Fund.

## ***Education Service 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.

Lane ESD will also feel the impact of a \$9.1 billion State School Fund appropriation in the coming biennium, and will likely have fewer dollars than originally projected 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. As the district still retains responsibility for the provision of all necessary educational services, these missing dollars will need to be made up from other sources in the upcoming budget.

# Executive Summary

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

The State School Fund provides additional payments for students with disabilities up to 11% of the District population (ADM). If a district's percentage of students with disabilities exceeds 11%, some additional funding is available, but at a much lower rate per student. In 2021-22, with an estimated 2,315 students qualifying for special education services, the District's percentage of students with disabilities is about 13% (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 2021-22 the District hopes to receive grant revenue of approximately \$1.8 million.

The table below shows the number of high cost students since 2011-12:

Year	Number of students cost >\$30,000
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	188
2020-21 est	188

## ***Public Employee Retirement System (PERS) Rates***

The District PERS rates for the 2021-23 biennium reflect a decrease of 3.5 percentage points over the 2019-21 PERS rates. Rates are currently projected to remain unchanged in the 2021-23 and 2023-25 bienniums, but this may change based on future PERS Board actions and investment returns in 2021 and beyond. This rate decrease is a result of the last legislative PERS reform bill (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

# Executive Summary

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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.

While the actions noted above did reduce PERS costs, this did not result in an increase in available resources for most districts (including 4J). The Legislature took these reductions into account during their calculation of estimated K-12 current service level needs for the 2021-23 biennium, and only provided an additional \$100 million in State School Fund appropriations (from a \$9 billion SSF appropriation in 2019-21 to a \$9.1 billion SSF appropriation in 2021-23). They assumed a much higher level of savings than most districts realized through these reforms, and as a result many districts actual saw their available General Fund resources decline. For 4J, PERS reform savings were about \$3.5 million a year for the coming biennium, but revenue from the State School Fund declined by about \$6 million a year from estimates presented in the May 2020 forecast.

PERS investment returns have improved from the lows seen at the beginning of the pandemic, but the long-term return forecasts still indicate challenges to meeting the minimum return levels needed to maintain current PERS rates. There is a possibility that PERS rates will need to increase in the 2023-25 biennium as a result of lower return expectations over time. As such, the District will continue to set aside a PERS Reserve to cover the initial impact of any future rate increases.

## ***Employee Group Contracts***

The economic terms of the contract between the District and the Oregon School Employee Association (OSEA) will be open for negotiation in 2021-22, as agreed by both parties. For 2021-22, the proposed budget assumes a full work year for all classified employees (no furlough days) and a step increase for all eligible staff members. Once economic terms and benefits are finalized for 2021-22, the budget will be amended via the supplemental budget or resolution process.

The extended contract between the District and the Eugene Education Association (EEA) expires on June 30, 2021. For 2021-22, the proposed 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 for 2021-22, the budget will be amended via the supplemental budget or resolution process.

Managers, Administrators, Professionals, and Supervisors (MAPS) are forecast to receive the same Cost of Living Increases (COLAs) as licensed staff in fiscal year 2021. For 2021-22, the proposed budget assumes a full work year for directors and all Managers, Administrators, Professionals, and Supervisors (MAPS) employees and a step increase for all eligible staff members. If new economic terms and benefits are approved for 2021-22, the budget will be amended via the supplemental budget or resolution process.

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 benefits like health and dental insurance. As salaries and benefits make up the largest percentage of the District's operating expenditures, they are likely to be impacted if they cannot be sustained with available operating resources.

# Executive Summary

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## ***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 proposed budget does not include an increase in District insurance contribution levels for any employee group for 2021-22. Insurance costs will likely increase year-over-year, and may increase at a rate that exceeds the growth rate for 4J's employer contributions. If this occurs, it could impact the affordability of plans for district employees and the District's ability to competitively recruit and retain staff.





# 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 19 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
2020	173,620	1.41%	381,365	1.41%	4,268,055	0.75%
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

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

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# 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	\$ 2,063,119
Comcast Corporation	1,481,450
CenturyLink	1,475,026
Peace Health	1,341,431
McKay Investment Company LLC	1,386,990
Northwest Natural Gas Co	993,054
Chase Village LLC	892,116
ACC OP LLC Garden Avenue	791,220
Oregon VA1C LLC	735,229
Southwind Investments LLC	639,421

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 four 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.

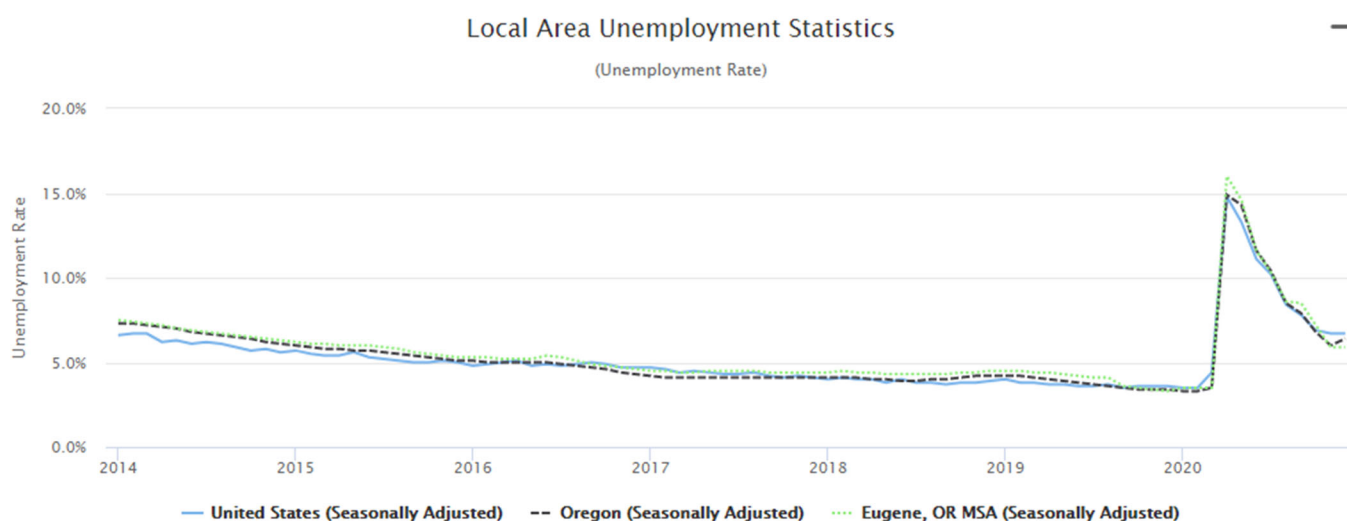
Fiscal Year	Total Real Market Value	RMV Growth	Total Assessed Valuation <sup>(1)</sup>	AV Growth
2020-21	\$33,522,088,161	5.10%	\$16,613,691,331	3.80%
2019-20	\$31,873,565,968	6.54	\$16,005,351,272	3.65
2018-19	29,917,026,164	7.59	\$15,441,964,828	4.18
2017-18	27,807,129,480	9.21	14,822,572,737	3.89
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

<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 3.3% in January 2019, which was below the national rate of 3.5%. This year saw an unprecedented rise in Unemployment due to the COVID-19 pandemic. Eugene-Springfield metropolitan statistical area (MSA) unemployment rate was steady at 3.5% for January through March but rose to 16.0% in April. The unemployment rate steadily decreased for the remainder of the year and as of December 2020 was 5.9%, 0.5% lower than the State’s rate. Prior to the pandemic shock, the regional economy had 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 is anticipated that as vaccines become more readily available that the local economy will recover fairly well as hospitality as service jobs return.



source: Oregon Employment Department Qualityinfo.org

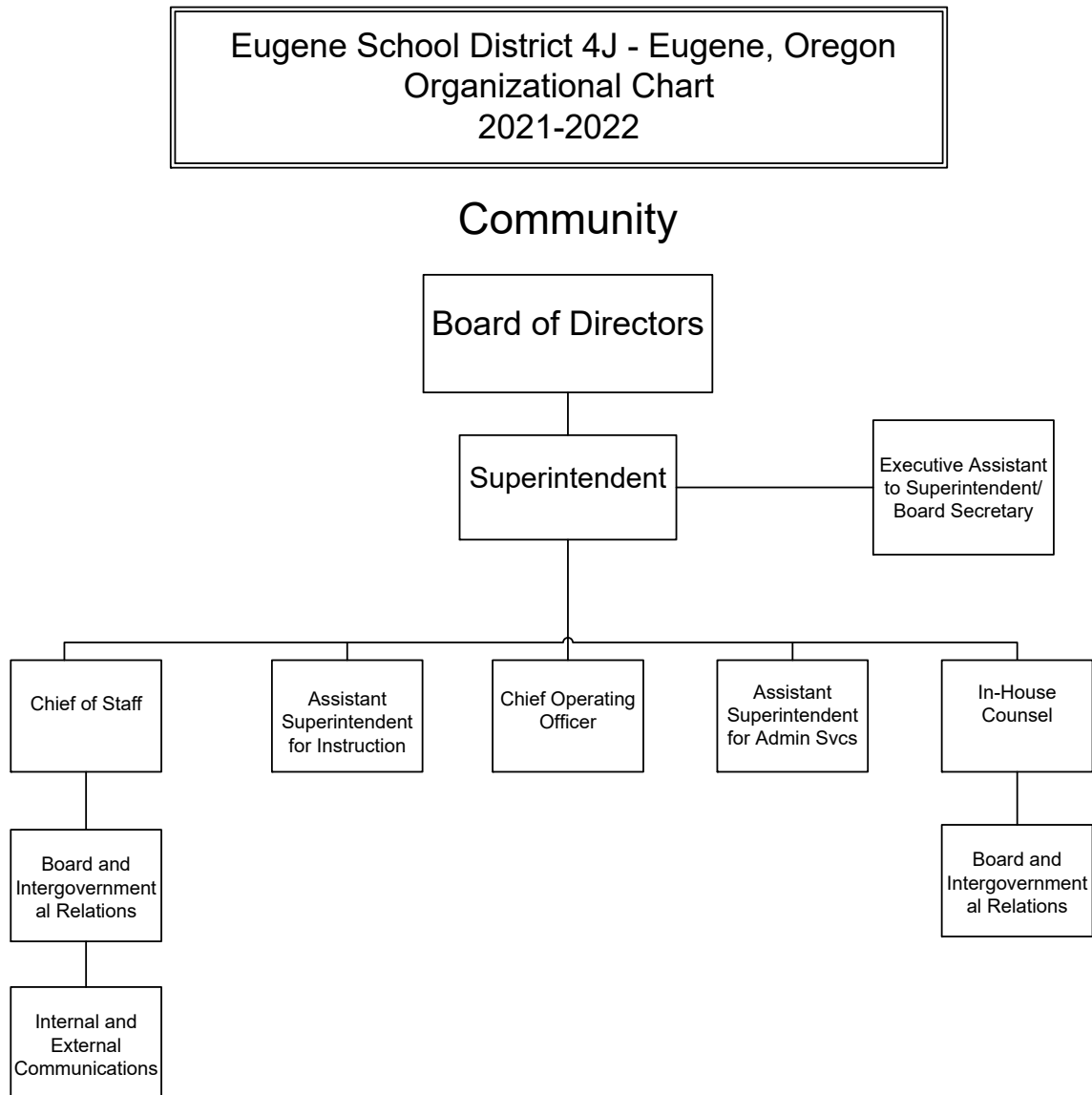
The availability of student teachers and new graduates to fill open positions supports the District’s instructional operations. There are three private colleges, one public university, and a community college in Lane County. The University of Oregon is a public university offering bachelor’s and master’s 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 Bushnell University (formerly Northwest Christian) offer teaching programs.

# About Our District

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## District Organizational Charts

### *Superintendent and Cabinet*

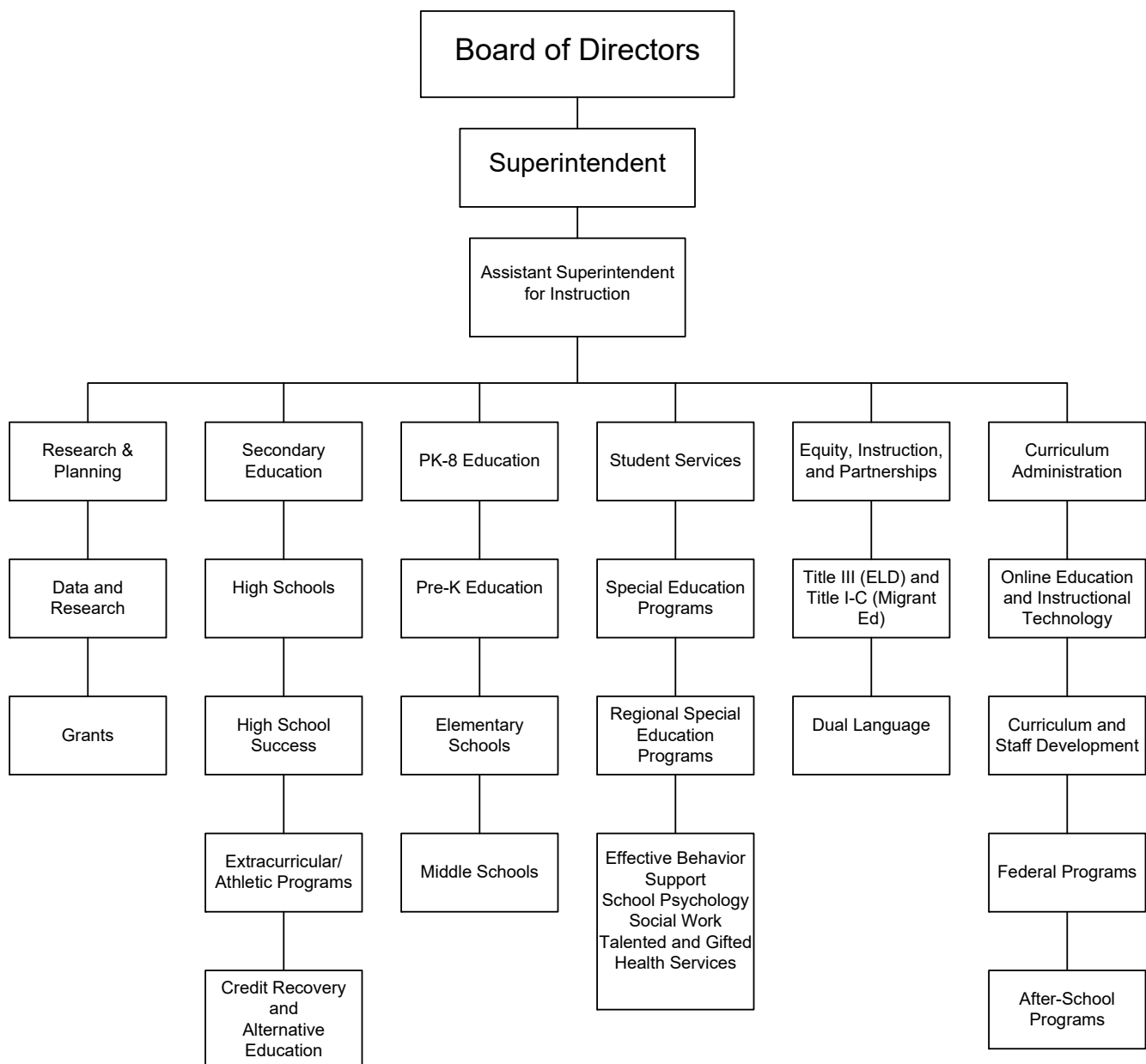


# About Our District

## ***Assistant Superintendent for Instruction***

Eugene School District 4J - Eugene, Oregon  
Organizational Chart  
2021-2022

### Community



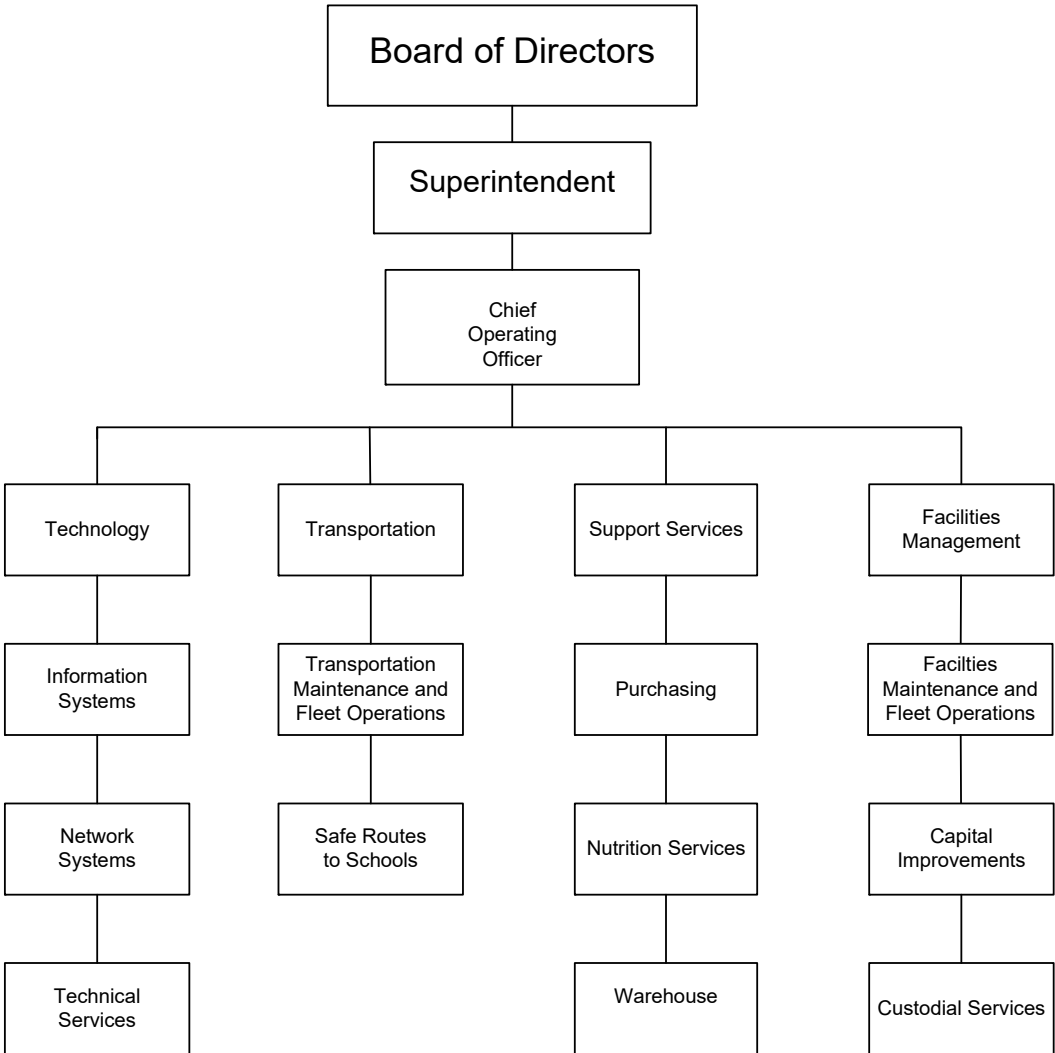
# About Our District

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## Chief Operating Officer

Eugene School District 4J - Eugene, Oregon  
Organizational Chart  
2021-2022

### Community



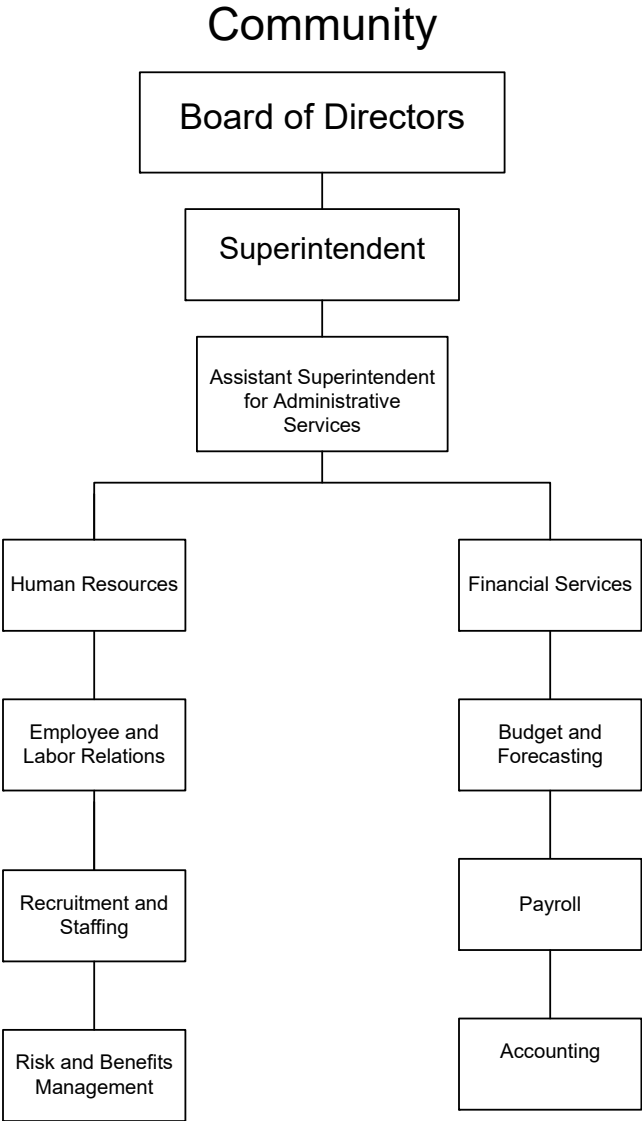


# About Our District

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## ***Assistant Superintendent for Administrative Services***

Eugene School District 4J - Eugene, Oregon  
Organizational Chart  
2021-2022



# 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  
Gary Campbell  
Anne Fifield  
Elizabeth Price  
Maya Rabasa  
Juan Carlos Valle  
Jennifer Winters

### **Term:**

July 1, 2020 to June 30, 2023  
July 1, 2020 to June 30, 2023  
July 1, 2020 to June 30, 2023  
July 1, 2018 to June 30, 2021  
July 1, 2019 to June 30, 2022  
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, 2019 to June 30, 2023  
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:**

Cydney Vandercar, Interim Superintendent, as of July 1, 2020



# About Our District

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## ***District Leadership***

### **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.

### **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: Vacant**

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 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 and middle school education programs, kindergarten through eighth grade.

### **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.

# About Our District

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**Director of Financial Services: Andrea Belz**

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

**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 Food Services/Procurement: Holly Langan**

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

**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: Vacant**

Oversees the safe, reliable transportation of District students.

**School Descriptions**

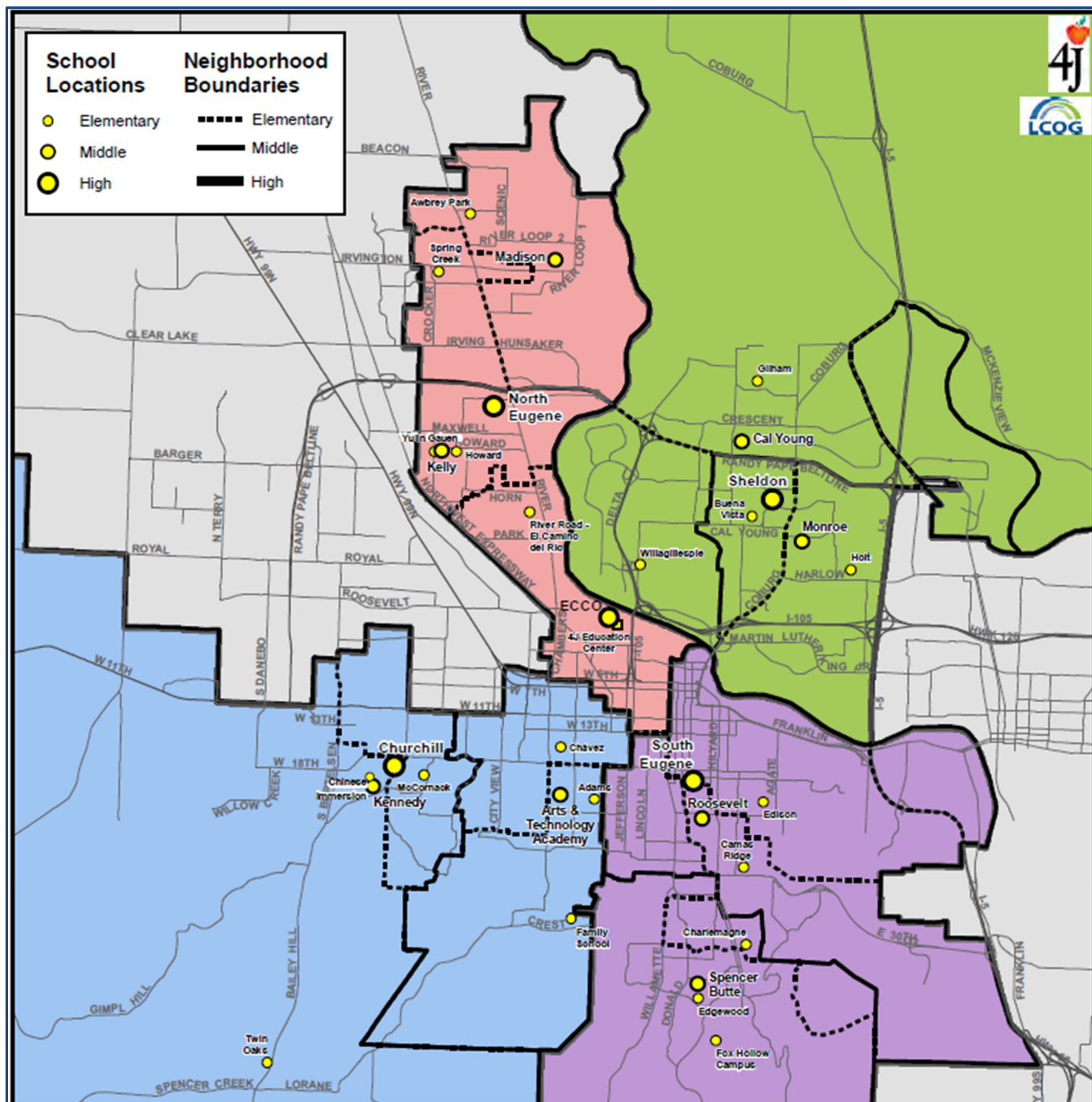
Within this section are short descriptions of each District school. More detailed information is available on the District's website at: [www.4j.lane.edu/schools](http://www.4j.lane.edu/schools) .

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: Chris Benz**

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:

- Strong community-building activities promoting social/emotional learning through the Caring for Kids curriculum & Positive Behavior Intervention and Supports (PBIS)
- Counselor support for individuals; whole-class and grade-level supports
- 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>
2021-22	460.00	25.7	18.00	TBD	TBD	Not available	
2020-21	466.50	26.0	18.00	25.3	26.0	N/A	N/A
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

<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

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## 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>
2021-22	455.00	28.3	18.00	TBD	TBD	Not available	
2020-21	443.00	26.7	18.00	24.0	24.7	N/A	N/A
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

<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.



### School Improvement Goals:

- 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>
2021-22	449.00	19.2	18.00	TBD	TBD	Not available	
2020-21	459.00	19.0	18.00	25.3	25.5	N/A	N/A
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

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

### Mission Statement:

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



# About Our District

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## Camas Ridge Community School

### Principal: Kevin Gordon

1150 East 29th Avenue, Eugene, OR 97403

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



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

### School Improvement Goals:

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

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2021-22	346.00	27.8	14.00	TBD	TBD	Not available	
2020-21	348.00	26.3	13.00	21.6	28.8	N/A	N/A
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

<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
- Improve attendance
- Implement AVID schoolwide
- 

### 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>
2021-22	434.00	40.8	19.00	TBD	TBD	Not available	
2020-21	435.00	50.0	18.00	22.3	24.6	N/A	N/A
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

<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.

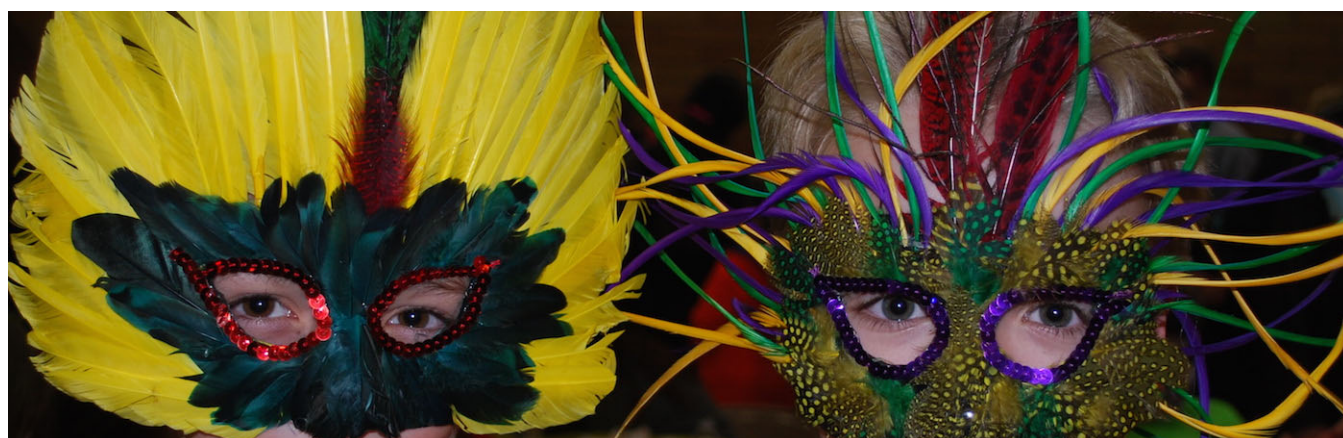
### School Improvement Goals:

- 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
- 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>
2021-22	341.00	10.3	12.00	TBD	TBD	Not available	
2020-21	351.00	10.1	12.00	27.0	29.7	N/A	N/A
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

<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**      **Assistant Principal of Kennedy Middle School: Jennifer Hebard**  
 1155 Crest Drive, Eugene, OR 97405 (relocating to Kelly Middle School fall 2021)

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 bi-literacy skills: speaking, writing, and reading in Mandarin and English
- Students will perform at or above grade level with peers on state, district and STAMP (standards-based measurement of proficiency) language tests
- Continue to 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>
2021-22	111.00	15.1	6.00	TBD	TBD	Not available	
2020-21	92.00	12.5	5.40	19.0	16.6	N/A	N/A
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.

## Mission Statement:

The Chinese Language Immersion School provides a rigorous, supportive Mandarin immersion program that enables our students to become biliterate in Mandarin and English, providing students opportunities to develop strong cross-cultural understanding and appreciation for Chinese culture with the goal of becoming productive global citizens.

# About Our District

## 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:

- Increase student achievement in reading and math as measured by both formative and summative assessments
- Integrate cultural competency at all levels of the school and into all relationships within the school. Continue to create a safe, respectful, and inclusive environment for students and families
- All teachers use instructional strategies and initiatives that are grounded in evidence based on practices



### 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>
2021-22	384.00	19.0	15.00	TBD	TBD	Not available	
2020-21	385.00	19.7	15.00	24.3	26.0	N/A	N/A
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

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

### Mission Statement:

Edgewood Community Elementary School is dedicated to building a community of engaged, resilient, responsible life-long learners. We value respect, we honor difference, and we celebrate growth and effort.

# About Our District



## Edison Elementary

### Principal: Scott Marsh

2855 Lincoln St. Eugene, OR 97405 – temporarily located at the Willard School building during construction of the Edison building.

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>
2021-22	294.00	28.4	12.00	TBD	TBD	Not available	
2020-21	295.00	24.7	12.00	26.0	24.5	N/A	N/A
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

<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: Teresa Martindale**

1155 Crest Drive, Eugene, OR 97405

Family School is a choice school embracing child-centered learning that involves families, students and teachers working together in a multi-age setting. Their 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>
2021-22	164.00	30.0	7.00	TBD	TBD	Not available	
2020-21	165.00	30.2	7.00	22.0	165.00	N/A	N/A
2019-20	171.00	34.1	7.00	21.3	171.00	20.7	22.5
2018-19	165.00	35.7	7.00	20.0	165.00	19.0	27.3
2017-18	137.00	38.1	5.50	20.0	137.00	19.0	24.5

<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>
2021-22	553.00	21.4	22.00	TBD	TBD	Not available	
2020-21	555.50	20.8	22.00	22.9	25.9	N/A	N/A
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

<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>
2021-22	529.00	39.6	22.00	TBD	TBD	Not available	
2020-21	530.00	38.0	21.00	23.8	25.6	N/A	N/A
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

<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.

### 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>
2021-22	553.00	51.9	23.00	TBD	TBD	Not available	
2020-21	490.25	46.9	20.00	21.4	25.2	N/A	N/A
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

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

### Mission Statement:

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

# 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>
2021-22	328.00	42.1	13.00	TBD	TBD	Not available	
2020-21	324.00	38.5	13.00	22.8	25.4	N/A	N/A
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

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

### Mission Statement:

McCornack Elementary School maintains a collaborative culture of academic achievement in a student-centered learning environment. They 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>
2021-22	470.00	36.1	18.00	TBD	TBD	Not available	
2020-21	457.00	33.0	17.00	23.8	27.8	N/A	N/A
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

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

**Mission Statement:**

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



# About Our District

## Spring Creek Elementary

**Principal: Sebastian Bolden**

560 Irvington Drive, Eugene, OR 97404

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



### School Improvement Goals:

- Align and implement 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)
- 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>
2021-22	328.00	29.1	13.00	TBD	TBD	Not available	
2020-21	310.75	29.4	12.00	22.0	26.9	N/A	N/A
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

<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.

# 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. Their 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>
2021-22	217.00	25.8	9.00	TBD	TBD	Not available	
2020-21	219.00	26.3	9.00	24.0	24.4	N/A	N/A
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

<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:

In addition to annual growth in reading, mathematics and writing, school staff is committed to developing practices that align with the following 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>
2021-22	519.00	28.6	20.00	TBD	TBD	Not available	
2020-21	520.75	27.1	21.00	22.5	25.3	N/A	N/A
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

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

### Mission Statement:

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

# About Our District

## Yujin Gakuen Japanese Immersion Elementary

**Principal: Tom Piowaty**

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.”

### 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>
2021-22	313.00	19.1	12.00	TBD	TBD	Not available	
2020-21	314.00	20.0	12.00	26.5	26.1	N/A	N/A
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

<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>
2021-22	454.00	40.8	18.00	25.2	Not available
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

<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>
2021-22	534.00	21.9	20.40	26.2	Not available
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

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

### Mission Statement:

Cal Young Middle School prepares all students to be lifelong learners in a caring and supportive environment



# About Our District

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## Kelly Middle School

850 Howard Avenue, Eugene, OR 97404

Principal: John Wayland

Kelly Middle School is 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. Rigorous academic explorations tempered with socially responsible instructional practices will help students become contributors in our democratic society. Every Kelly student benefits from the leadership of all adults in the building, each of whom adhere to our Essential Commitment: As PILOTS we will risk hope, honestly communicate, and engage in collaborative, civil and reflective processes in order to sustain safe, supportive learning environments. We will teach our students the thinking skills and learning habits needed today throughout our circles of community.



### 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>
2021-22	475.00	33.7	18.00	24.0	Not available
2020-21	449.00	31.9	17.00	23.9	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

<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 through our PILOTS framework: Persevere, Imagine, Learn, Own, Teams, Support.

# 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
- Student voice and agency

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2021-22	358.00	32.1	14.40	24.9	Not available
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

<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
- 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>
2021-22	422.00	33.9	16.80	25.1	Not available
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

<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>
2021-22	586.00	25.5	22.80	25.7	Not available
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

<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

## 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>
2021-22	600.00	18.0	22.80	26.3	Not available
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

<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

The core values that support the Spencer Butte program are: (1) cultural and environmental sustainability; (2) a growth mindset, which states that effort leads to excellence; and (3) dignity for everyone in our school community. Our school culture fosters respect and achievement, encouraging students to flourish during these challenging middle years. Our dedicated staff accommodates individual students' 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>
2021-22	406.00	18.6	15.60	26.0	Not available
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

<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.

## 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.



4J’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
2021-22	125.00	NA	6.50	19.2
2020-21	125.00	NA	6.50	19.2
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

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

# About Our District

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## Churchill High School

1850 Bailey Hill Road, Eugene, OR 97405

Principal: Greg Borgerding

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

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



### School Improvement Goals:

CHS has several student growth goals that are typical at most schools. We believe that our promise to the community is to keep their children safe, make them feel special, and ensure high levels of learning. In order to ensure this promise we have activated three primary goals in our school: Positive and supportive relationships with each student, a steadfast focus on best instructional practices, and an ongoing commitment to improving our graduation rate thereby preparing our students for the exciting challenges of the future. We believe that the focus on these goals is essential to our overall growth, but most importantly the holistic development of our students

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2021-22	1132.00	26.6	39.75	28.1	Not available
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

<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.

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>
2021-22	1052.00	32.5	38.50	27.3	Not available
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

<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>
2021-22	1432.00	18.3	48.25	29.4	Not available
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

<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.

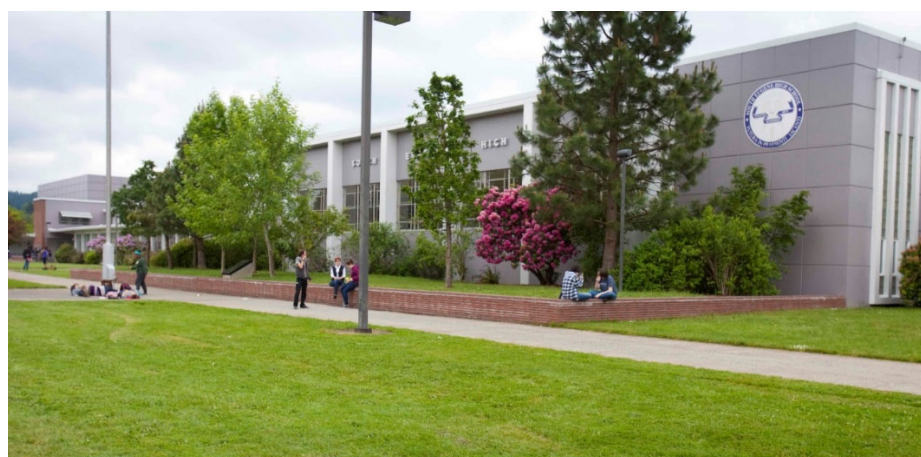
### School Improvement Goals:

- 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>
2021-22	1581.00	16.5	45.50	28.8	Not available
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

<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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## **Eugene Online Academy**

200 North Monroe Street, Eugene, OR 97402

**Assistant Principal: Scott Mayers**

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.



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Eugene Online Academy

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.

# About Our District

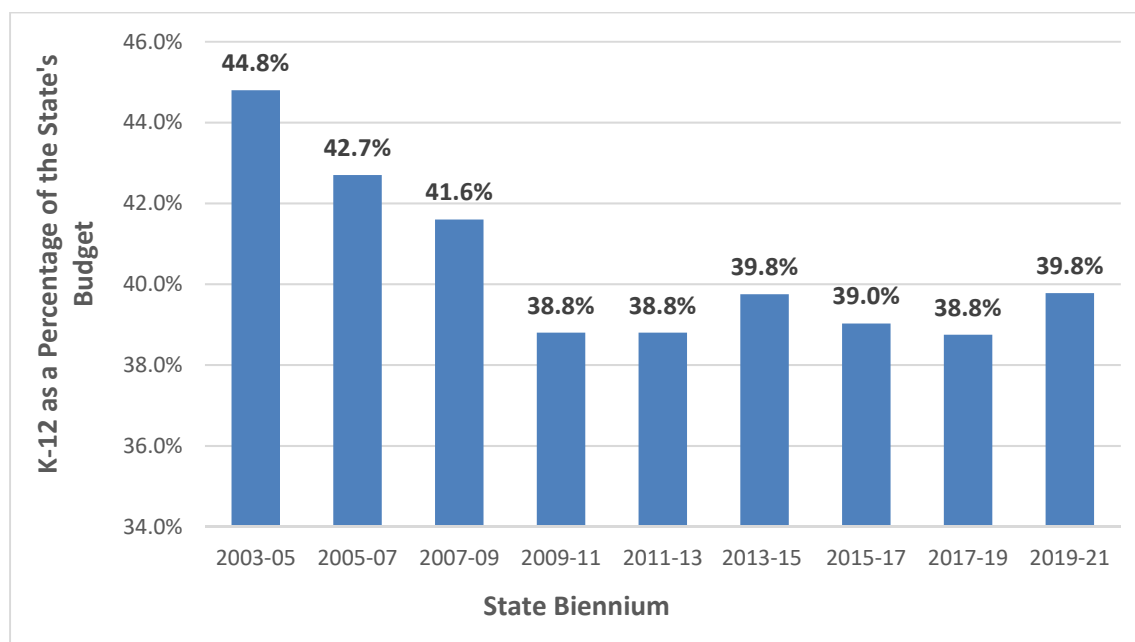
## History of State Funding

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 about 39.8% 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 is anticipated to be fully funded in 2021-22. 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.

The Eugene School District has calculated its 2021-22 State School Fund budget assuming an increase in the State School Fund appropriation of 1.1% to \$9.1 billion. For FY 2021-22, the State School Fund appropriation to Oregon schools is assumed to be \$4,460,000,000 or 49% of the \$9.1 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**



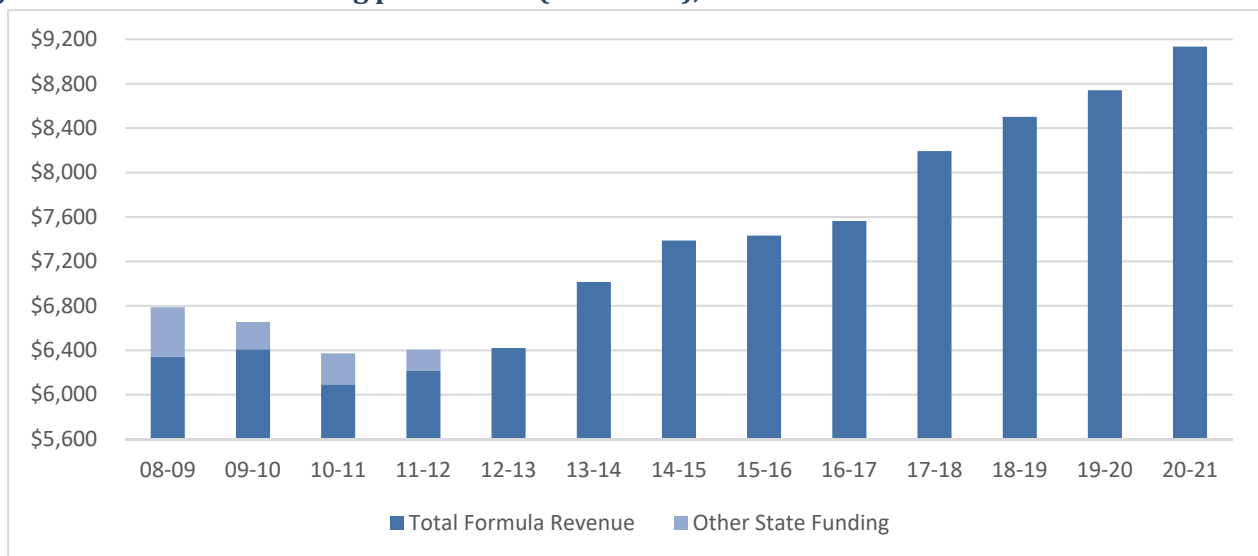
Source: COSA; Oregon Legislative Fiscal Office 2013-15 Legislatively Approved budget; 2015-17 Legislatively Adopted budget; 2017-19 Legislatively Adopted budget; 2019-21 Legislatively Adopted Budget

# 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.

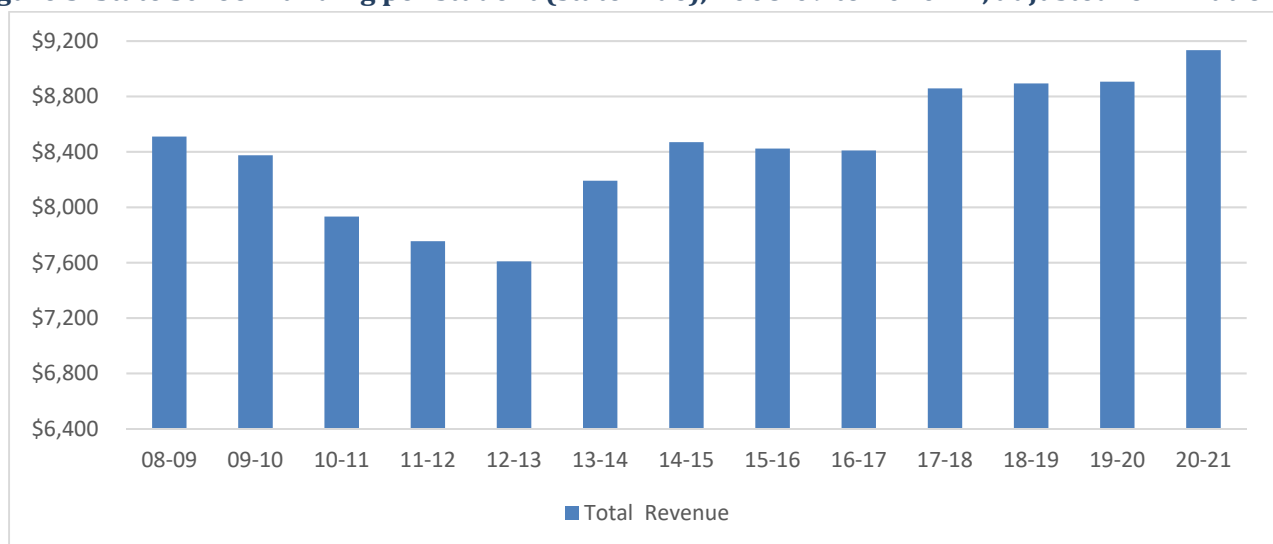
Federal sequestration cuts are continuing with reduced funding for programs serving our most needy students and annual reductions in the subsidy payment for a portion of our bond interest. We are not certain of the future of sequestration cuts and the budget reflects revenues as currently reported by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

**Figure 2. State School Funding per student (statewide), 2008-09 to 2020-21**



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

**Figure 3. State School Funding per student (statewide), 2008-09 to 2020-21, 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

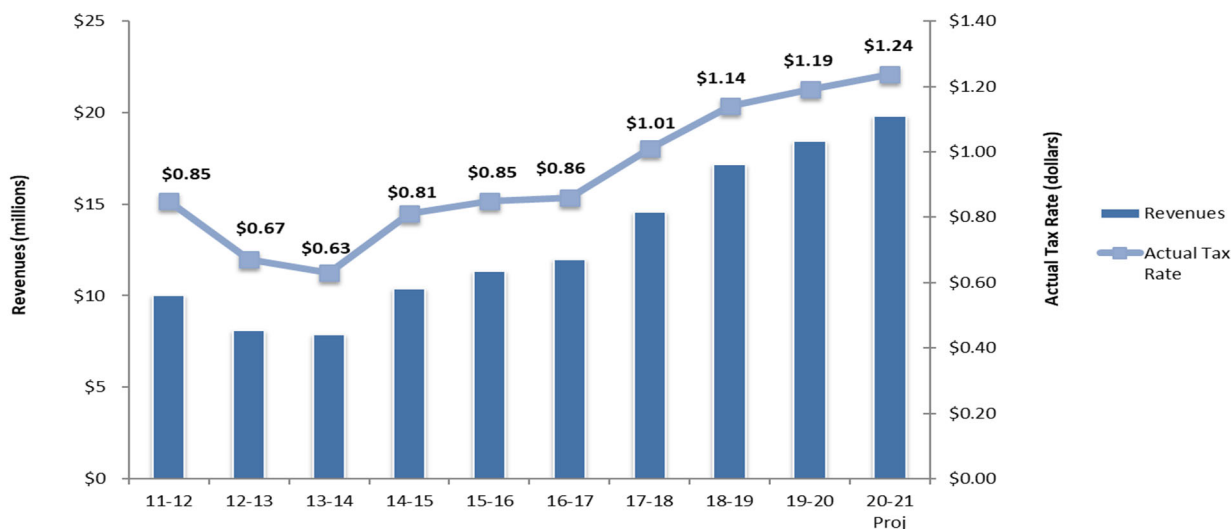
In May 2000, District voters approved a five-year local option levy of \$1.50 per \$1,000 of assessed property value to assist with operations. Since the passage of Measure 5 in 1990, this was the first opportunity for District voters to increase school operating funds above the State School Fund formula. 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 2020-21.

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.

**Local Option Revenues and Rates**



# 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*

**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*

# About Our District

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## ***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.



## ***Four Year Rates***

The four-year graduation rate measures the percentage of students who started high school 4 years prior and by the end of the 4<sup>th</sup> year of high school have earned a regular or modified diploma.

In 2019-20 the 4-year graduation rate in the Eugene School District 4J was 81.7%, 3.9 point higher than in 2018-19 and 7.3 points higher than in 2017-18. As shown below, in 2019-20 Eugene Education Options (EEO) more than doubled its graduation rate, while South Eugene High School (SEHS) also saw a significant increase and Churchill High School (CHS) had a significant drop after having had a remarkable increase the previous year. Looking at the long-term trend, 4J reached in 2020 its highest 4-year graduation rate ever.

# About Our District

Table 1.1.1 4J High School Four-Year Cohort Graduation Rates 2015–2020

School	2015	2016	2017	2018	2019	2020
Churchill High School	87.7%	81.4%	85.9%	81.2%	90.1%	86.3%
North Eugene High School	78.3%	77.9%	70.9%	81.4%	86.4%	86.2%
Sheldon High School	87.6%	88.0%	88.1%	88.3%	90.4%	90.4%
South Eugene High School	90.8%	89.4%	90.0%	91.4%	91.6%	92.1%
EEO	12.8%	28.2%	18.6%	20.7%	18.1%	39.5%
DISTRICT RATE *	74.2%	75.0%	73.7%	74.4%	77.8%	81.7%
STATEWIDE RATE*	73.8%	74.8%	76.7%	78.7%	80.0%	82.6%

Table 1.1.2 Four-Year Cohort Graduation- Student Groups 2019-2020

School			Econ		SpEd	Migrant	CTE Concentrators
	F	M	Dis	ELL			
Churchill	87.7%	85%	81.8%	94.1%	66.7%	79.0%	94.1%
North	92.7%	80.2%	82.8%	66.7%	75.6%	52.0%	95.0%
Sheldon	93.3%	88.0%	80.3%	84.6%	60.5%	72.0%	> 95%
South	94.4%	89.6%	85.9%	> 95%	72.7%	50.2%	> 95%
EEO	44.1%	34.6%	40.0%	12.5%	18.8%	31.9%	63.6%
DISTRICT RATE *	85.3%	78.3%	72.5%	73.7%	56.3%	48.9%	94.7%
STATEWIDE RATE*	85.5%	80.0%	77.6%	86.2%	68.0%	60.5%	94.8%

Table 1.1.3 Four-Year Cohort Graduation- Race/Ethnicity Groups 2019-2020

School	N.Hawaii		Am Ind/ AK Nat	Black/ Afr Amer	Hisp/ Latino	White	Multi- Racial
	Asian	/Pac Isl					
Churchill	>95%	>95%	>95%	71.4%	79.2%	88.4%	84.2%
North	>95%	>95%	>95%	75.0%	80.0%	86.8%	88.9%
Sheldon	>95%	>95%	50.0%	>95%	84.6%	92.2%	79.0%
South	85.0%	^	>95%	77.8%	83.3%	94.0%	95.0%
EEO	> 95%	^	50.0%	50.0%	32.0%	43.8%	30.0%
DISTRICT RATE *	90.5%	>95%	73.3%	76.7%	74.7%	84.0%	75.4%
STATEWIDE RATE*	92.2%	76.6%	67.2%	76.3%	79.5%	84.0%	81.0%

\* 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 2019-20, the 5-year graduation rate in Eugene School District 4J was 80.6%, 1.9 point higher than in 2018-19, 3.5 points higher than in 2017-18, and the highest in 4J history. As shown below, in 2019-20 CHS, NEHS, and SEHS saw very significant increases in 5-year graduation rates, while Sheldon High School (SHS) and EEO experienced slight declines.

The District increased its 5-year graduation rate at a faster pace than the State of Oregon in 2019-2020.

Table 1.1.4 4J High School Five-Year Cohort Graduation Rates 2015-2020

School	2015	2016	2017	2018	2019	2020
Churchill	88.3%	92.0%	88.8%	91.3%	88.1%	92.3%
North	76.7%	82.4%	81.3%	77.2%	85.0%	90.1%
Sheldon	90.1%	90.6%	93.4%	91.3%	93.5%	93.0%
South	92.0%	93.9%	90.8%	92.9%	91.2%	95.5%
EEO	26.4%	35.4%	45.7%	25.8%	26.4%	25.1%
DISTRICT RATE *	76.6%	78.9%	79.1%	77.1%	78.7%	80.6%
STATEWIDE RATE*	76.5%	77.8%	78.9%	80.0%	81.6%	83.0%

\* 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 Regular Diploma or a Modified Diploma) in the category of Completer Students.

## Four Year Completion Rates

In 2019-20, the 4-year completion rate in Eugene School District 4J was 85.9%, 1.3 point higher than in 2018-19, 4.7 points higher than in 2017-18, and the highest in 4J history. As shown below, the 4-year completion rate in 4J remained above the rate for the State of Oregon.

Table 1.2.1 4J High School 4-Year Cohort Completer Rates 2015-2020

School	2015	2016	2017	2018	2019	2020
Churchill	87.7%	83.0%	86.2%	83.1%	90.8%	87.0%
North	78.3%	79.5%	75.8%	83.0%	86.4%	88.0%
Sheldon	88.5%	88.6%	89.3%	89.2%	91.3%	91.3%
South	90.1%	92.4%	89.0%	92.0%	93.1%	93.8%
EEO	20.5%	41.9%	41.6%	53.9%	58.2%	64.9%
DISTRICT RATE *	76.3%	78.6%	78.4%	81.2%	84.6%	85.9%
STATEWIDE RATE*	73.8%	74.8%	76.7%	83.1%	83.7%	85.5%

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

# About Our District

## Five Year Completion Rates

In 2019-20, the 5-year completion rate in Eugene School District 4J was 88.1%, 1.0 point higher than in 2018-19, 3.9 points higher than in 2017-18, and the highest in 4J history. As shown below, the 5-year completion rate in 4J remained above the rate for the State of Oregon.

Table 1.2.2 4J High School 5-Year Cohort Completer Rates 2015-2020

School	2015	2016	2017	2018	2019	2020
Churchill	88.3%	92.0%	88.8%	92.3%	90.0%	92.6%
North	76.7%	82.4%	81.3%	82.3%	87.6%	91.0%
Sheldon	90.1%	90.5%	93.4%	92.8%	94.8%	94.5%
South	92.0%	93.9%	90.8%	94.1%	95.1%	96.7%
EEO	31.7%	48.3%	63.6%	58.1%	66.9%	67.0%
DISTRICT RATE *	76.6%	78.9%	79.1%	84.2%	87.1%	88.1%
STATEWIDE RATE*	81.6%	83.2%	75.9%	84.6%	86.3%	87.2%

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

## High School Dropout and Non-completers

In Oregon, dropout rates are calculated for all high school grades combined and measure the percentage of students who ended their enrollment in grades 9 to 12 before they completed high school with a regular diploma, a modified diploma, an adult high school diploma, an extended diploma, or a GED.

In 2019-20, the dropout rate in Eugene School District 4J was 2.7%, 0.9 point lower than in 2018-19, 1.7 points lower than in 2017-18, and the lowest in 4J history since the Oregon Department of Education (ODE) has been measuring it in a consistent way.

Table 1.3.1 4J High School Dropout Rates 2015-2020

School	2015	2016	2017	2018	2019	2020
Churchill	1.5%	2.8%	2.3%	2.5%	2.4%	2.3%
North	3.0%	3.2%	3.6%	2.3%	2.9%	1.9%
Sheldon	1.1%	1.3%	0.7%	1.1%	0.9%	1.1%
South	1.0%	1.7%	1.0%	1.2%	0.7%	0.7%
DISTRICT RATE*	5.2%	4.4%	4.0%	4.4%	3.6%	2.7%
STATEWIDE RATE*	4.3%	3.9%	3.9%	3.6%	3.3%	2.4%

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

Updated information for Attendance, School Dropouts, Suspensions and Expulsions, and Freshman on Track to Graduate academic indicators is not yet available from the Oregon Department of Education (ODE). These key academic indicators will be included in the Adopted Budget Document if they are made available by ODE before we go to print.





# 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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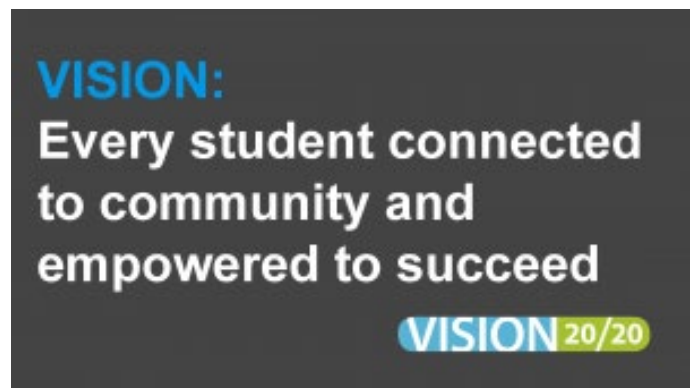


## 4J Vision 20/20 Strategic Plan

### 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.

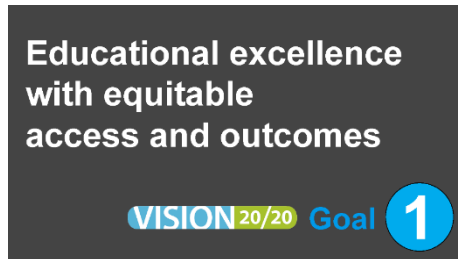
- **Goal I:** Educational Excellence with Equitable Access and Outcomes for Every Student
- **Goal II:** Multiple Pathways to Student Success
- **Goal III:** Communication and Connection with Community
- **Goal IV:** Diverse World-Class Workforce
- **Goal V:** Stable, Sustainable Stewardship

# 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

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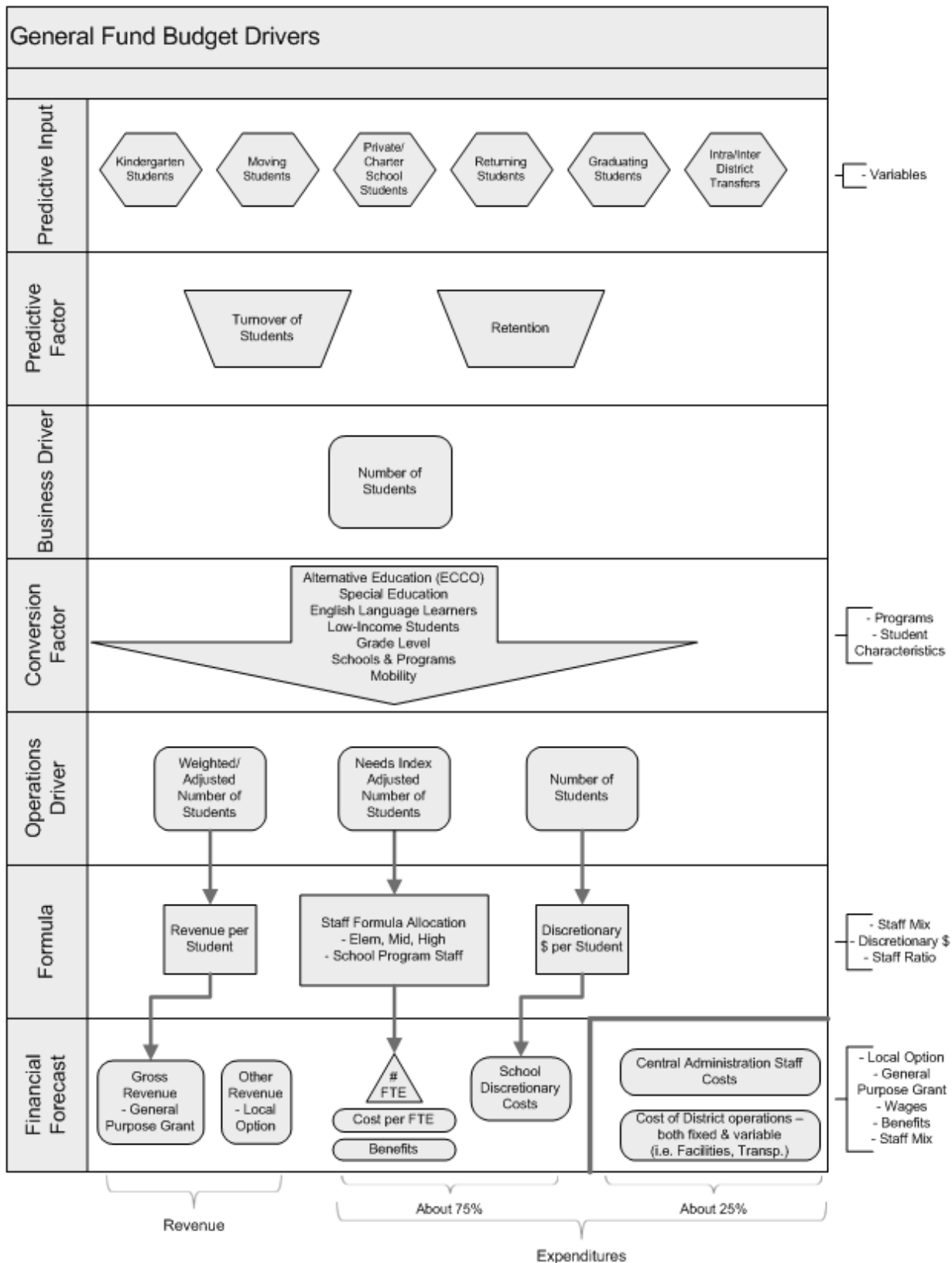
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# Building the Budget

## 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 March or April. 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.

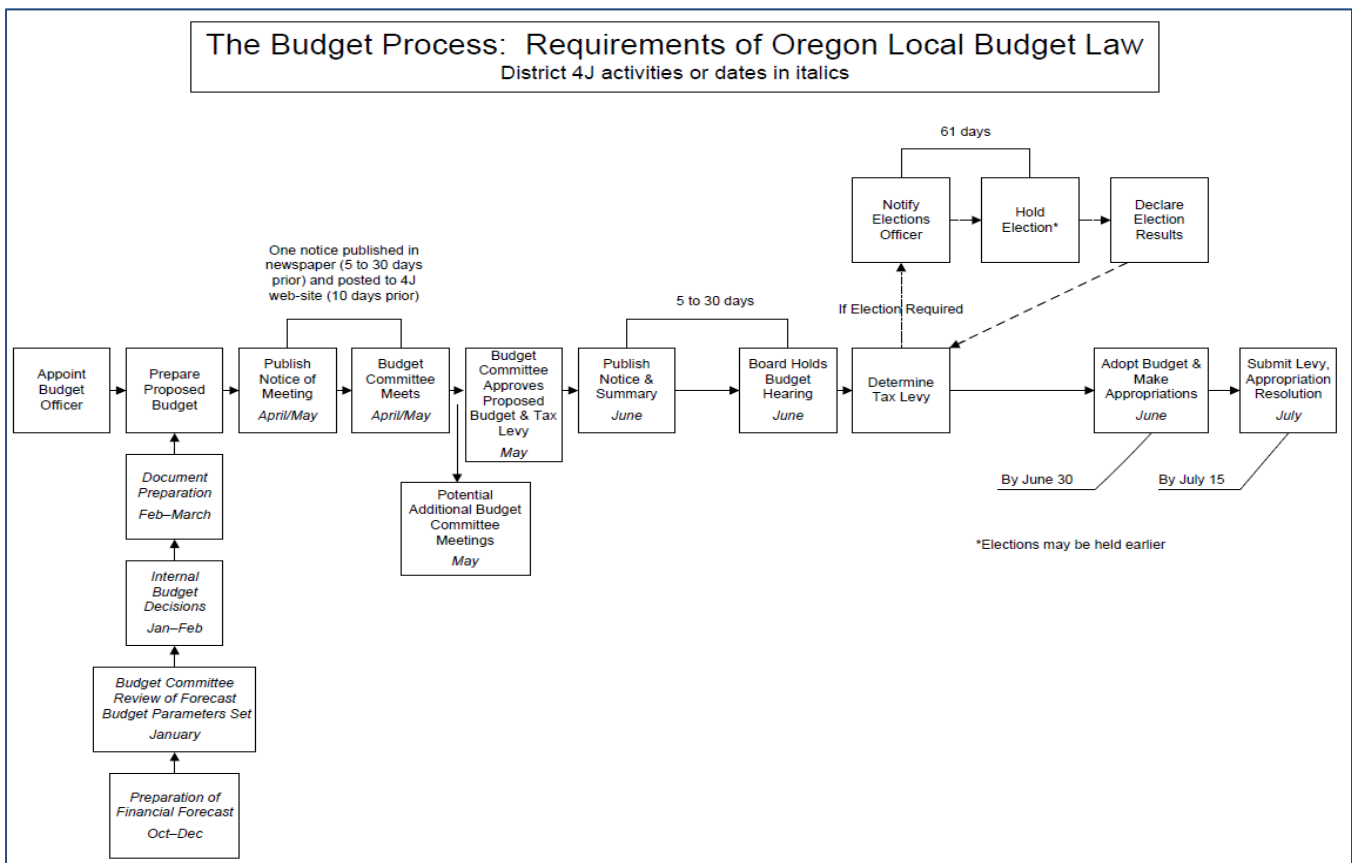
# Building the Budget

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 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 3, 2020
Board meeting: Appoint new Budget Committee members	November 3, 2020
Budget Committee meeting: Presentation of five year financial forecast, committee orientation, introduce new members, elect officers and set meeting schedule	January 25, 2021
Prepare proposed budget	January - April 2021
Budget Committee meeting: Hold discussion and receive public comment	April 5, 2021
Publish notice of Budget Committee meeting on district's website at least 10 days before the meeting	April 11, 2021
Publish notice of Budget Committee meeting in newspaper 5-30 days before the meeting	April 11, 2021 & April 18, 2021
Budget Committee meeting: Receive Superintendent's 2021-22 budget message and proposed budget, and receive public comment	April 26, 2021
Budget Committee meeting: Approve Superintendent's 2021-22 proposed budget and declare tax rates and debt service levy	May 10, 2021
Publish budget summary and notice of budget hearing 5 to 30 days before the hearing	May 16, 2021
Board meeting: Hold budget hearing	June 2, 2021
Board meeting: Enact resolutions to adopt budget, make appropriations, and impose and categorize taxes	June 16, 2021
Submit tax certification documents to assessor	July 15, 2021
Submit copy of complete budget document to county clerk	September 30, 2021

# 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

# Building the Budget

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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.



# Building the Budget

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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.

# Building the Budget

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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 Eugene School District has calculated its 2021-22 State School Fund budget assuming an increase in the 2021-2023 biennium State School Fund appropriation of 1.1%, to \$9.1 billion. For FY 2021-22, the State School Fund appropriation to Oregon schools is assumed to be \$4.5 million or 49% of the \$9.1 billion.

Funding Source	State Budget	Est. State Budget	\$ Per Pupil (ADMw) (Total Formula Revenue)		
	2019-21 Biennium	2021-23 Biennium	2019-20	2020-21	2021-22
State School Fund	\$9.0 billion	\$9.1 billion	\$8,633	\$8,946	\$8,909

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 2020 was \$1.84 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.

# Building the Budget

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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 2021-22, growth in assessed value is estimated at 3 percent over 2020-21 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 2021-22, the compression loss is estimated at 0.65 percent of the base tax level.

Based on prior year tax collections, the District expects to collect approximately 95.5 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 30 percent of uncollected prior-years’ property taxes will be received in 2021-22.

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 2021-22, growth in assessed value is estimated at 2 percent over 2020-21 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

# Building the Budget

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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 2021-22, the compression loss is estimated at 20.5 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 95.5 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 30 percent of uncollected prior years’ property taxes will be received in 2021-22.

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 2021-22 budget assumes a collection rate of 95.5 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 2020-21 assessed value) and multiplied by 1,000 to get the dollar tax rate. For 2021-22, the projected debt serviced rate is \$1.50 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

	2020-21 Budget			2021-22 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	227,356,000		36,930,175	264,286,175	242,355,000		26,289,313	268,644,313
Total Resources	(153,024,000)		(1,969,172)	(154,993,172)	(165,283,000)		(1,084,815)	(166,367,815)
Revenue Required to Bal.	74,332,000	18,497,000	34,961,003	127,790,003	77,072,000	19,865,000	25,204,498	122,141,498
Loss Due to Constitutional Limit (Compression)	488,000	5,931,000		6,419,000	531,000	5,353,000		5,884,000
Uncollected Tax	4,487,454	1,116,672	2,110,611	7,714,737	3,648,570	940,404	1,193,175	5,782,149
Estimated Tax Imposed	79,307,454	2,544,672	37,071,614	141,923,740	81,251,570	26,158,404	26,397,673	133,807,647
<b>Total Certified Levy</b>	<b>79,307,454</b>	<b>2,544,672</b>	<b>37,071,614</b>	<b>141,923,740</b>	<b>81,251,570</b>	<b>26,158,404</b>	<b>26,397,673</b>	<b>133,807,647</b>
	<b>2020-21 Actual</b>				<b>2020-21 Projected</b>			
Tax Rate	\$4.7485	\$1.5000	\$2.1951 <sup>2</sup>	\$8.4436	\$4.7485	\$1.5000	\$1.4996 <sup>3</sup>	\$7.7481
				\$17,090,185,035			\$1.4996	\$17,602,890,586

<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 \$2.24 per \$1,000 as publicized to voters during the 2018 bond measure.



# Building the Budget

## Tax Rate Comparison

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Budget
<b>Permanent Tax Rate Operating Levy</b>	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
<b>Local Option Levy</b>	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
<b>Debt Service Levy</b>	\$1.5827 <sup>1</sup>	\$1.5781	\$2.2098 <sup>2</sup>	\$2.1951	\$1.4996

<sup>1</sup> Reflects the issuance of the final portion of bonds approved in May 2011 and 2013.  
<sup>2</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 2021-22, 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 2021-22, the District expects to receive approximately \$2.8 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 2021-22, the District expects to receive approximately \$1.0 million in General Fund interest earnings.

### 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 2021-22, the District expects to receive about \$0.6 million in reimbursements.

# Building the Budget

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## **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 2020-21 approved indirect rate of 4.95 percent of direct charges. For 2021-22, the District expects to receive approximately \$0.5 million.

## ***Interfund Transfers***

These transactions distribute funds to finance activities in another fund. The 2021-22 budget includes \$5.8 million in transfers.

## ***Beginning Fund Balance***

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

# Building the Budget

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## General Fund Requirements

### Schools

#### *Position Budgeting*

Licensed staffing is assigned in a variety of ways. General classroom allocations of licensed staff members are based on three key factors: 1) projected enrollment, 2) the target student-to-teacher staffing ratio for each grade level, and 3) the Needs Index. The majority of staffing (60 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*

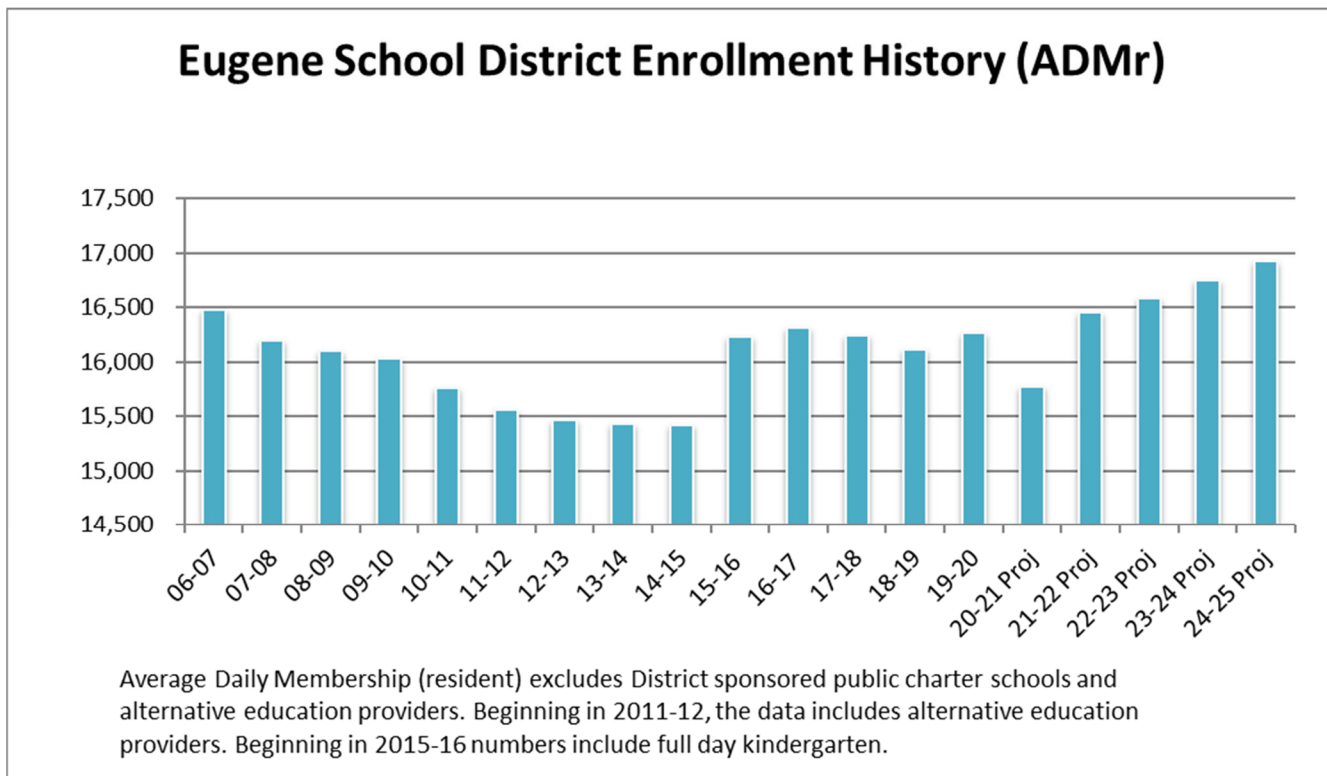
##### Enrollment History

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 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. In 2020-21 the District experienced a sharp decline in enrollment due to the effects of the COVID-19 pandemic and the suspension of in person learning. Enrollment is anticipated to rebound in 2021-22 with large kindergarten and first grade classes projected. The District also implemented an online learning program (Eugene Online Academy) in the spring of 2018-19 that now addresses all grade levels and has been instrumental in the District’s pandemic learning response. Students will now have a fully online option for learning that allows them to also participate in extracurricular and elective activities at their local school.

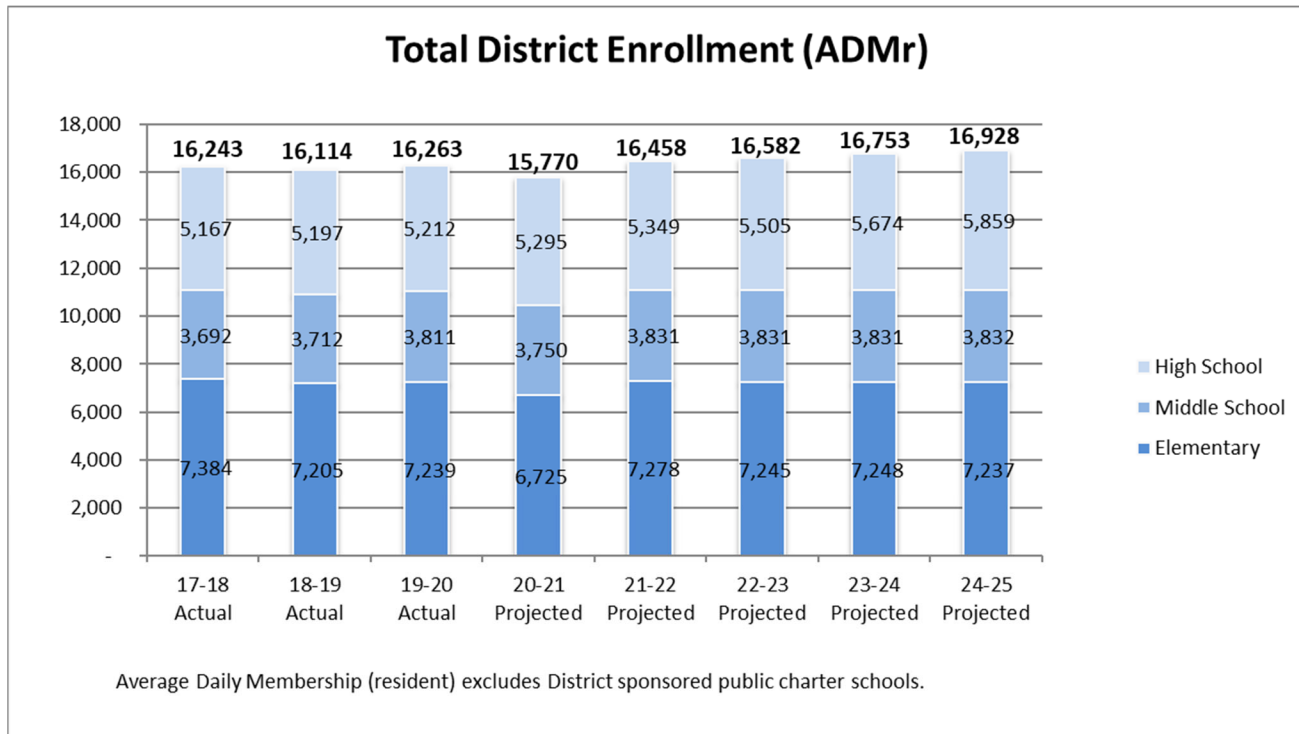


*Note: Student enrollment is expressed as resident average daily membership (ADM). It represents the average annual enrollment as of June 30 and had counted kindergarten students at 0.5 ADM, or half time. Beginning in 2015-16, kindergarten students were counted at 1.0 ADM due to the beginning of full-day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

Note: For 2021-22, enrollment estimates assume on-site learning in the fall of 2021 and higher enrollment for kindergarten and 1<sup>st</sup> grade, as students who delayed enrollment return to 4J.

# Building the Budget

## Eugene School District

### 2021-22 Enrollment Projection Summary by School and Region (headcount, K=1.0)

#### Churchill Region

	10/1/2020 Enrollment	2021-22 Projection	Projected Change		10/1/2020 Enrollment	2021-22 Projection	Projected Change		10/1/2020 Enrollment	2021-22 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
César E. Chávez	395	434	39	Arts & Tech.	449	454	5	Churchill	1,142	1,132	(10)
Chinese Imer.	88	111	23	Kennedy	374	358	(16)				
Family School	124	164	40		823	812	(11)				
McCornack	306	328	22								
Twin Oaks	208	217	9								
	1,121	1,254	133								

#### North Eugene Region

	10/1/2020 Enrollment	2021-22 Projection	Projected Change		10/1/2020 Enrollment	2021-22 Projection	Projected Change		10/1/2020 Enrollment	2021-22 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Awbrey Park	452	455	3	Kelly	453	475	22	North Eugene	1,035	1,052	17
Howard	489	497	8	Madison	414	422	8				
River Road	388	457	69		867	897	30				
Spring Creek	323	313	(10)								
Yujin Gakuen	293	314	21								
	1,945	2,036	91								

#### Sheldon Region

	10/1/2020 Enrollment	2021-22 Projection	Projected Change		10/1/2020 Enrollment	2021-22 Projection	Projected Change		10/1/2020 Enrollment	2021-22 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Bertha Holt	488	530	42	Cal Young	482	534	52	Sheldon*	1,439	1,463	24
Buena Vista	465	459	(6)	Monroe	596	586	(10)				
Gilham	510	560	50		1,078	1,120	42				
Willagillespie	474	523	49								
	1,937	2,072	135								

#### South Eugene Region

	10/1/2020 Enrollment	2021-22 Projection	Projected Change		10/1/2020 Enrollment	2021-22 Projection	Projected Change		10/1/2020 Enrollment	2021-22 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Adams	427	471	44	Roosevelt	576	600	24	South Eugene	1,557	1,581	24
Camas Ridge	327	348	21	Spencer Butte	411	406	(5)				
Charlemagne	347	351	4		987	1,006	19				
Edgewood	376	385	9								
Edison	265	295	30								
	1,742	1,850	108								

Note: District Enrollment for the 2021-22 projection is updated to reflect open enrollment assumptions and is the value used for staffing purposes. Enrollment in alternative programs is not included.

# Building the Budget

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

The District uses a target student-to-teacher staffing ratio, differentiated by grade level as noted below, to determine the number of licensed staff positions available for a given school year. In simple terms, projected enrollment is divided by the ratio amount and then adjusted to reflect staffing allocation levels: 1) Kindergarten staffing is allocated in 0.5 full-time equivalent (FTE) increments while grades 1-5 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 FY 2020-21, a grade K-5 class size evaluation process was continued and the middle school target was lowered to 26.98 in line with the target for Grades 1-5. In 2021-22, the District evaluated class size projections for K-8 grades and added additional staffing at both elementary and secondary levels.

	2017-18	2018-19	2019-20	2020-21	2021-22	5-Year Change
	<i>“Represents 1 Licensed FTE for Every ___ Students”</i>					
Kindergarten	22.72	22.72	23.27	23.52	25.07	TBD
Grades 1-5	26.95	26.77	25.71	25.64	24.87	TBD
Grades 6-8	27.86	27.92	28.00	26.93	25.46	-2.40
Grades 9-12	29.07	29.20	29.01	28.59	28.69	-0.38

*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.

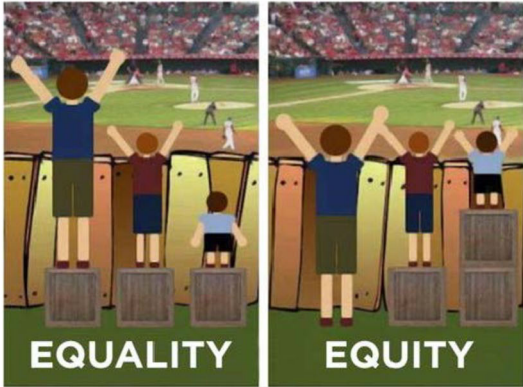
## NEEDS INDEX: WHY DO WE USE IT?

**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	39.8	13.6	2.3	12.2	25.7
Awbrey Park	46.6	11.9	3.4	10.1	28.3
Buena Vista	32.8	4.9	14.2	4.7	19.2
Camas Ridge	42.4	11.0	5.8	15.5	27.8
César E. Chávez	65.2	18.7	10.6	16.4	40.8
Charlemagne	13.0	10.8	0.6	7.1	10.3
Chinese Immersion	17.4	14.0	11.6	12.3	15.1
Edgewood	28.1	13.9	1.1	9.5	19.0
Edison	38.7	10.7	5.6	23.8	28.4
Family School	49.0	19.3	1.7	8.5	30.0
Gilham	31.3	12.6	5.5	11.8	21.4
Holt	62.0	15.9	6.9	19.6	39.6
Howard	83.5	22.7	2.9	21.9	51.9
McCornack	66.9	13.9	9.1	20.3	42.1
River Road/El Camino del Río	63.3	6.1	21.5	8.3	36.1
Spring Creek	43.7	24.4	1.9	11.6	29.1
Twin Oaks	39.2	15.5	5.5	12.1	25.8
Willagillespie	42.5	15.1	2.3	16.7	28.6
Yujin Gakuen	30.3	3.1	5.2	10.8	19.1
Arts & Technology Academy	63.3	18.7	4.3	20.5	40.8
Cal Young	32.0	11.5	1.5	13.8	21.9
Kelly	55.3	8.6	7.0	14.7	33.7
Kennedy	47.5	15.4	4.1	19.5	32.1
Madison	53.5	16.9	2.7	15.1	33.9
Monroe	41.5	9.2	2.0	11.1	25.5
Roosevelt	25.5	6.0	1.1	14.3	18.0
Spencer Butte	26.9	17.5	0.5	8.1	18.6
Churchill	37.2	13.0	1.7	20.0	26.6
Early College & Career Options	92.6	28.9	0.0	220.2	116.7
North Eugene	44.5	15.8	1.9	25.9	32.5
Sheldon	24.1	8.6	1.1	16.3	18.3
South Eugene	22.6	8.4	0.9	13.0	16.5

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 2021-22, licensed program staffing allocations include:

- Elementary – 18.0 FTE for counselors, 15.4 music FTE, and 15.4 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 2021-22, classified classroom and school allocations include:

- Elementary – 319.0 hours (39.88 FTE) for kindergarten education assistants allocated to schools based on 5.5 hours per kindergarten section, and approximately 232 hours (29.04 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 – 187.73 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 2021-22, classified program staffing allocations include:

- Elementary – 152 hours (19.0 FTE) for office management, 13.5 hours (1.69 FTE) for crossing guards, 16.0 hours (2.0 FTE) for schools with enrollment over 450 students, and 267 hours (33.38 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 184 hours (23.00 FTE) for custodial services.

# Building the Budget

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- High School – 16 hours (2.0 FTE) for registrar assistance, 16 hours (2.0 FTE) for school-to-work coordinators, 32 hours (4.0 FTE) for student supervision and 177.0 hours (22.13 FTE) for custodial services.

## *Targeted Staffing Allocations*

The staffing allocations from targeted funds available in 2021-22 include:

- Elementary schools will receive 29.2% (29.1 additional classified hours)
- Middle schools will receive 30.8% (30.7 additional classified hours)
- High schools will receive 40.0% (39.9 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 2021-22 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

# Building the Budget

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37-45	0.8-1.0 licensed FTE
over 45	1.0 licensed FTE and possible classified instructional assistant

## 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, schools regularly benefit 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 grant 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 funding from each grant.

## Extra Duty Stipends and Staffing

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

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

# Building the Budget

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

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

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

Per pupil amounts are based on total projected enrollment and support both regular and special education programs. For 2021-22, per pupil allocations are \$91.87 for elementary schools, \$113.73 for middle schools, and \$144.12 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 2021-22, school discretionary budgets have been increased to reflect expected cost increases of 2.6% (based on the US Urban Consumer Price Index).

# Building the Budget

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## BUDGETING GUIDELINES 2021-22 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	469	\$43,087	\$6,030	\$3,119		\$52,236
109	Awbrey Park	455	41,801	6,420	3,119		51,340
270	Bertha Holt	529	48,599	7,737	3,119		59,455
373	Buena Vista	458	42,076	5,829	3,119		51,024
282	Camas Ridge	346	31,787	4,884	3,119		39,790
320	Cesar Chavez	434	39,872	7,296	3,119		50,287
189	Charlemagne	350	32,155	4,972	3,119		40,246
376	Chinese Immersion**	111	10,198		3,119	6,116	19,433
248	Edgewood Community	384	35,278	4,882	3,119		43,279
170	Edison	294	27,010	4,857	3,119		34,986
375	Family School	164	15,067	2,909	3,119	3,784	24,879
193	Gilham	562	51,631	8,955	3,119		63,705
213	Howard	562	51,631	9,024	3,119		63,774
265	McCornack	328	30,133	5,720	3,119		38,972
307	River Road	470	43,179	7,033	3,119		53,331
326	Spring Creek	337	30,960	4,811	3,119		38,890
343	Twin Oaks	217	19,936	3,710	3,119	1,452	28,217
364	Willagillespie	528	48,507	7,151	3,119		58,777
371	Yujin Gakuen***	313	28,755		3,119		31,874
	Total	7,311	\$671,662	\$102,220	\$59,261	\$11,352	\$844,495

\* Enrollment projected as of December 28, 2020.

\*\* Chinese Immersion relocated to Kennedy MS

\*\*\* Yujin Gakuen relocated to Kelly MS.

\$91.87 Per Pupil Amount - General Fund

\$44.00 Additional Per Pupil Amount - Small Schools

# Building the Budget

## BUDGETING GUIDELINES 2021-22 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	\$51,633	\$7,232	\$9,342		\$2,496	\$70,703
506	Cal Young	534	60,732	7,196	9,342		2,992	80,262
524	Kelly	475	54,022	9,684	9,342		2,616	75,664
545	Kennedy	358	40,715	6,800	9,342	2,187	1,983	61,027
554	Madison	422	47,994	6,415	9,342		2,445	66,196
557	Monroe	586	66,646	7,353	9,342		3,248	86,589
566	Roosevelt	600	68,238	7,886	9,342		3,334	88,800
578	Spencer Butte	406	46,174	6,078	9,342		2,240	63,834
Total		3,835	\$436,154	\$58,644	\$74,736	\$2,187	\$21,354	\$593,075

\* Enrollment projected as of December 28, 2020.

\*\* Based on projected sixth grade enrollment.

\$113.73 Per Pupil Amount - General Fund  
\$52.07 Additional Per Pupil Amount - Small Schools

## BUDGETING GUIDELINES 2021-22 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	\$151,614	\$15,192	\$122,892	\$1,151	\$17,477	-	\$308,326
652	Sheldon (1)	1,098	184,546	18,095	122,892	1,151	-	5,621	332,569
660	South (2)	1,134	195,643	22,125	122,892	1,151	-	7,109	350,549
678	Churchill (3)	922	148,012	16,441	122,892	1,151	-	2,809	291,305
610	Early College & Career Options	125	18,015	1,130	22,199	-	-	-	41,344
661	International High School	1,022	73,645	-	2,704	-	12,709	(15,539)	73,519
Total		5,353	\$771,475	\$72,983	\$516,471	\$4,604	\$30,186	-	1,397,612

\* Enrollment projected as of December 28, 2020.

\*\* International Baccalaureate Membership at North includes Career-related Programme fee of \$1,577.

\*\*\* International High School is budgeted to pay \$18.14 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.

\$144.12 Per Pupil Amount - General Fund  
\$72.06 IHS and EOA Per Pupil Amount - General Fund

Notes: (1) Allocation includes 50% Per Pupil Allocation for 365 IHS students  
(2) Allocation includes 50% Per Pupil Allocation for 447 IHS students  
(3) Allocation includes 50% Per Pupil Allocation for 210 IHS students  
(4) EOA students are included in their home school projected enrollments



# 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 (2021-22 increase is 2.6% 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 2021-22 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 327.006. 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 2021-22.

## ***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	Total
	General Fund		1,000	1,000	2,000	4,000
	Spec. Purpose Reserve	2,000,000				2,000,000
	Capital Equip. Reserve	2,250,000				2,250,000
To	Nutrition Services	936,000				936,000
	Risk Management	340,000				340,000
	Licensed Ins. Res.	135,000				135,000
	Classified Ins. Res.	75,000				75,000
	Administrator Ins. Res.	40,000				40,000
	<b>Total</b>	<b>5,776,000</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>5,780,000</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.

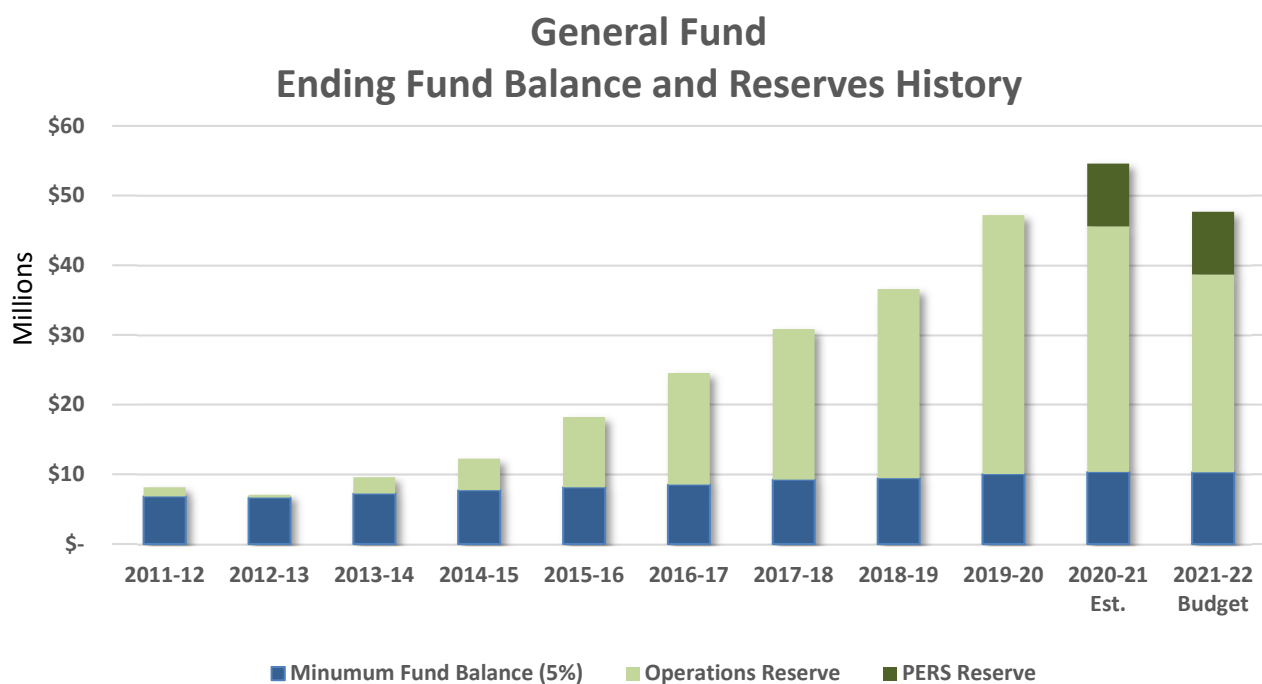
General Fund reserve balances include a \$28.4 million Operations Reserve and a \$9.0 million PERS Reserve. The 2021-22 proposed budget will utilize the Operations Reserve to balance the budget, as budgeted General Fund resources are currently insufficient to meet the operating requirements of the District.

# 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 2021-22 adopted budget, the District has set the General Fund ending fund balance level at 5.0% as per Board policy.



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## Other Funds

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

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

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 reserves for staff technology and curriculum and amounts set aside for district-wide projects and initiatives. For 2021-22, 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 2021-22, the District estimates that \$6.7 million will be available to provide additional staffing within schools, support school based programs and initiatives, and provide funding for clubs, activities and athletics.

### **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 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 2021-22 are approximately \$175.4 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 2021-22, the District has budgeted transfers of \$2.25 million for the student technology (\$1.5 million) and equipment (\$0.75 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.

## **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 (\$0.3 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 2021-22 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 budget, if required.

### ***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.

# Building the Budget

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## **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. For 2021-22, \$247,531 is budgeted to cover the activities of currently known 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 2020 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.

# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<b>Classroom Services and Support<sup>1</sup></b>							
<b>Elementary Schools</b>							
<i>Licensed</i>							
Classroom Teachers	315.020	319.750	315.700	321.250	324.800	9.780	21,927,293
Counselors	13.000	17.000	17.000	18.200	18.000	5.000	1,215,792
<i>Classified</i>							
Behavioral Educational Assist	7.586	18.090	10.790	14.640	15.440	7.854	472,717
Bilingual Educational Assist	5.382	12.730	7.090	6.860	7.480	2.098	255,407
Educational Assistant	15.163	10.960	20.180	19.770	18.580	3.417	582,471
Elem School Secretary	19.500	19.370	20.000	20.000	19.000	(0.500)	728,234
Elementary Schl Asst	4.850	4.800	3.750	2.470	4.000	(0.850)	120,366
Kinder Educational Assistant	29.000	29.000	30.250	30.160	39.880	10.880	1,224,463
Library IMC Asstant/Specialist	0.725	0.230	1.380	0.900	0.880	0.155	40,086
Office Support Bicult/Biling	3.800	4.170	4.290	4.350	3.750	(0.050)	115,017
School Crossing Guard	1.188	1.200	1.190	1.190	1.690	0.502	52,470
School Plus Program Coord	0.270	-	-	-	-	(0.270)	-
Technology Integration Assistant	0.791	0.380	0.150	-	-	(0.791)	-
<i>Administrators</i>							
Elementary Asst Principal	1.000	1.000	1.000	1.000	1.000	-	76,654
Elementary Principal	18.000	18.000	18.000	19.000	18.000	-	1,947,119
<i>Licensed Staff</i>	328.020	336.750	332.700	339.450	342.800	14.780	23,143,085
<i>Classified Staff</i>	88.255	100.930	99.070	100.340	110.700	22.445	3,591,231
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	19.000	19.000	19.000	20.000	19.000	-	2,023,773
<b>Subtotal Elementary School</b>	<b>435.275</b>	<b>456.680</b>	<b>450.770</b>	<b>459.790</b>	<b>472.500</b>	<b>37.225</b>	<b>28,758,089</b>
<b>Middle Schools</b>							
<i>Licensed</i>							
Classroom Teachers	133.400	136.600	135.600	142.000	153.600	20.200	10,406,085
Counselors	8.000	8.000	8.000	8.000	8.000	-	540,352
Data Coordinators	-	-	1.600	1.600	1.600	1.600	108,016
<i>Classified</i>							
Bilingual Educational Assist	2.228	0.460	0.750	0.750	0.780	(1.448)	21,452
Department Assistant	0.325	-	-	-	-	(0.325)	
Department Secretary	0.318	-	0.880	-	-	(0.318)	
Education Skills Trainer	-	0.500	0.560	-	-	-	
Educational Assistant	2.994	3.510	2.750	3.400	4.970	1.976	234,882
Library IMC Asstant/Specialist	1.295	0.790	0.660	0.930	-	(1.295)	
Middle School Attendance Clerk	8.000	8.000	8.000	8.000	8.000	-	248,897
Middle School Secretary	8.000	8.000	8.000	8.000	8.000	-	311,727
Read Right Educational Assist	0.500	0.830	-	0.390	-	(0.500)	
Records & Scheduling Asst	8.000	8.000	8.000	8.000	8.000	-	317,331
School Crossing Guard	0.380	0.380	0.380	0.380	0.380	-	10,734
School Volunteer Coordinator	0.090	-	0.500	-	-	(0.090)	
Student Supervision Assistant	3.656	3.760	3.750	3.750	3.750	0.094	116,205
<i>Administrators</i>							
Secondary Asst Principal	8.000	8.000	8.000	8.000	8.000	-	803,530
Secondary Principal	8.000	8.000	8.000	8.000	8.000	-	927,503



# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<i>Licensed Staff</i>	141.400	144.600	145.200	151.600	163.200	21.800	11,054,453
<i>Classified Staff</i>	35.786	34.230	34.230	33.600	33.880	(1.906)	1,261,228
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	16.000	16.000	16.000	16.000	16.000	-	1,731,033
<b>Subtotal: Middle Schools</b>	<b>193.186</b>	<b>194.830</b>	<b>195.430</b>	<b>201.200</b>	<b>213.080</b>	<b>19.894</b>	<b>14,046,714</b>
<b>High Schools</b>							
<b>Licensed</b>							
Classroom Teachers	205.070	207.020	202.250	214.410	217.200	12.130	14,707,238
Counselors	10.000	10.000	11.000	11.000	11.000	1.000	742,984
Data Coordinators	-	-	1.000	1.000	1.000	1.000	67,510
High School Extra-Curricular	6.200	6.200	7.250	6.500	6.500	0.300	441,862
<b>Classified</b>							
AV/Textbook Specialist	3.000	2.420	2.590	2.500	2.400	(0.600)	82,162
Bilingual Educational Assist	1.000	0.750	0.750	1.000	0.250	(0.750)	6,865
Career Center Assistant	1.875	1.000	-	-	-	(1.875)	-
Department Assistant	3.300	2.970	5.000	-	3.250	(0.050)	91,479
Department Secretary	5.000	4.620	4.500	8.160	5.000	-	180,015
Educational Assistant	1.291	1.320	1.750	2.690	2.280	0.989	107,270
Finance Clerk	4.000	4.000	4.000	4.000	4.000	-	174,460
General Services Assistant	0.715	0.430	-	-	-	(0.715)	-
High School Attendance Clerk	5.000	5.000	5.750	4.000	4.000	(1.000)	147,159
High School Secretary	5.000	5.000	5.000	5.000	5.000	-	230,988
Human Services Coordinator-Latino	-	1.000	0.750	1.250	-	-	-
Library IMC Asstant/Specialist	1.500	1.000	0.940	1.250	1.250	(0.250)	43,538
Outreach Recovery Coordinator	-	0.500	-	-	-	-	-
Post Grad Planning Specialist	1.578	2.810	2.500	2.750	3.480	1.902	125,330
Program Coordinator	2.573	1.880	2.880	3.250	3.250	0.677	122,413
Program Coord Assistant	1.000	1.000	1.000	0.500	-	(1.000)	-
Read Right Educational Assist	-	0.750	0.750	-	0.750	0.750	24,607
Registrar	4.750	4.750	4.000	5.250	4.750	-	217,829
School Volunteer Coordinator	0.250	0.250	0.250	0.250	-	(0.250)	-
Student Supervision Assistant	5.911	4.880	7.050	-	4.000	(1.911)	131,236
Volunteer Program Coordinator	-	1.000	1.000	0.350	0.630	0.630	22,849
<b>Administrators</b>							
Secondary Asst Principal/Program Administrator	8.000	8.000	8.000	9.000	9.000	1.000	937,865
Secondary Principal	4.000	4.000	4.000	4.000	4.000	-	511,793
<i>Licensed Staff</i>	221.270	223.220	221.500	232.910	235.700	14.430	15,959,594
<i>Classified Staff</i>	47.743	47.330	50.460	42.200	44.290	(3.453)	1,708,200
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	12.000	12.000	12.000	13.000	13.000	1.000	1,449,658
<b>Subtotal: High Schools</b>	<b>281.013</b>	<b>282.550</b>	<b>283.960</b>	<b>288.110</b>	<b>292.990</b>	<b>11.977</b>	<b>19,117,452</b>
<b>Special Programs</b>							
<b>Licensed</b>							
Assistive Tech Specialist	-	-	-	-	0.670	0.670	37,714
English-Language Teachers	12.550	12.550	12.550	16.250	16.250	3.700	1,153,281
Home Instruction Teachers	0.500	3.070	3.070	4.200	4.270	3.770	309,451
Interpreter Coordinator	0.500	0.500	0.500	0.500	0.500	-	41,321
Special/Alt Education Teachers	85.652	90.670	98.110	99.110	97.330	11.678	6,423,096
Talented And Gifted	0.500	0.500	0.500	0.500	0.500	-	35,002

# Building the Budget

## District Staffing History

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Eugene School District 4J	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<b>Classified</b>							
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	-	49,754
Case Management Assist	4.000	4.000	4.000	4.000	4.000	-	145,328
Department Secretary	2.000	2.000	2.000	2.250	1.500	(0.500)	53,892
Educational Assistant (Includes 1:1, autism, bilingual, cognitive and SPED)	124.206	140.600	164.570	175.475	176.460	52.254	5,346,842
Elementary School Secretary	-	-	-	-	1.000	1.000	40,760
High School Attendance Clerk	-	-	0.750	-	-	-	
Human Services Coordinator	0.500	-	0.250	0.250	0.250	(0.250)	9,377
Interpreters - Deaf/Hard of Hearing	7.820	7.800	7.820	-	-	(7.820)	
Post Grad Planning Specialist	0.570	-	-	-	-	(0.570)	
Program Coordinator	0.270	0.500	0.500	0.500	1.250	0.980	53,335
Program Coord Assistant	2.512	3.260	2.000	1.000	1.000	(1.512)	35,928
Research/Assess/Data Analyst	0.946	0.950	0.950	0.950	0.950	0.004	54,544
Social Skill Specialist-Autism	1.000	1.000	1.000	-	-	(1.000)	
Voc Training Assistant	3.000	3.000	3.000	1.750	1.000	(2.000)	37,507
<b>Professional</b>							
Financial Mgmt Analyst II	1.000	-	-	-	-	(1.000)	
SSD Business Manager	-	1.000	1.000	1.000	1.000	1.000	95,934
<b>Administrators</b>							
Director Ed Support Services	1.000	1.000	1.000	1.000	1.000	-	138,297
Education Services Administrator	4.603	4.600	4.600	4.600	5.600	(4.603)	632,141
Secondary Principal (Eugene Online)	-	-	-	-	1.000	1.000	116,327
<b>Licensed Staff</b>							
Licensed Staff	99.702	107.290	114.730	120.560	119.520	19.818	7,999,865
<b>Classified Staff</b>							
Classified Staff	147.824	164.110	187.840	187.175	188.410	40.586	5,827,267
<b>Professional Staff</b>							
Professional Staff	1.000	1.000	1.000	1.000	1.000	-	95,934
<b>Administrators</b>							
Administrators	5.603	5.600	5.600	5.600	7.600	1.997	886,765
<b>Subtotal: Special Programs</b>	<b>254.129</b>	<b>278.000</b>	<b>309.170</b>	<b>314.335</b>	<b>316.530</b>	<b>62.401</b>	<b>14,809,831</b>
<b>All Classroom Services and Support</b>							
Licensed Staff	790.392	811.860	814.130	844.520	861.220	70.828	58,156,997
Classified Staff	319.608	346.600	371.600	363.315	377.280	57.672	12,387,926
Professional Staff	1.000	1.000	1.000	1.000	1.000	-	95,934
Administrators	52.603	52.600	52.600	54.600	55.600	2.997	6,091,229
<b>Total FTE: Classroom Services and Support</b>	<b>1,163.603</b>	<b>1,212.060</b>	<b>1,239.330</b>	<b>1,263.435</b>	<b>1,295.100</b>	<b>131.497</b>	<b>76,732,086</b>
<b>Other Student Support Services</b>							
<b>Student Support</b>							
<b>Licensed</b>							
Nurses	11.315	11.440	11.320	12.420	11.420	0.105	756,839
Other Support of Educational Services	6.431	6.430	6.530	6.430	7.430	0.999	536,207
School Psychologists	9.100	10.100	10.100	10.150	11.350	2.250	799,013
Social Workers	4.250	4.250	4.250	4.250	4.250	-	306,332
Speech Specialist	15.946	15.946	15.940	16.440	18.550	2.604	1,283,764
<b>Classified</b>							
Department Secretary	1.000	1.000	1.000	0.800	0.800	(0.200)	28,742
Certified Occupational Therapist Asst	1.000	1.000	1.000	1.000	1.800	0.800	64,159
Health Services Assistant	4.900	5.900	5.900	6.100	6.100	1.200	196,087
Licensed Practical Nurse	-	-	-	2.000	2.000	2.000	66,426

# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<i>Licensed Staff</i>	47.042	48.166	48.140	49.690	53.000	5.958	3,682,155
<i>Classified Staff</i>	6.900	7.900	7.900	9.900	10.700	3.800	355,414
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	-	-	-	-	-	-	-
<b>Subtotal: Student Support</b>	<b>53.942</b>	<b>56.066</b>	<b>56.040</b>	<b>59.590</b>	<b>63.700</b>	<b>9.758</b>	<b>4,037,569</b>
<b>Libraries, Curriculum &amp; Staff Development</b>							
<b>Licensed</b>							
Counselor On Special Assignment	-	0.600	0.100	1.000	1.000	1.000	67,510
Curriculum Teacher on Special Assign	-	0.500	0.050	1.000	-	-	
Essential Skills Coordinators	6.100	6.100	2.310	5.000	5.000	(1.100)	337,550
Instructional Staff Development	1.000	1.000	1.000	1.000	0.600	(0.400)	41,192
Media Specialist - <i>moved to classroom</i>	3.800	3.000	-	-	-	(3.800)	
Mentor Program	-	-	-	-	0.100	0.100	7,195
Teacher On Special Assignment	3.600	2.900	5.400	7.050	10.300	6.700	752,693
Seminar Coordinator	-	0.200	0.200	0.200	0.200	0.200	14,922
<b>Classified</b>							
Administrative Assistant	0.500	1.000	1.000	1.000	1.000	0.500	47,117
Cataloging Specialist	-	-	-	-	1.000	1.000	48,416
Department Assistant	0.500	0.500	0.500	0.500	0.500	-	19,375
Department Secretary	1.380	0.630	0.380	0.500	0.500	(0.880)	20,380
District Registrar	-	-	-	1.000	1.000	1.000	49,754
Federal Programs & Oper Coord	-	0.250	0.250	0.250	0.250	0.250	13,687
Human Services/Program Coordinator	1.250	1.250	0.750	0.750	1.250	-	51,604
Management Assistant	1.000	1.000	1.000	1.000	1.000	-	54,473
Materials Mgmt Coordinator	-	0.500	0.500	-	-	-	
Programmer Analyst II	0.930	0.950	1.000	1.000	1.000	0.070	64,334
Research/Assess/Data Analyst	-	-	-	0.500	0.500	0.500	24,742
Translation & Interpretive Coordinator	-	-	0.500	1.000	1.000	1.000	54,746
Volunteer Program Coordinator	-	-	0.250	0.750	0.750	0.750	24,684
<b>Professional</b>							
Data and Research Analyst	1.000	1.000	1.000	1.000	1.000	-	100,681
Equity & Diversity Manager	1.000	-	-	-	-	(1.000)	
Exec Asst to Inst Director	1.000	1.000	1.000	1.000	1.000	-	67,444
Financial Mgmt Analyst III	1.000	1.000	1.000	1.000	1.000	-	86,438
Grant Writer Analyst	0.550	0.550	0.550	-	-	(0.550)	
Minority Community Liaison	0.160	0.160	0.160	0.210	0.160	-	11,413
School Admn Manager	1.000	1.000	-	-	-	(1.000)	
<b>Administrators</b>							
Assistant Superintendent/CAO	1.000	1.000	1.000	1.000	1.000	-	156,312
College/Career Readiness Admin	1.000	-	-	-	-	(1.000)	
Curriculum Administrator	2.000	3.000	3.000	3.000	2.000	-	220,344
Director of Curriculum	-	-	-	-	1.000	1.000	131,712
Director Elementary Education	1.000	1.000	-	-	-	(1.000)	
Director Research & Planning	1.000	1.000	1.000	1.000	1.000	-	135,334
Director PreK-8 Education	-	-	2.000	2.000	2.000	2.000	267,046
Director Secondary Education	1.000	1.000	1.000	1.000	1.000	-	135,334
Equity, Instr, Partnership Admin	-	1.000	1.000	1.000	1.000	1.000	101,450
Instructional Admininistrator	-	-	1.000	-	-	-	
Secondary Principal - Alt Education	1.000	1.000	1.000	1.000	1.000	-	118,875

# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<i>Licensed Staff</i>	14.500	14.300	9.060	15.250	17.200	2.700	1,221,062
<i>Classified Staff</i>	5.560	6.080	6.130	8.250	9.750	4.190	473,312
<i>Professional Staff</i>	5.710	4.710	3.710	3.210	3.160	(2.550)	265,976
<i>Administrators</i>	8.000	9.000	11.000	10.000	10.000	2.000	1,266,407
<b>Subtotal: Libraries, Curriculum &amp; Staff Dev</b>	<b>33.770</b>	<b>34.090</b>	<b>29.900</b>	<b>36.710</b>	<b>40.110</b>	<b>6.340</b>	<b>3,226,757</b>
<b>Community Services</b>							
<b>Classified</b>							
Child Dev Center Educ Asst	2.400	3.000	1.000	-	1.000	(1.400)	30,307
Lead Child Dev Ctr Educ Asst	-	-	2.000	2.000	2.000	2.000	66,650
Outreach Recovery Coordinator	-	1.000	1.000	2.000	1.000	1.000	57,658
Program Coordinator	0.600	-	-	-	-	(0.600)	
Program Coordinator Assistant	1.000	-	-	-	1.000	-	35,782
<b>Professional</b>							
Program Supv-Young Parent Prog	0.800	0.800	0.800	0.800	0.800	-	48,122
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	4.000	4.000	4.000	4.000	5.000	1.000	190,397
<i>Professional Staff</i>	0.800	0.800	0.800	0.800	0.800	-	48,122
<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>5.800</b>	<b>1.000</b>	<b>238,519</b>
<b>All Other Student Support Services</b>							
<i>Licensed Staff</i>	61.542	62.466	57.200	64.940	70.200	8.658	4,903,217
<i>Classified Staff</i>	16.460	17.980	18.030	22.150	25.450	8.990	1,019,123
<i>Professional Staff</i>	6.510	5.510	4.510	4.010	3.960	(2.550)	314,098
<i>Administrators</i>	8.000	9.000	11.000	10.000	10.000	2.000	1,266,407
<b>Total FTE: All Other Student Support Services</b>	<b>92.512</b>	<b>94.956</b>	<b>90.740</b>	<b>101.100</b>	<b>109.610</b>	<b>17.098</b>	<b>7,502,845</b>
<b>School Building Support Services</b>							
<b>Facilities Management</b>							
<b>Classified</b>							
Accounting Clerk III	-	-	-	1.000	1.000	1.000	49,754
Administrative Assistant	5.000	5.000	3.000	3.000	2.000	(3.000)	99,508
Carpenter	2.000	-	-	-	-	(2.000)	
Custodial Maint Coord I	20.000	17.630	18.750	18.000	18.500	(1.500)	696,720
Custodial Maint Coord II	8.000	9.000	9.000	10.000	8.000	-	326,957
Custodial Staff Assistant	1.000	2.000	1.000	1.000	1.000	-	47,466
Custodial Technician	4.000	4.000	4.000	4.000	4.000	-	155,000
Custodian	48.063	49.890	49.090	51.150	54.390	6.327	1,697,069
Electrician I	1.000	1.000	1.000	3.000	3.000	2.000	182,271
Electrician II	-	-	-	1.000	1.000	1.000	64,334
Electrician Specialist	2.000	2.000	2.000	1.000	1.000	(1.000)	70,420
Electronic Tech Fire/Security Splst	2.000	2.000	2.000	-	-	(2.000)	
Equipment Operator	1.000	1.000	1.000	1.000	1.000	-	40,210
Facilities Coordinator	1.000	1.000	1.000	1.000	1.000	-	49,754
Floor Covering Specialist	1.000	1.000	1.000	1.000	1.000	-	49,505
Grounds Keeper (Limited Duration)	-	-	3.000	3.000	1.000	1.000	35,898
Grounds Specialist IPM	1.000	1.000	1.000	1.000	1.000	-	39,719
Heating Technician	2.000	2.000	2.000	2.000	2.000	-	104,166
HVAC II	1.000	1.000	1.000	1.000	1.000	-	54,746
HVAC Refrig Tech III	2.000	2.000	2.000	2.000	2.000	-	115,316
Irrigation Specialist	1.000	1.000	1.000	1.000	1.000	-	47,466

# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
Lead Custodian	4.000	4.000	4.000	4.000	4.000	-	160,931
Locksmith	-	1.000	-	-	1.000	1.000	53,646
Locksmith Specialist	1.000	-	1.000	1.000	1.000	-	57,658
Maintenance Worker II	2.000	1.000	2.000	1.000	2.000	-	85,919
Maintenance Worker III	5.000	7.000	7.000	8.000	6.000	1.000	295,389
Management Assistant	1.000	1.000	2.000	2.000	3.000	2.000	158,482
Painter Specialist	1.000	1.000	1.000	1.000	2.000	1.000	92,146
Plumber Specialist	3.000	3.000	2.000	2.000	2.000	(1.000)	119,749
Roofing Specialist	1.000	1.000	1.000	1.000	1.000	-	49,754
Safety Specialist	2.000	2.000	2.000	2.000	2.000	-	121,221
Senior Groundskeeper	6.000	6.000	6.000	6.000	8.000	2.000	304,988
<b>Professional</b>							
Architect, Design & Planning Admin	1.000	1.000	1.000	1.000	1.000	-	95,933
Bond Planning Manager	-	0.430	-	-	-	-	
Capital Projects Analyst III	-	0.500	0.500	1.000	1.000	1.000	84,124
Engineer	0.750	0.750	1.000	0.500	1.000	0.250	86,439
Executive Assistant	-	-	-	1.000	1.000	1.000	62,514
Project Manager	5.000	5.000	4.000	5.000	4.000	(1.000)	406,711
<b>Administrators</b>							
Capital Improvement Program Manager	1.000	1.000	1.000	1.000	1.000	-	110,172
Chief Operations Officer	-	-	-	1.000	1.000	1.000	156,312
Director of Facilities Management	0.800	1.000	1.000	1.000	1.000	0.200	135,334
<b>Classified Supervisors</b>							
Building & Grounds Maint Super	1.000	1.000	1.000	1.000	1.000	-	91,186
Custodial Assistant Supervisor	-	-	-	-	1.000	1.000	68,676
Custodial Supervisor	1.000	1.000	1.000	1.000	1.000	-	91,186
Facilities and Maint Manager	1.000	1.000	1.000	1.000	1.000	-	112,585
Mechanical Div Supervisor	1.000	1.000	1.000	1.000	1.000	-	91,186
<i>Licensed Staff</i>	-	-	-	-	-		-
<i>Classified Staff</i>	129.063	129.520	130.840	134.150	136.890	7.827	5,426,162
<i>Professional Staff</i>	6.750	7.680	6.500	8.500	8.000	1.250	735,721
<i>Administrators</i>	1.800	2.000	2.000	3.000	3.000	1.200	401,818
<i>Classified Supervisors</i>	4.000	4.000	4.000	4.000	5.000	1.000	454,819
<b>Subtotal: Facilities Management</b>	<b>141.613</b>	<b>143.200</b>	<b>143.340</b>	<b>149.650</b>	<b>152.890</b>	<b>11.277</b>	<b>7,018,520</b>
<b>Student Transportation</b>							
<b>Classified</b>							
Administrative Assistant	0.875	0.875	0.875	0.875	0.875	-	43,535
Asst Dispatcher/Acct Clerk	2.000	2.000	2.000	2.000	2.000	-	90,255
Bus Aide Special Ed	8.750	8.750	9.750	9.750	10.000	1.250	245,850
Bus Driver	59.250	59.250	66.500	66.500	64.900	5.650	1,766,243
Bus Driver Specialist	3.750	3.750	3.750	3.750	3.750	-	109,866
Custodian	0.500	0.500	0.500	0.500	0.500	-	15,958
Dispatch Info Coordinator	1.000	1.000	1.000	1.000	1.000	-	36,397
Driver Trainer	2.000	2.250	2.250	2.250	3.350	1.350	159,011
Fleet Mechanic I	-	-	1.000	-	-	-	
Fleet Mechanic II	5.000	5.000	5.000	5.000	5.000	-	248,630
Fleet Service/Fuel Technician	-	-	-	1.000	1.000	1.000	27,125

# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
Fleet Shop Coordinator	1.000	1.000	1.000	1.000	1.000	-	60,757
Parts Specialist	1.000	1.000	1.000	1.000	1.000	-	54,746
Route Planning Coord	3.000	3.000	3.000	3.000	3.000	-	140,769
Trans Training Coord	1.000	1.000	1.000	1.000	1.000	-	43,763
Transportation Dispatcher	1.000	1.000	1.000	1.000	1.000	-	49,754
Van Driver	2.500	2.500	3.000	3.000	3.250	0.750	80,997
<b>Professional</b>							
Business Info Systems Analyst	1.000	1.000	1.000	1.000	1.000	-	88,331
<b>Administrators</b>							
Director Facilities Mgmt	0.200	-	-	-	-	(0.200)	
Director Transportation	-	-	1.000	1.000	1.000	1.000	131,712
Transportation Manager	1.000	1.000	-	-	-	(1.000)	
<b>Classified Supervisors</b>							
Transportation Ops & Clas Supv	1.000	1.000	1.000	1.000	1.000	-	83,476
Transportation Supervisor	1.000	1.000	1.000	1.000	1.000	-	83,476
<i>Licensed Staff</i>	-	-	-	-	-	-	
<i>Classified Staff</i>	92.625	92.875	102.625	102.625	102.625	10.000	3,173,656
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	88,331
<i>Administrators</i>	1.200	1.000	1.000	1.000	1.000	(0.200)	131,712
<i>Classified Supervisors</i>	2.000	2.000	2.000	2.000	2.000	-	166,952
<b>Subtotal: Student Transportation</b>	<b>96.825</b>	<b>96.875</b>	<b>106.625</b>	<b>106.625</b>	<b>106.625</b>	<b>9.800</b>	<b>3,560,651</b>
<b>Technology</b>							
<b>Licensed</b>							
Teacher on Special Assignment	0.500	0.340	0.500	0.500	0.500	-	37,306
<b>Classified</b>							
Cataloging Specialist	1.500	1.500	1.500	1.000	-	(1.500)	
Computer System Support Tech	-	-	1.000	1.000	1.000	1.000	58,992
Computer Technician	2.000	2.000	1.000	1.000	2.000	-	102,784
Network/Sr Electronics Spec	1.000	1.000	1.000	1.000	-	(1.000)	
Program Coord Asst/Inst Tech	0.880	0.880	1.000	-	-	(0.880)	
Programmer Analyst II	-	-	-	1.000	-	-	
Senior Programmer Analyst	-	-	-	-	1.000	1.000	61,500
Technology Help Desk Specialist	1.000	1.000	1.000	1.000	1.000	-	47,587
Technology Management Assistant	-	-	-	1.000	1.000	1.000	52,083
Technology Support Spec I	-	-	1.000	1.000	-	-	
Technology Support Spec III	12.600	12.600	12.600	14.800	15.000	2.400	749,656
User Serv Specialist II	2.000	2.000	2.000	3.000	3.000	1.000	157,253
User Serv Specialist II K-3	1.000	1.000	1.000	1.000	1.000	-	54,746
<b>Professional</b>							
Database Administrator	0.750	0.750	0.750	0.750	0.750	-	68,390
Exec Asst to Director of Tech	0.950	0.950	0.950	-	-	(0.950)	
Financial/Info Sys Analyst II	0.980	0.980	1.000	-	-	(0.980)	
Instructional Tech & Syst Spec	1.000	1.000	0.500	1.000	1.000	-	72,190
Network Infrastructure Spec	1.000	1.000	1.000	1.000	1.000	-	86,438
Senior Applications Developer	0.950	0.950	0.950	0.950	0.950	-	82,116
Senior Network Engineer	2.000	2.000	2.000	2.000	2.000	-	220,344
Senior Systems Administrator	0.950	0.950	0.950	0.950	1.950	1.000	182,062
System Network Specialist	2.000	2.000	2.200	2.000	1.000	(1.000)	86,438

# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<b>Administrators</b>							
Director of Technology	0.996	1.000	1.000	1.000	1.000	0.004	135,334
Instruction Technology Admn	1.000	1.000	-	-	-	(1.000)	
<b>Classified Supervisors</b>							
Information Systems Manager	0.930	0.930	1.000	1.000	1.000	0.070	110,172
Network Services Manager	0.990	0.990	1.000	1.000	1.000	0.010	110,172
Technology Project Manager	-	-	-	-	1.000	1.000	84,644
Tech Support Spec Supervisor/Mgr	1.000	1.000	1.000	1.000	1.000	-	105,433
TSS Assistant Supervisor	-	-	-	-	1.000	1.000	68,676
<i>Licensed Staff</i>	0.500	0.340	0.500	0.500	0.500	-	37,306
<i>Classified Staff</i>	21.980	21.980	23.100	26.800	25.000	3.020	1,284,601
<i>Professional Staff</i>	10.580	10.580	10.300	8.650	8.650	(1.930)	797,978
<i>Administrators</i>	1.996	2.000	1.000	1.000	1.000	(0.996)	135,334
<i>Classified Supervisors</i>	2.920	2.920	3.000	3.000	5.000	2.080	479,097
<b>Subtotal: Technology</b>	<b>37.976</b>	<b>37.820</b>	<b>37.900</b>	<b>39.950</b>	<b>40.150</b>	<b>2.174</b>	<b>2,734,316</b>
<b>Office of Public Safety</b>							
<b>Classified</b>							
Campus Safety & Security Monitors	-	-	-	8.000	9.000	9.000	279,882
<b>Professional</b>							
Security Service Program Manager	-	-	-	-	1.000	1.000	76,942
<b>Administrators</b>							
Director of Public Safety	-	-	-	-	1.000	1.000	114,924
Safety Officer	-	1.000	1.000	1.000	-	-	
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	-	-	-	8.000	9.000	9.000	279,882
<i>Professional Staff</i>	-	-	-	-	1.000	1.000	-
<i>Administrators</i>	-	1.000	1.000	1.000	1.000	1.000	-
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Office of Public Safety</b>	<b>-</b>	<b>1.000</b>	<b>1.000</b>	<b>9.000</b>	<b>11.000</b>	<b>11.000</b>	<b>279,882</b>
<b>Purchasing, Warehouse, &amp; Mail Distribution</b>							
<b>Classified</b>							
Buyer	-	-	2.000	2.000	2.000	2.000	122,952
Warehouse Ops Asst	2.760	2.000	2.000	2.000	2.000	(0.760)	71,420
<b>Professional</b>							
Purchasing Analyst	1.500	1.500	-	-	-	(1.500)	
Financial Mgmt Analyst I	-	-	-	1.000	1.000	1.000	66,912
<b>Administrators</b>							
Director Food Svc/Procurement	-	-	0.500	0.500	0.500	0.500	65,856
<b>Classified Supervisors</b>							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	36,095
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	2.760	2.000	4.000	4.000	4.000	1.240	194,372
<i>Professional Staff</i>	1.500	1.500	-	1.000	1.000	(0.500)	66,912
<i>Administrators</i>	-	-	0.500	0.500	0.500	0.500	65,856
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	0.500	-	36,095
<b>Subtotal: Purchasing, Warehouse, &amp; Mail Distribution</b>	<b>4.760</b>	<b>4.000</b>	<b>5.000</b>	<b>6.000</b>	<b>6.000</b>	<b>1.240</b>	<b>363,235</b>

# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<b>All School Building Support Services</b>							
<i>Licensed Staff</i>	0.500	0.340	0.500	0.500	0.500	-	37,306
<i>Classified Staff</i>	246.428	246.375	260.565	275.575	277.515	31.087	10,358,673
<i>Professional Staff</i>	19.830	20.760	17.800	19.150	19.650	(0.180)	1,688,942
<i>Administrators</i>	4.996	5.000	4.500	5.500	5.500	0.504	734,720
<i>Classified Supervisors</i>	9.420	9.420	9.500	9.500	12.500	3.080	1,136,963
<b>Total FTE: All School Building Support Services</b>	<b>281.174</b>	<b>281.895</b>	<b>292.865</b>	<b>310.225</b>	<b>315.665</b>	<b>34.491</b>	<b>13,956,604</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	-	39,719
<b>Professional</b>							
Exec Asst To Superintendent	1.000	1.000	1.000	1.000	1.000	-	76,942
<b>Administrators</b>							
Superintendent	1.000	1.000	1.000	1.000	1.000	-	231,000
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	1.000	1.000	1.000	1.000	1.000	-	39,719
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	76,942
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	231,000
<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>-</b>	<b>347,661</b>
<b>Human Resources</b>							
<b>Licensed</b>							
Benefits Coordinator	1.000	1.000	1.000	1.000	1.000	-	64,520
<b>Classified</b>							
Administrative Assistant	-	1.000	1.000	1.000	0.500	0.500	24,877
Classified Benefits Coord	1.000	1.000	1.000	1.000	1.000	-	50,314
HR Generalist I	1.000	2.000	-	-	-	(1.000)	
HR Generalist II	6.750	4.750	6.750	7.000	7.000	0.250	343,269
HR Specialist	1.000	1.000	1.000	1.000	1.000	-	49,484
<b>Professional</b>							
Assistant to Legal Counsel	-	-	-	1.000	1.000	1.000	76,942
Classification & Compensation	-	-	-	-	1.000	1.000	100,681
Employee Benefits Manager	1.000	1.000	1.000	1.000	1.000	-	71,317
Executive Assistant	1.000	1.000	-	-	-	(1.000)	
HRIS Analyst II	1.000	1.000	0.900	0.900	0.900	(0.100)	86,340
HR Operations Manager	1.000	1.000	2.000	2.000	2.000	1.000	160,441
<b>Administrators</b>							
Assist Superintendent for Admin Svc	-	1.000	1.000	1.000	1.000	1.000	156,312
Associate Director	1.000	1.000	1.000	1.000	-	(1.000)	
Director Human Resources	1.000	1.000	1.000	1.000	1.000	-	138,297
HR Administrator	-	1.000	1.000	2.000	1.000	1.000	106,522
In-House Counsel	-	1.000	1.000	1.000	1.000	1.000	156,312
Recruit, Comp And Class Admin	1.000	-	-	-	-	(1.000)	
Risk Manager	1.000	-	-	-	1.000	-	114,924
Staff Growth Effectiveness Admin	1.000	1.000	1.000	1.000	1.000	-	114,924
Title IX Coordinator	-	-	-	-	1.000	1.000	101,450



# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	64,520
<i>Classified Staff</i>	9.750	9.750	9.750	10.000	9.500	(0.250)	467,944
<i>Professional Staff</i>	4.000	4.000	3.900	4.900	5.900	1.900	495,721
<i>Administrators</i>	5.000	6.000	6.000	7.000	7.000	2.000	888,741
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Human Resources</b>	<b>19.750</b>	<b>20.750</b>	<b>20.650</b>	<b>22.900</b>	<b>23.400</b>	<b>3.650</b>	<b>1,916,926</b>
<b>Communications &amp; Intergovernmental Relations</b>							
<b>Classified</b>							
Communications Specialist	1.000	1.000	1.000	2.000	2.000	1.000	110,693
Schl Choice/Stdnt Assign Coord	1.000	1.000	1.000	1.000	1.000	-	54,746
<b>Professional</b>							
Communications Coordinator	-	-	1.000	1.000	1.000	1.000	79,501
<b>Administrators</b>							
Associate Director of Communications	1.000	1.000	-	-	-	(1.000)	
Chief of Staff	-	-	1.000	1.000	1.000	1.000	137,984
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	2.000	2.000	2.000	3.000	3.000	1.000	165,439
<i>Professional Staff</i>	-	-	1.000	1.000	1.000	1.000	79,501
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	137,984
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Communications &amp; Intergovernmental Relations</b>	<b>3.000</b>	<b>3.000</b>	<b>4.000</b>	<b>5.000</b>	<b>5.000</b>	<b>2.000</b>	<b>382,924</b>
<b>Financial Services</b>							
<b>Classified</b>							
Accounting & Business Sys Spec	3.000	3.000	3.000	3.000	3.000	-	161,328
Accounting Clerk III	3.000	3.000	2.000	1.000	1.000	(2.000)	43,770
Accounting Specialist	2.000	2.000	2.000	2.000	1.000	(1.000)	49,754
Administrative Assistant	-	-	-	-	0.500	0.500	24,877
<b>Professional</b>							
Executive Assistant	1.000	1.000	1.000	-	-	(1.000)	
Business Info Systems Analyst I	1.000	1.000	1.000	1.000	1.000	-	72,670
Business Info Systems Analyst II	-	-	-	1.000	1.000	1.000	91,186
Capital Projects Analyst II	1.000	0.500	0.500	-	-	(1.000)	
Financial Mgmt Analyst I	1.000	1.000	2.000	3.000	2.000	1.000	121,382
Financial Mgmt Analyst II	1.000	1.000	1.000	1.000	1.000	-	76,942
Financial Mgmt Analyst III	-	-	-	1.000	2.000	2.000	152,606
<b>Administrators</b>							
Associate Director	1.000	1.000	1.000	-	-	(1.000)	
Chief Fin Ofc/Dir Support Svc	1.000	1.000	-	-	-	(1.000)	
Director Financial Services	-	-	1.000	1.000	1.000	1.000	135,334
<b>Classified Supervisors</b>							
Support Services Manager	1.000	0.500	-	-	-	(1.000)	
Budget & Reporting Supervisor	1.000	1.000	1.000	1.000	1.000	-	100,681
Payroll & Accounts Payable Supervisor	1.000	1.000	1.000	1.000	1.000	-	95,933

# 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	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget	5-Year Difference	2021-22 Salary <sup>2</sup>
<i>Licensed Staff</i>	-	-	-	-	-		-
<i>Classified Staff</i>	8.000	8.000	7.000	6.000	5.500	(2.500)	279,729
<i>Professional Staff</i>	5.000	4.500	5.500	7.000	7.000	2.000	514,786
<i>Administrators</i>	2.000	2.000	2.000	1.000	1.000	(1.000)	135,334
<i>Classified Supervisors</i>	3.000	2.500	2.000	2.000	2.000	(1.000)	196,614
<b>Subtotal: Financial Services</b>	<b>18.000</b>	<b>17.000</b>	<b>16.500</b>	<b>16.000</b>	<b>15.500</b>	<b>(2.500)</b>	<b>1,126,463</b>
<b>Nutrition Services</b>							
<b>Classified</b>							
Accounting Clerk III	1.000	1.000	-	-	-	(1.000)	
Department Assistant	0.812	1.000	-	-	-	(0.812)	
Food Service Asst I	15.127	16.940	6.580	6.180	6.410	(8.717)	115,843
Food Service Asst II	8.156	10.030	24.100	33.410	19.500	11.344	419,250
Food Service Coord I	10.686	11.120	-	-	-	(10.686)	
Food Service Coord II	19.066	19.000	30.010	26.990	28.000	8.934	772,363
Food Services Production Coord	-	-	1.000	1.000	1.000	1.000	40,721
Food Services Program Assist	1.000	1.000	3.000	3.000	2.000	1.000	89,416
Warehouse Ops Asst	1.678	2.000	2.000	2.000	2.000	0.322	71,420
<b>Administrators</b>							
Director Food Svc/Procurement	-	-	0.500	0.500	0.500	0.500	65,856
<b>Classified Supervisors</b>							
Support Services Manager	-	0.500	-	-	-	-	
Food Services Regional Manager	-	-	2.000	2.000	3.000	3.000	273,558
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	36,095
<i>Licensed Staff</i>	-	-	-	-	-	-	-
<i>Classified Staff</i>	57.525	62.090	66.690	72.580	58.910	1.385	1,509,013
<i>Professional Staff</i>	-	-	-	-	-	-	-
<i>Administrators</i>	-	-	0.500	0.500	0.500	0.500	65,856
<i>Classified Supervisors</i>	0.500	1.000	2.500	2.500	3.500	3.000	309,653
<b>Subtotal: Nutrition Services</b>	<b>58.025</b>	<b>63.090</b>	<b>69.690</b>	<b>75.580</b>	<b>62.910</b>	<b>4.885</b>	<b>1,884,522</b>
<b>All Central Support Services</b>							
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	64,520
<i>Classified Staff</i>	78.275	82.840	86.440	92.580	77.910	(0.365)	2,461,844
<i>Professional Staff</i>	10.000	9.500	11.400	13.900	14.900	4.900	1,166,950
<i>Administrators</i>	9.000	10.000	10.500	10.500	10.500	1.500	1,458,915
<i>Classified Supervisors</i>	3.500	3.500	4.500	4.500	5.500	2.000	506,267
<b>Total FTE: All Central Support Services</b>	<b>101.775</b>	<b>106.840</b>	<b>113.840</b>	<b>122.480</b>	<b>109.810</b>	<b>8.035</b>	<b>5,658,496</b>
<b>All Funds (Excluding Grants)</b>							
<i>Licensed Staff</i>	853.434	875.666	872.830	910.960	932.920	79.486	63,162,040
<i>Classified Staff</i>	660.771	693.795	736.635	753.620	758.155	97.384	26,227,566
<i>Professional Staff</i>	37.340	36.770	34.710	38.060	39.510	2.170	3,265,924
<i>Administrators</i>	74.599	76.600	78.600	80.600	81.600	7.001	9,551,271
<i>Classified Supervisors</i>	12.920	12.920	14.000	14.000	18.000	5.080	1,643,230
<b>Total FTE<sup>1</sup></b>	<b>1,639.064</b>	<b>1,695.751</b>	<b>1,736.775</b>	<b>1,797.240</b>	<b>1,830.185</b>	<b>191.121</b>	<b>103,850,031</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 2017-18 when the District was making targeted 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. The student-to-teacher ratios used to determine school and program staffing have remained stable since 2014-15 with incremental improvements to reduce elementary class sizes and allow for more electives at middle schools without impacting negatively impacting 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 2021-22).

The following initiatives will be continued or implemented in 2021-22.

- Continuation of the class size evaluation process for K-5 grades, which resulted in the addition of 11.75 FTE for teachers beyond the ratio allocation for 2021-22.
- Continue implementation of the Mandarin Chinese Language Immersion Program. This program will add a fifth grade in 2021-22 for a total of six teachers (6.0 FTE), with increased program staffing of 0.4 FTE Music, 0.4 FTE PE, and 0.5 FTE Counseling.
- Maintain increased teaching staff for Spanish and Japanese immersion programs at Kelly Middle and North Eugene High School, for a total of 3.05 FTE in added licensed staffing over the five year period.
- Reduced the student-to-teacher ratio at middle schools in FY 2020-21 from 28.06 to 26.98 to address large core class sizes (5.2 FTE), and added 6.2 FTE in 2021-22 to further benefit middle school programs.
- Addition of 1.0 FTE for student supervision at each comprehensive high school (4.0 FTE)
- Increase counselor allocation at Twin Oaks by 0.2 FTE.
- Continue behavioral support staffing (1.4 FTE), additional nurse (1.0 FTE), motor team (1.0 FTE) and speech specialists (2.5 FTE) added to the Student Services Department plus the addition of a counselor/social worker (1.0 FTE).

#### **Classified Staffing**

Elementary schools have experienced growth in classified staffing primarily due to additional allocations for educational assistants (EAs) for kindergarten, regular education and student services classrooms, and increased Nutrition Services staffing to support school kitchens. Other initiatives to be continued and/or implemented in 2021-22 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.
- Increase in Kindergarten EA's to 5.5 hours per classroom (9.7 FTE)
- 16 hours (2.0 FTE) for two licensed practical nurses to provide physical and mental health supports for the District.

# Building the Budget

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- Addition of a Painter Specialist (1.0 FTE) and two Senior Groundskeepers (2.0 FTE) to improve facilities maintenance efforts.
- 8 hours (1.0 FTE) for a fleet service technician to act as a dedicated fueller 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.

## Professional Staffing

The increase of approximately 2.0 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).
- 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.
- Office of Public Safety added 1.0 FTE for a Security Services Program Manager.
- Human Resources added a Classification and Compensation position (1.0 FTE)
- 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 District's financial systems. These positions were funded with the elimination of two positions - 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 7.0 FTE. This growth is primarily due to department reorganizations and new positions such as the Chief Operating Officer and Assistant Superintendent for Administrative Services.

The following positions will be continued or implemented in 2021-22.

- The addition of 1.0 FTE for a principal for Eugene Online Academy as the program continues to grow and expand.
- In 2020-21 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 a vacant licensed athletic director position.

# Building the Budget

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- Student Services Department administration has increased by 1.0 FTE to provide services for the Comprehensive Services Program, Home Instruction, and the Instructional Program.
- The District added an Assistant Superintendent for Administrative Services and a Chief Operations Officer to oversee bond projects, and the Facilities, Transportation and Technology Departments.
- 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 increased by approximately 5.0 FTE during this five-year period. This change is primarily due to the addition of supervisory support for Technology, Custodial and Nutrition Services programs.

- Addition of 1.0 FTE for custodial supervision
- Addition of a 1.0 FTE Technology Project Manager and 1.0 FTE for supervision of school technology staff.
- Addition of three Food Services Regional Managers (3.0 FTE) and elimination of the Support Services Manager (1.0 FTE) position, which was replaced by the 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, 2021

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	96,921,000	-	-	25,204,498	-	-	-	-	-	\$ 122,125,498
Interfund Payments	-	-	-	-	-	-	36,644,000	-	1,000,000	37,644,000
Other Local	4,419,274	3,865,908	3,250,000	5,900,100	203,000	753,000	87,000	190,046	-	18,668,328
County	3,031,337	169,943	-	-	-	-	-	-	-	3,201,280
State	101,461,838	26,717,124	-	-	820,000	900,000	200,000	57,485	-	130,156,447
Federal	150	20,942,479	-	664,815	-	4,243,763	-	-	-	25,851,207
Fund Transfers	4,000	-	2,000,000	-	2,250,000	936,000	590,000	-	-	5,780,000
Beginning Fund Balance	54,750,000	-	10,246,000	1,795,000	172,169,656	-	9,520,311	-	3,365,432	251,846,399
<b>Total</b>	<b>\$ 260,587,599</b>	<b>\$ 51,695,454</b>	<b>\$ 15,496,000</b>	<b>\$ 33,564,413</b>	<b>\$ 175,442,656</b>	<b>\$ 6,832,763</b>	<b>\$ 47,041,311</b>	<b>\$ 247,531</b>	<b>\$ 4,365,432</b>	<b>\$ 595,273,159</b>

### Statement of Requirements - All Summary Level Funds For the Fiscal Year Beginning July 1, 2021

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	107,927,112	17,502,867	165,229	-	1,092,816	2,081,522	151,553	4,385	345,000	\$ 129,270,484
Employee Benefits	71,280,600	9,841,822	64,902	-	694,939	1,727,586	36,377,275	-	1,262,000	121,249,124
Services/Supplies	24,944,024	17,593,855	10,660,669	-	9,740,916	3,011,655	1,467,190	183,556	5,000	67,606,865
Equipment/Capital	176,179	5,909,793	20,000	-	161,440,435	-	40,000	-	-	167,586,407
Other	1,413,658	847,117	44,200	31,709,598	222,550	12,000	330,000	59,590	-	34,638,713
Transfers	5,776,000	-	1,000	-	1,000	-	2,000	-	-	5,780,000
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	28,379,303	-	-	-	-	-	-	-	-	28,379,303
Contingency	4,114,831	-	3,040,000	-	2,250,000	-	500,000	-	-	9,904,831
Unappropriated Ending Fund Balance	7,575,892	-	1,500,000	1,854,815	-	-	8,173,293	-	2,753,432	21,857,432
<b>Total</b>	<b>\$ 260,587,599</b>	<b>\$ 51,695,454</b>	<b>\$ 15,496,000</b>	<b>\$ 33,564,413</b>	<b>\$ 175,442,656</b>	<b>\$ 6,832,763</b>	<b>\$ 47,041,311</b>	<b>\$ 247,531</b>	<b>\$ 4,365,432</b>	<b>\$ 595,273,159</b>

# Financial Plan

## Statement of Requirements - All Funds, by Program For the Fiscal Year Beginning July 1, 2021

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	\$ 122,371,808	\$ 21,890,638	\$ 3,196,669	\$ -	\$ 3,948,916	\$ -	\$ 1,000	\$ 96,404	\$ -	\$ 151,505,435
Classroom Support	42,088,352	13,134,961	5,160,331	-	90,000	-	-	151,127	-	60,624,771
Building Support	32,668,033	15,526,399	2,002,000	-	168,840,704	6,832,763	45,785	-	-	225,915,684
Central Support	8,612,380	1,143,456	596,000	-	89,486	-	38,319,233	-	1,612,000	50,372,555
Other Accounts	5,777,000	-	1,000	31,709,598	223,550	-	2,000	-	-	37,713,148
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	28,379,303	-	-	-	-	-	-	-	-	28,379,303
Contingency	4,114,831	-	3,040,000	-	2,250,000	-	500,000	-	-	9,904,831
Unappropriated Ending Fund Balance	7,575,892	-	1,500,000	1,854,815	-	-	8,173,293	-	2,753,432	21,857,432
<b>Total</b>	<b>\$ 260,587,599</b>	<b>\$ 51,695,454</b>	<b>\$ 15,496,000</b>	<b>\$ 33,564,413</b>	<b>\$ 175,442,656</b>	<b>\$ 6,832,763</b>	<b>\$ 47,041,311</b>	<b>\$ 247,531</b>	<b>\$ 4,365,432</b>	<b>\$ 595,273,159</b>

## Statement of Requirements - All Funds, by Function For the Fiscal Year Beginning July 1, 2021

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	\$ 125,603,436	\$ 22,472,330	\$ 7,356,669	\$ -	\$ 3,948,916	\$ -	\$ 1,000	\$ 130,994	\$ -	\$ 159,513,345
Support Services	79,570,514	21,623,869	3,596,331	-	15,253,249	-	38,364,018	-	1,612,000	160,019,981
Enterprise & Community Svcs	565,623	1,394,462	1,000	-	1,000	6,832,763	1,000	\$ 116,537	-	8,912,385
Facilities Acquisition & Constr.	1,000	6,204,793	1,000	-	153,765,941	-	-	-	-	159,972,734
Fund Transfers	5,776,000	-	1,000	-	1,000	-	2,000	-	-	5,780,000
Other Uses	1,000	-	-	31,709,598	222,550	-	-	-	-	31,933,148
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	28,379,303	-	-	-	-	-	-	-	-	28,379,303
Contingency	4,114,831	-	3,040,000	-	2,250,000	-	500,000	-	-	9,904,831
Unappropriated Ending Fund Balance	7,575,892	-	1,500,000	1,854,815	-	-	8,173,293	-	2,753,432	21,857,432
<b>Total</b>	<b>\$ 260,587,599</b>	<b>\$ 51,695,454</b>	<b>\$ 15,496,000</b>	<b>\$ 33,564,413</b>	<b>\$ 175,442,656</b>	<b>\$ 6,832,763</b>	<b>\$ 47,041,311</b>	<b>\$ 247,531</b>	<b>\$ 4,365,432</b>	<b>\$ 595,273,159</b>

# Financial Plan

## Four Fiscal Years – All Funds Totals

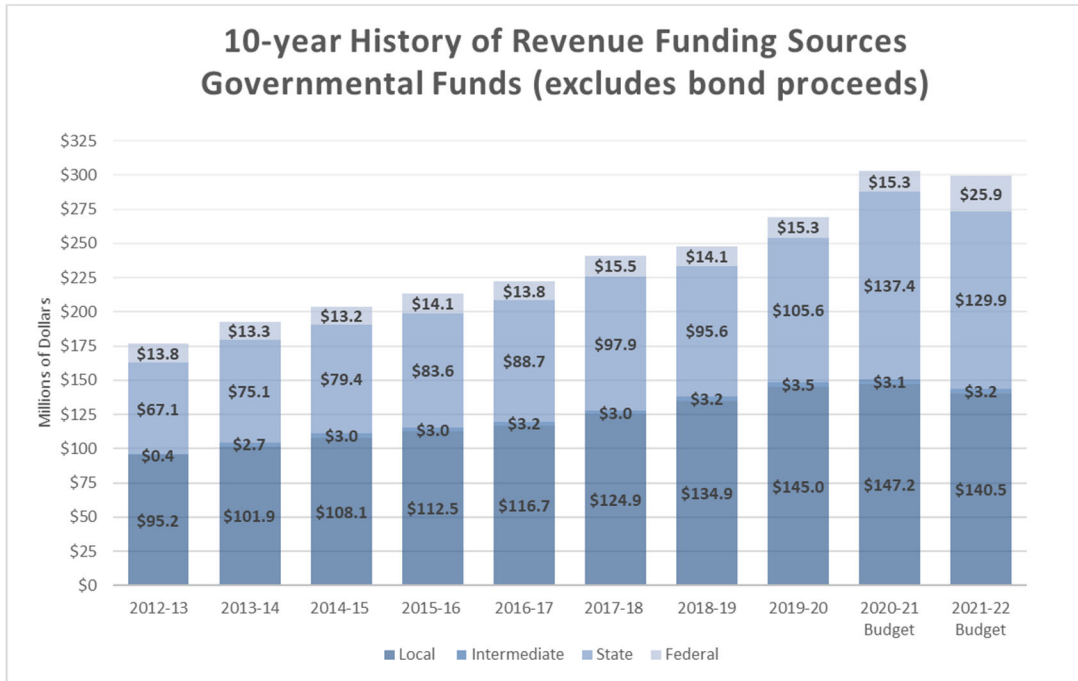
Resources	Actual 2018–2019	Actual 2019–2020	Budget 2020–2021	Budget 2021–2022
Current Taxes	\$110,057,499	\$124,535,649	\$127,801,003	\$122,125,498
Interfund Payments	33,243,499	33,649,848	35,514,000	37,644,000
Other Local	25,280,636	20,813,332	19,753,018	18,668,328
County	3,237,580	3,461,127	3,129,186	3,201,280
State	95,807,574	105,814,710	137,673,379	130,156,446
Federal	14,133,654	15,261,643	15,337,421	25,851,207
Bond Proceeds	164,225,465	-	-	-
Fund Transfers	6,267,402	6,825,218	6,167,000	5,780,000
Beginning Fund Balance	113,066,129	275,630,657	258,295,195	251,846,399
<b>Total</b>	<b>\$565,319,438</b>	<b>\$585,992,184</b>	<b>\$603,670,202</b>	<b>\$595,273,158</b>

Requirements	Actual 2018–2019	Actual 2019–2020	Budget 2020–2021	Budget 2021–2022
Instruction	\$123,301,423	\$125,406,736	\$153,226,595	\$159,513,344
Support Services	117,056,629	118,154,244	147,795,912	160,019,981
Enterprise & Community Services	6,953,507	7,721,663	7,935,922	8,912,385
Facilities Acquisition & Construction	6,289,530	21,495,731	194,453,825	159,972,734
Fund Transfers	6,267,402	6,825,218	6,167,000	5,780,000
Other Uses	29,626,910	41,126,315	42,401,425	31,933,148
PERS Reserve	-	-	9,000,000	9,000,000
Operations Reserve	-	-	12,534,169	28,379,303
Contingency	-	-	10,011,285	9,904,831
Unappropriated Ending Fund Balance	275,824,037	265,262,277	20,144,069	21,857,432
<b>Total</b>	<b>\$565,319,438</b>	<b>\$585,992,184</b>	<b>\$603,670,202</b>	<b>\$595,273,158</b>

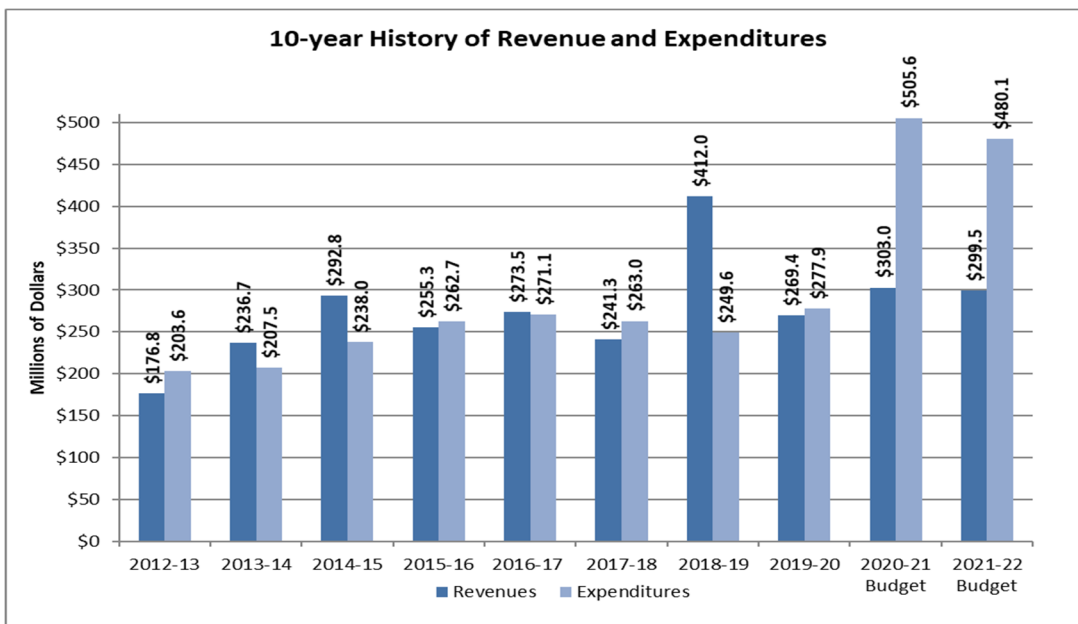
# Financial Plan

## 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 potential 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.

## 2021-22 Budget Assumptions

### *Revenue Assumptions*

#### **State School Fund – \$99.6 million**

The 2021-22 General Fund proposed budget assumes a \$9.1 billion appropriation for K-12 education in the 2021-2023 biennium, which is 1.1% higher than the prior biennium's funding level of \$9.0 billion. The budget also assumes that 49% of State School Funds will be dispersed in the first year of the biennium and 51% will be available in the second year. The District's General Fund budget for 2021-22 includes \$97.8 million in SSF formula revenue and \$1.8 million in High Cost Disability grant revenue.

#### **Current Property Taxes - \$77.1 million**

Tax revenues budgeted for 2021-22 assume an overall 3% increase in assessed property values and a tax collection rate of 95.48%. Property taxes are included in total State School Fund formula revenue.

#### **Prior Years' Property Taxes - \$1.3 million**

It is estimated that approximately 30% of uncollected prior years' property taxes will be received in 2021-22.

#### **Common School Fund - \$1.8 million**

Revenues of \$1.8 million are budgeted for 2021-22 based on state estimates.

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

The District has budgeted \$250,000 to be received from the County School Fund in 2021-22.

#### **Local Option Tax Levy - \$20.2 million**

For 2021-22, \$20.2 million in current and prior year receipts is budgeted.

#### **Other Sources of Revenue - \$5.5 million**

Revenues include \$2.8 million for the District's share of flow-through funding from Lane ESD to provide special education services; \$0.6 million in reimbursement income; \$0.5 million of revenue from grant indirect charges; \$0.2 million in school based income including student body and transportation reimbursements; interest earnings of \$1.0 million; and \$0.4 million of other miscellaneous revenue.

#### **Beginning Fund Balance - \$54.8 million**

The District has projected the ending fund balance for 2020-21 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.

# Financial Plan

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## ***Expenditure Assumptions***

### **Salaries - \$107.9 million**

Salaries for school-based licensed staff members are budgeted using an average salary cost. For 2021-22, the average salary of a licensed position is budgeted to be \$67,510 per 1.0 Full Time Equivalent (FTE). Average salary has been calculated at “status quo” for 2021-22 – reflecting only a full work year and a salary schedule step increase for eligible employees. EEA and 4J will be negotiating for a new contract to begin July 1, 2021. 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.

The current contract between OSEA and 4J calls for negotiation of economic terms for 2021-22, the final year of the contract. Until negotiations are concluded, classified salaries will be calculated at “status quo” - reflecting 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. Any agreements made as part of negotiations will either be incorporated into the adopted budget, if time allows, or added at a later date through the supplemental budget process.

Salaries for managers, administrators, professionals and supervisors have also been budgeted at status quo for 2021-22. 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 2021-22 Staff Conversion and Costing Table, which is located within the Appendices.

### **Employee Benefits - \$71.3 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

# Financial Plan

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 2021-22 Staff Conversion and Costing Table document, which is located within the Appendices.

## ***PERS Rate History***

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
PERS Tier 1/Tier 2 -- UAL	9.86%	13.42%	13.42%	18.18%	18.18%	15.78%
Current	11.94%	13.28%	13.28%	13.79%	13.79%	13.45%
Employee Contribution (paid by District)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retiree Healthcare	0.53%	0.50%	0.50%	0.06%	0.06%	0.05%
Debt Service-Pension Bonds	4.95%	5.20%	5.10%	5.12%	5.15%	5.19%
Side Account-Pension Bonds	-5.98%	-5.63%	-5.63%	-5.87%	-5.87%	-5.56%
Member redirect offset						-2.45%
<b>Total PERS Tier 1/Tier 2 Rate</b>	<b>27.30%</b>	<b>32.77%</b>	<b>32.67%</b>	<b>37.28%</b>	<b>37.31%</b>	<b>32.46%</b>
PERS OPSRP -- UAL	9.86%	13.42%	13.42%	18.18%	18.18%	15.78%
Current	7.33%	8.02%	8.02%	8.40%	8.40%	8.64%
Employee Contribution (paid by District)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retiree Healthcare	0.45%	0.43%	0.43%	0.00%	0.00%	0.00%
Debt Service-Pension Bonds	4.95%	5.20%	5.10%	5.12%	5.15%	5.19%
Side Account-Pension Bonds	-5.98%	-5.63%	-5.63%	-5.87%	-5.87%	-5.56%
Member redirect offset						-0.70%
<b>Total PERS OPSRP Rate</b>	<b>22.61%</b>	<b>27.44%</b>	<b>27.34%</b>	<b>31.83%</b>	<b>31.86%</b>	<b>29.35%</b>
<b>District PERS Rate - Blended</b>	<b>25.25%</b>	<b>30.11%</b>	<b>29.80%</b>	<b>34.00%</b>	<b>33.90%</b>	<b>30.50%</b>

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

## **Services/Supplies - \$24.9 million**

Non-personnel related costs associated with the operation of schools and departments are budgeted here. Costs include items such as utilities, supplies, textbooks, travel, technology purchases, contracts for professional services, and charter school flow-through payments. Services and supplies budget allocations normally do not change year-to-year, with the exception of a small annual increase (2021-22 increase is 2.6% 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.

## **Other - \$1.4 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.

# Financial Plan

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## **Transfers out of the General Fund - \$5.8 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.
- \$0.3 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.
- \$0.3 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 - \$41.5 million**

### *Contingency Budget for 2021-22 - \$4.1 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 \$4.1 million represents 2.0% of operating expenditures for 2021-22. 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 - \$37.4 million*

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

Reserve balances include a \$28.4 million Operations Reserve and a \$9.0 million PERS Reserve. The 2021-22 proposed budget assumes the use of operating reserves to balance the budget, as estimated General Fund resources are not sufficient to meet requirements.

## **Unappropriated Ending Fund Balance (UEFB) - \$7.6 million**

The UEFB for 2021-22 is budgeted at \$7.6 million, or 3.7% of operating revenues.

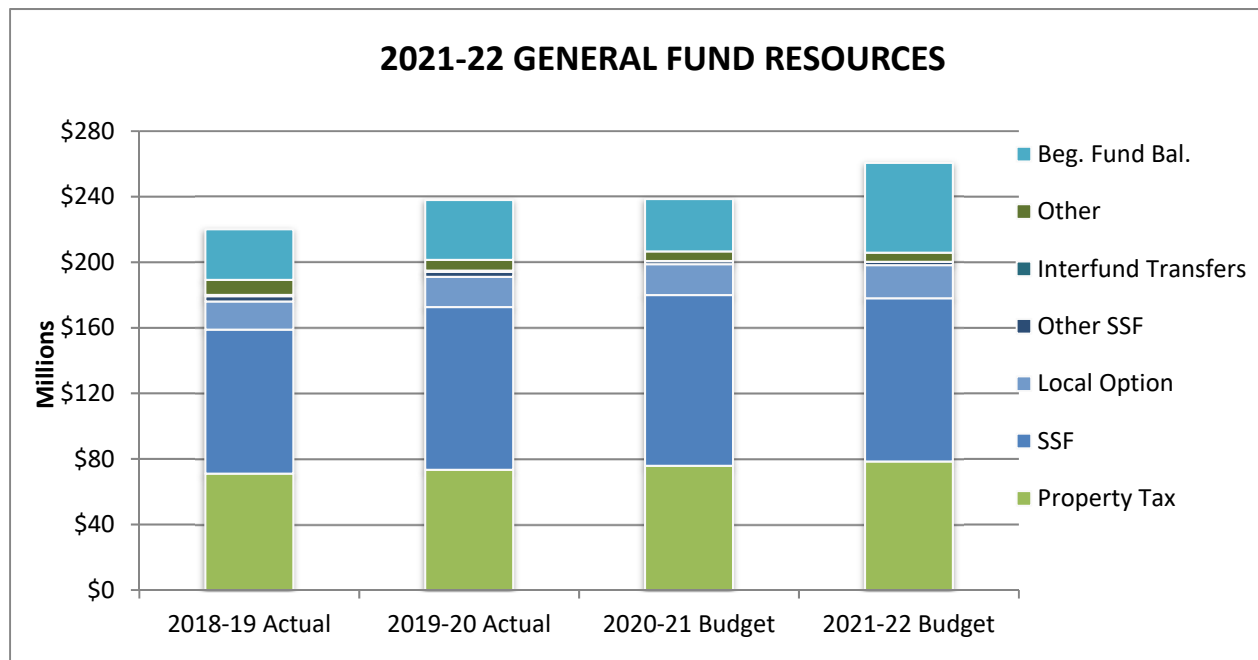
The District projects that the budgeted UEFB plus unspent contingency amounts will result in an ending fund balance of \$10.3 million, approximately 5.0% of operating revenues, which is consistent with Board policy.



# Financial Plan

## Resources

General Fund Budget Resources				
	2018-19 Actual	2019-20 Actuals	2020-21 Budget	2021-22 Budget
<b>State School Funding</b>				
Current Property Tax	69,564,312	72,111,956	74,355,000	77,072,000
Prior Taxes	1,425,866	1,292,642	1,471,000	1,358,000
State School Fund (SSF)	87,926,138	99,223,181	104,182,975	99,613,696
Other SSF Revenues	3,211,498	3,066,242	1,934,125	2,067,142
<b>Local Option Property Tax</b>				
Local Option Property Tax	17,169,025	18,445,729	18,776,000	20,211,000
<b>Transfers From Other Funds</b>				
Transfers From Other Funds	751,000	757,005	21,000	4,000
<b>Other</b>				
Other	9,254,779	6,552,349	5,889,063	5,511,760
<b>Total Revenues</b>	<b>189,302,618</b>	<b>201,449,104</b>	<b>206,629,163</b>	<b>205,837,598</b>
<b>Beginning Fund Balance</b>				
Beginning Fund Balance	30,841,857	36,564,019	31,900,000	54,750,000
<b>Total Budget Resources</b>	<b>\$220,144,475</b>	<b>\$238,013,123</b>	<b>\$238,529,163</b>	<b>\$260,587,598</b>



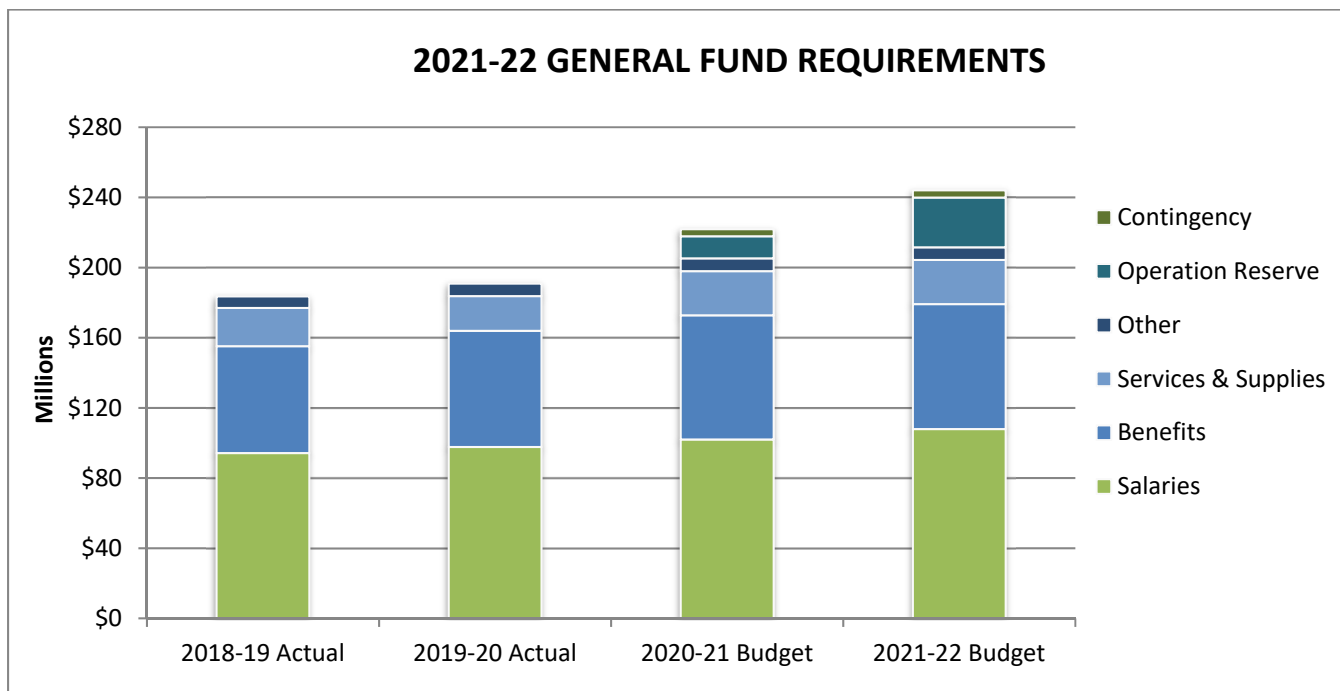
# Financial Plan

## Requirements

General Fund Budget Requirements				
	2018-19 Actual	2019-20 Actuals	2020-21 Budget	2021-22 Budget
Salaries	\$94,209,418	\$97,712,496	\$101,977,648	\$107,927,112
Benefits	60,981,333	66,192,386	70,781,502	71,280,600
Services	15,992,813	14,855,301	19,352,750	19,100,341
Supplies	5,547,971	4,914,364	5,722,372	5,843,683
Equipment	277,464	99,306	173,325	176,179
Other	6,571,457	7,051,419	7,302,672	7,189,658
PERS Reserve	-	-	9,000,000	9,000,000
Operations Reserve	-	-	12,534,169	28,379,303
Contingency	-	-	3,983,285 <sup>1</sup>	4,114,831 <sup>1</sup>
<b>Expenditures</b>	<b>183,580,456</b>	<b>190,825,271</b>	<b>230,827,723</b>	<b>\$253,011,706</b>
UEFB	36,564,019	47,187,851	7,701,440 <sup>2</sup>	7,575,892 <sup>2</sup>
<b>Total Requirements</b>	<b>\$220,144,475</b>	<b>\$238,013,123</b>	<b>\$238,529,163</b>	<b>\$260,587,598</b>

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

<sup>2</sup> Board policy targets 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	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>Direct Classroom Services</b>	<b>106,006,689</b>	<b>110,893,183</b>	<b>118,619,401</b>	<b>122,371,808</b>
Regular Programs	77,166,670	79,313,120	83,602,905	88,254,875
Special Programs	28,840,019	31,580,063	35,016,496	34,116,933
<b>Classroom Support Services</b>	<b>36,494,308</b>	<b>39,024,853</b>	<b>40,763,719</b>	<b>42,088,352</b>
Extracurricular Activities	2,811,679	2,876,521	3,068,912	3,231,627
Student Support	12,995,697	13,718,766	13,994,324	15,301,541
Libraries, Curriculum, & Staff Development	6,108,973	7,058,843	7,734,898	7,877,420
School Administration	14,132,400	14,418,948	15,417,923	15,112,141
Community Services	445,560	951,775	547,662	565,623
<b>Building Support Services</b>	<b>28,722,030</b>	<b>27,687,043</b>	<b>31,498,572</b>	<b>32,668,033</b>
Facilities Operation & Maintenance	14,504,445	14,224,097	16,575,086	17,298,925
Student Transportation	8,146,770	7,550,938	8,407,635	8,585,829
Technology	5,562,614	5,303,215	5,861,989	6,124,233
Warehouse and Purchasing	508,201	608,793	653,862	659,046
<b>Central Support Services</b>	<b>6,870,552</b>	<b>7,183,754</b>	<b>8,281,577</b>	<b>8,612,380</b>
Executive Administration	777,033	789,978	830,303	781,033
Financial Services	1,742,933	1,768,079	1,972,956	2,111,443
Human Resources	3,958,239	4,046,025	4,864,715	5,089,884
Communications & Intergovernmental Relations	392,347	579,673	613,603	630,020
<b>Other Accounts</b>	<b>42,050,896</b>	<b>53,224,289</b>	<b>39,365,894</b>	<b>54,847,026</b>
Transfers	5,486,877	6,036,438	6,146,000	5,776,000
Short-Term Debt	-	-	1,000	1,000
Reserves and Contingency	-	-	25,517,454	41,494,134
Unappropriated Ending Fund Balance	36,564,019	47,187,851	7,701,440	7,575,892
<b>Total Requirements</b>	<b>220,144,475</b>	<b>238,013,123</b>	<b>238,529,163</b>	<b>260,587,598</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 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. Continued implementation of the Student Investment Account (SIA) Plan approved by the Board of Directors in March of 2020, pending confirmation of funding for 2021-22

The Instructional Services Department also provides online learning opportunities for students through the Eugene Online Academy (EOA).

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, 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, and fire alarms
- Capital Improvement Program – total project management, district representative with contractors and consultants

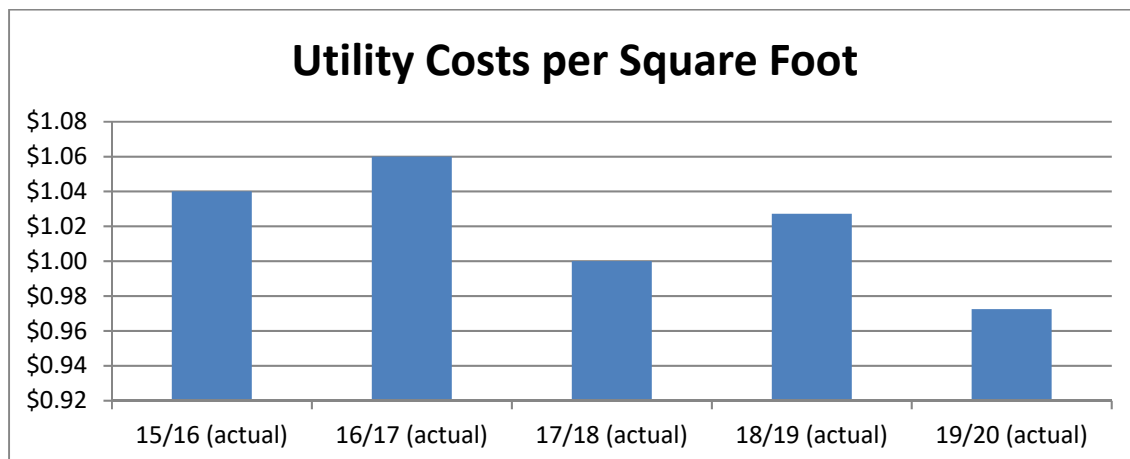
### **Vision 20/20 Strategic Plan**

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 is implementing the updated 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:**

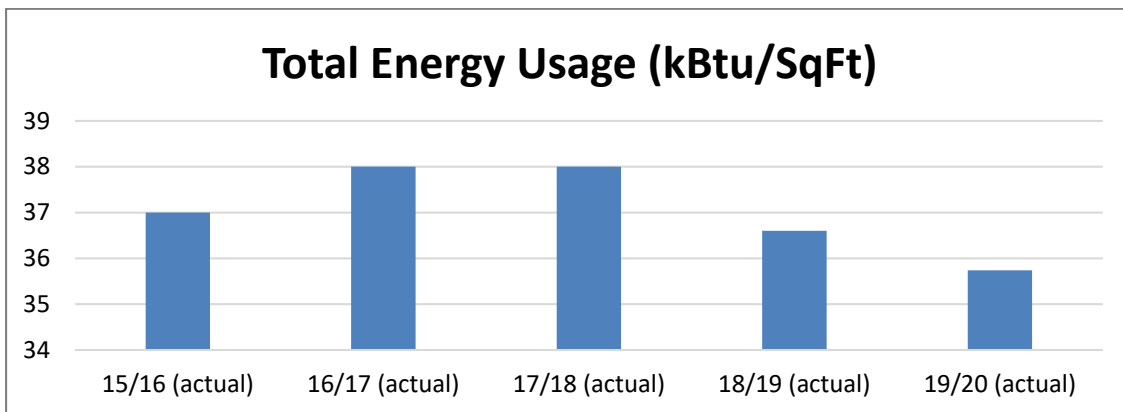
#### ***Utility Costs per Building Area***

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.



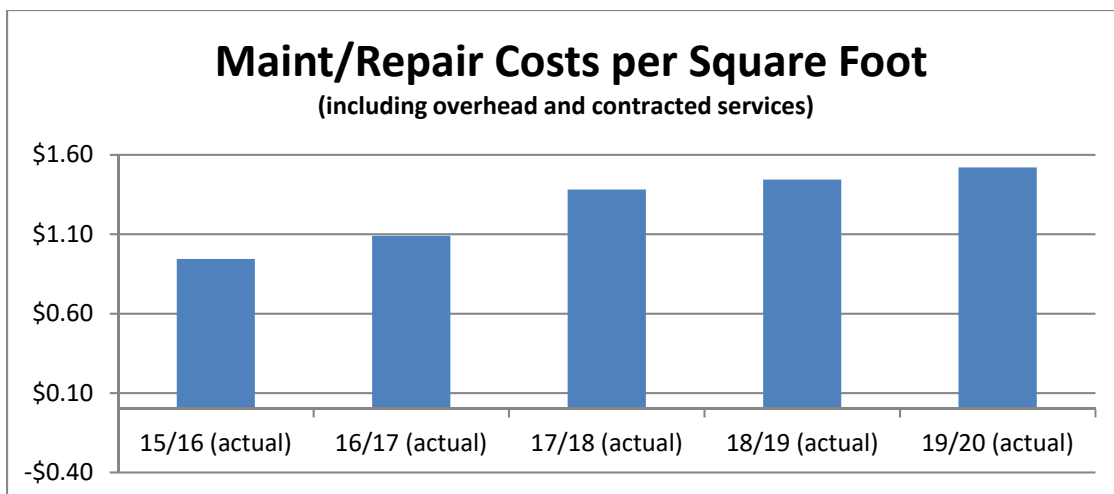
# Financial Plan

The chart below 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. 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. The reduction in FY 2019-20 is attributed to the school closures due to the COVID 19 pandemic. 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 current District maintained square footage is roughly three million square feet.



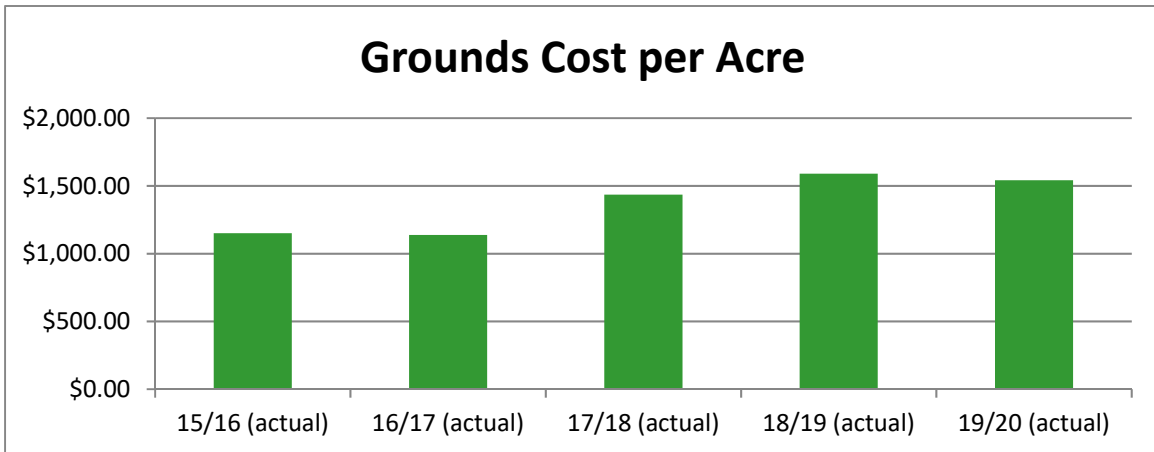
The completion of district wide Radon gas testing and continuation of bond planning consultants contribute to higher FY 2018-19 costs. The increase shown in FY 2019-20 is attributed to changes in staffing allocation and inflation. The chart above excludes salaries for the preventive maintenance program (funded from Real Property Capital Reserves, Fund 450)



# Financial Plan

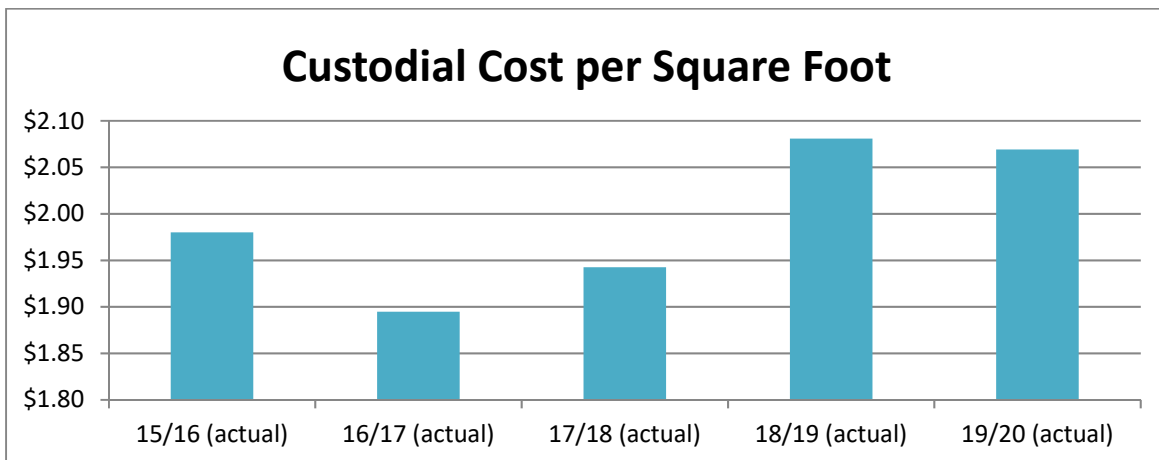
## Grounds Maintenance Costs per Acre

The facilities maintenance budget for FY 2019-20 includes about \$1.11 million to maintain approximately 603 acres of district property. These costs exclude the Coburg properties and the District's nine synthetic turf Youth Sports Parks (YSP) athletic fields. Maintenance of the YSP fields is funded from the Capital Repairs fund (Fund 400), the cost of which is shared on a 50/50 basis with the City of Eugene. The increases during FY 2018-19 is attributed to the major winter storm in 2019. Storm damage cleanup efforts continued into FY 2019-20 adding to a slight increase beyond inflation.



## Total Custodial Costs

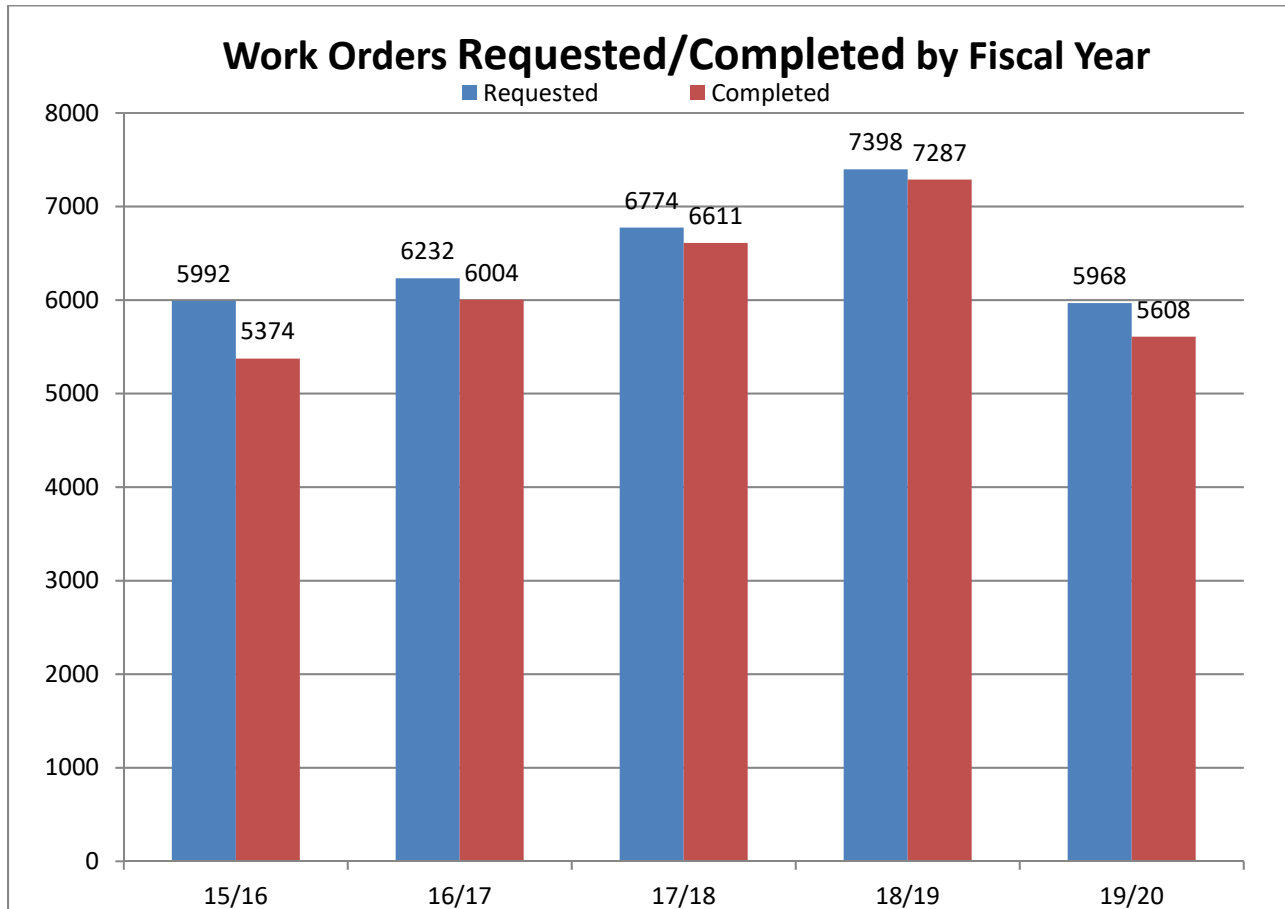
Total custodial costs (labor and supplies) are shown on the chart below on a building square footage basis. While the budget includes full funding for assigned staff, the budget continues to be underspent. This continues due to increased retiree rates and recruitment challenges. Vacancies must often be filled by substitute staff who do not receive the same wages and benefit packages. The addition of programs at the Fox Hollow location and Chinese Immersion at Crest Drive added costs to FY 2015-16. The reduction between FY 2016-17 through 2017-18 is attributed to a large amount of retirees and subsequent open positions. The large increase in FY 2018-19 is attributed to increased staffing coverage and also a bulk purchase of equipment to refresh the fleet 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. *Note; the data in the chart below has been revised for years prior to FY 2019-20 to accurately reflect work orders that were inadvertently excluded.*



Single generic “blanket” work orders were prevalent until the middle of FY 2017-18. These blanket work orders that 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. Facilities staff also continue to enter work orders for additional repair(s) discovered and completed while on sites addressing other work order(s). The increase of work orders for FY 2018-19 aligns with the first full year of reduced blanket work orders. The reduction in FY 2019-20 is attributed to the COVID 19 pandemic when schools were closed to in-person instruction for the remainder of the school year. The reduction in completed work orders is due to Facilities staff who were unable to report to work for a three month period (due to the State of Oregon Governor’s stay at home order).

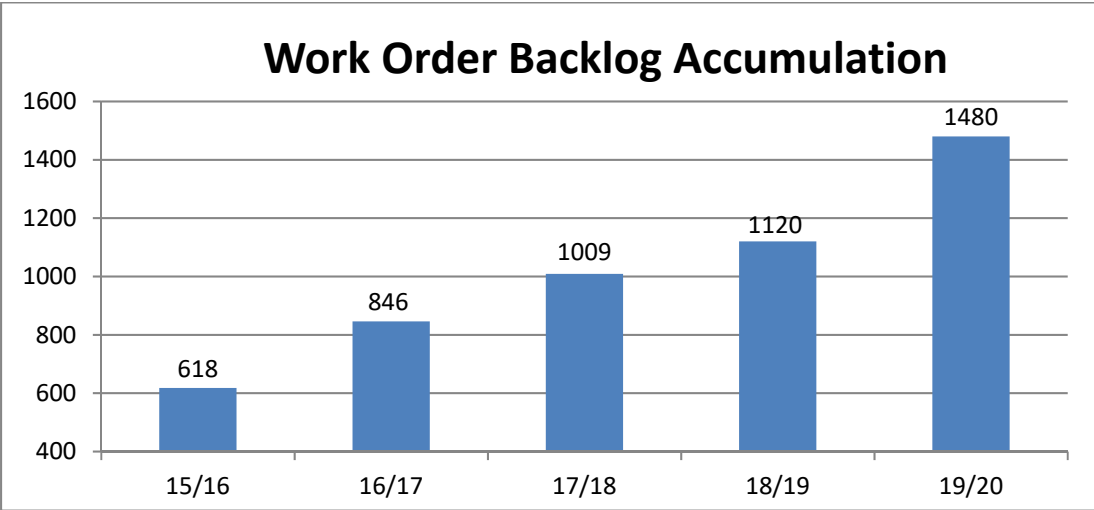
## Cumulative Repair Work Order Request Backlog

The chart below depicts the department’s running backlog. Backlog is considered any order that is not completed within 30 days of original request. *Note: The data in the chart below has been revised for years prior to FY 2019-20 to accurately reflect work orders that were inadvertently excluded previously.*

# Financial Plan

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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 the district facilities. This “new work” historically has added to the Facilities backlog as the maintenance is required to keep the buildings operational, where the new work can typically wait, or has to wait for a break from normal operations. This also gives us an opportunity to look at outside contractors to complete critical FIPs when considering the backlog. The increase in FY 2019-20 is attributed to the COVID 19 pandemic when Facilities staff were unable to report to work for a three month period under the State of Oregon Governor’s stay at home order. During this time any non-critical work orders were placed on hold and became backlog. Next year’s report is anticipating a significant reduction in backlog due to the efficiency gained while students have been in distance learning.



# 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*

	2016-17	2017-18	2018-19	2019-20
Number of Buses	108	112	112	113
Number of Vans	12	12	10	10
Total Miles Traveled	1,483,421	1,402,685	1,537,284	922,390
Students Transported Daily	5,589	5,684	6,008	6,006

#### *Cost per Mile Operated*

	2016-17	2017-18	2018-19	2019-20
Cost per Mile	\$4.30	\$5.00	\$4.70	\$7.23
National Median	\$5.07	\$4.86	\$5.18	N/A
<i>N/A = data not available</i>				

#### *Cost per Bus Operated*

	2016-17	2017-18	2018-19	2019-20
Cost per Bus	\$59,122	\$62,614	\$64,567	\$58,980
National Median	\$60,272	\$59,352	\$64,335	N/A
<i>N/A = data not available</i>				

#### *Cost per Student*

	2016-17	2017-18	2018-19	2019-20
Cost per Student	\$1,142	\$1,234	\$1,204	\$1,110
National Median	\$1,075	\$1,036	\$1,071	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.

	2016-17	2017-18	2018-19	2019-20
Average Age	5.5	5.7	4.9	6.4
National Median	8.1	8.4	8.9	N/A
N/A = data not available				

## **Safe Routes to School**

Safe Routes to School is all about creating safe, convenient, and fun opportunities for 4J students to walk, bike and roll, as well as to ride the school or city bus 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 safety conditions for active transportation on routes to and from school and throughout the community and to facilitate and encourage the use of shared transportation like busing and carpooling.

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 across the District using an equity lens and to incorporate equity into each of the “E’s” listed below.
- *Encouragement* – Walk + Roll to School Day and Month; bike celebrations known as “bike rodeos”; walking school buses and bike trains.
- *Education* – Pedestrian and Bicycle Safety Education in elementary and 6th grades, respectively. Learn to Ride (a bike) at events and in kinder/1<sup>st</sup> PE.
- *Engagement*– This new “E” replaces Enforcement, as of 2020, and includes building intentional engagement opportunities into program development and programming for school communities, youth and underserved.
- *Engineering* – Improvements to the built environment to support safety for students walking and rolling; 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:**

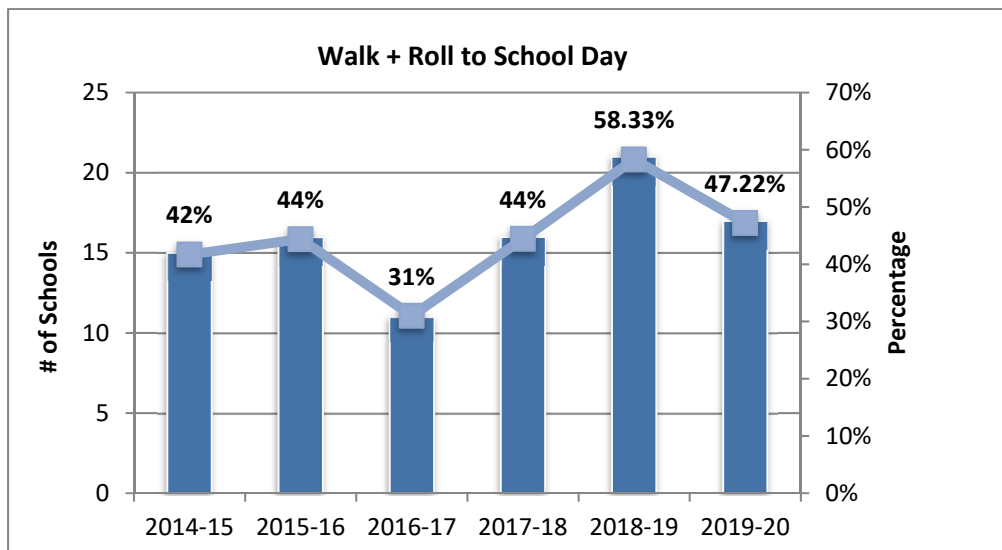
Performance Indicators for FY 2019-20 would have surpassed those reported for the prior years, but spring closures due to the Covid-19 pandemic meant that activities planned for spring could not take place. However, there were many program accomplishments to note, below:

- Launching a kinder/1<sup>st</sup> Learn to Ride program that reached 450 students for 3-4 weeks in PE at three schools (including two of highest need schools). Three hundred students learned to ride a bike, while the others improved their bikes skills.

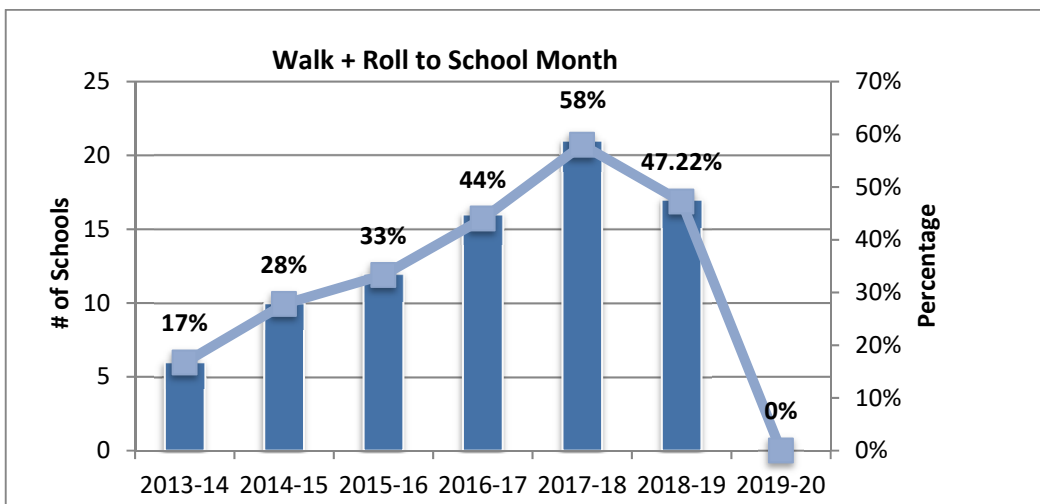
# Financial Plan

- Working with the City of Eugene to secure nearly \$600,000 in state Safe Routes to School grant funding for infrastructure improvements around Chavez, Bertha Holt and Village School that will make it safer for students to walk and roll to school.
- Implementing the start of a three year grant for expansion of the Bike Safety program to reach more schools and students.
- Bike Rodeo events at seven elementary schools (five of which were school-wide Title 1 or Targeted Assistance schools) where students learned to ride bikes, hone their bike safety skills, and build excitement for riding. More had been planned for spring, but were delayed due to the pandemic.

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

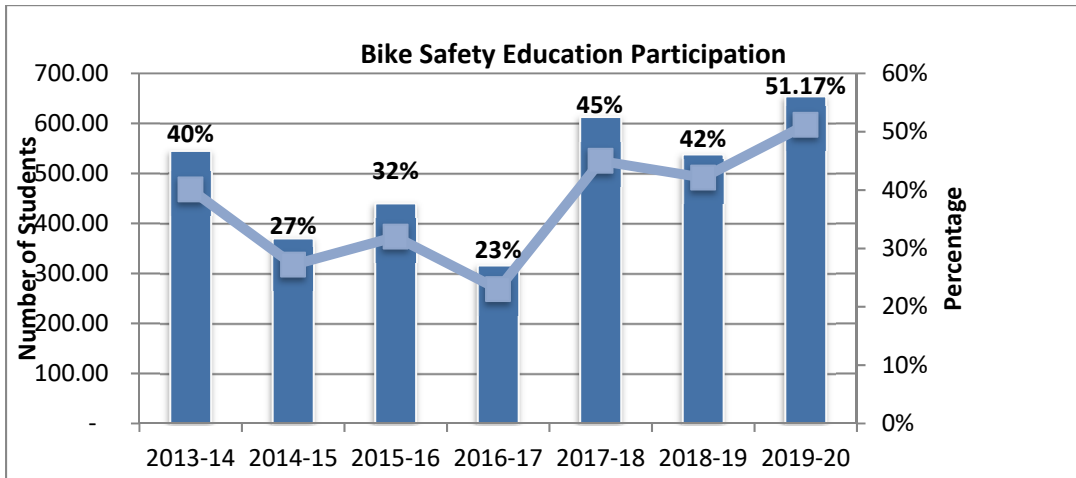


*Number of Schools Registered for Walk+Bike Challenge Month (May)*

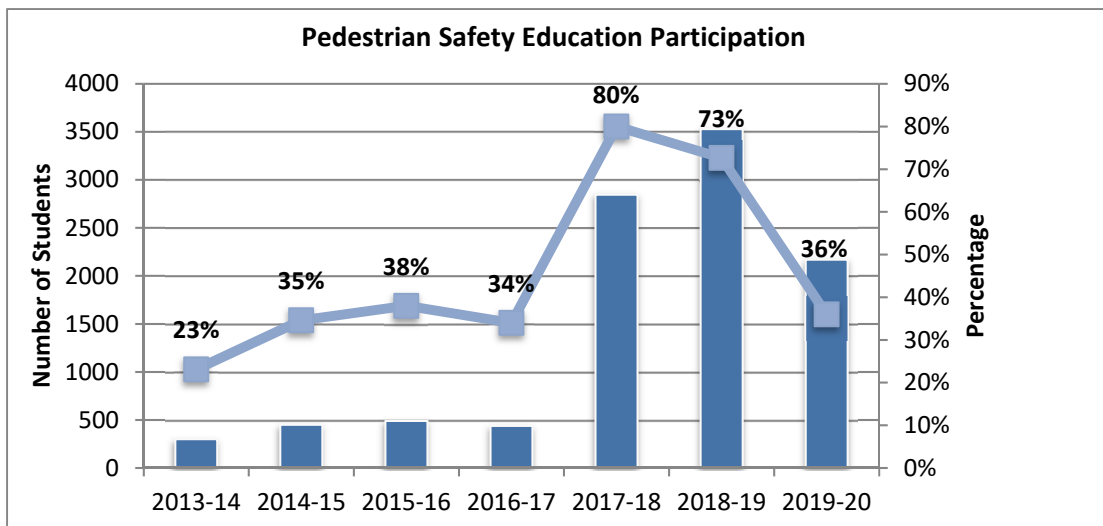


# Financial Plan

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



*Number of Elementary School Students Participating in a Two Hour Pedestrian Safety Education Program*



In the past, the Safe Routes to School program contracted with the City of Eugene's Recreation Department to teach pedestrian safety in second grade classrooms when teachers were interested in participating. In FY 2017-18, the Safe Routes to School program and City of Eugene Recreation Department trained elementary PE teachers to teach pedestrian safety in K-2nd grade with the intention of adding 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.

The decrease in 2019-20 is due to schools closures from the Covid-19 pandemic although many teachers had planned to teach in the spring. The reason the percentage of eligible students does not track to the number of students is because an additional grade has been added in the last two years, growing the pool of potential student participants.

# Financial Plan

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# 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, learning management platform, 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 Key initiatives consistent with the 4J Vision 20/20 strategic plan:

- Ongoing infrastructure improvements that enhance security, availability, performance, redundancy, and security
- Hotspots to enable students with Internet connectivity where needed
- Long range technology planning for sustainability and equipment refresh
- Improved system integration and opportunities to extract reports
- Solutions that protect students while using a 4J device off network to connect to the internet
- Equitable access to instructional audio solutions in the classroom to help overcome barriers to listening so students can clearly hear their teacher
- Remote tools to enable and support collaboration during comprehensive distance learning
- Inventory and asset tracking software for the student device catalog
- 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.

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

- Current device to student ratio: 1:1  
~32% of devices are >= 6 yrs. Old. These are the HS laptops

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

- Total number of helpdesk tickets year-to-date, July 2020- June 2021: 11875 (trending up)
- Average number of tickets by month, July 2019 - June 2020: 1,131 (trending down)

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

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

# Financial Plan

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The Synergy & Instructional roadmap will leverage the ParentVue and StudentVue mobile application to expand data available to families.

- Elementary School
  - ✓ Percent of ParentVUE accounts enabled: 37% (trending up)
  - ✓ Percent of active ParentVUE users: 14% (trending up)
  - ✓ Percent of ParentVUE accounts used in last 120 days: 55% (trending down)
- Middle School
  - ✓ Percent of ParentVUE accounts enabled: 84% (trending down)
  - ✓ Percent of active ParentVUE users: 45% (trending up)
  - ✓ Percent of ParentVUE accounts used in last 120 days: 64% (trending down)
- High School
  - ✓ Percent of ParentVUE accounts enabled: 88% (trending down)
  - ✓ Percent of active ParentVUE users: 45% (flat)
  - ✓ Percent of ParentVUE accounts used in last 120 days: 53% (trending down)



# 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***

Financial 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
- Accounts Receivable & Receipting – central support for the accounts receivable process and receipting of all non-school payments to the district, oversight and support for the SchoolPay system which allows schools to receipt payments via cash, check or debit/credit card, and monthly reconciliation of all cash movement for the district
- 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, maintaining financial records, completing statutory reporting, and training and supporting school and program staff
- Grants – supporting grant managers in financial tracking and reporting, oversee district-wide grants, 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 the 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 day-to-day oversight, training of district staff, 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

# Financial Plan

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- Supporting the development of stable, sustainable budgets that prioritize limited resources to align with district goals, maintain appropriate reserve levels and include reasonable contingency balances to support critical district operations
- Providing financial reporting, data and analysis support for management’s review of district systems, processes and programs to determine the most efficient and effective path forward for the district
- Supporting internal and external audits of district systems, programs and processes and recommending improvements
- Identifying and implementing improvements to the financial systems and processes the district relies on to manage current fiscal operations and forecast the impact of changes on future periods
- Integrating and improving financial data reporting, automation and data quality across processes and systems

Financial Services is currently engaged in the implementation of a new financial management system for the district. General ledger and core financial processes within BusinessPLUS were implemented on April 1, 2021, and human resources and payroll functionality will be available on July 1, 2021. In the next six months staff will work to expand the automation of manual processes and implement any remaining modules such as purchasing card administration, 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, 2020. 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*

2015-16	2016-17	2017-18	2018-19	2019-20
10,764	10,162	10,476	10,285	10,126

- *Payroll Cost per Check/ACH*

2015-16	2016-17	2017-18	2018-19	2019-20
\$8.46	\$8.60	\$9.64	\$8.70	\$9.24

- *Invoices Processed per FTE per Month*

2015-16	2016-17	2017-18	2018-19	2019-20
752	818	838	836	926

# Financial Plan

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

2015-16	2016-17	2017-18	2018-19	2019-20
9%	9%	10%	10%	9%

- *CAFR – Days to Publish*

2015-16	2016-17	2017-18	2018-19	2019-20
171	173	159	158	156



# Financial Plan

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## ***Office of Public Safety***

The mission of the Office of Public Safety is to support students, visitors, staff, and families by providing and maintaining a safe and secure learning environment during school hours and at school sponsored events. The Office of Public Safety is dedicated to ensuring proactive and effective collaboration and communication with school administrators, district office departments and first responders on the safety and security needs of all Eugene School District schools.

### **Functions:**

- Respond to district crisis situations, including on-site crisis management, and after hours responses
- Support the Oregon Department of Education (ODE) “All Students Belong” initiative to ensure students are free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability, or national origin and without fear or hatred, racism or violence
- Develop and maintain the district-wide emergency preparedness plan and coordinate disaster preparedness exercises with outside emergency response agencies
- Serve as the district’s representative on city and county disaster teams
- Plan, implement and supervise security and safety programs
- Monitor security and safety programs to assure the programs meet instructional goals and promote a high level of educational, professional, and ethical standards. Define and integrate safety/security guidelines with key instructional objectives, policies and regulations. Coordinate and integrate security/safety guidelines with key operational programs
- Advise, from a safety perspective, plans for new buildings and remodels providing the safest buildings for staff and students
- Perform safety/wellness checks on students and staff when requested when a need arises with a welfare concern
- Conduct Behavioral Threat and Safety Assessments, managing all aspects of threat assessment including: development of the threat assessment process, monitoring program quality, goal setting, data collection and analysis, promoting program services, and serving as a central point of contact
- Participate as needed on multidisciplinary and multiagency teams that address student safety issues: suicide prevention, assessment and management of student threat
- Manage the US Department of Justice COPS 2019 School Violence Prevention Program federal grant. Eugene School District was awarded \$370,289.00 in federal funds with a district match of 25% for a total of \$493,718.00 to address school violence and create resiliency through emergency preparedness
- Oversee Campus Safety and Security Monitor Program that provides eight (8) campus safety and security monitors with two (2) staff members in each high school region
- Manage the security trio of access control, video, and the intrusion alarm system
- Implementation of a comprehensive 4J Fingerprinting and Background Checks program for staff and volunteers that would have direct, unsupervised access to children
- Collaborate with internal 4J departments such as Instruction, Human Resources, Legal, Technology, Facilities, Nutrition Services, and Transportation to provide customer service to staff, community members, and families



# Financial Plan

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- Collaborate with community partners such as, 15th Night, Lane County Public Health, Lane County Mental Health, CAHOOTS/HOOTS/White Bird, Eugene Police Department and Lane County Sheriff's Office, Department of Human Services (DHS), Lane County Juvenile Justice, Lane County Juvenile District Attorney's Office, and Lane County Multi-Disciplinary Team (MDT) for child and sexual abuse

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

The Office of Public Safety and its value to district staff and students is in its development stages.

## **Key Performance Indicators:**

To support the safety and security of Eugene School District 4J's students and schools, the District has established an Office of Public Safety, overseen by our the Director of Public Safety, and enhanced safety measures in the areas of visitor/volunteer background checks, all-hazards emergency preparedness procedures, training, and emergency drills.

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

- Emergency guidelines: Eugene School District 4J is in the process of a two-year federal SVPP grant to update the districts all-hazards emergency preparedness plan, to include, but not limited to, serious injury, hazardous material spills, or dangerous intruders. The Office of Public Safety has adopted the I Love U Guys Foundation Standard Response Protocol (SRP) so that each school will have a standardized procedure 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. Schools routinely practice fire evacuation at least nine (9) times a year, conduct two (2) building lockdown/lockout drills each year, and two (2) earthquake drills annually.
- Safe Oregon anonymous tip line: All students and community members are encouraged to immediately report to a school staff member or 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 can take appropriate preventive action.
- Crisis and Incident Management: During an emergency, the Office of Public Safety routinely facilitates coordination with school administrators to quickly and efficiently place schools in various stages of lockouts/lockdowns when an active threat to the school or nearby school community exists. The District works with public safety officials and school staff to ensure accurate information about a situation is quickly identified 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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## ***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 BusinessPLUS (the HR/Payroll system), HR maintains employee records and complies with Federal and State reporting, including but not limited to licensure and years of experience.
- 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
- 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.
- Our staff has been taking part in the long term planning and preparation for our new HR/Payroll system implementation with a go-live date of July 1, 2021.

# Financial Plan

## 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 efforts to recruit international candidates, primarily for bilingual positions, which can often be challenging 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. While the H-1B Visa application process is rigorous and has a significant financial investment for the District between the application and attorney fees, our students benefit a great deal from what these teachers have to offer.

In addition, there are instances of hard-to-fill position vacancies, including those mentioned above, that the preferred candidate of a school might be an individual who does not currently hold 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:

*Ratio of Human Resources/Risk Management FTE to district staff*

2015-16	2016-17	2017-18	2018-19	2019-20	Diff 2019-20 vs 2015-16
1:181	1:199	1:163	1:196	1:180	(1)
<i>Includes both full-time and part-time staff</i>					

*Staff attrition rates*

2015-16	2016-17	2017-18	2018-19	2019-20	Diff 2019-20 vs 2016-17
Not available	4.0%	5.7%	3.8%	8.0%	4.0
<i>Percentage of all 4J staff who leave employment with the district for any reason other than retirement (measured in percent of FTE units)</i>					

# Financial Plan

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*Staff diversity compared with student diversity*

	2015-16	2016-17	2017-18	2018-19	2019-20	Diff 2019-20 vs 2015-1
Licensed Staff	13.2	13.0	13.0	13.5	14.1	0.9
Classified Staff	16.8	17.7	16.6	18.1	19.8	3.0
Administrators	23.0	22.7	25.3	30.8	30.4	7.4
Professional Staff	8.3	12.5	7.9	14.3	7.5	(0.8)
Students	30.3	30.6	30.5	30.6	31.0	0.7
<i>Percentage of non-white students and staff members</i>						

# 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:**

The Superintendent 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 senior staff 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 2021-22 budget includes estimated carryover funding from the prior year and assumes all current year available funds will be expended. Anticipated grants include funding for the major programs as outlined below:

### **Elementary and Secondary Education Act (ESEA) - \$6.4 million**

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 (\$4.7 million):** Grant funds are to be used for instruction, which focuses on improving the academic achievement of disadvantaged students. Twelve District elementary schools, two middle 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 increase for the 2021-22 school year due to a gradual increase in available funding and a district-wide initiative to activate the Community Eligibility Program (CEP) to provide school-wide free meals in more schools. This was due in part to economic and programmatic shifts related to the pandemic at the state level.
- **Title II-A (\$0.7 million):** 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 (\$0.1 million):** 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 (\$0.4 million):** 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 (\$0.5 million):** 21st Century Community Learning Centers: This supports our BEST afterschool program and advances the purposes of Title I-A and II-A. In fiscal year 2018-19 the District was awarded a new 5-year competitive grant for \$500,000 annually. In 2021-22, 4J will braid Title IV-B funds with SIA funds to further supplement BEST as the competitive grant reduces funding in years four and five.

# Financial Plan

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## **Students with Disabilities (IDEA) - \$3.2 million**

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. The IDEA grant is expected to bring \$3.2 million to 4J in 2021-22.

## **Elementary and Secondary School Emergency Relief (ESSER) Grants - \$10.4 million**

**ESSER I Grant:** Due to the unprecedented effects of the Coronavirus pandemic and its economic impact on school districts around the country, a series of three acts were approved by the Federal government to provide emergency relief funds to state educational agencies. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 2020, provides \$13.2 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). Oregon was awarded \$121.1 million with \$108.9 million (90%) awarded to Local Educational Agencies (LEAs) in the proportion they received funds under Part A of Title I of the Elementary and Secondary Education Act (ESEA) in fiscal year 2019. ESSER Fund grants could be used to reimburse eligible expenses incurred between March 13, 2020 and September 30, 2022. The District expects to fully expend this \$3.2 million grant by June 30, 2021, and has therefore excluded ESSER I from the proposed budget for 2021-22.

**ESSER II Grant (\$10.4 million):** The Coronavirus Response and Relief Supplemental Appropriations Act, 2021, provides an additional \$54.3 billion for school districts. \$499.1 million was awarded to Oregon in January 2021. ESSER II Grants will be awarded to LEAs in the proportion they received funds under Part A of Title I of ESEA in fiscal year 2020. ESSER II Fund grants can be used to reimburse eligible expenses incurred between March 13, 2020 and September 30, 2023.

The District has been awarded \$16.4 million for the ESSER II grant. Approximately \$6.0 million is budgeted to be spent by June 30, 2021, and the remaining \$10.4 million has been included in budgeted expenditures for 2021-22 as follows:

- \$2.3 million for student devices (purchase/repair & cleaning)
- \$1.75 million staffing pool
- \$0.9 million for student connectivity
- \$0.9 million for Instruction software + live streaming
- \$0.7 million for Facilities staffing + increased utilities
- \$0.6 million for Nutrition Services staffing + supplies
- \$0.6 million for Charter Schools
- \$0.5 million for Transportation staffing
- \$0.4 million for Custodial supplies + PPE
- \$0.4 million for Student Services staffing + support
- \$0.4 million for additional technology staffing
- \$0.3 million for air quality equipment + supplies
- \$0.3 million for school supplies
- \$0.2 million in reserved spending
- \$0.1 million for BEST afterschool programing
- \$0.1 million for communications (interpreting)



# Financial Plan

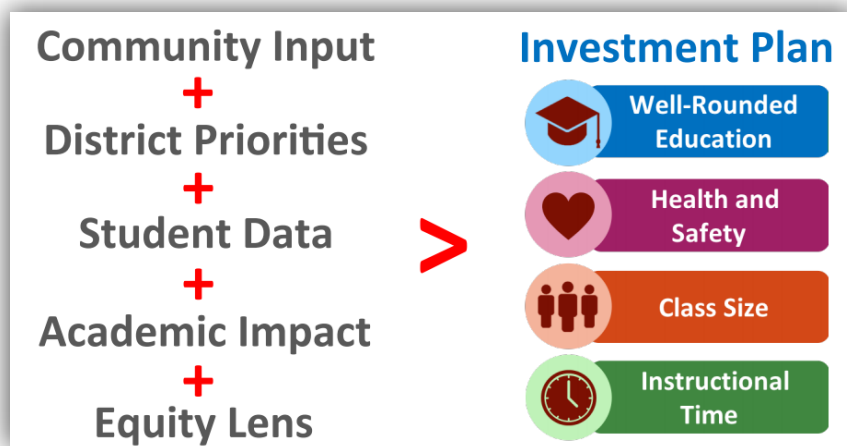
These spending allocations are preliminary and subject to change based on the needs of the District. Should funds remain unspent at the end of 2021-22, they will be carried over to the following year.

**ESSER III Grant:** The third act, The American Rescue Plan Act, 2021, provides an additional \$122 billion for educational activities with \$1.1 billion to be awarded to Oregon. ESSER III Grants will be awarded to LEAs in the proportion they received funds under Part A of Title I ESEA in fiscal year 2020. These grant funds can be used to reimburse eligible expenses incurred between March 13, 2020 and September 30, 2023. Of note for this grant, twenty percent (20%) of ESSER III funds must be utilized by districts to address learning loss. Examples of this include, but are not limited to, providing summer school, educational after school programs or tutoring/intervention programs for students.

The Oregon Department of Education has not yet issued school district awards for this grant, but it is expected to be significantly larger than ESSER I and ESSER II.

## Student Success Act (SSA) - \$11.1 million

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.



At the district level, 4J plans to focus SSA funds as allocated through the Student Investment Account (SIA) 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: 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 6.25 licensed FTE, 21.0 classified FTE and a total cost of \$2.3 million.
- Learning for All Model: Increased 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 6.0 professional FTE, 6.5 licensed FTE, 1.0 administrative FTE and a total cost of \$2.0 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 expansion adds 0.8 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 4.0 FTE at a total cost of \$0.6 million.

# Financial Plan


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## Health and Safety

### Health & Safety

SSA funds may be used for addressing students' health or safety needs, which may include:

- Social-emotional learning and development
- Student mental and behavioral health
- Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at school
- Student health and wellness
- Trauma-informed practices
- School health professionals and assistants
- Facility improvements directly related to improving student health or safety



SSA funds will also be used to address 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 12.0 FTE licensed staffing and 8.0 FTE of classified staffing for a total cost of \$1.9 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 adds 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 5.0 FTE of licensed staff, 4.0 FTE of classified staff, 1.0 FTE for supervisor and total costs of \$1.3 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. Due to a decline in the funding level for SIA, funding for this area of focus has been reduced. Middle schools will receive 3.0 FTE for additional teachers and high schools will see an increase of 2.0 FTE at a total cost of \$0.5 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 4.25 FTE and other program supports at a total costs of \$1.4 million.

The SIA grant also includes \$0.5 million for grant oversight and support services at 4J, and \$0.4 million in payments to four of our five district charter schools to support their adopted plans.

# Financial Plan

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## **High School Success (Measure 98) - \$5.7 million**

Measure 98 was first passed in 2016 providing funds through the High School Success (HSS) Grant to establish or expand high school programs that focused on Career & Technical Education (CTE), College Level Education Opportunities, and Dropout Prevention. The district has utilized these funds in a wide variety of areas that have had a positive impact on students.

Fiscal year 2021-22 will be the district's fifth year of receiving funding under this initiative. Under the HSS Grant, all program or staffing decisions must meet the HSS eligibility requirements:

- ✓ Program establishment or expansion
- ✓ Teacher collaboration time focused on student data
- ✓ Practices that address chronic absenteeism
- ✓ Equitable availability to advanced courses
- ✓ Systems that support on-time graduation
- ✓ Partnerships

The district is confident that programs focused on these directives will positively impact increasing graduation rates along with ensuring graduates are ready for college or employment. To meet student needs and consistently track their progress to graduation, the district will continue to provide critical time to allow staff to review student data. This information allows for the taking of proactive steps to guide students along their pathway and provide additional support when necessary.

The tentative HSS Grant appropriation for the 2021-22 school year is projected to be \$4.3 million. In addition, due to a variety of factors, \$1.4 million from the 2020-21 HSS Grant allocation is projected as carryover to be expended by August 31, 2021.

Under the plan that was originally designed by key stakeholders (teachers, principals, Lane ESD, the equity taskforce, and others), the district will continue supporting programs in the three designated focus areas or "pillars".

- Pillar: Career and Technical Education
- Pillar: College-level Educational Opportunities
- Pillar: Dropout Prevention

**Career and Technical Education:** \$1.2 million will support CTE program expansion in the areas of health services, technology, construction and manufacturing. Specific projects include:

- Implementation of a new Natural Resources course
- Student experiences that include industry tours, career days, job shadowing, and internships
- The design and build challenge capstone project

# Financial Plan

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**College-level Educational Opportunities:** \$0.1 million. The district will continue to implement and support the International Baccalaureate (IB) and Advanced Placement (AP) programs in high schools while focusing on the inclusion of their underserved student populations. While not reflected directly under this focus area, there are a number of other programs in the CTE and Dropout Prevention pillars that indirectly support the advancement of college opportunities for all students. This includes the creation of dual-credit courses (high school + college credit) in the CTE area, a robust AVID program, and the guidance provided through an in-depth freshman support plan.

- Higher education equity realignment work with Equal Opportunity School (EOS)
- Provide access fees and support for students to take college level courses through the University of Oregon and local community colleges.

**Dropout Prevention:** \$4.40 million including 26.1 FTE. A continued focus on 9<sup>th</sup> grade success will be expanded with the implementation of a 9<sup>th</sup> Grade Academy program at all high schools. This initiative will include additional FTE along with focused course work that provides a strong foundation for success. This pillar also includes attendance support for all students, interventions and transition coordinators, and credit recovery options that include expanding the district's own offerings of on-line courses.

- Freshman transition and Summer Bridge programs
- Freshman 9<sup>th</sup> Grade program and staffing
- Student attendance support services/staffing
- Math interventions
- Homework club
- Expansion of Summer School opportunities including CTE courses and credit recovery
- Expanded counseling and support staff focused student support and graduation progress
- Data teams to provide support for these programs

## **Eugene Education Foundation (EEF) - \$0.9 million**

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.

## **Oregon School Capital Improvement Match (OSCIM) Grant - \$6.2 million**

The District met the 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. In 2021-22, \$6.2 million is budgeted for these improvements.

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

# Financial Plan

## General Observations

Federal, state, and local program funding increased in 2021-22 primarily due to Elementary and Secondary School Emergency Relief (ESSER II) grant.

The Student Investment Account (SIA) grant is preliminarily estimated at \$11.1 million, but funding could change in May with the final estimate from the Oregon Department of Education. The High School Success (HSS) grant is fully funded in 2021-22 in accordance with Measure 98. Total funding for HSS is projected to be \$5.7 million, which includes expected carryover of funds of \$1.4 million.

The Elementary and Secondary School Emergency Relief (ESSER) funding in 2020-21 school year has provided funding to support additional positions including custodians, utility staff to support hybrid in-person instruction, and health services coordination to ensure the wellness and safety of students and staff during the pandemic. ESSER funding has also provided for personal protection equipment, cleaning supplies, ionization units at each school to clean the building air, and for additional tech devices and services.

ESSER funding for fiscal year 2021-22 is expected to be approximately \$10.3 million. The District plans to continue funding positions for health and safety, additional bus drivers and for in-person instruction supports. ESSER grant funding will also provide for additional cleaning supplies, student supplies, student technology replacement devices and repairs, instructional software licensing and instructional staff positions. ESSER funding payments to Charter Schools is estimated to be almost \$0.6 million.

Other program funding is anticipated to remain stable with many continuing programs and support services.

Resources	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Local Sources	3,852,146	2,670,295	4,412,024	3,865,908	7.5%
Intermediate Sources	215,699	73,746	192,064	169,943	0.3%
State Sources	4,306,877	3,419,483	29,431,669	26,717,123	51.7%
Federal Sources	8,750,805	9,880,024	10,764,016	20,942,479	40.5%
<b>Total</b>	<b>17,125,527</b>	<b>16,043,547</b>	<b>44,799,773</b>	<b>51,695,454</b>	<b>100.0%</b>

Requirements	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Salaries	7,916,105	7,586,461	16,406,447	17,502,867	33.9%
Benefits	5,034,313	5,175,259	9,205,314	9,841,822	19.0%
Purchased Services	1,442,201	1,164,638	3,594,830	7,354,534	14.2%
Supplies	1,668,141	1,515,602	4,407,186	10,239,321	19.8%
Equipment	596,376	61,650	10,520,336	5,909,793	11.4%
Other	468,391	539,937	665,660	847,117	1.6%
<b>Total</b>	<b>17,125,527</b>	<b>16,043,547</b>	<b>44,799,773</b>	<b>51,695,454</b>	<b>100.0%</b>



# Financial Plan

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

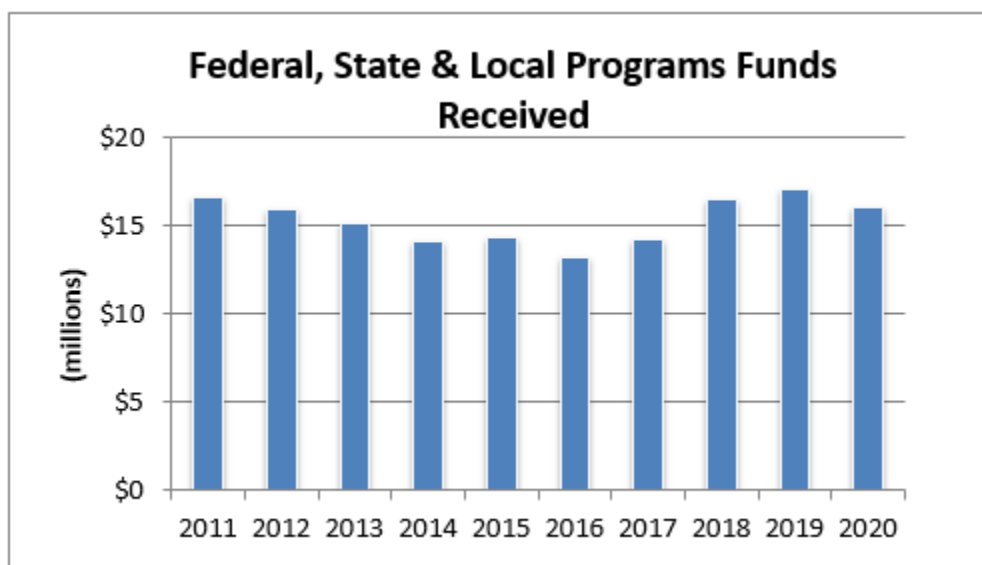
Program	Amount	Est. FTE
<b>Federally Funded Programs</b>		
Elementary and Secondary School Emergency Relief	10,373,983	31.467
Title I-A: Education for the Disadvantaged	4,745,057	46.054
Individuals with Disabilities Act (IDEA)	3,220,562	35.605
Title II-A: Teacher Quality	667,128	2.700
BEST Afterschool Program (21st Century Community Learning Center)	474,998	5.425
Title IV: Student Support and Academic Enrichment	368,894	2.000
Indian Education Grants	243,000	1.000
ESSA District & School Improvement	240,810	1.650
Fresh Fruit & Vegetable Program	113,050	
Foster Care Transportation Grant	100,000	
Safe Routes to School	93,491	1.000
Title III: English Language Acquisition	84,000	
Title I-D: Neglected and Delinquent	65,955	
Youth Transition Program	63,688	0.875
Vocational Education Programs	50,000	
Miscellaneous (Categories less than \$40,000)	37,863	0.100
<b>Total Federally Funded Programs</b>	<b>20,942,479</b>	<b>127.876</b>
<b>State Funded Programs</b>		
Student Success Act - Student Investment Fund	11,059,204	87.800
Oregon School Capital Improvement Match (OSCIM)	6,159,793	
High School Success (M98)	5,664,120	34.110
Facilities Grant	2,460,443	
Outdoor School	544,928	0.250
Youth Transition Program	235,316	3.125
Preschool Promise	222,750	2.600
Long Term Care & Treatment (LTCT)	202,650	0.670
Vocational Education Programs	100,000	
Farm to School	53,920	
Miscellaneous (Categories less than \$40,000)	14,000	
<b>Total State Funded Programs</b>	<b>26,717,124</b>	<b>128.555</b>

# Financial Plan

Federal, State, and Local Programs continued	Amount	Est. FTE
<b>Locally Funded Programs</b>		
Eugene Education Foundation	849,761	1.000
KRVM Radio	633,523	4.500
Student Body Donations	425,604	
Technology Consortium	418,775	0.350
Regional Physical/Occupational Therapy Services	401,318	3.060
Health Services	292,378	
EWEB Grants	263,112	1.800
Student Services Department Contracted Services	232,943	1.820
K-12 Lifeskills Consortium	162,838	2.700
SPLASH Grant	150,392	
Miscellaneous (Categories less than \$40,000)	149,260	0.630
AVID Spencer Foundation	55,947	1.000
<b>Total Locally Funded Programs</b>	<b>4,035,851</b>	<b>15.860</b>
<b>Grand Total Federal, State and Local Programs</b>	<b>51,695,454</b>	<b>272.291</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

The Student Activities 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 Fund, 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 2021-22 adopted budget continues to budget these scheduled transfers of \$1.0 million for staff technology and \$1.0 million for curriculum.

### General Observations

Balances in the staff technology and curriculum reserves continue to grow, building on the reported fund balance. Having health reserves for these purchases ensures that our staff will have access to current technology that performs well with new software products and curriculum adoptions will not be hampered by the need to source funding for supplies and kits that cannot be paid for with bond funds.

Resources	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Pupil Activity Income	3,070,990	2,481,314	3,295,000	3,250,000	21.0%
Miscellaneous Revenue	2,868	160	-	-	0.0%
State Sources	-	34,168	-	-	0.0%
Transfers from Other Funds	1,233,393	2,000,000	2,000,000	2,000,000	12.9%
Beg. Fund Bal.	10,308,182	10,309,727	8,345,500	10,246,000	66.1%
<b>TOTAL</b>	<b>14,615,432</b>	<b>14,825,368</b>	<b>13,640,500</b>	<b>15,496,000</b>	<b>100.0%</b>

Requirements	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Salaries	162,576	280,402	-	165,229	1.1%
Benefits	113,902	185,113	-	64,902	0.4%
Purchased Services	1,533,715	1,891,392	2,993,000	3,466,000	22.4%
Supplies	2,476,608	2,833,332	6,220,500	7,194,669	46.4%
Equipment	7,783	5,785	1,000	20,000	0.1%
Other	11,121	14,385	147,000	44,200	0.3%
Transfers of Funds	-	-	1,000	1,000	0.0%
Contingency	-	-	3,278,000	3,040,000	19.6%
UEFB	10,309,727	9,614,960	1,000,000	1,500,000	9.7%
<b>TOTAL</b>	<b>14,615,432</b>	<b>14,825,368</b>	<b>13,640,500</b>	<b>15,496,000</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 2021-22 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, 2021, outstanding principal balances will total \$352.7 million in general obligation (G.O.) bonds and \$32.6 million in pension bonds. Based on 2020-21 Measure 5 real market value, general obligation bonds represent 17.66% of the District's legal debt limit of \$2.18 billion. Remaining legal debt capacity is \$1.80 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 September 2020, 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 2021-22 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.

In September 2020, the District issued \$115.0 million of general obligation refunding bonds to refinance a portion of the District's Series 2011, Series 2012, Series 2013 and Series 2014 bonds. Savings to the taxpayers over the life of the refunded bonds were calculated to be over \$9.2 million, or a net present value savings of 8.0%.

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 23.7% lower in FY 2021-22.

The following tables show District bonded indebtedness as of June 30, 2021 and annual payments to be made in 2021-22.

Resources	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Current Taxes	23,685,106	4,318,371	34,961,003	25,204,498	75.1%
Prior Taxes	391,424	343,151	290,000	320,000	1.0%
Interest	427,657	434,208	222,000	118,000	0.4%
Changes to Other Funds	5,052,900	5,224,265	5,202,700	5,462,100	16.3%
Other Federal Revenue <sup>1</sup>	661,290	663,405	663,405	664,815	2.0%
Beginning Fund Balance	1,753,847	2,627,381	2,654,767	1,795,000	5.3%
<b>Total</b>	<b>31,972,225</b>	<b>43,610,782</b>	<b>43,993,875</b>	<b>33,564,413</b>	<b>100.0%</b>

<sup>1</sup> Represents federal interest subsidy associated with the Qualified School Construction Bonds issued as part of the Series 2011 general obligation bonds.

Requirements	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Debt Service	29,344,843	40,903,766	42,177,875	31,709,598	94.5%
UEFB	2,627,381	2,707,015	1,816,000	1,854,815	5.5%
<b>Total</b>	<b>31,972,225</b>	<b>43,610,782</b>	<b>43,993,875</b>	<b>33,564,413</b>	<b>100.0%</b>

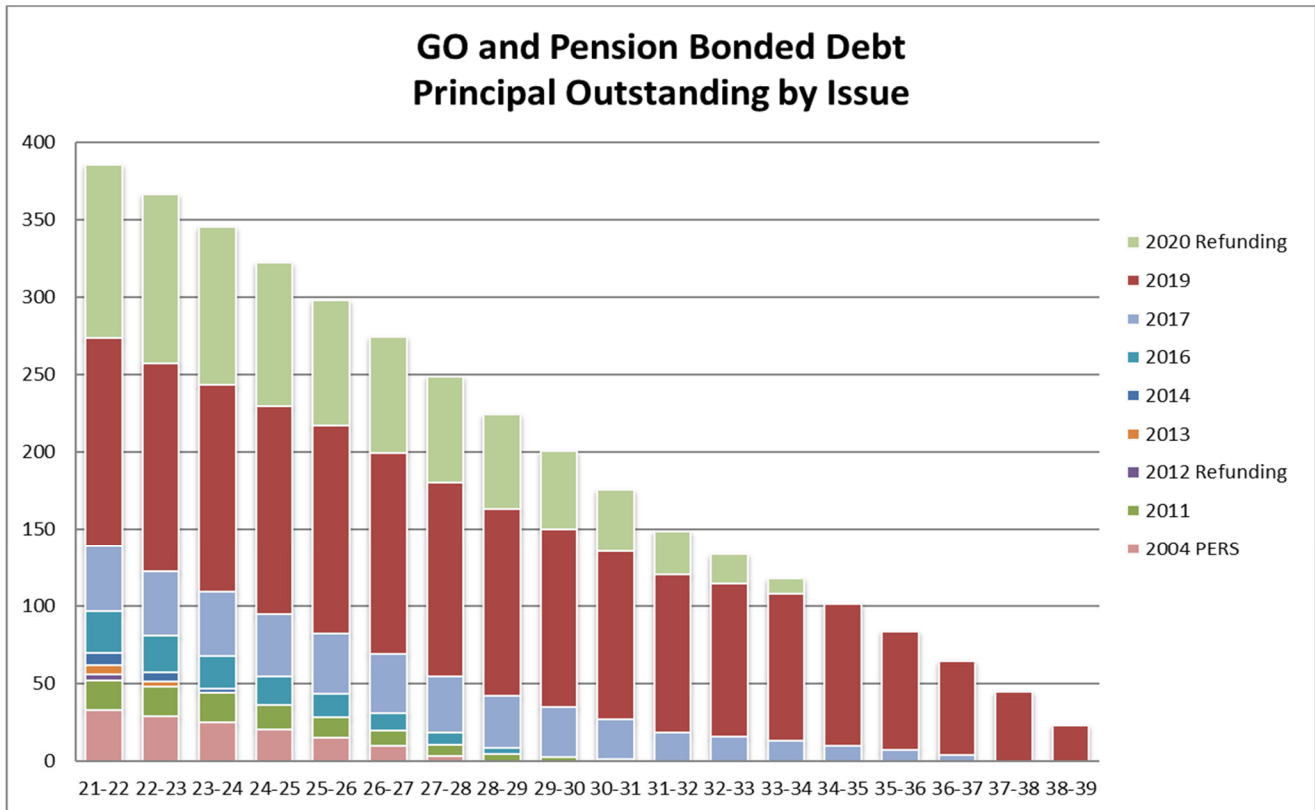
*Note: The difference between the principle and interest payments and the debt service appropriation will be funded through interest received during the fiscal year on balances carried with our fiscal agents. These factors effectively reduce the total actual interest due at time of debt service payment.*

# Financial Plan

## 2021-22 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		\$900,052	\$900,052
				6/30/2021	\$3,680,000	900,052	4,580,052
08/5/11	2011 General Obligation Bonds	34,997,258	1.88%	12/15/2020		352,500	352,500
				6/15/2021		352,500	352,500
10/17/12	2012 Refunding	37,405,000	1.95%	12/15/2020		94,875	94,875
				6/15/2021	3,795,000	94,875	3,889,875
08/28/13	2013 General Obligation Bonds	39,996,054	3.72%	12/15/2020		161,625	161,625
				6/15/2021	3,110,000	161,625	3,271,625
09/18/14	2014 General Obligation Bonds	80,000,000	3.20%	12/15/2020		194,250	194,250
				6/15/2021	2,310,000	194,250	2,504,250
06/16/16	2016 General Obligation Bonds	39,750,000	1.96%	12/15/2020		351,894	351,894
				6/15/2021	2,655,000	351,894	3,006,894
06/16/17	2017 General Obligation Bonds	45,255,000	2.92%	12/15/2020		883,925	883,925
				6/15/2021	615,000	883,925	1,498,925
04/11/19	2019 General Obligation Bonds	150,000,000	2.97%	12/15/2020		2,594,019	2,594,019
				6/15/2021		2,594,019	2,594,019
09/15/20	2020 Refunding	115,025,000	1.33%	12/15/2020		719,161	719,161
				6/15/2021	3,040,000	719,161	3,759,161
<b>Total</b>		<b>\$595,863,312</b>			<b>\$19,205,000</b>	<b>\$12,504,602</b>	<b>\$31,709,602</b>

In 2020 the District completed an advanced refunding of all or a portion of the 2011A, 2012, 2013A and 2014 GO bonds in order to realize savings due to historically low interest rates. This refunding resulted in changes to remaining principal and interest for FY 2021-22 through 2033-34



# Financial Plan

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

Fiscal Year	Principal	Interest	Total
2021-22 <sup>1</sup>	19,205,000	12,504,602	31,709,602
2022-23 <sup>1</sup>	20,940,000 <sup>2</sup>	11,671,245	32,611,245
2023-24 <sup>1</sup>	22,785,000 <sup>2</sup>	10,909,794	33,694,794
2024-25 <sup>1</sup>	24,345,000 <sup>2</sup>	10,330,332	34,675,332
2025-26 <sup>1</sup>	24,045,000 <sup>2</sup>	9,821,333	33,866,333
2026-27 <sup>1</sup>	25,845,000 <sup>2</sup>	9,095,164	34,940,164
2027-28 <sup>1</sup>	24,210,000 <sup>2</sup>	8,272,525	32,482,525
2028-29 <sup>1</sup>	23,635,517	8,600,894	32,236,411
2029-30 <sup>1</sup>	25,075,140	8,124,459	33,199,599
2030-31 <sup>1</sup>	26,711,602	7,487,016	34,198,618
2031-32 <sup>1</sup>	14,905,000	4,659,498	19,564,498
2032-33 <sup>1</sup>	15,880,000	4,269,638	20,149,638
2033-34 <sup>1</sup>	16,825,000	3,926,168	20,751,168
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>\$385,317,258</b>	<b>\$120,396,004</b>	<b>\$505,713,262</b>

<sup>1</sup> In 2020 the District completed an advanced refunding of all or a portion of the 2011A, 2012, 2013A and 2014 GO bonds in order to realize savings due to historically low interest rates. This refunding resulted in changes to the remaining principal and interest for FY 2021-22 through 2033-34

<sup>2</sup> 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>

2020-21 Measure 5 Real Market Value <sup>2</sup>		\$27,440,016,446
<u>Grades K-8</u> (55/100th of 1% per grade)	\$ x .0055 = \$	150,920,090
		x 9
Total, Grades K-8.....	\$	1,358,280,814
<u>Grades 9-12</u> (75/100th of 1% per grade)	\$ x .0075 = \$	205,800,123
		x 4
Total, Grades 9-12.....	\$	823,200,493
<u>Total Bonding Limit-Grades K-12</u>	Grades K-8.....	\$ 1,358,280,814
	Grades 9-12.....	823,200,493
Total, Grades K-12		\$ 2,181,481,307
General Obligation Bonds Outstanding, 06/30/21 <sup>3</sup>		<u>(385,317,258)</u>
Limitation on Additional Bonding		<u>\$ 1,796,164,049</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 the most recent 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. This fund is also 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 1.5 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) (0.50 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), Communication Specialist (1.0 FTE), and several Administrative Support positions (2.5 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).

## **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.

# Financial Plan

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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.

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.

# Financial Plan

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## 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:

- 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.

# Financial Plan

Project	Initial Project Budget	Actual Expenditures 7/1/13–6/30/20	Projected Expenditures 2020-21	Budgeted Expenditures 2021-22
<b>Projects Planned for 2021-22</b>				
Re-Roofing		\$11,284,324	\$3,042,475	\$1,600,000
Sheldon Counseling Office		-	-	300,000
Primus Keyway Phase 1		-	-	125,000
DDC and Hvac Upgrade		3,551,087	156,000	250,000
Lighting Replacement		1,356,145	50,000	250,000
Spencer Butted Sidewalk			48,919	
Bleacher Upgrade		509,309	31,994	350,000
<b>Completed Projects</b>		19,603,413		-
<b>Capital Systems Replacements and Improvements</b>	<b>44,400,000</b>	<b>36,304,279</b>	<b>3,329,388</b>	<b>2,875,000</b>
<b>Additions and Remodels</b>	<b>6,000,000</b>	<b>6,382,164</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>	1,248,358	-	-	-
Administrative Costs		3,616,531	65	-
Encumbrances to be carried over		-		-
<b>Total Budget/Cost activity YTD</b>	<b>\$75,743,271</b>	<b>\$69,538,818</b>	<b>\$3,329,453</b>	<b>\$2,875,000</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.

# Financial Plan

## May 2013 \$170 million bond measure

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

- Replace, renovate, 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 7/1/13–6/30/20	Projected Expenditures 2020-21	Budgeted Expenditures 2021-22
Roosevelt Middle School	\$42,000,000	\$37,969,997	\$ -	\$ -
Arts and Technology Academy	35,000,000	35,595,190	-	-
Howard Elementary School	32,000,000	28,756,927	-	-
River Road Elementary School	24,000,000	26,477,208	-	-
Gilham Elementary School	5,000,000	4,379,686	-	-
Willard Swing School		7,068,457	4,493,828	-
<b>New School &amp; Rebuild</b>	<b>138,000,000</b>	<b>140,247,465</b>	<b>4,493,828</b>	<b>-</b>
Track and Multi-use Field	2,000,000	3,314,457	836,370	1,375,000
North Eugene High School Softball		243,027	3,182,275	1,500,000
Education Center Paving		85	1,772	70,000
Chavez Elementary Pre-K		6,966	329,397	75,000
Sheldon High School Upper Gym			43,590	20,000
Capital Repairs and Improvements	4,000,000	1,464,768	22,987	1,300,000
Safety and Security	3,000,000	2,099,567	44,272	-
Safe Routes to Schools	1,000,000	353,956		-
Special Education Equip. & Facility Improvements	300,000	176,308	67,367	82,550
<b>Construction Total</b>	<b>10,300,000</b>	<b>7,659,134</b>	<b>4,528,030</b>	<b>4,422,550</b>
Technology Upgrades	10,480,000	10,739,026	0	-
Buses and School Activity Vans	6,000,000	6,000,005	-	-
Instructional Materials, Equipment, and Curriculum	5,220,000	4,733,360	18,219	370,000
<b>Proposed Budget</b>	<b>170,000,000</b>	<b>169,378,989.85</b>	<b>9,040,077</b>	<b>4,792,550</b>
Bond Issuance Costs <sup>1</sup>				-
Bond Premiums <sup>2</sup>	17,745,366			-
Interest Earned <sup>2</sup>	1,770,614			-
Administrative Costs		5,867,548	436,815	-
<b>Total Budget/Cost activity YTD</b>	<b>\$189,515,980</b>	<b>\$175,246,538</b>	<b>\$9,476,892</b>	<b>\$4,792,550</b>

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

<sup>2</sup> Bond premiums and interest earned have been added to the total project's available budget, as this provides additional funding for projects.

# Financial Plan

November 2018 \$319.3 million bond measure 20-297

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

- Replace three aging schools, North Eugene High School, Edison Elementary, and Camas Ridge Elementary.
- Provide an addition to Gilham Elementary to help with overcrowding.
- Continue efforts to improve aging buildings that are worn and have high energy and maintenance costs.
- Continue the effort to improve safety, security, and equity across the district.
- Provide support for career education. Support effective teaching and learning with updated classroom materials and technology.
- Acquire vehicles for transporting students and enhance access routes to schools. Acquire equipment.
- Pay bond issuance costs.

Project	Initial Project Budget	Actual Expenditures 7/1/18–6/30/20	Projected Expenditures 2020-21	Budget Expenditures 2021-22
North Eugene High School	\$135,000,000	\$3,342,302	\$4,463,520	\$54,000,000
Edison Elementary	42,000,000	1,310,351	3,463,520	35,000,000
Camas Ridge Elementary	40,000,000	18,375	100,000	10,000,000
Willard Swing School		8,814		
Gilham Addition	9,000,000			3,000,000
<b>New School &amp; Rebuild</b>	<b>226,000,000</b>	<b>4,679,842</b>	<b>8,027,040</b>	<b>102,000,000</b>
Program Moves	10,000,000	453,819	1,660,000	7,000,000
Facilities Upgrades	31,000,000			8,000,000
Safety/Security/Seismic	16,000,000	15,813	14,280	4,000,000
<b>Construction Total</b>	<b>57,000,000</b>	<b>5,149,474</b>	<b>9,701,320</b>	<b>121,000,000</b>
Equity, Access & Health	12,000,000	148,062	250,000	6,000,000
CTE	6,000,000		500,000	3,000,000
Instruction Materials	8,000,000			2,700,000
Technology	6,000,000	1,877,648	231,037	1,225,000
Bus Purchases	4,800,000		535,808	500,000
<b>Proposed Budget</b>	<b>319,800,000</b>	<b>7,175,184</b>	<b>11,229,798</b>	<b>134,425,000</b>
Phase 2 Projects				-
Bond Issuance Costs <sup>1</sup>	7,500,000	888,904		-
OSCIM Grant <sup>2</sup>	(8,000,000)			Noted in grants section
Administrative Costs		825,028	1,368,000	1,515,519
Interest Earned <sup>3</sup>	2,854,167			-
Bond Premiums <sup>3</sup>	13,300,000			13,300,000
<b>Total Budget/Cost activity YTD</b>	<b>\$ 337,025,249</b>	<b>\$ 8,889,116</b>	<b>\$ 12,597,798</b>	<b>\$ 149,240,519</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 2021-22 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 2021-22 for bus depreciation are budgeted at \$0.8 million.

The charts below display the resources and requirements for all capital project funds discussed above including the Capital Projects Fund, Bond Projects fund, Capital Improvement Bonds, 2018 Bond Fund, Property Sale Reserve and the Capital Equipment Reserve.

Resources <sup>1</sup>	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Bond Proceeds	164,225,465	-	-	-	0.0%
Sale/Lease of Assets	97,284	70,077	-	10,000	0.0%
Transfers From Other Funds	3,291,500	2,250,000	2,250,000	2,250,000	1.3%
Other State Sources <sup>2</sup>	1,216,529	957,767	1,290,000	820,000	0.5%
Other Local Reimbursements	480,229	275,401	63,000	143,000	0.1%
Interest Earnings	1,806,601	2,875,287	10,000	10,000	0.0%
Other Local Gov Units	59,000	-	40,000	40,000	0.0%
Beg. Fund Balance	55,384,355	211,673,276	202,074,228	172,169,656	98.1%
<b>Total</b>	<b>226,560,963</b>	<b>218,101,808</b>	<b>205,727,228</b>	<b>175,442,656</b>	<b>100.0%</b>
<sup>1</sup> Includes the Capital Equipment Reserve.					
<sup>2</sup> State reimbursement of qualifying transportation depreciation costs.					

Requirements <sup>1</sup>	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Salaries	824,378	1,226,483	1,261,898	1,092,816	0.6%
Benefits	480,672	755,060	854,681	694,939	0.4%
Purchased Services	3,963,265	7,981,168	1,436,096	1,719,916	1.0%
Supplies/Equipment	4,190,114	1,134,302	8,004,900	8,021,000	4.6%
Construction	5,116,935	13,643,671	1,696,103	161,440,435	92.0%
Other <sup>2</sup>	312,323	345,015	222,550	222,550	0.1%
Transfers of Funds	-	-	1,000	1,000	0.0%
Contingency	-	-	2,250,000	2,250,000	1.3%
UEFB	211,673,276	193,016,110	-	-	0.0%
<b>Total</b>	<b>226,560,963</b>	<b>218,101,808</b>	<b>205,727,228</b>	<b>175,442,656</b>	<b>100.0%</b>
<sup>1</sup> Includes the Capital Equipment Reserve.					
<sup>2</sup> Principal and interest payments on bus leases.					

## Additional Information

For additional information on Eugene School District 4J bond measures, please visit the district website at [www.4j.lane.edu](http://www.4j.lane.edu). Once on the site, navigate to the “Hot Topics” tab and click “Bond Measure” from the drop down menu.

# Financial Plan

## Nutrition Services Fund

### *Description of Fund*

The Nutrition Services Fund 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)*

	2017-18	2018-19	2019-20	2020-21	2021-22	Change from prior year
Classified Staff	57.52	62.09	66.69	72.58	68.71	-3.87
Classified Supervisors	0.50	1.00	2.50	2.50	3.50	+1.00
Administrators	-	-	0.50	0.50	0.50	-
<b>Total <sup>1</sup></b>	<b>58.02</b>	<b>63.09</b>	<b>69.69</b>	<b>75.58</b>	<b>72.71</b>	<b>-2.87</b>

<sup>1</sup> A portion of the classified staffing FTE (8.80 FTE) and other additional funding for the District's Nutrition Services program for fiscal year 2021-22 are included in the Elementary and Secondary School Emergency Relief (ESSER) Fund, which is noted in the Federal State and Local Programs section.

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

Nutrition services programs provide students with access to nutritious meals that 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 implement 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, free breakfast for all elementary programs and full breakfast and lunch services for several low-participation programs.



# Financial Plan

Resources	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Nutrition Svc Sales	1,183,946	819,041	988,267	753,000	11.0%
State Funding	90,549	75,556	780,000	900,000	13.2%
Federal Funding	4,029,204	4,083,052	3,910,000	4,243,763	62.1%
Transfers From Other Funds	370,009	966,075	936,000	936,000	13.7%
Beg. Fund Bal.	329,083	165,921	-	-	0.0%
<b>TOTAL</b>	<b>6,002,790</b>	<b>6,109,646</b>	<b>6,614,267</b>	<b>6,832,763</b>	<b>100.0%</b>

Requirements	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Salaries	1,683,740	1,826,317	2,060,168	2,081,522	30.5%
Benefits	1,407,089	1,535,952	1,977,099	1,727,586	25.3%
Purchased Services	25,088	69,154	25,000	52,853	0.8%
Supplies	2,660,303	2,458,857	2,540,000	2,958,802	43.3%
Other	60,649	21,787	12,000	12,000	0.2%
UEFB	165,921	197,578	-	-	0.0%
<b>TOTAL</b>	<b>6,002,790</b>	<b>6,109,646</b>	<b>6,614,267</b>	<b>6,832,763</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 – manage property loss and liability claims, coordinate District-wide insurance (auto, liability, property), and manage workers compensation and unemployment insurance programs

### Changes in Staffing (Full-Time Equivalent)

	2018-19	2019-20 <sup>1</sup>	2020-21 <sup>2</sup>	2020-21 <sup>3</sup>	Change from prior year
Licensed Staff	0.500	0.500	0.500	0.500	-
Classified Staff	1.250	2.420	9.250	1.250	-8.000
Administrators	1.000	1.000	1.000	-	-1.000
<b>Total</b>	<b>2.750</b>	<b>3.920</b>	<b>10.750</b>	<b>1.750</b>	<b>-9.000</b>
<sup>1</sup> Staffing resources were added in the 2018-19 Supplemental Budget #1 increasing student supervision assistant positions (1.17 classified FTE) to support the District’s four regional high schools					
<sup>2</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.					
<sup>3</sup> In fiscal year 2021-22, campus monitors and the safety officer are now funded in the General Fund and are included in the District’s Office of Public Safety					

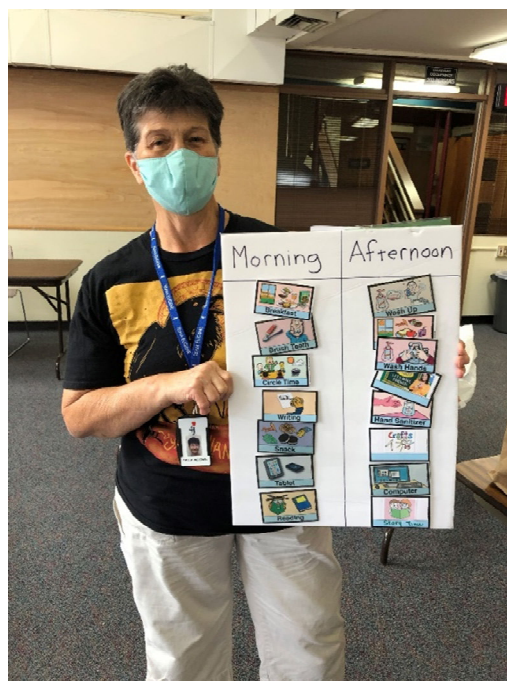
### General Observations

The Insurance Reserve Fund includes 0.5 FTE for the Licensed Benefits Coordinator position and 1.0 FTE for the Classified Benefits Coordinator position. These positions are funded through an annual transfer out of the General Fund. The Insurance Reserve Fund also includes 0.25 classified FTE that provides custodial services to the Wellness Clinic.

# Financial Plan

Resources	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Interest	147,495	109,955	100,000	57,000	0.1%
Contributions	31,737,585	32,630,564	34,444,000	36,674,000	78.0%
State Revenue	190,756	241,708	200,000	200,000	0.4%
Transfers From Other Funds	621,500	852,138	960,000	590,000	1.3%
Beg. Fund Bal.	11,208,820	10,719,780	9,780,000	9,520,311	20.2%
<b>TOTAL</b>	<b>43,906,156</b>	<b>44,554,144</b>	<b>45,484,000</b>	<b>47,041,311</b>	<b>100.0%</b>

Requirements	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Salaries	273,219	433,914	510,261	151,553	0.3%
Benefits	31,038,779	33,246,726	35,626,326	36,377,275	77.3%
Purchased Svcs	779,956	789,758	1,219,390	1,190,540	2.5%
Supplies	203,001	188,800	272,994	276,650	0.6%
Equipment	29,253	-	75,000	40,000	0.1%
Other	81,644	71,489	480,000	330,000	0.7%
Transfers of Funds	780,525	788,780	19,000	2,000	0.0%
Contingency	-	-	500,000	500,000	1.1%
UEFB	10,719,780	9,034,677	6,781,029	8,173,293	17.4%
<b>TOTAL</b>	<b>43,906,156</b>	<b>44,554,144</b>	<b>45,484,000</b>	<b>47,041,311</b>	<b>100.0%</b>



# Financial Plan

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## 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 as a central repository for school-based scholarships, which were previously held in school student body accounts or the District’s grant fund. For 2021-22, \$247,531 is budgeted to cover the activities of currently known scholarships.

Current scholarships available to Eugene School District 4J students are from various donors to specific schools. For more information about the following, please contact the counselor’s office at each school.

School	Amount
<b>Cal Young Middle School</b>	
• Field Trip Scholarships	\$ 1,449
<b>Spencer Butte Middle School</b>	
• Field Trip Scholarships	12,470
• Music Instrument or Track Scholarship	50,000
<b>International High School</b>	
• Travel Scholarship	4,895
<b>Churchill High School</b>	
• Driver’s Education Scholarship	21,012
• Higher Education Scholarship	7,110
• Tuition	5,072
<b>North Eugene High School</b>	
• Driver’s Education Scholarship	20,060
• Higher Education Scholarship	38,000
• Tuition	1,748
<b>Sheldon High School</b>	
• Driver’s Education Scholarship	7,445
• Gillilan & Torrey Sports Scholarship	9,590
<b>South Eugene High School</b>	
• Driver’s Education Scholarship	8,968
• Tuition	52,333
<b>All District</b>	
• Superintendent of the Year	5,000
• Tuition	2,379
<b>Total</b>	<b>\$247,531</b>

# Financial Plan

Resources	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Contributions	235,059	45,426	240,696	247,531	100.0%
Beg. Fund Bal.	-	193,380	-	-	0.0%
<b>TOTAL</b>	<b>235,059</b>	<b>238,806</b>	<b>240,696</b>	<b>247,531</b>	<b>100.0%</b>

Requirements	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Salaries	-	905	-	4,385	1.8%
Purchased Svcs	32,437	230,955	173,131	183,556	74.2%
Supplies	196,112	2,030	11,065	-	0.0%
Other	6,509	4,916	56,500	59,590	24.1%
<b>TOTAL</b>	<b>\$235,059</b>	<b>238,806</b>	<b>240,696</b>	<b>247,531</b>	<b>98.2%</b>

## 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 are under 1.0% of the total District budget for salaries. For 2021-22, a General Fund transfer of \$1.0 million is budgeted to cover these costs.

Resources	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Contributions	1,516,827	1,117,787	1,100,000	1,000,000	22.9%
Beg. Fund Bal.	3,239,987	3,570,554	3,540,700	3,365,432	77.1%
<b>TOTAL</b>	<b>4,756,813</b>	<b>4,688,340</b>	<b>4,640,700</b>	<b>4,365,432</b>	<b>100.0%</b>

Requirements	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of 21-22 Total
Salaries	250,674	273,480	310,000	345,000	7.9%
Benefits	935,586	908,525	1,480,100	1,262,000	28.9%
Purchased Svcs	-	2,250	5,000	5,000	0.1%
UEFB	3,570,554	3,504,086	2,845,600	2,753,432	63.1%
<b>TOTAL</b>	<b>4,756,813</b>	<b>4,688,340</b>	<b>4,640,700</b>	<b>4,365,432</b>	<b>100.0%</b>

# Financial Plan

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# Program Budget Detail

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Function descriptions are included in the Appendices section of this budget document.



# Program Budget Detail

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## Program Budget Detail

In accordance with Oregon Local Budget Law and the Department of Revenue, the Eugene School District 4J has created the Program Budget Detail section which is formatted to include expenditure and resource sheets to show line item detail of the planned requirements and resources 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

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Resources	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21001 Current Year'S Taxes	69,502,969	72,050,835		74,271,000		77,011,000
21002 Prior Years' Taxes	1,149,109	1,009,862		1,228,000		1,080,000
21004 Current Year'S Local Option Taxes	16,808,081	18,105,322		18,485,000		19,849,000
21005 Prior Year'S Local Option Taxes	228,669	219,279		240,000		240,000
21006 Penalties & Interest/Loc Option Tx	120,488	105,592		36,000		106,000
21114 Taxes/Wost	2,244,471					
21115 Taxes/Linn County	61,343	61,121		84,000		61,000
21116 Linn Co Local Option (Cur & Prior)	11,787	15,536		15,000		16,000
21118 Interest From Delinquent Taxes	250,174	254,930		213,000		250,000
21227 Rev Local Govt Other Than Esd	26,583	27,850		30,000		28,000
21311 Tuition From Pupils Or Parents	9,352	832		5,000		1,000
21516 Int.Earnings On Unsegregated Taxes	54,175	40,838		45,000		40,000
21517 Local Optn Int Earn On Unsegregated	11,035	10,032		10,000		10,000
21519 Interest Other Investments	2,056,101	1,544,794		1,250,000		1,000,000
21730 Student Body Cards Misc-Site Defined	52,978	53,905		52,700		50,000
21740 Athletic Participation Fees	270,297	143,693		237,500		
21750 Student Activity Transp. Reimburs.	178,915	70,572		175,000		175,000
21820 Commun Svs Activ.-Child Care Reimb Misc-Site De	118,107	102,791		133,741		133,741
21911 Building Rental	269,972	226,005				
21913 Closed Schools Rentals	38,000	50,100				
21920 Private Grants		1,825				
21960 Recovery Of Prior Year Expenditures	67,149	627				
21980 Indirect Charges	459,350	512,594		510,000		510,000
21990 Miscellaneous Local Revenue	11,678	2,607				2,500
21992 Other Local Reimbursements	742,897	813,925		576,000		616,033
21997 Discounts Taken	24	13				
21999 Miscellaneous	152,349	158,325		161,000		161,000
22101 County School Funds	548,096	636,306		250,000		250,000
22102 Esd Reimbursements	2,473,785	2,751,075		2,687,122		2,781,337
23101 School Support Fund	86,477,007	98,011,939		102,382,975		97,813,695
23103 Common School Fund	1,971,397	1,794,924		1,684,125		1,817,142
23199 Other Unrestricted Grants-In-Aid	1,449,131	1,211,242		1,800,000		1,800,000
23910 Teacher Training	42,966	29,470		45,000		30,000
23990 Other Revenue From State Sources	828	38,178		1,000		1,000
24801 Federal Forest Fees	692,005	635,012				
24990 Other Revenue Fm Federal Sources	350	150				150
25200 Transfers From Other Funds	751,000	757,005		21,000		4,000
25400 Net Working Capital	30,841,857	36,564,019		31,900,000		54,750,000
<b>Total Resources</b>	<b>220,144,475</b>	<b>238,013,125</b>		<b>238,529,163</b>		<b>260,587,598</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund  
Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1111 Regular Elementary School Prog						
111 Licensed Salaries	19,793,465	20,238,185	321.250	20,476,259	324.800	21,927,293
112 Classified Salaries	1,716,331	1,848,842	55.900	1,699,069	78.561	2,424,719
121 Subs-Licensed Salaries	659,451	419,687		464,489		460,228
122 Subs-Classified Salaries	19,445	7,200		10,106		8,700
123 Temps-Licensed Salaries		20,263		101,900		101,900
124 Temps-Classified Salaries	266	4,278		2,800		2,800
125 Vacant Lcnd Position	109,720	140,534				
126 Vacant Clas Position	90,529	34,897				
131 Licensed Salaries-Add'L	26,914	48,154		45,338		45,997
132 Nonlicensed Salaries O/T	508	470				
139 Cell Phone Stipend	1,166	1,166				
151 Department Head Increments		3,238		51,278		51,278
155 Extra Duty Online Lrn	10,487	1,557				
<b>1xx Salaries Total</b>	<b>22,428,282</b>	<b>22,768,471</b>	<b>377.150</b>	<b>22,851,239</b>	<b>403.361</b>	<b>25,022,915</b>
211 Pers Employer Contribution	5,356,432	6,233,834		7,890,877		7,785,526
214 Pers Debt Service	1,087,756	1,099,492				
220 Social Security Administration	1,665,247	1,681,706		1,747,133		1,913,084
231 Worker's Compensation	106,014	107,878		159,866		187,560
232 State Unemployment Insurance	61,290	44,116		41,104		101,606
243 Tax Sheltered Annuities	374,220	383,294		413,449		417,462
244 Insurance Benefits	5,506,944	5,596,392		5,470,124		5,970,286
<b>2XX Employee Benefits Total</b>	<b>14,157,903</b>	<b>15,146,712</b>		<b>15,722,553</b>		<b>16,375,524</b>
311 Instruction Services	525	525				
319 Other Instruc.Prof.& Tech.Service	40,675	800		2,301,500		2,300,000
322 Repairs & Maint.Svcs.(On Contract)	80					
324 Rentals	420					
341 Travel - Local In-District	1,218	901		1,000		1,000
343 Travel & Fees, Student	259			500		500
345 Food/Meals/Snacks	1,796	2,208		1,590		2,000
346 In-District Expense	90	570				500
353 Postage	3,972	2,448		3,985		4,075
389 Other Non-Instruc.Prof.&Tech. Serv Contract Bil	2,722			775		325
<b>3XX Purchased Services Total</b>	<b>51,757</b>	<b>7,452</b>		<b>2,309,350</b>		<b>2,308,400</b>
410 Supplies	356,557	290,263		319,012		404,271
421 Textbooks	107,985	1,115		13,850		7,850
431 Library Books	506	861		1,250		2,300
432 Reference Books	729	693		464		1,064
440 Periodicals	102	141				
441 Instructional Kits Kinder Assessment	53,246					
460 Non-Consumable Supplies	16,244	8,394		9,300		17,160
470 Computer Software	27,722	29,075		19,250		30,756
480 Computer Hardware	27,069	10,425		33,169		9,326
<b>4XX Supplies and Materials Total</b>	<b>590,160</b>	<b>340,967</b>		<b>396,295</b>		<b>472,727</b>
<b>1111 Regular Elementary School Prog Total</b>	<b>37,228,102</b>	<b>38,263,602</b>	<b>377.150</b>	<b>41,279,437</b>	<b>403.361</b>	<b>44,179,566</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1113 Elementary Extra-Curricular						
152 Activity Increments	15,755	18,778		37,772		38,475
1XX Salaries Total	15,755	18,778		37,772		38,475
211 Pers Employer Contribution	3,700	4,939		12,805		11,736
214 Pers Debt Service	761	887				
220 Social Security Administration	1,171	1,400		2,890		2,943
231 Worker's Compensation	74	86		264		289
232 State Unemployment Insurance	35	36		68		146
2XX Employee Benefits Total	5,741	7,348		16,027		15,114
1113 Elementary Extra-Curricular Total	21,496	26,126		53,799		53,589
1121 Regular Middle School Program						
111 Licensed Salaries	8,736,969	9,264,527	142.000	9,211,198	153.600	10,406,085
112 Classified Salaries	140,289	158,021	3.700	113,811	5.313	161,255
121 Subs-Licensed Salaries	295,226	170,945		200,856		205,499
122 Subs-Classified Salaries	196	200				
123 Temps-Licensed Salaries				43,800		43,800
124 Temps-Classified Salaries	505	145				
125 Vacant Lcnd Position	84,080	30,839				
126 Vacant Clas Position	5,406	777				
131 Licensed Salaries-Add'L	54,249	55,173		36,899		37,684
132 Nonlicensed Salaries O/T	3,401	355				
139 Cell Phone Stipend	900					
151 Department Head Increments	250,047	254,113		184,040		186,648
152 Activity Increments	5,398					
1XX Salaries Total	9,576,666	9,935,095	145.700	9,790,604	158.913	11,040,971
211 Pers Employer Contribution	2,363,457	2,787,411		3,296,602		3,348,627
214 Pers Debt Service	471,558	485,888				
220 Social Security Administration	714,331	742,900		748,911		844,613
231 Worker's Compensation	44,610	46,631		68,529		82,798
232 State Unemployment Insurance	26,370	19,364		17,620		45,073
243 Tax Sheltered Annuities	170,704	177,504		177,081		188,826
244 Insurance Benefits	2,032,638	2,126,805		2,115,231		2,364,379
2XX Employee Benefits Total	5,823,668	6,386,503		6,423,974		6,874,316
319 Other Instruc.Prof.& Tech.Service	1,000	935		2,150		1,750
321 Equip. Rep.(Not On Serv. Contract)	1,649	1,891		2,400		6,000
322 Repairs & Maint.Svcs.(On Contract) Music	2,455	3,868		1,300		3,000
341 Travel - Local In-District	718	627		1,000		1,000
342 Travel & Exp. Out Of District Avid Prog	248	360				100
343 Travel & Fees, Student		677				539
345 Food/Meals/Snacks	795	933		700		1,200
346 In-District Expense	230	141				200
389 Other Non-Instruc.Prof.&Tech. Serv Music	3,525	5,793		500		500
3XX Purchased Services Total	10,620	15,225		8,050		14,289
410 Supplies	159,105	158,722		183,443		177,132
421 Textbooks	3,817	6,572		1,300		2,500

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
432 Reference Books	1,068	46				
440 Periodicals	1,383	248		200		
460 Non-Consumable Supplies	5,949	6,772		3,000		2,125
470 Computer Software	14,420	2,223		2,300		2,642
480 Computer Hardware	-794	4,256		6,200		2,900
4XX Supplies and Materials Total	184,948	178,839		196,443		187,299
1121 Regular Middle School Program Total	15,595,902	16,515,662	145.700	16,419,071	158.913	18,116,875
1122 Middle School Activities						
121 Subs-Licensed Salaries	11,589			1,200		1,200
131 Licensed Salaries-Add'L	8,136	3,887				
152 Activity Increments	73,988	74,177		121,944		124,208
153 Athletic Increments	95,120	93,262		113,982		116,118
154 Supervision-After Sch. Activities	846			16,768		16,768
1XX Salaries Total	189,679	171,326		253,894		258,294
211 Pers Employer Contribution	42,154	45,319		85,669		78,430
214 Pers Debt Service	8,666	8,060				
220 Social Security Administration	14,075	12,795		19,334		19,665
231 Worker's Compensation	949	797		1,773		1,925
232 State Unemployment Insurance	455	335		456		979
243 Tax Sheltered Annuities	173	135				
244 Insurance Benefits	103					
2XX Employee Benefits Total	66,575	67,441		107,232		100,999
343 Travel & Fees, Student	127					
345 Food/Meals/Snacks	192			500		500
389 Other Non-Instruc.Prof.&Tech. Serv Contract Bil	120	1,000				
3XX Purchased Services Total	439	1,000		500		500
410 Supplies	180	1,627		4,500		2,500
470 Computer Software	95					
4XX Supplies and Materials Total	275	1,627		4,500		2,500
1122 Middle School Activities Total	256,968	241,394		366,126		362,293
1131 Regular High School Program						
111 Licensed Salaries	13,573,596	13,555,765	212.340	14,389,794	216.200	14,639,728
112 Classified Salaries	323,246	298,389	8.040	268,331	7.600	270,681
121 Subs-Licensed Salaries Avid Prog	477,999	340,798		293,223		300,869
122 Subs-Classified Salaries	2,372	446				
123 Temps-Licensed Salaries		6,244		68,200		68,200
124 Temp-Classified Salaries Hr Fix-It	34,229	27,366				
125 Vacant Lcnd Position	25,634	109,608				
126 Vacant Clas Position	22,931	3,803				
131 Licensed Salaries-Add'L	61,792	67,707		68,064		70,689
132 Nonlicensed Salaries O/T	223	4,563				2,000
139 Cell Phone Stipend	745	1,193				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
151 Department Head Increments	384,668	386,805		365,637		372,034
1xx Salaries Total	14,907,435	14,802,687	220.380	15,453,249	223.800	15,724,201
211 Pers Employer Contribution	3,696,862	4,174,895		5,205,783		4,766,953
214 Pers Debt Service	734,188	726,359				
220 Social Security Administration	1,108,951	1,102,950		1,182,014		1,202,519
231 Worker's Compensation	69,535	69,246		108,155		117,888
232 State Unemployment Insurance	40,715	28,723		27,815		64,133
243 Tax Sheltered Annuities	273,133	275,291		265,476		265,817
244 Insurance Benefits	3,133,376	3,082,673		3,198,804		3,329,945
2xx Employee Benefits Total	9,056,760	9,460,137		9,988,047		9,747,255
319 Other Instruc.Prof.& Tech.Service Misc-Site Def	4,263	4,183		4,000		8,500
321 Equip. Rep.(Not On Serv. Contract)	1,724	418		32,363		33,663
322 Repairs & Maint.Svcs.(On Contract)	3,158	545		1,900		1,947
324 Rentals	378	6,600		10,414		10,414
341 Travel - Local In-District	3,118	2,384		1,000		1,000
342 Travel & Exp. Out Of District	4,834	1,446		75		575
343 Travel & Fees, Student	1,373	950		1,000		1,250
345 Food/Meals/Snacks	199	350		150		150
346 In-District Expense	427	25		1,095		1,095
353 Postage	2,593	1,467		2,352		2,352
374 Tuition Payments - Other		580				
389 Other Non-Instruc.Prof.&Tech. Serv Music	90,327	26,522		85,000		88,710
3xx Purchased Services Total	112,394	45,470		139,349		149,656
410 Supplies	203,172	158,940		261,729		270,997
421 Textbooks	11,500	11,497		7,033		6,533
422 Repair Of Textbooks		81				
431 Library Books	1,382					
432 Reference Books	353	84				
440 Periodicals	635	399		1,305		1,308
460 Non-Consumable Supplies	11,096	11,530		16,283		16,283
470 Computer Software	9,782	9,590		8,579		9,029
480 Computer Hardware	1,783	3,165		1,000		2,150
4xx Supplies and Materials Total	239,703	195,286		295,929		306,300
640 Dues And Fees	26,350	26,970		27,823		31,022
6xx Other Objects Total	26,350	26,970		27,823		31,022
1131 Regular High School Program Total	24,342,642	24,530,550	220.380	25,904,397	223.800	25,958,434
1132 Student Activities						
111 Licensed Salaries	474,433	427,927	6.250	427,311	6.250	421,939
112 Classified Salaries	1,122	261				
113 Administrators		103,200			1.000	109,200
121 Subs-Licensed Salaries	36,269	17,875		4,000		4,000
122 Subs-Classified Salaries	2,627	1,314		1,000		1,000
124 Temps-Classified Salaries	3,941	2,525				
131 Licensed Salaries-Add'L	3,891	13,661		3,765		3,765
132 Nonlicensed Salaries O/T	25,336	18,492				
139 Cell Phone Stipend	2,396	2,559				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
151 Department Head Increments	51,864	32,992		43,737		44,556
152 Activity Increments	156,074	151,865		217,364		221,432
153 Athletic Increments	819,064	841,683		801,344		815,944
154 Supervision-After Sch. Activities	28,115	31,731		58,708		58,708
<b>1xx Salaries Total</b>	<b>1,605,132</b>	<b>1,646,085</b>	<b>6.250</b>	<b>1,557,229</b>	<b>7.250</b>	<b>1,680,544</b>
211 Pers Employer Contribution	317,319	365,267		524,853		509,829
214 Pers Debt Service	62,036	62,032				
220 Social Security Administration	120,680	124,169		118,431		127,868
231 Worker's Compensation	7,418	7,627		10,834		12,536
232 State Unemployment Insurance	4,462	3,245		2,490		6,477
241 Professional Dues						1,800
243 Tax Sheltered Annuities	9,234	12,380		7,750		12,425
244 Insurance Benefits	96,461	105,138		90,439		107,699
<b>2xx Employee Benefits Total</b>	<b>617,610</b>	<b>679,858</b>		<b>755,097</b>		<b>778,634</b>
319 Other Instruc.Prof.& Tech.Service	28,291	-26		32,500		32,500
321 Equip. Rep.(Not On Serv. Contract)	925	19,847		2,000		2,000
322 Repairs & Maint.Svcs.(On Contract)	160	160		200		
324 Rentals	25,363	22,864		26,360		26,440
325 Electricity	14,027	13,937		17,000		15,000
342 Travel & Exp. Out Of District	5,449	5,274		3,500		2,400
343 Travel & Fees, Student	6,444	9,144		6,950		9,100
346 In-District Expense		31				
353 Postage	535	424		400		400
389 Other Non-Instruc.Prof.&Tech. Serv	72,918	76,625		77,400		79,100
391 Football Services	10,000	10,000		10,000		10,000
392 Clean-Up, Parking & U Of O Super.	2,000	2,000		3,000		2,000
393 Security Personnel	17,744	15,180		20,567		25,558
397 Ambulance Service	4,000	4,000		4,000		4,000
<b>3xx Purchased Services Total</b>	<b>187,856</b>	<b>179,460</b>		<b>203,877</b>		<b>208,498</b>
410 Supplies	88,947	75,696		107,006		118,606
460 Non-Consumable Supplies	8,162	8,861		7,459		9,900
470 Computer Software	2,169	3,266		2,500		2,500
480 Computer Hardware	299					
<b>4xx Supplies and Materials Total</b>	<b>99,577</b>	<b>87,823</b>		<b>116,965</b>		<b>131,006</b>
541 Initial & Addnl. Equip. Purchases	8,817					
<b>5xx Capital Outlay Total</b>	<b>8,817</b>					
640 Dues And Fees	14,235	15,788		13,700		14,900
<b>6xx Other Objects Total</b>	<b>14,235</b>	<b>15,788</b>		<b>13,700</b>		<b>14,900</b>
861 Vehicle Supplies				2,119		2,163
<b>8xx Maintenance Supplies Total</b>				<b>2,119</b>		<b>2,163</b>
<b>1132 Student Activities Total</b>	<b>2,533,227</b>	<b>2,609,014</b>	<b>6.250</b>	<b>2,648,987</b>	<b>7.250</b>	<b>2,815,745</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1140 Preschool						
122 Subs-Classified Salaries Misc-Site Defined		1,409				
1XX Salaries Total		1,409				
220 Social Security Administration Misc-Site Define		108				
231 Worker'S Compensation Misc-Site Defined		7				
232 State Unemployment Insurance Misc-Site Defined		3				
2XX Employee Benefits Total		118				
410 Supplies Cadre	11	80				
460 Non-Consumable Supplies Misc-Site Defined		1,698				
4XX Supplies and Materials Total	11	1,778				
1140 Preschool Total	11	3,305				
1210 Programs For Gifted & Talented						
111 Licensed Salaries	34,801	31,654	.500	32,868	.500	35,002
121 Subs-Licensed Salaries	3,269	3,194				
122 Subs-Classified Salaries		133				
123 Temps-Licensed Salaries	17,468	7,367				
131 Licensed Salaries-Add'L		5,133				
139 Cell Phone Stipend	292	238				
151 Department Head Increments	6,327	6,085				
1XX Salaries Total	62,157	53,804	.500	32,868	.500	35,002
211 Pers Employer Contribution	9,807	13,470		11,142		10,676
214 Pers Debt Service	2,193	2,283				
220 Social Security Administration	4,626	3,973		2,515		2,678
231 Worker'S Compensation	285	247		230		263
232 State Unemployment Insurance	175	102		59		144
243 Tax Sheltered Annuities	892	563		620		610
244 Insurance Benefits	6,734	6,852		7,235		7,435
2XX Employee Benefits Total	24,712	27,490		21,801		21,806
341 Travel - Local In-District				105		107
345 Food/Meals/Snacks		105		157		160
3XX Purchased Services Total		105		262		267
410 Supplies	1,016	3,354		5,227		5,363
4XX Supplies and Materials Total	1,016	3,354		5,227		5,363
1210 Programs For Gifted & Talented Total	87,885	84,753	.500	60,158	.500	62,438
1220 Restrictive Programs						
111 Licensed Salaries Misc-Site Defined	217,040	297,167	9.370	617,561	9.370	625,921
112 Classified Salaries Misc-Site Defined	73,069	243,868	4.530	136,196	5.063	155,153
113 Administrators Misc-Site Defined	65,516	56,039	.500	56,474	1.000	114,924
121 Subs-Licensed Salaries		2,406				



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
122 Subs-Classified Salaries		4,491				
123 Temps-Licensed Salaries	7,235	3,157		31,987		31,986
124 Temp-Classified Salaries workstudy	48,508	2,779		89,229		91,554
131 Licensed Salaries-Add'L Misc-Site Defined	41,498	39,536		66,198		67,923
139 Cell Phone Stipend Misc-Site Defined	555	450				
<b>1XX Salaries Total</b>	<b>453,421</b>	<b>649,893</b>	<b>14.400</b>	<b>997,645</b>	<b>15.433</b>	<b>1,087,461</b>
211 Pers Employer Contribution Misc-Site Defined	89,832	156,478		307,952		303,752
214 Pers Debt Service	19,243	28,391				
220 Social Security Administration Misc-Site Define	34,168	49,598		76,320		83,190
231 Worker's Compensation Misc-Site Defined	2,181	3,095		6,984		8,157
232 State Unemployment Insurance Misc-Site Defined	1,325	1,278		1,796		4,320
241 Professional Dues Misc-Site Defined				850		1,800
243 Tax Sheltered Annuities Misc-Site Defined	5,815	8,940		15,241		17,598
244 Insurance Benefits Misc-Site Defined	106,182	152,413		207,954		227,043
<b>2XX Employee Benefits Total</b>	<b>258,746</b>	<b>400,193</b>		<b>617,097</b>		<b>645,860</b>
319 Other Instruc.Prof.& Tech.Service	448,755			26,137		26,810
324 Rentals	29,232	34,623		23,037		23,634
331 Pupil Transp. To And From School	240					
341 Travel - Local In-District		9,318				
343 Travel & Fees, Student	1,101	410				
345 Food/Meals/Snacks Misc-Site Defined	57	280		340		
346 In-District Expense	696	760				
351 Telephone				79		
353 Postage	169	9,839		313		320
359 Other Communication Svc, Incl T-1	2,384	2,036		2,352		2,413
389 Other Non-Instruc.Prof.&Tech. Serv	3,138	3,234		3,852		
<b>3XX Purchased Services Total</b>	<b>485,772</b>	<b>60,500</b>		<b>56,110</b>		<b>53,177</b>
410 Supplies	13,803	10,215		28,092		23,299
415 Pacific Office Automation Copies	699	699		1,030		1,057
440 Periodicals		104				
460 Non-Consumable Supplies Misc-Site Defined		1,893				
470 Computer Software		724				
<b>4XX Supplies and Materials Total</b>	<b>14,502</b>	<b>13,635</b>		<b>29,122</b>		<b>24,356</b>
<b>1220 Restrictive Programs Total</b>	<b>1,212,441</b>	<b>1,124,221</b>	<b>14.400</b>	<b>1,699,974</b>	<b>15.433</b>	<b>1,810,854</b>
<b>1221 Elementary-Restricted</b>						
111 Licensed Salaries Misc-Site Defined	240,318	320,877	4.600	257,324	6.000	354,813
112 Classified Salaries	1,016,024	1,486,584	52.950	1,555,937	57.578	1,717,282
131 Licensed Additional Salaries Misc-Site Defined		64				
<b>1XX Salaries Total</b>	<b>1,256,342</b>	<b>1,807,525</b>	<b>57.550</b>	<b>1,813,261</b>	<b>63.578</b>	<b>2,072,095</b>
211 Pers Employer Contribution	274,929	419,071		614,696		631,989
214 Pers Debt Service	59,646	77,129				
220 Social Security Administration	92,749	133,180		138,715		158,513
231 Worker's Compensation	6,198	8,978		12,693		15,541
232 State Unemployment Insurance	3,436	3,482		3,265		7,980

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
243 Tax Sheltered Annuities Misc-Site Defined	6,655	8,642		20,002		22,868
244 Insurance Benefits	605,885	864,734		829,114		918,913
<b>2XX Employee Benefits Total</b>	<b>1,049,498</b>	<b>1,515,216</b>		<b>1,618,485</b>		<b>1,755,804</b>
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		2,247				
<b>3XX Purchased Services Total</b>		<b>2,247</b>				
410 Supplies Misc-Site Defined	1,451	4,283		4,084		4,190
421 Textbooks Misc-Site Defined		5,705		5,105		5,238
460 Non-Consumable Supplies Misc-Site Defined	774	3,283		7,147		7,334
<b>4XX Supplies and Materials Total</b>	<b>2,225</b>	<b>13,271</b>		<b>16,336</b>		<b>16,762</b>
<b>1221 Elementary-Restricted Total</b>	<b>2,308,065</b>	<b>3,338,259</b>	<b>57.550</b>	<b>3,448,082</b>	<b>63.578</b>	<b>3,844,661</b>
<b>1222 Middle School-Restricted</b>						
111 Licensed Salaries Misc-Site Defined	74,846	93,721	1.000	81,222	1.000	65,659
112 Classified Salaries Misc-Site Defined	306,293	336,446	13.350	416,715	12.224	379,298
<b>1XX Salaries Total</b>	<b>381,139</b>	<b>430,167</b>	<b>14.350</b>	<b>497,937</b>	<b>13.224</b>	<b>444,957</b>
211 Pers Employer Contribution Misc-Site Defined	88,995	116,715		168,801		135,713
214 Pers Debt Service Misc-Site Defined	18,768	20,984				
220 Social Security Administration Misc-Site Define	29,039	32,359		38,093		34,038
231 Worker's Compensation Misc-Site Defined	1,889	2,113		3,486		3,337
232 State Unemployment Insurance Misc-Site Defined	1,064	828		896		1,711
243 Tax Sheltered Annuities Misc-Site Defined	3,851	3,643		4,844		4,520
244 Insurance Benefits Misc-Site Defined	173,507	182,865		206,710		191,010
<b>2XX Employee Benefits Total</b>	<b>317,113</b>	<b>359,507</b>		<b>422,830</b>		<b>370,329</b>
410 Supplies Misc-Site Defined	267	67				
<b>4XX Supplies and Materials Total</b>	<b>267</b>	<b>67</b>				
<b>1222 Middle School-Restricted Total</b>	<b>698,519</b>	<b>789,741</b>	<b>14.350</b>	<b>920,767</b>	<b>13.224</b>	<b>815,286</b>
<b>1223 High School-Restricted</b>						
111 Licensed Salaries Misc-Site Defined	322,264	342,480	6.000	373,748	4.500	304,381
112 Classified Salaries Misc-Site Defined	879,784	854,163	27.030	812,420	27.689	845,548
<b>1XX Salaries Total</b>	<b>1,202,048</b>	<b>1,196,643</b>	<b>33.030</b>	<b>1,186,168</b>	<b>32.189</b>	<b>1,149,929</b>
211 Pers Employer Contribution Misc-Site Defined	283,114	328,781		402,110		350,726
214 Pers Debt Service Misc-Site Defined	59,019	59,078				
220 Social Security Administration Misc-Site Define	88,899	88,280		90,740		87,968
231 Worker's Compensation Misc-Site Defined	5,937	5,875		8,301		8,622
232 State Unemployment Insurance Misc-Site Defined	3,289	2,307		2,137		4,461
243 Tax Sheltered Annuities Misc-Site Defined	10,413	14,491		14,739		12,966
244 Insurance Benefits Misc-Site Defined	534,908	521,922		476,059		465,907
<b>2XX Employee Benefits Total</b>	<b>985,579</b>	<b>1,020,734</b>		<b>994,086</b>		<b>930,650</b>
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		275				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
3XX Purchased Services Total		275				
1223 High School-Restricted Total	2,187,627	2,217,652	33.030	2,180,254	32.189	2,080,579
1229 Other Restrictive Programs						
111 Licensed Salaries Misc-Site Defined	353,679	301,831	7.500	481,546	4.975	356,564
112 Classified Salaries			2.000	63,028	2.000	61,890
131 Licensed Additional salaries Misc-Site Defined	13,616	2,237				
1XX Salaries Total	367,295	304,068	9.500	544,574	6.975	418,454
211 Pers Employer Contribution Misc-Site Defined	81,761	82,649		184,609		127,628
214 Pers Debt Service Misc-Site Defined	17,591	14,997				
220 Social Security Administration Misc-Site Define	28,205	23,384		41,660		32,010
231 Worker'S Compensation Misc-Site Defined	1,720	1,431		3,811		3,138
232 State Unemployment Insurance Misc-Site Defined	1,006	593		980		1,697
243 Tax Sheltered Annuities Misc-Site Defined	8,100	6,595		9,840		6,610
244 Insurance Benefits Misc-Site Defined	93,000	72,609		137,325		102,798
2XX Employee Benefits Total	231,383	202,258		378,225		273,881
319 Other Instruc.Prof.& Tech.Service Misc-Site Def				19,864		20,382
3XX Purchased Services Total				19,864		20,382
410 Supplies Misc-Site Defined	927	1,152		3,455		3,539
421 Textbooks	937	606				
432 Reference Books Misc-Site Defined	1,445	69				
470 Computer Software Misc-Site Defined	106	36				
4XX Supplies and Materials Total	3,415	1,863		3,455		3,539
1229 Other Restrictive Programs Total	602,093	508,189	9.500	946,118	6.975	716,256
1250 Less Restrictive Students w Di						
111 Licensed Salaries	266,061					
112 Classified Salaries	140,593	15,561	.500	14,826		
121 Subs-Licensed Salaries	25,719	5,555		206,465		211,953
122 Subs-Classified Salaries	617,769	457,927		250,000		250,000
123 Temps-Licensed Salaries	12,741	743		44,900		44,900
131 Licensed Salaries-Add'L		1,530				
1XX Salaries Total	1,062,883	481,316	.500	516,191		506,853
211 Pers Employer Contribution	156,076	50,501		67,426		58,945
214 Pers Debt Service	32,204	8,595				
220 Social Security Administration	80,154	36,500		39,489		38,774
231 Worker'S Compensation	5,320	2,484		3,613		3,802
232 State Unemployment Insurance	2,540	951		930		1,926
243 Tax Sheltered Annuities	4,467	54		135		
244 Insurance Benefits	127,869	13,535		14,612		3,921

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	408,630	112,620		126,205		107,368
351 Telephone	390	553		454		465
3XX Purchased Services Total	390	553		454		465
410 Supplies	2,593	2,552		12,740		13,072
421 Textbooks	3,766	5,189				
440 Periodicals		165				
460 Non-Consumable Supplies	1,941					
470 Computer Software	2,139	2,805		3,138		3,220
4XX Supplies and Materials Total	10,439	10,711		15,878		16,292
1250 Less Restrictive Students w Di Total	1,482,342	605,200	.500	658,728		630,978
1251 Elem-Less Restricted						
111 Licensed Salaries	1,747,211	1,903,212	27.400	1,670,295	32.250	2,006,412
112 Classified Salaries	1,166,634	1,547,778	63.320	1,903,170	42.531	1,299,956
122 Subs-Classified Salaries Misc-Site Defined		2,262				
1XX Salaries Total	2,913,845	3,453,252	90.720	3,573,465	74.781	3,306,368
211 Pers Employer Contribution	661,438	883,321		1,211,403		1,008,445
214 Pers Debt Service	140,696	160,032				
220 Social Security Administration	216,800	256,124		273,371		252,936
231 Worker's Compensation	14,102	16,755		25,015		24,798
232 State Unemployment Insurance	8,003	6,663		6,432		13,167
243 Tax Sheltered Annuities	35,237	40,287		51,072		50,828
244 Insurance Benefits	1,044,419	1,257,345		1,308,268		1,092,425
2XX Employee Benefits Total	2,120,695	2,620,527		2,875,561		2,442,599
1251 Elem-Less Restricted Total	5,034,540	6,073,779	90.720	6,449,026	74.781	5,748,967
1252 Ms-Less Restricted						
111 Licensed Salaries Misc-Site Defined	654,840	783,592	12.600	823,465	11.500	796,013
112 Classified Salaries Misc-Site Defined	396,199	413,871	15.310	469,731	14.937	470,812
131 Licensed Salaries-Add'L	1,007	477				
1XX Salaries Total	1,052,046	1,197,940	27.910	1,293,196	26.437	1,266,825
211 Pers Employer Contribution Misc-Site Defined	245,077	328,902		438,394		386,382
214 Pers Debt Service Misc-Site Defined	52,518	59,655				
220 Social Security Administration	77,624	88,598		98,931		96,912
231 Worker's Compensation Misc-Site Defined	5,137	5,788		9,053		9,501
232 State Unemployment Insurance	2,867	2,316		2,329		5,054
243 Tax Sheltered Annuities Misc-Site Defined	15,075	15,131		19,759		18,063
244 Insurance Benefits Misc-Site Defined	350,480	381,314		402,876		386,250
2XX Employee Benefits Total	748,778	881,704		971,342		902,162
1252 Ms-Less Restricted Total	1,800,824	2,079,644	27.910	2,264,538	26.437	2,168,987

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
<b>1253 Hs-Less Restricted</b>						
111 Licensed Salaries Misc-Site Defined	1,075,379	1,050,344	17.490	1,182,922	16.000	1,140,601
112 Classified Salaries Misc-Site Defined	205,910	241,093	8.630	262,792	10.188	308,921
131 Licensed Salaries-Add'L		915				
<b>1XX Salaries Total</b>	<b>1,281,289</b>	<b>1,292,352</b>	<b>26.120</b>	<b>1,445,714</b>	<b>26.188</b>	<b>1,449,522</b>
211 Pers Employer Contribution Misc-Site Defined	315,418	369,400		490,095		442,106
214 Pers Debt Service Misc-Site Defined	65,406	66,386				
220 Social Security Administration Misc-Site Define	94,975	96,835		110,599		110,890
231 Worker's Compensation Misc-Site Defined	6,066	6,088		10,119		10,872
232 State Unemployment Insurance Misc-Site Defined	3,560	2,532		2,602		5,849
243 Tax Sheltered Annuities Misc-Site Defined	18,733	22,909		24,018		22,270
244 Insurance Benefits Misc-Site Defined	375,181	356,514		377,352		384,722
<b>2XX Employee Benefits Total</b>	<b>879,339</b>	<b>920,664</b>		<b>1,014,785</b>		<b>976,709</b>
319 Other Instruc.Prof.& Tech.Service Misc-Site Def	94,792	87,098		102,275		104,934
342 Travel & Exp. Out Of District Misc-Site Defined		258				
351 Telephone Misc-Site Defined	1,558	2,214		2,202		2,259
<b>3XX Purchased Services Total</b>	<b>96,350</b>	<b>89,570</b>		<b>104,477</b>		<b>107,193</b>
<b>1253 Hs-Less Restricted Total</b>	<b>2,256,978</b>	<b>2,302,586</b>	<b>26.120</b>	<b>2,564,976</b>	<b>26.188</b>	<b>2,533,424</b>
<b>1254 Other-Less Restricted Prgs</b>						
111 Licensed Salaries Misc-Site Defined	119,567	142,344	2.750	156,322	3.000	163,057
112 Classified Salaries Misc-Site Defined	41,965	54,917	2.250	65,252	2.250	65,977
<b>1XX Salaries Total</b>	<b>161,532</b>	<b>197,261</b>	<b>5.000</b>	<b>221,574</b>	<b>5.250</b>	<b>229,034</b>
211 Pers Employer Contribution Misc-Site Defined	29,450	48,824		75,113		69,855
214 Pers Debt Service Misc-Site Defined	6,602	8,125				
220 Social Security Administration Misc-Site Define	11,549	14,200		16,951		17,522
231 Worker's Compensation Misc-Site Defined	782	954		1,551		1,718
232 State Unemployment Insurance Misc-Site Defined	458	371		398		920
243 Tax Sheltered Annuities Misc-Site Defined	1,486	1,250		4,018		4,268
244 Insurance Benefits Misc-Site Defined	59,746	67,425		72,193		77,033
<b>2XX Employee Benefits Total</b>	<b>110,073</b>	<b>141,149</b>		<b>170,224</b>		<b>171,316</b>
<b>1254 Other-Less Restricted Prgs Total</b>	<b>271,605</b>	<b>338,410</b>	<b>5.000</b>	<b>391,798</b>	<b>5.250</b>	<b>400,350</b>
<b>1260 Early Intervention</b>						
111 Licensed Salaries	62,017	75,245	1.200	84,131	1.200	86,602
123 Temps-Licensed Salaries	35,624	49,516				
131 Licensed Salaries-Add'L	6,173					
139 Cell Phone Stipend	24	44				
<b>1XX Salaries Total</b>	<b>103,838</b>	<b>124,805</b>	<b>1.200</b>	<b>84,131</b>	<b>1.200</b>	<b>86,602</b>
211 Pers Employer Contribution	15,739	28,097		28,521		26,413
214 Pers Debt Service	3,511	3,888				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
220 Social Security Administration	7,886	9,414		6,436		6,626
231 Worker's Compensation	472	565		589		650
232 State Unemployment Insurance	262	239		151		355
243 Tax Sheltered Annuities	1,095	1,609		1,488		1,464
244 Insurance Benefits	13,737	15,786		17,364		17,844
2XX Employee Benefits Total	42,702	59,598		54,549		53,352
319 Other Instruc.Prof.& Tech.Service	128,605	105,960				
345 Food/Meals/Snacks	228					
351 Telephone		2,700				
3XX Purchased Services Total	128,833	108,660				
410 Supplies	5,000	5,885		5,449		5,591
4XX Supplies and Materials Total	5,000	5,885		5,449		5,591
1260 Early Intervention Total	280,373	298,948	1.200	144,129	1.200	145,545
1271 Remediation						
112 Classified Salaries Avid Prog		1,433				
124 Temp-Classified Salaries Avid Prog	25,845	13,618				
1XX Salaries Total	25,845	15,051				
211 Pers Employer Contribution Avid Program	541	313				
214 Pers Debt Service Avid Program	123	59				
220 Social Security Administration Avid Program	1,977	1,149				
231 Worker's Compensation Avid Program	141	80				
232 State Unemployment Insurance Avid Program	67	30				
243 Tax Sheltered Annuities Avid Program		8				
244 Insurance Benefits Avid Program	55	355				
2XX Employee Benefits Total	2,904	1,994				
319 Other Instruc.Prof.& Tech.Service Avid Prog	2,214	1,596		38,000		25,000
342 Travel & Exp. Out Of District Avid Prog		30				
345 Food/Meals/Snacks Avid Prog	410	1,156				
3XX Purchased Services Total	2,624	2,782		38,000		25,000
1271 Remediation Total	31,373	19,827		38,000		25,000
1280 Alternative Education						
111 Licensed Salaries	435,810	807,183	12.470	823,232	11.467	792,019
112 Classified Salaries	61,835	12,841	.250	10,639	1.250	53,335
121 Subs-Licensed Salaries	26,708	21,095				
122 Subs-Classified Salaries Spec Resv Funded	1,239	930				
123 Temps-Licensed Salaries				108,914		111,744
125 Vacant Lcnd Position		13,817				
131 Licensed Salaries-Add'L	21,510	7,438				
132 Nonlicensed Salaries O/T	244	266				
1XX Salaries Total	547,346	863,570	12.720	942,785	12.717	957,098

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
211 Pers Employer Contribution	130,381	235,946		319,603		291,916
214 Pers Debt Service	27,370	41,551				
220 Social Security Administration	40,244	64,184		72,122		73,216
231 Worker's Compensation	2,593	4,085		6,598		7,177
232 State Unemployment Insurance	1,454	1,662		1,696		3,874
243 Tax Sheltered Annuities	7,966	12,506		15,531		14,328
244 Insurance Benefits	111,047	186,510		184,041		188,527
<b>2XX Employee Benefits Total</b>	<b>321,055</b>	<b>546,444</b>		<b>599,591</b>		<b>579,038</b>
311 Instruction Services	1,469,716	1,452,523		1,912,990		1,956,653
319 Other Instruc.Prof.& Tech.Service	225,953	24,327		298,015		274,087
324 Rentals	261			250		35,000
331 Pupil Transp. To And From School	16			1,800		1,000
341 Travel - Local In-District	3,921	15,801		500		7,500
342 Travel & Exp. Out Of District	1,313	689		1,500		17,500
343 Travel & Fees, Student	6,029	265		200		200
345 Food/Meals/Snacks	1,664	818		1,750		2,150
346 In-District Expense	1,207			500		500
351 Telephone	2,372	2,519		3,000		3,000
353 Postage	366	21		700		500
371 Tuition-Public Local Ed Agencies	200					
389 Other Non-Instruc.Prof.&Tech. Serv	4,107	5,135		62,121		63,737
<b>3XX Purchased Services Total</b>	<b>1,717,125</b>	<b>1,502,098</b>		<b>2,283,326</b>		<b>2,361,828</b>
410 Supplies	63,156	22,227		59,953		55,586
415 Pacific Office Automation Copies	867	1,117		2,432		1,469
416 Printer Contract Copies Misc-Site Defined	1,533	465				
421 Textbooks Online Learning	3,395	222,000		2,000		2,000
432 Reference Books	4,799			1,000		900
460 Non-Consumable Supplies	3,028			2,000		1,500
470 Computer Software	6,040	6,020		27,852		25,701
480 Computer Hardware Spec Resv Funded	3,042			8,000		500
<b>4XX Supplies and Materials Total</b>	<b>85,860</b>	<b>251,829</b>		<b>103,237</b>		<b>87,656</b>
640 Dues And Fees	1,175					
<b>6XX Other Objects Total</b>	<b>1,175</b>					
<b>1280 Alternative Education Total</b>	<b>2,672,561</b>	<b>3,163,941</b>	<b>12.720</b>	<b>3,928,939</b>	<b>12.717</b>	<b>3,985,620</b>
<b>1288 Charter Flow-Through</b>						
360 Charter School Payments	5,683,342	6,063,190		6,312,000		6,130,000
361 Charter School Local Option Pmts	581,440	625,350		627,700		659,500
<b>3XX Purchased Services Total</b>	<b>6,264,782</b>	<b>6,688,540</b>		<b>6,939,700</b>		<b>6,789,500</b>
<b>1288 Charter Flow-Through Total</b>	<b>6,264,782</b>	<b>6,688,540</b>		<b>6,939,700</b>		<b>6,789,500</b>
<b>1291 English Language Learner</b>						
111 Licensed Salaries	820,338	908,197	16.250	1,121,656	16.250	1,153,281
112 Classified Salaries	120,704	121,094	4.260	142,026	4.250	143,732

# Program Budget Detail

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July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
121 Subs-Licensed Salaries	10,022	12,233		16,000		8,347
122 Subs-Classified Salaries	213	435		850		1,842
131 Licensed Salaries-Add'L	1,877	3,010		1,318		1,438
132 Nonlicensed Salaries O/T		39				
139 Cell Phone Stipend	440	432		440		450
<b>1XX Salaries Total</b>	<b>953,594</b>	<b>1,045,440</b>	<b>20.510</b>	<b>1,282,290</b>	<b>20.500</b>	<b>1,309,090</b>
211 Pers Employer Contribution	235,547	295,707		432,491		397,813
214 Pers Debt Service	48,917	52,612				
220 Social Security Administration	70,197	77,023		98,064		100,111
231 Worker's Compensation	4,523	4,945		8,971		9,815
232 State Unemployment Insurance	2,599	2,010		2,307		5,319
243 Tax Sheltered Annuities	21,860	22,168		21,302		20,973
244 Insurance Benefits	244,145	256,019		296,984		303,035
<b>2XX Employee Benefits Total</b>	<b>627,788</b>	<b>710,484</b>		<b>860,119</b>		<b>837,066</b>
341 Travel - Local In-District	4,082	3,710		6,000		4,100
342 Travel & Exp. Out Of District	99	291				100
345 Food/Meals/Snacks	1,562	250				1,500
346 In-District Expense	222	193				200
<b>3XX Purchased Services Total</b>	<b>5,965</b>	<b>4,444</b>		<b>6,000</b>		<b>5,900</b>
410 Supplies	6,635	3,217				8,000
421 Textbooks	14,320					
431 Library Books	711	602				500
432 Reference Books	25	31				50
441 Instructional Kits		133,290				3,000
460 Non-Consumable Supplies	1,448	418				1,000
470 Computer Software	5,009	14,562		7,000		3,000
480 Computer Hardware	1,188	1,283				217
<b>4XX Supplies and Materials Total</b>	<b>29,336</b>	<b>153,403</b>		<b>7,000</b>		<b>15,767</b>
<b>1291 English Language Learner Total</b>	<b>1,616,683</b>	<b>1,913,771</b>	<b>20.510</b>	<b>2,155,409</b>	<b>20.500</b>	<b>2,167,823</b>
<b>1294 Youth Corrections</b>						
111 Licensed Salaries Misc-Site Defined	19,095	19,374	1.500	117,486	1.500	119,540
<b>1XX Salaries Total</b>	<b>19,095</b>	<b>19,374</b>	<b>1.500</b>	<b>117,486</b>	<b>1.500</b>	<b>119,540</b>
211 Pers Employer Contribution Misc-Site Defined	5,484	6,559		39,828		36,459
214 Pers Debt Service Misc-Site Defined	993	1,032				
220 Social Security Administration Misc-Site Define	1,439	1,495		8,988		9,144
231 Worker's Compensation Misc-Site Defined	89	93		822		897
232 State Unemployment Insurance Misc-Site Defined	53	39		211		490
243 Tax Sheltered Annuities Misc-Site Defined	531	509		1,860		1,830
244 Insurance Benefits Misc-Site Defined	3,638	3,490		21,705		22,305
<b>2XX Employee Benefits Total</b>	<b>12,227</b>	<b>13,217</b>		<b>73,414</b>		<b>71,125</b>
<b>1294 Youth Corrections Total</b>	<b>31,322</b>	<b>32,591</b>	<b>1.500</b>	<b>190,900</b>	<b>1.500</b>	<b>190,665</b>
<b>1460 Special Programs Summer School</b>						



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
131 Licensed Salaries-Add'L Summer Institute				24,574		
1XX Salaries Total				24,574		
211 Pers Employer Contribution Summer Inst				8,330		
220 Social Security Administration Summer Inst				1,880		
231 Worker'S Compensation Summer Inst				172		
232 State Unemployment Insurance Summer Inst				44		
2XX Employee Benefits Total				10,426		
1460 Special Programs Summer School Total				35,000		
1XXX Instruction Total	108,818,361	113,769,705	1064.990	121,688,313	1093.793	125,603,435
2110 Attendance & Social Work Servi						
111 Licensed Salaries	291,722	270,631	4.250	298,017	4.250	306,332
123 Temps-Licensed Salaries	16,335	4,114				
1XX Salaries Total	308,057	274,745	4.250	298,017	4.250	306,332
211 Pers Employer Contribution	60,431	74,765		101,027		93,431
214 Pers Debt Service	13,503	14,109				
220 Social Security Administration	22,572	19,915		22,799		23,434
231 Worker'S Compensation	1,441	1,285		2,086		2,298
232 State Unemployment Insurance	844	519		537		1,256
243 Tax Sheltered Annuities	4,181	4,200		5,270		5,185
244 Insurance Benefits	65,572	57,469		61,498		63,198
2XX Employee Benefits Total	168,544	172,262		193,217		188,802
2110 Attendance & Social Work Servi Total	476,601	447,007	4.250	491,234	4.250	495,134
2115 Student Safety						
112 Classified Salaries	170,306	52,688	5.840	182,618	18.813	590,527
113 Administrators					1.000	114,924
118 Professional Salaries					1.000	76,942
132 Nonlicensed Salaries O/T	154					8,000
139 Cell Phone Stipend						900
1XX Salaries Total	170,460	52,688	5.840	182,618	20.813	791,293
211 Pers Employer Contribution	42,568	17,456		61,912		241,077
214 Pers Debt Service	8,615	3,026				
220 Social Security Administration	12,391	4,122		13,969		60,460
231 Worker'S Compensation	940	349		1,279		5,926
232 State Unemployment Insurance	456	109		330		3,006
241 Professional Dues						3,100
243 Tax Sheltered Annuities	1,074	146		1,576		13,786
244 Insurance Benefits	92,586	22,885		83,700		300,611
2XX Employee Benefits Total	158,630	48,093		162,766		627,966
322 Repairs & Maint.Svcs.(On Contract)						1,117

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund  
Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
342 Travel & Exp. Out Of District						15,000
351 Telephone						2,000
353 Postage						2,000
389 Other Non-Instruc.Prof.&Tech. Serv	458,902	488,425		566,045		143,336
3XX Purchased Services Total	458,902	488,425		566,045		163,453
410 Supplies						12,000
415 Pacific Office Automation Copies						2,486
460 Non-Consumable Supplies						5,000
470 Computer Software						72,520
480 Computer Hardware		138				12,000
4XX Supplies and Materials Total		138				104,006
541 Initial & Addnl. Equip. Purchases						35,000
5XX Capital Outlay Total						35,000
640 Dues And Fees						5,000
6XX Other Objects Total						5,000
2115 Student Safety Total	787,992	589,344	5.840	911,429	20.813	1,726,718
2122 Counseling Services						
111 Licensed Salaries	2,574,652	2,597,077	37.200	2,556,526	37.500	2,532,882
121 Subs-Licensed Salaries				139,776		143,491
123 Temps-Licensed Salaries				31,900		31,900
131 Licensed Salaries-Add'L	35,493	38,601		31,230		55,068
139 Cell Phone Stipend	186					
151 Department Head Increments	1,271					
1XX Salaries Total	2,611,602	2,635,678	37.200	2,759,432	37.500	2,763,341
211 Pers Employer Contribution	662,902	758,691		920,008		829,700
214 Pers Debt Service	136,094	132,708				
220 Social Security Administration	198,084	197,775		211,098		211,408
231 Worker's Compensation	12,354	12,303		19,315		20,718
232 State Unemployment Insurance	7,356	5,156		4,966		11,266
243 Tax Sheltered Annuities	48,599	50,913		46,128		45,750
244 Insurance Benefits	578,808	551,605		543,302		560,280
2XX Employee Benefits Total	1,644,197	1,709,151		1,744,817		1,679,122
319 Other Instruc.Prof.& Tech.Service	425			5,238		5,238
341 Travel - Local In-District		13				
342 Travel & Exp. Out Of District	225	150		226		226
343 Travel & Fees, Student	312					
345 Food/Meals/Snacks	208			300		400
346 In-District Expense	249			481		481
353 Postage	1,579	1,751		2,263		2,263
389 Other Non-Instruc.Prof.&Tech. Serv				1,758		1,758
3XX Purchased Services Total	2,998	1,914		10,266		10,366
410 Supplies	4,959	4,069		9,447		8,994

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
421 Textbooks Misc-Site Defined				420		420
432 Reference Books	25					
460 Non-Consumable Supplies	1,307	179				
470 Computer Software	4,267	4,621		350		359
4XX Supplies and Materials Total	10,558	8,869		10,217		9,773
640 Dues And Fees	417					
6XX Other Objects Total	417					
2122 Counseling Services Total	4,269,772	4,355,612	37.200	4,524,732	37.500	4,462,602
2129 Other Guidance Services						
112 Classified Salaries	27,336	24,251	.750	27,619		
1XX Salaries Total	27,336	24,251	.750	27,619		
211 Pers Employer Contribution	6,192	6,945		9,363		
214 Pers Debt Service	1,163	1,227				
220 Social Security Administration	2,092	1,855		2,114		
231 Worker's Compensation	137	120		193		
232 State Unemployment Insurance	81	48		50		
243 Tax Sheltered Annuities				203		
244 Insurance Benefits	12,419	12,762		10,800		
2XX Employee Benefits Total	22,084	22,957		22,723		
2129 Other Guidance Services Total	49,420	47,208	.750	50,342		
2131 Health Services						
111 Licensed Salaries	654,940	677,124	11.720	744,333	11.715	778,414
112 Classified Salaries	205,298	207,511	5.900	190,329	8.900	291,255
121 Subs-Licensed Salaries	2,656	799				
122 Subs-Classified Salaries	646					
124 Temps-Classified Salaries	61					
131 Licensed Salaries-Add'L	2,015	16,055				
132 Nonlicensed Salaries O/T		274				
139 Cell Phone Stipend	2,982	376				
151 Department Head Increments	7,981	6,546				
1XX Salaries Total	876,579	908,685	17.620	934,662	20.615	1,069,669
211 Pers Employer Contribution	194,612	231,123		316,851		326,251
214 Pers Debt Service	41,078	42,451				
220 Social Security Administration	63,218	65,729		71,502		81,828
231 Worker's Compensation	4,173	4,330		6,544		8,022
232 State Unemployment Insurance	2,345	1,718		1,683		4,299
243 Tax Sheltered Annuities	10,762	12,897		16,120		16,695
244 Insurance Benefits	252,115	256,867		254,476		302,451
2XX Employee Benefits Total	568,303	615,115		667,176		739,546
321 Equip. Rep.(Not On Serv. Contract)				732		750

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
341 Travel - Local In-District	2,062	1,297		4,182		4,290
342 Travel & Exp. Out Of District	1,061	829				
345 Food/Meals/Snacks	64	18		313		320
351 Telephone		17,855				
353 Postage	178	189		471		483
354 Advertising	237					
389 Other Non-Instruc.Prof.&Tech. Serv	4,768	105,827		6,273		6,436
<b>3XX Purchased Services Total</b>	<b>8,370</b>	<b>126,015</b>		<b>11,971</b>		<b>12,279</b>
410 Supplies	12,321	10,569		11,500		11,800
432 Reference Books	29					
440 Periodicals	36			157		161
<b>4XX Supplies and Materials Total</b>	<b>12,386</b>	<b>10,569</b>		<b>11,657</b>		<b>11,961</b>
640 Dues And Fees		140		1,255		1,288
651 Liability Insurance	13					
<b>6XX Other Objects Total</b>	<b>13</b>	<b>140</b>		<b>1,255</b>		<b>1,288</b>
<b>2131 Health Services Total</b>	<b>1,465,651</b>	<b>1,660,524</b>	<b>17.620</b>	<b>1,626,721</b>	<b>20.615</b>	<b>1,834,743</b>
<b>2132 Medical Services</b>						
112 Classified Salaries		44,841	3.000	93,793		
<b>1XX Salaries Total</b>		<b>44,841</b>	<b>3.000</b>	<b>93,793</b>		
211 Pers Employer Contribution		7,862		31,795		
214 Pers Debt Service		1,489				
220 Social Security Administration		3,272		7,175		
231 Worker's Compensation		222		656		
232 State Unemployment Insurance		86		169		
243 Tax Sheltered Annuities		626		810		
244 Insurance Benefits		19,665		43,200		
<b>2XX Employee Benefits Total</b>		<b>33,222</b>		<b>83,805</b>		
389 Other Non-Instruc.Prof.&Tech. Serv				2,808		2,881
<b>3XX Purchased Services Total</b>				<b>2,808</b>		<b>2,881</b>
<b>2132 Medical Services Total</b>		<b>78,063</b>	<b>3.000</b>	<b>180,406</b>		<b>2,881</b>
<b>2139 Other Health Services</b>						
112 Classified Salaries 504 Plan Admin	10,804	167,567				
113 Administrators		25,538				
122 Subs-Classified Salaries 504 Plan Admn	188					
131 Licensed Additional Salaries Tchr Mentor Prg		662				
132 Nonlicensed Salaries O/T		182				
<b>1XX Salaries Total</b>	<b>10,992</b>	<b>193,949</b>				
211 Pers Employer Contribution Tchr Mentor Prg	2,269	55,672				
214 Pers Debt Service Tchr Mentor Prg	498	10,122				
220 Social Security Administration Tchr Mentor Prg	917	16,609				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
231 worker'S Compensation Tchr Mentor Prg	65	5,440				
232 State Unemployment Insurance Tchr Mentor Prg	32	433				
241 Professional Dues		142				
243 Tax Sheltered Annuities Student Achieve	69	1,392				
244 Insurance Benefits Student Achieve	2,727	95,258				
<b>2XX Employee Benefits Total</b>	<b>6,577</b>	<b>185,068</b>				
341 Travel - Local In-District		502				
389 Other Non-Instruc.Prof.&Tech. Serv	15,176	7,460		32,410		33,255
<b>3XX Purchased Services Total</b>	<b>15,176</b>	<b>7,962</b>		<b>32,410</b>		<b>33,255</b>
451 Food		22				
480 Computer Hardware						6,000
<b>4XX Supplies and Materials Total</b>		<b>22</b>				<b>6,000</b>
<b>2139 Other Health Services Total</b>	<b>32,745</b>	<b>387,001</b>		<b>32,410</b>		<b>39,255</b>
2142 Psychological Testing Services						
410 Supplies	2,786			2,940		2,940
<b>4XX Supplies and Materials Total</b>	<b>2,786</b>			<b>2,940</b>		<b>2,940</b>
<b>2142 Psychological Testing Services Total</b>	<b>2,786</b>			<b>2,940</b>		<b>2,940</b>
2143 Psychological Counseling Servi						
111 Licensed Salaries	610,323	783,982	11.350	725,296	11.350	799,013
121 Subs-Licensed Salaries		5,262				
123 Temps-Licensed Salaries	27,437	78,166				
131 Licensed Salaries-Add'L Misc-Site Defined	837					
<b>1XX Salaries Total</b>	<b>638,597</b>	<b>867,410</b>	<b>11.350</b>	<b>725,296</b>	<b>11.350</b>	<b>799,013</b>
211 Pers Employer Contribution	124,626	193,728		245,873		243,699
214 Pers Debt Service	25,527	33,680				
220 Social Security Administration	47,704	64,656		55,487		61,125
231 worker'S Compensation	2,988	4,081		5,077		5,992
232 State Unemployment Insurance	1,771	1,690		1,306		3,276
243 Tax Sheltered Annuities	12,402	12,918		14,074		13,847
244 Insurance Benefits	119,886	185,875		164,236		168,775
<b>2XX Employee Benefits Total</b>	<b>334,904</b>	<b>496,628</b>		<b>486,053</b>		<b>496,714</b>
319 Other Instruc.Prof.& Tech.Service	112,240					
<b>3XX Purchased Services Total</b>	<b>112,240</b>					
410 Supplies	11,501	14,489		15,094		15,487
470 Computer Software	210			2,552		2,619
<b>4XX Supplies and Materials Total</b>	<b>11,711</b>	<b>14,489</b>		<b>17,646</b>		<b>18,106</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2143 Psychological Counseling Servi Total	1,097,452	1,378,527	11.350	1,228,995	11.350	1,313,833
2152 Speech Pathology						
111 Licensed Salaries	1,010,385	1,091,748	16.440	1,138,788	18.550	1,283,764
121 Subs-Licensed Salaries		99				
123 Temps-Licensed Salaries	193	330				
1XX Salaries Total	1,010,578	1,092,177	16.440	1,138,788	18.550	1,283,764
211 Pers Employer Contribution	252,712	312,111		386,049		391,549
214 Pers Debt Service	51,849	55,104				
220 Social Security Administration	74,455	80,007		87,117		98,208
231 Worker's Compensation	4,685	5,107		7,972		9,628
232 State Unemployment Insurance	2,773	2,090		2,049		5,263
243 Tax Sheltered Annuities	23,064	24,081		20,386		22,631
244 Insurance Benefits	214,425	235,262		237,887		275,839
2XX Employee Benefits Total	623,963	713,762		741,460		803,118
321 Equip. Rep.(Not On Serv. Contract)	920	1,315		1,827		1,875
351 Telephone		485				
3XX Purchased Services Total	920	1,800		1,827		1,875
410 Supplies	5,096	4,911		4,971		5,100
421 Textbooks		51				
432 Reference Books		299				
460 Non-Consumable Supplies	125					
470 Computer Software	245	212				
4XX Supplies and Materials Total	5,466	5,473		4,971		5,100
640 Dues And Fees Misc-Site Defined	225					
6XX Other Objects Total	225					
2152 Speech Pathology Total	1,641,152	1,813,212	16.440	1,887,046	18.550	2,093,857
2169 Misc.Support Of Educational Se						
111 Licensed Salaries	441,805	460,345	5.930	431,598	6.931	501,880
112 Classified Salaries	61,705	44,469	1.000	38,048	1.800	64,159
131 Licensed Salaries-Add'L		42				
1XX Salaries Total	503,510	504,856	6.930	469,646	8.731	566,039
211 Pers Employer Contribution	122,099	151,576		159,210		172,641
214 Pers Debt Service	24,699	25,979				
220 Social Security Administration	37,237	37,667		35,929		43,301
231 Worker's Compensation	2,356	2,363		3,287		4,245
232 State Unemployment Insurance	1,363	969		846		2,301
243 Tax Sheltered Annuities	7,246	8,420		7,623		8,942
244 Insurance Benefits	111,390	108,202		100,208		129,003
2XX Employee Benefits Total	306,390	335,176		307,103		360,433
410 Supplies	4,718	5,107		5,449		5,591

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
470 Computer Software	91					
4XX Supplies and Materials Total	4,809	5,107		5,449		5,591
2169 Misc.Support Of Educational Se Total	814,709	845,139	6.930	782,198	8.731	932,063
2190 Director Of Ed Services						
111 Licensed Salaries		52,621				
112 Classified Salaries Hr Fix-It	306,859	263,479	7.450	294,198	7.446	303,518
113 Administrators	583,739	483,518	5.110	573,439	5.603	655,514
118 Professional Salaries	75,091	94,283	1.000	94,284	1.000	95,934
121 Subs-Licensed Salaries	61,685	37,043		165,529		169,843
122 Subs-Classified Salaries	700	3,166				
123 Temps-Licensed Salaries	25,508	10,008				
124 Temps-Classified Salaries	3,336	6,529				
128 Temp-Admin Salaries	23,486	17,441				
131 Licensed Salaries-Add'L	123,693	192,099		112,548		116,322
132 Nonlicensed Salaries O/T	612					
139 Cell Phone Stipend	6,075	5,533				
151 Department Head Increments	13,200	13,200		66,305		67,465
1XX Salaries Total	1,223,984	1,178,920	13.560	1,306,303	14.049	1,408,596
211 Pers Employer Contribution Hr Fix-It	290,491	341,662		424,546		414,080
214 Pers Debt Service Hr Fix-It	56,701	56,843				
220 Social Security Administration Hr Fix-It	91,133	87,499		99,932		107,757
231 Worker's Compensation Hr Fix-It	5,678	5,512		9,144		10,564
232 State Unemployment Insurance Hr Fix-It	3,567	2,285		2,352		5,350
241 Professional Dues	11,411	7,247		9,876		11,385
243 Tax Sheltered Annuities Hr Fix-It	35,417	30,765		32,444		34,844
244 Insurance Benefits Hr Fix-It	191,470	189,460		201,170		207,899
245 Other Benefits	21					
2XX Employee Benefits Total	685,889	721,273		779,464		791,879
321 Equip. Rep.(Not On Serv. Contract)	80	200				
322 Repairs & Maint.Svcs.(On Contract)	216	220				
341 Travel - Local In-District	27,198	21,860		35,966		38,885
342 Travel & Exp. Out Of District		227				
345 Food/Meals/Snacks	2,458	2,809		2,097		2,152
346 In-District Expense	1,168	1,058				
351 Telephone	95	447		1,311		1,345
353 Postage	12,431	2,559		3,146		3,228
354 Advertising	810					
382 Legal Services Misc-Site Defined	83,171	76,101				
389 Other Non-Instruc.Prof.&Tech. Serv	205,086	45,609		111,010		113,903
3XX Purchased Services Total	332,713	151,090		153,530		159,513
410 Supplies	12,023	20,129		29,600		30,371
415 Pacific Office Automation Copies	4,896	4,896		5,243		5,380
416 Printer Contract Copies	1,661	2,121				
421 Textbooks	1,872					
432 Reference Books		553				
440 Periodicals	100	100		158		162

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
460 Non-Consumable Supplies	2,669	7,133				
470 Computer Software	8,248	5,971		1,573		1,614
480 Computer Hardware	1,146	1,399				
4XX Supplies and Materials Total	32,615	42,302		36,574		37,527
655 Judg.& Settlem.Against The Distric	82,210	23,550				
6XX Other Objects Total	82,210	23,550				
2190 Director Of Ed Services Total	2,357,411	2,117,135	13.560	2,275,871	14.049	2,397,515
2210 Improvement Of Instruction Ser						
111 Licensed Salaries	45,088				.100	7,195
112 Classified Salaries Misc-Site Defined	932					
121 Subs-Licensed Salaries	5,504	6,671		7,410		93,689
123 Temps-Licensed Salaries Assessment Adptn	5,342	7,467				
124 Temp-Classified Salaries Misc-Site Defined	44	34				
128 Temp-Admin Salaries	20,546	24,814				
131 Licensed Salaries-Add'L Misc-Site Defined	53,728	12,580		50,901		51,051
139 Cell Phone Stipend	3,235	1,837				
1XX Salaries Total	134,419	53,403		58,311	.100	151,935
211 Pers Employer Contribution	23,141	6,535		18,950		32,330
214 Pers Debt Service Misc-Site Defined	4,951	755				
220 Social Security Administration	9,614	3,566		4,461		9,674
231 worker's Compensation	615	236		410		949
232 State Unemployment Insurance	369	92		103		482
243 Tax Sheltered Annuities	1,192					122
244 Insurance Benefits	10,985	102		266		2,749
2XX Employee Benefits Total	50,867	11,286		24,190		46,306
319 Other Instruc.Prof.& Tech.Service Science	14,750	17,450				
324 Rentals	2,695	129				
341 Travel - Local In-District	653	114				
342 Travel & Exp. Out Of District Math	1,813	4,616		40,000		58,000
343 Travel & Fees, Student Inst Equity	260					
345 Food/Meals/Snacks	7,663	3,343				
353 Postage	1					
389 Other Non-Instruc.Prof.&Tech. Serv	7,400			2,000		
3XX Purchased Services Total	35,235	25,652		42,000		58,000
410 Supplies	8,808	162		25,500		
421 Textbooks Misc-Site Defined	152					
432 Reference Books Science	1,108					
470 Computer Software	33,510	15,175		20,000		20,000
4XX Supplies and Materials Total	43,578	15,337		45,500		20,000
640 Dues And Fees Dual Lang Immer	413					
6XX Other Objects Total	413					



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2210 Improvement Of Instruction Ser Total	264,512	105,678		170,001	.100	276,241
2211 Improvement Of Instruction Ser						
111 Licensed Salaries	300,805	478,711	8.500	594,720	10.150	730,589
112 Classified Salaries	251,817	370,200	8.750	414,710	9.750	473,312
113 Administrators	1,058,134	1,301,937	10.000	1,219,305	10.000	1,271,207
118 Professional Salaries	346,684	259,032	3.210	265,165	3.160	265,976
121 Subs-Licensed Salaries	8,362	7,755				
122 Subs-Classified Salaries	351	513				
123 Temps-Licensed Salaries	2,836					
124 Temps-Classified Salaries	2,103	16,033				
128 Temp-Admin Salaries	44,754	26,399				
131 Licensed Salaries-Add'L	25,673	4,996		21,063		18,276
132 Nonlicensed Salaries O/T	55	372				
139 Cell Phone Stipend	11,357	12,397				900
151 Department Head Increments				8,682		8,682
1xx Salaries Total	2,052,931	2,478,345	30.460	2,523,645	33.060	2,768,942
211 Pers Employer Contribution	487,189	706,813		855,512		842,789
214 Pers Debt Service	100,442	119,188				
220 Social Security Administration	150,073	182,078		191,458		210,553
231 Worker's Compensation	9,449	11,345		17,667		20,728
232 State Unemployment Insurance	5,831	4,756		4,541		10,720
241 Professional Dues	13,737	11,347		24,652		25,808
243 Tax Sheltered Annuities	60,098	72,440		84,883		87,641
244 Insurance Benefits	339,047	404,507		439,484		485,673
2xx Employee Benefits Total	1,165,866	1,512,474		1,618,197		1,683,912
311 Instruction Services Misc-Site Defined		3,500				
312 Instructional Prgms. Improv.Servs. Inst Equity	10,083					
319 Other Instruc.Prof.& Tech.Service						37,000
324 Rentals Misc-Site Defined	275					
341 Travel - Local In-District	3,093	3,187				
342 Travel & Exp. Out Of District	14,066	7,062				
345 Food/Meals/Snacks	4,022	7,523				
346 In-District Expense	544	451				
351 Telephone	347	1,054				4,600
353 Postage	5,402	1,144				
373 Tuition-Private Schools/Agencies				15,000		15,000
389 Other Non-Instruc.Prof.&Tech. Serv	16,162	10,046		25,407		20,000
3xx Purchased Services Total	53,994	33,967		40,407		76,600
410 Supplies	14,856	11,967		62,376		53,328
415 Pacific Office Automation Copies	3,507					
416 Printer Contract Copies	3,790	3,506				3,500
421 Textbooks Science		213				
432 Reference Books	708	1,620				
440 Periodicals Misc-Site Defined	79	79				
460 Non-Consumable Supplies	2,304	6,224				
470 Computer Software Inst Equity	67,968	82,339		34,400		
480 Computer Hardware	8,848	9,243		10,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	102,060	115,191		106,776		56,828
640 Dues And Fees	402			43,000		2,500
670 Taxes And Licenses	40					
6XX Other Objects Total	442			43,000		2,500
2211 Improvement Of Instruction Ser Total	3,375,293	4,139,977	30.460	4,332,025	33.060	4,588,782
2212 Site-Based Improv Of Instr						
111 Licensed Salaries	294,684	330,178	7.600	514,875	7.600	513,076
128 Temp-Admin Salaries Misc-Site Defined		1,978				
131 Licensed Salaries-Add'L		5,429				
139 Cell Phone Stipend	106					
151 Department Head Increments	70,873	109,461				
1XX Salaries Total	365,663	447,046	7.600	514,875	7.600	513,076
211 Pers Employer Contribution	83,134	121,008		174,543		156,489
214 Pers Debt Service	17,730	21,714				
220 Social Security Administration	28,111	33,912		39,389		39,250
231 Worker's Compensation	1,710	2,077		3,604		3,848
232 State Unemployment Insurance	961	881		927		2,104
243 Tax Sheltered Annuities	5,350	6,870		9,424		9,272
244 Insurance Benefits	66,254	69,431		109,972		113,012
2XX Employee Benefits Total	203,250	255,893		337,859		323,975
319 Other Instruc.Prof.& Tech.Service Misc-Site Def		9,441				
3XX Purchased Services Total		9,441				
410 Supplies Misc-Site Defined		555				
432 Reference Books	54					
480 Computer Hardware	435					
4XX Supplies and Materials Total	489	555				
2212 Site-Based Improv Of Instr Total	569,402	712,935	7.600	852,734	7.600	837,051
2213 Curriculum Development						
111 Licensed Salaries	49,710	57,896	1.000	78,324	1.000	79,693
112 Classified Salaries	712	5,368				
121 Subs-Licensed Salaries Misc-Site Defined	10,031	2,269				
122 Subs-Classified Salaries Misc-Site Defined	540					
124 Temps-Classified Salaries	252	3,359				
131 Licensed Salaries-Add'L Math	42,707	11,606				
139 Cell Phone Stipend	538	437				
1XX Salaries Total	104,490	80,935	1.000	78,324	1.000	79,693
211 Pers Employer Contribution	25,791	23,263		26,551		24,307
214 Pers Debt Service	4,904	3,772				
220 Social Security Administration	7,614	5,923		5,992		6,097
231 Worker's Compensation	487	387		548		598

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
232 State Unemployment Insurance	288	154		141		327
243 Tax Sheltered Annuities	4	190		1,240		1,220
244 Insurance Benefits	9,339	11,903		14,470		14,870
2XX Employee Benefits Total	48,427	45,592		48,942		47,419
319 Other Instruc.Prof.& Tech.Service Tag News	12,525					
341 Travel - Local In-District Misc-Site Defined		9				
342 Travel & Exp. Out Of District Misc-Site Defined	2,900	400				
345 Food/Meals/Snacks Math	566	144				
353 Postage Music		27				
3XX Purchased Services Total	15,991	580				
410 Supplies	16,828	7,559				
421 Textbooks Fac History	8,019	8,051				
432 Reference Books Misc-Site Defined	1,475	543				
440 Periodicals Avid Prog	4,000					
441 Instructional Kits Math	13,509	78,606				
460 Non-Consumable Supplies	166					
470 Computer Software Math	8,987	38,444				
4XX Supplies and Materials Total	52,984	133,203				
640 Dues And Fees Fac History	28,944	40,488				
6XX Other Objects Total	28,944	40,488				
2213 Curriculum Development Total	250,836	300,798	1.000	127,266	1.000	127,112
2214 Multicultural Ed						
410 Supplies	6					
4XX Supplies and Materials Total	6					
2214 Multicultural Ed Total	6					
2215 Reimbursable Leave						
111 Licensed Salaries	93,570	87,205		78,324		79,693
1XX Salaries Total	93,570	87,205		78,324		79,693
211 Pers Employer Contribution	19,888	28,720		26,551		24,307
214 Pers Debt Service	3,653	4,519				
220 Social Security Administration	6,561	6,671		5,992		6,097
231 Worker's Compensation	431	401		548		598
232 State Unemployment Insurance	247	175		141		143
243 Tax Sheltered Annuities	2,100	2,100		1,200		1,240
244 Insurance Benefits	4,800	14,400		14,470		14,870
2XX Employee Benefits Total	37,680	56,986		48,902		47,255
2215 Reimbursable Leave Total	131,250	144,191		127,226		126,948

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2219 Other Improvement Of Inst Serv						
112 Classified Salaries	115					
124 Temp-Classified Salaries Workstudy	1,364	391		138,956		142,569
131 Licensed Salaries-Add'L		111				
1XX Salaries Total	1,479	502		138,956		142,569
211 Pers Employer Contribution Workstudy	101	36				
214 Pers Debt Service Workstudy	22	6				
220 Social Security Administration Workstudy	51	8				
231 Worker's Compensation Workstudy	14	2				
232 State Unemployment Insurance Workstudy	1					
243 Tax Sheltered Annuities	2					
244 Insurance Benefits Workstudy	25					
2XX Employee Benefits Total	216	52				
389 Other Non-Instruc.Prof.&Tech. Serv				1,000		
3XX Purchased Services Total				1,000		
410 Supplies	21,408	28,767		16,000		15,500
470 Computer Software	1,024	1,446				1,500
4XX Supplies and Materials Total	22,432	30,213		16,000		17,000
2219 Other Improvement Of Inst Serv Total	24,127	30,767		155,956		159,569
2222 School Library/Media Center						
111 Licensed Salaries	145,347	128,102	2.000	149,038	1.000	67,510
112 Classified Salaries	181,957	178,929	5.180	163,934	4.150	133,324
131 Licensed Salaries-Add'L				90,220		90,408
151 Department Head Increments	24,344	19,634		48,058		48,058
1XX Salaries Total	351,648	326,665	7.180	451,250	5.150	339,300
211 Pers Employer Contribution	82,934	96,785		152,972		103,484
214 Pers Debt Service	17,481	16,834				
220 Social Security Administration	26,102	23,826		34,520		25,959
231 Worker's Compensation	1,673	1,587		3,156		2,547
232 State Unemployment Insurance	983	624		812		1,312
243 Tax Sheltered Annuities	5,820	5,884		3,880		2,343
244 Insurance Benefits	113,184	114,318		103,550		74,674
2XX Employee Benefits Total	248,177	259,858		298,890		210,319
319 Other Instruc.Prof.& Tech.Service		51		3,973		1,500
343 Travel & Fees, Student	65					
353 Postage				106		106
389 Other Non-Instruc.Prof.&Tech. Serv		1,200		600		600
3XX Purchased Services Total	65	1,251		4,679		2,206
410 Supplies	7,700	9,508		13,735		16,267
421 Textbooks	2,241	138				
431 Library Books	32,649	35,720		44,545		52,806

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
432 Reference Books	4,127	556		6,230		5,861
433 Repair Of Library & Ref. Books						500
440 Periodicals	4,950	6,276		4,292		4,992
460 Non-Consumable Supplies	632	365				
470 Computer Software	3,741	1,450		2,500		2,500
4XX Supplies and Materials Total	56,040	54,013		71,302		82,926
2222 School Library/Media Center Total	655,930	641,787	7.180	826,121	5.150	634,751
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)				340		340
345 Food/Meals/Snacks Misc-Site Defined		72				
353 Postage				204		204
389 Other Non-Instruc.Prof.&Tech. Serv	5,242	1,674				
3XX Purchased Services Total	5,242	1,746		544		544
410 Supplies	12,194	11,921		18,765		18,572
422 Repair Of Textbooks				1,358		1,358
460 Non-Consumable Supplies	8,984	17,149		10,546		10,617
470 Computer Software	7,391	9,917		6,500		7,150
480 Computer Hardware	33,302	598		23,000		16,500
4XX Supplies and Materials Total	61,871	39,585		60,169		54,197
2223 Multimedia Services Total	67,216	41,331		60,713		54,741
2230 Assessment And Testing						
112 Classified Salaries Splash Grant	1,590					
121 Subs-Licensed Salaries	43,047	23,922		18,521		51,847
122 Subs-Classified Salaries	560	79				
124 Temps-Classified Salaries		13,884				
131 Licensed Salaries-Add'L	10,932	18,355		23,000		44,322
1XX Salaries Total	56,129	56,240		41,521		96,169
211 Pers Employer Contribution	7,143	11,370		12,029		24,588
214 Pers Debt Service	1,504	1,916				
220 Social Security Administration	4,016	4,179		3,178		7,358
231 Worker'S Compensation	270	264		291		722
232 State Unemployment Insurance	140	109		75		365
243 Tax Sheltered Annuities	46	14				
244 Insurance Benefits	2,215	447		665		959

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	15,334	18,299		16,238		33,992
319 Other Instruc.Prof.& Tech.Service Splash Grant	5,000					
341 Travel - Local In-District Misc-Site Defined	107					
342 Travel & Exp. Out Of District Assessment Adptn		1,315				
345 Food/Meals/Snacks Iipm	6,268	67				
353 Postage Misc-Site Defined		172				
3XX Purchased Services Total	11,375	1,554				
410 Supplies	105,187	119,136		5,000		5,000
432 Reference Books Dual Lang Immer		39				
470 Computer Software Math	16,758	197,560		60,000		38,000
480 Computer Hardware	58					
4XX Supplies and Materials Total	122,003	316,735		65,000		43,000
2230 Assessment And Testing Total	204,841	392,828		122,759		173,161
2240 Instructional Staff Developmen						
111 Licensed Salaries Tchr Mentor Prg	71,514	73,330	1.000	73,330	1.000	71,036
112 Classified Salaries	2,592	4,533				
121 Subs-Licensed Salaries	173,811	126,823		237,635		171,733
122 Subs-Classified Salaries	10,983	9,047		1,947		2,147
123 Temps-Licensed salaries	1,494			9,300		9,300
125 Vacant Lcnd Position		1,415				
128 Temp-Admin Salaries Avid Prog	5,639	9,729				
131 Licensed Salaries-Add'L	112,584	172,443		321,703		371,672
132 Nonlicensed salaries O/T	1,657	877				
139 Cell Phone Stipend Ttia-Hqpsp	583	530				
1XX Salaries Total	380,857	398,727	1.000	643,915	1.000	625,888
211 Pers Employer Contribution	69,199	95,077		172,937		131,295
214 Pers Debt Service	13,422	15,916				
220 Social Security Administration	27,627	29,499		43,033		34,761
231 Worker's Compensation	1,860	1,882		3,938		3,408
232 State Unemployment Insurance	960	765		1,013		1,747
241 Professional Dues	308	491				
243 Tax Sheltered Annuities	103	276		1,240		1,220
244 Insurance Benefits	20,467	18,117		20,238		16,345
2XX Employee Benefits Total	133,946	162,023		242,399		188,776
318 Professional & Improvement Costs For Non-Instru	2,550					
319 Other Instruc.Prof.& Tech.Service	48,800	900		12,555		10,727
341 Travel - Local In-District	532	21		500		500
342 Travel & Exp. Out Of District	87,990	86,056		71,375		74,174
345 Food/Meals/Snacks	7,086	5,213		3,841		4,700
346 In-District Expense	630	1,970		16,269		16,693
389 Other Non-Instruc.Prof.&Tech. Serv	975					
3XX Purchased Services Total	148,563	94,160		104,540		106,794
410 Supplies	6,371	8,297		26,523		17,037
432 Reference Books	11,313	21,739		2,000		2,700

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
460 Non-Consumable Supplies	346	1,649				500
470 Computer Software Misc-Site Defined	11,066	2,679		67,946		84,317
4XX Supplies and Materials Total	29,096	34,364		96,469		104,554
640 Dues And Fees Misc-Site Defined	4,336	3,456				
6XX Other Objects Total	4,336	3,456				
2240 Instructional Staff Developmen Total	696,798	692,730	1.000	1,087,323	1.000	1,026,012
2311 Board Of Directors Expenses						
342 Travel & Exp. Out Of District	495	6,572		1,000		1,000
344 Conferences And Visitations	6,521	4,545		7,000		7,000
345 Food/Meals/Snacks	5,205	6,606		5,000		6,067
346 In-District Expense				1,000		1,000
381 Audit Services	60,440	52,790		60,000		65,000
382 Legal Services	71,529	420				
388 Election Services	47,699			6,000		6,000
389 Other Non-Instruc.Prof.&Tech. Serv	23,630	18,330		20,443		20,000
3XX Purchased Services Total	215,519	89,263		100,443		106,067
410 Supplies	463	1,087		2,000		2,000
432 Reference Books		42				
4XX Supplies and Materials Total	463	1,129		2,000		2,000
640 Dues And Fees	18,378	18,496		20,000		21,000
6XX Other Objects Total	18,378	18,496		20,000		21,000
2311 Board Of Directors Expenses Total	234,360	108,888		122,443		129,067
2321 Office Of The Superintendent s						
112 Classified Salaries	112	50	1.000	39,728	1.000	39,719
113 Administrators	243,362	297,719	1.000	271,254	1.000	231,000
118 Professional Salaries	68,716	73,028	1.000	75,618	1.000	76,942
121 Subs-Licensed Salaries	189	850		371		
122 Subs-Classified Salaries	324					
124 Temps-Classified Salaries	43					
131 Licensed Salaries-Add'L		1,328		843		
132 Nonlicensed Salaries O/T	786	578		351		
139 Cell Phone Stipend	1,800	1,800		1,800		
1XX Salaries Total	315,332	375,353	3.000	389,965	3.000	347,661
211 Pers Employer Contribution	89,489	119,895		131,546		106,037
214 Pers Debt Service	17,348	19,530				
220 Social Security Administration	18,846	18,745		21,115		21,129
231 worker's Compensation	1,479	1,546		2,717		2,608
232 State Unemployment Insurance	994	733		700		1,321
241 Professional Dues				2,900		3,000
243 Tax Sheltered Annuities	16,225	18,905		19,170		17,370

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
244 Insurance Benefits	35,280	28,866		43,253		43,930
248 Cosa Dues						800
<b>2XX Employee Benefits Total</b>	<b>179,661</b>	<b>208,220</b>		<b>221,401</b>		<b>196,195</b>
319 Other Instruc.Prof.& Tech.Service				20,000		20,000
341 Travel - Local In-District	9	7		100		100
342 Travel & Exp. out Of District	17,036	27,215		20,000		20,000
344 Conferences And Visitations		546				
345 Food/Meals/Snacks	4,235	4,163		5,000		5,000
346 In-District Expense				500		
348 Community Liaison	5,576	3,997		5,650		5,310
351 Telephone	430	825		500		1,000
353 Postage	381	237		500		500
389 Other Non-Instruc.Prof.&Tech. Serv	4,515	34,762		4,150		16,000
<b>3XX Purchased Services Total</b>	<b>32,182</b>	<b>71,752</b>		<b>56,400</b>		<b>67,910</b>
410 Supplies	3,515	1,950		11,000		10,000
415 Pacific Office Automation Copies	1,208	1,208		2,000		2,000
416 Printer Contract Copies	530	655		600		600
432 Reference Books				500		500
440 Periodicals	98	98		100		100
460 Non-Consumable Supplies	227	7,852		1,500		1,500
470 Computer Software	1,367	1,526		200		1,500
480 Computer Hardware	2,506	2,874		2,500		3,000
<b>4XX Supplies and Materials Total</b>	<b>9,451</b>	<b>16,163</b>		<b>18,400</b>		<b>19,200</b>
640 Dues And Fees	6,048	9,598		21,694		21,000
<b>6XX Other Objects Total</b>	<b>6,048</b>	<b>9,598</b>		<b>21,694</b>		<b>21,000</b>
<b>2321 Office Of The Superintendent S Total</b>	<b>542,674</b>	<b>681,086</b>	<b>3.000</b>	<b>707,860</b>	<b>3.000</b>	<b>651,966</b>
<b>2411 Principals Services</b>						
112 Classified Salaries	3,003,051	3,045,908	82.610	3,070,879	84.375	3,083,933
113 Administrators	4,862,353	4,958,872	49.000	5,275,868	48.000	5,211,591
121 Subs-Licensed Salaries		2,388				
122 Subs-Classified Salaries	164,467	122,630		137,051		171,300
124 Temp-Classified Salaries workstudy	97,909	65,745		33,850		36,887
126 vacant Clas Position	3,992	850				
128 Temp-Admin Salaries	13,330	3,597		82,500		83,300
131 Licensed Salaries-Add'L	3,840	2,926				
132 Nonlicensed Salaries O/T	10,214	9,288		18,938		1,000
139 Cell Phone Stipend	36,000	34,480				
151 Department Head Increments				16,036		16,036
<b>1xx Salaries Total</b>	<b>8,195,156</b>	<b>8,246,684</b>	<b>131.610</b>	<b>8,635,122</b>	<b>132.375</b>	<b>8,604,047</b>
211 Pers Employer Contribution	2,021,042	2,344,847		2,844,675		2,535,032
214 Pers Debt Service	404,431	401,891				
220 Social Security Administration	601,728	604,804		653,714		651,765
231 Worker's compensation	39,034	38,880		59,810		63,889
232 State Unemployment Insurance	23,238	15,770		15,386		32,372
241 Professional Dues	56,025	42,174		83,300		206,400
243 Tax Sheltered Annuities	222,442	220,290		257,506		253,183



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
244 Insurance Benefits	1,820,728	1,825,252		1,896,074		1,924,328
248 Cosa Dues	3,239	826				
2XX Employee Benefits Total	5,191,907	5,494,734		5,810,465		5,666,969
319 Other Instruc.Prof.& Tech.Service		650		50,000		50,800
321 Equip. Rep.(Not On Serv. Contract)	113	61		800		400
322 Repairs & Maint.Svcs.(On Contract)	30,032	46,079		20,259		22,968
331 Pupil Transp. To And From School	8					
341 Travel - Local In-District	3,575	636				
342 Travel & Exp. Out Of District	5,472	9,130		5,400		6,500
343 Travel & Fees, Student	1,181					
345 Food/Meals/Snacks	18,124	15,372		18,050		17,750
346 In-District Expense	4,913	5,686		6,407		8,086
353 Postage	51,726	51,195		53,750		53,350
387 Security Patrol	41			400		300
389 Other Non-Instruc.Prof.&Tech. Serv	9,841	7,675		3,380		3,707
3XX Purchased Services Total	125,026	136,484		158,446		163,861
410 Supplies	133,440	147,413		329,210		219,543
415 Pacific Office Automation Copies	328,647	234,036		355,858		337,492
416 Printer Contract Copies	56,734	48,074		37,631		43,475
421 Textbooks		424				
432 Reference Books	1,487	178		1,100		1,200
440 Periodicals	395	99				
460 Non-Consumable Supplies	32,199	48,731		24,300		29,891
470 Computer Software	6,433	9,956		10,799		12,075
480 Computer Hardware	28,473	45,707		47,492		24,600
4XX Supplies and Materials Total	587,808	534,618		806,390		668,276
640 Dues And Fees	6,709	6,040		7,500		8,988
670 Taxes And Licenses		12				
6XX Other Objects Total	6,709	6,052		7,500		8,988
2411 Principals Services Total	14,106,606	14,418,572	131.610	15,417,923	132.375	15,112,141
2490 Other Support Serv.-School Adm						
124 Temps-Classified Salaries	790	344				
1XX Salaries Total	790	344				
220 Social Security Administration	64	26				
231 Worker's Compensation	7	2				
232 State Unemployment Insurance	2	1				
2XX Employee Benefits Total	73	29				
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	7,511					
3XX Purchased Services Total	7,511					
410 Supplies Misc-Site Defined	16,440					
460 Non-Consumable Supplies Misc-Site Defined	985					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
4xx Supplies and Materials Total	17,425					
2490 Other Support Serv.-School Adm Total	25,799	373				
2521 Financial & Support Services						
112 Classified Salaries	303,665	272,244	6.000	295,483	5.500	279,729
113 Administrators	115,310	122,334	1.000	129,446	1.000	135,334
114 Classified Supervisors	186,965	191,746	2.000	193,232	2.000	196,614
118 Professional Salaries	353,263	368,817	6.000	410,621	7.000	514,786
122 Subs-Classified Salaries	16,678	7,148				13,790
124 Temps-Classified Salaries	2,416	4,653				
128 Temp-Admin Salaries		8,650				8,275
132 Nonlicensed Salaries O/T	2,783	804				1,795
139 Cell Phone Stipend	2,700	2,700		3,600		3,600
1xx Salaries Total	983,780	979,096	15.000	1,032,382	15.500	1,153,923
211 Pers Employer Contribution	232,396	287,788		348,756		344,119
214 Pers Debt Service	49,018	50,742				
220 Social Security Administration	72,939	72,190		78,700		88,001
231 Worker's Compensation	4,663	4,644		7,202		8,625
232 State Unemployment Insurance	2,867	1,887		1,852		4,373
241 Professional Dues	5,591	5,465		11,800		14,000
243 Tax Sheltered Annuities	38,543	41,523		40,560		44,325
244 Insurance Benefits	205,331	198,913		216,180		226,855
2xx Employee Benefits Total	611,348	663,152		705,050		730,298
322 Repairs & Maint.Svcs.(On Contract)	2,300			2,000		2,500
341 Travel - Local In-District	3	33		500		1,000
342 Travel & Exp. Out Of District	4,723	2,018		4,000		4,000
345 Food/Meals/Snacks	499	171		500		1,000
347 Recruitment Expenses				500		500
353 Postage	6,006	5,972		6,500		9,000
354 Advertising	1,050	920		1,000		1,500
389 Other Non-Instruc.Prof.&Tech. Serv	104,949	101,785		189,824		168,022
3xx Purchased Services Total	119,530	110,899		204,824		187,522
410 Supplies	7,435	4,392		7,500		7,500
415 Pacific Office Automation Copies	5,231	3,231		5,500		5,500
416 Printer Contract Copies	549	661		800		800
432 Reference Books				500		1,000
460 Non-Consumable Supplies	1,633	1,016		2,500		5,000
470 Computer Software	1,177	695		3,000		5,000
480 Computer Hardware	9,601	1,440		7,000		10,000
4xx Supplies and Materials Total	25,626	11,435		26,800		34,800
640 Dues And Fees	2,249	3,425		3,500		4,500
670 Taxes And Licenses	400	72		400		400
6xx Other Objects Total	2,649	3,497		3,900		4,900

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2521 Financial & Support Services Total	1,742,933	1,768,079	15.000	1,972,956	15.500	2,111,443
2541 Facilities Management						
112 Classified Salaries	141,676	220,623	5.000	248,638	5.000	252,160
113 Administrators	86,464	125,488	.900	132,675	1.000	150,623
114 Classified Supervisors	216,124	222,321	3.000	268,854	4.000	342,234
118 Professional Salaries	166,931	242,485	2.900	257,532	3.500	322,683
124 Temps-Classified Salaries	37,154	14,276				
132 Nonlicensed Salaries O/T	171	88				
139 Cell Phone Stipend	4,680	5,385		6,760		7,660
1xx Salaries Total	653,200	830,666	11.800	914,459	13.500	1,075,360
211 Pers Employer Contribution	156,673	233,098		307,709		324,180
214 Pers Debt Service	32,814	40,532				
220 Social Security Administration	48,047	61,153		69,436		81,311
231 Worker's Compensation	6,599	6,787		6,353		7,971
232 State Unemployment Insurance	1,893	1,599		1,632		4,040
241 Professional Dues	1,703	1,405		10,430		12,050
243 Tax Sheltered Annuities	25,892	31,231		31,560		37,320
244 Insurance Benefits	115,772	150,436		170,056		197,510
245 Other Benefits	6,281	6,165		10,000		10,000
2xx Employee Benefits Total	395,674	532,406		607,176		674,382
318 Professional & Improvement Costs For Non-Instru		625				
321 Equip. Rep.(Not On Serv. Contract)				2,000		2,000
322 Repairs & Maint.Svcs.(On Contract)	6,909	7,030		9,500		9,500
324 Rentals	2,500	2,500		2,600		2,600
341 Travel - Local In-District	255	278		1,000		1,000
342 Travel & Exp. Out Of District	27	2,562		1,500		2,500
345 Food/Meals/Snacks	715	304				
346 In-District Expense	2,445			1,500		1,500
351 Telephone	539	2,051				2,000
353 Postage	526	212		1,500		1,500
354 Advertising	411	70		250		250
382 Legal Services	504					
383 Architect/Engineer Services	63,634	22,230		30,000		30,000
389 Other Non-Instruc.Prof.&Tech. Serv	82,218	28,159		30,000		40,000
3xx Purchased Services Total	160,683	66,021		79,850		92,850
410 Supplies	6,300	9,158		20,000		20,000
415 Pacific Office Automation Copies	3,984	2,413		4,000		4,000
416 Printer Contract Copies	144	66				
432 Reference Books	200	383		1,000		1,000
440 Periodicals				500		500
460 Non-Consumable Supplies	3,031	42,733		3,000		5,000
470 Computer Software	9,775	8,057		5,000		10,000
480 Computer Hardware	4,672	2,571		7,500		15,000
4xx Supplies and Materials Total	28,106	65,381		41,000		55,500
640 Dues And Fees		1,255		1,000		4,000
656 Taxes	423	459		200		500

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
670 Taxes And Licenses	689			1,000		1,000
6xx Other Objects Total	1,112	1,714		2,200		5,500
845 Equipment Rental				2,500		2,500
851 Dispensing	8,922	6,556		7,500		7,500
873 Equipment And Machinery Repairs				2,500		2,500
8xx Maintenance Supplies Total	8,922	6,556		12,500		12,500
2541 Facilities Management Total	1,247,697	1,502,744	11.800	1,657,185	13.500	1,916,092
2542 Building Div Services						
112 Classified Salaries	1,039,745	1,080,561	22.500	1,221,921	24.500	1,318,141
124 Temps-Classified Salaries	103,478	47,030		92,140		84,860
132 Nonlicensed Salaries O/T	9,649	6,738				
139 Cell Phone Stipend	1,200					
1xx Salaries Total	1,154,072	1,134,329	22.500	1,314,061	24.500	1,403,001
211 Pers Employer Contribution	260,640	293,931		414,231		402,022
214 Pers Debt Service	55,848	53,243				
220 Social Security Administration	86,514	84,861		100,525		107,330
231 worker's compensation	41,542	41,631		51,969		56,001
232 State Unemployment Insurance	3,453	2,218		2,370		5,332
243 Tax Sheltered Annuities	14,291	12,372		6,075		6,615
244 Insurance Benefits	277,821	279,402		324,000		353,045
2xx Employee Benefits Total	740,109	767,658		899,170		930,345
322 Repairs & Maint.Svcs.(On Contract)	145	538				
341 Travel - Local In-District	8	124				
342 Travel & Exp. Out Of District	880			1,000		1,000
346 In-District Expense	1,335			1,500		1,500
383 Architect/Engineer Services	1,650					
389 Other Non-Instruc.Prof.&Tech. Serv	204,915	213,355		80,000		97,000
3xx Purchased Services Total	208,933	214,017		82,500		99,500
460 Non-Consumable Supplies	8,700	27,277		10,000		10,000
480 Computer Hardware		859				
4xx Supplies and Materials Total	8,700	28,136		10,000		10,000
522 Bldg. Improv. (Done Maint. Dept.)	50					
541 Initial & Addnl. Equip. Purchases Misc-Site Def	11,372	10,385				
5xx Capital Outlay Total	11,422	10,385				
640 Dues And Fees	1,087	2,188		1,500		2,500
670 Taxes And Licenses	8,906	2,841				700
6xx Other Objects Total	9,993	5,029		1,500		3,200
813 General Grounds	40	57				
829 Security Modifications/Repair	2,965	2,770				5,000
830 Fire Alarms				15,000		15,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
831 Plumbing	85,174	64,059		75,000		75,200
832 Heating	84,104	53,289		61,000		62,500
835 Electrical	91,663	64,941		92,000		93,100
836 Air Conditioning	13,798	1,910		30,000		30,000
837 Filters	5,582	4,892		15,000		15,000
838 Food Services Equipment Repair	32,372	35,329		14,196		14,196
841 Carpentry	627	988				1,000
845 Equipment Rental	4,245	2,547				5,000
872 Building Repairs	96,323	109,080		140,000		140,500
873 Equipment And Machinery Repairs	1,406	882				1,500
874 Roofing	16,372	8,201		65,000		65,000
875 Glazier	7,841	10,949		25,000		25,000
877 Preventative Maintenance	1,228	1,258		20,000		20,000
878 Floor Covering	6,153	26,511		15,000		25,000
881 Exterior Painting	29,679	26,842		40,000		40,000
892 Building Safety		5				
8xx Maintenance Supplies Total	479,572	414,510		607,196		632,996
2542 Building Div Services Total	2,612,801	2,574,064	22.500	2,914,427	24.500	3,079,042
2543 Grounds Division Services						
112 Classified Salaries	354,134	364,307	12.000	464,237	12.000	468,281
124 Temps-Classified Salaries	19,997	15,016		92,140		84,860
132 Nonlicensed Salaries O/T	1,887	528				
1xx Salaries Total	376,018	379,851	12.000	556,377	12.000	553,141
211 Pers Employer Contribution	72,959	98,517		157,377		142,829
214 Pers Debt Service	16,544	18,620				
220 Social Security Administration	27,911	27,884		42,564		42,318
231 Worker's Compensation	13,424	14,071		20,143		20,307
232 State Unemployment Insurance	1,095	729		1,001		2,099
243 Tax Sheltered Annuities	3,500	3,772		3,240		3,240
244 Insurance Benefits	122,040	129,332		172,800		172,920
2xx Employee Benefits Total	257,473	292,925		397,125		383,713
342 Travel & Exp. Out Of District		1,665				2,000
346 In-District Expense	58					
351 Telephone	366	366				
389 Other Non-Instruc.Prof.&Tech. Serv	111,975	117,928		50,000		50,000
3xx Purchased Services Total	112,399	119,959		50,000		52,000
410 Supplies		858				
432 Reference Books	18					
460 Non-Consumable Supplies	23,747	11,582		15,000		15,000
4xx Supplies and Materials Total	23,765	12,440		15,000		15,000
541 Initial & Addnl. Equip. Purchases	105,018	72,844		90,473		90,473
542 Replacement Equipment Purchases		4,179				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
5xx Capital Outlay Total	109,197	72,844		90,473		90,473
670 Taxes And Licenses	50	50				
6xx Other Objects Total	50	50				
811 Asphalt Repair	769	79		2,500		2,500
813 General Grounds	67,057	47,464		50,000		50,000
821 Playground Maintenance	724			5,000		5,000
822 Athletic Fields Maintenance	3,521	5,197		5,000		5,000
839 Irrigation	11,458	5,286		20,000		18,137
871 Fencing	4,159	832		5,000		2,750
888 Pest Control		47				
8xx Maintenance Supplies Total	87,688	58,905		87,500		83,387
2543 Grounds Division Services Total	966,590	936,974	12.000	1,196,475	12.000	1,177,714
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					
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	4,096					
460 Non-Consumable Supplies	1,254					
4xx Supplies and Materials Total	5,350					
522 Bldg. Improv. (Done Maint. Dept.)	7,128	378		22,155		32,706
5xx Capital Outlay Total	7,128	378		22,155		32,706
2544 Building Maint Improvements Total	13,985	378		22,155		32,706
2546 Security Services						
112 Classified Salaries	103,515	115,568	2.000	119,904	2.000	121,221
132 Nonlicensed Salaries O/T	2,074	75				
139 Cell Phone Stipend	1,007	1,272				
1xx Salaries Total	106,596	116,915	2.000	119,904	2.000	121,221
211 Pers Employer Contribution	20,792	35,113		40,649		36,972

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
214 Pers Debt Service	3,910	6,019				
220 Social Security Administration	7,896	8,539		9,173		9,274
231 Worker's Compensation	3,804	4,221		5,036		5,091
232 State Unemployment Insurance	303	223		215		461
243 Tax Sheltered Annuities	1,514	2,031		540		540
244 Insurance Benefits	24,840	26,190		28,800		28,820
<b>2XX Employee Benefits Total</b>	<b>63,059</b>	<b>82,336</b>		<b>84,413</b>		<b>81,158</b>
341 Travel - Local In-District	190	601				1,000
342 Travel & Exp. Out Of District	5,450	3,875		1,000		1,000
346 In-District Expense	1,042			2,500		2,500
385 Security Monitoring	7,302	15,193		25,000		25,000
387 Security Patrol	34,126	36,982		60,000		40,000
389 Other Non-Instruc.Prof.&Tech. Serv	115,529	29,463		50,000		51,500
<b>3XX Purchased Services Total</b>	<b>163,639</b>	<b>86,114</b>		<b>138,500</b>		<b>121,000</b>
410 Supplies		166				
470 Computer Software		140				15,000
<b>4XX Supplies and Materials Total</b>		<b>306</b>				<b>15,000</b>
640 Dues And Fees	290	240				
670 Taxes And Licenses	1,921	1,936				500
<b>6XX Other Objects Total</b>	<b>2,211</b>	<b>2,176</b>				<b>500</b>
829 Security Modifications/Repair	4,650	2,652		5,000		5,000
846 Locks And keys	63,233	23,398		40,000		40,080
892 Building Safety	24,066	37,238		30,000		30,000
898 Environmental Safety	812	13		5,000		5,000
<b>8XX Maintenance Supplies Total</b>	<b>92,761</b>	<b>63,301</b>		<b>80,000</b>		<b>80,080</b>
<b>2546 Security Services Total</b>	<b>428,266</b>	<b>351,148</b>	<b>2.000</b>	<b>422,817</b>	<b>2.000</b>	<b>418,959</b>
<b>2548 Care of Buildings Services</b>						
112 Classified Salaries	2,498,499	2,539,827	86.170	2,950,329	87.875	3,016,849
122 Subs-Classified Salaries	233,230	138,445		39,555		92,100
124 Temps-Classified Salaries	19,839	38,068				
132 Nonlicensed Salaries O/T	34,523	24,560		1,993		1,432
<b>1XX Salaries Total</b>	<b>2,786,091</b>	<b>2,740,900</b>	<b>86.170</b>	<b>2,991,877</b>	<b>87.875</b>	<b>3,110,381</b>
211 Pers Employer Contribution	657,517	740,550		1,000,832		920,582
214 Pers Debt Service	134,744	128,519				
220 Social Security Administration	210,926	206,781		228,890		237,950
231 Worker's Compensation	101,522	99,901		124,198		125,497
232 State Unemployment Insurance	8,162	5,394		5,394		11,813
243 Tax Sheltered Annuities	26,651	27,968		23,264		23,733
244 Insurance Benefits	985,001	1,005,743		1,240,488		1,266,285
<b>2XX Employee Benefits Total</b>	<b>2,124,523</b>	<b>2,214,856</b>		<b>2,623,066</b>		<b>2,585,860</b>
323 Stormwater Services	436,341	437,462		450,000		500,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
325 Electricity	1,318,905	1,234,908		1,350,000		1,350,000
326 Heating Fuel	486,980	456,040		500,000		500,000
327 Water	385,467	323,959		400,000		400,000
328 Garbage	287,823	268,896		300,000		300,000
329 Sewage	136,602	111,172		150,000		150,000
341 Travel - Local In-District	1,648	2,431				
342 Travel & Exp. Out Of District	28					
351 Telephone				1,000		
354 Advertising	60					
389 Other Non-Instruc.Prof.&Tech. Serv	49,420	47,812		66,600		77,000
<b>3XX Purchased Services Total</b>	<b>3,103,274</b>	<b>2,882,680</b>		<b>3,217,600</b>		<b>3,277,000</b>
410 Supplies	285,911	276,187		606,787		612,671
460 Non-Consumable Supplies	64,029	3,029				5,000
480 Computer Hardware		1,718				2,500
<b>4XX Supplies and Materials Total</b>	<b>349,940</b>	<b>280,934</b>		<b>606,787</b>		<b>620,171</b>
541 Initial & Addnl. Equip. Purchases	122,045			44,697		15,000
542 Replacement Equipment Purchases	18,854					
<b>5XX Capital Outlay Total</b>	<b>140,899</b>			<b>44,697</b>		<b>15,000</b>
651 Liability Insurance	306,344	278,307		337,000		380,000
653 Property Insurance	423,475	460,756		530,000		675,000
<b>6XX Other Objects Total</b>	<b>729,819</b>	<b>739,063</b>		<b>867,000</b>		<b>1,055,000</b>
873 Equipment And Machinery Repairs				3,500		3,500
888 Pest Control	566	368		6,500		6,500
<b>8XX Maintenance Supplies Total</b>	<b>566</b>	<b>368</b>		<b>10,000</b>		<b>10,000</b>
<b>2548 Care Of Buildings Services Total</b>	<b>9,235,112</b>	<b>8,858,801</b>	<b>86.170</b>	<b>10,361,027</b>	<b>87.875</b>	<b>10,673,412</b>
<b>2549 Transportation Services</b>						
112 Classified Salaries	52,624	52,803	1.000	54,737	1.000	54,746
<b>1XX Salaries Total</b>	<b>52,624</b>	<b>52,803</b>	<b>1.000</b>	<b>54,737</b>	<b>1.000</b>	<b>54,746</b>
211 Pers Employer Contribution	14,508	17,126		18,556		16,697
214 Pers Debt Service	2,666	2,695				
220 Social Security Administration	3,982	4,010		4,188		4,188
231 Worker's Compensation	1,918	1,951		2,299		2,299
232 State Unemployment Insurance	156	105		99		208
243 Tax Sheltered Annuities				270		270
244 Insurance Benefits	12,960	13,095		14,400		14,410
<b>2XX Employee Benefits Total</b>	<b>36,190</b>	<b>38,982</b>		<b>39,812</b>		<b>38,072</b>
321 Equip. Rep.(Not On Serv. Contract)	18,974	7,116		15,000		20,000
322 Repairs & Maint.Svcs.(On Contract)	5,504	5,595		5,500		6,000
<b>3XX Purchased Services Total</b>	<b>24,478</b>	<b>12,711</b>		<b>20,500</b>		<b>26,000</b>
470 Computer Software	1,329	975				1,400



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	1,329	975				1,400
651 Liability Insurance	89,728	89,000		102,000		119,000
670 Taxes And Licenses	107	110		200		200
6XX Other Objects Total	89,835	89,110		102,200		119,200
861 Vehicle Supplies	64,523	45,428		45,000		70,000
863 Tires	12,257	11,434		15,000		16,672
864 Fuel	105,312	74,634		105,000		115,000
865 Oil	9,071	8,530		9,000		10,000
8XX Maintenance Supplies Total	191,163	140,026		174,000		211,672
2549 Transportation Services Total	395,619	334,607	1.000	391,249	1.000	451,090
2551 Transportation Services						
113 Administrators	179,675	195,546	1.000	123,282	1.000	131,712
118 Professional Salaries			1.000	82,678	1.000	88,331
122 Subs-Classified Salaries	183					
139 Cell Phone Stipend	900	900		900		900
1XX Salaries Total	180,758	196,446	2.000	206,860	2.000	220,943
211 Pers Employer Contribution	52,183	66,631		69,820		67,114
214 Pers Debt Service	9,590	10,484				
220 Social Security Administration	13,478	14,318		15,756		16,834
231 Worker's Compensation	838	905		1,442		1,650
232 State Unemployment Insurance	529	374		371		837
241 Professional Dues	2,144			2,900		3,100
243 Tax Sheltered Annuities	8,700	10,740		10,740		10,740
244 Insurance Benefits	28,800	28,800		28,840		29,520
2XX Employee Benefits Total	116,262	132,252		129,869		129,795
321 Equip. Rep.(Not On Serv. Contract)				250		
322 Repairs & Maint.Svcs.(On Contract)	3,049	589		3,120		3,000
323 Stormwater Services	11,050	11,051				
325 Electricity	24,495	20,233				25,000
326 Heating Fuel	2,708	2,074				
327 Water	4,133	3,340				
328 Garbage	13,444	11,328				
329 Sewage	3,118	2,323				
342 Travel & Exp. Out Of District	8,033	5,747		7,500		
345 Food/Meals/Snacks	521	373		1,000		
346 In-District Expense	1,054	-379		1,500		
353 Postage	206	93		250		
354 Advertising		360		250		
389 Other Non-Instruc.Prof.&Tech. Serv	5,588	6,960		5,500		
3XX Purchased Services Total	77,399	64,092		19,370		28,000
410 Supplies	17,189	16,477		20,000		
415 Pacific Office Automation Copies	5,426	5,426		5,500		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
432 Reference Books				250		
440 Periodicals	105	115		250		
460 Non-Consumable Supplies	843	4,733		3,500		
470 Computer Software	18,804	16,912		22,500		7,500
480 Computer Hardware	3,929			6,500		2,500
4XX Supplies and Materials Total	46,296	43,663		58,500		10,000
640 Dues And Fees		26		500		
651 Liability Insurance	100					
6XX Other Objects Total	100	26		500		
2551 Transportation Services Total	420,815	436,479	2.000	415,099	2.000	388,738
2552 Vehicle Operation Services						
112 Classified Salaries	2,307,598	2,405,920	93.140	2,647,151	92.750	2,711,520
114 Classified Supervisors	138,960	157,759	2.000	156,268	2.000	166,952
122 Subs-Classified Salaries	101,913	118,170		51,674		46,832
124 Temps-Classified Salaries	9,202	8,322		5,528		7,742
132 Nonlicensed Salaries O/T	468	484				306
139 Cell Phone Stipend	1,800	1,800		1,800		2,700
1XX Salaries Total	2,559,941	2,692,455	95.140	2,862,421	94.750	2,936,052
211 Pers Employer Contribution	700,378	820,063		950,356		878,027
214 Pers Debt Service	150,626	147,835				
220 Social Security Administration	234,492	227,010		218,836		224,399
231 Worker's Compensation	117,240	112,784		124,578		128,176
232 State Unemployment Insurance	8,786	5,920		5,151		11,145
241 Professional Dues	972	992		2,400		2,600
242 Physical Examinations	18,662	18,488				
243 Tax Sheltered Annuities	36,872	35,859		32,979		32,847
244 Insurance Benefits	1,313,611	1,275,204		1,371,640		1,366,052
2XX Employee Benefits Total	2,581,639	2,644,155		2,705,940		2,643,246
331 Pupil Transp. To And From School	1,145	7,211		1,000		7,200
389 Other Non-Instruc.Prof.&Tech. Serv				500		
3XX Purchased Services Total	1,145	7,211		1,500		7,200
651 Liability Insurance	3,060	450		35,000		
670 Taxes And Licenses	6			50		
6XX Other Objects Total	3,066	450		35,050		
868 Other Than Home To School Early Learning Progs		135				140
8XX Maintenance Supplies Total		135				140
2552 Vehicle Operation Services Total	5,145,791	5,344,406	95.140	5,604,911	94.750	5,586,638
2554 Vehicle Purch.Serv. & Maint.se						
112 Classified Salaries	304,595	345,778	7.880	377,105	8.375	391,432
132 Nonlicensed Salaries O/T	25					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
139 Cell Phone Stipend	480	480		480		480
1XX Salaries Total	305,100	346,258	7.880	377,585	8.375	391,912
211 Pers Employer Contribution	61,561	95,835		127,838		119,389
214 Pers Debt Service	13,521	17,641				
220 Social Security Administration	23,499	25,576		28,847		29,945
231 Worker's Compensation	10,125	11,384		14,304		15,043
232 State Unemployment Insurance	913	668		679		1,486
243 Tax Sheltered Annuities	1,631	2,377		2,128		2,261
244 Insurance Benefits	88,484	96,863		113,472		120,684
2XX Employee Benefits Total	199,734	250,344		287,268		288,808
321 Equip. Rep.(Not On Serv. Contract)	37,737	17,130		50,000		36,380
322 Repairs & Maint.Svcs.(On Contract)	95,567	17,715		45,500		86,940
342 Travel & Exp. Out Of District	2,750					
389 Other Non-Instruc.Prof.&Tech. Serv				2,500		
3XX Purchased Services Total	136,054	34,845		98,000		123,320
410 Supplies		140		1,000		
432 Reference Books				250		
460 Non-Consumable Supplies	1,035			3,000		1,000
470 Computer Software	20,555	28,615		5,000		25,600
480 Computer Hardware	1,521	1,011		5,000		4,600
4XX Supplies and Materials Total	23,111	29,766		14,250		31,200
541 Initial & Addnl. Equip. Purchases				15,000		
542 Replacement Equipment Purchases		6,287				2,000
5XX Capital Outlay Total		6,287		15,000		2,000
655 Judg.& Settlem.Against The Distric	32,218	26,178				
670 Taxes And Licenses	2,961	245		1,500		3,310
6XX Other Objects Total	35,179	26,423		1,500		3,310
861 Vehicle Supplies	289,768	168,899		230,000		254,000
863 Tires	29,430	19,121		53,740		34,937
864 Fuel	424,178	103,388		375,000		401,628
865 oil	40,709	23,456		37,000		49,600
8XX Maintenance Supplies Total	784,085	314,864		695,740		740,165
2554 Vehicle Purch.Serv. & Maint.Se Total	1,483,263	1,008,787	7.880	1,489,343	8.375	1,580,715
2555 Student Transportation Dist. E						
112 Classified Salaries	357,709	277,433				95,596
1XX Salaries Total	357,709	277,433				95,596
389 Other Non-Instruc.Prof.&Tech. Serv		107		27,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
3XX Purchased Services Total		107		27,000		
868 Other Than Home To School	97,126	76,486		171,772		192,674
8XX Maintenance Supplies Total	97,126	76,486		171,772		192,674
2555 Student Transportation Dist. E Total	454,835	354,026		198,772		288,270
2556 Student Transportaion - Refund						
112 Classified Salaries	144,213	56,357				
1XX Salaries Total	144,213	56,357				
389 Other Non-Instruc.Prof.&Tech. Serv				175,000		175,000
3XX Purchased Services Total				175,000		175,000
868 Other Than Home To School	35,103	14,654		2,000		2,000
8XX Maintenance Supplies Total	35,103	14,654		2,000		2,000
2556 Student Transportaion - Refund Total	179,316	71,011		177,000		177,000
2559 Other Pupil Transportation Ser						
331 Pupil Transp. To And From School	67,129	1,621		131,261		113,378
3XX Purchased Services Total	67,129	1,621		131,261		113,378
2559 Other Pupil Transportation Ser Total	67,129	1,621		131,261		113,378
2575 Purchasing And Warehouse Servi						
112 Classified Salaries	110,949	168,636	4.000	196,499	4.000	194,372
113 Administrators			.500	61,641	.500	65,856
114 Classified Supervisors	87,193	116,508	.500	35,474	.500	36,095
118 Professional Salaries	42,264	33,265	1.000	59,647	1.000	66,912
122 Subs-Classified Salaries	569					
124 Temps-Classified Salaries	1,309	1,438				
132 Nonlicensed Salaries O/T	11,429	26,747				
139 Cell Phone Stipend	450					
1XX Salaries Total	254,163	346,594	6.000	353,261	6.000	363,235
211 Pers Employer Contribution	60,849	89,837		119,753		110,788
214 Pers Debt Service	13,075	16,696				
220 Social Security Administration	18,828	25,277		27,025		27,786
231 Worker's Compensation	4,810	4,918		5,147		5,189
232 State Unemployment Insurance	717	661		636		1,380
241 Professional Dues	901	354		2,650		2,850
243 Tax Sheltered Annuities	9,642	9,778		10,350		10,350
244 Insurance Benefits	59,352	67,935		86,440		87,160
245 Other Benefits	175					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	168,349	215,456		252,001		245,503
318 Professional & Improvement Costs For Non-Instru		500				
321 Equip. Rep.(Not On Serv. Contract)	3,646	2,667		3,000		2,800
341 Travel - Local In-District		179				
342 Travel & Exp. Out Of District	1,465	1,817		1,725		2,350
346 In-District Expense	497	369		480		480
351 Telephone	199	372		500		660
353 Postage		2				
3XX Purchased Services Total	5,807	5,906		5,705		6,290
410 Supplies	8,255	19,197		3,500		2,518
415 Pacific Office Automation Copies	33,168	-12,112				
457 Inventory Adjustment	-1,341	3,998				
460 Non-Consumable Supplies	1,862	590		1,500		2,000
480 Computer Hardware	2,768			2,000		2,000
4XX Supplies and Materials Total	44,712	11,673		7,000		6,518
640 Dues And Fees	406	460		500		500
6XX Other Objects Total	406	460		500		500
864 Fuel	9,473	7,209		10,000		11,000
8XX Maintenance Supplies Total	9,473	7,209		10,000		11,000
2575 Purchasing And Warehouse Servi Total	482,910	587,298	6.000	628,467	6.000	633,046
2576 Mail Distribution Services						
353 Postage	-9	2		5,000		
389 Other Non-Instruc.Prof.&Tech. Serv	25,302	21,495		20,395		26,000
3XX Purchased Services Total	25,293	21,497		25,395		26,000
2576 Mail Distribution Services Total	25,293	21,497		25,395		26,000
2620 Planning & Evaluation						
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		10,648				
3XX Purchased Services Total		10,648				
2620 Planning & Evaluation Total		10,648				
2630 Public Information Services						
112 Classified Salaries	99,319	136,869	2.000	109,138	2.000	111,730
113 Administrators	108,272	131,589	1.000	133,954	1.000	142,785
118 Professional Salaries		42,794	1.000	74,413	1.000	79,501
122 Subs-Classified Salaries	3,494	3,561		2,304		4,605
124 Temps-Classified Salaries	366	1,713		460		460
132 Nonlicensed Salaries O/T		110				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund  
Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
139 Cell Phone Stipend	900	1,425		1,800		1,800
1xx Salaries Total	212,351	318,061	4.000	322,069	4.000	340,881
211 Pers Employer Contribution	49,653	84,868		107,634		100,410
214 Pers Debt Service	9,926	14,632				
220 Social Security Administration	14,235	23,073		24,437		25,574
231 Worker's Compensation	914	1,479		2,242		2,507
232 State Unemployment Insurance	532	603		577		1,269
241 Professional Dues	125	1,415		6,200		6,300
243 Tax Sheltered Annuities	6,206	10,061		11,640		10,440
244 Insurance Benefits	33,926	60,249		57,640		58,340
2xx Employee Benefits Total	115,517	196,380		210,370		204,840
341 Travel - Local In-District	46	57		100		100
342 Travel & Exp. Out Of District	2,194	4,637		6,000		6,000
345 Food/Meals/Snacks	2,743	661		3,500		3,500
353 Postage	11,415	3,724		6,000		6,000
354 Advertising	2,299	1,295		5,000		5,000
389 Other Non-Instruc.Prof.&Tech. Serv	25,410	21,615		40,964		40,000
3xx Purchased Services Total	44,107	31,989		61,564		60,600
410 Supplies	15,892	19,569		15,000		15,000
432 Reference Books	28	297		200		200
440 Periodicals	354	354		400		400
460 Non-Consumable Supplies		1,201				
470 Computer Software	740			1,000		2,599
480 Computer Hardware	2,843			2,000		2,000
4xx Supplies and Materials Total	19,857	21,421		18,600		20,199
640 Dues And Fees	515	1,174		1,000		3,500
6xx Other Objects Total	515	1,174		1,000		3,500
2630 Public Information Services Total	392,347	569,025	4.000	613,603	4.000	630,020
2641 Hr Service Area Direction						
111 Licensed Salaries	38,194	31,373	.500	31,706	.500	32,260
112 Classified Salaries	415,124	449,443	9.000	473,695	8.500	454,027
113 Administrators	594,257	497,459	7.000	872,157	6.000	737,229
118 Professional Salaries	279,253	291,539	4.900	364,164	4.900	418,779
121 Subs-Licensed Salaries	5,866	50,986		741		758
122 Subs-Classified Salaries	5,234	4,195		4,607		920
123 Temps-Licensed Salaries	452			351		180
124 Temps-Classified Salaries	1,480			460		230
128 Temp-Admin Salaries	16,674	102,238		12,475		18,385
131 Licensed Salaries-Add'L	16,036	15,393		18,160		40,190
139 Cell Phone Stipend	6,525	6,750		92,025		93,100
1xx Salaries Total	1,379,095	1,449,376	21.400	1,870,541	19.900	1,796,058
211 Pers Employer Contribution	357,548	419,427		627,164		531,244
214 Pers Debt Service	70,127	71,141				
220 Social Security Administration	102,398	110,495		139,654		133,924

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

## General Fund Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
231 worker'S Compensation	7,144	7,239		13,044		13,215
232 State Unemployment Insurance	4,247	2,991		3,356		6,635
241 Professional Dues	11,035	5,549		24,380		20,870
243 Tax Sheltered Annuities	49,572	49,504		62,871		55,226
244 Insurance Benefits	261,381	260,780		322,860		305,229
245 Other Benefits	11,842	8,300		15,000		15,000
248 Cosa Dues	7,651	5,873		10,000		10,000
<b>2XX Employee Benefits Total</b>	<b>882,945</b>	<b>941,299</b>		<b>1,218,329</b>		<b>1,091,343</b>
341 Travel - Local In-District	229	718		550		750
342 Travel & Exp. Out Of District	5,801	12,175		4,500		3,500
345 Food/Meals/Snacks	1,571	2,188		2,000		1,750
346 In-District Expense	828	572		750		750
347 Recruitment Expenses	7,565	18,252		7,500		10,000
351 Telephone	481	480		250		100
353 Postage	2,270	1,284		2,500		2,000
354 Advertising	1,185			1,500		1,500
382 Legal Services	6,667	8,061		5,000		2,500
384 Negotiation Services		300				500
389 Other Non-Instruc.Prof.&Tech. Serv	45,410	127,370		399,119		434,894
<b>3XX Purchased Services Total</b>	<b>72,007</b>	<b>171,400</b>		<b>423,669</b>		<b>458,244</b>
410 Supplies	19,164	6,727		20,050		25,175
415 Pacific Office Automation Copies	3,846	2,728		4,500		6,000
416 Printer Contract Copies	391	80		500		250
432 Reference books	584	115		750		500
440 Periodicals		29				100
460 Non-Consumable Supplies	351	4,883		750		2,500
470 Computer Software	66,289	46,306		70,000		70,000
480 Computer Hardware	1,270	1,669		5,000		10,000
<b>4XX Supplies and Materials Total</b>	<b>91,895</b>	<b>62,537</b>		<b>101,550</b>		<b>114,525</b>
640 Dues And Fees	1,052	527		1,500		3,500
670 Taxes And Licenses		12				
<b>6XX Other Objects Total</b>	<b>1,052</b>	<b>539</b>		<b>1,500</b>		<b>3,500</b>
<b>2641 Hr Service Area Direction Total</b>	<b>2,426,994</b>	<b>2,625,151</b>	<b>21.400</b>	<b>3,615,589</b>	<b>19.900</b>	<b>3,463,670</b>
<b>2649 Other Staff Services</b>						
113 Administrators		146,774			1.000	161,112
118 Professional Salaries					1.000	76,942
139 Cell Phone Stipend		450		900		1,800
<b>1XX Salaries Total</b>		<b>147,224</b>		<b>900</b>	<b>2.000</b>	<b>239,854</b>
211 Pers Employer Contribution		23,784				71,144
214 Pers Debt Service		4,506				
220 Social Security Administration		6,313				17,007
231 Worker'S Compensation		380				1,749
232 State Unemployment Insurance		173				886
241 Professional Dues		40				3,100

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
243 Tax Sheltered Annuities		3,600				8,700
244 Insurance Benefits		7,200				29,520
<b>2XX Employee Benefits Total</b>		<b>45,996</b>				<b>132,106</b>
322 Repairs & Maint.Svcs.(On Contract)				400		400
341 Travel - Local In-District				1,100		1,100
342 Travel & Exp. Out Of District		195				
382 Legal Services		49,650		100,000		100,000
384 Negotiation Services		6,562		10,000		10,000
389 Other Non-Instruc.Prof.&Tech. Serv		25,702				5,000
<b>3XX Purchased Services Total</b>		<b>82,109</b>		<b>111,500</b>		<b>116,500</b>
410 Supplies		375		2,000		2,000
432 Reference Books		375				
470 Computer Software				4,200		3,000
480 Computer Hardware				1,450		1,456
<b>4XX Supplies and Materials Total</b>		<b>750</b>		<b>7,650</b>		<b>6,456</b>
640 Dues And Fees		607		1,850		4,350
<b>6XX Other Objects Total</b>		<b>607</b>		<b>1,850</b>		<b>4,350</b>
2649 Other Staff Services Total		276,686		121,900	2.000	499,266
2660 Technology						
111 Licensed Salaries	35,757	36,281	.500	36,665	.500	37,306
112 Classified Salaries	351,534	416,788	9.800	503,497	12.000	608,208
113 Administrators	247,823	131,983	1.000	133,006	1.000	135,334
114 Classified Supervisors	203,820	214,889	2.000	216,554	4.000	373,664
118 Professional Salaries	772,743	770,959	9.650	844,574	8.650	797,978
121 Subs-Licensed Salaries	9,212	3,720		3,705		3,933
122 Subs-Classified Salaries	1,547	4,161		2,765		2,765
123 Temps-Licensed Salaries	5,863	9,382		4,565		4,674
124 Temps-Classified Salaries	15,905	14,105		13,821		13,815
131 Licensed Salaries-Add'L	10,892					2,013
132 Nonlicensed Salaries O/T	133	3,282				2,515
139 Cell Phone Stipend	9,753	11,137		10,000		
<b>1XX Salaries Total</b>	<b>1,664,982</b>	<b>1,616,687</b>	<b>22.950</b>	<b>1,769,152</b>	<b>26.150</b>	<b>1,982,205</b>
211 Pers Employer Contribution	409,780	463,310		590,322		599,154
214 Pers Debt Service	84,682	81,697				
220 Social Security Administration	123,982	119,618		134,568		151,639
231 worker's Compensation	11,028	11,009		16,266		18,413
232 State Unemployment Insurance	4,848	3,122		3,168		7,547
241 Professional Dues		4,845		17,680		20,745
243 Tax Sheltered Annuities	56,898	52,495		59,141		64,525
244 Insurance Benefits	285,924	291,583		330,901		381,902
<b>2XX Employee Benefits Total</b>	<b>977,142</b>	<b>1,027,679</b>		<b>1,152,046</b>		<b>1,243,925</b>
316 Data Processing Serv.(Instr.Only)	4,037	4,598				600
321 Equip. Rep.(Not On Serv. Contract)	-33	3,498				
322 Repairs & Maint.Svcs.(On Contract)	419,144	435,049		507,537		495,500



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
341 Travel - Local In-District	1,488	1,249		1,500		1,500
342 Travel & Exp. Out Of District		4,775		8,500		8,500
345 Food/Meals/Snacks		635		3,900		3,900
346 In-District Expense	681	447		250		250
351 Telephone	144,359	146,709		158,000		163,000
353 Postage	404	69		1,000		1,000
354 Advertising	158	382				
389 Other Non-Instruc.Prof.&Tech. Serv	410,806	366,349		381,000		428,229
<b>3XX Purchased Services Total</b>	<b>981,044</b>	<b>963,760</b>		<b>1,061,687</b>		<b>1,102,479</b>
410 Supplies	60,683	33,436		99,500		81,000
415 Pacific Office Automation Copies	655	655		1,100		1,100
416 Printer Contract Copies		7,062				
432 Reference Books	2,080					
460 Non-Consumable Supplies	251,169	106,438		1,000		1,000
470 Computer Software	225,468	220,733		259,000		248,400
480 Computer Hardware	88,978	77,104		23,512		27,494
<b>4XX Supplies and Materials Total</b>	<b>629,765</b>	<b>445,428</b>		<b>384,112</b>		<b>358,994</b>
640 Dues And Fees	14,528	125		2,000		3,500
651 Liability Insurance						100,000
<b>6XX Other Objects Total</b>	<b>14,528</b>	<b>125</b>		<b>2,000</b>		<b>103,500</b>
<b>2660 Technology Total</b>	<b>4,267,461</b>	<b>4,053,679</b>	<b>22.950</b>	<b>4,368,997</b>	<b>26.150</b>	<b>4,791,103</b>
<b>2665 Site-Based Technology</b>						
112 Classified Salaries	694,413	639,337	15.000	768,807	13.000	676,393
114 Classified Supervisors	94,161	100,071	1.000	105,889	1.000	105,433
132 Nonlicensed Salaries O/T Misc-Site Defined		344				1,078
139 Cell Phone Stipend	900	2,520		500		2,700
<b>1XX Salaries Total</b>	<b>789,474</b>	<b>742,272</b>	<b>16.000</b>	<b>875,196</b>	<b>14.000</b>	<b>785,604</b>
211 Pers Employer Contribution	174,656	203,711		296,524		238,787
214 Pers Debt Service	39,151	38,017				
220 Social Security Administration	59,491	55,776		66,914		59,892
231 Worker's Compensation	3,804	3,545		6,123		5,872
232 State Unemployment Insurance	2,337	1,458		1,575		2,976
241 Professional Dues				1,700		1,800
243 Tax Sheltered Annuities	10,096	9,037		8,850		8,310
244 Insurance Benefits	202,039	185,477		230,420		202,090
<b>2XX Employee Benefits Total</b>	<b>491,574</b>	<b>497,021</b>		<b>612,106</b>		<b>519,727</b>
341 Travel - Local In-District	7,685	3,609		250		4,250
<b>3XX Purchased Services Total</b>	<b>7,685</b>	<b>3,609</b>		<b>250</b>		<b>4,250</b>
410 Supplies	4,281	65				15,000
460 Non-Consumable Supplies Misc-Site Defined	1,151					
480 Computer Hardware Misc-Site Defined	794			5,000		6,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	6,226	65		5,000		21,000
2665 Site-Based Technology Total	1,294,959	1,242,967	16.000	1,492,552	14.000	1,330,581
2669 Other Technology Services						
351 Telephone		942		440		1,549
389 Other Non-Instruc.Prof.&Tech. Serv		5,711				1,000
3XX Purchased Services Total		6,653		440		2,549
410 Supplies	196	283				
415 Pacific Office Automation Copies		-391				
416 Printer Contract Copies		21				
4XX Supplies and Materials Total	196	-87				
2669 Other Technology Services Total	196	6,566		440		2,549
2700 District Retirement						
249 District Retirement Fund	1,400,000	1,000,000		1,000,000		1,000,000
2XX Employee Benefits Total	1,400,000	1,000,000		1,000,000		1,000,000
2700 District Retirement Total	1,400,000	1,000,000		1,000,000		1,000,000
2XXX Support Services Total	68,829,653	70,067,355	624.630	76,926,294	652.693	79,570,514
3100 Food Services						
112 Classified Salaries	100	5,003				
113 Administrators		210,456				
132 Nonlicensed Salaries O/T	82					
1XX Salaries Total	182	215,459				
211 Pers Employer Contribution	49	48,051				
214 Pers Debt Service	9	9,101				
220 Social Security Administration	14	13,492				
231 worker's Compensation	6	924				
232 State Unemployment Insurance		353				
243 Tax Sheltered Annuities	2	7,478				
244 Insurance Benefits		29,018				
245 Other Benefits		83				
2XX Employee Benefits Total	80	108,500				
328 Garbage		-4				
341 Travel - Local In-District		1,464				
345 Food/Meals/Snacks		84				
346 In-District Expense		320				
389 Other Non-Instruc.Prof.&Tech. Serv		1,700				
3XX Purchased Services Total		3,564				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
410 Supplies	1,607	3,841				
451 Food		173				
460 Non-Consumable Supplies	1,032	159,053				
4XX Supplies and Materials Total	2,639	163,067				
541 Initial & Addnl. Equip. Purchases		9,413				
5XX Capital Outlay Total		9,413				
670 Taxes And Licenses	4,170					
6XX Other Objects Total	4,170					
3100 Food Services Total	7,071	500,003				
3320 Community Recreation Services						
331 Pupil Transp. To And From School Misc-Site Defi	29,183			20,000		10,000
3XX Purchased Services Total	29,183			20,000		10,000
3320 Community Recreation Services Total	29,183			20,000		10,000
3399 Other Community Services						
121 Licensed Subs Salaries Inst Equity	1,405	493				
124 Temps-Classified Salaries Inst Equity	333	598				
1XX Salaries Total	1,738	1,091				
211 Pers Employer Contribution Inst Equity	170	89				
214 Pers Debt Service Inst Equity	35	16				
220 Social Security Administration Inst Equity	93	37				
231 Worker's Compensation Inst Equity	8	5				
232 State Unemployment Insurance Inst Equity	2	1				
243 Tax Sheltered Annuities Inst Equity	2					
244 Insurance Benefits Inst Equity	141					
2XX Employee Benefits Total	451	148				
324 Rentals Inst Equity	445	45				
345 Food/Meals/Snacks Inst Equity	2,834	2,390				
389 Other Non-Instruc.Prof.&Tech. Serv Inst Equity	1,474	24				
3XX Purchased Services Total	4,753	2,459				
410 Supplies Inst Equity	343	144				
432 Reference Books Inst Equity	875	905				
4XX Supplies and Materials Total	1,218	1,049				
3399 Other Community Services Total	8,160	4,747				
3510 Custody And Care of Children S						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
112 Classified Salaries	159,765	201,976	4.000	177,114	5.000	190,397
118 Professional Salaries	50,253	40,633	.800	47,294	.800	48,122
121 Subs-Licensed Salaries	198					
122 Subs-Classified Salaries	2,184	1,993		123,230		123,230
124 Temp-Classified Salaries workstudy	32,965	19,997				
131 Licensed Salaries-Add'L	189					
139 Cell Phone Stipend	750	1,650				
<b>1xx Salaries Total</b>	<b>246,304</b>	<b>266,249</b>	<b>4.800</b>	<b>347,638</b>	<b>5.800</b>	<b>361,749</b>
211 Pers Employer Contribution	45,689	56,730		76,075		72,747
214 Pers Debt Service	10,297	10,386				
220 Social Security Administration	14,455	17,642		26,594		27,673
231 worker's compensation	1,396	1,301		2,433		2,712
232 State Unemployment Insurance	534	460		626		1,374
241 Professional Dues		204		960		1,040
243 Tax Sheltered Annuities	2,759	6,316		4,200		4,470
244 Insurance Benefits	79,710	87,739		69,136		83,858
<b>2xx Employee Benefits Total</b>	<b>154,840</b>	<b>180,778</b>		<b>180,024</b>		<b>193,874</b>
3510 Custody And Care Of Children S Total	401,144	447,027	4.800	527,662	5.800	555,623
4150 Capital Building Improvement						
522 Bldg. Improv. (Done Maint. Dept.)				1,000		1,000
5xx Capital Outlay Total				1,000		1,000
4150 Capital Building Improvement Total				1,000		1,000
5120 Short Term Debt						
620 Interest				1,000		1,000
6xx Other Objects Total				1,000		1,000
5120 Short Term Debt Total				1,000		1,000
5200 Transfers Of Funds						
710 Fund Modifications	5,486,877	6,036,438		6,146,000		5,776,000
7xx Transfers Total	5,486,877	6,036,438		6,146,000		5,776,000
5200 Transfers Of Funds Total	5,486,877	6,036,438		6,146,000		5,776,000
6110 Contingency Fund						
810 Planned Reserve				3,983,285		4,114,831
810 Planned Reserve Total				3,983,285		4,114,831
6110 Contingency Fund Total				3,983,285		4,114,831
6112 Pers Reserve						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

General Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
810 Planned Reserve				9,000,000		9,000,000
810 Planned Reserve Total				9,000,000		9,000,000
6112 Pers Reserve Total				9,000,000		9,000,000
6115 Operations Reserve						
810 Planned Reserve				12,534,169		28,379,303
810 Planned Reserve Total				12,534,169		28,379,303
6115 Operations Reserve Total				12,534,169		28,379,303
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	36,564,019	47,187,851		7,701,440		7,575,892
820 Unapp.Ending Fund Bal. Total	36,564,019	47,187,851		7,701,440		7,575,892
7000 Reserves And Fund Balances Total	36,564,019	47,187,851		7,701,440		7,575,892
Total Requirements	220,144,468	238,013,126	1694.420	238,529,163	1752.286	260,587,598

# Program Budget Detail

## Federal/State/Local Programs

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

### Federal/State/Local Programs Resources

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21312 Tuition-Other S.D. Within The St. Misc-Site Def	240,452	124,650				
21630 Special Functions		6,304				
21631 Banquet & Dinner Revenue				69,526		
21790 Other Pupil Activity Income Best Program	3,028	1,329				
21830 Commun Svcs Activ.-Health Clinics	1,499	502		36,988		36,486
21911 Building Rental	49,786	46,384		48,000		25,000
21920 Private Grants	881,060	1,001,166		1,346,313		1,212,003
21990 Miscellaneous Local Revenue	1,617,946	423,859		877,200		849,761
21992 Misc-Site Defined	9,556	3,557		298,107		229,900
21995 Membership Pledges	226,286	259,867		209,000		250,000
21998 Underwriting-Krvm	207,165	218,587		208,800		229,023
21999 Miscellaneous Misc-Site Defined	615,365	584,088		1,318,090		1,033,735
22102 Esd Reimbursements	195,000	68,425		185,674		
22199 Other Intermediate Sources	11,799	5,321		6,390		169,943
22990 Miscellaneous Intermediate Sources Misc-Site De	8,900					
23199 Other Unrestricted Grants-In-Aid	10,446	14,112		10,000		
23299 Other Restricted Grants-In-Aid	3,885,431	3,071,771		28,822,353		26,165,157
23990 Other Revenue From State Sources Misc-Site Defi	411,002	333,601		599,316		551,966
24311 84.060A Indian Education	279,814	266,921		280,000		243,000
24312 Cops		85,577		284,608		
24500 Restricted Revenue From Federal Gov-Thru State		425				
24501 84.01 Title I Grants To Leas	4,220,001	4,015,179		4,325,628		5,065,822
24502 84.366-7 Title Ii Grants	559,289	494,175		1,188,126		667,128
24503 84.365 Title Iii Grants	80,245	84,079		74,300		84,000
24504 84.287 Title Iv Grants	625,765	782,182		357,806		843,892
24506 84.048 Career And Tech Ed	63,162	72,474		76,000		50,000
24507 84.425 Cares Act		89,051				10,373,983
24508 84.027 Sped Grants To States	2,399,442	3,487,964		3,775,985		55,740
24509 84.173 Sped Preschool Grants	29,301	21,871		22,684		3,188,685
24510 84.126 Rehabilitation Services	278,095	202,950		63,688		63,688
24513 10.558 Child Adlt Care Food Pr Misc-Site Define	949					
24515 10.582 Fresh Fruit And Veg Prg	41,900	30,120		46,700		113,050
24521 93.556 Title Iv-B2 Family Support	9,000	10,678		15,000		
24522 93.658 Title Iv-E Foster Care Program	74,228	142,556		160,000		100,000
24540 20.205 Student Traffic Sfty	89,512	93,824		93,491		93,491
24700 Grants-In-Aid Fed Govt Inter.Agenc	102					
<b>Total Resources</b>	<b>17,125,526</b>	<b>16,043,549</b>		<b>44,799,773</b>		<b>51,695,453</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1111 Regular Elementary School Prog						
111 Licensed Salaries Misc-Site Defined		1,047	31.300	2,075,463	4.500	298,995
112 Classified Salaries Misc-Site Defined	17,427	12,546			19.500	635,551
121 Subs-Licensed Salaries	1,206					
124 Temps-Classified Salaries		491				
131 Licensed Salaries-Add'L	918	101				
1XX Salaries Total	19,551	14,185	31.300	2,075,463	24.000	934,546
211 Pers Employer Contribution Misc-Site Defined	5,436	4,317		703,581		285,036
214 Pers Debt Service	53	251				
220 Social Security Administration Misc-Site Define	1,490	1,066		158,772		71,492
231 Worker's Compensation Misc-Site Defined	147	87		14,529		7,009
232 State Unemployment Insurance Misc-Site Defined	37	26		3,735		1,790
243 Tax Sheltered Annuities Misc-Site Defined	109	143		38,812		10,755
244 Insurance Benefits Misc-Site Defined	8,607	6,290		454,078		347,910
2XX Employee Benefits Total	15,879	12,180		1,373,507		723,992
311 Instruction Services	22,181	578				
319 Other Instruc.Prof.& Tech.Service	6,915	14,615				1,750,000
324 Rentals	1,935					
343 Travel & Fees, Student	2,380	1,414				
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		1,023		50,900		50,900
3XX Purchased Services Total	33,411	17,630		50,900		1,800,900
410 Supplies	61,467	21,915		109,750		110,291
431 Library Books Misc-Site Defined	5,236	2,800		367,961		
432 Reference Books		8,713				2,090
440 Periodicals	293	2,843				
441 Instructional Kits	30,433					
460 Non-Consumable Supplies	10,183	2,527		5,000		5,000
470 Computer Software	27,889	11,950				4,223
480 Computer Hardware	10,674	897				
4XX Supplies and Materials Total	146,175	51,645		482,711		121,604
640 Dues And Fees Avid Prog						18,000
6XX Other Objects Total						18,000
1111 Regular Elementary School Prog Total	215,016	95,640	31.300	3,982,581	24.000	3,599,042
1113 Elementary Extra-Curricular						
319 Other Instruc.Prof.& Tech.Service		1,463				
3XX Purchased Services Total		1,463				
410 Supplies		1,508				
431 Library Books		521				
4XX Supplies and Materials Total		2,029				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1113 Elementary Extra-Curricular Total		3,492				
1121 Regular Middle School Program						
111 Licensed Salaries Misc-Site Defined	148,083	132,011	5.800	390,666	4.600	324,654
112 Classified Salaries	65	24,041	.550	14,769	.500	16,293
121 Subs-Licensed Salaries	4,583	274				1,000
122 Subs-Classified Salaries Avid Prog	106					
131 Licensed Salaries-Add'L Misc-Site Defined	884					
1XX Salaries Total	153,721	156,326	6.350	405,435	5.100	341,947
211 Pers Employer Contribution	39,039	40,611		137,443		103,990
214 Pers Debt Service	4,635	7,492				
220 Social Security Administration	10,844	12,024		31,015		26,081
231 Worker's Compensation	842	752		2,838		2,557
232 State Unemployment Insurance	330	314		730		615
243 Tax Sheltered Annuities	2,773	2,094		7,341		5,747
244 Insurance Benefits	25,982	31,692		91,846		78,421
2XX Employee Benefits Total	84,445	94,979		271,213		217,411
342 Travel & Exp. Out Of District Avid Prog	557					
343 Travel & Fees, Student	775	2,189				
345 Food/Meals/Snacks	175	268				
3XX Purchased Services Total	1,507	2,457				
410 Supplies	10,775	9,381		679		
431 Library Books	9,630	1,648				
432 Reference Books Misc-Site Defined	1,750					
460 Non-Consumable Supplies	2,908	8,451				
470 Computer Software Misc-Site Defined	5,231	2,440				
480 Computer Hardware	7,834					
4XX Supplies and Materials Total	38,128	21,920		679		
1121 Regular Middle School Program Total	277,801	275,682	6.350	677,327	5.100	559,358
1122 Middle School Activities						
319 Other Instruc.Prof.& Tech.Service		300				
3XX Purchased Services Total		300				
410 Supplies		2,176				
4XX Supplies and Materials Total		2,176				
1122 Middle School Activities Total		2,476				
1131 Regular High School Program						
111 Licensed Salaries Misc-Site Defined	272,366	307,555	7.750	551,725	16.750	1,178,441
112 Classified Salaries Misc-Site Defined	109,929	93,063	3.250	95,465	3.260	105,852
121 Subs-Licensed Salaries	8,449	5,530				
122 Subs-Classified Salaries Misc-Site Defined	2,420	2,659				



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
124 Temp-Classified Salaries Misc-Site Defined	491					
131 Licensed Salaries-Add'L	8,165	1,375				449,008
1xx Salaries Total	401,820	410,182	11.000	647,190	20.010	1,733,301
211 Pers Employer Contribution Misc-Site Defined	89,883	109,216		219,397		391,707
214 Pers Debt Service Misc-Site Defined	18,487	19,299				
220 Social Security Administration	30,464	30,282		49,508		98,253
231 Worker's Compensation	1,990	1,921		4,530		9,633
232 State Unemployment Insurance	1,143	791		1,165		2,311
243 Tax Sheltered Annuities Misc-Site Defined	3,193	3,592		10,488		21,317
244 Insurance Benefits Misc-Site Defined	118,770	112,370		158,943		296,053
2XX Employee Benefits Total	263,930	277,471		444,031		819,274
319 Other Instruc.Prof.& Tech.Service	1,480	1,800				20,000
324 Rentals Misc-Site Defined	675					
341 Travel - Local In-District Misc-Site Defined		6				
342 Travel & Exp. Out Of District Misc-Site Defined	5,239	812				290,000
343 Travel & Fees, Student	10,674	1,640		25,000		10,000
345 Food/Meals/Snacks Misc-Site Defined	2,463	404				
353 Postage	5					
374 Tuition Payments - Other Misc-Site Defined						20,000
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	3,057	4,665				
3XX Purchased Services Total	23,593	9,327		25,000		340,000
410 Supplies Misc-Site Defined	118,194	76,181		650,100		593,394
421 Textbooks Misc-Site Defined	14,752	29,882				
431 Library Books	332	3,435				
432 Reference Books Misc-Site Defined	2,863	27				
440 Periodicals		19				
441 Instructional Kits Misc-Site Defined	106,793					
460 Non-Consumable Supplies Misc-Site Defined	145,303	91,991		45,000		20,000
470 Computer Software Misc-Site Defined	32,236	94,118				55,000
480 Computer Hardware Misc-Site Defined	167,772	3,537		27,000		
4XX Supplies and Materials Total	588,245	299,190		722,100		668,394
541 Initial & Addnl. Equip. Purchases Misc-Site Def	76,247	10,159				
5XX Capital Outlay Total	76,247	10,159				
1131 Regular High School Program Total	1,353,835	1,006,329	11.000	1,838,321	20.010	3,560,969
1132 Student Activities						
124 Temps-Classified Salaries		875				
1XX Salaries Total		875				
231 Worker's Compensation		5				
2XX Employee Benefits Total		5				
343 Travel & Fees, Student	2,000	5,108				
359 Other Communication Svc, Incl T-1						41,760

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
3XX Purchased Services Total	2,000	5,108				41,760
410 Supplies	37	520				135,745
460 Non-Consumable Supplies						905
4XX Supplies and Materials Total	37	520				136,650
1132 Student Activities Total	2,037	6,508				178,410
1140 Preschool						
111 Licensed Salaries	105,901	109,586	2.600	163,524	1.850	110,047
112 Classified Salaries	46,485	52,970	1.630	50,326	3.630	116,803
121 Subs-Licensed Salaries	4,039	592				
122 Subs-Classified Salaries	98	1,099				
123 Temps-Licensed Salaries	1,558	333				
131 Licensed Salaries-Add'L	8,248	24,620		140,772		
139 Cell Phone Stipend	58	98				
1XX Salaries Total	166,387	189,298	4.230	354,622	5.480	226,850
211 Pers Employer Contribution	34,549	51,244		72,494		69,191
214 Pers Debt Service	7,633	9,571				
220 Social Security Administration	12,482	14,272		16,359		17,354
231 Worker's Compensation	798	911		1,497		1,703
232 State Unemployment Insurance	467	336		385		408
243 Tax Sheltered Annuities	2,720	2,739		3,664		3,238
244 Insurance Benefits	49,781	51,271		61,023		79,819
2XX Employee Benefits Total	108,430	130,344		155,422		171,713
319 Other Instruc.Prof.& Tech.Service				19,255		
324 Rentals	8,432	7,918		3,000		
342 Travel & Exp. Out Of District		389				1,500
345 Food/Meals/Snacks	753	1,399				400
346 In-District Expense	48	30				
353 Postage	35					
3XX Purchased Services Total	9,268	9,736		22,255		1,900
410 Supplies	6,142	8,411		27,346		2,000
415 Pacific Office Automation Copies	327					720
460 Non-Consumable Supplies						
4XX Supplies and Materials Total	6,469	8,411		27,346		2,720
640 Dues And Fees						100
670 Taxes And Licenses	130	179				
6XX Other Objects Total	130	179				100
868 Other Than Home To School				17,187		
8XX Maintenance Supplies Total				17,187		
1140 Preschool Total	290,684	337,968	4.230	576,832	5.480	403,283

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
<b>1220 Restrictive Programs</b>						
111 Licensed Salaries	134,625	61,011	.830	62,027	.830	59,897
112 Classified Salaries	657,610	72,642	2.340	75,249	1.465	47,226
113 Administrators Misc-Site Defined	50,530	56,040	.500	56,474	1.500	172,386
122 Subs-Classified Salaries	3,655					
123 Temps-Licensed Salaries						24,265
124 Temps-Classified Salaries Misc-Site Defined	-591					
131 Licensed Salaries-Add'L Misc-Site Defined	1,527	1,438				
132 Nonlicensed Salaries O/T	10,718					
139 Cell Phone Stipend Misc-Site Defined	495	450				
<b>1xx Salaries Total</b>	<b>858,569</b>	<b>191,581</b>	<b>3.670</b>	<b>193,750</b>	<b>3.795</b>	<b>303,774</b>
211 Pers Employer Contribution	197,733	54,985		65,680		92,652
214 Pers Debt Service	40,908	9,896				
220 Social Security Administration	64,418	14,054		14,820		23,238
231 Worker's Compensation	4,136	910		1,356		2,278
232 State Unemployment Insurance	2,468	368		350		546
241 Professional Dues Misc-Site Defined				850		2,700
243 Tax Sheltered Annuities	10,785	4,120		4,061		8,608
244 Insurance Benefits	297,005	50,571		52,916		55,593
<b>2xx Employee Benefits Total</b>	<b>617,453</b>	<b>134,904</b>		<b>140,033</b>		<b>185,615</b>
311 Instruction Services Misc-Site Defined	2,228	1,382				
319 Other Instruc.Prof.& Tech.Service Private Schoo				3,600		
324 Rentals	3,279	4		25,000		
341 Travel - Local In-District	32,192	8,957				8,695
342 Travel & Exp. Out Of District	461	142				
351 Telephone Misc-Site Defined	5,630	314				
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	1,708					
<b>3xx Purchased Services Total</b>	<b>45,498</b>	<b>10,799</b>		<b>28,600</b>		<b>8,695</b>
410 Supplies	13,203	10,827		12,305		12,925
432 Reference Books Misc-Site Defined	527					
460 Non-Consumable Supplies	12,613	10,562		125,530		18,070
470 Computer Software	1,240	745				
480 Computer Hardware	1,148	582				
<b>4xx Supplies and Materials Total</b>	<b>28,731</b>	<b>22,716</b>		<b>137,835</b>		<b>30,995</b>
<b>1220 Restrictive Programs Total</b>	<b>1,550,251</b>	<b>360,000</b>	<b>3.670</b>	<b>500,218</b>	<b>3.795</b>	<b>529,079</b>
<b>1221 Elementary-Restricted</b>						
112 Classified Salaries	105,137	35,806	3.060	96,923	2.700	88,584
<b>1xx Salaries Total</b>	<b>105,137</b>	<b>35,806</b>	<b>3.060</b>	<b>96,923</b>	<b>2.700</b>	<b>88,584</b>
211 Pers Employer Contribution Misc-Site Defined	22,386	9,299		31,778		27,019
214 Pers Debt Service Misc-Site Defined	4,758	1,706				
220 Social Security Administration	7,543	2,578		7,171		6,776
231 Worker's Compensation	534	178		656		664
232 State Unemployment Insurance	284	67		169		159
243 Tax Sheltered Annuities Misc-Site Defined	648	179		826		729

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
244 Insurance Benefits	52,741	18,342		44,064		38,907
2XX Employee Benefits Total	88,894	32,349		84,664		74,254
1221 Elementary-Restricted Total	194,031	68,155	3.060	181,587	2.700	162,838
1223 High School-Restricted						
112 Classified Salaries Misc-Site Defined	24,447	25,435	.870	26,779		
1XX Salaries Total	24,447	25,435	.870	26,779		
211 Pers Employer Contribution Misc-Site Defined	5,528	6,794		9,077		
214 Pers Debt Service Misc-Site Defined	1,238	1,287				
220 Social Security Administration Misc-Site Define	1,831	1,893		2,048		
231 Worker's Compensation Misc-Site Defined	121	125		188		
232 State Unemployment Insurance Misc-Site Defined	68	49		49		
243 Tax Sheltered Annuities Misc-Site Defined				235		
244 Insurance Benefits Misc-Site Defined	11,880	13,110		12,528		
2XX Employee Benefits Total	20,666	23,258		24,125		
1223 High School-Restricted Total	45,113	48,693	.870	50,904		
1229 Other Restrictive Programs						
111 Licensed Salaries Misc-Site Defined	108,116	247,722	21.500	1,414,309	9.000	607,191
112 Classified Salaries Misc-Site Defined			1.000	35,337		
113 Administrators Misc-Site Defined			1.000	112,062		
118 Professional Salaries Misc-Site Defined					1.000	97,225
121 Subs-Licensed Salaries Misc-Site Defined				11,000		
124 Temp-Classified Salaries Misc-Site Defined				44,574		
131 Licensed Additional Salaries Misc-Site Defined		1,698				
1XX Salaries Total	108,116	249,420	23.500	1,617,282	10.000	704,416
211 Pers Employer Contribution Misc-Site Defined	25,095	64,568		529,420		214,848
214 Pers Debt Service Misc-Site Defined	5,602	12,231				
220 Social Security Administration Misc-Site Define	7,934	18,558		119,470		53,889
231 Worker's Compensation Misc-Site Defined	500	1,174		10,932		5,282
232 State Unemployment Insurance Misc-Site Defined	289	485		2,811		1,266
241 Professional Dues Misc-Site Defined				1,700		1,300
243 Tax Sheltered Annuities Misc-Site Defined	2,575	6,605		31,730		14,880
244 Insurance Benefits Misc-Site Defined	24,000	63,111		339,925		148,590
2XX Employee Benefits Total	65,995	166,732		1,035,988		440,055
331 Pupil Transp. To And From School Misc-Site Defi				16,000		
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De				230,000		
3XX Purchased Services Total				246,000		
410 Supplies Misc-Site Defined				24,000		
4XX Supplies and Materials Total				24,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1229 Other Restrictive Programs Total	174,111	416,152	23.500	2,923,270	10.000	1,144,471
1250 Less Restrictive Students W Di						
111 Licensed Salaries Private Schools	1,183					
122 Subs-Classified Salaries Misc-Site Defined	630					
1XX Salaries Total	1,813					
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					
2XX Employee Benefits Total	942					
1250 Less Restrictive Students W Di Total	2,755					
1251 Elem-Less Restricted						
112 Classified Salaries Misc-Site Defined	150,633	217,788	7.500	227,735	7.500	231,692
1XX Salaries Total	150,633	217,788	7.500	227,735	7.500	231,692
211 Pers Employer Contribution Misc-Site Defined	29,963	58,903		77,203		70,664
214 Pers Debt Service Misc-Site Defined	6,616	10,892				
220 Social Security Administration Misc-Site Define	10,863	15,488		17,422		17,724
231 Worker's Compensation Misc-Site Defined	745	1,087		1,594		1,738
232 State Unemployment Insurance Misc-Site Defined	459	405		411		417
243 Tax Sheltered Annuities Misc-Site Defined	795	1,928		2,025		2,027
244 Insurance Benefits Misc-Site Defined	74,306	104,699		108,000		108,076
2XX Employee Benefits Total	123,747	193,402		206,655		200,646
1251 Elem-Less Restricted Total	274,380	411,190	7.500	434,390	7.500	432,338
1252 Ms-Less Restricted						
111 Licensed Salaries Misc-Site Defined	121,972	221,202	3.000	225,303	10.000	696,528
112 Classified Salaries Misc-Site Defined	119,066	170,818	5.500	177,469	11.188	359,696
132 Nonlicensed Salaries O/T		16				
1XX Salaries Total	241,038	392,036	8.500	402,772	21.188	1,056,224
211 Pers Employer Contribution Misc-Site Defined	59,931	116,754		136,539		322,144
214 Pers Debt Service Misc-Site Defined	12,032	19,908				
220 Social Security Administration Misc-Site Define	18,132	29,101		30,813		80,802
231 worker's Compensation Misc-Site Defined	1,169	1,879		2,820		7,922
232 State Unemployment Insurance Misc-Site Defined	808	760		726		1,901
243 Tax Sheltered Annuities Misc-Site Defined	2,258	4,697		5,205		15,220
244 Insurance Benefits Misc-Site Defined	79,089	120,776		122,610		309,912

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	173,419	293,875		298,713		737,901
1252 Ms-Less Restricted Total	414,457	685,911	8.500	701,485	21.188	1,794,125
1253 Hs-Less Restricted						
111 Licensed Salaries Misc-Site Defined	280,820	362,688	5.000	364,683	5.000	382,120
112 Classified Salaries Misc-Site Defined	322,507	402,638	12.960	421,267	12.813	431,901
124 Temps-Classified Salaries	27,103	1,368				
131 Licensed Additional Salaries Misc-Site Defined		174				
1XX Salaries Total	630,430	766,868	17.960	785,950	17.813	814,021
211 Pers Employer Contribution Misc-Site Defined	147,463	221,110		266,437		248,277
214 Pers Debt Service Misc-Site Defined	30,798	38,642				
220 Social Security Administration Misc-Site Define	45,717	56,808		60,126		62,274
231 Worker's Compensation Misc-Site Defined	3,053	3,691		5,502		6,103
232 State Unemployment Insurance Misc-Site Defined	1,844	1,485		1,414		1,464
243 Tax Sheltered Annuities Misc-Site Defined	8,498	10,045		9,697		9,560
244 Insurance Benefits Misc-Site Defined	197,015	252,189		258,794		258,982
2XX Employee Benefits Total	434,388	583,970		601,970		586,660
332 Pupil Transp.Other Than To & From	350					
341 Travel - Local In-District	167	1,196		1,407		1,407
342 Travel & Exp. Out Of District	4,890			12,960		5,550
343 Travel & Fees, Student Misc-Site Defined	383					
345 Food/Meals/Snacks	408	307				
351 Telephone	1,948	2,767		2,439		2,439
3XX Purchased Services Total	8,146	4,270		16,806		9,396
410 Supplies	2,019	977		8,177		108,982
4XX Supplies and Materials Total	2,019	977		8,177		108,982
640 Dues And Fees	59					
670 Taxes And Licenses	118					
6XX Other Objects Total	177					
1253 Hs-Less Restricted Total	1,075,160	1,356,085	17.960	1,412,903	17.813	1,519,059
1260 Early Intervention						
111 Licensed Salaries	50,046	47,402	1.020	60,548	.820	57,345
121 Subs-Licensed Salaries	625					
123 Temps-Licensed Salaries	8,342	9,859				
131 Licensed Salaries-Add'L	5,923	6,240				
1XX Salaries Total	64,936	63,501	1.020	60,548	.820	57,345
211 Pers Employer Contribution	12,061	13,787		20,526		17,490
214 Pers Debt Service	2,705	2,613				
220 Social Security Administration	4,764	4,753		4,632		4,386
231 Worker's Compensation	292	291		424		430
232 State Unemployment Insurance	192	125		109		103

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
243 Tax Sheltered Annuities	1,199	1,219		1,264		1,000
244 Insurance Benefits	10,535	10,148		14,760		12,194
2XX Employee Benefits Total	31,748	32,936		41,715		35,603
410 Supplies						8,796
4XX Supplies and Materials Total						8,796
1260 Early Intervention Total	96,684	96,437	1.020	102,263	.820	101,744
1271 Remediation						
111 Licensed Salaries Misc-Site Defined	849					
112 Classified Salaries Misc-Site Defined	108,751	121,592	7.630	264,741	8.042	265,862
121 Subs-Licensed Salaries Misc-Site Defined		197				3,551
122 Subs-Classified Salaries	4,066	6,634		22,305		
123 Temps-Licensed Salaries Misc-Site Defined		112				
124 Temp-Classified Salaries Misc-Site Defined		950		100,000		
131 Licensed Salaries-Add'L Misc-Site Defined	45,795	31,096		185,000		
1XX Salaries Total	159,461	160,581	7.630	572,046	8.042	269,413
211 Pers Employer Contribution	26,641	37,756		89,745		81,084
214 Pers Debt Service	6,454	6,967				
220 Social Security Administration	10,930	11,827		20,251		20,334
231 Worker's Compensation	632	781		1,856		1,998
232 State Unemployment Insurance	444	309		477		477
243 Tax Sheltered Annuities Misc-Site Defined	221	589		2,059		2,170
244 Insurance Benefits Misc-Site Defined	46,599	53,366		109,800		115,886
2XX Employee Benefits Total	91,921	111,595		224,188		221,949
311 Instruction Services	92,059	107,675		202,857		200,000
319 Other Instruc.Prof.& Tech.Service	64,226	126		66,166		12,500
331 Pupil Transp. To And From School Misc-Site Defi	810	805				
341 Travel - Local In-District Misc-Site Defined		20				
345 Food/Meals/Snacks Misc-Site Defined	1,347	318				
351 Telephone	1,267	1,636		1,547		
354 Advertising Best Program	20					
3XX Purchased Services Total	159,729	110,580		270,570		212,500
410 Supplies	5,426	4,594		2,000		11,666
421 Textbooks Misc-Site Defined	19,775			35,786		
441 Instructional Kits		48,000				
460 Non-Consumable Supplies Best Program	7,441	378				
4XX Supplies and Materials Total	32,642	52,972		37,786		11,666
1271 Remediation Total	443,753	435,728	7.630	1,104,590	8.042	715,528
1272 Title 1						
111 Licensed Salaries Misc-Site Defined	876,029	816,577	10.350	736,131	16.600	1,232,001
112 Classified Salaries Misc-Site Defined	613,828	517,314	15.430	473,458	22.499	683,325

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
121 Subs-Licensed Salaries	2,044	99		147,000		41,346
122 Subs-Classified Salaries	3,460	630				
128 Temp-Admin Salaries Misc-Site Defined	1,482					
131 Licensed Salaries-Add'L	40,199	23,565				4,500
132 Nonlicensed Salaries O/T	954	107				
<b>1XX Salaries Total</b>	<b>1,537,996</b>	<b>1,358,292</b>	<b>25.780</b>	<b>1,356,589</b>	<b>39.099</b>	<b>1,961,172</b>
211 Pers Employer Contribution Misc-Site Defined	366,843	372,683		410,047		584,172
214 Pers Debt Service Misc-Site Defined	71,349	64,608				
220 Social Security Administration Misc-Site Define	114,837	99,654		92,536		146,523
231 Worker'S Compensation Misc-Site Defined	7,486	6,418		8,466		14,364
232 State Unemployment Insurance Misc-Site Defined	4,194	2,603		2,174		3,448
243 Tax Sheltered Annuities Misc-Site Defined	22,880	26,812		17,000		26,326
244 Insurance Benefits Misc-Site Defined	451,961	413,374		371,885		571,054
<b>2XX Employee Benefits Total</b>	<b>1,039,550</b>	<b>986,152</b>		<b>902,108</b>		<b>1,345,887</b>
311 Instruction Services Misc-Site Defined	2,600	1,566				
319 Other Instruc.Prof.& Tech.Service	126,909	130,632		52,592		87,539
342 Travel & Exp. Out Of District Misc-Site Defined	7,919	1,638				
345 Food/Meals/Snacks Misc-Site Defined	9,529	7,445				
353 Postage						100
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		180				
<b>3XX Purchased Services Total</b>	<b>146,957</b>	<b>141,461</b>		<b>52,592</b>		<b>87,639</b>
410 Supplies	22,789	10,594		186,921		1,500
421 Textbooks	23,800	5,014		73,500		1,000
432 Reference Books	19,211					
440 Periodicals		414				
441 Instructional Kits		28,405				
470 Computer Software	8,366	3,273				11,000
480 Computer Hardware	3,076	2,526				14,126
<b>4XX Supplies and Materials Total</b>	<b>77,242</b>	<b>50,226</b>		<b>260,421</b>		<b>27,626</b>
<b>1272 Title 1 Total</b>	<b>2,801,745</b>	<b>2,536,131</b>	<b>25.780</b>	<b>2,571,710</b>	<b>39.099</b>	<b>3,422,324</b>
<b>1280 Alternative Education</b>						
111 Licensed Salaries Misc-Site Defined	22,303	95,813	.300	23,497	3.300	235,165
112 Classified Salaries	42,631					
121 Subs-Licensed Salaries	12,980	1,621		62,942		
122 Subs-Classified Salaries	3,059					
131 Licensed Salaries-Add'L	15,860	1,594		53,244		
132 Nonlicensed Salaries O/T	5,091					
139 Cell Phone Stipend Misc-Site Defined		583				
<b>1XX Salaries Total</b>	<b>101,924</b>	<b>99,611</b>	<b>.300</b>	<b>139,683</b>	<b>3.300</b>	<b>235,165</b>
211 Pers Employer Contribution	23,914	28,225		7,965		71,725
214 Pers Debt Service	4,701	5,096				
220 Social Security Administration	7,704	7,557		1,798		17,991
231 Worker's compensation	491	463		164		1,763
232 State Unemployment Insurance	263	196		42		424
243 Tax Sheltered Annuities	1,132	2,743		372		4,026
244 Insurance Benefits	25,186	18,851		4,341		49,071



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	63,391	63,131		14,682		145,000
311 Instruction Services Misc-Site Defined				21,572		16,296
319 Other Instruc.Prof.& Tech.Service Misc-Site Def	120,912	127,556		160,222		125,955
324 Rentals						43,100
342 Travel & Exp. Out Of District	431					
343 Travel & Fees, Student	216,559	112,592		354,097		515,195
345 Food/Meals/Snacks Misc-Site Defined	1,129					
346 In-District Expense						7,800
360 Charter School Payments		604				
374 Tuition Payments - Other Misc-Site Defined	5,822	5,517		7,000		
3XX Purchased Services Total	344,853	246,269		542,891		708,346
410 Supplies				742		
421 Textbooks Misc-Site Defined	182,945	141,939				50,000
470 Computer Software Misc-Site Defined	-350					
4XX Supplies and Materials Total	182,595	141,939		742		50,000
1280 Alternative Education Total	692,763	550,950	.300	697,998	3.300	1,138,511
1288 Charter Flow-Through						
360 Charter School Payments Misc-Site Defined				435,900		972,059
3XX Purchased Services Total				435,900		972,059
1288 Charter Flow-Through Total				435,900		972,059
1291 English Language Learner						
111 Licensed Salaries	12,371	2,114	.500	33,155	3.000	198,930
112 Classified Salaries	18,976		3.250	125,239	1.000	50,477
121 Subs-Licensed Salaries Misc-Site Defined				75,490		
131 Licensed Salaries-Add'L Misc-Site Defined				229,842		
139 Cell Phone Stipend Misc-Site Defined	220	8				
1XX Salaries Total	31,567	2,122	3.750	463,726	4.000	249,407
211 Pers Employer Contribution	8,317	575		53,696		76,068
214 Pers Debt Service	1,629	109				
220 Social Security Administration	2,389	162		12,118		19,078
231 Worker's Compensation	150	10		1,109		1,870
232 State Unemployment Insurance	88	4		285		448
243 Tax Sheltered Annuities	523	30		1,498		3,930
244 Insurance Benefits	9,484	480		54,035		59,020
2XX Employee Benefits Total	22,580	1,370		122,741		160,414
342 Travel & Exp. Out Of District Misc-Site Defined				316,580		
3XX Purchased Services Total				316,580		
410 Supplies		400		23,000		10,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
421 Textbooks	26,728					
441 Instructional Kits		6,710				13,802
470 Computer Software	12,500	26,728		10,607		42,200
4XX Supplies and Materials Total	39,228	33,838		33,607		66,002
1291 English Language Learner Total	93,375	37,330	3.750	936,654	4.000	475,823
1460 Special Programs Summer School						
111 Licensed Salaries Misc-Site Defined					1.000	79,693
112 Classified Salaries Misc-Site Defined	1,712	3,323			2.000	270,824
121 Subs-Licensed Salaries Misc-Site Defined				203,219		
123 Temps-Licensed Salaries Misc-Site Defined		3,102				248,773
124 Temp-Classified Salaries Misc-Site Defined	50,043	47,899		505,000		62,000
128 Temp-Admin Salaries Misc-Site Defined	1,693					
131 Licensed Salaries-Add'L Misc-Site Defined	53,973	71,217		425,408		680,182
1XX Salaries Total	107,421	125,541		1,133,627	3.000	1,341,472
211 Pers Employer Contribution Misc-Site Defined	21,584	32,662				44,075
214 Pers Debt Service Misc-Site Defined	4,533	5,811				
220 Social Security Administration Misc-Site Define	7,943	9,427				11,057
231 Worker's Compensation Misc-Site Defined	528	605				1,086
232 State Unemployment Insurance Misc-Site Defined	412	246				259
243 Tax Sheltered Annuities Misc-Site Defined	373	710				1,760
244 Insurance Benefits Misc-Site Defined	826	2,202				43,690
2XX Employee Benefits Total	36,199	51,663				101,927
311 Instruction Services Misc-Site Defined						310,570
319 Other Instruc.Prof.& Tech.Service Misc-Site Def	3,000	10,000				
324 Rentals Misc-Site Defined	4,443	4,580				4,500
331 Pupil Transp. To And From School Misc-Site Defi	751					
343 Travel & Fees, Student Misc-Site Defined		242				
345 Food/Meals/Snacks Misc-Site Defined	5,996	4,304				
353 Postage Misc-Site Defined	311	706				
3XX Purchased Services Total	14,501	19,832				315,070
410 Supplies Misc-Site Defined	3,030	6,045		17,483		1,600
421 Textbooks Misc-Site Defined				7,947		3,300
4XX Supplies and Materials Total	3,030	6,045		25,430		4,900
1460 Special Programs Summer School Total	161,151	203,081		1,159,057	3.000	1,763,369
1XXX Instruction Total	10,159,102	8,933,938	156.420	20,287,990	175.846	22,472,330
2110 Attendance & Social Work Servi						
111 Licensed Salaries	18,647	14,862	.300	16,107		
112 Classified Salaries	69,091	82,733	2.130	67,300	2.625	100,480
122 Subs-Classified Salaries Misc-Site Defined	90					
124 Temps-Classified Salaries		11,197				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1XX Salaries Total	87,828	108,792	2.430	83,407	2.625	100,480
211 Pers Employer Contribution	19,908	21,774		28,275		30,645
214 Pers Debt Service	3,998	3,901				
220 Social Security Administration	6,969	8,222		6,381		7,687
231 Worker's Compensation	465	570		584		753
232 State Unemployment Insurance	230	215		150		181
243 Tax Sheltered Annuities	1,055	1,110		946		709
244 Insurance Benefits	35,561	39,496		34,941		37,826
2XX Employee Benefits Total	68,186	75,288		71,277		77,801
319 Other Instruc.Prof.& Tech.Service	7,000	7,000		28,284		7,000
331 Pupil Transp. To And From School	10,283	6,901				10,000
332 Pupil Transp.Other Than To & From	1,158					10,000
341 Travel - Local In-District	3,539	696				2,000
342 Travel & Exp. out Of District	1,770	1,496				2,500
345 Food/Meals/Snacks	7,398					
346 In-District Expense	234					
351 Telephone	1,843	1,247				
3XX Purchased Services Total	33,225	17,340		28,284		31,500
410 Supplies	5,042	7,383		395,987		355,200
421 Textbooks	624					
470 Computer Software	79	96				
4XX Supplies and Materials Total	5,745	7,479		395,987		355,200
640 Dues And Fees	72					
670 Taxes And Licenses	193	348				
6XX Other Objects Total	265	348				
2110 Attendance & Social Work Servi Total	195,249	209,247	2.430	578,955	2.625	564,981
2112 Attendance						
111 Licensed Salaries Misc-Site Defined	272,137	341,871	5.000	345,796	5.000	360,448
1XX Salaries Total	272,137	341,871	5.000	345,796	5.000	360,448
211 Pers Employer Contribution Misc-Site Defined	69,727	100,815		117,224		109,936
214 Pers Debt Service Misc-Site Defined	13,912	17,553				
220 Social Security Administration Misc-Site Define	20,352	25,669		26,454		27,576
231 Worker's Compensation Misc-Site Defined	1,274	-12,796		2,421		2,704
232 State Unemployment Insurance Misc-Site Defined	760	671		622		649
243 Tax Sheltered Annuities Misc-Site Defined	2,817	5,700		6,200		6,100
244 Insurance Benefits Misc-Site Defined	62,609	93,600		72,350		74,350
2XX Employee Benefits Total	171,451	231,212		225,271		221,315
319 Other Instruc.Prof.& Tech.Service Misc-Site Def						84,000
3XX Purchased Services Total						84,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2112 Attendance Total	443,588	573,083	5.000	571,067	5.000	665,763
2115 Student Safety						
112 Classified Salaries	42,252	43,994	1.000	45,274	1.000	45,272
113 Administrators Misc-Site Defined	14,238	41,171				
128 Temp-Admin Salaries Misc-Site Defined	35,914	3,022				
139 Cell Phone Stipend Misc-Site Defined	375	450				
1XX Salaries Total	92,779	88,637	1.000	45,274	1.000	45,272
211 Pers Employer Contribution	13,796	26,322		15,348		13,808
214 Pers Debt Service	2,964	4,479				
220 Social Security Administration	6,920	6,764		3,463		3,463
231 Worker's Compensation	442	421		317		340
232 State Unemployment Insurance	267	177		81		81
243 Tax Sheltered Annuities	2,701	3,237		270		270
244 Insurance Benefits	18,843	20,475		14,400		14,410
2XX Employee Benefits Total	45,933	61,875		33,879		32,372
311 Instruction Services				2,000		1,029
321 Equip. Rep.(Not On Serv. Contract)	2,073	1,592		1,000		1,000
324 Rentals	145			120		120
341 Travel - Local In-District				200		200
342 Travel & Exp. Out Of District	1,659	6,480		2,500		2,500
345 Food/Meals/Snacks	168	21		100		100
353 Postage		24		100		100
354 Advertising	60	8		100		100
389 Other Non-Instruc.Prof.&Tech. Serv	35,454	24,335		115,600		250
3XX Purchased Services Total	39,559	32,460		121,720		5,399
410 Supplies	3,437	7,123		49,203		78,007
460 Non-Consumable Supplies	5,760	20,208		1,500		3,000
470 Computer Software	177	62,787		100		100
480 Computer Hardware		21,527		8,121		
4XX Supplies and Materials Total	9,374	111,645		58,924		81,107
670 Taxes And Licenses		288		113,062		
6XX Other Objects Total		288		113,062		
2115 Student Safety Total	187,645	294,905	1.000	372,859	1.000	164,150
2122 Counseling Services						
111 Licensed Salaries Misc-Site Defined	143,934	148,472	1.000	70,714	3.000	218,476
112 Classified Salaries Misc-Site Defined		164				
1XX Salaries Total	143,934	148,636	1.000	70,714	3.000	218,476
211 Pers Employer Contribution Misc-Site Defined	29,034	44,942		23,973		66,636
214 Pers Debt Service Misc-Site Defined	5,497	7,663				
220 Social Security Administration Misc-Site Define	8,076	11,373		5,409		16,714
231 Worker's Compensation Misc-Site Defined	492	15,090		495		1,639
232 State Unemployment Insurance Misc-Site Defined	276	297		127		394

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
243 Tax Sheltered Annuities Misc-Site Defined	2,300	3,000		1,240		3,660
244 Insurance Benefits Misc-Site Defined	19,200	14,400		14,470		44,610
2XX Employee Benefits Total	64,875	96,765		45,714		133,653
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	245,401	1.000	116,428	3.000	352,129
2126 Placement Services						
112 Classified Salaries	13,518	13,648	.380	14,252	.380	14,253
1XX Salaries Total	13,518	13,648	.380	14,252	.380	14,253
211 Pers Employer Contribution	3,057	3,645		4,831		4,347
214 Pers Debt Service	684	691				
220 Social Security Administration	960	890		1,091		1,091
231 Worker's Compensation	66	67		100		107
232 State Unemployment Insurance	36	23		26		26
243 Tax Sheltered Annuities				103		103
244 Insurance Benefits	4,860	4,916		5,472		5,476
2XX Employee Benefits Total	9,663	10,232		11,623		11,150
319 Other Instruc.Prof.& Tech.Service Misc-Site Def						32,000
3XX Purchased Services Total						32,000
2126 Placement Services Total	23,181	23,880	.380	25,875	.380	57,403
2131 Health Services						
111 Licensed Salaries	2,696	3,108	.230	14,280	6.060	437,195
112 Classified Salaries	5,569	71				
121 Subs-Licensed Salaries	4,674					
122 Subs-Classified Salaries	844					
124 Temps-Classified Salaries	212					
131 Licensed Salaries-Add'L	2,352					
139 Cell Phone Stipend	89	20				60
1XX Salaries Total	16,436	3,199	.230	14,280	6.060	437,255
211 Pers Employer Contribution	3,400	869		4,840		133,345
214 Pers Debt Service	686	165				
220 Social Security Administration	1,219	230		1,092		33,445
231 Worker's Compensation	78	15		100		3,280
232 State Unemployment Insurance	38	6		26		786
243 Tax Sheltered Annuities	144	63		285		7,393
244 Insurance Benefits	2,172	741		3,328		90,112

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	7,737	2,089		9,671		268,361
332 Pupil Transp.Other Than To & From	74					
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	14,375	112,903		210,392		460,392
3XX Purchased Services Total	14,449	112,903		210,392		460,392
410 Supplies	21,938	293		73,523		91,907
4XX Supplies and Materials Total	21,938	293		73,523		91,907
2131 Health Services Total	60,560	118,484	.230	307,866	6.060	1,257,915
2132 Medical Services						
112 Classified Salaries	4,419					
122 Subs-Classified Salaries	226					
131 Licensed Salaries-Add'L	3,838					
1XX Salaries Total	8,483					
211 Pers Employer Contribution	2,012					
214 Pers Debt Service	423					
220 Social Security Administration	634					
231 Worker's Compensation	41					
232 State Unemployment Insurance	30					
243 Tax Sheltered Annuities	17					
244 Insurance Benefits	-2,167					
2XX Employee Benefits Total	990					
342 Travel & Exp. Out Of District Misc-Site Defined	127					
353 Postage Misc-Site Defined	55					
389 Other Non-Instruc.Prof.&Tech. Serv	11,502					
3XX Purchased Services Total	11,684					
410 Supplies	3,624	502		4,581		4,079
4XX Supplies and Materials Total	3,624	502		4,581		4,079
2132 Medical Services Total	24,781	502		4,581		4,079
2139 Other Health Services						
114 Classified Supervisors Misc-Site Defined					1.000	71,317
1XX Salaries Total					1.000	71,317
211 Pers Employer Contribution Misc-Site Defined						21,751
220 Social Security Administration Misc-Site Define						5,456
231 Worker's Compensation Misc-Site Defined						535
232 State Unemployment Insurance Misc-Site Defined						128
241 Professional Dues Misc-Site Defined						1,300
243 Tax Sheltered Annuities Misc-Site Defined						3,900
244 Insurance Benefits Misc-Site Defined						14,760

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total						47,830
345 Food/Meals/Snacks		389				
351 Telephone		4,248				
3XX Purchased Services Total		4,637				
410 Supplies		3,056				325,000
421 Textbooks						3,000
470 Computer Software						20,000
4XX Supplies and Materials Total		3,056				348,000
2139 Other Health Services Total		7,693			1.000	467,147
2143 Psychological Counseling Servi						
111 Licensed Salaries Private Schools	10,909	15,196	11.100	745,322	4.590	284,516
112 Classified Salaries Misc-Site Defined			12.000	371,000	4.000	151,566
131 Licensed Salaries-Add'L	4,390	3,494				
1XX Salaries Total	15,299	18,690	23.100	1,116,322	8.590	436,082
211 Pers Employer Contribution Private Schools	1,110	4,862		378,433		133,007
214 Pers Debt Service Private Schools	222	902				
220 Social Security Administration Private Schools	1,161	1,411		85,398		33,359
231 Worker's Compensation Private Schools	71	88		7,815		3,272
232 State Unemployment Insurance Private Schools	49	37		2,009		784
243 Tax Sheltered Annuities Private Schools	427	294		17,004		6,680
244 Insurance Benefits Private Schools	2,918	3,310		333,417		125,894
2XX Employee Benefits Total	5,958	10,904		824,076		302,996
341 Travel - Local In-District Misc-Site Defined	270					
3XX Purchased Services Total	270					
410 Supplies Misc-Site Defined						11,650
470 Computer Software Misc-Site Defined						25,500
4XX Supplies and Materials Total						37,150
2143 Psychological Counseling Servi Total	21,527	29,594	23.100	1,940,398	8.590	776,228
2152 Speech Pathology						
111 Licensed Salaries	104,125	106,598	1.580	100,560	1.580	111,307
1XX Salaries Total	104,125	106,598	1.580	100,560	1.580	111,307
211 Pers Employer Contribution	23,984	25,683		34,090		33,950
214 Pers Debt Service	5,325	4,800				
220 Social Security Administration	7,556	7,721		7,692		8,515
231 Worker's Compensation	514	499		704		835
232 State Unemployment Insurance	284	201		181		199

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
243 Tax Sheltered Annuities	1,987	1,800		1,959		1,928
244 Insurance Benefits	19,442	22,665		22,863		23,495
2XX Employee Benefits Total	59,092	63,369		67,489		68,922
342 Travel & Exp. Out Of District	800	429				
3XX Purchased Services Total	800	429				
410 Supplies	18	3,734				
432 Reference Books	2,430					
4XX Supplies and Materials Total	2,448	3,734				
2152 Speech Pathology Total	166,465	174,130	1.580	168,049	1.580	180,229
2169 Misc.Support Of Educational Se						
111 Licensed Salaries	269,218	351,103	4.930	353,890	3.680	267,912
1XX Salaries Total	269,218	351,103	4.930	353,890	3.680	267,912
211 Pers Employer Contribution	61,561	102,470		119,969		81,717
214 Pers Debt Service	12,943	18,073				
220 Social Security Administration	19,975	26,153		27,075		20,496
231 Worker's Compensation	1,250	1,640		2,477		2,010
232 State Unemployment Insurance	654	682		638		481
243 Tax Sheltered Annuities	4,749	6,455		6,113		4,489
244 Insurance Benefits	57,048	73,449		71,339		54,725
2XX Employee Benefits Total	158,180	228,922		227,611		163,918
410 Supplies	2					
4XX Supplies and Materials Total	2					
2169 Misc.Support Of Educational Se Total	427,400	580,025	4.930	581,501	3.680	431,830
2190 Director Of Ed Services						
112 Classified Salaries	49,947	101,001	2.050	106,471	2.050	107,742
113 Administrators	10,812	261				
118 Professional Salaries	70,463	43,945	1.000	68,107		
123 Temps-Licensed Salaries	4,058	2,392				
128 Temp-Admin Salaries	2,700					
131 Licensed Salaries-Add'L	3,052	2,172		4,946		4,546
139 Cell Phone Stipend	900	375				
1XX Salaries Total	141,932	150,146	3.050	179,524	2.050	112,288
211 Pers Employer Contribution	32,640	35,325		59,184		32,863
214 Pers Debt Service	7,111	6,630				
220 Social Security Administration	10,687	11,907		13,356		8,242
231 Worker's Compensation	662	742		1,222		808
232 State Unemployment Insurance	411	312		314		193
241 Professional Dues				1,200		
243 Tax Sheltered Annuities	5,505	3,105		4,454		554
244 Insurance Benefits	34,248	33,000		43,940		29,541



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	91,264	91,021		123,670		72,201
319 Other Instruc.Prof.& Tech.Service Misc-Site Def	3,837	4,846		4,942		4,942
3XX Purchased Services Total	3,837	4,846		4,942		4,942
2190 Director Of Ed Services Total	237,033	246,013	3.050	308,136	2.050	189,431
2210 Improvement Of Instruction Ser						
111 Licensed Salaries Kids In Trans	175,482	197,750	2.310	175,934	3.000	226,470
112 Classified Salaries Misc-Site Defined	139,848	161,167	4.430	177,169	2.675	128,481
113 Administrators	110,734	112,078	1.500	151,130	2.000	234,848
121 Subs-Licensed Salaries Misc-Site Defined	33,271	48,506		132,831		145,294
122 Subs-Classified Salaries	1,444	636				
124 Temp-Classified Salaries Misc-Site Defined	3,322			8,000		2,200
128 Temp-Admin Salaries Misc-Site Defined	1,515	5,407				30,461
131 Licensed Salaries-Add'L Misc-Site Defined	33,922	58,079		334,951		12,964
132 Nonlicensed salaries O/T Misc-Site Defined	146					
139 Cell Phone Stipend Misc-Site Defined	875	1,197		954		800
1XX Salaries Total	500,559	584,820	8.240	980,969	7.675	781,518
211 Pers Employer Contribution	122,206	164,528		170,937		179,886
214 Pers Debt Service	23,792	27,565				
220 Social Security Administration	37,767	43,461		38,575		45,120
231 Worker's Compensation	2,377	2,749		3,530		4,424
232 State Unemployment Insurance	1,445	1,170		908		1,061
241 Professional Dues	749	1,513		2,550		3,600
243 Tax Sheltered Annuities Misc-Site Defined	8,982	11,257		11,260		13,983
244 Insurance Benefits Misc-Site Defined	93,756	99,672		118,776		112,677
2XX Employee Benefits Total	291,074	351,915		346,536		360,751
311 Instruction Services	1,031					
312 Instructional Prgms. Improv.Servs.	13,000					
319 Other Instruc.Prof.& Tech.Service Misc-Site Def		25,874				
324 Rentals Misc-Site Defined	5,785	3,849		6,500		8,000
332 Pupil Transp.Other Than To & From	550					
341 Travel - Local In-District	1,657	1,121		2,000		3,000
342 Travel & Exp. Out of District Misc-Site Defined	17,616	11,030		3,422		1,776
345 Food/Meals/Snacks Misc-Site Defined	5,054	2,372		500		500
346 In-District Expense	78	70		950		300
347 Recruitment Expenses	35	30				
348 Community Liaison	1,000					
353 Postage	417			39		82
360 Charter School Payments	4,485	5,243		17,000		
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	118,478	98,192		100,000		100,000
3XX Purchased Services Total	169,186	147,781		130,411		113,658
410 Supplies Misc-Site Defined	56,338	50,811		196,983		268,932
421 Textbooks Misc-Site Defined		5,824				
432 Reference Books Misc-Site Defined	2,340	1,020				560
441 Instructional Kits Misc-Site Defined				225,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
460 Non-Consumable Supplies	6,646	41,895				500
470 Computer Software	5,127	5,231		5,000		
480 Computer Hardware Misc-Site Defined		10,358				
4XX Supplies and Materials Total	70,451	115,139		426,983		269,992
640 Dues And Fees		25				500
670 Taxes And Licenses	715	786				
690 Grant Indirect Charges				7,806		
6XX Other Objects Total	715	811		7,806		500
2210 Improvement Of Instruction Ser Total	1,031,985	1,200,466	8.240	1,892,705	7.675	1,526,419
2211 Improvement Of Instruction Ser						
111 Licensed Salaries Instruct Tech	76,258	16,887	3.900	260,827	3.750	224,847
112 Classified Salaries Misc-Site Defined	31,770	18,096	1.500	79,089	1.250	57,117
113 Administrators			1.000	106,642	1.000	119,924
118 Professional Salaries	1,019		1.000	60,281	6.500	456,803
121 Subs-Licensed Salaries Misc-Site Defined						11,000
131 Licensed Salaries-Add'L	5,180					13,184
132 Nonlicensed Salaries O/T Misc-Site Defined	45					
139 Cell Phone Stipend Misc-Site Defined	655	87				
1XX Salaries Total	114,927	35,070	7.400	506,839	12.500	882,875
211 Pers Employer Contribution	23,378	10,415		171,820		261,898
214 Pers Debt Service	5,177	1,801				
220 Social Security Administration	8,498	2,678		38,771		65,689
231 Worker's Compensation	538	170		3,548		6,439
232 State Unemployment Insurance	316	70		913		1,545
241 Professional Dues Misc-Site Defined				2,900		10,250
243 Tax Sheltered Annuities	2,164	437		13,941		35,063
244 Insurance Benefits	22,521	10,015		106,874		184,476
2XX Employee Benefits Total	62,592	25,586		338,767		565,360
341 Travel - Local In-District	106	144				
342 Travel & Exp. Out Of District Misc-Site Defined	2,305	773				
345 Food/Meals/Snacks Misc-Site Defined	3,000					
353 Postage	5					
3XX Purchased Services Total	5,416	917				
410 Supplies Misc-Site Defined	43,126	3,377		49,410		25,000
460 Non-Consumable Supplies Misc-Site Defined		460		55,877		
470 Computer Software Misc-Site Defined		20,048				77,382
480 Computer Hardware Misc-Site Defined	1,669	736		190,000		
4XX Supplies and Materials Total	44,795	24,621		295,287		102,382
640 Dues And Fees Misc-Site Defined		100				
6XX Other Objects Total		100				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2211 Improvement Of Instruction Ser Total	227,730	86,294	7.400	1,140,893	12.500	1,550,617
2212 Site-Based Improv Of Instr						
111 Licensed Salaries		82,252	1.650	109,115	1.650	126,494
112 Classified Salaries Rti	39					
131 Licensed Additional Salaries Rti	319	193		25,679		
1XX Salaries Total	358	82,445	1.650	134,794	1.650	126,494
211 Pers Employer Contribution Rti	99	23,579		36,990		38,581
214 Pers Debt Service Rti	18	4,281				
220 Social Security Administration Rti	27	6,111		8,347		9,677
231 Worker's Compensation Rti	2	386		764		949
232 State Unemployment Insurance Rti	1	160		196		228
243 Tax Sheltered Annuities		1,908		2,046		2,013
244 Insurance Benefits		17,221		23,876		24,536
2XX Employee Benefits Total	147	53,646		72,219		75,984
319 Other Instruc.Prof.& Tech.Service		4,756				
342 Travel & Exp. Out Of District		140				
3XX Purchased Services Total		4,896				
2212 Site-Based Improv Of Instr Total	505	140,987	1.650	207,013	1.650	202,478
2213 Curriculum Development						
111 Licensed Salaries Misc-Site Defined					.500	39,847
112 Classified Salaries Misc-Site Defined	12,025					
121 Subs-Licensed Salaries Misc-Site Defined	1,054					
124 Temps-Classified Salaries						12,000
131 Licensed Salaries-Add'L	6,876	5,964		100,000		
1XX Salaries Total	19,955	5,964		100,000	.500	51,847
211 Pers Employer Contribution	4,839	1,610				12,153
214 Pers Debt Service	959	305				
220 Social Security Administration	1,385	455				3,049
231 Worker's Compensation	95	29				299
232 State Unemployment Insurance	52	12				72
243 Tax Sheltered Annuities Misc-Site Defined	172					610
244 Insurance Benefits Misc-Site Defined	4,708					7,435
2XX Employee Benefits Total	12,210	2,411				23,618
345 Food/Meals/Snacks Misc-Site Defined	119	684				
389 Other Non-Instruc.Prof.&Tech. Serv	1,000	514				
3XX Purchased Services Total	1,119	1,198				
410 Supplies	376	1,349				
470 Computer Software						828,600

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
4xx Supplies and Materials Total	376	1,349				828,600
640 Dues And Fees Avid Prog		12,000				
6xx Other Objects Total		12,000				
2213 Curriculum Development Total	33,660	22,922		100,000	.500	904,065
2214 Multicultural Ed						
111 Licensed Salaries	79,211	80,372	1.000	66,310	1.800	135,690
112 Classified Salaries	47,819	48,401	1.000	52,612	1.000	51,122
124 Temps-Classified Salaries		4,564				23,400
131 Licensed Salaries-Add'L	4,170	1,542		30,000		6,000
132 Nonlicensed Salaries O/T	9,518	10,341				
139 Cell Phone Stipend	1,305	1,305				
1xx Salaries Total	142,023	146,525	2.000	148,922	2.800	216,212
211 Pers Employer Contribution	39,674	45,765		40,316		56,978
214 Pers Debt Service	7,193	7,204				
220 Social Security Administration	10,690	10,824		9,097		14,291
231 Worker's Compensation	656	675		832		1,401
232 State Unemployment Insurance	401	283		214		336
243 Tax Sheltered Annuities				1,510		2,466
244 Insurance Benefits	27,166	19,096		28,870		41,176
2xx Employee Benefits Total	85,780	83,847		80,839		116,648
324 Rentals	455	552				
341 Travel - Local In-District	12,352	10,142				9,000
342 Travel & Exp. Out Of District	1,608	506				12,000
343 Travel & Fees, Student				221,667		
345 Food/Meals/Snacks	2,337	1,938				3,000
353 Postage	1,227	869				
3xx Purchased Services Total	17,979	14,007		221,667		24,000
410 Supplies	17,780	5,865				21,772
415 Pacific Office Automation Copies	413	1,282				1,200
421 Textbooks				40,000		56,000
460 Non-Consumable Supplies		540				
4xx Supplies and Materials Total	18,193	7,687		40,000		78,972
2214 Multicultural Ed Total	263,975	252,066	2.000	491,428	2.800	435,832
2222 School Library/Media Center						
112 Classified Salaries	9,117					
1xx Salaries Total	9,117					
211 Pers Employer Contribution	2,718					
220 Social Security Administration	698					
231 Worker's Compensation	72					
232 State Unemployment Insurance	17					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
243 Tax Sheltered Annuities	57					
244 Insurance Benefits	4,503					
2XX Employee Benefits Total	8,065					
410 Supplies	542	786				
431 Library Books	2,773	4,568				38,612
4XX Supplies and Materials Total	3,315	5,354				38,612
2222 School Library/Media Center Total	20,497	5,354				38,612
2230 Assessment And Testing						
121 Subs-Licensed Salaries Misc-Site Defined	6,601					
131 Licensed Salaries-Add'L Misc-Site Defined	5,318					
1XX Salaries Total	11,919					
211 Pers Employer Contribution Misc-Site Defined	1,212					
214 Pers Debt Service Misc-Site Defined	266					
220 Social Security Administration Misc-Site Define	815					
231 Worker'S Compensation Misc-Site Defined	58					
232 State Unemployment Insurance Misc-Site Defined	29					
2XX Employee Benefits Total	2,380					
345 Food/Meals/Snacks Misc-Site Defined	212					
3XX Purchased Services Total	212					
410 Supplies Misc-Site Defined	1,056					
441 Instructional Kits Misc-Site Defined	10,059					
470 Computer Software Misc-Site Defined	758			104,000		
480 Computer Hardware Misc-Site Defined	998					
4XX Supplies and Materials Total	12,871			104,000		
2230 Assessment And Testing Total	27,382			104,000		
2240 Instructional Staff Developmen						
111 Licensed Salaries	287,527	315,498	4.200	311,227	4.700	354,257
112 Classified Salaries Misc-Site Defined	23,970	9,944	.200	9,091		
121 Subs-Licensed Salaries Misc-Site Defined	160,828	102,608		398,471		81,280
122 Subs-Classified Salaries Misc-Site Defined	267					
123 Temps-Licensed Salaries Misc-Site Defined	13,645	3,940				
124 Temps-Classified Salaries		751				
128 Temp-Admin Salaries Misc-Site Defined	11,299	11,350				
131 Licensed Additional Salaries Misc-Site Defined	119,463	70,672		624,011		1,017,149
132 Nonlicensed Salaries O/T Misc-Site Defined		30				
139 Cell Phone Stipend		1,483				
1XX Salaries Total	616,999	516,276	4.400	1,342,800	4.700	1,452,686
211 Pers Employer Contribution Misc-Site Defined	123,122	133,212		108,511		108,049

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
214 Pers Debt Service Misc-Site Defined	26,535	22,072				
220 Social Security Administration Misc-Site Define	45,682	38,288		24,487		27,101
231 Worker's Compensation Misc-Site Defined	2,958	2,416		2,240		2,657
232 State Unemployment Insurance Misc-Site Defined	1,640	999		576		637
243 Tax Sheltered Annuities Misc-Site Defined	7,007	6,233		5,262		5,734
244 Insurance Benefits Title I-Ii Pd Alloc	68,338	64,512		63,654		69,889
<b>2XX Employee Benefits Total</b>	<b>275,282</b>	<b>267,732</b>		<b>204,730</b>		<b>214,067</b>
312 Instructional Prgms. Improv.Servs. Misc-Site De	2,250	2,700				
319 Other Instruc.Prof.& Tech.Service Misc-Site Def		1,398		12,857		22,000
324 Rentals Misc-Site Defined	322					
341 Travel - Local In-District Misc-Site Defined	2,225	611		10,475		11,500
342 Travel & Exp. Out of District Avid Prog	181,847	82,275		561,414		389,623
345 Food/Meals/Snacks Misc-Site Defined	4,472					
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	900					
<b>3XX Purchased Services Total</b>	<b>192,016</b>	<b>86,984</b>		<b>584,746</b>		<b>423,123</b>
410 Supplies	1,833	1,598		56,292		5,761
415 Pacific Office Automation Copies	198					
421 Textbooks Misc-Site Defined				4,032		
432 Reference Books Title I-Ii Pd Alloc	3,616	45,341		1,878		6,800
460 Non-Consumable Supplies Misc-Site Defined		318				1,000
470 Computer Software Misc-Site Defined	2,977	696		18,250		1,000
480 Computer Hardware	6,201	4,535		24,169		46,000
<b>4XX Supplies and Materials Total</b>	<b>14,825</b>	<b>52,488</b>		<b>104,621</b>		<b>60,561</b>
640 Dues And Fees Avid Prog	5,798	11,996				
<b>6XX Other Objects Total</b>	<b>5,798</b>	<b>11,996</b>				
<b>2240 Instructional Staff Developmen Total</b>	<b>1,104,920</b>	<b>935,476</b>	<b>4.400</b>	<b>2,236,897</b>	<b>4.700</b>	<b>2,150,437</b>
2321 Office Of The Superintendent S						
410 Supplies	525					
460 Non-Consumable Supplies	1,714					
<b>4XX Supplies and Materials Total</b>	<b>2,239</b>					
<b>2321 Office Of The Superintendent S Total</b>	<b>2,239</b>					
2411 Principals Services						
112 Classified Salaries	3,974					
122 Subs-Classified Salaries	144					
124 Temps-Classified Salaries		855				
<b>1XX Salaries Total</b>	<b>4,118</b>	<b>855</b>				
211 Pers Employer Contribution	1,217					
214 Pers Debt Service	7					
220 Social Security Administration	315	65				
231 Worker's Compensation	32	4				
232 State Unemployment Insurance	8	2				
243 Tax Sheltered Annuities	28					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
244 Insurance Benefits	1,962					
2XX Employee Benefits Total	3,569	71				
353 Postage		22				
3XX Purchased Services Total		22				
410 Supplies	170	96				
432 Reference Books	753					
460 Non-Consumable Supplies	624					
4XX Supplies and Materials Total	1,547	96				
2411 Principals Services Total	9,234	1,044				
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						
389 Other Non-Instruc.Prof.&Tech. Serv						224,380
3XX Purchased Services Total						224,380
410 Supplies				255		758
4XX Supplies and Materials Total				255		758
690 Grant Indirect Charges	459,355	512,595		542,481		826,517
6XX Other Objects Total	459,355	512,595		542,481		826,517
2521 Financial & Support Services Total	459,355	512,595		542,736		1,051,655
2541 Facilities Management						
112 Classified Salaries					2.000	99,175
1XX Salaries Total					2.000	99,175
211 Pers Employer Contribution						30,248
220 Social Security Administration						7,587
231 Worker's Compensation						744
232 State Unemployment Insurance						179
243 Tax Sheltered Annuities						540
244 Insurance Benefits						28,820
2XX Employee Benefits Total						68,118
325 Electricity						450,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
3XX Purchased Services Total						450,000
410 Supplies						350,000
4XX Supplies and Materials Total						350,000
541 Initial & Addnl. Equip. Purchases						250,000
5XX Capital Outlay Total						250,000
837 Filters						40,000
8XX Maintenance Supplies Total						40,000
2541 Facilities Management Total					2.000	1,257,293
2544 Building Maint Improvements						
112 Classified Salaries Misc-Site Defined		1,286				
1XX Salaries Total		1,286				
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					2,415,443
4XX Supplies and Materials Total	1,227					2,415,443
522 Bldg. Improv. (Done Maint. Dept.) Exterior Pain	3,004	11,384		2,486,221		
5XX Capital Outlay Total	3,004	11,384		2,486,221		
835 Electrical Misc-Site Defined		330				
8XX Maintenance Supplies Total		330				
2544 Building Maint Improvements Total	7,166	13,000		2,486,221		2,415,443
2551 Transportation Services						
112 Classified Salaries					5.000	141,160
1XX Salaries Total					5.000	141,160
211 Pers Employer Contribution						43,054
220 Social Security Administration						10,799
231 worker's Compensation						1,059
232 State Unemployment Insurance						254
243 Tax Sheltered Annuities						1,350
244 Insurance Benefits						72,050
2XX Employee Benefits Total						128,566
2551 Transportation Services Total					5.000	269,726



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2552 Vehicle Operation Services						
112 Classified Salaries					5.000	141,160
1XX Salaries Total					5.000	141,160
211 Pers Employer Contribution						43,054
220 Social Security Administration						10,799
231 Worker's Compensation						1,059
232 State Unemployment Insurance						254
243 Tax Sheltered Annuities						1,350
244 Insurance Benefits						72,050
2XX Employee Benefits Total						128,566
2552 Vehicle Operation Services Total					5.000	269,726
2554 Vehicle Purch.Serv. & Maint.Se						
564 Buses And Capital Bus Improvements	517,124					
5XX Capital Outlay Total	517,124					
864 Fuel	74,228	142,556		160,000		100,000
8XX Maintenance Supplies Total	74,228	142,556		160,000		100,000
2554 Vehicle Purch.Serv. & Maint.Se Total	591,352	142,556		160,000		100,000
2555 Student Transportation Dist. E						
112 Classified Salaries	120,453	81,824		10,500		8,000
1XX Salaries Total	120,453	81,824		10,500		8,000
343 Travel & Fees, Student	1,087					
3XX Purchased Services Total	1,087					
864 Fuel	271					
868 Other Than Home To School	26,137	13,978		412,345		248,463
8XX Maintenance Supplies Total	26,408	13,978		412,345		248,463
2555 Student Transportation Dist. E Total	147,948	95,802		422,845		256,463
2628 Fundraising/Resource Dev						
410 Supplies						980
4XX Supplies and Materials Total						980
2628 Fundraising/Resource Dev Total						980
2630 Public Information Services						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
112 Classified Salaries					1.000	54,746
1xx Salaries Total					1.000	54,746
211 Pers Employer Contribution						16,697
220 Social Security Administration						4,188
231 Worker's Compensation						411
232 State Unemployment Insurance						99
243 Tax Sheltered Annuities						270
244 Insurance Benefits						14,410
2xx Employee Benefits Total						36,075
2630 Public Information Services Total					1.000	90,821
2641 Hr Service Area Direction						
112 Classified Salaries	11,254	3,022				
1xx Salaries Total	11,254	3,022				
211 Pers Employer Contribution	2,504	807				
214 Pers Debt Service	570	153				
220 Social Security Administration	839	226				
231 Worker's Compensation	55	15				
232 State Unemployment Insurance	33	6				
243 Tax Sheltered Annuities						
244 Insurance Benefits	3,245	810				
2xx Employee Benefits Total	7,246	2,017				
2641 Hr Service Area Direction Total	18,500	5,039				
2660 Technology						
112 Classified Salaries	3,093				5.000	226,780
114 Classified Supervisors	8,489					
118 Professional Salaries	73,503	65,898	.350	31,749	.350	31,787
139 Cell Phone Stipend	567	536		900		900
1xx Salaries Total	85,652	66,434	.350	32,649	5.350	259,467
211 Pers Employer Contribution	23,459	21,165		10,764		78,861
214 Pers Debt Service	4,547	3,530				
220 Social Security Administration	6,338	4,826		2,429		19,781
231 Worker's Compensation	381	309		223		1,939
232 State Unemployment Insurance	242	127		57		466
241 Professional Dues				420		455
243 Tax Sheltered Annuities	3,828	3,315		1,365		2,715
244 Insurance Benefits	14,255	12,238		5,047		77,216
2xx Employee Benefits Total	53,050	45,510		20,305		181,433
322 Repairs & Maint.Svcs.(On Contract)				10,000		22,500
351 Telephone		3,371				
359 Other Communication Svc, Incl T-1						165,000
389 Other Non-Instruc.Prof.&Tech. Serv				52,000		53,005

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
3XX Purchased Services Total		3,371		62,000		240,505
410 Supplies						100,000
460 Non-Consumable Supplies						550,000
470 Computer Software		85,680				157,000
480 Computer Hardware		119,788		413,370		2,503,612
4XX Supplies and Materials Total		205,468		413,370		3,310,612
2660 Technology Total	138,702	320,783	.350	528,324	5.350	3,992,017
2665 Site-Based Technology						
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	5,272	2,386				
3XX Purchased Services Total	5,272	2,386				
410 Supplies Misc-Site Defined	3,921					
460 Non-Consumable Supplies Misc-Site Defined	2,724	2,040				
480 Computer Hardware Misc-Site Defined	86,712					
4XX Supplies and Materials Total	93,357	2,040				
2665 Site-Based Technology Total	98,629	4,426				
2700 District Retirement						
249 District Retirement Fund	110,535	110,974		372,898		
2XX Employee Benefits Total	110,535	110,974		372,898		
2700 District Retirement Total	110,535	110,974		372,898		
2XXX Support Services Total	6,295,359	6,352,741	66.740	15,661,675	83.140	21,623,869
3100 Food Services						
112 Classified Salaries	4,506		.940	25,526	8.800	203,182
122 Subs-Classified Salaries	16	520				115,124
124 Temps-Classified Salaries		699				
132 Nonlicensed Salaries O/T	159	918				
1XX Salaries Total	4,681	2,137	.940	25,526	8.800	318,306
211 Pers Employer Contribution	1,176			8,653		61,970
214 Pers Debt Service	239					
220 Social Security Administration	349	164		1,953		24,351
231 Worker's Compensation	156	69		944		2,387
232 State Unemployment Insurance	11	4		46		573
243 Tax Sheltered Annuities	41			253		2,376
244 Insurance Benefits		258		14,651		126,808
2XX Employee Benefits Total	1,972	495		26,500		218,465
410 Supplies	138	3,842		1,500		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
414 Soap And Paper						42,198
451 Food	94,423	99,832		121,200		181,970
4XX Supplies and Materials Total	94,561	103,674		122,700		224,168
3100 Food Services Total	101,214	106,306	.940	174,726	8.800	760,939
3320 Community Recreation Services						
112 Classified Salaries Misc-Site Defined	487	182				
121 Subs-Licensed Salaries Misc-Site Defined	95					
122 Subs-Classified Salaries Misc-Site Defined		117				
131 Licensed Salaries-Add'L Misc-Site Defined	96					
132 Nonlicensed Salaries O/T Misc-Site Defined	132	47				
1XX Salaries Total	810	346				
211 Pers Employer Contribution Misc-Site Defined	176	52				
214 Pers Debt Service Misc-Site Defined	37	9				
220 Social Security Administration Misc-Site Define	60	26				
231 Worker'S Compensation Misc-Site Defined	10	2				
232 State Unemployment Insurance Misc-Site Defined	2	1				
243 Tax Sheltered Annuities Misc-Site Defined	8	2				
2XX Employee Benefits Total	293	92				
343 Travel & Fees, Student Misc-Site Defined	570	570				
345 Food/Meals/Snacks Misc-Site Defined	1,176	237				
353 Postage Misc-Site Defined	61	10				
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De	325	200				
3XX Purchased Services Total	2,132	1,017				
410 Supplies	390	1,022				
4XX Supplies and Materials Total	390	1,022				
3320 Community Recreation Services Total	3,625	2,477				
3390 Krvm						
112 Classified Salaries	145,402	155,505	3.500	133,511	3.500	140,585
114 Classified Supervisors	74,136	86,268	1.000	77,698	1.000	71,317
124 Temps-Classified Salaries	21,601	25,623		26,200		30,000
132 Nonlicensed Salaries O/T	583	399		1,000		2,000
139 Cell Phone Stipend	900	900		900		900
1XX Salaries Total	242,622	268,695	4.500	239,309	4.500	244,802
211 Pers Employer Contribution	53,016	66,047		71,601		64,631
214 Pers Debt Service	11,976	12,054				
220 Social Security Administration	18,785	20,859		16,158		16,210
231 Worker'S Compensation	1,185	1,262		1,479		1,589
232 State Unemployment Insurance	708	528		381		381
241 Professional Dues				1,200		2,500
243 Tax Sheltered Annuities	5,683	5,773		4,845		4,845
244 Insurance Benefits	61,867	62,442		64,820		65,195

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	153,220	168,965		160,484		155,351
319 Other Instruc.Prof.& Tech.Service				600		22,000
321 Equip. Rep.(Not On Serv. Contract)				1,500		
324 Rentals	61,165	61,198		66,000		71,000
325 Electricity	21,536	21,230		26,000		26,000
341 Travel - Local In-District	376	123		900		700
342 Travel & Exp. Out Of District	101			400		500
346 In-District Expense				500		
351 Telephone	7,134	6,411		10,000		10,000
353 Postage	5,499	5,292		4,500		5,000
354 Advertising				1,200		200
381 Audit Services	11,450	8,075		12,000		13,500
382 Legal Services	12	88		300		2,000
389 Other Non-Instruc.Prof.&Tech. Serv	38,884	43,059		53,674		66,470
3XX Purchased Services Total	146,157	145,476		177,574		217,370
410 Supplies	17,216	12,929		10,000		9,500
460 Non-Consumable Supplies	624	1,527		2,000		1,000
470 Computer Software	3,177	3,559		3,500		3,000
480 Computer Hardware				500		500
4XX Supplies and Materials Total	21,017	18,015		16,000		14,000
640 Dues And Fees	1,955	1,370		1,900		2,000
6XX Other Objects Total	1,955	1,370		1,900		2,000
3390 Krvm Total	564,971	602,521	4.500	595,267	4.500	633,523
3399 Other Community Services						
345 Food/Meals/Snacks	921	89				
3XX Purchased Services Total	921	89				
410 Supplies	346	466		1,000		
4XX Supplies and Materials Total	346	466		1,000		
3399 Other Community Services Total	1,267	555		1,000		
4111 Service Area Direction						
383 Architect/Engineer Services Misc-Site Defined				45,000		45,000
3XX Purchased Services Total				45,000		45,000
4111 Service Area Direction Total				45,000		45,000
4150 Capital Building Improvement						
354 Advertising Renovations/Remodels		1,136				
383 Architect/Engineer Services Renovations/Remodel						500,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Federal/State/Local Programs Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		3,508				
3XX Purchased Services Total		4,644				500,000
522 Bldg. Improv. (Done Maint. Dept.) Exterior Pain		40,106		8,034,115		5,659,793
5XX Capital Outlay Total		40,106		8,034,115		5,659,793
670 Taxes And Licenses Exterior Painting		249				
6XX Other Objects Total		249				
4150 Capital Building Improvement Total		44,999		8,034,115		6,159,793
Total Requirements	17,125,538	16,043,537	228.600	44,799,773	272.286	51,695,453

# Program Budget Detail

## School Resources Fund

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Resources	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21790 Other Pupil Activity Income	3,072,573	2,481,314		3,295,000		3,250,000
21992 Other Local Reimbursements	1,284	160				
23299 Other Restricted Grants-In-Aid Misc-Site Define		34,168				
25200 Transfers From Other Funds	1,233,393	2,000,000		2,000,000		2,000,000
25400 Net Working Capital	10,308,182	10,309,727		8,345,500		10,246,000
<b>Total Resources</b>	<b>14,615,432</b>	<b>14,825,369</b>		<b>13,640,500</b>		<b>15,496,000</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund  
Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1111 Regular Elementary School Prog						
112 Classified Salaries	9,959	18,140				
122 Subs-Classified Salaries	805					
131 Licensed Salaries-Add'L	240	2,289				
1XX Salaries Total	11,004	20,429				
211 Pers Employer Contribution	2,231	5,810				
214 Pers Debt Service		713				
220 Social Security Administration	612	1,491				
231 Worker's Compensation	64	114				
232 State Unemployment Insurance	15	39				
243 Tax Sheltered Annuities	48	79				
244 Insurance Benefits	3,697	8,688				
2XX Employee Benefits Total	6,667	16,934				
319 Other Instruc.Prof.& Tech.Service Misc-Site Def				1,000,000		1,000,000
389 Other Non-Instruc.Prof.&Tech. Serv		815				
3XX Purchased Services Total		815		1,000,000		1,000,000
410 Supplies	19,270	7,161				
421 Textbooks Misc-Site Defined	127,356					
431 Library Books	171					
460 Non-Consumable Supplies	1,105	358				
470 Computer Software	1,850	237				
480 Computer Hardware	1,014					
4XX Supplies and Materials Total	150,766	7,756				
1111 Regular Elementary School Prog Total	168,437	45,934		1,000,000		1,000,000
1113 Elementary Extra-Curricular						
313 4J Staffing Reimbursement	86,832	36,601		90,000		100,000
319 Other Instruc.Prof.& Tech.Service	19,521	22,186		54,000		30,000
321 Equip. Rep.(Not On Serv. Contract)	6	352		1,000		
322 Repairs & Maint.Svcs.(On Contract)	511			1,000		
324 Rentals	6,838	500		12,000		15,000
342 Travel & Exp. Out Of District	3,827			21,000		
343 Travel & Fees, Student	78,571	21,741		135,000		110,000
345 Food/Meals/Snacks	16,313	13,946		38,000		38,000
346 In-District Expense	5,415	56,896		2,000		2,000
353 Postage	1,630	22				
371 Tuition-Public Local Ed Agencies		3,205				
389 Other Non-Instruc.Prof.&Tech. Serv	20,962	21,338		18,000		20,000
3XX Purchased Services Total	240,426	176,787		372,000		315,000
410 Supplies	245,944	176,504		319,000		310,000
421 Textbooks	765	290				
431 Library Books	19,453	7,091		17,000		25,000
432 Reference Books	189	2,969		1,000		
440 Periodicals	6,927	4,119		3,000		
460 Non-Consumable Supplies	78,037	51,294		78,000		100,000
470 Computer Software	4,563	2,829		6,000		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
480 Computer Hardware	10,740	6,621		29,000		
4XX Supplies and Materials Total	366,618	251,717		453,000		435,000
541 Initial & Addnl. Equip. Purchases	413					
550 Technology	7,371					
5XX Capital Outlay Total	7,784					
640 Dues And Fees	408	309		3,000		
6XX Other Objects Total	408	309		3,000		
868 Other Than Home To School	4,864	548		2,000		140,000
8XX Maintenance Supplies Total	4,864	548		2,000		140,000
1113 Elementary Extra-Curricular Total	620,100	429,361		830,000		890,000
1121 Regular Middle School Program						
111 Licensed Salaries	18,401					
1XX Salaries Total	18,401					
211 Pers Employer Contribution	5,484					
220 Social Security Administration	1,408					
231 Worker's Compensation	147					
232 State Unemployment Insurance	37					
243 Tax Sheltered Annuities	336					
244 Insurance Benefits	4,187					
2XX Employee Benefits Total	11,599					
410 Supplies		2,913				
421 Textbooks		740				
432 Reference Books	86					
441 Instructional Kits Misc-Site Defined	41,678					
460 Non-Consumable Supplies		2,675				
470 Computer Software		67				
480 Computer Hardware		9,767				
4XX Supplies and Materials Total	41,764	16,162				
1121 Regular Middle School Program Total	71,764	16,162				
1122 Middle School Activities						
313 4J Staffing Reimbursement	32,518	4,176		75,000		75,000
319 Other Instruc.Prof.& Tech.Service	11,540	4,837		17,000		17,000
321 Equip. Rep.(Not On Serv. Contract)	5,578	1,488		1,000		
322 Repairs & Maint.Svcs.(On Contract)		3,617		3,000		
324 Rentals	8,274	300		14,000		18,000
342 Travel & Exp. Out Of District	6,626	1,303		8,000		8,000
343 Travel & Fees, Student	70,182	29,721		66,000		80,000
345 Food/Meals/Snacks	20,706	11,019		32,000		32,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

## School Resources Fund Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
346 In-District Expense	45	430				
353 Postage	118	157				
389 Other Non-Instruc.Prof.&Tech. Serv	13,516	7,208		45,000		45,000
3XX Purchased Services Total	169,103	64,256		261,000		275,000
410 Supplies	201,323	129,227		202,000		220,000
421 Textbooks	760			2,000		
431 Library Books	11,200	4,055		9,000		20,000
432 Reference Books	17					
440 Periodicals	1,147	75				
460 Non-Consumable Supplies	47,882	55,885		62,000		120,000
470 Computer Software	4,122	561				
480 Computer Hardware	52,880	237		17,000		
4XX Supplies and Materials Total	319,331	190,040		292,000		360,000
542 Replacement Equipment Purchases				1,000		20,000
5XX Capital Outlay Total				1,000		20,000
640 Dues And Fees	1,215	275		13,000		13,000
6XX Other Objects Total	1,215	275		13,000		13,000
868 Other Than Home To School	16,174	725		21,000		25,000
8XX Maintenance Supplies Total	16,174	725		21,000		25,000
1122 Middle School Activities Total	505,823	255,296		588,000		693,000
1131 Regular High School Program						
121 Subs-Licensed Salaries	275	101				
122 Subs-Classified Salaries	1,808					
1XX Salaries Total	2,083	101				
211 Pers Employer Contribution	208					
214 Pers Debt Service	47					
220 Social Security Administration	160	8				
231 Worker's Compensation	10					
232 State Unemployment Insurance	8					
2XX Employee Benefits Total	433	8				
343 Travel & Fees, Student	512	300				
3XX Purchased Services Total	512	300				
410 Supplies	1,723	7,609				
421 Textbooks		25,510				
460 Non-Consumable Supplies		2,487				
470 Computer Software Science	4,536					
480 Computer Hardware Misc-Site Defined				2,176,500		2,196,669
4XX Supplies and Materials Total	6,259	35,606		2,176,500		2,196,669

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1131 Regular High School Program Total	9,287	36,015		2,176,500		2,196,669
1132 Student Activities						
311 Instruction Services	1,000					
313 4J Staffing Reimbursement	365,327	336,940		420,000		486,000
319 Other Instruc.Prof.& Tech.Service	19,137	24,251		50,000		50,000
321 Equip. Rep.(Not On Serv. Contract)	2,718	640		8,000		5,000
322 Repairs & Maint.Svcs.(On Contract)	7,083	2,178		1,000		10,000
324 Rentals	50,829	16,210		80,000		70,000
328 Garbage	1,046	2,076				
342 Travel & Exp. Out Of District	19,695	13,752		37,000		37,000
343 Travel & Fees, Student	277,162	136,826		230,000		280,000
345 Food/Meals/Snacks	52,909	19,245		65,000		65,000
346 In-District Expense	1,205	1,340		61,000		10,000
353 Postage	433	153				
354 Advertising				1,000		
371 Tuition-Public Local Ed Agencies	8,702	7,695		35,000		
374 Tuition Payments - Other	54,550	1,500		9,000		75,000
389 Other Non-Instruc.Prof.&Tech. Serv	104,973	69,684		195,000		190,000
3XX Purchased Services Total	966,769	632,490		1,192,000		1,278,000
410 Supplies	1,161,554	795,574		1,082,000		1,200,000
421 Textbooks	4,185	400		2,000		5,000
431 Library Books	4,486	515		2,000		20,000
432 Reference Books	9			1,000		
440 Periodicals	444					
460 Non-Consumable Supplies	13,112	67,094		146,000		34,000
470 Computer Software	5,940	4,646		11,000		10,000
480 Computer Hardware				2,000		
4XX Supplies and Materials Total	1,189,730	868,229		1,246,000		1,269,000
541 Initial & Addnl. Equip. Purchases		5,785				
5XX Capital Outlay Total		5,785				
640 Dues And Fees	9,497	13,400		131,000		
6XX Other Objects Total	9,497	13,400		131,000		
868 Other Than Home To School	18,494	7,277		30,000		30,000
8XX Maintenance Supplies Total	18,494	7,277		30,000		30,000
1132 Student Activities Total	2,184,490	1,527,181		2,599,000		2,577,000
1280 Alternative Education						
111 Licensed Salaries Instruct Tech		153,013				
112 Classified Salaries Online Learning	101	13,768				
131 Licensed Salaries-Add'L Online Learning	440	6,993				
1XX Salaries Total	541	173,774				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

## School Resources Fund Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
211 Pers Employer Contribution Online Learning	144	45,440				
214 Pers Debt Service Online Learning	27	8,414				
220 Social Security Administration Online Learning	41	13,374				
231 Worker's Compensation Online Learning	3	816				
232 State Unemployment Insurance Online Learning	1	338				
243 Tax Sheltered Annuities Online Learning		1,232				
244 Insurance Benefits Online Learning		41,112				
<b>2XX Employee Benefits Total</b>	<b>216</b>	<b>110,726</b>				
331 Pupil Transp. To And From School Online Learning		722				
345 Food/Meals/Snacks Online Learning		395				
353 Postage Online Learning		262				
<b>3XX Purchased Services Total</b>		<b>1,379</b>				
410 Supplies	76	1,457				
415 Pacific Office Automation Copies Online Learning		1,168				
421 Textbooks Online Learning		36,225		300,000		
460 Non-Consumable Supplies Online Learning		6,255				
470 Computer Software Instruct Tech		4,068				
480 Computer Hardware Instruct Tech		11,141				
<b>4XX Supplies and Materials Total</b>	<b>76</b>	<b>60,314</b>		<b>300,000</b>		
<b>1280 Alternative Education Total</b>	<b>833</b>	<b>346,193</b>		<b>300,000</b>		
<b>1XXX Instruction Total</b>	<b>3,560,734</b>	<b>2,656,142</b>		<b>7,493,500</b>		<b>7,356,669</b>
<b>2129 Other Guidance Services</b>						
112 Classified Salaries Misc-Site Defined	7,497					
<b>1XX Salaries Total</b>	<b>7,497</b>					
211 Pers Employer Contribution Misc-Site Defined	723					
214 Pers Debt Service Misc-Site Defined	158					
220 Social Security Administration Misc-Site Defined	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					
<b>2XX Employee Benefits Total</b>	<b>5,210</b>					
<b>2129 Other Guidance Services Total</b>	<b>12,707</b>					
<b>2139 Other Health Services</b>						
111 Licensed Salaries Misc-Site Defined		6,519				
112 Classified Salaries Misc-Site Defined		23,124				
131 Licensed Salaries-Add'L Misc-Site Defined		23,119				
132 Nonlicensed Salaries O/T Misc-Site Defined		5,807				
139 Cell Phone Stipend Misc-Site Defined		1,080				
<b>1XX Salaries Total</b>		<b>59,649</b>				
211 Pers Employer Contribution Misc-Site Defined		14,747				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
214 Pers Debt Service Misc-Site Defined		2,409				
220 Social Security Administration Misc-Site Define		3,908				
231 Worker's Compensation Misc-Site Defined		415				
232 State Unemployment Insurance Misc-Site Defined		102				
243 Tax Sheltered Annuities Misc-Site Defined		332				
244 Insurance Benefits Misc-Site Defined		13,166				
<b>2XX Employee Benefits Total</b>		<b>35,079</b>				
319 Other Instruc.Prof.& Tech.Service Misc-Site Def		11,904				
341 Travel - Local In-District Misc-Site Defined		107				
351 Telephone Misc-Site Defined		7,551				
353 Postage		1,084				
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		7,348				
<b>3XX Purchased Services Total</b>		<b>27,994</b>				
410 Supplies Misc-Site Defined		131,856				
460 Non-Consumable Supplies Misc-Site Defined		24,164				
470 Computer Software Misc-Site Defined		12,983				
<b>4XX Supplies and Materials Total</b>		<b>169,003</b>				
<b>2139 Other Health Services Total</b>		<b>291,725</b>				
2143 Psychological Counseling Servi						
111 Licensed Salaries	23,278					
<b>1XX Salaries Total</b>	<b>23,278</b>					
211 Pers Employer Contribution	6,655					
214 Pers Debt Service	1,205					
220 Social Security Administration	1,730					
231 Worker's Compensation	108					
232 State Unemployment Insurance	64					
243 Tax Sheltered Annuities	548					
244 Insurance Benefits	4,384					
<b>2XX Employee Benefits Total</b>	<b>14,694</b>					
<b>2143 Psychological Counseling Servi Total</b>	<b>37,972</b>					
2190 Director Of Ed Services						
389 Other Non-Instruc.Prof.&Tech. Serv	4,002					
<b>3XX Purchased Services Total</b>	<b>4,002</b>					
470 Computer Software	44					
480 Computer Hardware	4,765					
<b>4XX Supplies and Materials Total</b>	<b>4,809</b>					
<b>2190 Director Of Ed Services Total</b>	<b>8,811</b>					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund  
Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2210 Improvement Of Instruction Ser						
121 Subs-Licensed Salaries Dual Lang Immer	2,066					
131 Licensed Salaries-Add'L Math	2,628					
1XX Salaries Total	4,694					
211 Pers Employer Contribution Math	835					
214 Pers Debt Service Math	172					
220 Social Security Administration Math	327					
231 Worker's Compensation Math	22					
232 State Unemployment Insurance Math	9					
243 Tax Sheltered Annuities Nsf Emast	2					
244 Insurance Benefits Nsf Emast	51					
2XX Employee Benefits Total	1,418					
410 Supplies Kinder Assessment	91					
441 Instructional Kits Science	8,390					
4XX Supplies and Materials Total	8,481					
2210 Improvement Of Instruction Ser Total	14,593					
2211 Improvement Of Instruction Ser						
112 Classified Salaries Online Learning		11,613				
132 Nonlicensed Salaries O/T Misc-Site Defined	1,150					
1XX Salaries Total	1,150	11,613				
211 Pers Employer Contribution Misc-Site Defined	323	3,157				
214 Pers Debt Service Misc-Site Defined	59	598				
220 Social Security Administration Misc-Site Define	87	874				
231 Worker's Compensation Misc-Site Defined	5	56				
232 State Unemployment Insurance Misc-Site Defined	2	23				
241 Professional Dues	8,546					
243 Tax Sheltered Annuities Misc-Site Defined	20	208				
244 Insurance Benefits Online Learning		3,298				
2XX Employee Benefits Total	9,042	8,214				
410 Supplies Online Learning				30,000		
460 Non-Consumable Supplies	1,390					
470 Computer Software Math	84,918					
480 Computer Hardware	5,627					
4XX Supplies and Materials Total	91,935			30,000		
2211 Improvement Of Instruction Ser Total	102,127	19,827		30,000		
2213 Curriculum Development						
112 Classified Salaries Online Learning		140				
121 Subs-Licensed Salaries Science		94				
124 Temp-Classified Salaries Misc-Site Defined	573					
131 Licensed Salaries-Add'L Misc-Site Defined		227				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund  
Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1XX Salaries Total	573	461				
211 Pers Employer Contribution Science		103				
214 Pers Debt Service Science		17				
220 Social Security Administration Science	44	32				
231 Worker's Compensation Science	3	1				
232 State Unemployment Insurance Science	2	1				
2XX Employee Benefits Total	49	154				
341 Travel - Local In-District Science		15				
342 Travel & Exp. Out Of District Misc-Site Defined		250				
3XX Purchased Services Total		265				
410 Supplies		66,108		333,400		200,000
421 Textbooks	12,137	10,049				200,000
432 Reference Books						19,000
470 Computer Software				336,600		320,000
4XX Supplies and Materials Total	12,137	76,157		670,000		739,000
640 Dues And Fees						31,200
6XX Other Objects Total						31,200
2213 Curriculum Development Total	12,759	77,037		670,000		770,200
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					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2222 School Library/Media Center Total	2,956					
2223 Multimedia Services						
410 Supplies	355					
460 Non-Consumable Supplies		982				
4XX Supplies and Materials Total	355	982				
2223 Multimedia Services Total	355	982				
2230 Assessment And Testing						
112 Classified Salaries Splash Grant	718					
121 Licensed Subs Salaries Misc-Site Defined	576					
124 Temps-Classified Salaries	25,506					
128 Temp-Admin Salaries Assessment Adptn	985					
131 Licensed Salaries-Add'L Assessment Adptn	13,249					
1XX Salaries Total	41,034					
211 Pers Employer Contribution Splash Grant	3,267					
214 Pers Debt Service Student Achieve	704					
220 Social Security Administration	3,068					
231 Worker's Compensation	200					
232 State Unemployment Insurance	117					
2XX Employee Benefits Total	7,356					
345 Food/Meals/Snacks Assessment Adptn	2,091					
389 Other Non-Instruc.Prof.&Tech. Serv Assessment A	3,275					
3XX Purchased Services Total	5,366					
410 Supplies Splash Grant	47					
4XX Supplies and Materials Total	47					
2230 Assessment And Testing Total	53,803					
2240 Instructional Staff Developmen						
112 Classified Salaries Math	204					
121 Subs-Licensed Salaries Math	14,417					
131 Licensed Salaries-Add'L	21,583					165,229
1XX Salaries Total	36,204					165,229
211 Pers Employer Contribution	5,952					50,395
214 Pers Debt Service Math	1,240					
220 Social Security Administration	2,142					12,640
231 Worker's Compensation	136					1,239
232 State Unemployment Insurance	79					628
243 Tax Sheltered Annuities Math	3					
244 Insurance Benefits Misc-Site Defined	143					



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2XX Employee Benefits Total	9,695					64,902
312 Instructional Prgms. Improv.Servs.	1,750					
342 Travel & Exp. Out Of District Avid Prog	40,213					
345 Food/Meals/Snacks Math	1,918					
3XX Purchased Services Total	43,881					
421 Textbooks Misc-Site Defined	2,617					
432 Reference Books Science	2,120					
4XX Supplies and Materials Total	4,737					
2240 Instructional Staff Developmen Total	94,517					230,131
2411 Principals Services						
112 Classified Salaries	12,172	9,795				
122 Subs-Classified Salaries	161	281				
128 Temp-Admin Salaries	409	441				
131 Licensed Salaries-Add'L	1,354	3,718				
132 Nonlicensed Salaries O/T	454					
1XX Salaries Total	14,550	14,235				
211 Pers Employer Contribution	4,738	4,659				
214 Pers Debt Service	966	860				
220 Social Security Administration	2,714	1,264				
231 Worker'S Compensation	188	88				
232 State Unemployment Insurance	115	32				
241 Professional Dues	7,631	2,644				
243 Tax Sheltered Annuities	203	157				
244 Insurance Benefits	10,855	4,295				
2XX Employee Benefits Total	27,410	13,999				
319 Other Instruc.Prof.& Tech.Service	5,495	99				
342 Travel & Exp. Out Of District	2,120	188				
345 Food/Meals/Snacks	2,076	2,705				
346 In-District Expense	-360	720				
389 Other Non-Instruc.Prof.&Tech. Serv	675	15,114				
3XX Purchased Services Total	10,006	18,826				
410 Supplies	27,939	19,399				
421 Textbooks	933					
460 Non-Consumable Supplies	55,989	47,792				
470 Computer Software	2,603	1,669				
480 Computer Hardware	123,295	72,269				
4XX Supplies and Materials Total	210,759	141,129				
2411 Principals Services Total	262,725	188,189				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2521 Financial & Support Services						
241 Professional Dues	4,175					
2XX Employee Benefits Total	4,175					
342 Travel & Exp. Out Of District	1,281	10,695				
389 Other Non-Instruc.Prof.&Tech. Serv Misc-Site De		957,585		166,000		596,000
3XX Purchased Services Total	1,281	968,280		166,000		596,000
460 Non-Consumable Supplies	5,445	1,480				
470 Computer Software		504				
480 Computer Hardware	1,692	7,402				
4XX Supplies and Materials Total	7,641	8,882				
640 Dues And Fees Misc-Site Defined		400				
6XX Other Objects Total		400				
2521 Financial & Support Services Total	13,097	977,562		166,000		596,000
2544 Building Maint Improvements						
112 Classified Salaries		140				
1XX Salaries Total		140				
2544 Building Maint Improvements Total		140				
2548 Care Of Buildings Services						
410 Supplies	696					
4XX Supplies and Materials Total	696					
2548 Care Of Buildings Services Total	696					
2575 Purchasing And warehouse Servi						
241 Professional Dues	2,500					
2XX Employee Benefits Total	2,500					
2575 Purchasing And warehouse Servi Total	2,500					
2630 Public Information Services						
353 Postage	6,038					
389 Other Non-Instruc.Prof.&Tech. Serv		7,175				
3XX Purchased Services Total	13,213					
410 Supplies	8,042					
4XX Supplies and Materials Total	8,042					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2630 Public Information Services Total	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	12,055					
2XX Employee Benefits Total	12,055					
318 Professional & Improvement Costs For Non-Instru	292					
389 Other Non-Instruc.Prof.&Tech. Serv	46,066					
3XX Purchased Services Total	46,358					
470 Computer Software	987					
480 Computer Hardware	5,642	998,805		1,000,000		2,000,000
4XX Supplies and Materials Total	6,629	998,805		1,000,000		2,000,000
2660 Technology Total	65,042	998,805		1,000,000		2,000,000
2XXX Support Services Total	744,971	2,554,267		1,866,000		3,596,331
3100 Food Services						
389 Other Non-Instruc.Prof.&Tech. Serv				1,000		1,000
3XX Purchased Services Total				1,000		1,000
3100 Food Services Total				1,000		1,000
4150 Capital Building Improvement						
389 Other Non-Instruc.Prof.&Tech. Serv				1,000		1,000
3XX Purchased Services Total				1,000		1,000
4150 Capital Building Improvement Total				1,000		1,000
5200 Transfers Of Funds						
710 Fund Modifications				1,000		1,000
7XX Transfers Total				1,000		1,000
5200 Transfers Of Funds Total				1,000		1,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

School Resources Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
6110 Contingency Fund						
810 Planned Reserve				3,278,000		3,040,000
810 Planned Reserve Total				3,278,000		3,040,000
6110 Contingency Fund Total				3,278,000		3,040,000
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	10,309,727	9,614,959		1,000,000		1,500,000
820 Unapp.Ending Fund Bal. Total	10,309,727	9,614,959		1,000,000		1,500,000
7000 Reserves And Fund Balances Total	10,309,727	9,614,959		1,000,000		1,500,000
Total Requirements	14,615,432	14,825,368		13,640,500		15,496,000

# Program Budget Detail

## Debt Service Fund

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Debt Service Fund  
Resources

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21001 Current Year'S Taxes	23,665,449	34,290,100		34,941,003		25,174,498
21002 Prior Years' Taxes	391,424	343,151		290,000		320,000
21115 Taxes/Linn County	19,657	28,271		20,000		30,000
21118 Interest From Delinquent Taxes	82,846	83,614		60,000		75,000
21516 Int.Earnings On Unsegregated Taxes	15,786	19,052		12,000		5,000
21519 Interest Other Investments	329,025	331,543		150,000		38,000
21993 Charges To Other Funds	5,052,900	5,224,265		5,202,700		5,462,100
24990 Other Revenue Fm Federal Sources	661,290	663,405		663,405		664,815
25400 Net working capital	1,753,847	2,627,381		2,654,767		1,795,000
<b>Total Resources</b>	<b>31,972,224</b>	<b>43,610,782</b>		<b>43,993,875</b>		<b>33,564,413</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Debt Service Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
5110 Long-Term Debt Service						
610 Principal	17,165,000	22,340,000		25,670,000		19,205,000
621 Interest	12,179,843	18,563,767		16,507,875		12,504,598
6XX Other Objects Total	29,344,843	40,903,767		42,177,875		31,709,598
5110 Long-Term Debt Service Total	29,344,843	40,903,767		42,177,875		31,709,598
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	2,627,381	2,707,016		1,816,000		1,854,815
820 Unapp.Ending Fund Bal. Total	2,627,381	2,707,016		1,816,000		1,854,815
7000 Reserves And Fund Balances Total	2,627,381	2,707,016		1,816,000		1,854,815
Total Requirements	31,972,224	43,610,783		43,993,875		33,564,413

# Program Budget Detail

## Capital Projects Fund

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

### Capital Projects Fund Resources

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21200 Revenue From Local Government	59,000			40,000		40,000
21510 Interest On Investments	14,111			10,000		10,000
21519 Interest Other Investments	1,792,491	2,875,287				
21990 Miscellaneous Local Revenue	27,350	181,177				
21992 Other Local Reimbursements	445,581	81,978		53,000		133,000
21999 Miscellaneous	7,298	12,246		10,000		10,000
23222 Bus Depreciation Replacement	1,216,529	957,767		1,290,000		820,000
25111 Bond Principal	150,000,000					
25113 Premium On Bonds Payable	14,225,465					
25200 Transfers From Other Funds	3,291,500	2,250,000		2,250,000		2,250,000
25300 Sale/Compensat. Loss Fixed Assets	97,284	70,077				10,000
25400 Net Working Capital	55,384,354	211,673,277		202,074,228		172,169,656
<b>Total Resources</b>	<b>226,560,963</b>	<b>218,101,809</b>		<b>205,727,228</b>		<b>175,442,656</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Capital Projects Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1111 Regular Elementary School Prog						
319 Other Instruc.Prof.& Tech.Service Misc-Site Def				535,096		968,916
3XX Purchased Services Total				535,096		968,916
410 Supplies Txtbk Adoption				2,980,000		2,980,000
4XX Supplies and Materials Total				2,980,000		2,980,000
1111 Regular Elementary School Prog Total				3,515,096		3,948,916
1121 Regular Middle School Program						
480 Computer Hardware Txtbk Adoption	976					
4XX Supplies and Materials Total	976					
1121 Regular Middle School Program Total	976					
1131 Regular High School Program						
410 Supplies Txtbk Adoption	29,772					
421 Textbooks Txtbk Adoption	614,592	1,532				
432 Reference Books Txtbk Adoption	11,135					
460 Non-Consumable Supplies Txtbk Adoption	65,071					
4XX Supplies and Materials Total	720,570	1,532				
1131 Regular High School Program Total	720,570	1,532				
1XXX Instruction Total	721,546	1,532		3,515,096		3,948,916
2115 Student Safety						
410 Supplies Misc-Site Defined		475				
470 Computer Software Misc-Site Defined		20,875				
480 Computer Hardware		7,176				
4XX Supplies and Materials Total		28,526				
2115 Student Safety Total		28,526				
2190 Director Of Ed Services						
421 Textbooks	7,556					
460 Non-Consumable Supplies	10,715			90,000		90,000
470 Computer Software		28,105				
480 Computer Hardware		5,694				
4XX Supplies and Materials Total	18,271	33,799		90,000		90,000
2190 Director Of Ed Services Total	18,271	33,799		90,000		90,000
2219 Other Improvement Of Inst Serv						
131 Licensed Salaries-Add'L		44,740				



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Capital Projects Fund  
Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1XX Salaries Total		44,740				
211 Pers Employer Contribution		12,973				
214 Pers Debt Service		2,245				
220 Social Security Administration		3,344				
231 Worker's Compensation		219				
232 State Unemployment Insurance		87				
243 Tax Sheltered Annuities		3				
2XX Employee Benefits Total		18,871				
2219 Other Improvement Of Inst Serv Total		63,611				
2520 Go Bond-Fiscal Services						
354 Advertising	78					
389 Other Non-Instruc.Prof.&Tech. Serv	890,102	4,005				
3XX Purchased Services Total	890,180	4,005				
2520 Go Bond-Fiscal Services Total	890,180	4,005				
2521 Financial & Support Services						
389 Other Non-Instruc.Prof.&Tech. Serv		10				
3XX Purchased Services Total		10				
2521 Financial & Support Services Total		10				
2540 Operation Of Plant Services						
112 Classified Salaries	42					
131 Licensed Salaries-Add'L	5,015	5,594				
132 Nonlicensed Salaries O/T	81					
1XX Salaries Total	5,138	5,594				
211 Pers Employer Contribution	1,555	1,658				
214 Pers Debt Service	260	283				
220 Social Security Administration	393	427				
231 Worker's Compensation	27	26				
232 State Unemployment Insurance	10	11				
243 Tax Sheltered Annuities	2					
244 Insurance Benefits		1,200				
2XX Employee Benefits Total	2,247	3,605				
389 Other Non-Instruc.Prof.&Tech. Serv	11,006	18,999		50,000		
3XX Purchased Services Total	11,006	18,999		50,000		
410 Supplies		115				
460 Non-Consumable Supplies	3,155					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Capital Projects Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
4XX Supplies and Materials Total	3,155	115				
522 Bldg. Improv. (Done Maint. Dept.) Carpet Replac	37,076					
5XX Capital Outlay Total	37,076					
2540 Operation Of Plant Services Total	58,622	28,313		50,000		
2541 Facilities Management						
112 Classified Salaries	35,867	83,533	2.000	104,221	2.000	105,338
113 Administrators	139,573	263,569	2.100	273,310	2.000	255,995
114 Classified Supervisors	42,755	44,465				
118 Professional Salaries	342,928	475,221	6.600	599,564	5.500	525,623
139 Cell Phone Stipend	4,846	7,065				
1XX Salaries Total	565,969	873,853	10.700	977,095	9.500	886,956
211 Pers Employer Contribution	132,165	245,882		331,239		270,521
214 Pers Debt Service	27,431	43,817				
220 Social Security Administration	42,251	64,998		74,751		67,853
231 Worker's Compensation	2,555	4,050		6,842		6,652
232 State Unemployment Insurance	1,595	1,699		1,758		3,371
241 Professional Dues		3,598		15,970		14,350
243 Tax Sheltered Annuities	20,300	32,409		43,320		36,810
244 Insurance Benefits	84,196	139,425		154,254		139,520
2XX Employee Benefits Total	310,493	535,878		628,134		539,077
2541 Facilities Management Total	876,462	1,409,731	10.700	1,605,229	9.500	1,426,033
2542 Building Div Services						
112 Classified Salaries	144,341	149,336	2.500	125,536	1.500	76,878
132 Nonlicensed Salaries O/T	750	19				
1XX Salaries Total	145,091	149,355	2.500	125,536	1.500	76,878
211 Pers Employer Contribution	32,788	39,880		42,557		23,447
214 Pers Debt Service	7,473	7,555				
220 Social Security Administration	10,620	10,813		9,604		5,881
231 Worker's Compensation	5,285	5,480		5,272		3,229
232 State Unemployment Insurance	414	283		226		292
243 Tax Sheltered Annuities	1,782	1,793		675		405
244 Insurance Benefits	38,785	39,380		36,000		21,615
2XX Employee Benefits Total	97,147	105,184		94,334		54,869
460 Non-Consumable Supplies	5,214					
4XX Supplies and Materials Total	5,214					
877 Preventative Maintenance	21,201	19,725				
8XX Maintenance Supplies Total	21,201	19,725				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Capital Projects Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2542 Building Div Services Total	268,653	274,264	2.500	219,870	1.500	131,747
2544 Building Maint Improvements						
522 Bldg. Improv. (Done Maint. Dept.)						1,108,044
542 Replacement Equipment Purchases Misc-Site Defin				2,808,493		3,475,000
5xx Capital Outlay Total				2,808,493		4,583,044
2544 Building Maint Improvements Total				2,808,493		4,583,044
2548 Care Of Buildings Services						
112 Classified Salaries	54,596	54,553	2.250	65,314	2.250	75,273
122 Subs-Classified Salaries	14,984	6,899				
124 Temps-Classified Salaries	4,031					
1xx Salaries Total	73,611	61,452	2.250	65,314	2.250	75,273
211 Pers Employer Contribution	12,919	13,929		22,141		22,961
214 Pers Debt Service	2,888	2,535				
220 Social Security Administration	5,444	4,597		4,995		5,764
231 Worker's Compensation	2,610	2,238		2,744		3,163
232 State Unemployment Insurance	215	122		117		289
243 Tax Sheltered Annuities	61			612		612
244 Insurance Benefits	24,712	25,454		32,400		32,427
2xx Employee Benefits Total	48,849	48,875		63,009		65,216
541 Initial & Addnl. Equip. Purchases	36,127					
5xx Capital Outlay Total	36,127					
2548 Care Of Buildings Services Total	158,587	110,327	2.250	128,323	2.250	140,489
2549 Transportation Services						
322 Repairs & Maint.Svcs.(On Contract) Misc-Site De		11,176				
3xx Purchased Services Total		11,176				
410 Supplies Misc-Site Defined		720				
460 Non-Consumable Supplies Misc-Site Defined		16,447				
4xx Supplies and Materials Total		17,167				
2549 Transportation Services Total		28,343				
2554 Vehicle Purch.Serv. & Maint.Se						
541 Initial & Addnl. Equip. Purchases	2,110,144	108,566				
564 Buses And Capital Bus Improvements	-388,844			1,890,900		2,617,450
5xx Capital outlay Total	1,721,300	108,566		1,890,900		2,617,450

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Capital Projects Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2554 Vehicle Purch.Serv. & Maint.Se Total	1,721,300	108,566		1,890,900		2,617,450
2630 Public Information Services						
112 Classified Salaries		23,582	1.000	57,666	1.000	53,709
1xx Salaries Total		23,582	1.000	57,666	1.000	53,709
211 Pers Employer Contribution				19,548		16,381
220 Social Security Administration		1,793		4,413		4,109
231 Worker's Compensation		114		403		403
232 State Unemployment Insurance		47		103		204
243 Tax Sheltered Annuities		306		270		270
244 Insurance Benefits		6,570		14,400		14,410
2xx Employee Benefits Total		8,830		39,137		35,777
410 Supplies		398				
460 Non-Consumable Supplies		189				
470 Computer Software		48				
480 Computer Hardware		1,669				
4xx Supplies and Materials Total		2,304				
2630 Public Information Services Total		34,716	1.000	96,803	1.000	89,486
2660 Technology						
112 Classified Salaries	32,170	30,230	1.000	36,287		
121 Subs-Licensed Salaries Misc-Site Defined		28,036				
131 Licensed Salaries-Add'L Misc-Site Defined		8,207				
132 Nonlicensed Salaries O/T Esis Implementation	152					
139 Cell Phone Stipend		135				
1xx Salaries Total	32,322	66,608	1.000	36,287		
211 Pers Employer Contribution	2,913	8,943		12,302		
214 Pers Debt Service	663	1,572				
220 Social Security Administration	2,361	4,948		2,776		
231 Worker's Compensation	161	318		254		
232 State Unemployment Insurance	87	128		65		
243 Tax Sheltered Annuities		435		270		
244 Insurance Benefits	10,800	11,256		14,400		
2xx Employee Benefits Total	16,985	27,600		30,067		
389 Other Non-Instruc.Prof.&Tech. Serv	264,255					
3xx Purchased Services Total	264,255					
410 Supplies Ntwrk Infrst Upgrd	27,012					
416 Printer Contract Copies	10,382					
460 Non-Consumable Supplies Multi-Site Instructiona	64,930	51,598				
480 Computer Hardware Ntwrk Infrst Upgrd	3,058,530	548,968		4,933,900		4,950,000
4xx Supplies and Materials Total	3,160,854	600,566		4,933,900		4,950,000
550 Technology Ntwrk Infrst Upgrd	123,556	440,246		1,475,000		1,225,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Capital Projects Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
5XX Capital Outlay Total	123,556	440,246		1,475,000		1,225,000
2660 Technology Total	3,597,972	1,135,020	1.000	6,475,254		6,175,000
2700 District Retirement						
249 District Retirement Fund	4,503	5,703				
2XX Employee Benefits Total	4,503	5,703				
2700 District Retirement Total	4,503	5,703				
2XXX Support Services Total	7,594,550	3,264,934	17.450	13,364,872	14.250	15,253,249
3100 Food Services						
480 Computer Hardware				1,000		1,000
4XX Supplies and Materials Total				1,000		1,000
541 Initial & Addnl. Equip. Purchases Kitchen Equip		145,962				
5XX Capital Outlay Total		145,962				
3100 Food Services Total		145,962		1,000		1,000
4111 Service Area Direction						
241 Professional Dues		325				
2XX Employee Benefits Total		325				
341 Travel - Local In-District	80					
345 Food/Meals/Snacks	55					
353 Postage	30	89				
354 Advertising	650					
389 Other Non-Instruc.Prof.&Tech. Serv Renovations/		50				
3XX Purchased Services Total	815	139				
410 Supplies	2,384	2,583				
440 Periodicals	844	249				
460 Non-Consumable Supplies	2,142					
470 Computer Software	4,379	4,510				
480 Computer Hardware	5,880	605				
4XX Supplies and Materials Total	15,629	7,947				
4111 Service Area Direction Total	16,444	8,411				
4120 Site Improvements						
354 Advertising Athl Fld/Stadiu	1,218	1,040				
383 Architect/Engineer Services	125,394	261,560				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

## Capital Projects Fund Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
389 Other Non-Instruc.Prof.&Tech. Serv Athletic Fie	1,252,815	1,718,730				
3XX Purchased Services Total	1,379,427	1,981,330				
410 Supplies Athl Fld/Stadiu	1,937	128,339				
460 Non-Consumable Supplies Athl Fld/Stadiu	39,687	71,507				
4XX Supplies and Materials Total	41,624	199,846				
510 Land	219,344	7,500		1,934,096		1,667,391
521 New Buildings				3,950,000		4,000,000
522 Bldg. Improv. (Done Maint. Dept.) Safe Routes	571,351	1,062,457		425,000		375,000
531 Improvement Of Sites Playground Equipment Upgra	316,017	1,491,818		6,945,000		3,795,000
541 Initial & Addnl. Equip. Purchases Security Fenc	17,848					
5XX Capital Outlay Total	1,124,560	2,561,775		13,254,096		9,837,391
670 Taxes And Licenses New School Bldgs	11,508	57,650				
6XX Other Objects Total	11,508	57,650				
4120 Site Improvements Total	2,557,119	4,800,601		13,254,096		9,837,391
4150 Capital Building Improvement						
112 Classified Salaries Renovations/Remodels	1,032	1,297				
121 Subs-Licensed Salaries	369					
131 Licensed Salaries-Add'L	847					
1XX Salaries Total	2,248	1,297				
211 Pers Employer Contribution	281	130				
214 Pers Debt Service	48	25				
220 Social Security Administration	93	34				
231 Worker'S Compensation	5	2				
232 State Unemployment Insurance	2	1				
243 Tax Sheltered Annuities	2	6				
244 Insurance Benefits	24					
2XX Employee Benefits Total	455	198				
354 Advertising Renovations/Remodels	4,261	11,979				
382 Legal Services Remodel	6,054	21,869				
383 Architect/Engineer Services Renovations/Remodel	920,518	4,898,357				
389 Other Non-Instruc.Prof.&Tech. Serv Combined Rep	486,748	1,033,303		851,000		751,000
3XX Purchased Services Total	1,417,581	5,965,508		851,000		751,000
410 Supplies	7,811	6,193				
460 Non-Consumable Supplies Addition/Remodel 652/67	194,813	169,603				
480 Computer Hardware Cam Security		46,986				
4XX Supplies and Materials Total	202,624	222,782				
521 New Buildings Remodel	20,000	4,423,485		143,626,614		119,375,000
522 Bldg. Improv. (Done Maint. Dept.)	1,968,754	5,899,487		28,641,000		23,802,550
541 Initial & Addnl. Equip. Purchases Remodel	85,563	64,149				

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Capital Projects Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
5XX Capital Outlay Total	2,074,317	10,387,121		172,267,614		143,177,550
670 Taxes And Licenses Remodel	18,747	64,816				
6XX Other Objects Total	18,747	64,816				
4150 Capital Building Improvement Total	3,715,972	16,641,722		173,118,614		143,928,550
5110 Long-Term Debt Service						
610 Principal	261,850	208,885		212,925		217,043
622 Interest/Buses	20,216	13,664		9,625		5,507
6XX Other Objects Total	282,066	222,549		222,550		222,550
5110 Long-Term Debt Service Total	282,066	222,549		222,550		222,550
5200 Transfers Of Funds						
710 Fund Modifications				1,000		1,000
7XX Transfers Total				1,000		1,000
5200 Transfers Of Funds Total				1,000		1,000
6110 Contingency Fund						
810 Planned Reserve				2,250,000		2,250,000
810 Planned Reserve Total				2,250,000		2,250,000
6110 Contingency Fund Total				2,250,000		2,250,000
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	211,673,277	193,016,110				
820 Unapp.Ending Fund Bal. Total	211,673,277	193,016,110				
7000 Reserves And Fund Balances Total	211,673,277	193,016,110				
Total Requirements	226,560,974	218,101,821	17.450	205,727,228	14.250	175,442,656

# Program Budget Detail

## Nutrition Services Fund

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Nutrition Services Fund  
Resources

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21611 Breakfasts	47,068	36,707		48,000		48,000
21612 Type A Lunches	827,004	575,335		700,000		495,000
21622 Ala Carte Lunches	105,047	56,166		100,000		60,000
21630 Special Functions	193,625	133,328		140,267		150,000
21699 Miscellaneous Income		17,505				
21960 Recovery Of Prior Year Expenditures	11,202					
23102 Matching Funds	48,159	48,059		50,000		50,000
23299 Other Restricted Grants-In-Aid	42,390	27,497		730,000		850,000
24511 10.555 Natl Schl Lunch Prg	2,506,599	2,492,952		2,460,000		2,703,763
24512 10.553 Schl Breakfast Prg	1,001,871	1,122,646		900,000		1,015,000
24513 10.558 Child Adlt Care Food Pr	141,350	102,582		160,000		155,000
24517 10.560 State Admin Exp Nutr Srv	11,182					
24911 Value Of Commodities Received	368,202	364,871		390,000		370,000
25200 Transfers From Other Funds	370,009	966,075		936,000		936,000
25400 Net Working Capital	329,083	165,921				
<b>Total Resources</b>	<b>6,002,791</b>	<b>6,109,644</b>		<b>6,614,267</b>		<b>6,832,763</b>



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

## Nutrition Services Fund Requirements

### 3100 Food Services

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
112 Classified Salaries	1,440,589	1,614,315	72.580	1,783,817	58.908	1,641,013
113 Administrators	16,558		2.500	240,877	.500	65,856
114 Classified Supervisors	87,241	70,402	.500	35,474	3.500	374,653
122 Subs-Classified Salaries	99,136	91,305				
124 Temp-Classified Salaries Workstudy	23,241	8,232				
132 Nonlicensed Salaries O/T	15,195	19,025				
139 Cell Phone Stipend	450	900				
<b>1xx Salaries Total</b>	<b>1,682,410</b>	<b>1,804,179</b>	<b>75.580</b>	<b>2,060,168</b>	<b>62.908</b>	<b>2,081,522</b>
211 Pers Employer Contribution	356,373	431,420		698,393		574,770
214 Pers Debt Service	75,795	76,852				
220 Social Security Administration	122,564	133,050		157,598		144,167
231 Worker's Compensation	50,536	58,015		63,578		55,166
232 State Unemployment Insurance	4,554	3,455		3,707		7,159
241 Professional Dues		632		3,850		5,450
242 Physical Examinations	2,716	3,548				
243 Tax Sheltered Annuities	14,475	14,349		32,767		32,969
244 Insurance Benefits	775,051	799,826		1,017,206		907,905
245 Other Benefits	4,400	4,850				
<b>2xx Employee Benefits Total</b>	<b>1,406,464</b>	<b>1,525,997</b>		<b>1,977,099</b>		<b>1,727,586</b>
324 Rentals		52,671		15,000		42,053
328 Garbage		39				
341 Travel - Local In-District	5,120	2,457		3,500		3,500
342 Travel & Exp. Out Of District	831	174		500		500
345 Food/Meals/Snacks	1,493	1,499		1,000		1,000
351 Telephone	452	1,042		1,000		1,800
353 Postage	4,618	3,850		4,000		4,000
389 Other Non-Instruc.Prof.&Tech. Serv	12,574	7,412				
<b>3xx Purchased Services Total</b>	<b>25,088</b>	<b>69,144</b>		<b>25,000</b>		<b>52,853</b>
410 Supplies	15,471	13,965		8,000		13,000
414 Soap And Paper	-217	132,519		132,000		137,802
415 Pacific Office Automation Copies	3,886	2,948		3,000		3,500
416 Printer Contract Copies		24				
417 Chemicals And Cleaning		21,190				25,500
451 Food	2,196,780	1,780,920		2,000,000		2,350,000
453 Usda Commodities	368,201	364,869		350,000		370,000
460 Non-Consumable Supplies	19,644	7,819		15,000		25,000
470 Computer Software	40,245	46,975		30,000		30,000
480 Computer Hardware	-137	3,393		2,000		4,000
<b>4xx supplies and Materials Total</b>	<b>2,643,873</b>	<b>2,374,622</b>		<b>2,540,000</b>		<b>2,958,802</b>
640 Dues And Fees		209				
658 Bad Debt Write-Offs	49,561	11,225				
670 Taxes And Licenses	11,088	10,353		12,000		12,000
<b>6xx Other Objects Total</b>	<b>60,649</b>	<b>21,787</b>		<b>12,000</b>		<b>12,000</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

## Nutrition Services Fund Requirements

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
3100 Food Services Total	5,818,484	5,795,729	75.580	6,614,267	62.908	6,832,763
3190 Food Srv Summer						
112 Classified Salaries	1,288	12,394				
124 Temps-Classified Salaries	43	9,743				
1XX Salaries Total	1,331	22,137				
211 Pers Employer Contribution	394	6,258				
214 Pers Debt Service	68	1,104				
220 Social Security Administration	102	1,695				
231 Worker's Compensation	45	737				
232 State Unemployment Insurance	2	45				
243 Tax Sheltered Annuities	10	117				
2XX Employee Benefits Total	621	9,956				
341 Travel - Local In-District		10				
3XX Purchased Services Total		10				
410 Supplies		3,673				
451 Food	16,427	80,564				
4XX Supplies and Materials Total	16,427	84,237				
3190 Food Srv Summer Total	18,379	116,340				
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	165,921	197,578				
820 Unapp.Ending Fund Bal. Total	165,921	197,578				
7000 Reserves And Fund Balances Total	165,921	197,578				
Total Requirements	6,002,784	6,109,647	75.580	6,614,267	62.908	6,832,763

# Program Budget Detail

## Insurance Reserve Fund

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Insurance Reserve Fund Resources	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21510 Interest On Investments	147,495	109,955		100,000		57,000
21960 Recovery Of Prior Year Expenditures		2,980				
21992 Other Local Reimbursements	7,264					
21994 Insurance Reimbursements	3,649	95,523		30,000		30,000
21999 Miscellaneous	31,726,670	32,532,062		34,414,000		36,644,000
23990 Other Revenue From State Sources	190,756	241,708		200,000		200,000
25200 Transfers From Other Funds	621,500	852,138		960,000		590,000
25400 Net Working Capital	11,208,820	10,719,779		9,780,000		9,520,311
<b>Total Resources</b>	<b>43,906,154</b>	<b>44,554,145</b>		<b>45,484,000</b>		<b>47,041,311</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Insurance Reserve Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1121 Regular Middle School Program						
410 Supplies				1,000		1,000
4XX Supplies and Materials Total				1,000		1,000
1121 Regular Middle School Program Total				1,000		1,000
1XXX Instruction Total				1,000		1,000
2115 Student Safety						
112 Classified Salaries	14,412	205,083	8.000	238,893		
113 Administrators		102,667	1.000	112,948		
139 Cell Phone Stipend				900		
1XX Salaries Total	14,412	307,750	9.000	352,741		
211 Pers Employer Contribution	3,205	56,757		119,273		
214 Pers Debt Service	730	9,573				
220 Social Security Administration	1,071	17,671		26,917		
231 Worker's Compensation	72	1,160		2,466		
232 State Unemployment Insurance	36	462		633		
241 Professional Dues				1,700		
243 Tax Sheltered Annuities		2,579		6,960		
244 Insurance Benefits	8,976	85,281		129,620		
2XX Employee Benefits Total	14,090	173,483		287,569		
322 Repairs & Maint.Svcs.(On Contract)				1,000		
341 Travel - Local In-District				100		
342 Travel & Exp. Out Of District				2,000		
353 Postage		2		250		
389 Other Non-Instruc.Prof.&Tech. Serv		3,000		9,500		
3XX Purchased Services Total		3,002		12,850		
410 Supplies		400		2,500		
460 Non-Consumable Supplies		811		3,500		
470 Computer Software		48		1,000		
480 Computer Hardware		1,399				
4XX Supplies and Materials Total		2,658		7,000		
541 Initial & Addnl. Equip. Purchases				35,000		
5XX Capital Outlay Total				35,000		
2115 Student Safety Total	28,502	486,893	9.000	695,160		
2311 Board Of Directors Expenses						
394 Unemployment Consultant	6,000	6,000		6,000		6,000
3XX Purchased Services Total	6,000	6,000		6,000		6,000

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Insurance Reserve Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2311 Board of Directors Expenses Total	6,000	6,000		6,000		6,000
2529 Other Fiscal Services						
121 Subs-Licensed Salaries	2,729	24,297				
122 Subs-Classified Salaries	98					
1xx Salaries Total	2,827	24,297				
211 Pers Employer Contribution	539	2,581				
214 Pers Debt Service	120	464				
220 Social Security Administration	216	1,859				
231 Worker's Compensation	642,448	743,250		800,000		800,000
232 State Unemployment Insurance	137,242	1,442,332		200,000		200,000
244 Insurance Benefits	29,671,423	30,299,787		33,571,000		34,740,000
246 Long Term Disability Ins	302,444	347,190		387,000		367,000
247 Term Life	145,696	114,507		300,000		200,000
2xx Employee Benefits Total	30,900,128	32,951,970		35,258,000		36,307,000
342 Travel & Exp. Out Of District				500		500
346 In-District Expense	437	560		650		650
351 Telephone	1,784	589		1,890		1,890
353 Postage	784	919		1,250		750
389 Other Non-Instruc.Prof.&Tech. Serv	733,118	673,937		855,000		830,000
3xx Purchased Services Total	736,123	676,005		859,290		833,790
410 Supplies	174,958	156,715		160,344		201,000
460 Non-Consumable Supplies	218	650				
480 Computer Hardware		1,010				
4xx Supplies and Materials Total	175,176	158,375		160,344		201,000
541 Initial & Adn'l. Equip. Purchases	-508					
5xx Capital Outlay Total	-508					
2529 Other Fiscal Services Total	31,813,746	33,810,647		36,277,634		37,341,790
2548 Care of Buildings Services						
112 Classified Salaries	6,516	7,389	.250	15,608	.250	7,979
1xx Salaries Total	6,516	7,389	.250	15,608	.250	7,979
211 Pers Employer Contribution	1,449	1,974		4,890		2,434
214 Pers Debt Service	330	374		400		
220 Social Security Administration	499	565		1,194		611
231 Worker's compensation	240	273		656		60
232 State Unemployment Insurance	19	15		28		30
243 Tax Sheltered Annuities				136		68
244 Insurance Benefits	2,976	3,289		7,200		3,603
2xx Employee Benefits Total	5,513	6,490		14,504		6,806

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Insurance Reserve Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2548 Care Of Buildings Services Total	12,029	13,879	.250	30,112	.250	14,785
2554 Vehicle Purch.Serv. & Maint.Se						
655 Judg.& Settlem.Against The Distric	10,008	13,380		30,000		30,000
6xx Other Objects Total	10,008	13,380		30,000		30,000
2554 Vehicle Purch.Serv. & Maint.Se Total	10,008	13,380		30,000		30,000
2641 Hr Service Area Direction						
111 Licensed Salaries	38,191	31,374	.500	31,706	.500	32,260
112 Classified Salaries	53,372	46,641	1.000	49,206	1.000	50,314
113 Administrators	124,175	9,412				
121 Subs-Licensed Salaries	3,804	864		5,000		5,000
122 Subs-Classified Salaries	9,297	4,487		11,000		11,000
124 Temps-Classified Salaries	14,296			40,000		40,000
128 Temp-Admin Salaries Misc-Site Defined	1,751					
131 Licensed Salaries-Add'L	3,941	1,699		4,000		4,000
132 Nonlicensed Salaries O/T	262			1,000		1,000
139 Cell Phone Stipend	375					
1xx Salaries Total	249,464	94,477	1.500	141,912	1.500	143,574
211 Pers Employer Contribution	50,477	52,621		30,266		31,685
214 Pers Debt Service	9,607	8,706				
220 Social Security Administration	17,178	12,682		10,859		8,117
231 Worker's Compensation	1,054	798		993		619
232 State Unemployment Insurance	616	330		256		323
241 Professional Dues	1,282	259				
243 Tax Sheltered Annuities	5,220	5,873		890		880
244 Insurance Benefits	31,823	32,404		21,815		21,845
2xx Employee Benefits Total	117,257	113,673		65,079		63,469
319 Other Instruc.Prof.& Tech.Service	1,950					
321 Equip. Rep.(Not On Serv. Contract)	826					
322 Repairs & Maint.Svcs.(On Contract)	9,824	9,995		10,000		10,000
341 Travel - Local In-District	32	21				
342 Travel & Exp. out Of District	4,087	681				
345 Food/Meals/Snacks		223				
351 Telephone	408	1,588				
353 Postage	237	1,529		750		750
389 Other Non-Instruc.Prof.&Tech. Serv	18,956	36,904		30,500		40,000
3xx Purchased Services Total	36,320	50,941		41,250		50,750
410 Supplies	14,451	14,226		24,500		24,500
440 Periodicals	131			150		150
460 Non-Consumable Supplies	1,499					
470 Computer Software	7,405	5,100		7,500		7,500
4xx Supplies and Materials Total	23,486	19,326		32,150		32,150
640 Dues And Fees		20				
655 Judg.& Settlem.Against The Distric	7,581					

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Insurance Reserve Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
670 Taxes And Licenses	68	530				
6XX Other Objects Total	7,649	550				
892 Building Safety		6,000		30,000		
8XX Maintenance Supplies Total		6,000		30,000		
2641 Hr Service Area Direction Total	434,176	284,967	1.500	310,391	1.500	289,943
2649 Other Staff Services						
382 Legal Services	1,513	52,429		300,000		300,000
3XX Purchased Services Total	1,513	52,429		300,000		300,000
655 Judg.& Settlem.Against The Distric		23,953		450,000		300,000
6XX Other Objects Total		23,953		450,000		300,000
2649 Other Staff Services Total	1,513	76,382		750,000		600,000
2690 Claims						
389 Other Non-Instruc.Prof.&Tech. Serv		1,380				
3XX Purchased Services Total		1,380				
410 Supplies	1,414	-496		1,500		1,500
460 Non-Consumable Supplies	2,924	3,810		20,000		20,000
480 Computer Hardware		-874		20,000		20,000
4XX Supplies and Materials Total	4,338	2,440		41,500		41,500
542 Replacement Equipment Purchases	29,761			40,000		40,000
5XX Capital Outlay Total	29,761			40,000		40,000
653 Property Insurance		2,657				
655 Judg.& Settlem.Against The Distric	63,987	30,950				
6XX Other Objects Total	63,987	33,607				
2690 Claims Total	98,086	37,427		81,500		81,500
2700 District Retirement						
249 District Retirement Fund	1,794	1,110		1,174		
2XX Employee Benefits Total	1,794	1,110		1,174		
2700 District Retirement Total	1,794	1,110		1,174		
2XXX Support Services Total	32,405,854	34,730,685	10.750	38,181,971	1.750	38,364,018

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Insurance Reserve Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
3100 Food Services						
410 Supplies				1,000		1,000
4XX Supplies and Materials Total				1,000		1,000
3100 Food Services Total				1,000		1,000
5200 Transfers Of Funds						
710 Fund Modifications	780,525	788,780		19,000		2,000
7XX Transfers Total	780,525	788,780		19,000		2,000
5200 Transfers Of Funds Total	780,525	788,780		19,000		2,000
6110 Contingency Fund						
810 Planned Reserve				500,000		500,000
810 Planned Reserve Total				500,000		500,000
6110 Contingency Fund Total				500,000		500,000
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	10,719,779	9,034,677		6,781,029		8,173,293
820 Unapp.Ending Fund Bal. Total	10,719,779	9,034,677		6,781,029		8,173,293
7000 Reserves And Fund Balances Total	10,719,779	9,034,677		6,781,029		8,173,293
Total Requirements	43,906,158	44,554,142	10.750	45,484,000	1.750	47,041,311



# Program Budget Detail

## Private Purpose Trust Fund

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Private Purpose Trust Fund  
Resources

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21920 Private Grants	171,143	45,150		179,707		182,667
21999 Miscellaneous	2,379			2,379		7,379
23204 Drivers' Education	61,535	275		58,610		57,485
25400 Net Working Capital		193,380				
<b>Total Resources</b>	<b>235,057</b>	<b>238,805</b>		<b>240,696</b>		<b>247,531</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Private Purpose Trust Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
1121 Regular Middle School Program						
112 Classified Salaries		904				4,385
1XX Salaries Total		904				4,385
343 Travel & Fees, Student				1,449		9,534
3XX Purchased Services Total				1,449		9,534
641 Extra-Curricular Scholarships						25,000
6XX Other Objects Total						25,000
868 Other Than Home To School		86		9,265		
8XX Maintenance Supplies Total		86		9,265		
1121 Regular Middle School Program Total		990		10,714		38,919
1122 Middle School Activities						
641 Extra-Curricular Scholarships				50,000		25,000
6XX Other Objects Total				50,000		25,000
1122 Middle School Activities Total				50,000		25,000
1131 Regular High School Program						
319 Other Instruc.Prof.& Tech.Service	4,950	275		58,610		57,485
374 Tuition Payments - Other	27,487	37,300		113,072		
3XX Purchased Services Total	32,437	37,575		171,682		57,485
410 Supplies	2,732	1,800		1,800		
4XX Supplies and Materials Total	2,732	1,800		1,800		
1131 Regular High School Program Total	35,169	39,375		173,482		57,485
1132 Student Activities						
410 Supplies		144				
4XX Supplies and Materials Total		144				
641 Extra-Curricular Scholarships	6,509	4,916		6,500		9,590
6XX Other Objects Total	6,509	4,916		6,500		9,590
1132 Student Activities Total	6,509	5,060		6,500		9,590
1XXX Instruction Total	41,678	45,425		240,696		130,994
3300 Community Services						

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Private Purpose Trust Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
343 Travel & Fees, Student						4,895
374 Tuition Payments - Other						111,642
3XX Purchased Services Total						116,537
3300 Community Services Total						116,537
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					
Total Requirements	235,058	45,425		240,696		247,531

# Program Budget Detail

## Postemployment Benefits Fund

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Postemployment Benefits Fund  
Resources

	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
21999 Miscellaneous	1,516,827	1,117,787		1,100,000		1,000,000
25400 Net working capital	3,239,987	3,570,554		3,540,700		3,365,432
<b>Total Resources</b>	<b>4,756,814</b>	<b>4,688,341</b>		<b>4,640,700</b>		<b>4,365,432</b>

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Postemployment Benefits Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
2710 Retirement - Certified						
116 Early Retirement Pay	187,266	181,522		230,000		200,000
1XX Salaries Total	187,266	181,522		230,000		200,000
220 Social Security Administration	9,603	8,973		10,500		10,000
231 Worker's Compensation	6					
232 State Unemployment Insurance	2					
244 Insurance Benefits	731,487	710,250		1,200,000		1,000,000
2XX Employee Benefits Total	741,098	719,223		1,210,500		1,010,000
389 Other Non-Instruc.Prof.&Tech. Serv		2,250		5,000		5,000
3XX Purchased Services Total		2,250		5,000		5,000
2710 Retirement - Certified Total	928,364	902,995		1,445,500		1,215,000
2720 Retirement - Administrators						
116 Early Retirement Pay	38,408	36,958		45,000		45,000
1XX Salaries Total	38,408	36,958		45,000		45,000
220 Social Security Administration	1,339	1,532		1,700		2,000
244 Insurance Benefits	7,195	11,340		15,300		15,000
2XX Employee Benefits Total	8,534	12,872		17,000		17,000
2720 Retirement - Administrators Total	46,942	49,830		62,000		62,000
2730 Retirement - Classified						
116 Early Retirement Pay	25,000	55,000		35,000		100,000
1XX Salaries Total	25,000	55,000		35,000		100,000
211 Pers Employer Contribution		17,744				25,000
214 Pers Debt Service		2,826				
220 Social Security Administration	1,904	4,142		2,600		10,000
231 Worker's Compensation		933				
232 State Unemployment Insurance		108				
243 Tax Sheltered Annuities		857				
244 Insurance Benefits	184,050	149,819		250,000		200,000
2XX Employee Benefits Total	185,954	176,429		252,600		235,000
2730 Retirement - Classified Total	210,954	231,429		287,600		335,000
2XXX Support Services Total	1,186,260	1,184,254		1,795,100		1,612,000
7000 Reserves And Fund Balances						
820 Unappropriated Ending Fund Balance	3,570,554	3,504,086		2,845,600		2,753,432

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2021 to June 30, 2022

Postemployment Benefits Fund Requirements	Actual Expenditures		2020 - 2021		2021 - 2022 Budget	
	2018 - 2019	2019 - 2020	FTE	Budget	FTE	Proposed
820 Unapp. Ending Fund Bal. Total	3,570,554	3,504,086		2,845,600		2,753,432
7000 Reserves And Fund Balances Total	3,570,554	3,504,086		2,845,600		2,753,432
Total Requirements	4,756,814	4,688,340		4,640,700		4,365,432



# 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 provides additional direction for the planning and allocation of resources:

1. *"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 General Fund 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 not structurally balanced – resources projected for the 2021-22 school year are currently insufficient to address all of the requirements included in this budget. As a result, the District will need to utilize operating savings from the 2020-21 school year and Operations Reserve funding to balance the General Fund budget next year. This situation could change if the Oregon Legislature appropriates additional State School Fund (SSF) support for the coming biennium, but the current \$9.1 billion SSF appropriation is insufficient to meet the operational needs of 4J.

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

The Oregon Legislature is currently considering a \$9.1 billion State School Fund appropriation for the 2021-2023 biennium. This represents a 1.1% increase over the \$9 billion State School Fund appropriation for the 2019-2021 biennium, which falls significantly short of what 4J needs to maintain our current level of services to students and families. As a result, the district will need to utilize past savings and reserve funds to balance our General Fund budgets in the biennium to come.

### *Enrollment*

Enrollment is projected based on the best available information, but it is still an estimate. In past years District-wide enrollment had 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 was expected to grow to 16,784 students in 2020-21. As a result of the pandemic this growth did not materialize, and the district instead saw a decline of 704 students from this projection as of 10/1/2020.

Enrollment for 2021-22 has been forecast assuming the following:

- The public health situation in September of 2021 will not limit the enrollment decisions of students
- The rate of residential moves will remain at historic lows for a significant period of time, so that demographically 2021-22 enrollment will look similar to what the district originally expected in 2020-21
- 274 additional students, the difference between projected and actual kindergarten enrollment in 2021-22, will enroll in 2021-22 – 67% (184 students) in kindergarten and 33% (90 students) in 1<sup>st</sup> grade
- The transition rates from grade to grade will remain stable

Projection could change significantly depending on the public health situation and the rate of economic recovery. As enrollment and student demographics play a large role in the calculation of the State School Fund, any significant declines in enrollment will be reflected in the SSF funding available to support 4J operations in the year to come.

# Financial Forecast

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

Through the continued support of local residents, the District receives revenues from a local option levy. The amount of levy revenue collected depends on property values and is impacted by Measures 5 and 50. The State Legislature continues to consider proposed legislation that could potentially change future local option tax calculations and collections. Most proposals would amend the Oregon constitution and therefore require voter approval.

It is important to note that this forecast reflects year-over-year growth of 2% in the District's Local Option Levy tax collections, with a projected collection of \$20.2 million in 2021-22. 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 changes in the difference between the assessed and market value of properties. Should legislation pass that impacts the growth of assessed values or otherwise decreases the "gap" between these two amounts it could significantly impact this revenue.

## ***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.

Lane ESD will also feel the impact of a \$9.1 billion State School Fund appropriation in the coming biennium, and will likely have fewer dollars than originally projected 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. As the district still retains responsibility for the provision of all necessary educational services, these missing dollars will need to be made up from other sources in the upcoming budget.

## ***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 2021-22, with an estimated 2,315 students qualifying for special education services, the District's percentage of students with disabilities is about 13% (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 2021-22 the District hopes to receive grant revenue of approximately \$1.8 million.

# Financial Forecast

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The table below shows the number of high cost students since 2011-12:

Year	Number of students cost >\$30,000
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	188
2020-21 est	188

## ***Public Employee Retirement System (PERS) Rates***

The District PERS rates for the 2021-23 biennium reflect a decrease of 3.5 percentage points over the 2019-21 PERS rates. Rates are currently projected to remain unchanged in the 2021-23 and 2023-25 bienniums, but this may change based on future PERS Board actions and investment returns in 2021 and beyond. This rate decrease is a result of the last legislative PERS reform bill (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.

While the actions noted above did reduce PERS costs, this did not result in an increase in available resources for most districts (including 4J). The Legislature took these reductions into account during their calculation of estimated K-12 current service level needs for the 2021-23 biennium, and only provided an additional \$100 million in State School Fund appropriations (from a \$9 billion SSF appropriation in 2019-21 to a \$9.1 billion SSF appropriation in 2021-23). They assumed a much higher level of savings than most districts realized through these reforms, and as a result many districts actual saw their available General Fund resources decline. For 4J, PERS

# Financial Forecast

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reform savings were about \$3.5 million a year for the coming biennium, but revenue from the State School Fund declined by about \$6 million a year from estimates presented in the May 2020 forecast.

PERS investment returns have improved from the lows seen at the beginning of the pandemic, but the long-term return forecasts still indicate challenges to meeting the minimum return levels needed to maintain current PERS rates. There is a possibility that PERS rates will need to increase in the 2023-25 biennium as a result of lower return expectations over time. As such, the District will continue to set aside a PERS Reserve to cover the initial impact of any future rate increases.



## ***Employee Group Contracts***

The economic terms of the contract between the District and the Oregon School Employee Association (OSEA) will be open for negotiation in 2021-22, as agreed by both parties. For 2021-22 and beyond, the forecast currently assumes a full work year for all classified employees (no furlough days) and a step increase for all eligible staff members. Once economic terms and benefits are finalized for 2021-22, the forecast will be updated.

The extended contract between the District and the Eugene Education Association (EEA) expires on June 30, 2021. For 2021-22 and beyond, the forecast assumes a full work year for all licensed employees (no furlough days) and a step increase for all eligible staff members. Once economic terms and benefits are finalized in a new contract, the forecast will be updated.

Managers, Administrators, Professionals, and Supervisors (MAPS) are forecast to receive the same Cost of Living Increases (COLAs) as licensed staff in fiscal year 2021. For 2021-22 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 benefits like health and dental insurance. As

# Financial Forecast

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salaries and benefits make up the largest percentage of the District’s operating expenditures, they are likely to be impacted if they cannot be sustained with available operating 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 does not include an increase in District insurance contribution levels for any employee group for 2021-22 and beyond. Increases are subject to bargaining, and will be reflected in future forecasts once agreement has been reached.



# Financial Forecast

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## Five Year General Fund Forecast, as of January 2021

### Summary of Long-Term Financial Forecast – General Fund

This document provides in-depth information on the development of Eugene School District 4J's long-term financial forecast. Results and key assumptions are summarized below. The accompanying pages are integral to understanding this summary information, and the "Key Assumptions" section below provides insight into the significant assumptions driving each year's forecast.

### *Key Assumptions Impacting Forecast Years*

#### 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.

Actual enrollment as of 10/1/2020 (16,080 students) was significantly lower than the projected enrollment (16,784 students) used in the development of the State School Fund revenue amount for the 2020-21 Adopted Budget. As a result, the District will utilize extended Average Daily Membership: weighted (ADMw) for the calculation of State School Fund payments this year and rely on the 2019-20 ADMw. This change, combined with other updates to the SSF formula calculation factors, will decrease State School Fund payments for 2020-21 by approximately \$2.1 million.

- **General Property Taxes** – Assessed Property Values (AV) for 2020-21 were \$0.13 billion over estimates used to develop the 2020-21 Adopted Budget. Compression experienced a small increase to 0.65% (from 0.62% in 2019-20) and the tax collection rate decreased to 95.48% (from 95.55% in 2019-20). Taking all this into account, the District expects to receive about \$0.36 million in additional revenues for 2020-21.
- **Local Option Levy** - Assessed Property Values (AV) for 2019-20 were \$0.32 billion over estimates used to develop the 2020-21 Adopted Budget. Compression experienced a further decline to 20.5% (from 23.1% in 2019-20) and the tax collection rate decreased to 95.48% (from 95.57% in 2019-20). Taking all this into account, the District expects to receive about \$1.0 million in additional revenues for 2020-21.

##### *Spending*

- **Employee Compensation** – Salaries and related costs and benefits for staff represented by the Eugene Education Association (EEA) have been calculated based on the 2021 Collective Bargaining Agreement between EEA and 4J, which includes a 1.75% COLA and an increase of \$30/month to the District insurance contribution. Salaries for managers, administrators, professionals, supervisors and directors have been increased by 1.75% (2020-21 COLA) with Board approval. Salaries and benefits for staff members

# Financial Forecast

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represented by OSEA have been calculated based on the 2018-2022 Collective Bargaining Agreement between the Oregon School Employees Association (OSEA) and 4J.

## Annual Operating Deficit: \$4.4 million

### 2021-22

#### *Revenue*

- **State School Fund (SSF) Grants** – 2021-22 is the first year of the second biennium reflected in this forecast. State funding is assumed to grow by 1.1% to \$9.1 billion (an increase of \$0.1 billion over 2019-21 biennium funding of \$9.0 billion). This is the first year of the biennium and we have assumed 49% (\$4.46 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

#### *Spending*

- **Employee Compensation** – Salary costs for 2021-22 are calculated assuming no furlough days and full step increases for all eligible employees.
- **Public Employee Retirement System (PERS) Rate** - PERS contribution rates are projected to decline in the 2021-23 biennium. Based on the final rates provided by PERS for the 2021-23 biennium and other payroll-related factors, PERS rates had been forecast to decrease by 3.50 percentage points. This will decrease PERS costs for the District by an estimated \$3.5 million in the first year of the biennium.

## Annual Operating Deficit: \$4.3 million

### 2022-23

#### *Revenue*

- **State School Fund (SSF) Grants** – State funding is assumed to grow by 1.1% to \$9.1 billion (an increase of \$0.1 billion over 2019-21 biennium funding of \$9.0 billion). This is the second year of the biennium and we have assumed 51% (\$4.64 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: \$0.8 million



# Financial Forecast

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## 2023-24

### Revenue

- **State School Fund (SSF) Grants** – 2023-24 is the first year of the third biennium reflected in this forecast. State funding for the 2023-25 biennium is assumed to grow by 1.1% to \$9.2 billion (an increase of \$0.1 billion over 2021-23 biennium funding of \$9.1 billion). As this is the first year of the biennium, we have assumed 49% (\$4.51 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 Deficit: \$2.8 million**

## 2024-25

### Revenue

- **State School Fund (SSF) Grants** – State funding for the 2023-25 biennium is assumed to grow by 1.1% to \$9.2 billion (an increase of \$0.1 billion over 2021-23 biennium funding of \$9.1 billion). As this is the second year of the biennium, we have assumed 51% (\$4.69 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

### Spending

- **Employee Compensation** – Salary costs for 2024-25 continue to be calculated assuming no furlough days and full step increases for all eligible employees.

**Annual Operating Surplus: \$2.6 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>\$204,956</b>	<b>\$205,591</b>	<b>\$214,409</b>	<b>\$214,073</b>	<b>\$223,507</b>
<b>Expenditures</b>						
Operating Expenditures	(2)	<b>\$201,797</b>	<b>\$202,400</b>	<b>\$206,099</b>	<b>\$209,306</b>	<b>\$213,293</b>
Transfers	(3)	6,146	6,146	6,146	6,146	6,146
Contingency	(4)	4,036	4,048	4,122	4,186	4,266
Subtotal		211,979	212,594	216,367	219,638	223,705
Projected Underspending	(5)	(2,664)	(2,672)	(2,721)	(2,763)	(2,816)
<b>Total Expenditures</b>		<b>\$209,315</b>	<b>\$209,922</b>	<b>\$213,646</b>	<b>\$216,875</b>	<b>\$220,889</b>
<b>ANNUAL OPERATING SURPLUS / (DEFICIT)</b>		<b>(\$4,359)</b>	<b>(\$4,331)</b>	<b>\$763</b>	<b>(\$2,802)</b>	<b>\$2,618</b>
<b>Use of Transfers from Reserves to Balance</b>	(6)					
General Fund Operations Reserve		\$27,799	\$23,429	\$18,662	\$19,445	\$16,176
Transfer (to) / from Capital Equipment Fund						
Transfer (to) / from PERS Reserve		9,000	9,000	9,000	9,000	9,000
Transfer (to) / from Insurance Reserve		21	4	4	4	4
Transfer (to) / from Capital Projects Fund Reserve						
Total Transfers (to) / from Reserves		\$36,820	\$32,433	\$27,666	\$28,449	\$25,180
Annual Surplus / (Deficit) Assuming Use of Reserves	(7)	\$32,461	\$28,102	\$28,429	\$25,647	\$27,798
<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)	\$10,035	\$10,248	\$10,280	\$10,720	\$10,704
Transfer to / (from) Reserves		213	32	440	(16)	471
<b>Ending Fund Balance - General Fund</b>		<b>\$10,248</b>	<b>\$10,280</b>	<b>\$10,720</b>	<b>\$10,704</b>	<b>\$11,175</b>
% Change in Total District Revenues		2.6%	0.3%	4.3%	-0.2%	4.4%
% Change in Total Expenditures		4.5%	0.3%	1.8%	1.5%	1.9%

Note: Totals may differ due to rounding.

# Financial Forecast

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## Summary Assumptions

### 1. Total Revenues

See revenue detail and assumptions for a detailed explanation of the calculations used to develop District total revenues.

### 2. Operating Expenditures

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

### 3. Transfers

- 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.
  - In 2020-21 and future years of the forecast, the annual Nutrition Services transfer is projected to be \$936,000. 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 (\$10.2 million in 2020-21 to \$11.2 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 any future PERS rate increases without impacting resources needed to support schools and classrooms.
- Insurance Reserve transfers in 2020-21 reflect balances agreed to during collective bargaining. Beginning in 2021-22, the only insurance reserve transfers included in the forecast will be budgetary placeholders to ensure that if transfers are needed they can be initiated by the Board in compliance with Local Budget Law requirements.

## 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)	\$74,768	\$77,011	\$79,320	\$81,701	\$84,152
Property Tax Collections - Prior Year	(2)	1,387	1,419	1,451	1,484	1,519
State School Fund Grants	(3)	102,064	100,065	106,026	102,949	109,364
SSF Local Revenues - County and Common Funds	(4)	1,883	1,883	1,883	1,883	1,883
<b>Total SSF Formula Revenue</b>		<b>\$180,102</b>	<b>\$180,378</b>	<b>\$188,680</b>	<b>\$188,017</b>	<b>\$196,918</b>
Local Option Levy - Current Year	(5)	19,460	19,849	20,246	20,651	21,064
Local Option Levy - Prior Year		356	361	366	371	376
Other Revenues	(6)	5,038	5,003	5,117	5,034	5,149
<b>TOTAL DISTRICT REVENUES</b>		<b>\$204,956</b>	<b>\$205,591</b>	<b>\$214,409</b>	<b>\$214,073</b>	<b>\$223,507</b>
<b>STATE SCHOOL FUND (SSF) ALLOCATIONS</b>						
<b>Enrollment</b>	(7)					
Enrollment (ADM) - Regular Ed.		15,769.9	16,457.8	16,581.7	16,752.8	16,927.5
Enrollment (ADM) - Charter Schools		846.7	841.4	845.6	856.8	856.8
Total Enrollment (ADM)		16,616.6	17,299.2	17,427.4	17,609.6	17,784.3
<b>Weighted ADM (ADMw) - Extended</b>		<b>19,581.8</b>	<b>20,366.3</b>	<b>20,513.9</b>	<b>20,723.9</b>	<b>20,925.2</b>
<b>State School Fund Grants</b>	(3)					
SSF Formula Revenue per student (ADMw)		<b>\$8,930</b>	<b>\$8,809</b>	<b>\$9,150</b>	<b>\$9,025</b>	<b>\$9,364</b>
% Change in SSF Formula Revenue per student (ADMw)		2.9%	-1.4%	3.9%	-1.4%	3.8%
SSF Formula Revenue (in thousands)		178,302	178,578	186,880	186,217	195,118
High Cost Disability Grant		1,800	1,800	1,800	1,800	1,800
<b>Net SSF Grants (in thousands)</b>		<b>\$180,102</b>	<b>\$180,378</b>	<b>\$188,680</b>	<b>\$188,017</b>	<b>\$196,918</b>
<b>PROPERTY TAX COLLECTION</b>	(1)					
Assessed Value (Operating Levy AV) (in thousands)		\$16,599,979	\$17,097,979	\$17,610,918	\$18,139,245	\$18,683,423
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>	\$78,825	\$81,190	\$83,625	\$86,134	\$88,718
Compression Loss		(515)	(531)	(547)	(563)	(580)
Taxes Imposed		78,310	80,659	83,078	85,571	88,138
Collection Rate - operating levy		95.48%	95.48%	95.48%	95.48%	95.48%
<b>Net Operating Levy</b>		<b>\$74,768</b>	<b>\$77,011</b>	<b>\$79,320</b>	<b>\$81,701</b>	<b>\$84,152</b>
Annual growth		3.8%	3.0%	3.0%	3.0%	3.0%
Local Option Levy (outside Measure 5 limit)						
Assessed Value (Local Option AV) (in thousands)		\$17,086,998	\$17,428,738	\$17,777,313	\$18,132,859	\$18,495,516
Local Option Tax Rate per \$1,000 of Local Option AV	<b>\$1.5000</b>	\$25,630	\$26,143	\$26,666	\$27,199	\$27,743
Compression Loss		(5,248)	(5,353)	(5,460)	(5,569)	(5,681)
Tax Gap		20,382	20,790	21,206	21,630	22,062
<i>Measure 5 Limit - Proceeds Net of Uncollected Taxes</i>		19,460	19,849	20,246	20,651	21,064
<i>Limit of \$1,000 (increased by 3% per year) per Extended ADMw</i>		28,757	30,806	31,960	32,919	33,906
<i>Limit of 20% of State Resources</i>		36,020	36,076	37,736	37,736	37,736
Collection Rate - local option levy		95.48%	95.48%	95.48%	95.48%	95.48%
<b>Net Local Option Levy</b>		<b>\$19,460</b>	<b>\$19,849</b>	<b>\$20,246</b>	<b>\$20,651</b>	<b>\$21,064</b>
Annual growth		7.5%	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 0.65% of the permanent tax rate for 2020-21 and beyond.
- Tax collection rates are assumed to be 95.48% throughout the forecast period.
- Included in the State School Fund formula.

### 2. Property Tax Collections – Prior Year

- Estimated at 30% 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 1.1%. For these two biennia, the forecast reflects a 49%-51% funding split between the first and second year.
- Per pupil amounts have been adjusted to reflect projected enrollment during the forecast period.
- Total SSF Formula Revenue, which includes property taxes and local revenues, is approximately 88% of District General Fund revenues.

#### High Cost Disability Grant

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

# Financial Forecast

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## 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.
- 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.

District enrollment, excluding charter schools, totaled 16,080 students as of October 1, 2020. Enrollment is projected to increase by 699 students (16,779) in 2021-22, 128 students (16,907) in 2022-23, 177 students (17,084) in 2023-24 and 181 students (17,265) in 2024-25. Student enrollment is a factor in the calculation of ADMr and ADMw.

# Financial Forecast

## Expenditure Detail

OPERATING EXPENDITURES (in thousands)		2020-21 Forecast		2021-22 Forecast		2022-23 Forecast		2023-24 Forecast		2024-25 Forecast	
<b>Employee Compensation Expenditures</b>	(1)										
Licensed Employees		1.2%	\$63,918	2.9%	\$65,774	1.9%	\$67,053	2.2%	\$68,533	2.3%	\$70,081
Classified Employees		1.3%	23,133	2.3%	23,675	1.7%	24,067	1.6%	24,448	1.5%	24,816
Admin/Supervisors/Professional		6.8%	12,929	2.8%	13,296	2.8%	13,667	1.5%	13,867	1.5%	14,071
Substitute/Temporary		-3.4%	3,252	2.8%	3,343	1.9%	3,407	2.1%	3,478	2.1%	3,550
HR Staffing Pool			100		100		100		100		100
<b>Total Salaries</b>		1.7%	<b>\$103,332</b>	2.8%	<b>\$106,188</b>	2.0%	<b>\$108,293</b>	2.0%	<b>\$110,426</b>	2.0%	<b>\$112,618</b>
Payroll Costs:											
Licensed			\$27,123		\$25,707		\$26,207		\$26,786		\$27,391
Classified			10,121		9,420		9,576		9,727		9,873
Admin/Supervisors/Professional			5,486		5,197		5,342		5,420		5,500
Substitute/Temporary			833		838		853		872		892
Insurance Benefits		0.9%	24,826	1.0%	25,065	0.3%	25,143	0.4%	25,250	0.4%	25,358
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		4.9%	2,271	0.0%	2,270	0.4%	2,279	0.5%	2,289	0.5%	2,301
Total Payroll Costs & Benefits		1.3%	\$71,660	-3.0%	\$69,497	1.3%	\$70,400	1.3%	\$71,344	1.4%	\$72,315
<b>Total Employee Compensation</b>		1.5%	<b>\$174,991</b>	0.4%	<b>\$175,685</b>	1.7%	<b>\$178,693</b>	1.7%	<b>\$181,770</b>	1.7%	<b>\$184,933</b>
<b>Non-Compensation Expenditures</b>	(2)										
Purchased Services		13.1%	\$12,520	0.9%	\$12,633	1.8%	\$12,864	-0.1%	\$12,850	3.3%	\$13,271
Charter School Payments		10.1%	7,233	-5.4%	6,846	4.3%	7,140	0.2%	7,151	3.6%	7,410
Supplies		-9.2%	5,723	2.6%	5,871	2.3%	6,006	1.8%	6,114	1.9%	6,231
Equipment		124.8%	173	2.7%	178	2.2%	182	1.6%	185	2.2%	189
Other		7.0%	1,157	2.6%	1,187	2.3%	1,214	1.8%	1,236	1.9%	1,259
<b>Total Non-Compensation Expenditures</b>		6.8%	\$26,806	-0.3%	\$26,715	2.6%	\$27,406	0.5%	\$27,536	3.0%	\$28,360
<b>TOTAL OPERATING EXPENDITURES</b>		2.2%	<b>\$201,797</b>	0.3%	<b>\$202,400</b>	1.8%	<b>\$206,099</b>	1.6%	<b>\$209,306</b>	1.9%	<b>\$213,293</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>\$4,036</b>		<b>\$4,048</b>		<b>\$4,122</b>		<b>\$4,186</b>		<b>\$4,266</b>
<b>TOTAL EXPENDITURES</b>		4.5%	<b>\$211,979</b>	0.3%	<b>\$212,594</b>	1.8%	<b>\$216,367</b>	1.5%	<b>\$219,638</b>	1.9%	<b>\$223,705</b>
Note: Totals may differ due to rounding.											
CPI (U.S. Urban Consumers), December 2020			2.1%		2.6%		2.3%		1.8%		1.9%



# 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 2020-21 extension of the 2017-2020 Collective Bargaining Agreement between the EEA and 4J. Starting in 2021-22, 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.
  - 2021-22 3.70 FTE increase (enrollment and added 5<sup>th</sup> grade to Chinese Immersion)
  - 2022-23 4.20 FTE increase (enrollment and added 6<sup>th</sup> grade to Chinese Immersion)
  - 2023-24 6.70 FTE increase (enrollment and added 7<sup>th</sup> grade to Chinese Immersion)
  - 2024-25 7.20 FTE increase (enrollment and added 8<sup>th</sup> 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 in 2021-22 as the District hires additional Kindergarten Education Assistants (4.5 FTE) to address projected enrollment.
- A COLA for 2020-21 has been approved by the Board for managers, administrators, professionals, supervisors and directors, and reflects the same percentage increase approved for the same period for licensed staff (1.75%). Starting in 2021-22, 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.

### Payroll Costs and Benefits

- Payroll costs are calculated as a percentage of salary, while health insurance and other benefits are driven by staffing levels.

For 2020-21, insurance contributions for licensed staff and managers, administrators, professionals, supervisors and directors were increased by \$30/month beginning in October 2020. Insurance contributions for classified staff were increased in 2020-2021 as detailed within the 2018-2022 Collective Bargaining Agreement between OSEA and the District. Any future increases will be dependent on negotiations with employee groups.
- The District's PERS rates for the 2019-21 biennium increased by 4.20 percentage points. Starting in 2021-22, this rate is expected to decline by 3.5 percentage points and remain stable throughout the forecast period.
- 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 2.6% 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.

# Financial Forecast

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## 3. Transfers

- 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.
  - Insurance Reserve transfers in 2020-21 reflect balances agreed to during collective bargaining. Beginning in 2021-22, the only insurance reserve transfers included in the forecast will be budgetary placeholders to ensure that if transfers are needed they can be initiated by the Board in compliance with Local Budget Law requirements.

## 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.”*
- The forecast assumes a 5.0% General Fund ending fund balance (\$10.2 million in 2020-21 to \$11.2 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.”*





# 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 2021-22 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 =	\$10,998
	Salary Account	111	\$6,751		
	Fixed Costs	200s	\$2,638		
	Fringe Benefits	240s	\$1,609		

Extended Contract				1 day =	\$491
	Salary Account	131	\$353		
	Fixed / Fringe Costs	200s	\$138		

Substitute Teacher				1 day =	\$252
	Salary Account	121	\$191		
	Fixed / Fringe Costs	200s	\$61		

<u>Classified - Grade 10 and lower (average of 201 days)</u>				1 Hour =	\$7,211
	Salary Account	112	\$3,862		
	Fixed Costs	200s	\$1,509		
	Fringe Benefits	240s	\$1,840		

<u>Classified - Grade 11 and higher (average of 239 days)</u>				1 Hour =	\$10,003
	Salary Account	112	\$5,869		
	Fixed Costs	200s	\$2,294		
	Fringe Benefits	240s	\$1,840		

\* 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.

\*\*\*In accordance with SB 1049, the district must pay the "Net Employer Contribution Rate" for retirees hired back to work – 21.27% of salary for Tier I/II and 18.16% for OPSRP.

# Appendices

## 2021-22 STAFF CONVERSION AND COSTING TABLE

### Payroll and Employee Benefit Costs

November 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	30.50%	30.50%	30.50%	30.50%	30.50%
FICA	220	7.65%	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	0.75%	0.75%	0.75%	0.75%	0.75%
Unemployment	232	0.18%	0.18%	0.18%	0.18%	0.18%
<b>Payroll Costs</b>		<b>39.08%</b>	<b>39.08%</b>	<b>39.08%</b>	<b>39.08%</b>	<b>39.08%</b>
Insurance	** 244	\$14,870	\$14,410	\$14,760	\$14,760	\$14,760
Professional Development <sup>1</sup>	241			\$1,800	\$1,300	\$1,300
TSA Contrib.	243	\$1,220	\$310	\$4,810	\$4,130	\$4,040
<b>Benefits</b>		<b>\$16,090</b>	<b>\$14,720</b>	<b>\$21,370</b>	<b>\$20,190</b>	<b>\$20,100</b>
District Retirement <sup>2</sup>		2.20%	1.10%	0.45%	0.45%	0.45%

<sup>1</sup> MAPS Member professional development estimates: pay grade 8 & below = \$1,300; 9 & above = \$1,800.

<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	21.35%	0.00%	30.50%	30.50%
FICA	220	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	0.75%	0.75%	0.75%	0.75%
Unemployment	232	0.18%	0.18%	0.18%	0.18%
Insurance	** 244	1.85%			
<b>Payroll Costs</b>		<b>31.78%</b>	<b>8.58%</b>	<b>39.08%</b>	<b>39.08%</b>

\* Workers Comp 231

Bus drivers / mechanics (CLASI) 5.10%

Maintenance / warehouse (CLASII) 4.20%

Cooks (CLASIII) 3.70%

\*\* Insurance and PERS rates represent weighted average payments by group.

# Appendices

## Salary Plans

### Licensed Professional Salary Plan

#### LICENSED PROFESSIONAL SALARY PLAN - 191 Days

Effective July 1, 2020 and ending June 30, 2021								
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	39,142	40,590	42,092	43,649	45,264	46,939	48,676	48,676
2	40,590	42,092	43,649	45,264	46,939	48,676	50,477	50,477
3	42,092	43,649	45,264	46,939	48,676	50,477	52,345	52,345
4	43,649	45,264	46,939	48,676	50,477	52,345	54,282	54,282
5	45,264	46,939	48,676	50,477	52,345	54,282	56,290	56,290
6	46,939	48,676	50,477	52,345	54,282	56,290	58,373	58,373
7	48,676	50,477	52,345	54,282	56,290	58,373	60,533	60,533
8	50,477	52,345	54,282	56,290	58,373	60,533	62,773	62,773
9	52,345	54,282	56,290	58,373	60,533	62,773	65,096	65,096
10	54,282	56,290	58,373	60,533	62,773	65,096	67,505	67,505
11	55,286	57,332	59,453	61,653	63,934	66,300	68,753	68,753
12	56,309	58,392	60,553	62,793	65,116	67,525	70,023	70,023
13	58,392	60,553	62,793	65,116	67,525	70,023	72,614	72,614
14	60,553	62,793	65,116	67,525	70,023	72,614	75,301	75,301
15	62,793	65,116	67,525	70,023	72,614	75,301	78,087	78,087
16	64,520	66,907	69,382	71,949	74,611	77,560	80,430	80,430
17						79,693	82,642	82,642

\* 2020-2021 Salary Plan reflects a 1.75% cost of living increase

\* The District pays the 6% employee contribution to PERS in addition to the reflected salary.

\* The salary plan is based on a 191 contract year

#### LICENSED PROFESSIONAL SALARY PLAN - 194 Days

School Psychologists, Special Education Consultants and Nurses

Effective July 1, 2020 and ending June 30, 2021								
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	39,757	41,228	42,753	44,335	45,975	47,676	49,441	49,441
2	41,228	42,753	44,335	45,975	47,676	49,441	51,270	51,270
3	42,753	44,335	45,975	47,676	49,441	51,270	53,167	53,167
4	44,335	45,975	47,676	49,441	51,270	53,167	55,135	55,135
5	45,975	47,676	49,441	51,270	53,167	55,135	57,174	57,174
6	47,676	49,441	51,270	53,167	55,135	57,174	59,290	59,290
7	49,441	51,270	53,167	55,135	57,174	59,290	61,484	61,484
8	51,270	53,167	55,135	57,174	59,290	61,484	63,759	63,759
9	53,167	55,135	57,174	59,290	61,484	63,759	66,118	66,118
10	55,135	57,174	59,290	61,484	63,759	66,118	68,565	68,565
11	56,154	58,233	60,387	62,621	64,938	67,341	69,833	69,833
12	57,193	59,309	61,504	63,779	66,139	68,586	71,123	71,123
13	59,309	61,504	63,779	66,139	68,586	71,123	73,755	73,755
14	61,504	63,779	66,139	68,586	71,123	73,755	76,484	76,484
15	63,779	66,139	68,586	71,123	73,755	76,484	79,313	79,313
16	65,533	67,958	70,472	73,079	75,783	78,778	81,693	81,693
17						80,945	83,940	83,940

\* 2020-2021 Salary Plan reflects a 1.75% cost of living increase

\* The District pays the 6% employee contribution to PERS in addition to the reflected salary.

\* The salary plan is based on a 194 contract year

<sup>^</sup>The District is currently in negotiations with the Eugene Education Association (EEA) as the current contract ends 6/30/2021.

# 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.

*The District is currently in negotiations with the Oregon School Employees Association (OSEA) as the current contract ends 6/30/2021.*



# Appendices

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

### Managers, Administrators, Professionals and Supervisors (MAPS) Salary Schedules

Effective July 1, 2020 and ending June 30, 2021

12 Month (260 Day) Schedule							
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	47,809	50,199	52,709	55,344	58,111	61,017	62,695
2	51,430	54,002	56,702	59,537	62,514	65,639	67,444
3	55,049	57,801	60,691	63,726	66,912	70,258	72,190
4	58,672	61,606	64,686	67,921	71,317	74,882	76,942
5	62,291	65,406	68,676	72,110	75,716	79,501	81,688
6	65,914	69,209	72,670	76,303	80,118	84,124	86,438
7	69,535	73,011	76,662	80,495	84,520	88,746	91,186
8	73,154	76,812	80,652	84,685	88,919	93,365	95,933
9	76,775	80,613	84,644	88,876	93,320	97,986	100,681
10	80,398	84,418	88,639	93,071	97,725	102,611	105,433
11	84,013	88,213	92,624	97,255	102,118	107,224	110,172
12	87,636	92,018	96,619	101,450	106,522	111,848	114,924
13	91,259	95,822	100,613	105,643	110,926	116,472	119,675
14	95,364	100,132	105,139	110,396	115,915	121,711	125,058
15	98,225	103,137	108,293	113,708	119,393	125,363	128,810

11 Month (225 Day) Schedule							
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	45,869	48,162	50,570	53,099	55,754	58,542	60,152
2	49,345	51,812	54,402	57,123	59,979	62,978	64,710
3	52,817	55,458	58,231	61,142	64,199	67,409	69,263
4	56,291	59,106	62,061	65,164	68,422	71,843	73,819
5	59,762	62,750	65,887	69,181	72,640	76,272	78,370
6	63,237	66,399	69,719	73,205	76,865	80,708	82,928
7	66,712	70,047	73,550	77,227	81,089	85,143	87,485
8	70,186	73,695	77,380	81,249	85,312	89,577	92,041
9	73,658	77,341	81,208	85,269	89,532	94,009	96,594
10	77,133	80,990	85,039	89,291	93,756	98,443	101,150
11	80,608	84,639	88,871	93,314	97,980	102,879	105,708
12	84,082	88,286	92,700	97,335	102,202	107,312	110,263
13	88,706	93,141	97,798	102,688	107,823	113,214	116,327

Elementary Principals (223 Day) Schedule							
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
12	84,709	88,945	93,392	98,061	102,964	108,113	111,086

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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
- 1400 Summer School Programs

### *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.

## **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.

### *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

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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. 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.

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## *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.

### *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.



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## *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.

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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>ESSER</b>	Elementary and Secondary School Emergency Relief Fund
<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>GO 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>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

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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>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