

# Eugene School District 4J

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## Budget Document & Superintendent's Message

Proposed 2022–2023

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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 2022-23 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 are conducted virtually this year. Meetings are open to the public via live broadcast on KRVM 1280-AM, via the internet at [www.4j.lane.edu/stream](http://www.4j.lane.edu/stream) and via Zoom Webinar. Community members are given the opportunity at all meetings to provide public comment. The budget process and calendar are described in the Building the Budget section.

### *Document Format*

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

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

The **Executive Summary** contains the Superintendent's budget message and a summary of the 2022-23 budget.

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

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

**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.



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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 2022 5-year Forecast, which addresses initial enrollment and financial projections as well as an analysis of risk to future periods.

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



# Executive Summary

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## Superintendent's Budget Message

April 2022

Budget Committee Members and the Eugene 4J Community,

We are happy to see 4J students' smiling faces this spring as the coronavirus pandemic continues to recede and we are able to start back on the road to more normal operations. While the future community health situation and state guidance for schools are still uncertain, the district is planning for regular school schedules and operations in the fall. Our aim is to provide equitable and inclusive access to full-time, in-person learning for every student, every school day, all year.

While more regular operations resume, our schools and students continue to experience many ongoing impacts from the pandemic—including academic, social emotional, financial and operational implications—that have disproportionately affected different groups within our community. Using all of the resources at our disposal, we have looked 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. There is nothing more important to this district than our students.

I am pleased to present the proposed budget for the 2022–23 fiscal year. This budget reflects the vision and goals of the district's 4J Vision 20/20 Strategic Plan, and priorities expressed in input from school board and budget committee members, while recognizing the operational challenges currently facing the district.

### **Budget Resources**

The 2022–23 proposed budget assumes a State School Fund appropriation of \$9.3 billion, as approved by the Oregon State Legislature. This level of funding—an increase of only 3.3% or \$300 million statewide for the next two years compared with the prior biennium—is not sufficient to meet the district's increasing costs for operating requirements and maintain current service levels into 2022–23.

At the same time, resource needs have increased and changed due to the pandemic and its impacts. Fortunately certain other funding sources are available to help meet these needs, including one-time federal ESSER funds and ongoing Oregon Student Investment Account (SIA) and High School Success Grant (HSS) funds.

Looking forward to 2022–23, I have proposed a budget that effectively utilizes savings from past years and operating reserves to supplement current funding resources to fund ongoing general operations. This practice allows the district to continue to focus new state and federal grant resources toward expanding the services and supports we can provide, without losing the resources we already have to budget cuts at this time.

### **Budget Investments for Student Support**

Following are a few highlights of strategic investments and budgetary changes in the 2022–23 Proposed Budget:

#### ***Student Wellbeing and Mental Health: More Services for More Students***

Student wellbeing and mental health have been significantly impacted during the pandemic and other external factors in recent years. Counselors were put in place at all elementary schools just a few years ago. During the pandemic, the district has leveraged SIA funds to create regional care teams for wraparound supports for students experiencing crisis, chronic absenteeism, and other social-emotional needs.

In 2022–23 the district will add a Prevention Services Administrator to coordinate and oversee previously distributed student prevention services including Suicide Prevention, Behavioral Threat Assessment, Mental Health Workgroup, Wraparound Services, Social Workers and Mental Health Specialists, in collaboration with equity and inclusion, student wellness and school safety, and student services and instruction teams.

Two Mental Health Specialist positions were added under the Student Investment Account in 2021–22; the 2022–23 budget adds general fund support for a third additional districtwide position and ARP funding for a fourth added Mental Health Specialist to be based at the Fox Hollow Campus.

# Executive Summary

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The district has contracted with external partner supports including Roseburg Therapy, Looking Glass and Lane County Behavioral Health to provide additional mental health support services to students through schools, and is expanding some of these services in 2022–23, including the HOOTS crisis response team and substance abuse counseling with Oregon Social Learning Center. The district also has contracted with partner Care Solace to offer mental health and substance use care coordination services to students, staff and families by their request or school staff referrals.

## ***Food Security: Free Meals for All***

Throughout the pandemic, 4J's Nutrition Services self-operated program has provided free meals to all youth with innovative, responsive services to ensure every student had access to healthy, nutritious meals. This effort has been partially funded by grant programs, but federal and state funding to provide free meals to all students will end in June of this year.

We recognize that many of our families are still feeling the impact of the pandemic, and are struggling with food insecurity in the face of unprecedented inflation.

The proposed budget targets funds to enable the district to continue to provide free meals to all students in the upcoming school year, as our community recovers from the pandemic and economic impacts. The budget includes an additional \$0.7 million transfer to the Nutrition Services Fund from the General Fund and \$0.6 million in federal emergency grant funding for any potential new demands on the program.

To continue this service in further years beyond 2023–24, the funding required would be significantly higher due to anticipated reductions in availability and eligibility for federal supports.

## ***Educational Equity: Every Student Belongs***

Recognizing the need for strengthened supports to provide equitable and inclusive education and experiences for Black, Latinx, Indigenous and other students of color, the budget plan provides support for the expanded and elevated Office of Equity, Inclusion and Instruction, largely utilizing Student Investment Account (SIA) funds.

Staffing includes two Directors of Equity, Inclusion and Instruction replacing the previous single administrator position, four Regional Equity Managers to provide supports to students of color and coordinate with schools in the district's four regions, five Student Alliance Community Coordinators to support school-based affinity group programs, and District Cultural Navigators.

Additional investments including support for the NATIVES Program and emergent bilingual, migrant and recent-arrival students also are supported by SIA funds.

## ***Class Sizes & Workforce Supports***

Instructional staffing is planned to continue overall at previously funded levels in 2022–23 despite a reduction in student enrollment, with the effect of decreasing class sizes and staff caseloads.

In 2021–22 we had high hopes for an end to the pandemic and a return to more normal learning conditions for our students and staff. We planned for significant enrollment growth with the addition of 23.25 more licensed FTE for our elementary schools, and added an additional 11.75 FTE to preemptively address class sizes. Our expectations of enrollment growth did not materialize in the fall of 2021, as COVID cases surged and safety measures continued, but the district made the decision to maintain these higher staffing levels to ensure consistency and manageable class sizes throughout our elementary program during this challenging and unpredictable time. The 2022–23 budget will continue to maintain staffing at these levels using reserve funds to bridge the funding gap.

In addition, kindergarten and 1<sup>st</sup> grade classrooms will continue to have educational assistant support, with a 5.5-hour EA for each kindergarten supported by the budgeted addition of 55 hours of classified staff time (\$0.4 million), and a 4-hour EA for each 1<sup>st</sup> grade classroom supported by SIA funds. Both teachers and students will benefit from these supports as they tackle a new year of learning.

The budget also maintains current staffing levels for middle school programs, which were increased by 7.4 licensed FTE in 2021–22 to address potential enrollment growth and an additional 6.2 licensed FTE to support small class sizes and expand



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elective offerings. In combination with an additional 3.6 FTE middle school teaching positions funded by the SIA grant for 2022–23, this will have a significant impact on keeping class sizes down at the middle school level.

High schools will see the addition of 4.0 FTE licensed staff, at a cost of \$0.5 million utilizing SIA and HSS funds, in order to support fuller schedules for students in grades 11 and 12 without increasing class sizes. High schools also will maintain staffing added for enrollment increases that have not materialized, for lower average class sizes at this level.

To provide a strong support structure for success for new teachers, the district has created a teacher mentor program. When the program is fully staffed in 2022–23, the district will have 8 FTE of experienced educators ready to ensure our new teachers are supported to provide a high-quality learning environment for their students next year. Staffing costs for this program are about \$0.9 million. A mentor program for new licensed administrators also has proven to be an essential support in a year of constant challenges.

To support all staff, the district also has paid to extend the Employee Assistance Program and provide Care Solace mental health care coordination services to all staff members and dependents, regardless of their insurance eligibility or enrollment.

## **Learning Supports**

**Extended Learning:** Expanded summer programs will be supported by summer grant funding from the State of Oregon and carryover funding. Support for the Kids in Transition to School (KITS) pre-kindergarten transition program is extended using SIA funds. The BEST After-School Program has expanded to two additional elementary schools, Willagillespie and Holt, and will expand to a third new school in 2022–23.

**Special Education & Behavior Supports:** Students served by 4J's Student Services Department have been particularly impacted by the challenges of the pandemic and remote learning. To strengthen the support structure for this student community, the district will utilize American Rescue Plan (ARP) and Elementary and Secondary School Emergency Relief (ESSER) II grant funding to add the following positions in 2022–23:

- Special Education Teachers (3.5 licensed FTE)
- School Psychologists (1.15 licensed FTE)
- Mental Health Specialist
- Behavior Transition Specialist
- Behavior Consultant
- Occupational and Physical Therapists (1.5 FTE)
- Speech and Language Specialists (2.1 FTE)
- Regional 504 Plan support positions (4.0 classified FTE)

The district will also continue investments supported by SIA funding, including continuing implementation of the Learning for All Model to provide increased access and inclusion for all underserved students, including differentiation and expansion of the continuum of services at each school.

**High School Success:** To support students experiencing challenging circumstances to complete their high school education, the budget utilizes ARP and ESSER grant funding to provide for the addition of:

- Young Parent Program teacher
- GED Special Education teacher (0.5 licensed FTE)

The district also will apply SIA and HSS funding to strengthen CTE and provide dropout prevention, graduation support and college-level opportunities particularly for underserved students, among other investments.

## **Other Board Priorities**

The budget provides staffing pool funding for high-priority staffing needs. The district projects approximately \$1.4 million in ESSER staffing pool funds will be available each year for the next two years.

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## Student Investment Account (SIA)

Supported by an extensive public outreach process and hundreds of hours of staff time, in March 2020 the 4J Board of Directors approved the district's 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), created by the Oregon Legislature in 2019. In its first years, due to the pandemic and resultant recession, funding was significantly reduced from the level initially projected and planned for. The 2022–23 budget brings a brighter outlook, with a preliminary SIA funding estimate of \$13.4 million for the district and for charter schools in the district.

In fall 2022 the district will begin a new community outreach process guided by the Oregon Department of Education's Aligning For Student Success: Integrated Guidance for Six ODE Initiatives. Input from this process will guide the district in the development of the 2023–24 budget for not only SIA, but also the grant programs for High School Success, Continuous Improvement Planning, Career and Technical Education (CTE), Every Day Matters and Early Indicator and Intervention Systems.

I encourage the budget committee and anyone who is interested in learning more about these grant programs and sharing their insights and priorities to join us in the fall, either in person or online, through one of our many planned outreach opportunities. Your participation will be key to the development of our plan for the future.

At a high level, the 2022–23 Student Investment Account Plan includes initiatives in the following areas:

### Well-Rounded Education

- 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. Investments include 11.5 licensed FTE, 17.25 classified FTE and approximately \$0.2 million in program services and supplies for a total cost of \$3.5 million. *New for 2022–23: Support for the Kids In Transition to School (KITS) program and additional staff professional development.*
- Learning for All Model: Increases access and inclusion for underserved students by improving instructional strategies, including differentiation and expansion of the continuum of services at each school. 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 8.6 licensed FTE, 5.0 classified FTE and 1.0 administrative FTE and a total cost of \$2.2 million.
- Enhancing the NATIVES Program: Expands and enhances the program to increase direct student-support services, such as tutoring, summer camp, and cultural programming. Expected outcomes include improving attendance and closing achievement gaps including graduation for Native American students. The initiative provides 1.0 licensed FTE and 1.0 classified FTE at a cost of \$0.3 million. *New for 2022–23: The coordinator position (classified staff member) will be supported at 1.0 FTE (increase from 0.8 FTE in 2021–22).*
- 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, ELD and ELL teachers, a heritage speaker course pilot, and systematic English development training and collaboration time for teachers. This initiative includes 3.0 FTE licensed staffing, 1.0 FTE classified staffing and a total cost of \$1.0 million.

### Health and Safety

- Behavior Framework and Support Services: Supports schools to support behavior needs, social-emotional learning and mental health. Includes the addition of a behavior consultant, middle school behavior educational assistants, elementary student behavior support coordinators, 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 includes 11.5 FTE licensed staffing and 8.0 FTE of classified staffing for a total cost of \$2.2 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. The plan adds social workers, behavioral threat assessments, nurses, suicide prevention specialist, mental health specialists, equity coordinators and partnerships with community providers for a mental health crisis response team. Expected

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outcomes include increased attendance and graduation rates in the district's underserved student populations and a comprehensive system to support mental health needs. This strategy includes 9.0 FTE licensed staff, 4.0 FTE classified staff, 4.0 FTE professional staff and total costs of \$3.0 million. *New for 2022–23: The district has hired four Regional Equity Coordinators and will add an additional mental health specialist. A new screening tool will also be available to the coordinated response team.*

## **Class Size**

- Class Size Reduction: Middle school staffing increases to target class size reductions in core-content classes and support schools that will no longer be eligible for Title I supports. This focus includes 6.6 FTE at the middle school level for a total cost of \$0.8 million. *New for 2022–23: This strategy will fund 3.6 additional teaching positions at the middle school level.*

## **Instructional Time**

- BEST After-School and Summer Programs: Expands the BEST after-school program to Willagillespie and Holt elementary schools, and provides summer enrichment programs in coordination with summer grant funding from the State of Oregon. This initiative includes 1.0 FTE licensed staffing, 3.25 FTE classified staffing and 0.9 FTE administrative staffing for a total cost of \$0.9 million.
- High School Success Plan to Fully Schedule All Students: The district plans to leverage both the SIA and HSS to support improvements across pre-K through age 21, as appropriate. The plan for more fully scheduling 11th and 12th graders includes adding health and social studies teachers, 4.0 licensed staff FTE and a total cost of \$0.5 million. *This plan is new for the 2022–23 school year.*

## **High School Success Grant**

The High School Success Grant will be fully funded in 2022–23 and 4J will have an additional \$1.3 million in carryover funding from 2021–22 to use in the coming year, making an estimated \$5.7 million available to support the following plans:

- Career & Technical Education (CTE): \$1.3 million including 7.0 FTE that 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
  - Future Build Project home construction program
  - Design-and-build challenge capstone project
  - Student experiences that include industry tours, career days, job shadowing, and internships
- College-Level Educational Opportunities: \$0.3 million will be used to pursue opportunities to expand participation in Advanced Placement (AP) and International Baccalaureate (IB) courses among underserved student populations.
- Dropout Prevention: \$2.8 million including 15.9 FTE will support a continued focus on 9th grade success and the implementation of a 9th 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, attendance support for students, intervention and transition coordinators, and credit recovery options that include expanding the district's own offerings of online courses.
  - 9<sup>th</sup> Grade Transition and Summer Bridge programs
  - 9th Grade Success 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 on student support and graduation progress
  - Data teams to provide support for these programs

# Executive Summary

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## **2022–23 Proposed Budget**

This budget reflects a biennial State School Fund appropriation of \$9.3 billion to support K–12 school districts and education service districts (ESDs) across the state. At this modestly increased level of funding the district’s 2022–23 General Fund budget is not balanced—resources are not sufficient to meet requirements without the need to utilize reserves.

The pandemic also has significantly affected enrollment levels across the state, and 4J has seen our student numbers decline significantly over the past two years. In many districts, these declines have forced reductions in staffing or program services to balance budgets. Due to the careful stewardship of our Board of Directors and 4J senior staff, our district had built a strong set of reserves to weather this storm. Utilizing reserve funds, we have been able to sustain staffing, programs and operations at pre-pandemic levels. This will continue into 2022–23 with the hope that enrollment will begin to recover and we will welcome new and returning students to our schools.

The district’s prudent stewardship of resources during these challenging times has allowed us to maintain and enhance general operations and supports, even with insufficient state funding growth. The application of 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 rather than supplanting general fund support to continue current service levels.

Costs to address ongoing impacts of the COVID-19 pandemic have been allocated to the Elementary and Secondary School Emergency Relief (ESSER) II and III grants 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.

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 2022-23 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 2022 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/forecastcorev.aspx>

### Budget Overview

The adopted budget totals \$270.3 million for the General Fund and \$547.9 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 \$40.6 million. This budget represents a 3.7% increase in General Funds, primarily due to growth in employee compensation partially offset by increased tax and levy collections, and a 14.1% decrease in total funds which primarily reflects the spend down of bond funds on capital projects.

With over 86.3% of the General Fund expenditures 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 2022-23 proposed budget reflects salaries and benefits for staff members represented by the Eugene Education Association (EEA) based on the 2022-2024 Collective Bargaining Agreement between EEA and 4J, and includes a 4.0% Cost-of-Living Adjustment (COLA) for the year. Salaries and benefits for managers, administrators, professionals, supervisors and directors includes a 4.0% COLA as approved by the Board in March 2022.

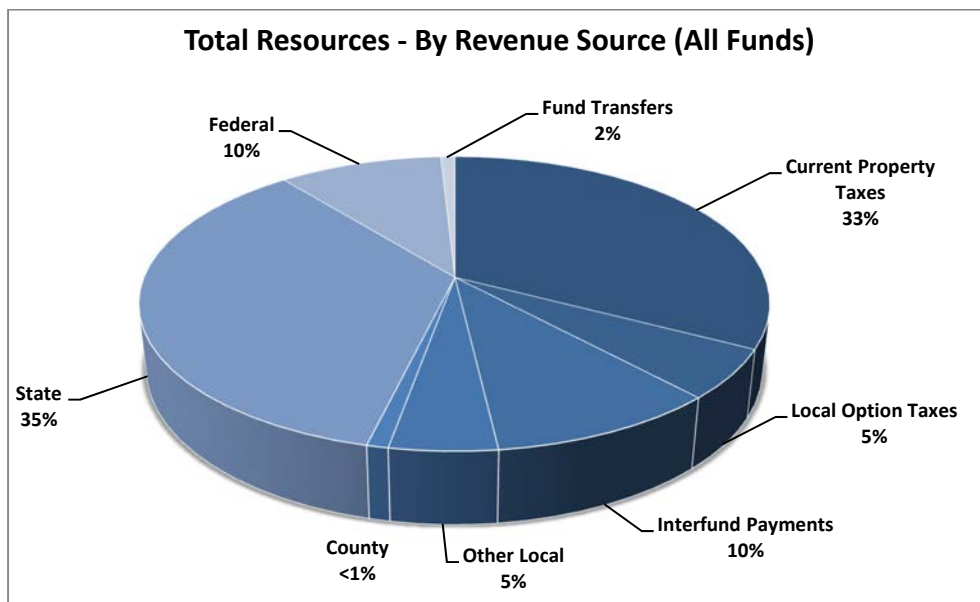
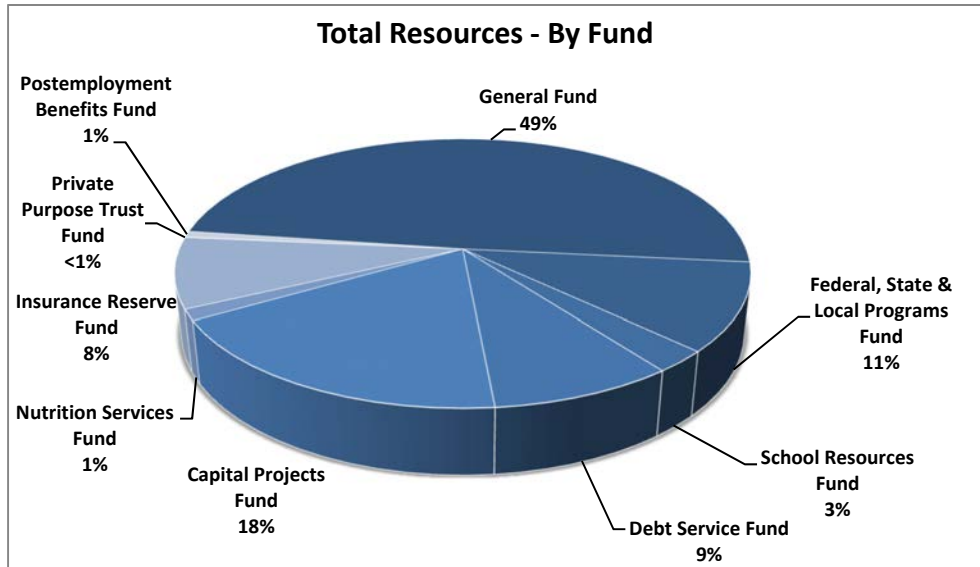
The District is currently in negotiations with the Oregon School Employees Association (OSEA), as the current contract ends 6/30/2022, so the 2022-23 proposed budget reflects salaries and benefits for staff members represented by the Oregon School Employees Association (OSEA) at "status quo," which is the District's normal practice in years where a contract or agreement on economic terms is not in place. Under this practice, the District plans for a full work year for all staff and normal step increases in July.

The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2022-23 enrollment is 16,257 students (headcount; excluding enrollment in charter schools), which is an increase of 322 students from October 2021 actual enrollment levels. The 2022-23 enrollment projection assumes that the public health situation will not limit the enrollment decisions of student, the district will begin to see gains in enrollment, and the transition rates from grade to grade will remain stable.

# Executive Summary

## 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 2022-23 budget totals \$547.9 million for all funds (see the Financial Plan section for more details).

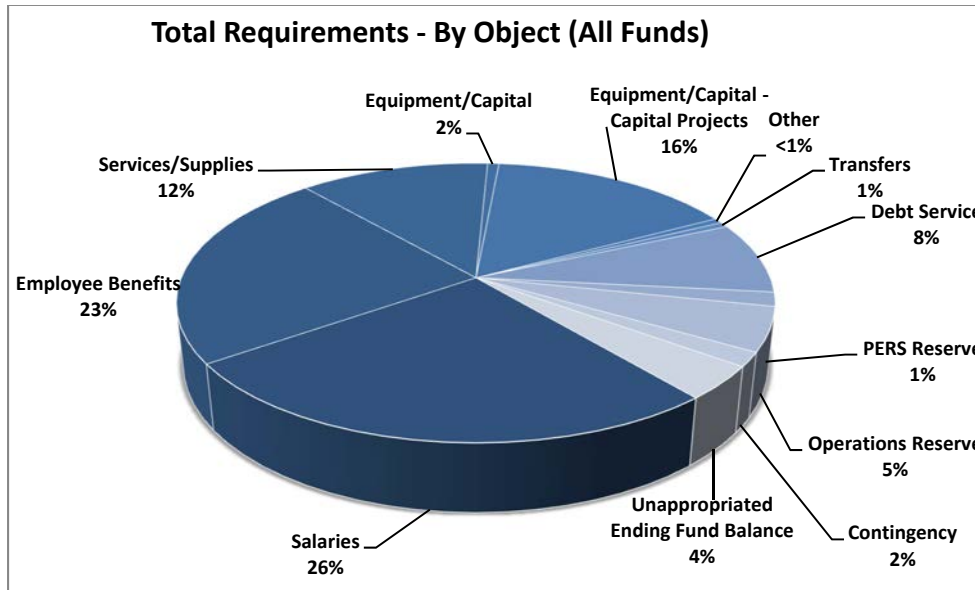
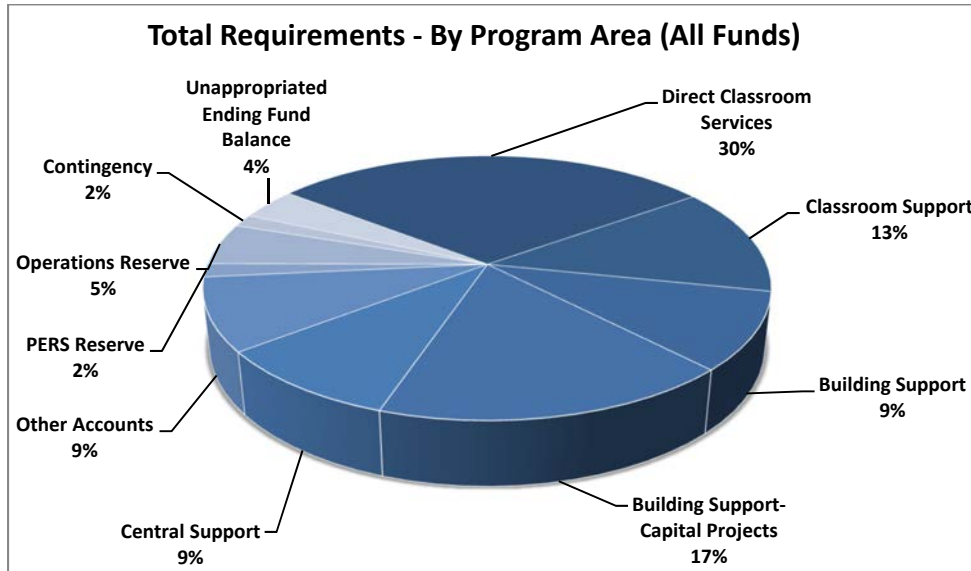




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## Requirements

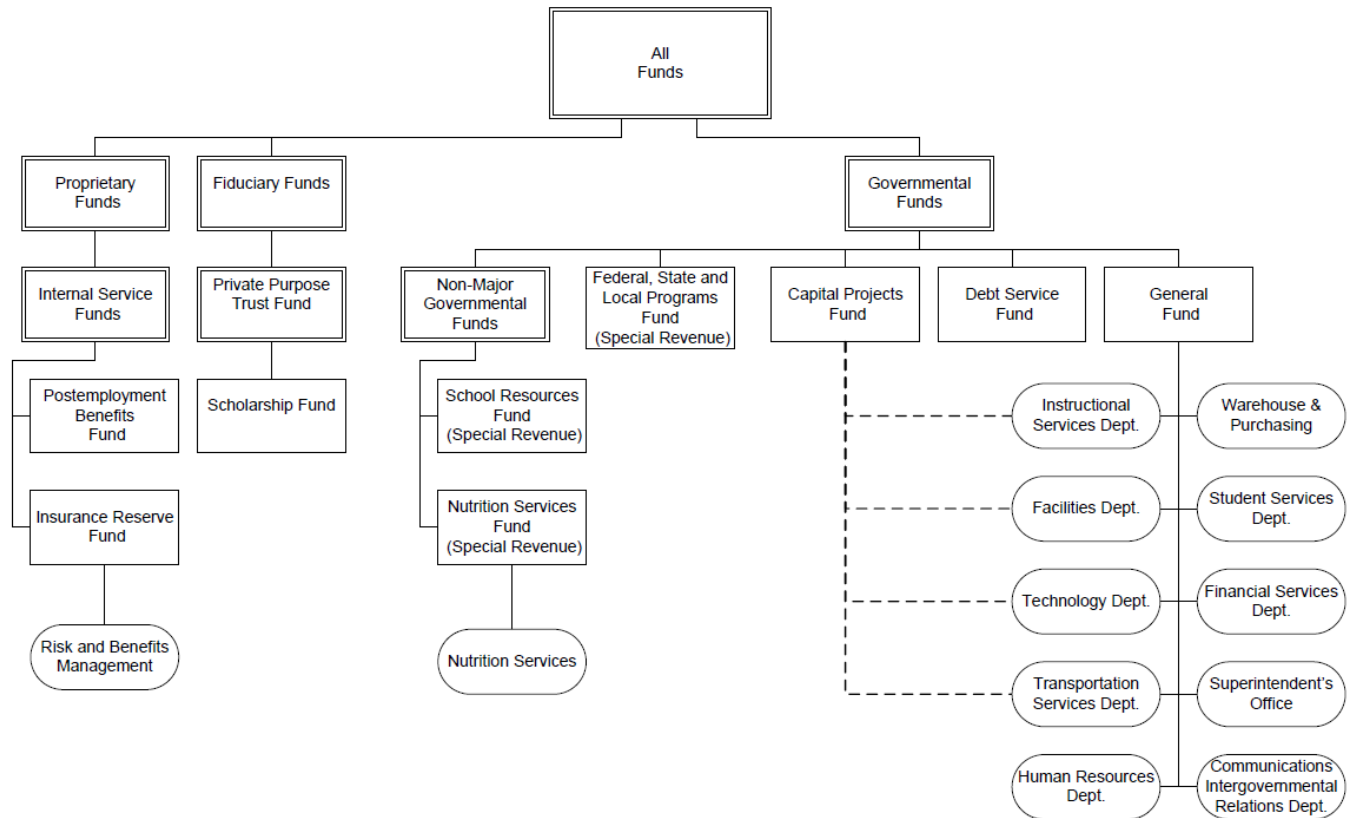
Budget requirements for all funds in various program areas include salaries, payroll-related costs such as pension payments and health insurance, supplies and materials, equipment, bond-funded projects, and debt service payments (see the Financial Plan section for more details). Approval of local ballot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



# Executive Summary

## Fund Overviews

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



### General Fund

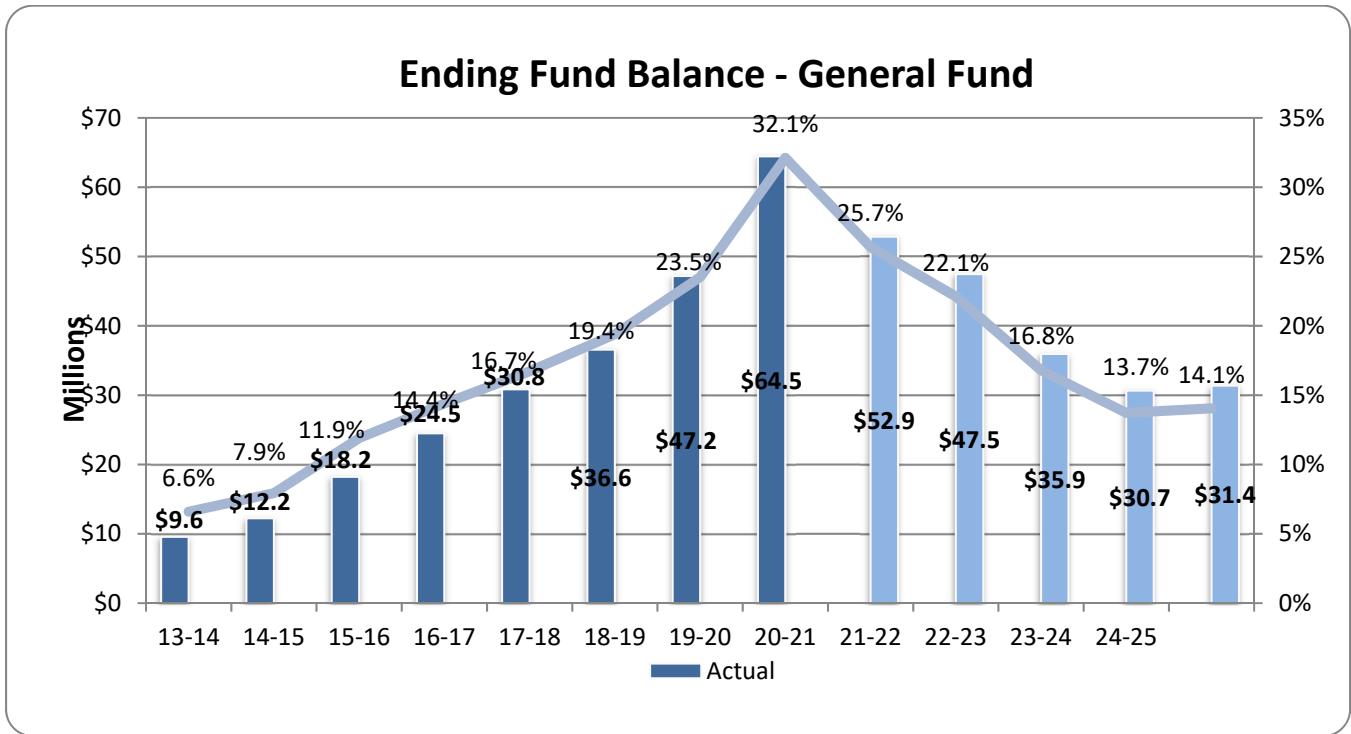
The General Fund is the District’s major operating fund and accounts for most of the District’s ongoing financial resources. Revenues come from two main sources: state funding and local taxes. All of the state funds and most of the local property taxes are included in the State School Fund formula, which determines about 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.

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, 2021, the ending fund balance was 31.1% of annual operating revenues, including the Board required 5% minimum fund balance and reserves. In 2022-23 the District expects to maintain a 5.0% minimum fund balance and end the year with a \$27.8 million Operations Reserve and a \$9.0 million PERS Reserve dedicated to addressing future operating deficits and strategic initiatives.

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).

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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:* \$270,328,481

### **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 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:* \$56,769,910
- *Eugene Education Foundation resources and requirements:* \$800,000

### **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:* \$7,286,000

### **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.

# Executive Summary

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- *Student Body Activities resources and requirements:* \$6,950,000
- *Special Purpose Reserve resources and requirements:* \$7,506,096

## **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:* \$40,603,763
- *PERS Debt Service Fund resources and requirements:* \$7,616,700

## **Capital Projects Fund**

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

- *Capital Projects Fund resources and requirements:* \$1,225,829
- *Bond Projects Fund resources and requirements:* \$2,500,000
- *Capital Improvement Bonds resources and requirements:* \$2,000,000
- *2018 Bond Fund M20-297 resources and requirements:* \$73,570,838
- *Property Sale Revenue Fund resources and requirements:* \$5,571,400
- *Capital Equipment Reserve resources and requirements:* \$14,508,546

## **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.

- *Insurance Reserve-Risk Fund resources and requirements:* \$5,125,000
- *Insurance Reserve-Licensed resources and requirements:* \$20,547,000
- *Insurance Reserve-Classified resources and requirements:* \$15,833,000
- *Insurance Reserve-Administrators resources and requirements:* \$2,887,000
- *Insurance Reserve-Wellness Clinic resources and requirements:* \$2,028,000

## **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:* \$4,000,000

## **Private-Purpose Trust Fund**

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

- *Private Purpose Trust Fund resources and requirements:* \$258,516

# Executive Summary

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## **Factors Impacting the 2022-23 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)***

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 an 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. The pandemic continued into 2021-22, with enrollment at 10/1/2021 down another 145 students to 15,935.

Enrollment for 2022-23 has been forecast at 16,257 students assuming the following:

- The public health situation in September of 2022 will not limit the enrollment decisions of students
- The district will begin to see gains in enrollment, particularly at the lower grade levels, but growth will be limited.
- The transition rates from grade to grade will remain stable

Actual 2022-23 enrollment could be significantly different than projected 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 budget has been built based on the 2021-2023 biennium State School Fund (SSF) appropriation of \$9.3 billion approved by the Oregon Legislature. This represents a 3.3% increase over the \$9 billion State School Fund appropriation for the 2019-2021 biennium, but this still falls short of what 4J needs to maintain our current level of services to students and families. As a result, the district has planned to utilize past savings and reserve funds to balance our General Fund budget 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.

### ***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***

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.

# Executive Summary

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It is important to note that this budget reflects year-over-year growth of 2% in the District's Local Option Levy tax collections, with a projected collection of \$22.0 million in 2022-23. 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 a housing market correction materialize that impacts the growth of assessed values or otherwise decreases the "gap" between these two amounts it could significantly impact this revenue.

## ***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 is highly dependent on State School Fund dollars for their operation and pass through to districts. As such, any significant enrollment declines will not only impact 4J but also the resources available from Lane ESD for services to our students. There would be 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 would 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 2022-23, with an estimated 2,193 students qualifying for special education services, the District's percentage of students with disabilities is about 13.2% (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 2022-23 the District hopes to receive grant revenue of approximately \$1.8 million.

## ***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 increase by 1.0 percentage point in the 2023-25 biennium, but this may change based on future PERS Board actions and investment returns in 2021 and beyond. The 2021-23 biennium 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.



# Executive Summary

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- 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 \$300 million in State School Fund appropriations (from a \$9 billion SSF appropriation in 2019-21 to a \$9.3 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 \$4 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. It is likely that PERS rates will need to increase in the 2023-25 biennium as a result of lower return expectations over time and future increases are still on the table. 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 contract between the District and the Oregon School Employee Association (OSEA) will be open for negotiation in the spring of 2022. For 2022-23 and beyond, the budget 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 the next contract period, the budget will be updated.

The District and the Eugene Education Association (EEA) have a new contract in place with an expiration date of June 30, 2024. The proposed budget has been prepared using these new contract terms.

The proposed budget includes the Board approved Cost of Living Increases (COLAs) and insurance contributions for Managers, Administrators, Professionals, and Supervisors (MAPS) as well as directors and cabinet members for a term of three years ending June 30, 2024.

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 (over 85% of the General Fund), 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 benefit 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.

# Executive Summary

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Insurance contributions will increase by \$30/month for licensed and administrative staff in 2022-23 and the following year. Contribution increases for classified staff members will be a subject of bargaining this spring. The forecast will be updated in May for new compensation terms, and if finalized, presented as part of the 2022-23 Adopted Budget document.





# 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 15,825 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
2021	175,626	1.16%	382,647	0.34%	4,266,560	-0.03%
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

# 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 2020-21 for Eugene School District 4J.

Taxpayer Name	Tax Amount
Valley River Center	\$ 1,814,890
Peace Health	1,385,957
Comcast Corporation	1,361,064
Lumen Technologies Inc.	1,340,656
McKay Investment Company LLC	1,073,180
Northwest Natural Gas Co	1,015,957
Chase Village LLC	892,167
ACC OP LLC Garden Avenue	788,558
Shepard Investment Group LLC	767,192
Oregon VA1C LLC	732,978

Source: Lane County Department of Assessment and Taxation

Real market and assessed property value growth has been strong for the last 8 years and continues to show strength. This growth reflects the area's expanding market for apartments and single family properties, with property real market values increasing significantly since the economic turnaround following the Great Recession. 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
2021-22	\$36,647,154,013	9.32%	\$17,486,414,698	5.25%
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

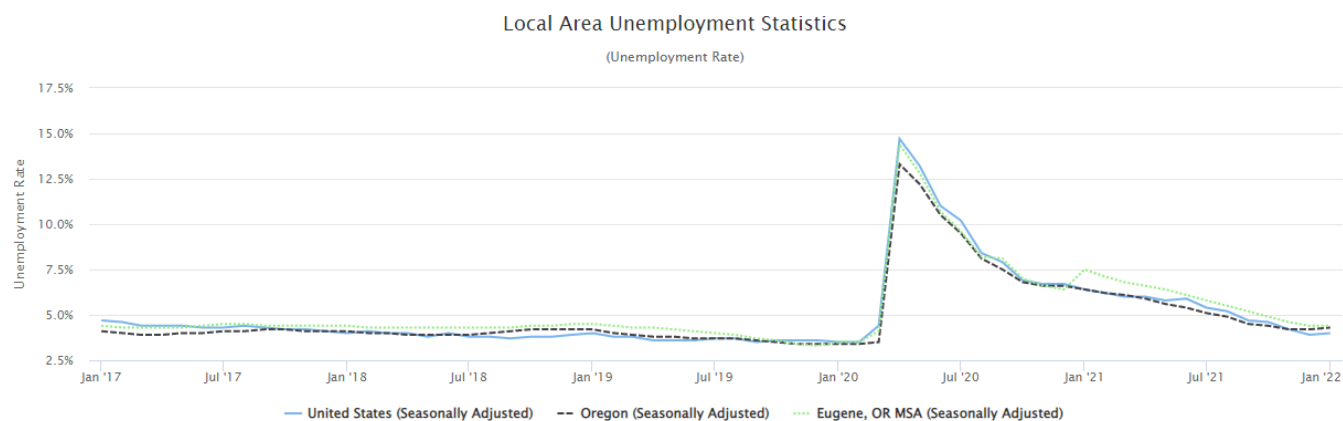
<sup>(1)</sup> Represents assessed values for Lane and Linn Counties after removal of certain offsets, including the value of urban renewal areas.

Source: Lane and Linn County Departments of Assessment and Taxation



# About Our District

The Oregon seasonally adjusted unemployment rate had stayed within a very narrow band of between 3.7 and 4.7 from 2016 to 2019 which was generally in line with national unemployment rates. The onset of the COVID-19 pandemic in March of 2020 saw unemployment surge to a high of 13.3% in April of that year. Eugene-Springfield metropolitan statistical area (MSA) unemployment rate was steady at 3.5% for January through March but rose even more than that of the state to 14.4% in April. Since that time the unemployment rate steadily decreased back to historic trends and was at 4.3% for Oregon and 4.4% for Eugene in January of 2022. The graph below depicts the seasonally adjusted unemployment rate for the United States, Oregon, and the Eugene Metropolitan Statistical Area.



Inflation at the beginning of 2022 was running at 40 year highs. Additionally the United States Federal Reserve is ending its practice of quantitative easing and is expected to increase interest rates as many as seven times this year. These conditions as well as uncertainty around energy prices due to conflict in Europe could severely impact economic growth for the coming fiscal year.

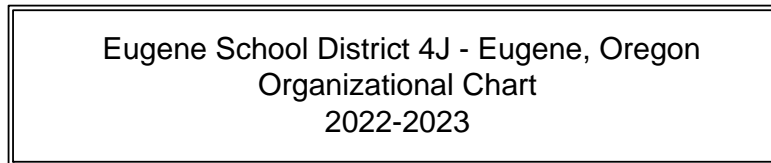
The availability of student teachers and new graduates to fill open positions supports the District's instructional operations. There are three private colleges, one public university, and a community college in Lane County. The University of Oregon is a public university offering bachelor's and master's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

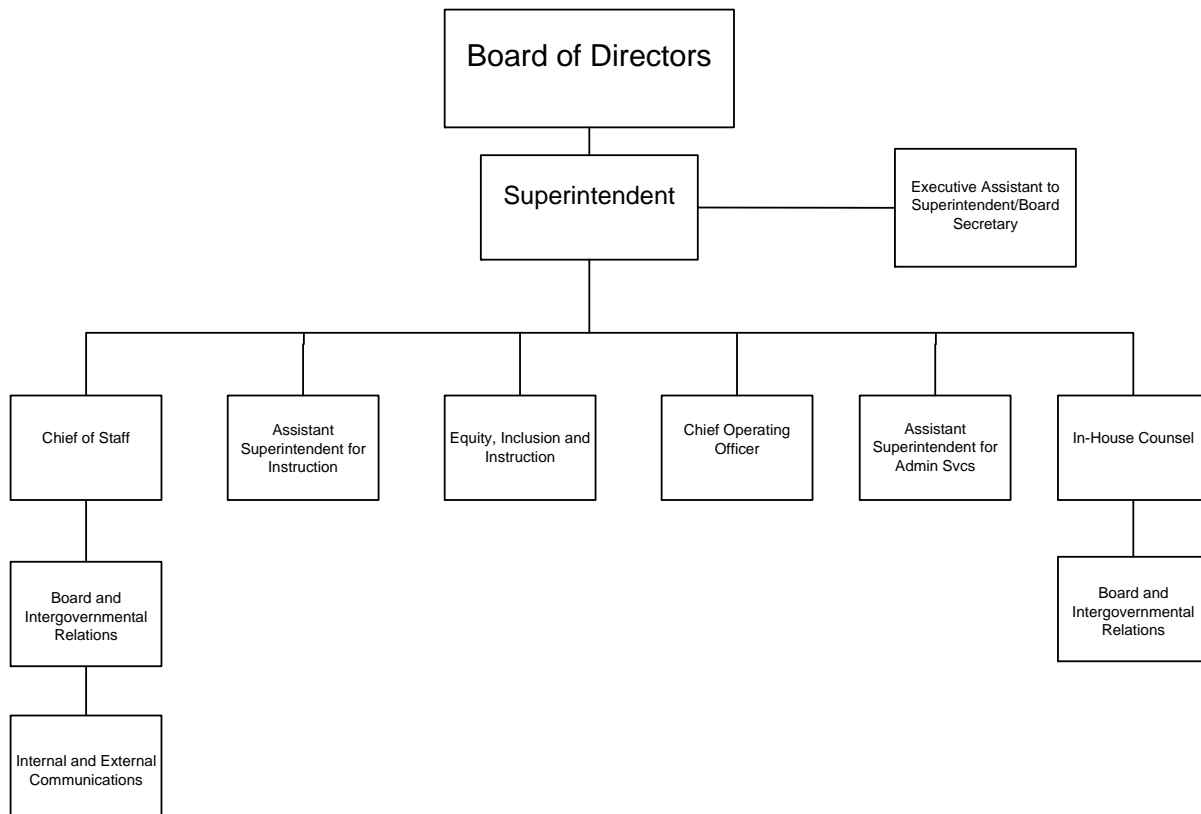
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## District Organizational Charts

### *Superintendent and Cabinet*



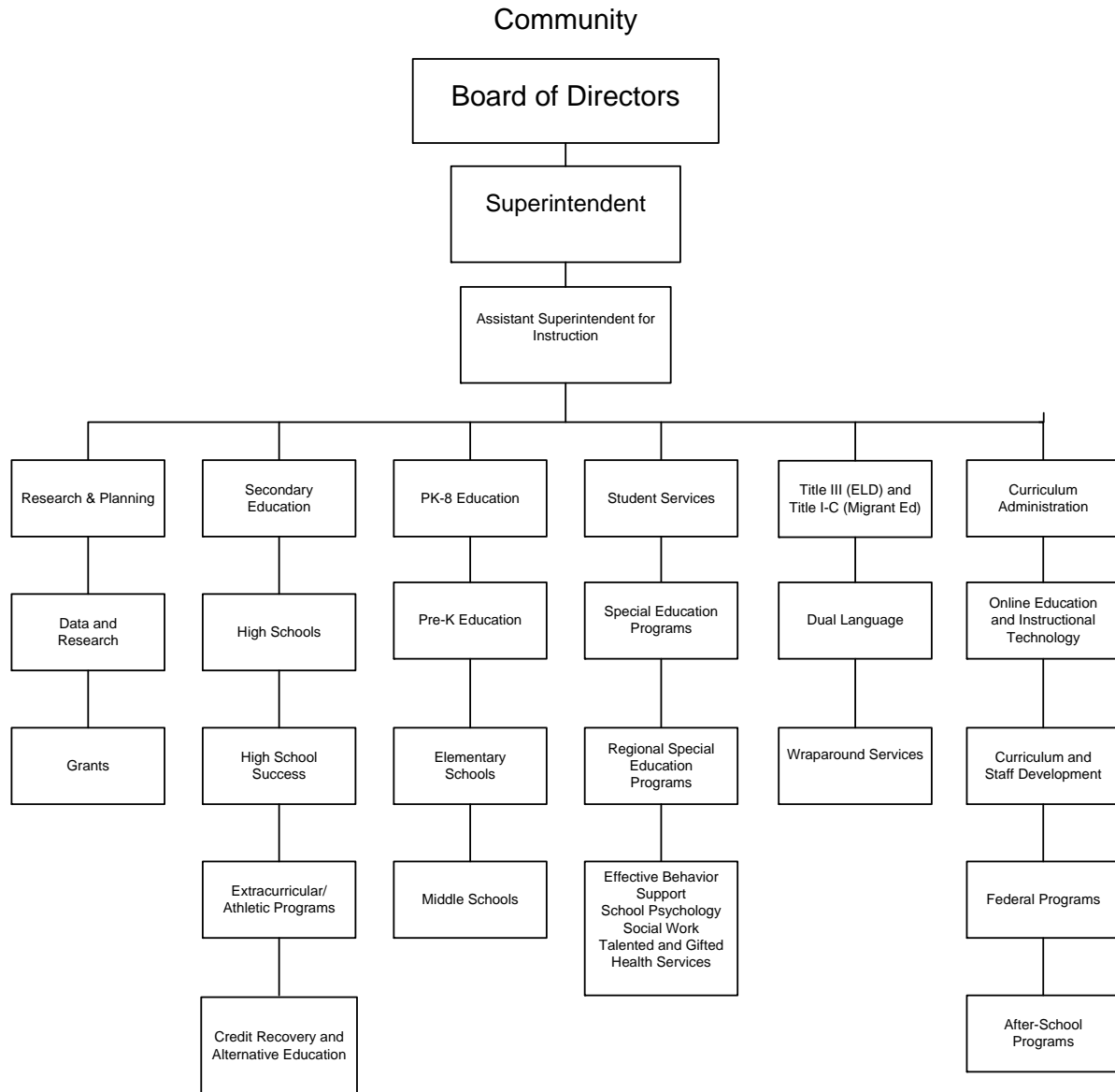
### Community



# About Our District

## Assistant Superintendent for Instruction

Eugene School District 4J - Eugene, Oregon Organizational Chart  
2022-2023

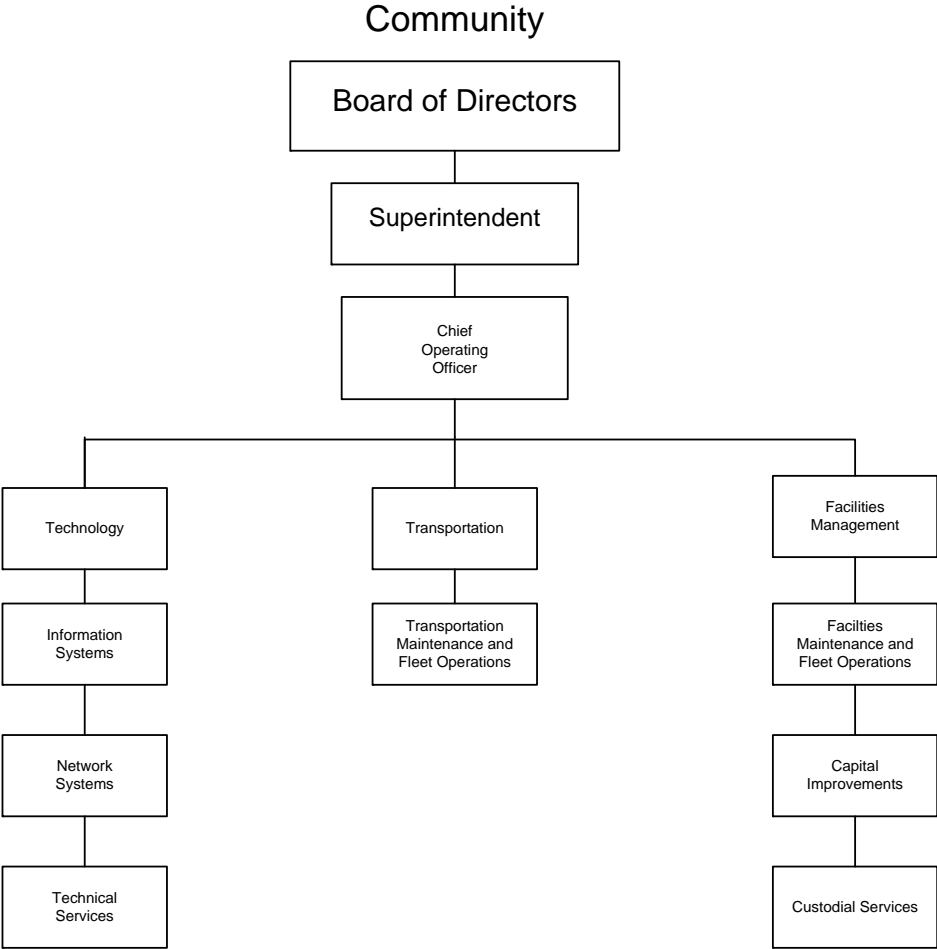


# About Our District

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## Chief Operating Officer

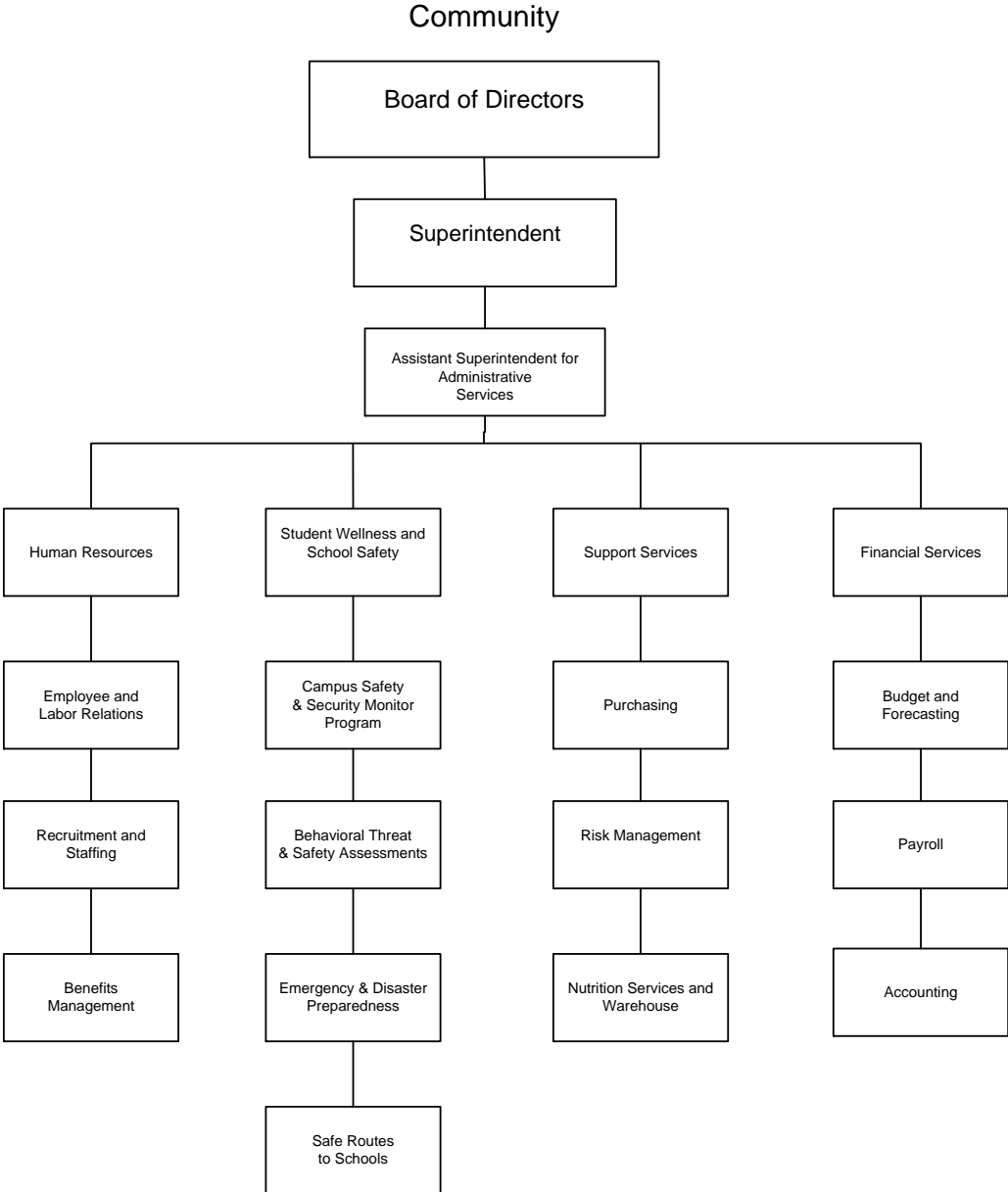
Eugene School District 4J - Eugene, Oregon Organizational Chart  
2022-2023



# About Our District

## Assistant Superintendent for Administrative Services

Eugene School District 4J - Eugene, Oregon Organizational Chart  
2022-2023



# 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:**

Dakota Boulette  
Joshua Burstein  
Gary Campbell  
Tom Di Liberto  
Anne Fifield  
Erika Thessen  
Juan Carlos Valle

#### **Term:**

July 1, 2021 to June 30, 2022  
July 1, 2020 to June 30, 2023  
July 1, 2020 to June 30, 2023  
July 1, 2021 to June 30, 2024  
July 1, 2020 to June 30, 2023  
July 1, 2021 to June 30, 2024  
July 1, 2019 to June 30, 2022

#### **Board of Directors:**

Alicia Hays  
Gordon Lafer  
Judy Newman  
Laural O'Rourke  
Maya Rabasa

#### **Term:**

July 1, 2019 to June 30, 2023  
July 1, 2019 to June 30, 2023  
July 1, 2022 to June 30, 2025  
July 1, 2022 to June 30, 2025  
July 1, 2022 to June 30, 2025

#### **Clerk:**

Cydney Vandercar, Interim Superintendent



# 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: Brooke Wagner**

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 Elementary Education and Federal Programs: Jeff Johnson**

Oversees the administration of the District's elementary school education programs, kindergarten through fifth grade and federally funded programs including Title I.

#### **Director of Elementary Education and Language Immersion: Melissa Ibarra**

Oversees the administration of the District's elementary school education programs, kindergarten through fifth grade, including language immersion and early childhood education programs.

#### **Directors of Equity, Inclusion and Instruction: Misael Flores and Larry Williams**

Oversees the administration of the district's office of equity, instruction and partnerships.

### **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 Support Services: Holly Langan**

Responsible for support services, including School Nutrition Services, contracts and purchasing, warehouse operations, and the district radio station.

**Director of Human Resources: Karen Hardin**

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

**Director of Student Wellness and School Safety: Kari Skinner**

Oversees the activities to maintain a safe school environment for the safety and well-being of students and staff during school hours and at school-sponsored activities.

**Chief Operations Officer: Kyle Tucker**

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

**Director of Facilities Management: Ryan Spain**

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

**Director of Technology: Steve Menachemson**

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

**Director of Transportation: Arthur Hart**

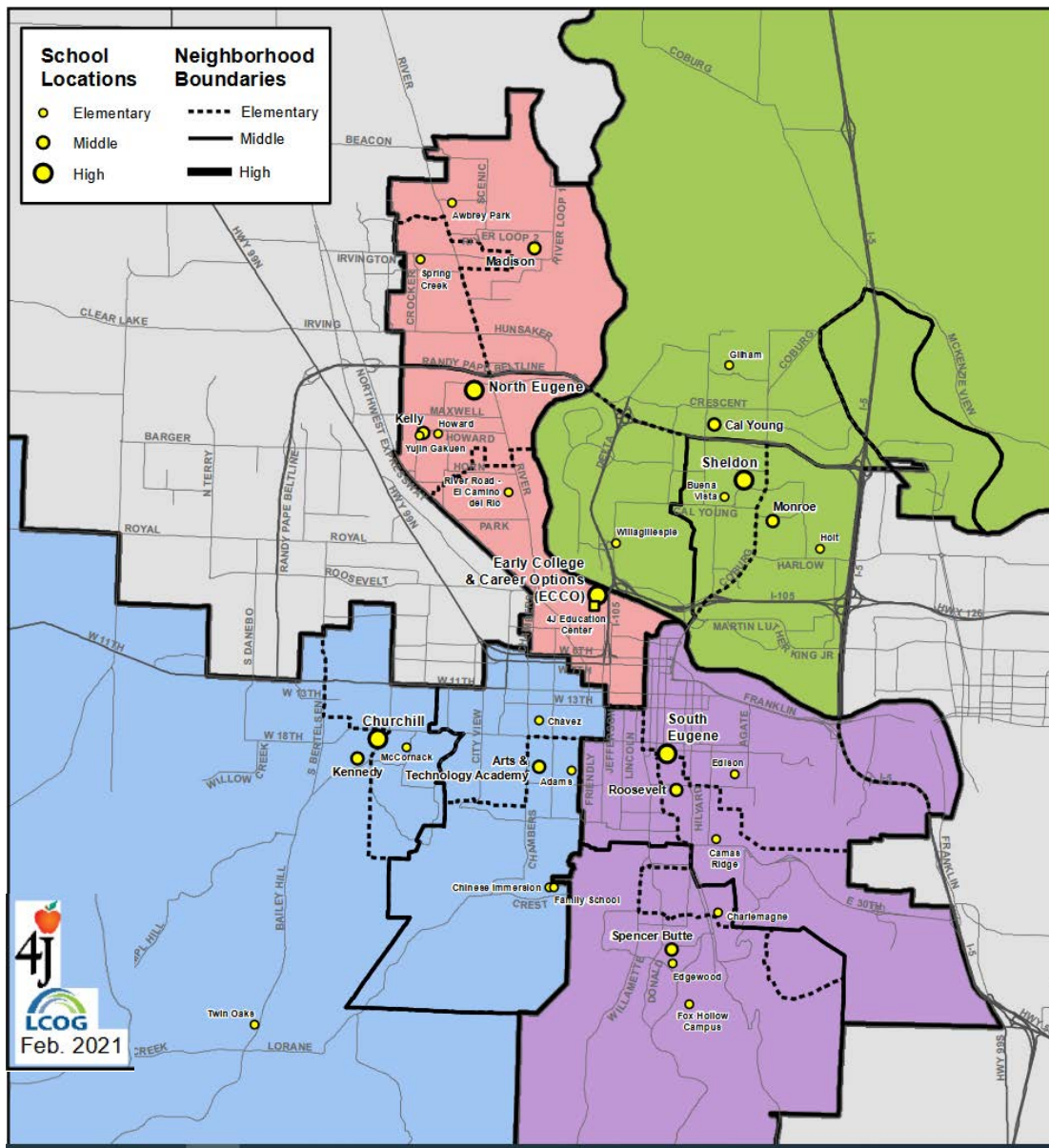
Oversees the safe, reliable transportation of District students.



# 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.



## 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. Other school resources include administrative staff, classified staff and a discretionary budget allocation.

# 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: Natalie Oliver**

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:

- All students have access to a high-quality education with positive, encouraging and highly skilled educators
- Identify, challenge, eliminate and prevent racism; change structures, policies, practices and behaviors that perpetuate racism; and integrate cultural competency at all levels of the school and in all relationships within the school
- 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
- Responsible stewardship of our resources and our environment, including education about and adoption of sustainable practices
- Continue developing staff and student’s skills in technology as learning and communication tools, maximizing curiosity, organization and creativity

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	460.00	25.7	18.00	TBD	TBD	Not available	
2021-22	460.00	25.7	18.00	21.5	24.9	N/A	N/A
2020-21	466.50	26.0	18.00	25.3	26.0	16.0	23.3
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

# About Our District

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## 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.

## Awbrey Park Elementary

### Principal: Jared Tiecke

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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	455.00	28.3	18.00	TBD	TBD	Not available	
2021-22	455.00	28.3	18.00	23.3	24.9	N/A	N/A
2020-21	443.00	26.7	18.00	24.0	24.7	21.3	24.3
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

## 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: Stephanie Randall**

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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	449.00	19.2	18.00	TBD	TBD	Not available	
2021-22	449.00	19.2	18.00	25.3	24.4	N/A	N/A
2020-21	459.00	19.0	18.00	25.3	25.5	21.8	23.2
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### Mission Statement:

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

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

# About Our District

## Camas Ridge Community School

**Principal: Dr. Hobie Blackhorn**

1150 East 29th Avenue, Eugene, OR 97403

The morning is spent on language arts, math, social studies and science. 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 in 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	346.00	27.8	13.00	TBD	TBD	Not available	
2021-22	346.00	27.8	14.00	18.4	25.7	N/A	N/A
2020-21	348.00	26.3	13.00	21.6	28.8	19.0	22.0
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 school wide

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	434.00	40.8	19.00	TBD	TBD	Not available	
2021-22	434.00	40.8	19.00	22.4	22.5	N/A	N/A
2020-21	435.00	50.0	18.00	22.3	24.6	19.3	21.0
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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: Joe Hadley

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. They support students on their path to becoming global citizens and they expect their 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	341.00	10.3	12.00	TBD	TBD	Not available	
2021-22	341.00	10.3	12.00	28.0	27.8	N/A	N/A
2020-21	351.00	10.1	12.00	27.0	29.7	20.3	21.1
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.



### 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

2200 Bailey Hill Road, Eugene, OR 97405

Principal: Morgan Christensen

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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	111.00	15.1	6.00	TBD	TBD	Not available	
2021-22	111.00	15.1	6.00	23.0	18.2	N/A	N/A
2020-21	92.00	12.5	5.40	19.0	16.6	17.5	16.8
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	384.00	19.0	17.00	TBD	TBD	Not available	
2021-22	384.00	19.0	15.00	21.5	24.4	N/A	N/A
2020-21	385.00	19.7	15.00	24.3	26.0	21.3	25.8
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 – Edison will move back to its original location, 1328 East 22<sup>nd</sup> Ave. in the fall of 2022).



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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	294.00	28.4	12.00	TBD	TBD	Not available	
2021-22	294.00	28.4	12.00	16.5	23.7	N/A	N/A
2020-21	295.00	24.7	12.00	26.0	24.5	21.5	19.5
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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

## Family School

**Principal: Teresa Martindale**

1155 Crest Drive, Eugene, OR 97405

Family School’s model embraces child-centered learning where families, students and teachers work together as a collaborative team for the success of each child. Their multi-grade classrooms support the wide range of skills and abilities in a blended classroom, and nurtures the whole child through peer modeling and cooperation. All students receive language arts and math group instruction at their rate and level of learning. They build important relationships, promote social, emotional and physical safety, and combine them with high-interest learning. This creates confident learners and academic achievement. Academics with a strong sense of family-centered community allows for innovative approaches to instruction. Our partnerships and blended approach makes us an alternative in the most positive sense.



### 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	164.00	30.0	6.00	TBD	TBD	Not available	
2021-22	164.00	30.0	7.00	9.0	24.8	N/A	N/A
2020-21	165.00	30.2	7.00	22.0	24.0	24.0	24.8
2019-20	171.00	34.1	7.00	21.3	25.3	20.7	22.5
2018-19	165.00	35.7	7.00	20.0	25.6	19.0	27.3

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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. They 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	553.00	21.4	24.00	TBD	TBD	Not available	
2021-22	553.00	21.4	22.00	15.5	26.0	N/A	N/A
2020-21	555.50	20.8	22.00	22.9	25.9	19.5	22.4
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	529.00	39.6	21.00	TBD	TBD	Not available	
2021-22	529.00	39.6	22.00	25.7	24.5	N/A	N/A
2020-21	530.00	38.0	21.00	23.8	25.6	20.3	21.5
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 wonderful neighborhood school that welcomes and celebrates all students. We offer a rigorous curriculum that challenges students and prepares them with 21st century skills. With the caring guidance of dedicated staff, students make academic gains while developing persistence and personal responsibility, qualities that are the cornerstone of



lifelong learning. We are committed to fostering a curiosity for learning and the skills necessary to prepare academically and socially for middle school. Rigorous academic explorations coupled with the immersion of technology into everyday teaching and learning helps students grow into future 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	553.00	51.9	23.00	TBD	TBD	Not available	
2021-22	553.00	51.9	23.00	18.0	23.8	N/A	N/A
2020-21	490.25	46.9	20.00	21.4	25.2	18.0	20.5
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	328.00	42.1	14.00	TBD	TBD	Not available	
2021-22	328.00	42.1	13.00	20.8	26.0	N/A	N/A
2020-21	324.00	38.5	13.00	22.8	25.4	22.3	20.2
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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. Students learn to read in Spanish and English simultaneously. The immersion model is a 50/50 dual language program, meaning that half the content is taught in English and half is in Spanish. Teachers are highly trained in a variety of strategies to help children learn language, reading, math and other content areas.

**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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	470.00	36.1	17.00	TBD	TBD	Not available	
2021-22	470.00	36.1	18.00	25.5	25.5	N/A	N/A
2020-21	457.00	33.0	17.00	23.8	27.8	24.0	23.1
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

**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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	328.00	29.1	13.00	TBD	TBD	Not available	
2021-22	328.00	29.1	13.00	22.0	25.5	N/A	N/A
2020-21	310.75	29.4	12.00	22.0	26.9	15.0	20.5
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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

## 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.

### 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	217.00	25.8	10.00	TBD	TBD	Not available	
2021-22	217.00	25.8	9.00	22.7	25.8	N/A	N/A
2020-21	219.00	26.3	9.00	24.0	24.4	18.0	20.5
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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. They are staffed by a dedicated and hard-working team of teachers, educational assistants and specialists. They set high expectations for themselves and for their students. They 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	519.00	28.6	20.00	TBD	TBD	Not available	
2021-22	519.00	28.6	20.00	24.0	25.7	N/A	N/A
2020-21	520.75	27.1	21.00	22.5	25.3	16.3	23.5
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 <sup>2</sup>		Average Class Size <sup>1</sup>	
				Kinder	1 <sup>st</sup> – 5 <sup>th</sup>	Kinder	1 <sup>st</sup> – 5 <sup>th</sup>
2022-23	313.00	19.1	12.00	TBD	TBD	Not available	
2021-22	313.00	19.1	12.00	24.0	24.8	N/A	N/A
2020-21	314.00	20.0	12.00	26.5	26.1	20.0	20.2
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

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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: AJ Hruby**

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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	454.00	40.8	18.00	25.2	Not available
2021-22	454.00	40.8	18.00	25.2	Not available
2020-21	454.50	42.1	17.40	26.1	24.6
2019-20	448.00	37.7	16.40	27.3	24.9
2018-19	453.00	35.1	16.60	27.3	24.3

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

#### **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

## 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	534.00	21.9	20.40	26.2	Not available
2021-22	534.00	21.9	20.40	26.2	Not available
2020-21	534.00	20.8	19.40	27.5	27.4
2019-20	505.00	19.3	17.40	28.7	30.8
2018-19	535.00	22.8	18.60	28.8	27.9

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	475.00	33.7	18.00	24.0	Not available
2021-22	475.00	33.7	18.00	24.0	Not available
2020-21	449.00	31.9	17.00	23.9	22.7
2019-20	439.00	34.7	15.80	27.4	29.4
2018-19	402.00	39.9	16.00	24.8	26.6

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

<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
- Developing student voice and agency

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	358.00	32.1	14.40	24.9	Not available
2021-22	358.00	32.1	14.40	24.9	Not available
2020-21	359.00	33.3	13.60	26.4	26.8
2019-20	365.00	32.1	13.00	27.7	28.0
2018-19	348.00	31.9	12.80	27.2	28.1

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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

## 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 and is 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	422.00	33.9	16.80	25.1	Not available
2021-22	422.00	33.9	16.80	25.1	Not available
2020-21	440.00	31.1	16.60	26.5	25.6
2019-20	405.00	31.4	14.40	27.7	31.8
2018-19	462.00	29.8	16.80	27.5	26.3

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	586.00	25.5	22.80	25.7	Not available
2021-22	586.00	25.5	22.80	25.7	Not available
2020-21	587.00	27.2	21.80	26.9	29.0
2019-20	606.50	27.0	21.40	28.1	29.1
2018-19	563.25	26.9	20.20	27.9	29.9

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	600.00	18.0	22.80	26.3	Not available
2021-22	600.00	18.0	22.80	26.3	Not available
2020-21	600.00	17.7	21.60	27.8	28.4
2019-20	566.00	18.0	19.60	28.6	36.0
2018-19	580.00	17.9	20.20	28.7	30.9

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

# 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	406.00	18.6	15.60	26.0	Not available
2021-22	406.00	18.6	15.60	26.0	Not available
2020-21	401.00	18.2	14.60	27.5	26.4
2019-20	412.50	19.9	14.40	28.3	28.4
2018-19	431.25	21.4	15.20	28.4	27.5

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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. Their 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
2022-23	125.00	NA	6.50	13.9
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

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

# About Our District

## 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 steady 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	1132.00	26.6	40.00	25.7	Not available
2021-22	1132.00	26.6	39.75	28.1	Not available
2020-21	1132.00	29.9	39.50	28.5	27.1
2019-20	1069.00	30.7	37.00	28.6	29.1
2018-19	1114.00	32.5	38.25	28.9	28.0

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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

### Principal: Trinity Welch-Radabaugh

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.



Commitment to diversity is evidenced by staff leadership (which includes an equity committee), unity-themed assemblies, affinity groups such as Latino Student Union 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:

- Support Social & Emotional Learning: Embed SEL strategies into daily instructional practices to support students' mental well-being and build healthy relationships in class
- Develop Inclusive Environment: Apply strategies to develop a sense of belonging for students, increase student success by working to dismantle and/or interrupt systematic racism, increase academic belonging so historically marginalized and underserved students can thrive
- Improve Instruction: Effectively use district-identified high leverage instructional strategies to improve access to information, materials, and instruction in all classes resulting in increased achievement and preparedness at all grade levels

### Budgeted Teacher Allocation History:

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	1052.00	32.5	41.50	25.7	Not available
2021-22	1052.00	32.5	38.50	27.3	Not available
2020-21	1047.50	32.4	36.50	28.3	24.4
2019-20	976.75	35.5	35.00	27.9	27.1
2018-19	963.50	37.4	35.50	27.9	25.2

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### Mission Statement:

At North Eugene High School, all students feel seen, supported, and prepared for their next steps in life. By providing students with rigorous educational experiences and guided support, they have the foundation necessary to move beyond high school and be prepared for the pathway of their choosing.

# About Our District

## 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	1249.50	18.3	47.00	26.6	Not available
2021-22	1432.00	18.3	48.25	29.4	Not available
2020-21	1432.00	18.3	47.50	29.9	27.3
2019-20	1378.00	20.0	46.25	29.6	25.8
2018-19	1472.00	19.7	49.25	29.6	26.5

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.

### 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

## 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 <sup>2</sup>	Average Class Size <sup>1</sup>
2022-23	1357.50	16.5	50.25	25.7	Not available
2021-22	1581.00	16.5	45.50	28.8	Not available
2020-21	1573.50	15.6	51.25	30.5	28.1
2019-20	1506.75	15.9	49.50	30.2	31.0
2018-19	1451.75	16.5	47.50	30.3	32.0

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

<sup>2</sup> Student teacher ratios are based on initial enrollment projections and do not reflect potential staffing increases.



### 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.

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.



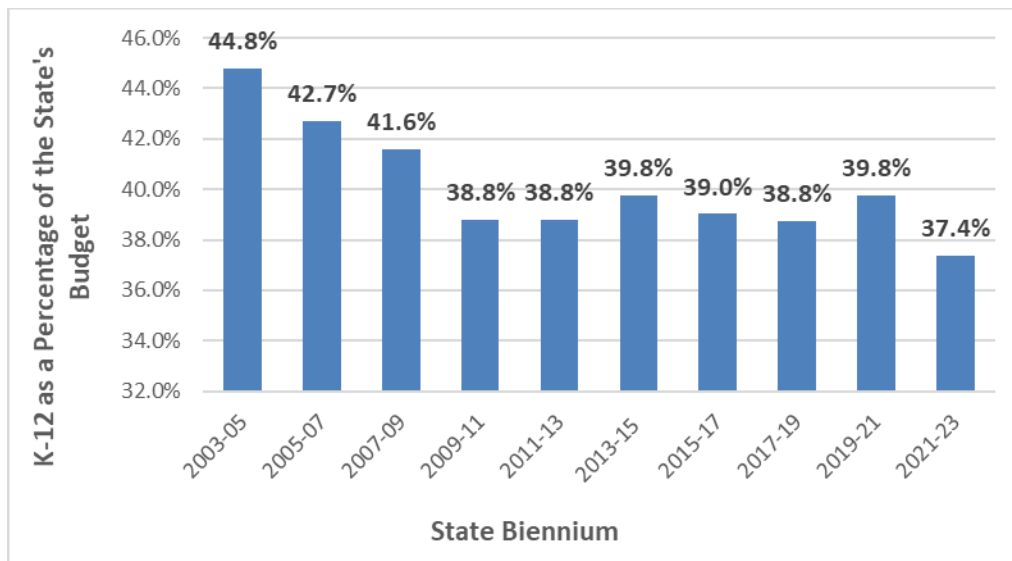
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Eugene Online Academy

# About Our District

## History of State Funding

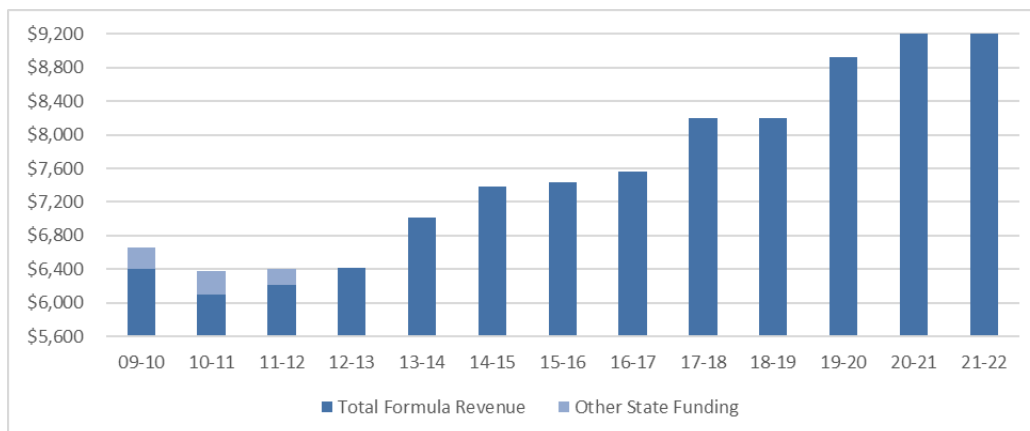
K-12 education's share of the Oregon state budget has fallen from 44.8% in the 2003-05 biennium to only 37.4% of the 2021-23 biennium Legislatively Adopted Budget (Figure 1). The long and deep national recession that began in 2008 was the initial driver of the reduction in state funding; however, it should be noted that education's share of the state's budget was already falling as early as 2005. **Figure 1. K-12 Education spending as a percentage of Oregon's Biennial Budget, 2003-05 to 2021-23**



Source: COSA; Oregon Legislative Fiscal Office 2013-15 Legislatively Approved budget; 2015-17, 2017-19, 2019-21 and 2021-23 Legislatively Adopted Budgets

Figure 2 shows the decline in state school funding per pupil from 2009-10 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.

**Figure 2. State School Funding per student (statewide), 2009-10 to 2021-22**

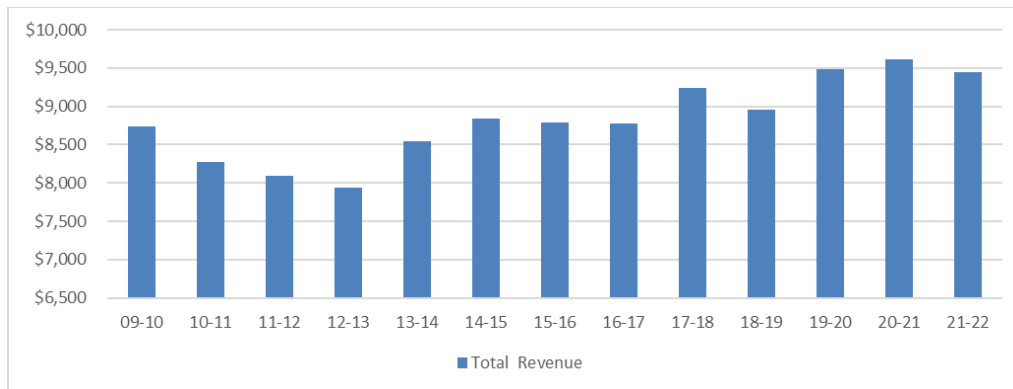


Source: ODE SSF Grant Estimate; State of Oregon Economic & Revenue Forecasts

# About Our District

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**Figure 3. State School Funding per student (statewide), 2009-10 to 2021-22, 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.

#### *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

# About Our District

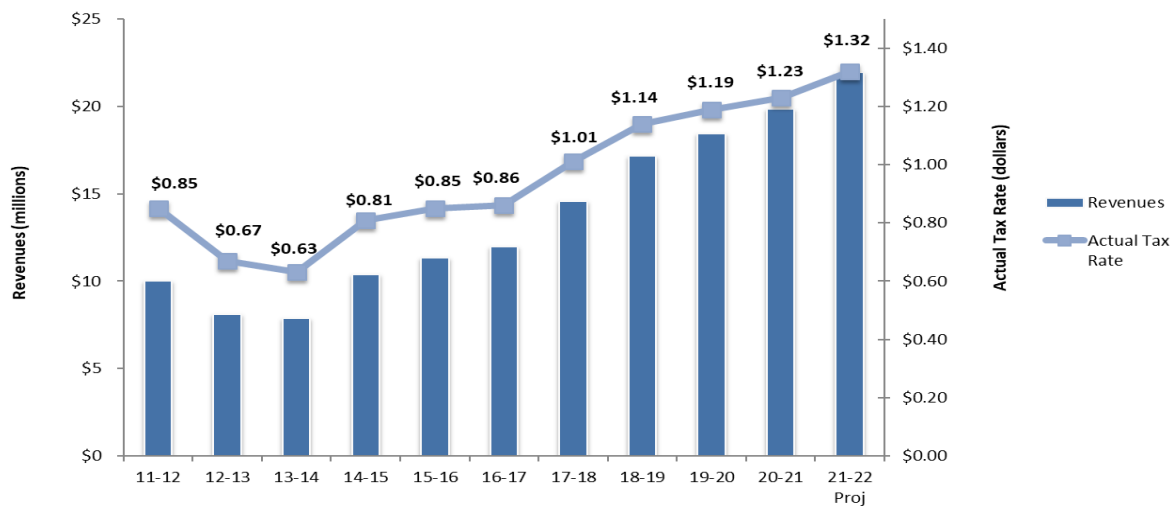
operating funds above the State School Fund formula. Voters renewed the local option in November 2004, 2008, 2014 and 2019. The current local option has been levied for five years from 2020-21 through 2024-25.

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 several years the rate of real market growth has exceeded that of assessed value growth. This trend continued through the COVID-19 emergency fueled by historically low interest rates.

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). Falling real market values between 2010 to 2014 drove down the actual rate in each of those years. In conjunction with the increases in home values in the area since 2014, local option revenue has risen steadily each year and is projected to increase to \$1.32 per \$1,000 (\$21.94 million total) in FY 2021-22.

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**



## 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



# About Our District

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*

### **Graduation and Completion Rates**

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

# About Our District

## Four Year Rates

The four-year graduation rate 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 2020-21 the 4-year graduation rate in the Eugene School District 4J was 78.8%, 2.9 point lower than in 2019-20 and 1 point higher than in 2018-19. The decline can be explained partially but not fully by the changes made by the Oregon Department of Education in 2019-20 regarding the allocation of credits to students during the first year of the pandemic. Looking at the long-term trend, 4J has seen an increase of 3.8 points in the 4-year graduation rate since 2016.

Table 1.1.1 4J High School Four-Year Cohort Graduation Rates 2016–2021

School	2016	2017	2018	2019	2020	2021
Churchill High School	81.4%	85.9%	81.2%	90.1%	86.3%	80.9%
North Eugene High School	77.9%	70.9%	81.4%	86.4%	86.2%	77.1%
Sheldon High School	88.0%	88.1%	88.3%	90.4%	90.4%	90.4%
South Eugene High School	89.4%	90.0%	91.4%	91.6%	92.1%	90.6%
EEO	28.2%	18.6%	20.7%	18.1%	39.5%	27.4%
DISTRICT RATE *	75.0%	73.7%	74.4%	77.8%	81.7%	78.8%
STATEWIDE RATE*	74.8%	76.7%	78.7%	80.0%	82.6%	80.6%

Table 1.1.2 Four-Year Cohort Graduation- Student Groups 2020-2021

School			Econ		SpEd	Migrant	CTE Concentrators
	F	M	Dis	ELL			
Churchill	82.0%	79.7%	74.5%	80.0%	88.9%	50.0%	94.4%
North	80.2%	74.2%	71.3%	>95%	61.7%	66.7%	85.9%
Sheldon	90.9%	90.0%	77.4%	88.9%	47.1%	45.5%	>95%
South	92.7%	88.4%	81.1%	>95%	74.3%	50.0%	>95%
EEO	26.3%	23.8%	25.4%	0.0%	16.7%	22.6%	25.0%
DISTRICT RATE *	81.6%	76.2%	66.7%	77.4%	55.3%	39.7%	93.2%
STATEWIDE RATE*	83.5%	78.1%	77.0%	84.3%	66.1%	55.4%	92.9%

Table 1.1.3 Four-Year Cohort Graduation- Race/Ethnicity Groups 2020-2021

School	N.Hawaii/		Am Ind/ AK	Black/ Afr	Hispanic/	White	Multi-Racial
	Asian	Pac Isl	Nat	Amer	Latino		
Churchill	>95%	>95%	33.3%	63.6%	80.0%	83.5%	74.2%
North	50.0%	^	60.0%	>95%	79.0%	78.8%	65.0%
Sheldon	80.0%	>95%	>95%	80.0%	84.8%	93.6%	74.1%
South	>95%	^	50.0%	83.3%	89.1%	91.1%	89.1%
EEO	^	0.0%	0.0%	^	18.8%	27.1%	33.3%
DISTRICT RATE *	87.2%	77.8%	35.0%	75.0%	75.9%	81.0%	71.8%
STATEWIDE RATE*	91.9%	69.8%	67.0%	73.5%	77.0%	82.1%	79.3%

\* 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 2020-21, the 5-year graduation rate in Eugene School District 4J was 83.7%, 3.1 point higher than in 2019-20, 5.0 points higher than in 2018-19, and the highest in 4J history.

The District increased its 5-year graduation rate at a significantly faster pace than the State of Oregon in 2020-21.

*Table 1.1.4 4J High School Five-Year Cohort Graduation Rates 2016-2021*

School	2016	2017	2018	2019	2020	2021
Churchill	92.0%	88.8%	91.3%	88.1%	92.3%	89.2%
North	82.4%	81.3%	77.2%	85.0%	90.1%	86.0%
Sheldon	90.6%	93.4%	91.3%	93.5%	93.0%	91.8%
South	93.9%	90.8%	92.9%	91.2%	95.5%	94.1%
EEO	35.4%	45.7%	25.8%	26.4%	25.1%	44.5%
DISTRICT RATE *	78.9%	79.1%	77.1%	78.7%	80.6%	83.7%
STATEWIDE RATE*	77.8%	78.9%	80.0%	81.6%	83.0%	84.5%

\* 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 2020-21, the 4-year completion rate in Eugene School District 4J was 82.6%, 3.3 point lower than in 2019-20, 2.0 points lower than in 2018-19, and 4.0 points higher than in 2015-16.

*Table 1.2.1 4J High School 4-Year Cohort Completer Rates 2016-2021*

School	2016	2017	2018	2019	2020	2021
Churchill	83.0%	86.2%	83.1%	90.8%	87.0%	83.1%
North	79.5%	75.8%	83.0%	86.4%	88.0%	82.2%
Sheldon	88.6%	89.3%	89.2%	91.3%	91.3%	91.5%
South	92.4%	89.0%	92.0%	93.1%	93.8%	97.6%
EEO	41.9%	41.6%	53.9%	58.2%	64.9%	40.7%
DISTRICT RATE *	78.6%	78.4%	81.2%	84.6%	85.9%	82.6%
STATEWIDE RATE*	74.8%	76.7%	83.1%	83.7%	85.5%	82.8%

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

# About Our District

## Five Year Completion Rates

In 2020-21, the 5-year completion rate in Eugene School District 4J was 88.2%, 0.1 point higher than in 2019-20, 9.3 points higher than in 2015-16, 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 2016-2021

School	2016	2017	2018	2019	2020	2021
Churchill	92.0%	88.8%	92.3%	90.0%	92.6%	90.0%
North	82.4%	81.3%	82.3%	87.6%	91.0%	88.2%
Sheldon	90.5%	93.4%	92.8%	94.8%	94.5%	92.8%
South	93.9%	90.8%	94.1%	95.1%	96.7%	96.1%
EEO	48.3%	63.6%	58.1%	66.9%	67.0%	69.8%
DISTRICT RATE *	78.9%	79.1%	84.2%	87.1%	88.1%	88.2%
STATEWIDE RATE*	83.2%	75.9%	84.6%	86.3%	87.2%	87.8%

\* 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 2020-21, the dropout rate in Eugene School District 4J was 2.0%, 0.7 point lower than in 2019-20, 1.6 points lower than in 2018-19, 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 2016-2021

School	2016	2017	2018	2019	2020	2021
Churchill	2.8%	2.3%	2.5%	2.4%	2.3%	2.4%
North	3.2%	3.6%	2.3%	2.9%	1.9%	1.5%
Sheldon	1.3%	0.7%	1.1%	0.9%	1.1%	0.7%
South	1.7%	1.0%	1.2%	0.7%	0.7%	1.0%
DISTRICT RATE*	4.4%	4.0%	4.4%	3.6%	2.7%	2.0%
STATEWIDE RATE*	3.9%	3.9%	3.6%	3.3%	2.4%	1.8%

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



# About Our District

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# 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: May 19, 2021*

### ***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 all students deserve to be and feel safe and welcome at school.
- 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, socioeconomic status, disability, gender, gender identity, sexual orientation, native language, and religion.
- We believe that public schools should foster development beyond academics such as character, creativity, resourcefulness, citizenship, respect for diverse cultures, environmental stewardship, an understanding of workplace expectations, and a lifelong love of learning.

### ***Staff***

- We value highly qualified, caring and diverse staff that reflects our student population and believe they are the key to meeting our goals for students.
- We believe in collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- We believe that it is essential for staff and board members to hold high expectations of all students, that these expectations are critical to student success, and that we must hold ourselves and each other accountable for the achievement of all students.
- We believe that high-quality instruction is integral to student success and best achieved by providing strong instructional leadership, targeted professional development, and system-wide accountability and support for student growth.

### ***Community***

- We believe that the board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, community and local, state and federal governments on social, political and economic challenges and inequities.
- We value public support for our schools and believe that the board plays a critical role in generating and sustaining community partnerships and ongoing financial and other support.

### ***Leadership***

- We believe it is our duty to provide safe learning environments and meaningful, equitable and highly effective instruction, to support all students to thrive socially, emotionally and academically, and to reduce the disparity of outcomes for historically underserved students.
- We believe it is critical for the board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all—board, staff and students—and believe that it is essential to student success in school.

# Planning for the Future

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## **Board Goals**

*Adopted: September 22, 2021*

*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.

### ***I. Permanent Superintendent Hiring***

- Conduct a thoughtful national search that results in hiring a permanent superintendent.

### ***II. Interim Superintendent Performance Evaluation***

- Complete a comprehensive and timely evaluation of the interim superintendent's performance.

### ***III. Budget Committee Appointments***

- Perform our fiduciary responsibilities in a timely manner by participating in the budget committee process and appointing new members to vacancies.

### ***IV. All Students Belong Initiative***

- Establish the next steps of our multi-year All Students Belong Initiative including the goals and workplan for this year. Then implement the workplan.

### ***V. North Eugene Region Plan***

- Create a plan for the North Eugene Region that includes where YG and Kelly schools will be located and other programming and plans.

### ***VI. Equity Lens***

- Decide on and/or create an equity lens for the district and use it for all decision making. (With Equity Committee)

### ***VII. Climate Change***

- Identify and implement climate change initiatives; begin the process of inventorying what we are doing and then making a plan.

### ***VIII. Community Communications***

- Improve communication and transparency with stakeholders and the community.



# Planning for the Future



## 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.

**VISION:**  
Every student connected  
to community and  
empowered to succeed  
**VISION 20/20**

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

### Strategic Plan Framework

Approved: January 11, 2017

Educational excellence  
with equitable  
access and outcomes

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

### Goal 1

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

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

#### We will...

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

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

#### We will...

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

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

#### We will...

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

# Planning for the Future

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**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.

Multiple pathways  
to student success

VISION 20/20 Goal 2

## **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.

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

- Graduation & completion rates (4 & 5 year)
- 40-40-20 progress (postsecondary success indicators)
- Suspension & expulsion rates and attendance data
- 3rd grade reading

# Planning for the Future

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- 9th grade on track to graduate
- Opportunity and achievement gaps in all indicators

Communication  
and connection  
with community

VISION 20/20 Goal 3

## 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.

Diverse,  
world-class  
workforce

VISION 20/20 Goal 4

## 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...

# Planning for the Future

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- 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*

Stable,  
sustainable  
stewardship

VISION 20/20 Goal 5

## ***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.

# Planning for the Future

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- 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.
- 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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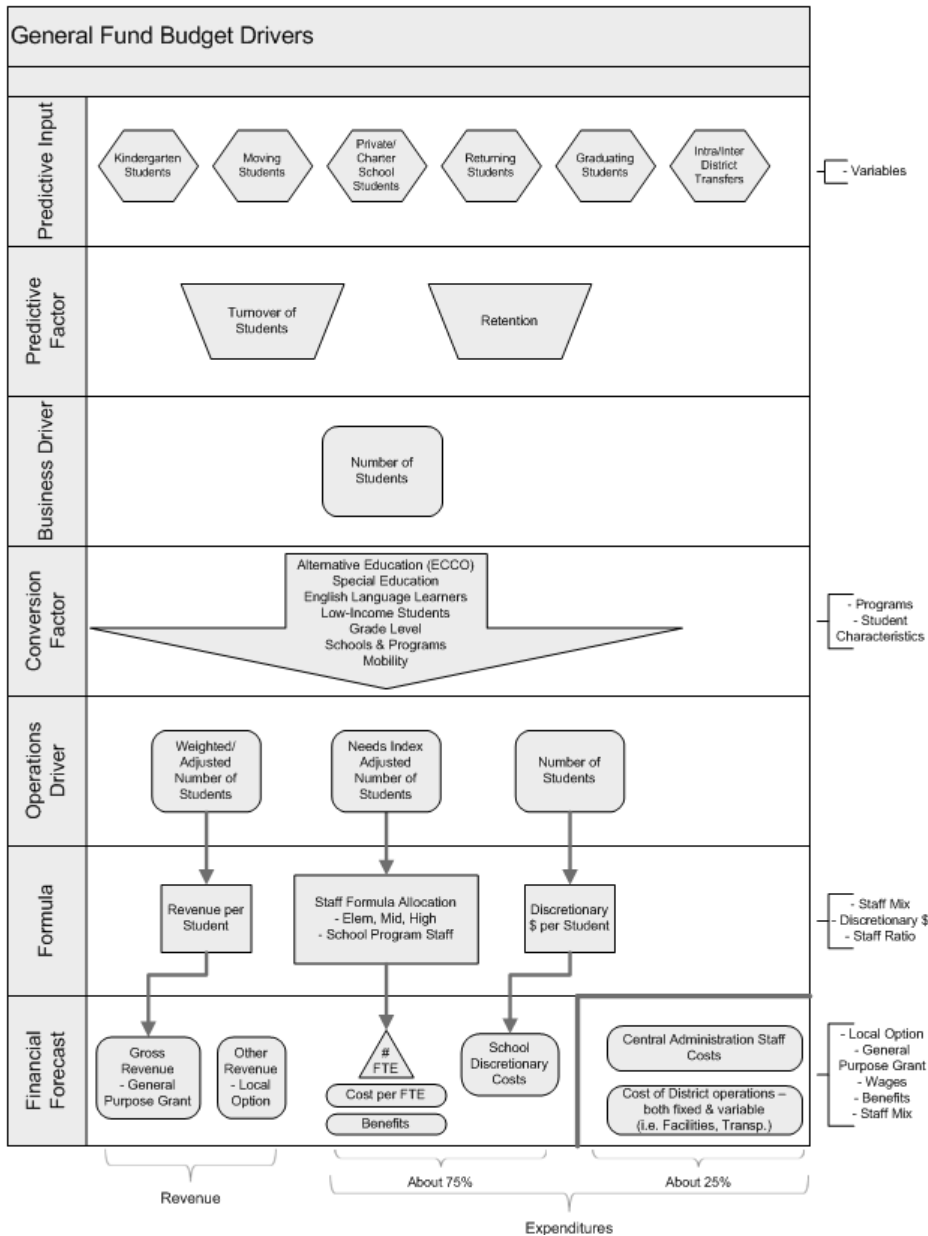
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# Building the Budget

## Budget Drivers

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



## 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.

# Building the Budget

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## ***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.

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).

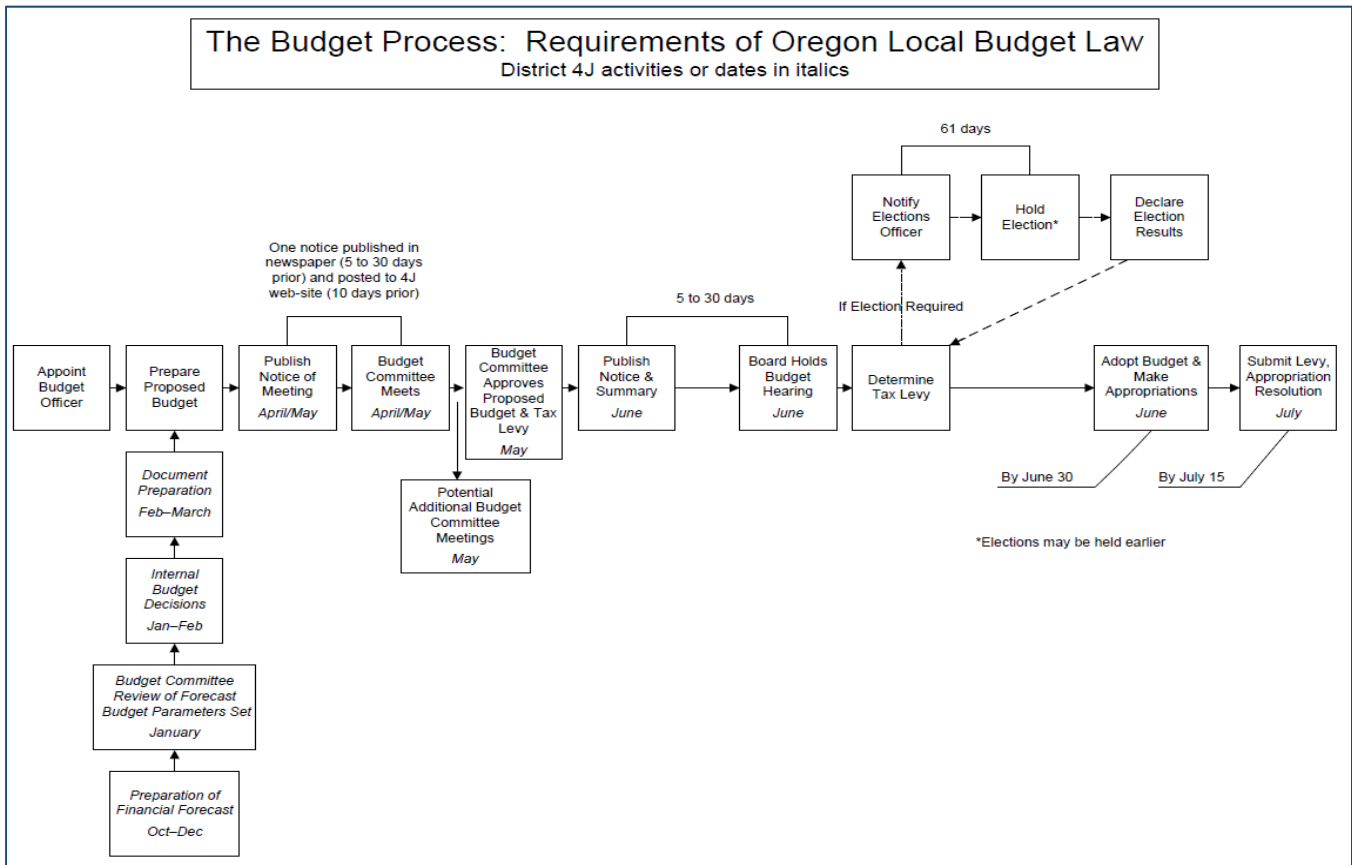
At an April or May Budget Committee meeting, the superintendent presents the budget message, which explains the proposed budget and identifies significant changes in District programs or financial condition. At this meeting or a subsequent one, the Budget Committee receives public comment, makes revisions, 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



## 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 2, 2021
Board meeting: Appoint new Budget Committee members	November 3, 2021
Budget Committee meeting: Presentation of five year financial forecast, committee orientation, introduce new members, elect officers and set meeting schedule	January 24, 2022
Budget Committee meeting: Hold discussion and receive public comment	February 28, 2022
Budget Committee meeting: Hold discussion and receive public comment	March 14, 2022
Budget Committee meeting: Hold discussion and receive public comment	March 28, 2022
Prepare proposed budget	January - April 2022

# Building the Budget

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Publish notice of Budget Committee meeting on district's website at least 10 days before the meeting	April 11, 2022
Publish notice of Budget Committee meeting in newspaper 5-30 days before the meeting	April 18, 2022
Budget Committee meeting: Receive Superintendent's 2022-23 budget message and proposed budget, and receive public comment	April 25, 2022
Budget Committee meeting: Approve Superintendent's 2022-23 proposed budget and declare tax rates and debt service levy	May 2, 2022
Publish budget summary and notice of budget hearing 5 to 30 days before the hearing	May 16, 2022
Board meeting: Hold budget hearing	June 1, 2022
Board meeting: Enact resolutions to adopt budget, make appropriations, and impose and categorize taxes	June 15, 2022
Submit tax certification documents to assessor	July 15, 2022
Submit copy of complete budget document to county clerk	September 30, 2022

## 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.

# Building the Budget

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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.
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.

# Building the Budget

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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.

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

# Building the Budget

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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 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.
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.



# Building the Budget

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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.

## *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.

# Building the Budget

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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.

## **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.

# Building the Budget

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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 and inventory 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 2022-23 State School Fund budget assuming an increase in the 2021-2023 biennium State School Fund appropriation of 3.3%, to \$9.3 billion. For FY 2022-23, the State School Fund appropriation to Oregon schools is assumed to be \$4.7 million or 51% of the \$9.3 billion.

Funding Source	State Budget 2019-21 Biennium	Est. State Budget 2021-23 Biennium	\$ Per Pupil (ADMw) (Total Formula Revenue)		
			2020-21	2021-22	2022-23
State School Fund	\$9.0 billion	\$9.3 billion	\$8,752	\$9,094	\$9,395

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

The weighted-average daily membership (ADM<sub>w</sub>) for the coming year is compared to the current year’s ADM<sub>w</sub>. State statute permits SSF funding to be based on current year or projected ADM<sub>w</sub>, 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.

# Building the Budget

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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.

Investment earnings on the Common School Fund 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.

## ***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.



# Building the Budget

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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 2022-23, growth in assessed value is estimated at 3 percent over prior year 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 2022-23, the compression loss is estimated at 0.60 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 2022-23.

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 2022-23, growth in assessed value is estimated at 2 percent over 2021-22 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 “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 2022-23, the compression loss is estimated at 14.9 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 26 percent of uncollected prior years’ property taxes will be received in 2022-23.

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.

# Building the Budget

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 2022-23 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 2021-22 assessed value) and multiplied by 1,000 to get the dollar tax rate. For 2022-23, the projected debt serviced rate is \$2.24 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.

## Tax Rate Comparison

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
<b>Permanent Tax Rate</b>	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
<b>Operating Levy</b>					
<b>Local Option Levy</b>	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
<b>Debt Service Levy</b>	\$1.5781	\$2.2098 <sup>1</sup>	\$2.1951	\$1.5096 <sup>2</sup>	\$2.2398 <sup>3</sup>

<sup>1</sup> Reflects the issuance of a portion of bonds approved in November 2018.  
<sup>2</sup> Reflects the second issuance of a portion of bonds approved in November 2018.



# Building the Budget

## Tax Levy Computation

### FINANCIAL SUMMARY - TAX LEVY COMPUTATION

	2021-22 Budget				2022-23 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	242,355,000		26,289,313	268,644,313	261,831,000		40,458,947	302,289,947
Total Resources	(165,283,000)		(1,084,815)	(166,367,815)	(182,000,000)		(1,684,815)	(183,684,815)
Revenue Required to Bal.	77,072,000	19,865,000	25,204,498	122,141,498	79,831,000	22,009,000	38,774,132	140,614,132
Loss Due to Constitutional Limit (Compression)	531,000	5,353,000		5,884,000	507,000	4,038,000		4,545,000
Uncollected Tax	3,648,570	940,404	1,193,175	5,782,149	3,779,180	1,041,901	1,835,558	6,656,639
Estimated Tax Imposed	81,251,570	26,158,404	26,397,673	133,807,647	84,117,180	27,088,901	40,609,690	151,815,771
<b>Total Certified Levy</b>	<b>81,251,570</b>	<b>26,158,404</b>	<b>26,397,673</b>	<b>133,807,647</b>	<b>84,117,180</b>	<b>27,088,901</b>	<b>40,609,690</b>	<b>151,815,771</b>
	<b>2021-22 Actual</b>				<b>2022-23 Projected</b>			
Tax Rate	\$4.7485	\$1.5000	\$1.5096 <sup>2</sup>	\$7.7581	\$4.7485	\$1.5000	\$2.2398 <sup>2</sup>	\$8.4883
Assessed Value (bonds approved after 2001)				\$17,602,890,586			\$2.2398	\$18,130,977,304

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

# Building the Budget

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## **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 2023-23, 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.

### **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 2022-23, 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), childcare reimbursements (reimbursable salaries for childcare providers at two schools), and other local reimbursements. These are budgeted based on historic receipt patterns. For 2022-23, the District expects to receive about \$0.8 million in reimbursements.

### **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 2021-22 approved indirect rate of 5.07 percent of direct charges. For 2022-23, the District expects to receive approximately \$0.5 million.

### ***Interfund Transfers***

These transactions distribute funds to finance activities in another fund. The 2022-23 budget includes \$3.2 million in transfers.

### ***Beginning Fund Balance***

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

# 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.

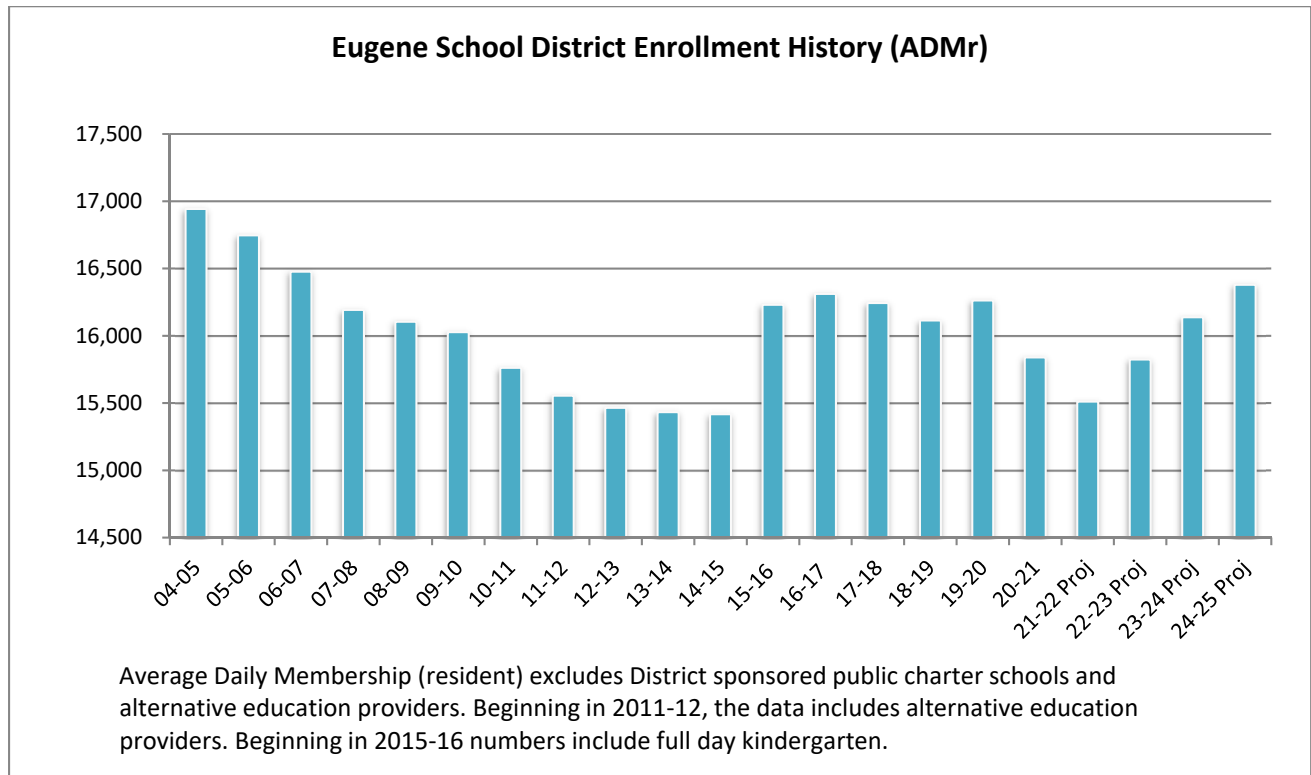
Enrollment consistently declined since 2002-03, when it was 17,379. In 2010-11, enrollment declined below the 1984-85 level and the District closed four elementary schools. Enrollment in 2014-15 was only 15,424, nearly 30 percent below the peak in the 1970s. The decline has not been steady but has been 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 followed by 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 in 2021-22 remained steady in elementary levels but slightly declined in middle and high schools.

The District 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.



# Building the Budget

In an effort to maintain current staffing levels and create consistency in classrooms, the higher projected enrollment used for staffing allocations in 2021-22 were also used to calculate staffing allocations for schools in 2022-23.



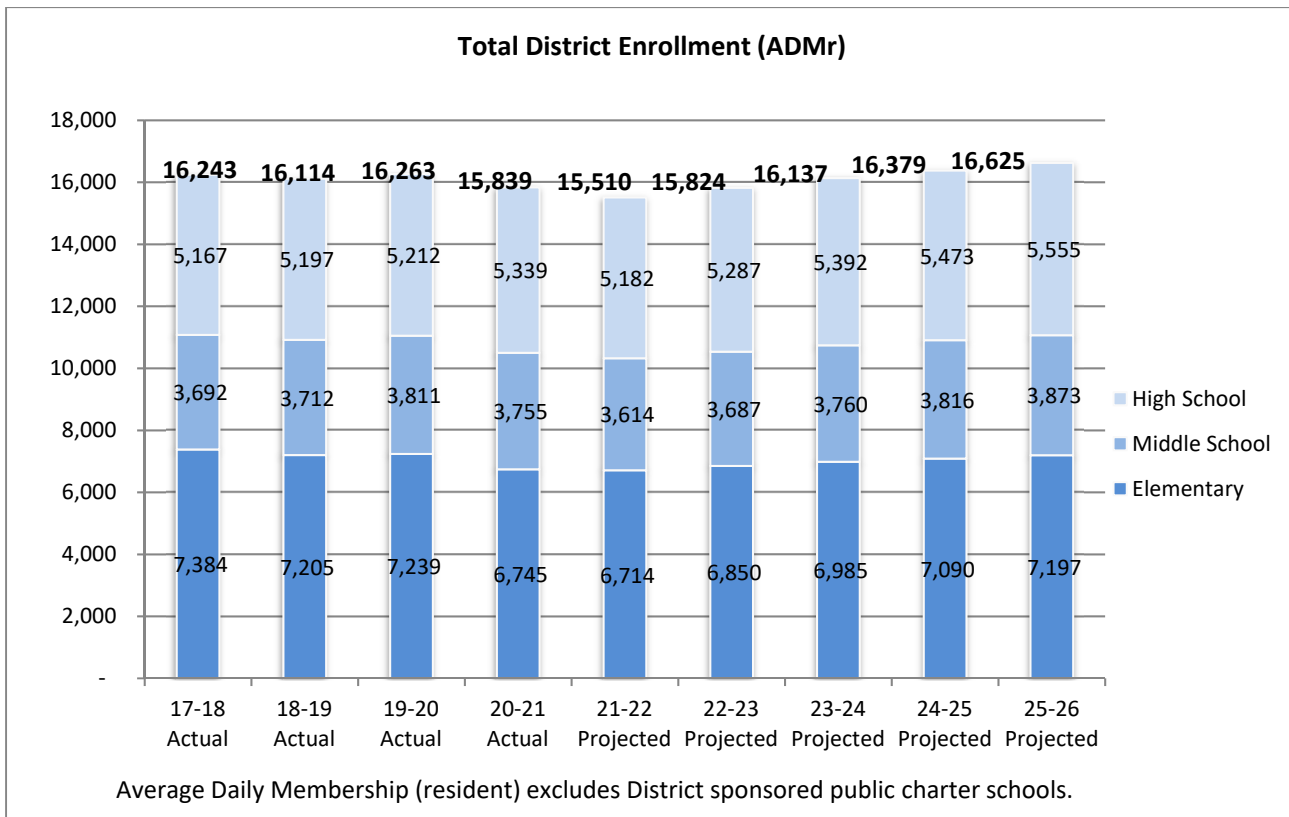
*Note: Student enrollment is expressed as resident average daily membership (ADMr). It represents the average annual enrollment as of June 30 and had counted kindergarten students at 0.5 ADM, or half time. Beginning in 2015-16, kindergarten students were counted at 1.0 ADM due to the beginning of full-day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



# Building the Budget

## ADMr based on Enrollment Projections

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



## Methodology Used for Enrollment Projections

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

The enrollment estimates are based on the following factors:

- The number of live births in Lane County and the birth-to-kindergarten average capture ratio over the last three years
- The number of students who continue in the system from one year to the next adjusted for the average retention ratio for the last three years
- Three-year enrollment history
- Potential student transfers
- Other factors considered to test the estimates:
  - Number of housing starts and new addresses added to the 4J area in current and prior years
  - Differential in median house prices in 4J and surrounding school district areas

Note: For 2022-23, enrollment estimates from the prior year are used to ensure staffing and discretionary funding allocations remain consistent to minimize disruptions.

# Building the Budget

## Eugene School District 2022-23 Enrollment Projection Summary by School and Region (headcount, K=1.0)

### Churchill Region

	10/1/2021 Enrollment	2022-23 Projection	Projected Change		10/1/2021 Enrollment	2022-23 Projection	Projected Change		10/1/2021 Enrollment	2022-23 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
César E. Chávez	344	434	90	Arts & Tech.	427	454	27	Churchill	1,140	1,132	(8)
Chinese Imer.	115	111	(4)	Kennedy	344	358	14				
Family School	111	164	53		771	812	41				
McCornack	333	328	(5)								
Twin Oaks	210	217	7								
	<u>1,113</u>	<u>1,254</u>	<u>141</u>								

### North Eugene Region

	10/1/2021 Enrollment	2022-23 Projection	Projected Change		10/1/2021 Enrollment	2022-23 Projection	Projected Change		10/1/2021 Enrollment	2022-23 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Awbrey Park	441	455	14	Kelly	429	475	46	North Eugene	1,047	1,052	5
Howard	495	562	67	Madison	437	422	(15)				
River Road	383	470	87		866	897	31				
Spring Creek	306	337	31								
Yujin Gakuen	272	313	41								
	<u>1,897</u>	<u>2,137</u>	<u>240</u>								

### Sheldon Region

	10/1/2021 Enrollment	2022-23 Projection	Projected Change		10/1/2021 Enrollment	2022-23 Projection	Projected Change		10/1/2021 Enrollment	2022-23 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Bertha Holt	474	529	55	Cal Young	482	534	52	Sheldon*	1,515	1,463	(52)
Buena Vista	452	458	6	Monroe	551	586	35				
Gilham	585	562	(23)		1,033	1,120	87				
Willagillespie	462	528	66								
	<u>1,973</u>	<u>2,077</u>	<u>104</u>								

### South Eugene Region

	10/1/2021 Enrollment	2022-23 Projection	Projected Change		10/1/2021 Enrollment	2022-23 Projection	Projected Change		10/1/2021 Enrollment	2022-23 Projection	Projected Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Adams	412	469	57	Roosevelt	575	600	25	South Eugene	1,522	1,581	59
Camas Ridge	286	346	60	Spencer Butte	377	406	29				
Charlemagne	337	350	13		952	1,006	54				
Edgewood	406	384	(22)								
Edison	318	294	(24)								
	<u>1,759</u>	<u>1,843</u>	<u>84</u>								

Note: District Enrollment for the 2022-23 projection is updated to reflect open enrollment assumptions and is the value used for staffing purposes. Enrollment in alternative programs is not included.

# Building the Budget

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

The District uses a target student-to-teacher staffing ratio 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. 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 2022-23, the high school target was also lowered to 26.98 to align with the target for grades 1-8. In addition, the District continued the process of evaluating class size projections for K-8 grades and added additional staffing as needed at both elementary and secondary levels.

### **Student-to-teacher staffing ratios <sup>1</sup>**

	2018-19	2019-20	2020-21	2021-22	2022-23	5-Year Change
	<i>“Represents 1 Licensed FTE for Every ___ Students”</i>					
Kindergarten	22.72	23.27	23.52	25.07	TBD <sup>2</sup>	TBD <sup>2</sup>
Grades 1-5	26.77	25.71	25.64	24.87	24.25	-0.55
Grades 6-8	27.92	28.00	26.93	25.46	25.30	-0.16
Grades 9-12	29.20	29.01	28.59	28.69	26.96	-1.73

<sup>1</sup> Student-to-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.

<sup>2</sup> Due to the volatility of the projected enrollment for elementary grades owing to COVID, and particularly for kindergarten, staffing allocations are expected to be finalized and adjusted in the fall.

## **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
- 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:

# Building the Budget

## 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 – remains unchanged from prior year

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
<i>FRL - percentage of students receiving free and reduced price meals</i>					
<i>SPED - percentage of students receiving special education services</i>					
<i>LEP - percentage of students identified as English language learners</i>					
<i>MOBILITY - percentage of students who entered or exited school</i>					

# 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. Given the unusual circumstances created by the Coronavirus pandemic, project enrollment levels were held static at the levels projected for fiscal year 2021-22. Using this method, helps to ensure a greater 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. All general education students are reflected in the model as full-time students 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:

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

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.

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 2022-23, licensed program staffing allocations include:

# Building the Budget

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- 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 2.8 FTE for language immersion development.
- High School – 11.5 FTE for counselors, 5.5 FTE for athletic directors, trainers, and freshman specialists, 4.0 FTE for librarians, 4.0 FTE for Eugene Online Academy support, 1.0 FTE for IB coordination and 1.25 FTE to support language immersion development.

## 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 2022-23, classified classroom and school allocations include:

- Elementary – 297.0 hours (37.125 FTE) for kindergarten education assistants allocated to schools based on 5.5 hours per kindergarten section, and approximately 280 hours (34.92 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 – 195.75 hours (24.47 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 2022-23, classified program staffing allocations include:

- Elementary – 152 hours (19.0 FTE) for office management, 13.5 hours (1.69 FTE) for crossing guards, 28.0 hours (3.5 FTE) for schools with enrollment over 450 students, and 282 hours (35.25 FTE) for custodial services.
- Middle School – 192 hours (24.0 FTE) for office management, 30 hours (3.75 FTE) for school safety, 3 hours (.38 FTE) for crossing guards, and 184 hours (23.00 FTE) for custodial services.
- High School – 16 hours (2.0 FTE) for registrar assistance, 16 hours (2.0 FTE) for school-to-work coordinators, and 177.0 hours (22.13 FTE) for custodial services.

## 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.  $\text{Projected Case Load} = (\text{current year case load} \div \text{current year enrollment}) \times \text{projected enrollment}$

Once a projected caseload 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. Adjustments need to make sense given the continuum of services for the program, current significant needs in the program, and staffing or personnel issues or concerns. 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

# Building the Budget

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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 2022-23 student to teacher ratio remains the same at 43:1.

### # of ELL Students FTE

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1-9	0.05-0.2 licensed FTE
10-18	0.2-0.4 licensed FTE
19-27	0.4-0.6 licensed FTE
28-36	0.6-0.8 licensed FTE
37-45	0.8-1.0 licensed FTE
over 45	1.0 licensed FTE and possible classified instructional assistant

## 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.

# Building the Budget

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- Student Athletics – general funding is provided for middle and high school receives coaching positions 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 compensate staff members who supervise students during school events. This flat grant is increased annually by the rate of any COLA in place for licensed staff.

For student activities and athletics, each school receives a set stipend amount (reflected as a percentage of licensed salary) for every activity leader, head coach and assistant coach position authorized by the District. 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. 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 2022-23, school discretionary budgets have been increased to reflect expected cost increases of 3.0% (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
	<b>Total</b>	<b>7,311</b>	<b>\$671,662</b>	<b>\$102,220</b>	<b>\$59,261</b>	<b>\$11,352</b>	<b>\$844,495</b>

\* 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 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 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:

# Building the Budget

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- 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 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.

## 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 2022-23, the District has budgeted \$1 million transfer for curriculum.

#### ***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 2022-23, 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.

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## **Capital Projects Fund**

The District maintains multiple capital projects funds. Each fund has a distinct purpose and funding source, and revenues are used for authorized purchases and capital construction projects within each fund. A Long-Range Facilities Plan guides the District's capital programs. In the process of preparing the Long-Range Facilities Plan, projects are identified, prioritized, and matched to anticipated funding sources and streams (primarily approved bond measures). Combined resources for the Capital Projects Fund for fiscal year 2022-23 are approximately \$98.6 million.

## ***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 2022-23, the District has budgeted \$13.7 million.

## **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 \$1.3 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 2022-23 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.



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## **Scholarship Fund (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 2022-23, \$258,516 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 2021 Comprehensive Annual Financial Report (CAFR) on pages 67 through 79. 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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>Classroom Services and Support<sup>1</sup></b>							
<b>Elementary Schools</b>							
<i>Licensed</i>							
Classroom Teachers	319.750	315.700	321.250	324.800	328.000	8.250	23,681,480
Counselors	17.000	17.000	18.200	18.000	18.000	1.000	1,299,060
<i>Classified</i>							
Behavioral Educational Assist	18.090	10.790	14.640	15.440	15.438	(2.652)	484,778
Bilingual Educational Assist	12.730	7.090	6.860	7.480	13.349	0.619	403,515
Educational Assistant	15.760	23.930	22.240	22.580	23.150	7.390	701,050
Elem School Secretary	19.370	20.000	20.000	19.000	19.875	0.505	751,521
Kinder Educational Assistant	29.000	30.250	30.160	39.880	37.130	8.130	1,139,965
Library IMC Asstant/Specialist	0.230	1.380	0.900	0.880	1.365	1.135	38,670
Bicult/Biling Support Asst	4.170	4.290	4.350	3.750	3.755	(0.415)	119,299
School Crossing Guard	1.200	1.190	1.190	1.690	1.563	0.363	47,505
Technology Integration Assistant	0.380	0.150	-	-	-	(0.380)	-
<i>Administrators</i>							
Elementary Asst Principal	1.000	1.000	1.000	1.000	1.000	-	97,438
Elementary Principal	18.000	18.000	19.000	18.000	18.500	0.500	2,285,335
<i>Licensed Staff</i>	336.750	332.700	339.450	342.800	346.000	9.250	24,980,540
<i>Classified Staff</i>	100.930	99.070	100.340	110.700	115.625	14.695	3,686,303
<i>Administrators</i>	19.000	19.000	20.000	19.000	19.500	0.500	2,382,773
<b>Subtotal Elementary School</b>	<b>456.680</b>	<b>450.770</b>	<b>459.790</b>	<b>472.500</b>	<b>481.125</b>	<b>24.445</b>	<b>31,049,616</b>
<b>Middle Schools</b>							
<i>Licensed</i>							
Classroom Teachers	136.600	135.600	142.000	153.600	154.600	18.000	11,157,482
Counselors	8.000	8.000	8.000	8.000	8.000	-	577,360
Data Coordinators	-	1.600	1.600	1.600	1.600	1.600	115,472
<i>Classified</i>							
Bilingual Educational Assist	0.460	0.750	0.750	0.780	1.500	1.040	41,691
Department Secretary	-	0.880	-	-	1.000	1.000	34,824
Education Skills Trainer	0.500	0.560	-	-	-	(0.500)	
Educational Assistant	3.510	2.750	3.400	4.970	2.373	(1.137)	54,592
Human Services Coordinator	-	-	-	-	0.750	0.750	28,694
Library IMC Asstant/Specialist	0.790	0.660	0.930	-	1.250	0.460	38,267
Middle School Attendance Clerk	8.000	8.000	8.000	8.000	7.250	(0.750)	230,904
Middle School Secretary	8.000	8.000	8.000	8.000	8.000	-	322,537
Read Right Educational Assist	0.830	-	0.390	-	0.625	(0.205)	20,918
Records & Scheduling Asst	8.000	8.000	8.000	8.000	7.000	(1.000)	251,722
School Crossing Guard	0.380	0.380	0.380	0.380	0.380	-	10,698
School Volunteer Coordinator	-	0.500	-	-	-	-	
Student Supervision Assistant	3.760	3.750	3.750	3.750	3.750	(0.010)	131,190
<i>Administrators</i>							
Secondary Asst Principal	8.000	8.000	8.000	8.000	8.000	-	882,227
Secondary Principal	8.000	8.000	8.000	8.000	8.000	-	1,035,779
<i>Licensed Staff</i>	144.600	145.200	151.600	163.200	164.200	19.600	11,850,314
<i>Classified Staff</i>	34.230	34.230	33.600	33.880	33.878	(0.352)	1,166,037
<i>Administrators</i>	16.000	16.000	16.000	16.000	16.000	-	1,918,006
<b>Subtotal: Middle Schools</b>	<b>194.830</b>	<b>195.430</b>	<b>201.200</b>	<b>213.080</b>	<b>214.078</b>	<b>19.248</b>	<b>14,934,357</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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>High Schools</b>							
<i>Licensed</i>							
Classroom Teachers	207.020	202.250	214.410	217.200	217.580	10.560	15,702,750
Counselors	10.000	11.000	11.000	11.000	11.500	1.500	829,955
Data Coordinators	-	1.000	1.000	1.000	1.000	1.000	72,170
High School Extra-Curricular	6.200	7.250	6.500	6.500	5.500	(0.700)	396,936
<i>Classified</i>							
AV/Textbook Specialist	2.420	2.590	2.500	2.400	2.000	(0.420)	70,789
Bilingual Educational Assist	0.750	0.750	1.000	0.250	0.250	(0.500)	7,179
Career Center Assistant	1.000	-	-	-	-	(1.000)	
Department Assistant	2.970	5.000	-	3.250	2.600	(0.370)	76,558
Department Secretary	4.620	4.500	8.160	5.000	4.750	0.130	172,511
Educational Assistant	1.320	1.750	2.690	2.280	4.750	3.430	143,307
Finance Clerk	4.000	4.000	4.000	4.000	4.000	-	196,881
General Services Assistant	0.430	-	-	-	-	(0.430)	
High School Attendance Clerk	5.000	5.750	4.000	4.000	4.750	(0.250)	181,753
High School Secretary	5.000	5.000	5.000	5.000	5.000	-	238,933
Human Services Coordinator-Latino	1.000	0.750	1.250	-	0.375	(0.625)	12,056
Library IMC Asstant/Specialist	1.000	0.940	1.250	1.250	0.750	(0.250)	19,833
Outreach Recovery Coordinator	0.500	-	-	-	-	(0.500)	
Post Grad Planning Specialist	2.810	2.500	2.750	3.480	2.800	(0.010)	98,557
Program Coordinator	1.880	2.880	3.250	3.250	3.500	1.620	141,187
Program Coord Assistant	1.000	1.000	0.500	-	-	(1.000)	
Read Right Educational Assist	0.750	0.750	-	0.750	0.750	-	25,102
Records & Scheduling Asst	-	-	-	-	1.000	1.000	34,358
Registrar	4.750	4.000	5.250	4.750	5.000	0.250	236,631
School Volunteer Coordinator	0.250	0.250	0.250	-	0.250	-	8,094
Student Supervision Assistant	4.880	7.050	-	4.000	-	(4.880)	
Volunteer Program Coordinator	1.000	1.000	0.350	0.630	0.800	(0.200)	29,982
<i>Administrators</i>							
Secondary Asst Principal/Program Administrator	8.000	8.000	9.000	9.000	10.000	2.000	1,153,073
Secondary Principal	4.000	4.000	4.000	4.000	4.000	-	584,984
<i>Licensed Staff</i>	223.220	221.500	232.910	235.700	235.580	12.360	17,001,811
<i>Classified Staff</i>	47.330	50.460	42.200	44.290	43.325	(4.005)	1,693,711
<i>Administrators</i>	12.000	12.000	13.000	13.000	14.000	2.000	1,738,057
<b>Subtotal: High Schools</b>	<b>282.550</b>	<b>283.960</b>	<b>288.110</b>	<b>292.990</b>	<b>292.905</b>	<b>10.355</b>	<b>20,433,579</b>
<b>Special Programs</b>							
<i>Licensed</i>							
Assistive Tech Specialist	-	-	-	0.670	0.670	0.670	42,301
Behavior Specialist	-	-	-	-	0.700	0.700	60,337
English-Language Teachers	12.550	12.550	16.250	16.250	16.250	3.700	1,346,816
Home Instruction Teachers	3.070	3.070	4.200	4.270	3.270	0.200	239,039
Interpreter Coordinator	0.500	0.500	0.500	0.500	0.500	-	44,693
Special/Alt Education Teachers	90.670	98.110	99.110	97.330	96.420	5.750	6,987,873
Talented And Gifted	0.500	0.500	0.500	0.500	0.500	-	43,098
<i>Classified</i>							
Administrative Assistant	1.000	1.000	1.000	1.000	2.446	1.446	106,290
Case Management Assist	4.000	4.000	4.000	4.000	4.000	-	144,291
Department Secretary	2.000	2.000	2.250	1.500	-	(2.000)	
Educational Assistant (Includes 1:1, autism, bilingual, cognitive and SPED)	141.600	165.570	175.475	176.460	176.708	35.108	5,392,891
Elementary School Secretary	-	-	-	1.000	1.000	1.000	38,408

# 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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
High School Attendance Clerk	-	0.750	-	-	-	-	
Human Services Coordinator	-	0.250	0.250	0.250	-	-	
Interpreters - Deaf/Hard of Hearing	7.800	7.820	-	-	-	(7.800)	
Program Coordinator	0.500	0.500	0.500	1.250	0.250	(0.250)	10,880
Program Coord Assistant	3.260	2.000	1.000	1.000	-	(3.260)	
Research/Assess/Data Analyst	0.950	0.950	0.950	0.950	1.000	0.050	58,802
Voc Training Assistant	3.000	3.000	1.750	1.000	1.000	(2.000)	38,259
<b>Professional</b>							
Financial Mgmt Analyst III	-	-	-	-	1.000	1.000	93,492
SSD Business Manager	1.000	1.000	1.000	1.000	-	(1.000)	
<b>Administrators</b>							
Director Ed Support Services	1.000	1.000	1.000	1.000	1.000	-	146,377
Education Services Administrator	4.600	4.600	4.600	5.600	6.100	1.500	760,349
Secondary Principal (Eugene Online)	-	-	-	1.000	1.000	1.000	120,844
<i>Licensed Staff</i>	107.290	114.730	120.560	119.520	118.310	11.020	8,764,157
<i>Classified Staff</i>	164.110	187.840	187.175	188.410	186.404	22.294	5,789,821
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	93,492
<i>Administrators</i>	5.600	5.600	5.600	7.600	8.100	2.500	1,027,570
<b>Subtotal: Special Programs</b>	<b>278.000</b>	<b>309.170</b>	<b>314.335</b>	<b>316.530</b>	<b>313.814</b>	<b>35.814</b>	<b>15,675,040</b>
<b>All Classroom Services and Support</b>							
<i>Licensed Staff</i>	811.860	814.130	844.520	861.220	864.090	52.230	62,596,822
<i>Classified Staff</i>	346.600	371.600	363.315	377.280	379.232	32.632	12,335,872
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	93,492
<i>Administrators</i>	52.600	52.600	54.600	55.600	57.600	5.000	7,066,406
<b>Total FTE: Classroom Services and Support</b>	<b>1,212.060</b>	<b>1,239.330</b>	<b>1,263.435</b>	<b>1,295.100</b>	<b>1,301.922</b>	<b>89.862</b>	<b>82,092,592</b>
<b>Other Student Support Services</b>							
<b>Student Support</b>							
<b>Licensed</b>							
Nurses	11.440	11.320	12.420	11.420	10.820	(0.620)	784,957
Mental Health Specialist	-	-	-	-	1.000	1.000	72,170
Therapist and Adaptive Support	6.430	6.530	6.430	7.430	6.930	0.500	513,877
School Psychologists	10.100	10.100	10.150	11.350	12.450	2.350	1,011,873
Social Workers	4.250	4.250	4.250	4.250	4.250	-	349,367
Speech Specialist	15.946	15.940	16.440	18.550	18.550	2.604	1,403,456
<b>Classified</b>							
Department Secretary	1.000	1.000	0.800	0.800	1.000	-	35,735
Certified Occupational Therapist Asst	1.000	1.000	1.000	1.800	1.800	0.800	66,257
Health Services Assistant	5.900	5.900	6.100	6.100	7.900	2.000	262,692
Licensed Practical Nurse	-	-	2.000	2.000	-	-	
<b>Administrators</b>							
Student Health Services Supervisor	-	-	-	-	1.000	1.000	95,933
Prevention Services Administrator	-	-	-	-	1.000	1.000	125,012
<i>Licensed Staff</i>	48.166	48.140	49.690	53.000	54.000	5.834	4,135,700
<i>Classified Staff</i>	7.900	7.900	9.900	10.700	10.700	2.800	364,684
<i>Administrators</i>	-	-	-	-	2.000	2.000	220,945
<b>Subtotal: Student Support</b>	<b>56.066</b>	<b>56.040</b>	<b>59.590</b>	<b>63.700</b>	<b>66.700</b>	<b>10.634</b>	<b>4,721,329</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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>Libraries, Curriculum &amp; Staff Development</b>							
<i>Licensed</i>							
Counselor On Special Assignment	0.600	0.100	1.000	1.000	1.000	0.400	72,170
Curriculum Teacher on Special Assign	0.500	0.050	1.000	-	-	(0.500)	
Essential Skills Coordinators	6.100	2.310	5.000	5.000	5.000	(1.100)	360,850
Instructional Staff Development	1.000	1.000	1.000	0.600	1.000	-	86,196
Media Specialist - moved to classroom	3.000	-	-	-	-	(3.000)	
Mentor Program	-	-	-	0.100	0.100	0.100	8,070
Teacher On Special Assignment	2.900	5.400	7.050	10.300	9.500	6.600	741,172
Seminar Coordinator	0.200	0.200	0.200	0.200	0.200	-	16,140
<i>Classified</i>							
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	-	49,271
Cataloging Specialist	-	-	-	1.000	1.000	1.000	32,031
Department Assistant	0.500	0.500	0.500	0.500	0.500	-	19,760
Department Secretary	0.630	0.380	0.500	0.500	0.750	0.120	30,381
District Registrar	-	-	1.000	1.000	1.000	1.000	50,752
Federal Programs & Oper Coord	0.250	0.250	0.250	0.250	0.250	-	12,899
Human Services/Program Coordinator	1.250	0.750	0.750	1.250	0.750	(0.500)	28,694
Management Assistant	1.000	1.000	1.000	1.000	-	(1.000)	
Materials Mgmt Coordinator	0.500	0.500	-	-	-	(0.500)	
Programmer Analyst II	0.950	1.000	1.000	1.000	1.000	0.050	57,713
Research/Assess/Data Analyst	-	-	0.500	0.500	-	-	
Translation & Interpretive Coordinator	-	0.500	1.000	1.000	1.000	1.000	45,603
Volunteer Program Coordinator	-	0.250	0.750	0.750	0.500	0.500	17,311
<i>Professional</i>							
Data and Research Analyst	1.000	1.000	1.000	1.000	1.000	-	80,495
Exec Assts to Director/Asst Supt	1.000	1.000	1.000	1.000	2.000	1.000	148,070
Financial Mgmt Analyst III	1.000	1.000	1.000	1.000	1.000	-	93,491
Grant Writer Analyst	0.550	0.550	-	-	-	(0.550)	
Minority Community Liaison	0.160	0.160	0.210	0.160	0.160	-	11,198
School Admn Manager	1.000	-	-	-	-	(1.000)	
<i>Administrators</i>							
Assistant Superintendent for Instruction	1.000	1.000	1.000	1.000	1.000	-	164,542
Curriculum Administrator	3.000	3.000	3.000	2.000	2.100	(0.900)	262,525
Director of Curriculum	-	-	-	1.000	0.800	0.800	117,102
Director Elementary Education	1.000	-	-	-	1.200	0.200	158,490
Director Research & Planning	1.000	1.000	1.000	1.000	1.000	-	146,377
Director PreK-8 Education	-	2.000	2.000	2.000	-	-	
Director Secondary Education	1.000	1.000	1.000	1.000	1.000	-	146,377
Director of Equity, Inclusion & Instruction	1.000	1.000	1.000	1.000	1.000	-	117,202
Instructional Administrator	-	1.000	-	-	1.000	1.000	129,215
Secondary Principal - Alt Education	1.000	1.000	1.000	1.000	1.000	-	130,705
<i>Licensed Staff</i>	14.300	9.060	15.250	17.200	16.800	2.500	1,284,598
<i>Classified Staff</i>	6.080	6.130	8.250	9.750	7.750	1.670	344,415
<i>Professional Staff</i>	4.710	3.710	3.210	3.160	4.160	(0.550)	333,254
<i>Administrators</i>	9.000	11.000	10.000	10.000	10.100	1.100	1,372,535
<b>Subtotal: Libraries, Curriculum &amp; Staff Dev</b>	<b>34.090</b>	<b>29.900</b>	<b>36.710</b>	<b>40.110</b>	<b>38.810</b>	<b>4.720</b>	<b>3,334,802</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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>Community Services</b>							
<i>Classified</i>							
Child Dev Center Educ Asst	3.000	1.000	-	1.000	1.000	(2.000)	31,693
Lead Child Dev Ctr Educ Asst	-	2.000	2.000	2.000	2.000	2.000	68,774
Outreach Recovery Coordinator	1.000	1.000	2.000	1.000	1.000	-	58,802
Program Coordinator Assistant	-	-	-	1.000	-	-	
<i>Professional</i>							
Program Supv-Young Parent Prog	0.800	0.800	0.800	0.800	0.800	-	52,048
<i>Classified Staff</i>	4.000	4.000	4.000	5.000	4.000	-	159,269
<i>Professional Staff</i>	0.800	0.800	0.800	0.800	0.800	-	52,048
<b>Subtotal: Community Services</b>	<b>4.800</b>	<b>4.800</b>	<b>4.800</b>	<b>5.800</b>	<b>4.800</b>	<b>-</b>	<b>211,317</b>
<b>All Other Student Support Services</b>							
<i>Licensed Staff</i>	62.466	57.200	64.940	70.200	70.800	8.334	5,420,298
<i>Classified Staff</i>	17.980	18.030	22.150	25.450	22.450	4.470	868,368
<i>Professional Staff</i>	5.510	4.510	4.010	3.960	4.960	(0.550)	385,302
<i>Administrators</i>	9.000	11.000	10.000	10.000	12.100	3.100	1,593,480
<b>Total FTE: All Other Student Support Services</b>	<b>94.956</b>	<b>90.740</b>	<b>101.100</b>	<b>109.610</b>	<b>110.310</b>	<b>15.354</b>	<b>8,267,448</b>
<b>School Building Support Services</b>							
<b>Facilities Management</b>							
<i>Classified</i>							
Accounting Clerk III	-	-	1.000	1.000	1.000	1.000	50,752
Administrative Assistant	5.000	3.000	3.000	2.000	-	(5.000)	
Architectural Drafter	-	-	-	-	1.000	1.000	55,827
Custodial Maint Coord I	17.630	18.750	18.000	18.500	21.000	3.370	843,878
Custodial Maint Coord II	9.000	9.000	10.000	8.000	9.000	-	356,024
Custodial Staff Assistant	2.000	1.000	1.000	1.000	1.000	(1.000)	48,402
Custodial Technician	4.000	4.000	4.000	4.000	4.000	-	158,080
Custodian	49.890	49.090	51.150	54.390	55.760	5.870	1,856,742
Electrician I	1.000	1.000	3.000	3.000	2.000	1.000	123,926
Electrician II	-	-	1.000	1.000	2.000	2.000	131,246
Electrician Specialist	2.000	2.000	1.000	1.000	1.000	(1.000)	71,821
Electronic Tech Fire/Security Splst	2.000	2.000	-	-	-	(2.000)	
Equipment Operator	1.000	1.000	1.000	1.000	1.000	-	42,227
Facilities Coordinator	1.000	1.000	1.000	1.000	1.000	-	50,752
Floor Covering Specialist	1.000	1.000	1.000	1.000	1.000	-	50,752
Grounds Keeper (Limited Duration)	-	3.000	3.000	1.000	1.000	1.000	36,614
Grounds Specialist IPM	1.000	1.000	1.000	1.000	1.000	-	41,531
Heating Technician	2.000	2.000	2.000	2.000	2.000	-	106,246
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	-	117,604
Irrigation Specialist	1.000	1.000	1.000	1.000	1.000	-	48,402
Lead Custodian	4.000	4.000	4.000	4.000	4.000	-	174,857
Locksmith	1.000	-	-	1.000	1.000	-	53,123
Locksmith Specialist	-	1.000	1.000	1.000	1.000	1.000	58,802
Maintenance Worker II	1.000	2.000	1.000	2.000	-	(1.000)	
Maintenance Worker III	7.000	7.000	8.000	6.000	6.000	(1.000)	304,514
Management Assistant	1.000	2.000	2.000	3.000	4.000	3.000	220,384
Painter Specialist	1.000	1.000	1.000	2.000	2.000	1.000	96,794
Plumber Specialist	3.000	2.000	2.000	2.000	3.000	-	174,288
Roofing Specialist	1.000	1.000	1.000	1.000	2.000	1.000	92,979
Safety Specialist	2.000	2.000	2.000	2.000	2.000	-	123,926
Senior Groundskeeper	6.000	6.000	6.000	8.000	8.000	2.000	311,790

# 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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>Professional</b>							
Architect, Design & Planning Admin	1.000	1.000	1.000	1.000	-	(1.000)	-
Bond Planning Manager	0.430	-	-	-	-	(0.430)	-
Capital Projects Analyst III	0.500	0.500	1.000	1.000	1.000	0.500	93,491
Engineer	0.750	1.000	0.500	1.000	-	(0.750)	-
Executive Assistant	-	-	1.000	1.000	1.000	1.000	70,996
Senior Project/Project Manager	5.000	4.000	5.000	4.000	6.000	1.000	663,656
<b>Administrators</b>							
Capital Improvement Program Manager	1.000	1.000	1.000	1.000	1.000	-	119,162
Chief Operations Officer	-	-	1.000	1.000	1.000	1.000	169,067
Director of Facilities Management	1.000	1.000	1.000	1.000	1.000	-	146,377
<b>Classified Supervisors</b>							
Building & Grounds Maint Super	1.000	1.000	1.000	1.000	1.000	-	98,627
Custodial Supervisor/Mgr	1.000	1.000	1.000	1.000	2.000	1.000	200,313
Facilities and Maint Manager	1.000	1.000	1.000	1.000	1.000	-	119,162
Mechanical Div Supervisor	1.000	1.000	1.000	1.000	1.000	-	98,627
<i>Classified Staff</i>	129.520	130.840	134.150	136.890	141.760	12.240	5,857,029
<i>Professional Staff</i>	7.680	6.500	8.500	8.000	8.000	0.320	828,143
<i>Administrators</i>	2.000	2.000	3.000	3.000	3.000	1.000	434,606
<i>Classified Supervisors</i>	4.000	4.000	4.000	5.000	5.000	1.000	516,729
<b>Subtotal: Facilities Management</b>	<b>143.200</b>	<b>143.340</b>	<b>149.650</b>	<b>152.890</b>	<b>157.760</b>	<b>14.560</b>	<b>7,636,507</b>
<b>Student Transportation</b>							
<b>Classified</b>							
Administrative Assistant	0.875	0.875	0.875	0.875	1.000	0.125	48,064
Asst Dispatcher/Acct Clerk	2.000	2.000	2.000	2.000	2.000	-	90,584
Bus Aide Special Ed	8.750	9.750	9.750	10.000	10.000	1.250	238,420
Bus Driver	59.250	66.500	66.500	64.900	65.475	6.225	1,791,701
Bus Driver Specialist	3.750	3.750	3.750	3.750	4.000	0.250	120,662
Dispatch Info Coordinator	1.000	1.000	1.000	1.000	1.000	-	37,134
Driver Trainer	2.250	2.250	2.250	3.350	2.150	(0.100)	75,901
Fleet Mechanic I	-	1.000	-	-	1.000	1.000	39,853
Fleet Mechanic II	5.000	5.000	5.000	5.000	5.000	-	253,727
Fleet Service/Fuel Technician	-	-	1.000	1.000	-	-	-
Fleet Shop Coordinator	1.000	1.000	1.000	1.000	1.000	-	61,967
Parts Specialist	1.000	1.000	1.000	1.000	1.000	-	55,828
Route Planning Coord	3.000	3.000	3.000	3.000	3.000	-	144,645
Trans Training Coord	1.000	1.000	1.000	1.000	1.000	-	50,749
Transportation Dispatcher	1.000	1.000	1.000	1.000	1.000	-	50,752
Van Driver	2.500	3.000	3.000	3.250	3.500	1.000	84,851
<b>Professional</b>							
Business Info Systems Analyst	1.000	1.000	1.000	1.000	1.000	-	93,491
<b>Administrators</b>							
Director Transportation	-	1.000	1.000	1.000	1.000	1.000	117,202
Transportation Manager	1.000	-	-	-	-	(1.000)	-
<b>Classified Supervisors</b>							
Transportation Ops & Clas Supv	1.000	1.000	1.000	1.000	1.000	-	70,743
Transportation Supervisor	1.000	1.000	1.000	1.000	1.000	-	83,476

# 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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<i>Classified Staff</i>	92.875	102.625	102.625	102.625	102.125	9.250	3,144,838
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	93,491
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	117,202
<i>Classified Supervisors</i>	2.000	2.000	2.000	2.000	2.000	-	154,219
<b>Subtotal: Student Transportation</b>	<b>96.875</b>	<b>106.625</b>	<b>106.625</b>	<b>106.625</b>	<b>106.125</b>	<b>9.250</b>	<b>3,509,750</b>
<b>Technology</b>							
<b>Licensed</b>							
Teacher on Special Assignment	0.340	0.500	0.500	0.500	0.500	0.160	38,798
<b>Classified</b>							
Cataloging Specialist	1.500	1.500	1.000	-	-	(1.500)	
Computer System Support Tech	-	1.000	1.000	1.000	1.000	1.000	61,958
Computer/Electronics Technician	2.000	1.000	1.000	2.000	2.000	-	110,416
Network/Sr Electronics Spec	1.000	1.000	1.000	-	-	(1.000)	
Program Coord Asst/Inst Tech	0.880	1.000	-	-	-	(0.880)	
Programmer Analyst II	-	-	1.000	-	-	-	
Senior Programmer Analyst	-	-	-	1.000	1.000	1.000	61,500
Technology Help Desk Specialist	1.000	1.000	1.000	1.000	1.000	-	42,679
Technology Management Assistant	-	-	1.000	1.000	2.000	2.000	106,246
Technology Support Spec I	-	1.000	1.000	-	-	-	
Technology Support Spec III	12.600	12.600	14.800	15.000	14.000	1.400	698,687
User Serv Specialist II	2.000	2.000	3.000	3.000	3.000	1.000	163,252
User Serv Specialist II K-3	1.000	1.000	1.000	1.000	1.000	-	55,827
<b>Professional</b>							
Database Administrator	0.750	0.750	0.750	0.750	1.000	0.250	98,627
Exec Asst to Director of Tech	0.950	0.950	-	-	-	(0.950)	
Financial/Info Sys Analyst II	0.980	1.000	-	-	-	(0.980)	
Instructional Tech & Syst Spec	1.000	0.500	1.000	1.000	1.000	-	78,080
Network Infrastructure Spec	1.000	1.000	1.000	1.000	1.000	-	93,491
Senior Applications Developer	0.950	0.950	0.950	0.950	1.000	0.050	74,857
Senior Network Engineer	2.000	2.000	2.000	2.000	2.000	-	220,900
Senior Systems Administrator	0.950	0.950	0.950	1.950	2.000	1.050	207,552
System Network Specialist	2.000	2.200	2.000	1.000	1.000	(1.000)	93,491
<b>Administrators</b>							
Director of Technology	1.000	1.000	1.000	1.000	1.000	-	146,377
Instruction Technology Admn	1.000	-	-	-	-	(1.000)	
<b>Classified Supervisors</b>							
Information Systems Manager	0.930	1.000	1.000	1.000	1.000	0.070	110,450
Network Services Manager	0.990	1.000	1.000	1.000	1.000	0.010	124,302
Technology Project Manager	-	-	-	1.000	1.000	1.000	91,551
Tech Support Spec Supervisor/Mgr	1.000	1.000	1.000	2.000	2.000	1.000	205,631
<i>Licensed Staff</i>	0.340	0.500	0.500	0.500	0.500	0.160	38,798
<i>Classified Staff</i>	21.980	23.100	26.800	25.000	25.000	3.020	1,300,565
<i>Professional Staff</i>	10.580	10.300	8.650	8.650	9.000	(1.580)	866,998
<i>Administrators</i>	2.000	1.000	1.000	1.000	1.000	(1.000)	146,377
<i>Classified Supervisors</i>	2.920	3.000	3.000	5.000	5.000	2.080	531,934
<b>Subtotal: Technology</b>	<b>37.820</b>	<b>37.900</b>	<b>39.950</b>	<b>40.150</b>	<b>40.500</b>	<b>2.680</b>	<b>2,884,672</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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>Student Wellness and School Safety</b>							
<i>Classified</i>							
Lead Campus Safety & Security Monitors	-	-	-	-	1.000	1.000	33,469
Campus Safety & Security Monitors	-	-	8.000	9.000	8.000	8.000	244,438
<i>Professional</i>							
Security Service Program Manager	-	-	-	1.000	1.000	1.000	83,220
<i>Administrators</i>							
Director Student Wellness / Safety	-	-	-	1.000	1.000	1.000	135,675
Safety Officer	1.000	1.000	1.000	-	-	(1.000)	
Classified Staff	-	-	8.000	9.000	9.000	9.000	277,907
Professional Staff	-	-	-	1.000	1.000	1.000	83,220
Administrators	1.000	1.000	1.000	1.000	1.000	-	135,675
Classified Supervisors	-	-	-	-	-	-	-
<b>Subtotal: Student Wellness and School Safety</b>	<b>1.000</b>	<b>1.000</b>	<b>9.000</b>	<b>11.000</b>	<b>11.000</b>	<b>10.000</b>	<b>496,802</b>
<b>Purchasing, Warehouse, &amp; Mail Distribution</b>							
<i>Classified</i>							
Buyer	-	2.000	2.000	2.000	2.000	2.000	128,539
General Laborer	-	-	-	-	1.000	1.000	24,752
Warehouse Ops Asst	2.000	2.000	2.000	2.000	1.000	(1.000)	42,245
<i>Professional</i>							
Purchase/Financial Mgmt Analyst I	1.500	-	1.000	1.000	1.000	(0.500)	75,991
<i>Administrators</i>							
Director Support Services	-	0.500	0.500	0.500	1.000	1.000	146,067
Nutrition Manager	-	-	-	-	0.500	0.500	59,581
<i>Classified Supervisors</i>							
Warehouse Supervisor	0.500	0.500	0.500	0.500	-	(0.500)	
Classified Staff	2.000	4.000	4.000	4.000	4.000	2.000	195,536
Professional Staff	1.500	-	1.000	1.000	1.000	(0.500)	75,991
Administrators	-	0.500	0.500	0.500	1.500	1.500	205,648
Classified Supervisors	0.500	0.500	0.500	0.500	-	(0.500)	-
<b>Subtotal: Purchasing, Warehouse, &amp; Mail</b>	<b>4.000</b>	<b>5.000</b>	<b>6.000</b>	<b>6.000</b>	<b>6.500</b>	<b>2.500</b>	<b>477,175</b>
<b>All School Building Support Services</b>							
Licensed Staff	0.340	0.500	0.500	0.500	0.500	0.160	38,798
Classified Staff	246.375	260.565	275.575	277.515	281.885	35.510	10,775,875
Professional Staff	20.760	17.800	19.150	19.650	20.000	(0.760)	1,947,843
Administrators	5.000	4.500	5.500	5.500	7.500	2.500	1,039,508
Classified Supervisors	9.420	9.500	9.500	12.500	12.000	2.580	1,202,882
<b>Total FTE: All School Building Support Services</b>	<b>281.895</b>	<b>292.865</b>	<b>310.225</b>	<b>315.665</b>	<b>321.885</b>	<b>39.990</b>	<b>15,004,906</b>
<b>Central Support Services</b>							
<b>Executive Administration</b>							
<i>Classified</i>							
Office Support Bicult/Biling	1.000	1.000	1.000	1.000	1.000	-	41,531
<i>Professional</i>							
Exec Asst To Superintendent	1.000	1.000	1.000	1.000	1.000	-	83,220
<i>Administrators</i>							
Superintendent	1.000	1.000	1.000	1.000	1.000	-	242,550
Classified Staff	1.000	1.000	1.000	1.000	1.000	-	41,531
Professional Staff	1.000	1.000	1.000	1.000	1.000	-	83,220
Administrators	1.000	1.000	1.000	1.000	1.000	-	242,550
<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>367,301</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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>Human Resources</b>							
<i>Licensed</i>							
Benefits Coordinator	1.000	1.000	1.000	1.000	1.000	-	67,101
<i>Classified</i>							
Administrative Assistant	1.000	1.000	1.000	0.500	0.500	(0.500)	25,376
Classified Benefits Coord	1.000	1.000	1.000	1.000	1.000	-	47,650
HR Generalist I	2.000	-	-	-	-	(2.000)	
HR Generalist II	4.750	6.750	7.000	7.000	8.000	3.250	389,300
HR Specialist	1.000	1.000	1.000	1.000	-	(1.000)	
<i>Professional</i>							
Business Info System Analyst	-	-	-	-	1.000	1.000	93,491
Classification & Compensation	-	-	-	1.000	1.000	1.000	124,302
Employee Benefits Manager	1.000	1.000	1.000	1.000	1.000	-	100,984
Executive Assistant	1.000	-	-	-	-	(1.000)	
HRIS Analyst II	1.000	0.900	0.900	0.900	1.000	-	103,761
HR Operations Manager	1.000	2.000	2.000	2.000	2.000	1.000	164,234
Legal Serices Analyst	-	-	1.000	1.000	1.000	1.000	83,220
Risk Management Analyst	-	-	-	-	1.000	1.000	70,258
<i>Administrators</i>							
Asst Superintendent for Admin Svc	1.000	1.000	1.000	1.000	1.000	-	169,067
Associate Director	1.000	1.000	1.000	-	-	(1.000)	
Director Human Resources	1.000	1.000	1.000	1.000	1.000	-	146,377
HR Administrator	1.000	1.000	2.000	1.000	1.000	-	120,975
In-House Counsel	1.000	1.000	1.000	1.000	1.000	-	169,067
Risk Manager	-	-	-	1.000	-	-	
Staff Growth Effectiveness Admin	1.000	1.000	1.000	1.000	1.000	-	130,012
Title IX Coordinator	-	-	-	1.000	1.000	1.000	101,450
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	67,101
<i>Classified Staff</i>	9.750	9.750	10.000	9.500	9.500	(0.250)	462,326
<i>Professional Staff</i>	4.000	3.900	4.900	5.900	8.000	4.000	740,250
<i>Administrators</i>	6.000	6.000	7.000	7.000	6.000	-	836,948
<b>Subtotal: Human Resources</b>	<b>20.750</b>	<b>20.650</b>	<b>22.900</b>	<b>23.400</b>	<b>24.500</b>	<b>3.750</b>	<b>2,106,625</b>
<b>Communications &amp; Intergovernmental Relations</b>							
<i>Classified</i>							
Communications Specialist	1.000	1.000	2.000	2.000	2.000	1.000	112,102
Schl Choice/Stdnt Assign Coord	1.000	1.000	1.000	1.000	1.000	-	55,841
<i>Professional</i>							
Communications Coordinator	-	1.000	1.000	1.000	1.000	1.000	88,353
<i>Administrators</i>							
Associate Director of Communications	1.000	-	-	-	-	(1.000)	
Chief of Staff	-	1.000	1.000	1.000	1.000	1.000	169,067
<i>Classified Staff</i>	2.000	2.000	3.000	3.000	3.000	1.000	167,943
<i>Professional Staff</i>	-	1.000	1.000	1.000	1.000	1.000	88,353
<i>Classified Supervisors</i>	-	-	-	-	-	-	-
<b>Subtotal: Communications &amp; Intergovernmental Relations</b>	<b>3.000</b>	<b>4.000</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>2.000</b>	<b>425,363</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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>Financial Services</b>							
<i>Classified</i>							
Accounting & Business Sys Spec	3.000	3.000	3.000	3.000	3.000	-	168,927
Accounting Clerk III	3.000	2.000	1.000	1.000	1.000	(2.000)	45,753
Accounting Specialist	2.000	2.000	2.000	1.000	1.000	(1.000)	50,752
Administrative Assistant	-	-	-	0.500	0.500	0.500	25,376
<i>Professional</i>							
Executive Assistant	1.000	1.000	-	-	-	(1.000)	
Business Info Systems Analyst I	1.000	1.000	1.000	1.000	1.000	-	82,530
Business Info Systems Analyst II	-	-	1.000	1.000	1.000	1.000	103,761
Capital Projects Analyst II	0.500	0.500	-	-	-	(0.500)	
Financial Mgmt Analyst I	1.000	2.000	3.000	2.000	3.000	2.000	210,800
Financial Mgmt Analyst II	1.000	1.000	1.000	1.000	1.000	-	83,220
Financial Mgmt Analyst III	-	-	1.000	2.000	1.000	1.000	86,656
Grant Accountant	-	-	-	-	1.000	1.000	73,463
<i>Administrators</i>							
Associate Director	1.000	1.000	-	-	-	(1.000)	
Chief Fin Ofc/Dir Support Svc	1.000	-	-	-	-	(1.000)	
Director Financial Services	-	1.000	1.000	1.000	1.000	1.000	146,377
<i>Classified Supervisors</i>							
Support Services Manager	0.500	-	-	-	-	(0.500)	
Budget & Reporting Supervisor	1.000	1.000	1.000	1.000	1.000	-	108,896
Payroll & Accounts Payable Supervisor	1.000	1.000	1.000	1.000	1.000	-	103,761
<i>Classified Staff</i>	8.000	7.000	6.000	5.500	5.500	(2.500)	290,808
<i>Professional Staff</i>	4.500	5.500	7.000	7.000	8.000	3.500	640,430
<i>Administrators</i>	2.000	2.000	1.000	1.000	1.000	(1.000)	146,377
<i>Classified Supervisors</i>	2.500	2.000	2.000	2.000	2.000	(0.500)	212,657
<b>Subtotal: Financial Services</b>	<b>17.000</b>	<b>16.500</b>	<b>16.000</b>	<b>15.500</b>	<b>16.500</b>	<b>(0.500)</b>	<b>1,290,272</b>
<b>Nutrition Services</b>							
<i>Classified</i>							
Accounting Clerk III	1.000	-	-	-	-	(1.000)	
Department Assistant	1.000	-	-	-	-	(1.000)	
Food Service Asst I	16.940	6.580	6.180	6.410	9.190	(7.750)	178,164
Food Service Asst II	10.030	24.100	33.410	19.500	30.060	20.030	674,676
Food Service Coord I	11.120	-	-	-	-	(11.120)	
Food Service Coord II	19.000	30.010	26.990	28.000	28.560	9.560	896,127
Food Services Production Coord	-	1.000	1.000	1.000	1.000	1.000	42,576
Food Services Program Assist	1.000	3.000	3.000	2.000	2.000	1.000	93,466
Warehouse Ops Asst	2.000	2.000	2.000	2.000	3.000	1.000	98,208
<i>Administrators</i>							
Director Support Services	-	0.500	0.500	0.500	-	-	
Nutrition Manager	-	0.500	0.500	0.500	0.500	0.500	59,581
<i>Classified Supervisors</i>							
Support Services Manager	0.500	-	-	-	-	(0.500)	
Food Services Regional Manager	-	2.000	2.000	3.000	2.000	2.000	165,836
Nutrition/Warehouse Supervisor	0.500	0.500	0.500	0.500	1.000	0.500	98,627
<i>Classified Staff</i>	62.090	66.690	72.580	58.910	73.810	11.720	1,983,217
<i>Administrators</i>	-	0.500	0.500	0.500	0.500	0.500	59,581
<i>Classified Supervisors</i>	1.000	2.500	2.500	3.500	3.000	2.000	264,463
<b>Subtotal: Nutrition Services</b>	<b>63.090</b>	<b>69.690</b>	<b>75.580</b>	<b>62.910</b>	<b>77.310</b>	<b>14.220</b>	<b>2,307,261</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	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	5-Year Difference	2022-23 Salary <sup>2</sup>
<b>All Central Support Services</b>							
<i>Licensed Staff</i>	1.000	1.000	1.000	1.000	1.000	-	67,101
<i>Classified Staff</i>	82.840	86.440	92.580	77.910	92.810	9.970	2,945,825
<i>Professional Staff</i>	9.500	11.400	13.900	14.900	18.000	8.500	1,552,253
<i>Administrators</i>	10.000	10.500	10.500	10.500	9.500	(0.500)	1,454,523
<i>Classified Supervisors</i>	3.500	4.500	4.500	5.500	5.000	1.500	477,120
<b>Total FTE: All Central Support Services</b>	<b>106.840</b>	<b>113.840</b>	<b>122.480</b>	<b>109.810</b>	<b>126.310</b>	<b>19.470</b>	<b>6,496,822</b>
<b>All Funds (Excluding Grants)</b>							
<i>Licensed Staff</i>	875.666	872.830	910.960	932.920	936.390	60.724	68,123,019
<i>Classified Staff</i>	693.795	736.635	753.620	758.155	776.377	82.582	26,925,940
<i>Professional Staff</i>	36.770	34.710	38.060	39.510	43.960	7.190	3,978,890
<i>Administrators</i>	76.600	78.600	80.600	81.600	86.700	10.100	11,153,917
<i>Classified Supervisors</i>	12.920	14.000	14.000	18.000	17.000	4.080	1,680,002
<b>Total FTE<sup>1</sup></b>	<b>1,695.751</b>	<b>1,736.775</b>	<b>1,797.240</b>	<b>1,830.185</b>	<b>1,860.427</b>	<b>164.676</b>	<b>111,861,768</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*

#### **Classroom Services and Support**

Over the five-year period from 2018-19, the District has added almost 90.0 FTE in an effort to address classroom size at all levels, increase behavior support for schools, reduce specialist caseloads, and make targeted additions to school staffing. Additions during this period include staff to address enrollment changes, additional elementary music and PE teachers to provide elementary teacher preparation periods, and supports for language immersion programs. The student-to-teacher ratios used to determine school and program staffing have gradually increased over the past few years with incremental improvements to reduce elementary class sizes and allow for more electives at middle and high schools without negatively impacting core-curriculum class sizes. In total, the district has added over 52.0 licensed FTE to classrooms for all levels (elementary, middle and high schools) as well as special education classrooms. The District continues to maintain a Staffing Pool to address unexpected enrollment and large class sizes in the fall (currently \$1.75 million for 2022-23).

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. In total, the district has added 32.63 classified FTE to classrooms for elementary and special education classrooms.

It is important to note that grant funded positions budgeted in the Federal, State and Local Programs fund are not included on the District Staffing History due significant variations year to year.

Targeted changes over the five-year period includes the following.

- Licensed staffing changes:
  - 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.
  - Continue implementation of the Mandarin Chinese Language Immersion Program. This program will add a sixth grade in 2022-23.
  - Maintain increased teaching staff for Spanish and Japanese immersion programs at Kelly Middle and North Eugene High School.
  - Reduced the student-to-teacher ratio at middle schools (in FY 2020-21) and at high schools (in FY 2022-23) from 28.06 and 29.18 respectively to 26.98 to address large core class sizes and ensure consistency for staffing in light of projected enrollment declines at the secondary level.
- Classified staffing changes:
  - 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 Educational Assistants to 5.5 hours per classroom.
  - Increase counselor allocation at Twin Oaks and Chinese Immersion.
- Managers, Administrators, Professionals and Supervisor staffing changes:
  - During the five-year period, the District added two athletic director/assistant principal administrative positions (Sheldon and Churchill High Schools) to address high school athletics and to provide additional leadership. The positions are funded with the elimination of vacant licensed athletic director positions.
  - The addition of a principal for Eugene Online Academy as the program continues to grow and expand.
  - Beginning in the 2021-22 school year, the Chinese Immersion Program moved to Kennedy Middle School to continue program growth to include a fifth grade and to allow for growth into the middle school level with a sixth grade in 2022-23. The principal position at Family School increased by 0.5 FTE to provide full support to this program remaining at the Crest Drive location.

# Building the Budget

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- Student Services Department administration has increased to provide services for the Comprehensive Services Program, Home Instruction, and the Instructional Program (1.5 FTE).

## **Student Support Services**

Over the five-year period, the District has added over 15.0 FTE to departments and programs providing student support services to the District. Targeted changes over the five-year period include the following.

- Classified staffing changes:
  - Additional health services assistants to support the expanded student health and prevention services program.
  - Libraries, Curriculum and Staff Development added a translation and interpretive coordinator to provide district-wide translation supports.
- Licensed staffing changes:
  - Continue behavioral support staffing, mental health specialist, motor team and speech specialists added to the Student Services Department plus the addition of a counselor/social worker (5.8 FTE).
  - Libraries, Curriculum and Staff Development added two teachers on special assignment to provide targeted classroom support, curriculum development services and grant coordination.
- Managers, Administrators, Professionals and Supervisor staffing changes:
  - Special Programs is expanding health services to include additional supports for mental health through preventative services that includes a student health services supervisor and prevention services administrator.
  - Libraries, Curriculum and Staff Development made a variety of changes over this period, ultimately increasing administration by 1.1 FTE to address administrative support for curriculum development, charter school liaison and instruction.

## **Building Support Services**

Over the five-year period, the District has added approximately 40.0 FTE to departments and programs providing building support services to the District. Targeted changes over the five-year period include the following.

- Classified staffing changes:
  - The Facilities Department added a painter specialist, roofing specialist and two senior groundskeepers to improve facilities maintenance efforts.
  - The Facilities Department also added over 65 hours of custodial time across the district to meet the needs of new buildings, to increase services for various program expansions and to address the needs brought on by the Coronavirus pandemic.
  - The Support Services Department added two full-time buyer positions replacing the purchasing analyst positions.
  - The Technology Department added three technology system support (TSS) positions that were created, in part, through the elimination of a professional position (executive assistant to the director) and the conversion of discretionary funding.
  - The Transportation Department added nine positions including bus drivers, a driver trainer, bus aides and a van driver to meet the increased needs for student transportation over the five-year period.
- Managers, Administrators, Professionals and Supervisor staffing changes:
  - The Facilities Department added an executive assistant to the chief operating officer to support administration of the new bond passed in the fall of 2018 and a custodian supervisor to provide supervisory support for the increased custodial staff.

# Building the Budget

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- The Technology Department added a technology manager and supervisor for school technology staff. Eliminated during this five-year period was an executive assistant to the Technology Director that helps to fund the TSS positions (classified staff members.)

## Central Support Services

Over the five-year period, the District has added over 19.0 FTE to departments and programs providing central support services to the District. Targeted changes over the five-year period include the following.

- Classified staffing changes:
  - The Support Services Department increased Nutrition Services staffing to support school kitchens with additional food service coordinators, a food service production coordinator and a food service program assistant.
  - The Student Wellness and School Safety Department added nine campus safety and security monitors including one lead position to support a safe and secure learning environment for students, staff, and visitors at the District.
- Managers, Administrators, Professionals and Supervisor staffing changes:
  - The Financial Services Department reorganized to add two financial management analysts and a business information systems analyst to support the District's financial systems, and a grant accountant to support the expanding grant management and oversight. These positions were funded with the elimination of the following positions - the executive assistant to the CFO, associate director of Financial Services and two accounting specialist positions.
  - Human Resources (HR) added a business systems analyst and a HR analyst to support the implementation and operations of the new HR/Payroll business system.
  - The Legal Services Department added an assistant to In-House Counsel to support the District's legal function.
  - The Student Wellness and School Safety Department added a Security Services Program Manager to oversee the daily operations of the District's security infrastructure.
  - The Support Services Department added a financial management analyst, two food services regional managers and a warehouse and nutrition services manager to support the day-to-day operations of school kitchens and replacing the management staff previously provided through a third-party food service management agreement. In addition, a risk management analyst is added in fiscal year 2022-23 to support identification of the District's exposure to loss, assessing liability, and promoting internal controls.



# 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, 2022

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	101,853,000	-	-	39,518,948	-	-	-	-	-	\$ 141,371,948
Interfund Payments	-	-	-	-	-	-	36,909,000	-	350,000	37,259,000
Other Local	4,523,600	2,765,884	3,300,000	6,128,700	100,741	250,000	62,000	201,731	-	17,332,656
County	3,302,065	164,792	-	-	-	-	-	-	-	3,466,857
State	107,790,666	21,529,424	-	-	800,000	1,150,000	200,000	56,785	-	131,526,875
Federal	150	31,859,810	-	664,815	-	4,300,000	-	-	-	36,824,775
Fund Transfers	4,000	-	1,000,000	-	-	1,586,000	590,000	-	-	3,180,000
Beginning Fund Balance	52,855,000	1,250,000	10,156,096	1,908,000	98,475,872	-	8,659,000	-	3,650,000	176,953,968
<b>Total</b>	<b>\$ 270,328,481</b>	<b>\$ 57,569,910</b>	<b>\$ 14,456,096</b>	<b>\$ 48,220,463</b>	<b>\$ 99,376,613</b>	<b>\$ 7,286,000</b>	<b>\$ 46,420,000</b>	<b>\$ 258,516</b>	<b>\$ 4,000,000</b>	<b>\$ 547,916,079</b>

### Statement of Requirements - All Summary Level Funds For the Fiscal Year Beginning July 1, 2022

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	116,336,928	24,356,810	100,000	-	1,033,915	2,307,262	172,878	-	350,000	\$ 144,657,793
Employee Benefits	74,535,076	11,940,743	-	-	632,338	2,124,662	37,280,826	-	1,162,000	127,675,645
Services/Supplies	25,504,743	14,238,215	10,756,096	-	11,594,819	2,842,076	1,461,787	196,516	5,000	66,599,252
Equipment/Capital	181,738	3,735,857	20,000	-	86,040,411	-	40,000	-	-	90,018,006
Other	1,430,519	1,188,289	79,000	45,547,648	74,130	12,000	330,600	62,000	-	48,724,186
Transfers	3,176,000	-	1,000	-	1,000	-	2,000	-	-	3,180,000
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	27,807,678	-	-	-	-	-	-	-	-	27,807,678
Contingency	4,359,780	2,109,996	2,000,000	-	-	-	500,000	-	-	8,969,776
Unappropriated Ending Fund Balance	7,996,019	-	1,500,000	2,672,815	-	-	6,631,909	-	2,483,000	21,283,743
<b>Total</b>	<b>\$ 270,328,481</b>	<b>\$ 57,569,910</b>	<b>\$ 14,456,096</b>	<b>\$ 48,220,463</b>	<b>\$ 99,376,613</b>	<b>\$ 7,286,000</b>	<b>\$ 46,420,000</b>	<b>\$ 258,516</b>	<b>\$ 4,000,000</b>	<b>\$ 547,916,079</b>

# Financial Plan

## Statement of Requirements - All Funds, by Program For the Fiscal Year Beginning July 1, 2022

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	\$ 131,630,841	\$ 22,610,749	\$ 3,699,045	\$ -	\$ 3,732,105	\$ -	\$ 1,000	\$ 70,704	\$ -	\$ 161,744,444
Classroom Support	43,921,348	22,889,965	5,204,033	-	90,000	-	-	187,812	-	72,293,158
Building Support	34,128,880	8,786,649	1,802,018	-	95,392,924	7,286,000	46,941	-	-	147,443,412
Central Support	8,306,935	1,872,551	250,000	-	88,954	-	39,238,150	-	1,517,000	51,273,590
Other Accounts	3,177,000	-	1,000	45,547,648	72,630	-	2,000	-	-	48,800,278
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	27,807,678	-	-	-	-	-	-	-	-	27,807,678
Contingency	4,359,780	1,409,996	2,000,000	-	-	-	500,000	-	-	8,269,776
Unappropriated Ending Fund Balance	7,996,019	-	1,500,000	2,672,815	-	-	6,631,909	-	2,483,000	21,283,743
<b>Total</b>	<b>\$ 270,328,481</b>	<b>\$ 57,569,910</b>	<b>\$ 14,456,096</b>	<b>\$ 48,220,463</b>	<b>\$ 99,376,613</b>	<b>\$ 7,286,000</b>	<b>\$ 46,420,000</b>	<b>\$ 258,516</b>	<b>\$ 4,000,000</b>	<b>\$ 547,916,079</b>

## Statement of Requirements - All Funds, by Function For the Fiscal Year Beginning July 1, 2022

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	\$ 134,275,264	\$ 23,623,144	\$ 8,149,045	\$ -	\$ 3,732,105	\$ -	\$ 1,000	\$ 132,704	\$ -	\$ 169,913,262
Support Services	83,286,226	26,730,853	2,804,051	-	17,268,246	-	39,284,091	-	1,517,000	170,890,467
Enterprise & Community Svcs	425,514	2,330,060	1,000	-	1,000	7,286,000	1,000	\$ 125,812	-	10,170,386
Facilities Acquisition & Constr.	1,000	3,475,857	1,000	-	78,302,632	-	-	-	-	81,780,489
Fund Transfers	3,176,000	-	1,000	-	1,000	-	2,000	-	-	3,180,000
Other Uses	1,000	-	-	45,547,648	71,630	-	-	-	-	45,620,278
PERS Reserve	9,000,000	-	-	-	-	-	-	-	-	9,000,000
Operations Reserve	27,807,678	-	-	-	-	-	-	-	-	27,807,678
Contingency	4,359,780	1,409,996	2,000,000	-	-	-	500,000	-	-	8,269,776
Unappropriated Ending Fund Balance	7,996,019	-	1,500,000	2,672,815	-	-	6,631,909	-	2,483,000	21,283,743
<b>Total</b>	<b>\$ 270,328,481</b>	<b>\$ 57,569,910</b>	<b>\$ 14,456,096</b>	<b>\$ 48,220,463</b>	<b>\$ 99,376,613</b>	<b>\$ 7,286,000</b>	<b>\$ 46,420,000</b>	<b>\$ 258,516</b>	<b>\$ 4,000,000</b>	<b>\$ 547,916,079</b>

# Financial Plan

## Four Fiscal Years – All Funds Totals

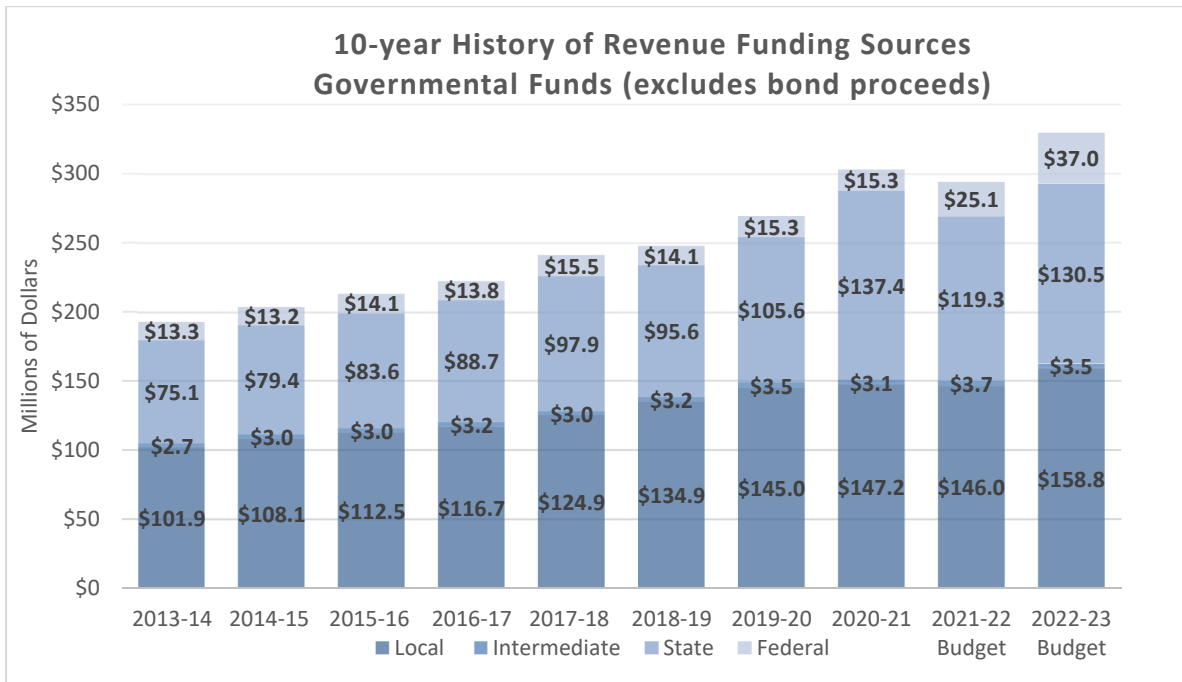
Resources	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Current Taxes	\$124,535,649	\$130,007,617	\$122,125,498	\$141,371,948
Interfund Payments	33,649,848	33,621,345	37,644,000	37,259,000
Other Local	20,813,332	18,812,397	18,765,897	17,332,656
County	3,461,127	3,730,338	3,371,223	3,466,857
State	105,814,710	119,408,773	136,230,345	131,526,875
Federal	15,261,643	21,862,784	68,313,286	36,824,775
Bond Proceeds	-	433,469.00	-	-
Fund Transfers	6,825,218	1,659,433	5,780,000	3,180,000
Beginning Fund Balance	275,630,657	265,262,277	251,846,399	176,953,968
<b>Total</b>	<b>\$585,992,184</b>	<b>\$594,798,433</b>	<b>\$644,076,648</b>	<b>\$547,916,079</b>

Requirements	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Instruction	\$125,406,736	\$129,630,704	\$172,155,299	\$169,913,262
Support Services	118,154,244	121,848,653	175,391,725	170,890,467
Enterprise & Community Services	7,721,663	8,034,344	10,434,287	10,170,386
Facilities Acquisition & Construction	21,495,731	38,340,093	161,692,734	81,780,489
Fund Transfers	6,825,218	5,909,433	5,780,000	3,180,000
Other Uses	41,126,315	42,385,841	31,933,148	45,620,278
PERS Reserve	-	-	9,000,000	9,000,000
Operations Reserve	-	-	27,963,494	27,807,678
Contingency	-	-	27,873,981	8,269,776
Unappropriated Ending Fund Balance	265,262,277	248,649,365	21,851,980	21,283,743
<b>Total</b>	<b>\$585,992,184</b>	<b>\$594,798,433</b>	<b>\$644,076,648</b>	<b>\$547,916,079</b>

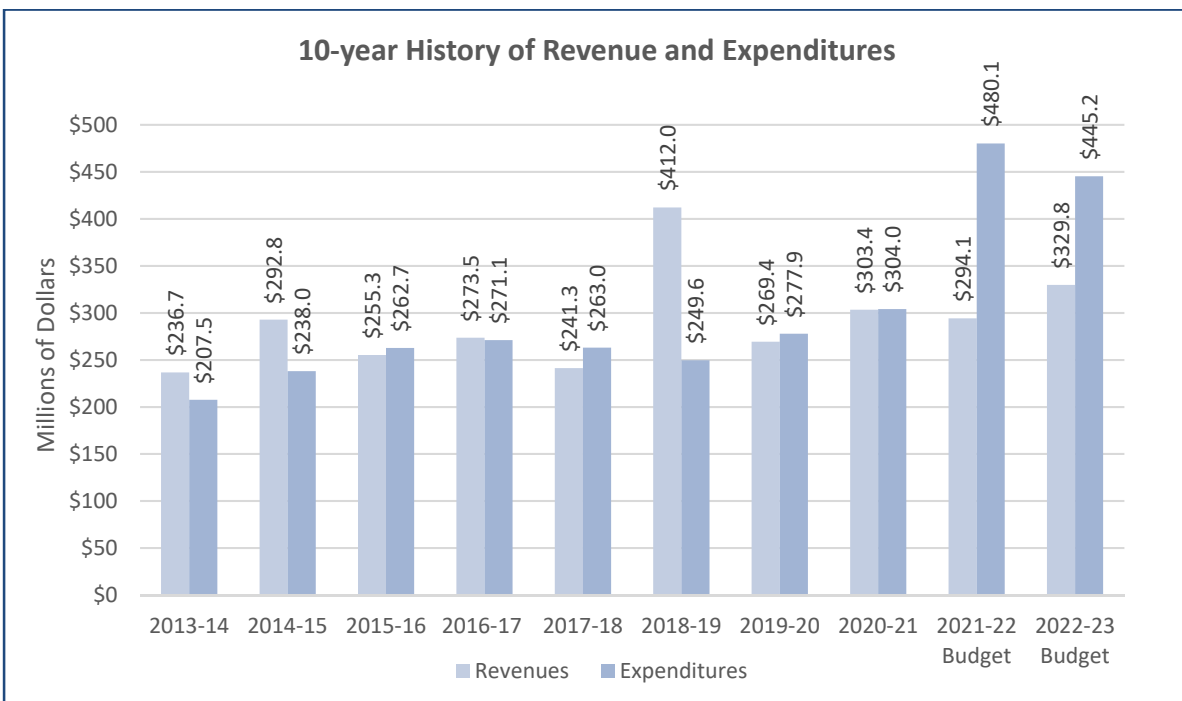
# Financial Plan

## 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.

### **2022-23 Budget Assumptions**

#### *Revenue Assumptions*

#### **State School Fund – \$105.9 million**

The 2022-23 General Fund proposed budget assumes a \$9.3 billion appropriation for K-12 education in the 2021-2023 biennium, which is 3.3% 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 (2021-22) and 51% will be available in the second year (2022-23). The District's General Fund budget for 2022-23 includes \$104.1 million in SSF formula revenue and \$1.8 million in High Cost Disability grant revenue.

#### **Current Property Taxes - \$79.8 million**

Tax revenues budgeted for 2022-23 assume an overall 3% increase in assessed property values and a tax collection rate of 95.5%. Property taxes are included in total State School Fund formula revenue.

#### **Prior Years' Property Taxes - \$1.1 million**

It is estimated that approximately 30% of uncollected prior years' property taxes will be received in 2022-23.

#### **Heavy Equipment Rental Tax (HERT) - \$0.3 million**

Revenues of \$0.3 million are budgeted for 2022-23.

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

Revenues of \$1.8 million are budgeted for 2022-23 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 2022-23.

#### **Local Option Tax Levy - \$22.4 million**

For 2022-23, \$22.4 million in current and prior year receipts is budgeted.

#### **Other Sources of Revenue - \$5.8 million**

Revenues include \$2.8 million for the District's share of flow-through funding from Lane ESD to provide special education services; \$0.8 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 \$0.5 million of other miscellaneous revenue.

#### **Beginning Fund Balance - \$52.9 million**

The District has projected the ending fund balance for 2021-22 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 - \$116.3 million**

Salaries for school-based licensed staff members are budgeted using an average salary cost. For 2022-23, the average salary of a licensed position is budgeted to be \$72,170 per 1.0 Full Time Equivalent (FTE). Average salary has been calculated to reflect the contract terms with the Eugene Education Association (EEA) for 2022-23. EEA and 4J reached agreement on a three-year contract in February 2022. The negotiated cost of living adjustment (COLA) for 2022-23 of 4.0% is factored into licensed salaries.

For classified staff members currently employed by the District, personnel costs for 2022-23 have been calculated at “status quo” - a normal step increase for all eligible employees and a full work year (i.e. no furlough days). District and OSEA representatives are currently negotiating a new contract. Budgeted amounts are adjusted for any change in assigned hours or assignment of duties. For vacant or new positions, an estimate is developed based on projected hourly costs.

Salaries for managers, administrators, professionals and supervisors have been budgeted with a 4.0% COLA for 2022-23, as approved by the Board in March 2022.

Additional details concerning average staffing costs are contained within the 2022-23 Staff Conversion and Costing Table, which is located within the Appendices.

### **Employee Benefits - \$75.1 million**

Employee benefits are comprised of pension obligations, social security taxes, workers compensation payments, unemployment assessments, support for negotiated district retirement benefits, district contributions for insurance plans, professional development funds, and tax sheltered annuity payments. Benefit levels differ based on employee classification. Some benefits are calculated as a percentage of employee salary, while others are budgeted based on a defined contribution amount.

Additional details concerning payroll costs and benefits are contained within the 2022-23 Staff Conversion and Costing Table document, which is located within the Appendices.



# Financial Plan

## PERS Rate History

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
PERS Tier 1/Tier 2 -- UAL	13.42%	13.42%	18.18%	18.18%	15.78%	15.78%
Current	13.28%	13.28%	13.79%	13.79%	13.45%	13.45%
Employee Contribution (paid by District)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retiree Healthcare	0.50%	0.50%	0.06%	0.06%	0.05%	0.05%
Debt Service-Pension Bonds	5.20%	5.10%	5.12%	5.15%	5.19%	4.97%
Side Account-Pension Bonds	-5.63%	-5.63%	-5.87%	-5.87%	-5.56%	-5.56%
Member redirect offset					-2.45%	-2.45%
<b>Total PERS Tier 1/Tier 2 Rate</b>	<b>32.77%</b>	<b>32.67%</b>	<b>37.28%</b>	<b>37.31%</b>	<b>32.46%</b>	<b>32.24%</b>
PERS OPSRP -- UAL	13.42%	13.42%	18.18%	18.18%	15.78%	15.78%
Current	8.02%	8.02%	8.40%	8.40%	8.64%	8.64%
Employee Contribution (paid by District)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retiree Healthcare	0.43%	0.43%	0.00%	0.00%	0.00%	0.00%
Debt Service-Pension Bonds	5.20%	5.10%	5.12%	5.15%	5.19%	4.97%
Side Account-Pension Bonds	-5.63%	-5.63%	-5.87%	-5.87%	-5.56%	-5.56%
Member redirect offset					-0.70%	-0.70%
<b>Total PERS OPSRP Rate</b>	<b>27.44%</b>	<b>27.34%</b>	<b>31.83%</b>	<b>31.86%</b>	<b>29.35%</b>	<b>29.13%</b>
<b>District PERS Rate - Blended</b>	<b>30.11%</b>	<b>29.80%</b>	<b>34.00%</b>	<b>33.90%</b>	<b>30.50%</b>	<b>30.10%</b>

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

## Services and Supplies - \$25.6 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 (2022-23 increase is 3.0% based on the US Urban Consumer Price Index) to help schools and departments absorb increases in the cost of goods and services.

## Equipment and Capital - \$0.2 million

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

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.

## 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 2022-23.

# Financial Plan

## Other Requirements - \$1.4 million

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 covered event. Other appropriations in the General Fund include budgets for liability and property insurance as well as deductibles as described. This budget primarily funds liability and property insurance payments related to the operation of the District.

## Transfers out of the General Fund - \$3.2 million

These are 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 the reserve fund for curriculum, to the Nutrition Services program, to the Risk Management fund and to the insurance reserves.

- \$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.
- \$1.6 million to support the Nutrition Services program.

		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	1,000,000				1,000,000
	Nutrition Services	1,586,000				1,586,000
To	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>3,176,000</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>3,180,000</b>

## Contingency and Reserves - \$49.2 million

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.

### Contingency Budget for 2022-23 - \$4.4 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 \$4.4 million represents 2.0% of operating expenditures for 2022-23. 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 2022-23 - \$36.8 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.

# Financial Plan

Reserve balances include a \$27.8 million Operations Reserve and a \$9.0 million PERS Reserve. The 2022-23 proposed budget assumes the use of operating reserves to balance the budget, as estimated General Fund resources are not sufficient to meet requirements.

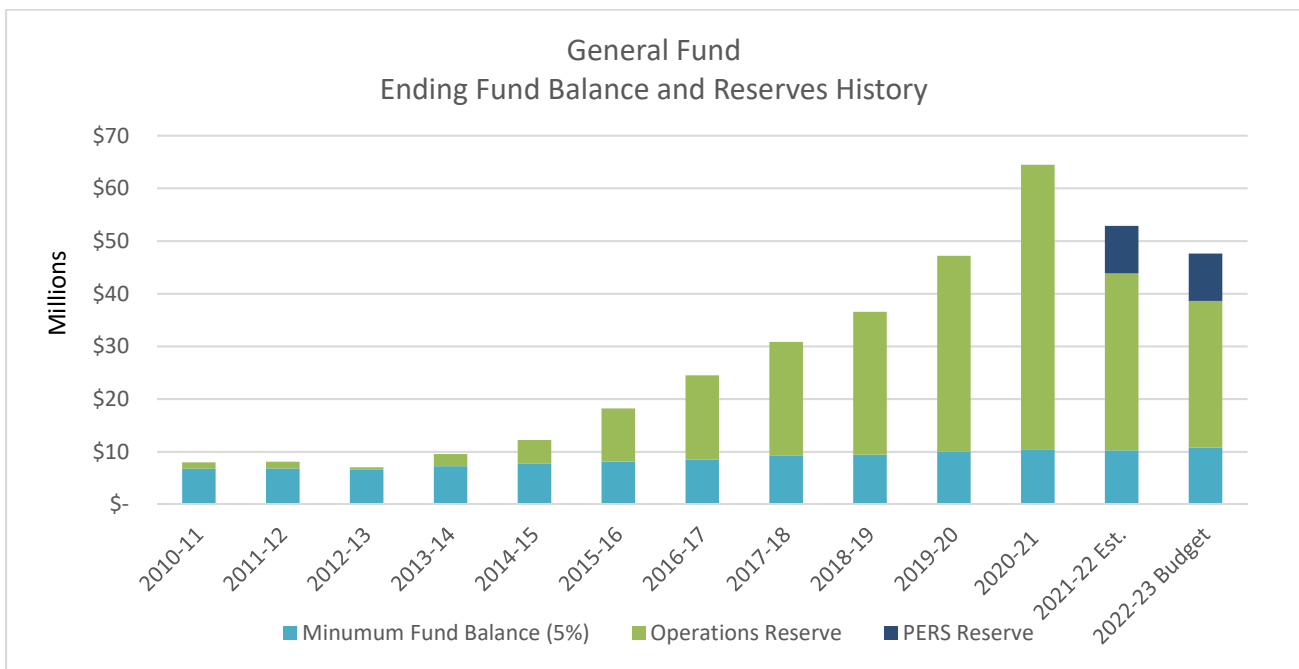
## Unappropriated Ending Fund Balance (UEFB) - \$8.0 million

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 2022-23 adopted budget, the District has set the General Fund ending fund balance level at 5.0% as per Board policy.

The UEFB for 2022-23 is budgeted at \$8.0 million, or 3.7% of operating revenues.

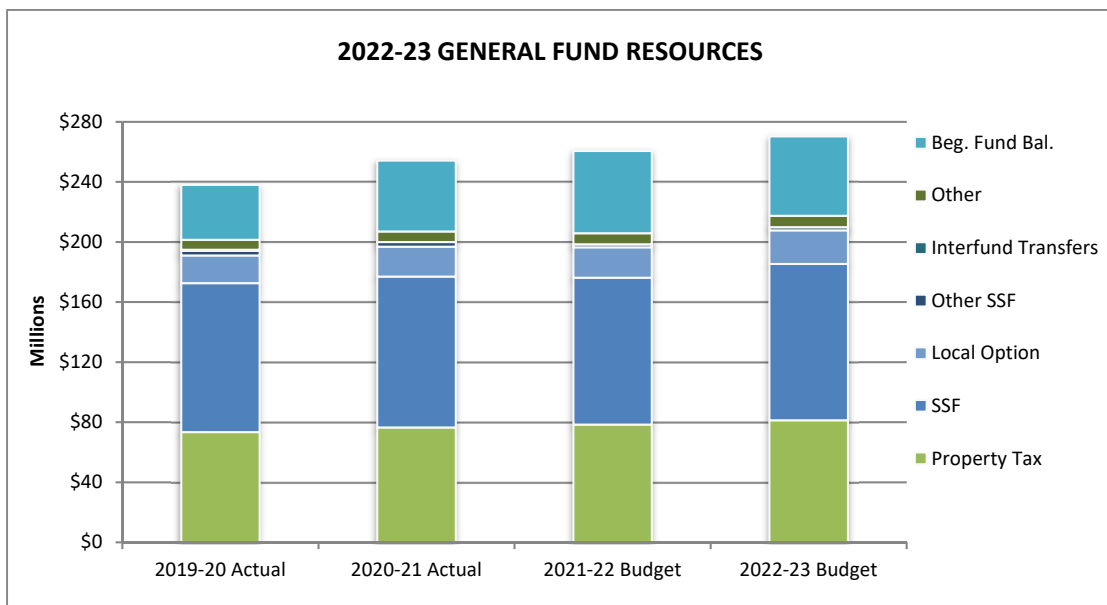
The District projects that the budgeted UEFB plus unspent contingency amounts will result in an ending fund balance of \$10.9 million, approximately 5.0% of operating revenues, which is consistent with Board policy.



# Financial Plan

## Resources

General Fund Budget Resources				
	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Budget	Budget
<b>State School Funding</b>				
Current Property Tax	\$72,111,956	\$75,016,961	\$77,072,000	\$79,860,000
Prior Taxes	1,292,642	1,477,164	1,358,000	1,396,000
State School Fund (SSF)	99,223,181	100,505,630	97,814,695	104,138,530
Other SSF Revenues	3,066,242	3,143,425	2,067,142	2,072,137
<b>Local Option Property Tax</b>				
Local Option Property Tax	18,445,729	19,861,869	20,211,000	22,385,000
<b>Transfers From Other Funds</b>				
Transfers From Other Funds	757,005	17,000	4,000	4,000
<b>Other</b>				
Other	6,552,349	7,017,643	7,310,761	7,617,814
<b>Total Revenues</b>	<b>201,449,104</b>	<b>207,039,692</b>	<b>205,837,598</b>	<b>217,473,481</b>
<b>Beginning Fund Balance</b>				
Beginning Fund Balance	36,564,019	47,187,851	54,750,000	52,855,000
<b>Total Budget Resources</b>	<b>\$238,013,123</b>	<b>\$254,227,543</b>	<b>\$260,587,598</b>	<b>\$270,328,481</b>



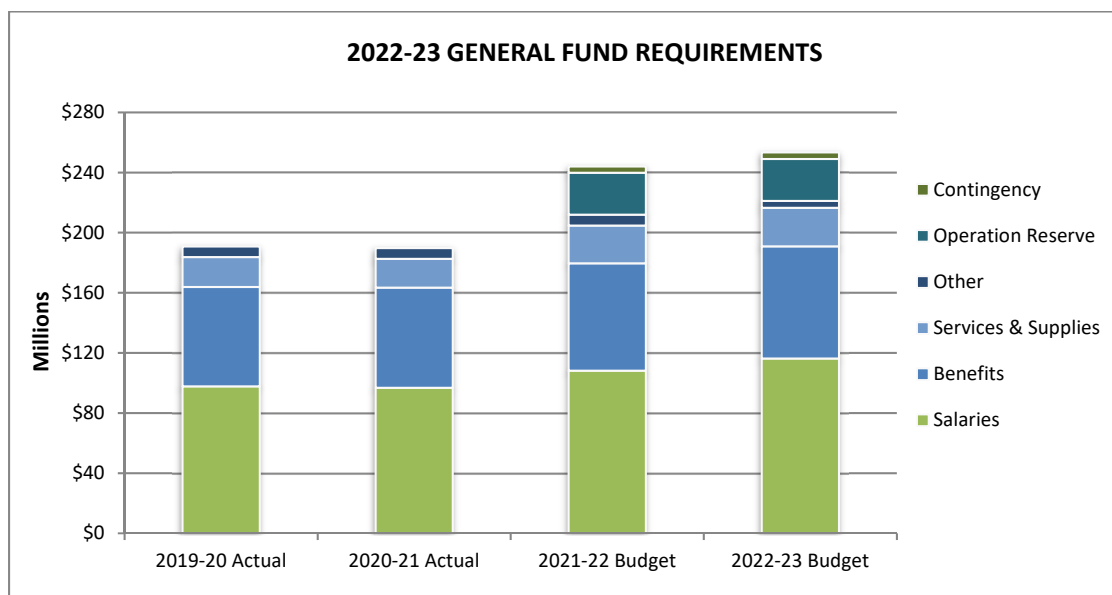
# Financial Plan

## Requirements

General Fund Budget Requirements				
	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Budget	Budget
Salaries	\$97,712,496	\$96,777,703	\$108,171,144	4116,336,928
Benefits	66,192,386	66,635,214	71,451,880	74,535,076
Services	14,855,301	14,884,723	18,909,062	19,062,604
Supplies	4,914,364	4,225,308	6,032,651	6,442,139
Equipment	99,306	23,926	176,179	181,738
Other	7,051,419	7,222,949	7,189,658	4,606,519
PERS Reserve	-	-	9,000,000	9,000,000
Operation Reserve	-	-	27,963,494	27,807,678
Contingency	-	-	4,123,090 <sup>1</sup>	4,359,780 <sup>1</sup>
<b>Total Expenditures</b>	<b>190,825,272</b>	<b>189,769,822</b>	<b>253,017,158</b>	<b>262,332,462</b>
Ending Fund Balance	47,187,851	64,457,721	7,570,440 <sup>2</sup>	7,996,019 <sup>2</sup>
<b>Total Budget Requirements</b>	<b>\$238,013,123</b>	<b>\$254,227,543</b>	<b>\$260,587,598</b>	<b>\$270,328,481</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.

General Fund Budget Requirements				
Expenditures by Major Program Area & Function	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
<b>Direct Classroom Services</b>	<b>\$110,893,183</b>	<b>\$112,760,217</b>	<b>\$122,172,958</b>	<b>\$131,630,841</b>
Regular Programs	79,313,120	79,042,131	88,055,027	95,254,732
Special Programs	31,580,063	33,718,086	34,117,931	36,376,109
<b>Classroom Support Services</b>	<b>39,024,853</b>	<b>37,269,802</b>	<b>42,486,288</b>	<b>43,921,348</b>
Extracurricular Activities	2,876,521	2,352,456	3,241,766	2,644,423
Student Support	13,718,766	13,569,943	15,349,476	16,685,838
Libraries, Curriculum, & Staff Development	7,058,843	6,494,610	7,872,683	7,878,615
School Administration	14,418,948	14,344,370	15,455,742	16,286,958
Community Services	951,775	508,423	566,622	425,514
<b>Building Support Services</b>	<b>27,687,043</b>	<b>26,603,928</b>	<b>32,696,802</b>	<b>34,128,880</b>
Facilities Operation & Maintenance	14,224,097	14,057,677	17,304,045	18,478,201
Student Transportation	7,550,938	6,295,666	8,590,229	8,545,270
Technology	5,303,215	5,617,832	6,142,832	6,275,623
Warehouse and Purchasing	608,793	632,752	659,696	829,786
<b>Central Support Services</b>	<b>7,183,755</b>	<b>7,243,442</b>	<b>8,797,526</b>	<b>8,306,935</b>
Executive Administration	789,978	681,877	784,133	804,660
Financial Services	1,768,079	1,927,318	2,285,479	2,398,237
Human Resources	4,046,025	3,976,041	5,096,594	4,414,921
Communications & Intergovernmental Relations	579,673	658,206	631,320	689,117
<b>Other Accounts</b>	<b>53,224,289</b>	<b>70,350,154</b>	<b>54,434,024</b>	<b>52,340,477</b>
Transfers	6,036,438	5,892,433	5,776,000	3,176,000
Short-Term Debt	-	-	1,000	1,000
Reserves and Contingency	-	-	41,086,584	41,167,458
Unappropriated Ending Fund Balance	47,187,851	64,457,721	7,570,440	7,996,019
<b>Total Requirements</b>	<b>\$238,013,123</b>	<b>\$254,227,543</b>	<b>\$260,587,598</b>	<b>\$270,328,481</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

#### **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 Board approved Student Investment Account (SIA) Plan

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.

# Financial Plan

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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.

## ***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 – work order management, capital financial management, purchasing and safety
- Custodial – building custodial services, equipment, and supplies
- Planning and Construction – drafting, engineering, planning and project management
- Architectural and Engineering services – engineering, planning, and design
- Maintenance – Preventative, and general maintenance, carpentry, flooring, painting, roofing, Heating Ventilation and Air Conditioning (HVAC), electrical, plumbing and kitchen equipment
- Grounds – landscaping, sport field, and track maintenance
- Security – locksmith, intrusion detection, access control and fire alarm systems
- Capital Improvement Program – total project management, district representative with contractors and consultants

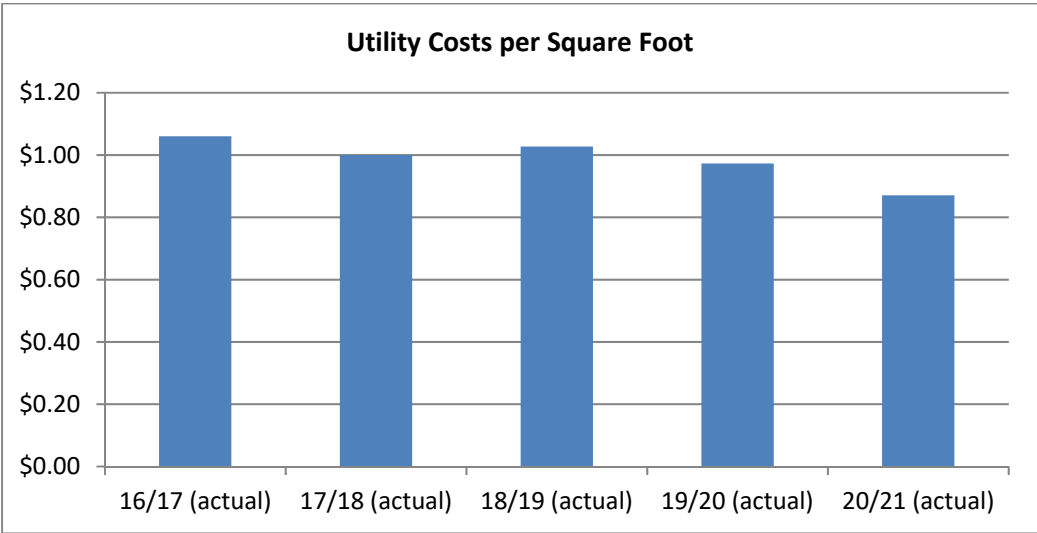
### Vision 20/20 Strategic Plan

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:

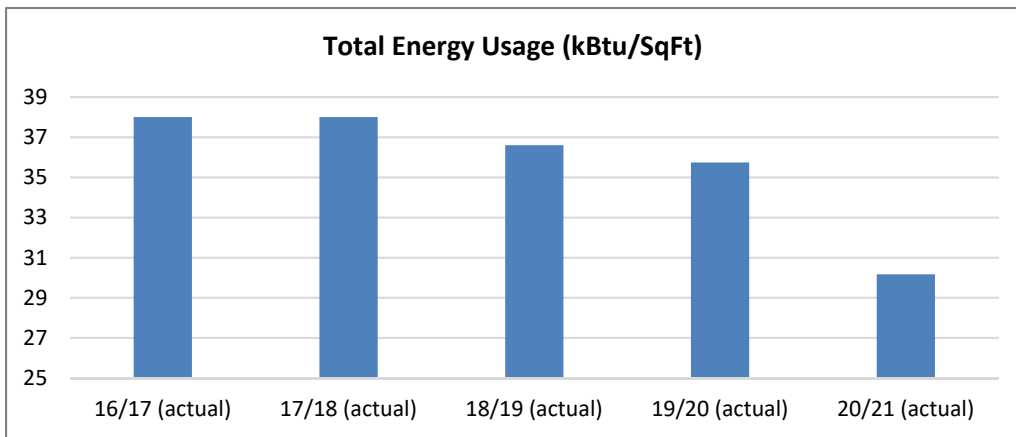
#### Utility Costs per Building Area

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 fuels (diesel heating/generator fuel, propane and natural gas), water, sewer, storm water, and garbage service.



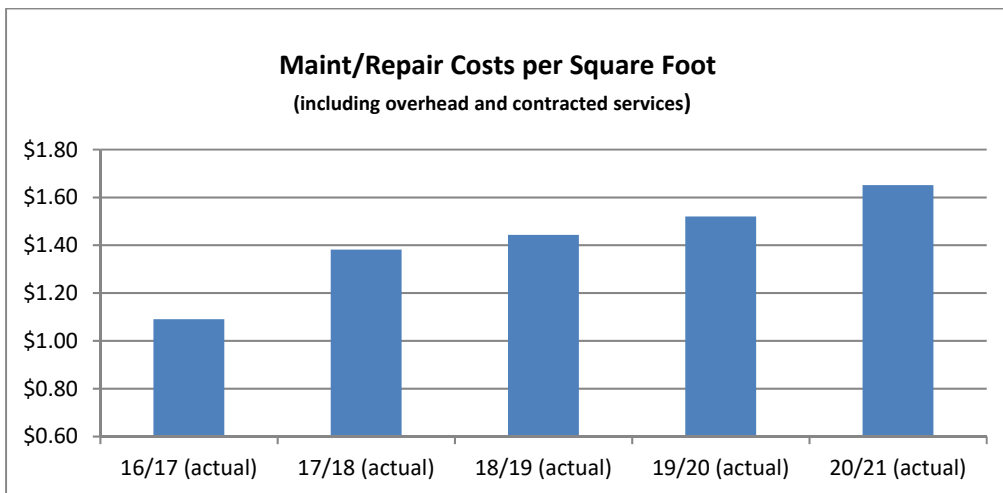
# Financial Plan

The chart below shows the total energy usage for all buildings for electricity and fossil fuel costs over the same period. In FY 2018-19 the change from the previous two years is mostly attributed to reduced heating days. The reduction in FY 2019-20 is attributed to schools being closed for roughly a third of the school year, due to the COVID 19 pandemic. Fiscal Year 2020-21 is a large reduction attributed to reduced school use for two thirds of the school year paired with reduced summer programs and the removal of existing Edison and Silver Lea buildings. 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.



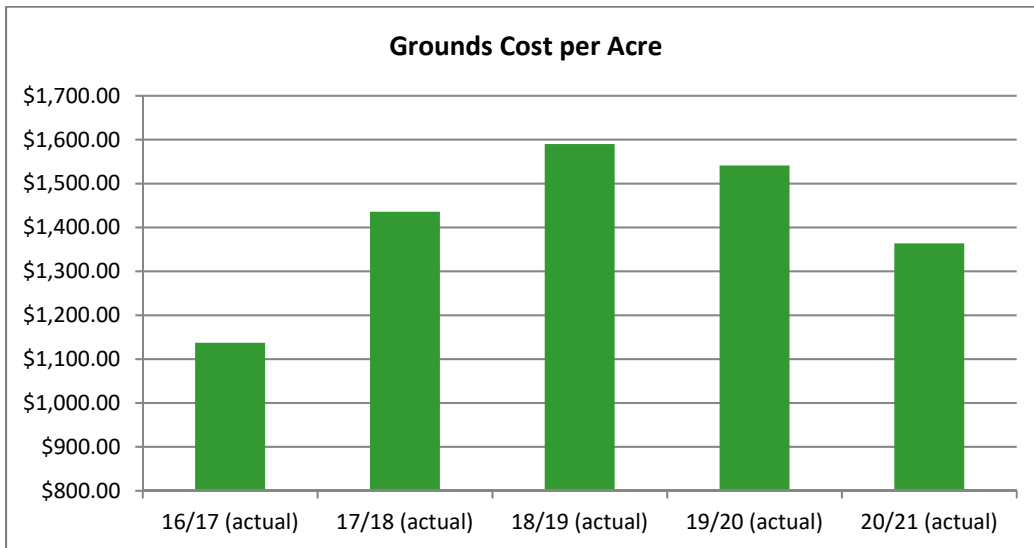
The completion of district wide Radon gas testing and continuation of bond planning consultants contribute to higher FY 2018-19 costs. The increase shown in FY 2019-20 is attributed to changes in staffing allocation and inflation. Increased costs of goods and services contribute largely to the increase in FY 2020-21.

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

The grounds budget maintains 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

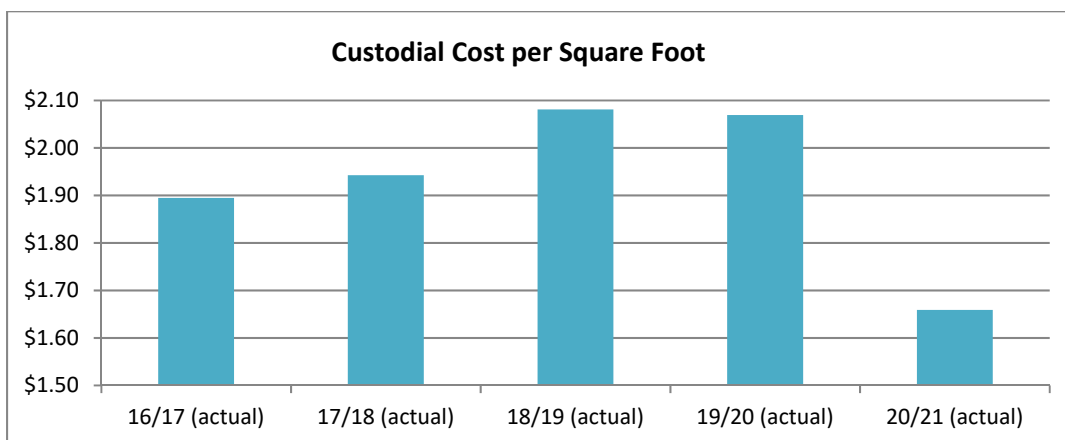
# Financial Plan

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. The reduction in FY 2020-21 is attributed to recruitment challenges and associated staffing shortages for seasonal labor.



## 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 position vacancies due to retirement and recruitment challenges. Vacancies must often be filled by substitute staff who do not receive the same wage and benefit packages. 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. The significant reduction in 2020-21 is largely due to staffing shortages combined with reduced purchasing of general custodial supplies. General custodial supplies were already in stock from reduced school use, while specialized disinfecting products were purchased using federal grant funding.

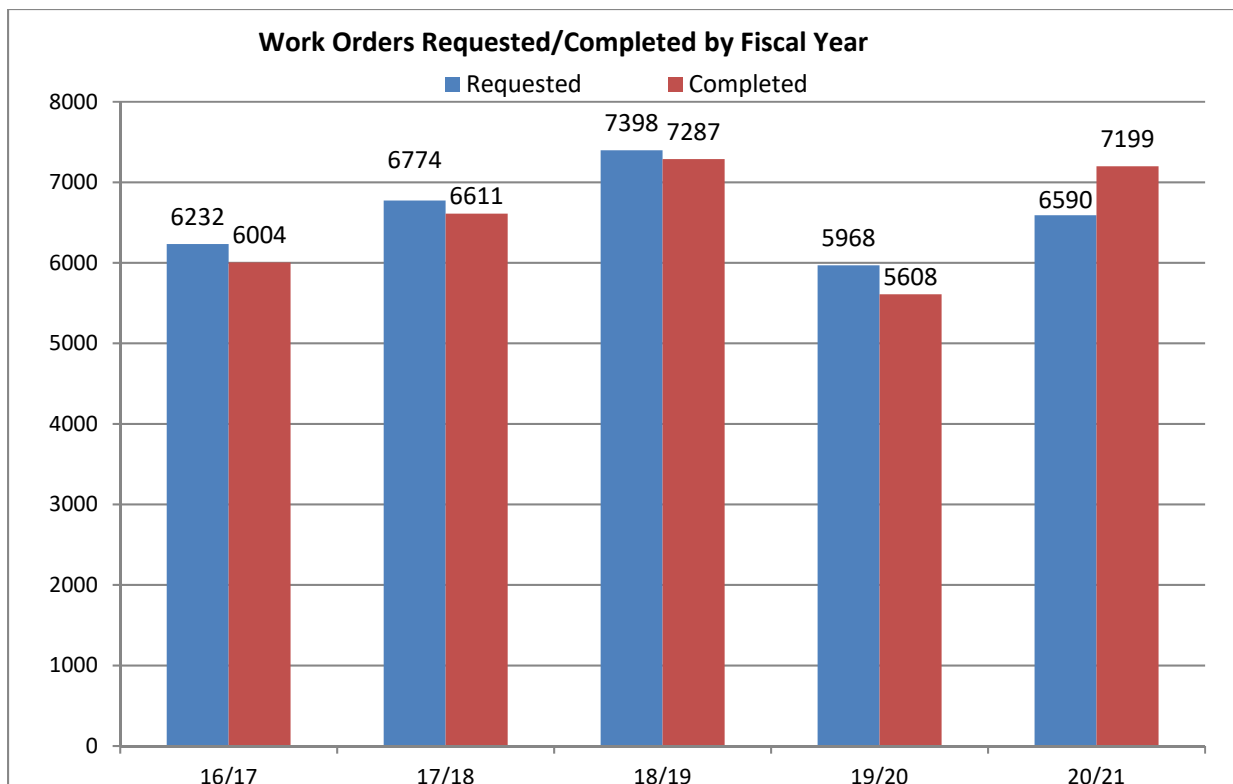




# Financial Plan

## 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:



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). During FY 2020-21 work orders completed outpaced those submitted for the first time in many years, primarily due to students remaining in remote learning during the bulk of the school year.

## Cumulative Repair Work Order Request Backlog

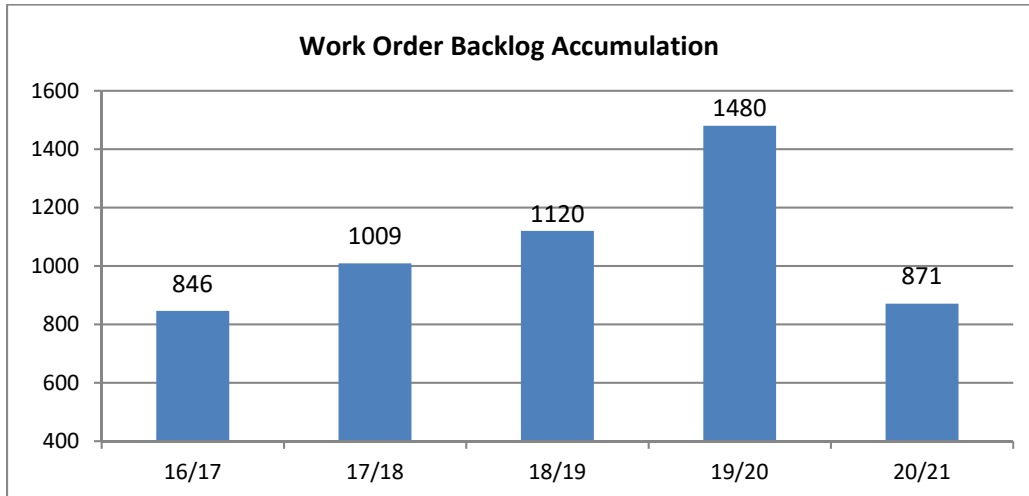
The chart below depicts the department’s running backlog. Backlog is considered any work order that is not completed within 30 days of original request.

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

# Financial Plan

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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. During FY 2020-21 work orders completed outpaced those submitted for the first time in many years, primarily due to students remaining in remote learning during the bulk of the school year. Facilities staff focused on the oldest and most complex backlog work orders during this time.



# 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 District vehicle accident investigation and reporting
- 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 and driver training/testing through intergovernmental agreements with small neighboring school districts

### Challenges for 2022-23:

- Severe staff shortages in 2021-22 have disrupted vital services, and necessitated a focus on rebuilding a fully staffed Transportation department. In 2022-23, it will be vital to recruit, train, and retain unprecedented numbers of new Transportation staff members to meet the challenges of a regular school year.
- Fuel, vehicles, and vehicle part prices have all greatly increased during the 2021-22 school year. Supply disruptions and scarcity will likely continue to increase our costs significantly in 2022-23.

### 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

	2017-18	2018-19	2019-20	2020-21
Number of Buses	112	112	113	113
Number of Vans	12	10	10	16*
Total Miles Traveled	1,402,685	1,537,284	922,390	286,683
Students Transported Daily	5,684	6,008	6,006	2,731

*\* Starting 2020-21 “Number of Vans” is counting the number of non-school-bus vehicles used to transport students. This includes Type 10 and Type 20 vehicles.*

#### Transportation Costs Per Categories

	2017-18	2018-19	2019-20	2020-21
Cost per Mile Operated	\$5.00	\$4.70	\$7.23	\$21.52
Cost per Bus Operated	\$62,614	\$64,567	\$58,980	\$54,595
Cost per Student	\$1,234	\$1,204	\$1,110	\$2,259

#### Average Age of Fleet Vehicles Transporting Students

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. In 2020-21, due to COVID-19, our Transportation fleet traveled less than a fifth of the miles normally driven in a school year. Because of this, the replacement of older transportation vehicles was deferred for a year.

# Financial Plan

	2017-18	2018-19	2019-20	2020-21
Average Age	5.7	4.9	6.4	6.9

Many COVID adaptations were made in the 2020-21 school year that directly affected the core functions of Transportation. KPIs like Total Miles Traveled, Students Transported Daily, Cost per Mile, and Cost per Student from 2020-21 do not provide helpful data points beyond the historic impact of COVID-19 on education access.

The 2020-21 KPI indicators do not have the capacity to show how versatile and flexible the staff of Transportation were in a time of continually changing district needs. Transportation staff were redeployed throughout the district supporting custodial, grounds, facilities, technology, food service, and classrooms. They made herculean efforts to deliver meals to our families at their homes, and met the complex transportation demands of an A/B cohort educational program. We hope to bring these unifying experiences with us into the years to come as we evolve our core functions to more fully support the district in educational excellence with equitable access and outcomes for all of our students.



# 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 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.

### **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



# Financial Plan

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- 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  $\geq 6$  years old. These are the HS laptops. New laptops have been purchased for all HS and MS students, and are scheduled for distribution in the spring of 2022 (high schools) and the fall of 2022 (middle schools).

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

- Total number of helpdesk tickets, July 2020- June 2021: 14966 (trending up)
- Average number of tickets by month, July 2021 – January 2022: 1309 (trending up)
- Average number of tickets by month, July 2020 - June 2021: 1247
- Average number of tickets by month, July 2019 - June 2020: 1,131

### Target: Number of preventative maintenance windows completed on schedule: $\geq 80\%$

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

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

- Elementary School 2021-2022
  - ✓ Percent of ParentVUE accounts enabled: 34% (trending down)
  - ✓ Percent of active ParentVUE users: 40% (trending up)
  - ✓ Percent of ParentVUE accounts used in last 120 days: 40% (trending down)
- Middle School 2021-2022
  - ✓ Percent of ParentVUE accounts enabled: 81% (trending down)
  - ✓ Percent of active ParentVUE users: 51% (trending up)
  - ✓ Percent of ParentVUE accounts used in last 120 days: 49% (trending down)
- High School 2020-2022
  - ✓ Percent of ParentVUE accounts enabled: 85% (trending down)
  - ✓ Percent of active ParentVUE users: 78% (trending up, spike)
  - ✓ Percent of ParentVUE accounts used in last 120 days: 45% (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
- 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

# Financial Plan

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- 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. . Payroll and Human Resources processes within BusinessPLUS are scheduled to be implemented on July 1, 2022. During fiscal year 2023 staff will work to expand the automation of manual processes and implement any remaining modules such as purchasing card administration, punch-out (integration of purchasing from vendors such as Amazon and School Specialty into the BusinessPLUS purchasing module), grant management and contract management.

## Key Performance Indicators:

### *Audit Opinions*

The District has received unmodified audit opinions on our Annual Comprehensive Audit Report (ACFR) for more than 21 consecutive years, including the fiscal year ended June 30, 2021. 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*

2016-17	2017-18	2018-19	2019-20	2021-22
10,162	10,476	10,285	10,126	10,186

#### *Payroll Cost per Check/ACH*

2016-17	2017-18	2018-19	2019-20	2021-22
\$8.60	\$9.64	\$8.70	\$9.24	\$9.16

#### *Invoices Processed per FTE per Month*

2016-17	2017-18	2018-19	2019-20	2021-22
818	838	836	926	938

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

##### *Operating Budget*

2016-17	2017-18	2018-19	2019-20	2021-22
9%	10%	10%	9%	17%

#### *CAFR – Days to Publish*

2016-17	2017-18	2018-19	2019-20	2021-22
173	159	158	156	168

# Financial Plan

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## ***Student Wellness and School Safety***

The mission of the Office of Student Wellness and School 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 Student Wellness and School 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
- Oversees the district safety committee and recently created site-based safety committees at all elementary, middle and high school sites to ensure compliance with OSHA and 4J bargaining agreements.
- 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, remodels and school sites, providing the safest buildings, parking lots and school grounds for staff and students
- Perform safety/wellness checks on students and staff when requested when a need arises with a welfare concern
- Perform safety/wellness checks on students when requested at transportation stops
- 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: child abuse and child neglect multi-agency team, suicide prevention, assessment and management of student threat, and traffic safety
- 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
- 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
- Collaborate with community partners such as: Bethel and Springfield School Districts, Pediatric Medical agencies, 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, Kid’s First Child Advocacy Center (CAC), and Lane County Multi-Disciplinary Team (MDT) for child and sexual abuse, The Child Center, Crisis and Transitional Service Program.

# Financial Plan

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- Collaborate with district leadership to maintain the suicide prevention plan, oversee implementation and fidelity of the plan;
- Coordinate and provide evidence-based, trauma-informed, social emotional learning (SEL)-grounded, strengths focused and equity and racial equity-centered suicide prevention, intervention, and post-intervention training to schools in the district identified by the Statewide School Safety and Prevention System (Section 36 of Student Success Act and Senate Bill 52, Adi's Act.)
- Create and maintain internal and external communications about the program, including schools, students, partner agencies and the public.
- Coordinate, educate, and advocate for the multiple aspects of suicide prevention, intervention, post-intervention, creating calibrated districtwide systems and processes for implementation and documentation.
- Oversee and/or implement instruction related to transportation options and safety for students using active or shared transportation.
- Organize and participate in school and community outreach events during the school year and summer to promote the Safe Routes to School programming and transportation options for families and students.
- Collect data to support Safe Routes to School programming.
- Collaborate with local jurisdictions and work within the school district to increase the safety and accessibility of infrastructure that serves students using active transportation for their routes to school.
- Oversee and/or implement instruction related to transportation options and safety for students using active or shared transportation.
- Organize and participate in school and community outreach events during the school year and summer to promote the Safe Routes to School programming and transportation options for families and students.
- Collect data to support Safe Routes to School programming.
- Collaborate with local jurisdictions and work within the school district to increase the safety and accessibility of infrastructure that serves students using active transportation for their routes to school.

## Vision 20/20 Strategic Plan:

The Office of Student Wellness and School Safety is in development.

## 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 Student Wellness and School Safety, overseen by the Director of Student Wellness and School 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 Student Wellness and School 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. 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. We have recently implemented Raptor Technologies Emergency Management module to document all drills district-wide to ensure compliance.



# Financial Plan

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- Safe Oregon anonymous tip line: All students and community members are encouraged to immediately report to a school staff member any rumors or threats of school violence or other illegal behavior. The district is participating in Safe Oregon, 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 obtained and shared 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.





# 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 the upcoming transition to 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 continued to contribute to the long term planning and preparation for the implementation of the new HR/Payroll system BusinessPlus, with a go-live goal of Spring 2022.

### 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 continues to invest 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.

# Financial Plan

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.

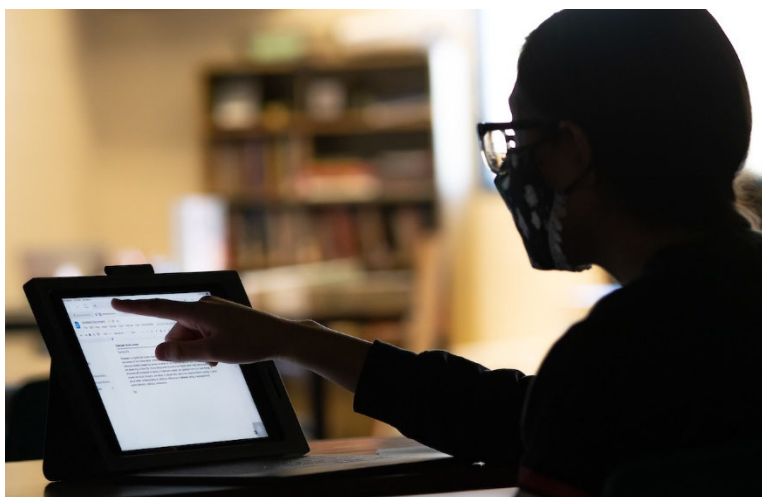
## Key Performance Indicators:

### Staff attrition rates

2016-17	2017-18	2018-19	2019-20	2020-21	Diff 2020-21 vs 2016-17
4.0%	5.7%	3.8%	8.0%	8.9%	4.9
<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>					

### Staff diversity compared with student diversity

	2016-17	2017-18	2018-19	2019-20	2020-21	Diff 2020-21 vs 2016-17
Licensed Staff	13.0	13.0	13.5	14.1	14.6	1.6
Classified Staff	17.7	16.6	18.1	19.8	19.5	1.8
Administrators	22.7	25.3	30.8	30.4	27.9	5.2
Professional Staff	12.5	7.9	14.3	7.5	7.1	(5.4)
Students	30.6	30.5	30.6	31.0	31.8	1.2
<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.

## ***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 2022-23 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) - \$6.7 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 (\$4.8 million):** Grant funds are to be used for instruction, which focuses on improving the academic achievement of disadvantaged students. Thirteen District elementary schools, one K-8 charter school and two private schools are expected to receive Title I funding.
- **Title II-A (\$0.8 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 (\$0.5 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 2022-23, the district will continue to support Title IV-B funds with SIA funds to further supplement BEST as the competitive grant reduces funding in years four and five.

### **Students with Disabilities (IDEA) - \$5.0 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 approximately \$5.0 million to 4J in 2022-23.

# Financial Plan

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## Elementary and Secondary School Emergency Relief (ESSER) Grants - \$18.8 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, 2022, and has therefore excluded ESSER I from the proposed budget for 2022-23.

**ESSER II Grant (\$4.2 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 have been 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 expects to carry over approximately \$4.2 million of the \$16.4 million awarded for the ESSER II grant in fiscal year 2021. These funds are budgeted to be spent by June 30, 2023 and have been included in budgeted expenditures for 2022-23 as follows:

- \$1.1 million for technology purchases
- \$0.6 million for Student Services Department staffing – Fox Hollow campus and 504 Plan support
- \$0.6 million for Transportation staff
- \$0.6 million for Eugene Online Academy (EAO) teaching staff
- \$0.4 million for Charter Schools
- \$0.3 million for campus safety staff
- \$0.2 million for Human Resources staff
- \$0.2 million for Facilities staff
- \$0.2 million for Nutrition Services staff

**ESSER III Grant (\$14.6 million):** The third act, The American Rescue Plan (ARP) Act, 2021, provides an additional \$122 billion for educational activities with \$1.1 billion awarded to Oregon. ESSER III Grants have been awarded to LEAs in the proportion they received funds under Part A of Title I ESEA. These grant funds can be used to reimburse eligible expenses incurred between March 13, 2020 and September 30, 2024. 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 District has been awarded \$36.9 million for the ESSER III grant with 20% of the grant, or \$7.4 million, allocated to Learning Loss initiatives like summer school and BEST afterschool program expansion. ESSER III will fund interventions to address learning loss or remedial needs and to respond to students' social, emotional and academic needs. ESSER III will support equity with services and supports for student populations disproportionately impacted by the pandemic. Some operational supports funded by ESSER II in 2022-23 will be extended into 2023-24 with ESSER III funding to continue supports for students and programs. Input from staff, families and community gathered during the last Student Investment Account (SIA) community engagement process has informed the development of our ESSER III plan for the 2021-23 biennium. Spending for 2022-23 has been planned as follows:

- \$3.7 million for building improvements
- \$2.0 million for K-8<sup>th</sup> grade Summer School

# Financial Plan

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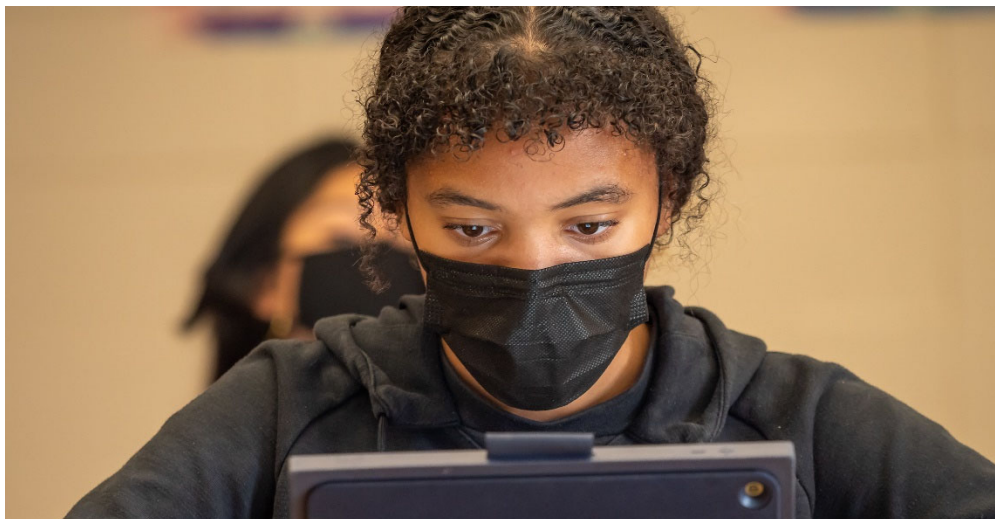
- \$1.4 million for Staffing Pool
- \$1.2 million for two additional days for licensed staff
- \$0.8 million for BEST After School Program expansion
- \$0.9 million for Instruction software
- \$0.7 million for Technology staff and Supplies & software
- \$0.8 million for Instruction Department initiatives
- \$0.6 million for Nutrition Services staff and supplies
- \$0.6 million for increased utility costs and supplies
- \$0.6 million for Charter Schools
- \$0.3 million for Student Services Department staffing at the Fox Hollow campus and for technology supplies
- \$0.3 million for school supplies
- \$0.1 million for website redesign and parent communication app
- \$0.1 million for a Translation Specialist

## Summer Learning Grants

In 2021, the legislature provided \$200 million to support summer credit earning and enrichment opportunities for students in grades K-12 across the state. This investment was a resounding success. In response, the legislature appropriated an additional \$150 million for summer learning programs in the summer of 2022. \$100 million of these funds will be provided to school districts, public charter schools, and education service districts (ESDs) across the state for academic support for high school students and enrichment programs for K-8 students. The remaining \$50 million will be provided to community-based organizations across the state through grants administered by the Oregon Association of Education Service Districts (OAESD).

The focus of both of these grants is to prioritize those students experiencing disabilities and other student communities who have been historically underserved. Recipients of these grant funds are encouraged to use these funds to reduce or remove barriers to student participation for these groups. These funds are designed to continue the equity work started in 2021 and continue to mitigate the impacts of the pandemic on those student communities most affected.

The District is expecting to receive approximately \$2.8 million through the Summer Academic Support Grant (\$0.9 million) and the Summer K-8 Enrichment Grant (\$1.9 million) for fiscal year 2022-23 summer programs. The district is still in the planning stages for spending this grant funding. These grants require a 25% district match that will be supported by other grant funding.

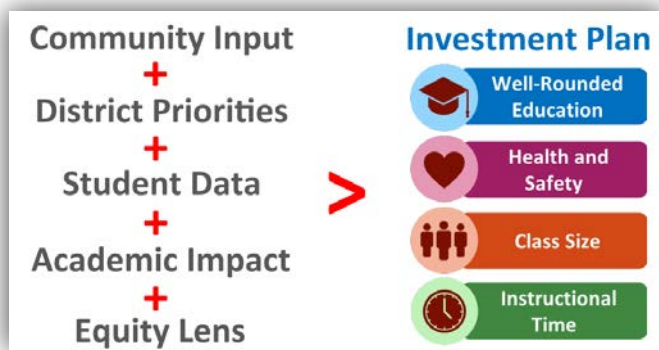




# Financial Plan

## Student Success Act (SSA) - \$15.8 million

Passed during the 2019 legislative session, the Student Success Act (SSA) invests approximately \$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 also makes feasible the full funding of the High School Success grant (Measure 98), expands nutrition program access, and directs 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.

For fiscal year 2022-23, the District is expecting the SIA award to be \$13.4 million and is also estimating approximately \$2.4 million to be carried over from the prior year.

## 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



### Well-Rounded Education

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 11.5 licensed FTE, 17.25 classified FTE and approximately \$0.2 million in program services and supplies for a total cost of \$3.5 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. Expected outcomes include closing achievement gaps for students experiencing disabilities and increasing the time students

# Financial Plan

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are served in their least restricted environments. This initiative will involve 8.6 licensed FTE, 5.0 classified FTE and 1.0 administrative FTE and a total cost of \$2.2 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 1.0 licensed FTE and 1.0 classified FTE at a cost of \$0.3 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, ELD and ELL teachers, a Heritage Speaker course pilot and systematic English development training and collaboration time for teachers. This initiative includes 3.0 FTE licensed staffing, 1.0 FTE classified staffing and a total cost of \$1.0 million.

## 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



### Health & 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 includes 11.5 FTE licensed staffing and 8.0 FTE of classified staffing for a total cost of \$2.2 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, suicide prevention specialist, mental health specialist, equity coordinators 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. This strategy includes 9.0 FTE of licensed staff, 4.0 FTE of classified staff, 4.0 FTE for professional staff and total costs of \$3.0 million.

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## 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



## Class Size

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 that includes a reduction of middle school core-content classes using the weighted needs index, and one-year bridge-staffing for schools previously qualifying for Title I supports. Expected outcomes include increased proficiency across academic assessment measures, reduction of student discipline incidents, and improved school climate. This focus includes 6.6 FTE at the middle school level for a total cost of \$0.8 million.

## 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



## Instruction Time

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 1.0 FTE of licensed staffing, 3.25 FTE classified staffing, 0.9 FTE of administrative staffing for a total cost of \$0.9 million.

- High School Success (HSS) Plan to Fully Schedule All Students: We plan to leverage both the SIA and HSS to support improvements across preK through age 21, as appropriate. For fully scheduling 11<sup>th</sup> and 12<sup>th</sup> graders, our plan includes adding health and social studies teachers. This strategy includes 4.0 FTE of licensed staff and a total cost of \$0.5 million.

The SIA grant also includes \$0.5 million for grant oversight which includes 1.0 FTE licensed and 1.0 FTE professional staff, support services at the District and \$0.7 million in payments to five of our district charter schools to support their adopted plans and approximately \$0.2 million in carryover funds.

# 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 2022-23 will be the district's sixth 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 HSS Grant appropriation for the 2022-23 school year is projected to be \$4.4 million. 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:** \$1.3 million including 7.0 FTE that 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

**College-level Educational Opportunities:** \$0.3 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:** \$2.8 million including 15.9 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.

# Financial Plan

- 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) - \$0.8 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.

## FEDERAL, STATE AND LOCAL PROGRAMS

Resources	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Local Sources	\$2,670,294	\$4,198,276	\$4,151,523	\$2,765,884	4.8%
Intermediate Sources	73,746	118,338	339,886	164,792	0.3%
State Sources	3,419,483	13,530,486	32,848,508	21,529,424	37.4%
Federal Sources	9,880,024	17,785,309	63,404,558	31,859,810	55.3%
Beginning Fund Balance	-	-	-	1,250,000	2.2%
<b>Total</b>	<b>\$16,043,547</b>	<b>\$35,632,409</b>	<b>\$100,744,475</b>	<b>\$57,569,910</b>	<b>100.0%</b>

Requirements	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Salaries	\$7,586,461	\$10,013,262	\$32,699,465	\$24,356,810	42.3%
Benefits	5,175,259	6,526,220	11,835,272	11,940,743	20.7%
Purchased Services	1,164,638	4,026,170	13,302,595	7,272,629	12.6%
Supplies	1,515,602	6,730,863	34,279,886	9,075,582	15.8%
Equipment	61,650	613,631	7,560,252	3,735,857	6.5%
Other	539,937	579,937	1,067,006	1,188,289	2.1%
Ending Fund Balance	-	7,142,326	-	-	0.0%
<b>Total</b>	<b>\$16,043,547</b>	<b>\$35,632,409</b>	<b>\$100,744,475</b>	<b>\$57,569,910</b>	<b>100.0%</b>



# Financial Plan

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

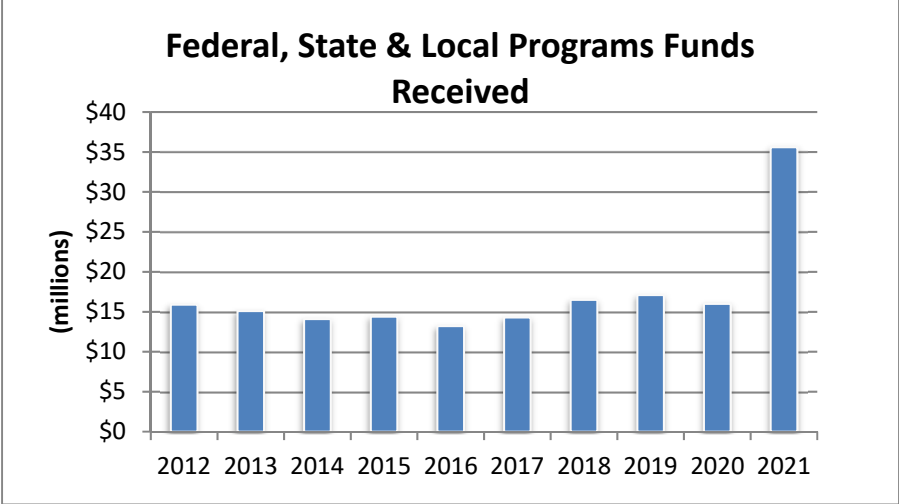
Program	Amount	Est. FTE
<b>Federally Funded Programs</b>		
Elementary and Secondary School Emergency Relief III	12,027,086	66.475
Individuals with Disabilities Act (IDEA)	5,097,793	47.644
Title I-A: Education for the Disadvantaged	4,821,652	50.820
Elementary and Secondary School Emergency Relief II	4,167,883	
Elementary and Secondary School Emergency Relief III-Learning Loss	2,630,878	1.900
Title II-A: Teacher Quality	849,171	1.500
Title IV: Student Support and Academic Enrichment	523,566	5.178
BEST Afterschool Program (21st Century Community Learning Center)	483,123	3.650
Youth Transition Program	248,664	
Title I-D: Neglected and Delinquent	192,400	
American Rescue Plan Act-Homeless Children and Youth (ARP-HCY)	190,000	2.000
Safe Routes to School	183,000	
Indian Education Grants	180,000	
Title III: English Language Acquisition	110,000	
Fresh Fruit & Vegetable Program	84,786	
Vocational Education Programs	50,000	0.100
Miscellaneous (Categories less than \$40,000)	19,808	
<b>Total Federally Funded Programs</b>	<b>31,859,810</b>	<b>179.267</b>
<b>State Funded Programs</b>		
Student Success Act - Student Investment Fund	15,765,980	102.980
High School Success (Measure 98)	4,399,000	23.170
Outdoor School (Measure 99)	670,000	0.250
Long Term Care & Treatment (LTCT)	226,066	0.575
Preschool Promise	225,000	2.500
Vocational Education Programs	100,000	
Farm to School	67,278	
Youth Transition Program	66,100	0.350
Miscellaneous (Categories less than \$40,000)	10,000	
<b>Total State Funded Programs</b>	<b>21,529,424</b>	<b>129.825</b>
Federal, State, and Local Programs continued	Amount	Est. FTE
<b>Locally Funded Programs</b>		
KRVM Radio	1,359,660	5.000
Eugene Education Foundation	800,000	2.000
Student Services Department Contracted Services	747,145	6.566
Health Services	457,931	2.500
EWEB Grants	349,949	1.800
Technology Consortium	196,337	
SPLASH	147,827	
Advancement Via Individual Determination (AVID) Grants	82,964	
Miscellaneous (Categories less than \$40,000)	38,863	0.125
<b>Total Locally Funded Programs</b>	<b>4,180,676</b>	<b>17.991</b>
<b>Total Federal, State and Local Programs</b>	<b>57,569,910</b>	<b>327.083</b>



# Financial Plan

## History of Grant Funds Received

The additional resources provided to the District through grant funding for new and innovative instructional programs contribute to the District’s ability to support student success. These funds are restricted to specific purposes and are time-limited. The significant increase in funding during fiscal year 2021 is due to increased funding through the Student Success Act - Student Investment Fund (SIA) and from the Elementary and Secondary School Emergency Relief (ESSER) funding. SIA funding continues as the Student Success Act passed by the legislature in 2019 was set to target the reduction of class-size, expanding learning time, and to offer more well-rounded learning experiences. ESSER funding is one-time federal funds provided in response to the effects of the Coronavirus pandemic that will ultimately expire in September 2024.



# 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 2022-23 budget includes the scheduled transfer of \$1.0 million for curriculum.

### General Observations

Balances in the staff technology and curriculum reserves 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.

### SCHOOL RESOURCES FUND

Resources	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Pupil Activity Income	\$2,481,313	\$937,682	\$3,250,000	\$3,300,000	22.8%
Miscellaneous Revenue	160	-	-	-	0.0%
State Sources	34,168	-	-	-	0.0%
Transfers from Other Funds	2,000,000	2,000,000	2,000,000	1,000,000	6.9%
Beg. Fund Bal.	10,309,727	9,614,960	10,246,000	10,156,096	70.3%
<b>TOTAL</b>	<b>\$14,825,368</b>	<b>\$12,552,642</b>	<b>\$15,496,000</b>	<b>\$14,456,096</b>	<b>100.0%</b>

Requirements	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Salaries	\$280,402	\$109,831	\$165,229	\$100,000	0.7%
Benefits	185,112	67,653	64,902	-	0.0%
Purchased Services	1,891,392	752,784	3,719,000	2,507,000	17.3%
Supplies	2,833,333	1,223,520	6,741,669	8,249,096	57.1%
Equipment	5,785	-	180,000	20,000	0.1%
Other	14,384	2,203	84,200	79,000	0.5%
Transfers of Funds	-	-	1,000	1,000	0.0%
Contingency	-	-	3,040,000	2,000,000	13.8%
UEFB	9,614,960	10,396,651	1,500,000	1,500,000	10.4%
<b>TOTAL</b>	<b>\$14,825,368</b>	<b>\$12,552,642</b>	<b>\$15,496,000</b>	<b>\$14,456,096</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 2022-23 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, 2022, outstanding principal balances will total \$457.2 million in general obligation (G.O.) bonds and \$28.9 million in pension bonds. Based on 2021-22 Measure 5 real market value, general obligation bonds represent 18.24% of the District's legal debt limit of \$2.67 billion. Remaining legal debt capacity is \$2.18 billion. Debt levels are also governed by Board policy, which requires the periodic review of debt capacity to ensure that debt levels are prudent and affordable to District taxpayers. The District's debt management policies can be found in the Building the Budget section of the budget document.

### *General Observations*

#### **Bond Rating**

As of March 2022, Moody's Investors Service has assigned an **Aa2 stable** 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 2022-23 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 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 and \$120 million in April 2022.

# Financial Plan

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.

The following tables show District bonded indebtedness as of June 30, 2022 and annual payments to be made in 2022-23.

## DEBT SERVICE FUND

Resources	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Current Taxes	\$ 34,318,371	\$35,482,169	25,204,498	\$39,518,948	82.0%
Prior Taxes	343,151	475,955	320,000	320,000	0.7%
Interest	434,208	166,790	118,000	120,000	0.2%
Changes to Other Funds	5,224,265	5,343,695	5,462,100	5,688,700	11.8%
Bond Issuance	-	114,969,245 <sup>2</sup>	-	-	0.0%
Other Federal Revenue <sup>1</sup>	663,405	665,128	664,815	664,815	1.4%
Beginning Fund Balance	2,627,381	2,707,015	1,795,000	1,908,000	4.0%
<b>Total</b>	<b>43,610,782</b>	<b>\$159,809,997</b>	<b>\$33,564,413</b>	<b>\$48,220,463</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.

<sup>2</sup> The District completed an advanced refunding of a portion of the District's GO bonds which resulted in bond proceeds (resources) that were used to repay the refunded portion of the 2011A, 2012, 2013A, and 2014 bonds (requirements).

Requirements	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Debt Service	\$40,903,766	\$42,163,292	31,709,598	\$45,547,648	94.5%
Other Financing Uses	-	114,969,245 <sup>2</sup>	-	-	0.0%
UEFB	2,707,015	2,677,460	1,854,815	2,672,815	5.5%
<b>Total</b>	<b>\$43,610,782</b>	<b>\$159,809,997</b>	<b>\$33,564,413</b>	<b>\$48,220,463</b>	<b>100.0%</b>

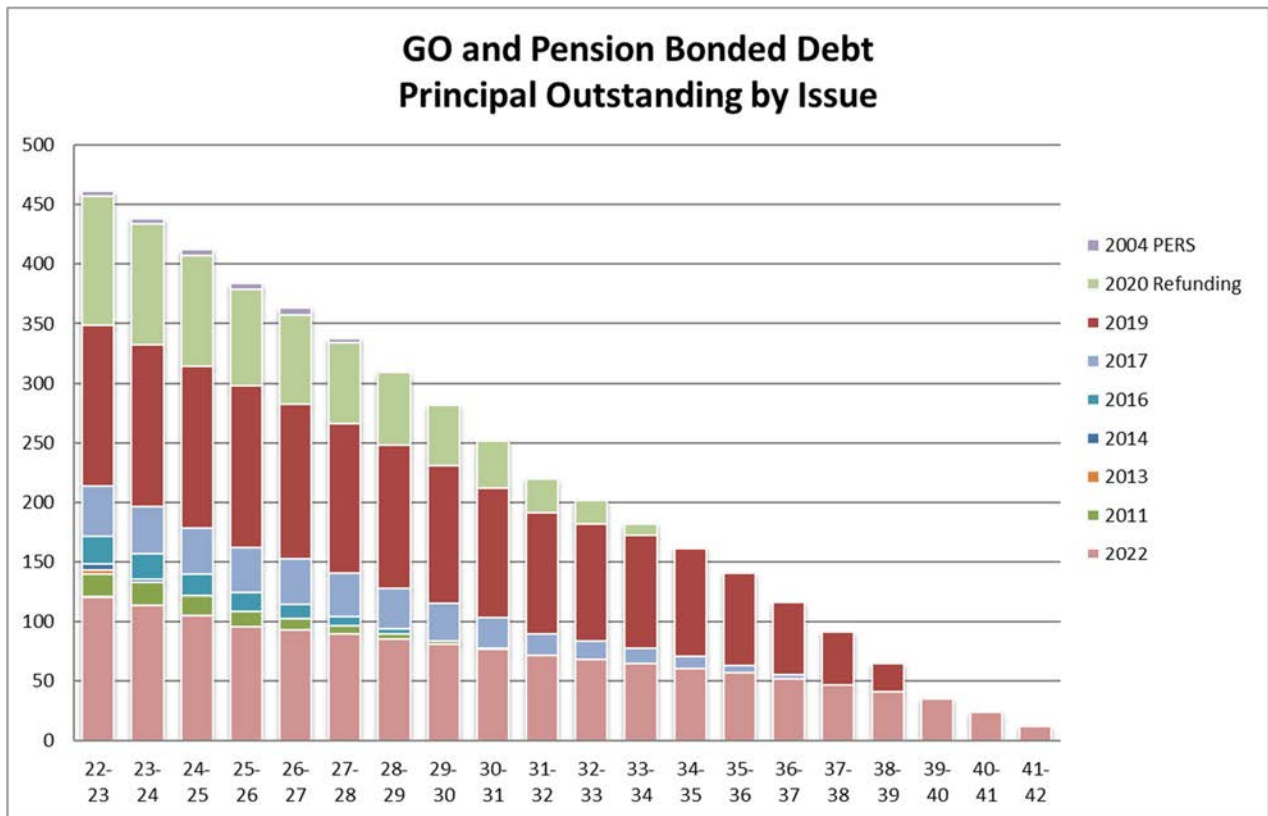
*Note: The difference between the principle and interest payments and the debt service appropriation will be funded through interest received during the fiscal year on balances carried with our fiscal agents. These factors effectively reduce the total actual interest due at time of debt service payment.*

# Financial Plan

## 2022-23 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%	12/30/2022		\$799,349	\$799,349
				6/30/2023	\$4,110,000	799,349	4,909,349
08/5/11	2011 General Obligation Bonds	34,997,258	1.88%	12/15/2022		352,500	352,500
				6/15/2023	100,000	352,500	452,500
08/28/13	2013 General Obligation Bonds	39,996,054	3.72%	12/15/2022		83,875	83,875
				6/15/2023	3,355,000	83,875	3,438,875
09/18/14	2014 General Obligation Bonds	80,000,000	3.20%	12/15/2022		136,500	136,500
				6/15/2023	2,585,000	136,500	2,721,500
06/16/16	2016 General Obligation Bonds	39,750,000	1.96%	12/15/2022		312,069	312,069
				6/15/2023	2,835,000	312,069	3,147,069
06/16/17	2017 General Obligation Bonds	45,255,000	2.92%	12/15/2022		868,550	868,550
				6/15/2023	715,000	868,550	1,583,550
04/11/19	2019 General Obligation Bonds	150,000,000	2.97%	12/15/2022		2,594,019	2,594,019
				6/15/2023	0	2,594,019	2,594,019
09/15/20	2020 Refunding	115,025,000	1.33%	12/15/2022		688,761	688,761
				6/15/2023	7,240,000	688,761	7,928,761
04/19/22	2022 General Obligation Bonds	120,000,000	TBD	12/15/2022		3,486,900	3,486,900
				6/15/2023	6,790,000	2,659,500	9,449,500
<b>Total</b>		<b>\$678,458,312</b>			<b>\$27,730,000</b>	<b>\$17,817,645</b>	<b>\$45,547,645</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
2022-23 <sup>1</sup>	\$27,730,000 <sup>2</sup>	\$17,817,645	\$45,547,645
2023-24 <sup>1</sup>	31,075,000 <sup>2</sup>	15,889,294	46,964,294
2024-25 <sup>1</sup>	33,530,000 <sup>2</sup>	14,895,332	48,425,332
2025-26 <sup>1</sup>	27,135,000 <sup>2</sup>	13,927,083	41,062,083
2026-27 <sup>1</sup>	29,305,000 <sup>2</sup>	13,046,414	42,351,414
2027-28 <sup>1</sup>	28,060,000 <sup>2</sup>	12,050,775	40,110,775
2028-29 <sup>1</sup>	27,865,517	12,186,644	40,052,161
2029-30 <sup>1</sup>	29,755,140	11,498,709	41,253,849
2030-31 <sup>1</sup>	31,861,602	10,627,266	42,488,868
2031-32 <sup>1</sup>	18,080,000	7,542,248	25,622,248
2032-33 <sup>1</sup>	19,395,000	6,993,638	26,388,638
2033-34 <sup>1</sup>	20,670,000	6,509,568	27,179,568
2034-35	21,770,000	5,980,238	27,750,238
2035-36	23,440,000	5,140,488	28,580,488
2036-37	25,200,000	4,235,288	29,435,288
2037-38	26,970,000	3,262,938	30,232,938
2038-39	28,735,000	2,399,388	31,134,388
2039-40	11,015,000	1,421,400	12,436,400
2040-41	11,830,000	980,800	12,810,800
2041-42	12,690,000	507,600	13,197,600
<b>Total</b>	<b>\$486,112,258</b>	<b>\$166,912,753</b>	<b>\$653,025,011</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

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## School District No. 4J Bonding Limit <sup>1</sup>

2020-21 Measure 5 Real Market Value <sup>2</sup>		\$ 33,522,088,161
<u>Grades K-8</u> (55/100th of 1% per grade)	\$ x .0055 = \$	184,371,485
		x 9
Total, Grades K-8.....	\$	1,659,343,364
<u>Grades 9-12</u> (75/100th of 1% per grade)	\$ x .0075 = \$	251,415,661
		x 4
Total, Grades 9-12.....	\$	1,005,662,645
<u>Total Bonding Limit-Grades K-12</u>	Grades K-8.....	\$ 1,659,343,364
	Grades 9-12.....	1,005,662,645
Total, Grades K-12		\$ 2,665,006,009
General Obligation Bonds Outstanding, 06/30/22 <sup>3</sup>		<u>(486,112,258)</u>
Limitation on Additional Bonding		<u>\$ 2,178,893,751</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

### **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; irrigation, lighting, and heating upgrades.

The 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. Building rental fees paid to the district also fund this program. 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 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. The fund is staffed by 0.5 FTE Maintenance Worker that conducts 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) (0.40 FTE), Director of Facilities (0.40 FTE), a Construction Program Manager (1.0 FTE), Project Managers (4.0 FTE), Financial Management Analyst (0.40 FTE), Communication Specialist (1.0 FTE), and several Administrative Support positions (2.4 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).

## **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.

# Financial Plan

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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.

## **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.

# Financial Plan

## May 2011 \$70 million bond measure

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

- Capital system replacements and improvements, including roofing, plumbing, heating, electrical, safety/security, paving, energy conservation measures.
- Additions and remodels updating several schools to better serve students.
- Building improvements and repairs currently funded from the General Fund.
- Technology infrastructure upgrades, telephone system replacements, new student data information system, enhanced classroom technology.
- Instructional System Support providing for changes in delivery of instruction as required for larger class sizes, distance learning, space modifications, enhanced classroom instructional technology, qualifying instruction materials.

Project	Initial Project Budget	Actual Expenditures 7/1/13–6/30/21	Projected Expenditures 202122	Budgeted Expenditures 2022-23
<b>Projects Planned for 2021-22</b>				
Re-Roofing (Spencer Butte and Monroe 22-23)		\$14,440,386	\$502,000	\$2,000,000
<b>Completed Projects</b>		19,603,413		-
<b>Capital Systems Replacements and Improvements</b>	<b>44,400,000</b>	<b>39,991,747</b>	<b>502,000</b>	<b>2,000,000</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>		755,361	4,750	-
Bond Premiums <sup>3</sup>	4,494,913	-	-	-
Interest Earned <sup>3</sup>	1,248,358	-	-	-
Administrative Costs		3,626,879	-	-
Encumbrances to be carried over		-	-	-
<b>Total Bond/Activity YTD</b>	<b>\$75,743,271</b>	<b>\$73,240,736</b>	<b>\$506,750</b>	<b>\$2,000,000</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 7/1/13-6/30/21	Projected Expenditures 2021-22	Budgeted Expenditures 2022-23
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		11,382,620	104,296	-
<b>New School &amp; Rebuild</b>	<b>138,000,000</b>	<b>144,561,628</b>	<b>104,296</b>	<b>-</b>
Track and Multi-use Field	2,000,000	5,166,540	285,293	-
North Eugene High School Softball		3,521,117	127,293	75,000
Education Center Paving		108,335	10,427	-
Chavez Elementary Pre-K		447,825	8,877	-
Sheldon High School Upper Gym		44,125	-	-
Capital Repairs and Improvements	4,000,000	1,487,756	421,672	2,044,189
Safety and Security	3,000,000	2,143,838	-	-
Safe Routes to Schools	1,000,000	353,956	-	-
Special Education Equip. & Facility Improvements	300,000	242,691	-	80,000
<b>Construction Total</b>	<b>10,300,000</b>	<b>13,516,183</b>	<b>853,563</b>	<b>2,199,189</b>
Technology Upgrades	10,480,000	10,739,026	-	-
Buses and School Activity Vans	6,000,000	6,000,005	-	-
Instructional Materials, Equipment, and Curriculum	5,220,000	4,799,723	25,000	300,811
<b>Total Bond</b>	<b>170,000,000</b>	<b>179,616,566</b>	<b>982,859</b>	<b>2,500,000</b>
Bond Premiums <sup>2</sup>	17,745,366			-
Interest Earned <sup>2</sup>	1,770,614			-
Administrative Costs		6,304,658	1,000	-
<b>Total Bond/Activity YTD</b>	<b>\$189,515,980</b>	<b>\$185,921,223</b>	<b>\$983,859</b>	<b>\$2,500,000</b>

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

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

# Financial Plan

## 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 7/1/18–6/30/21	Projected Expenditures 2021-22	Budget Expenditures 2022-23
North Eugene High School	\$135,000,000	\$13,485,917	\$52,000,000	-
Edison Elementary	42,000,000	9,367,694	13,000,000	-
Camas Ridge Elementary	40,000,000	852,182	3,500,000	-
Willard Swing School	-	8,814	-	-
Gilham Addition	9,000,000	1,343,313	5,320,000	-
<b>New School &amp; Rebuild</b>	<b>226,000,000</b>	<b>25,057,920</b>	<b>73,820,000</b>	<b>67,664,077</b>
Program Moves	10,000,000	2,204,652	450,000	-
Facilities Upgrades	31,000,000	-	-	-
Safety/Security/Seismic	16,000,000	30,093	-	-
<b>Construction Total</b>	<b>57,000,000</b>	<b>27,292,665</b>	<b>74,270,000</b>	<b>67,664,077</b>
Equity, Access & Health	12,000,000	1,478,484	6,940,861	1,000,000
CTE	6,000,000	549,265	68,696	-
Instruction Materials	8,000,000	85,923	62,300	2,552,378
Technology	6,000,000	2,128,833	249,593	970,000
Bus Purchases	4,800,000	535,808	-	-
<b>Total Bond</b>	<b>319,800,000</b>	<b>32,070,978</b>	<b>81,591,450</b>	<b>72,186,455</b>
Bond Issuance Costs <sup>1</sup>	7,500,000	888,904	-	-
OSCIM Grant	8,000,000	1,343,313	6,656,687	-
Administrative Costs		2,377,079	1,600,000	1,384,383
Interest Earned <sup>2</sup>	3,499,784	-	-	-
Bond Premiums <sup>2</sup>	14,225,465	-	-	-
<b>Total Bond/Activity YTD</b>	<b>\$ 337,025,249</b>	<b>\$ 8,889,116</b>	<b>\$ 12,597,798</b>	<b>\$ 73,570,838</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

## 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 2022-23 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 2022-23 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.

### CAPITAL PROJECTS FUND

Resources <sup>1</sup>	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22- 23 Total
Bond Proceeds	-	\$433,469	-	\$-	0.0%
Sale/Lease of Assets	70,077	129,642	10,000	7,741	0.0%
Transfers From Other Funds	2,250,000	2,250,000	2,250,000	-	0.0%
Other State Sources <sup>2</sup>	957,767	914,280	820,000	800,000 <sup>2</sup>	0.0%
Other Local Reimbursements	275,401	191,984	143,000	53,000	0.1%
Interest Earnings	2,875,287	314,170	10,000	-	0.0%
Other Local Gov. Units	-	893,794	40,000	40,000	0.0%
Beg. Fund Balance	211,673,276	193,016,110	172,169,656	98,475,872	99.9%
<b>Total</b>	<b>\$218,101,808</b>	<b>\$198,143,449</b>	<b>\$175,442,656</b>	<b>\$99,376,613</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	\$1,226,483	\$1,186,391	\$1,092,816	\$1,033,915	1.0%
Benefits	755,059	740,188	694,939	632,338	0.6%
Purchased Services	7,981,168	9,641,112	1,719,916	2,120,630	2.2%
Supplies/Equipment	1,134,302	666,670	8,021,000	9,474,189	9.6%
Construction	13,643,671	26,596,159	161,440,435	86,040,411	86.5%
Other <sup>2</sup>	345,015	1,937,395	222,550	74,130	0.1%
Transfers of Funds	-	-	1,000	1,000	0.0%
Contingency	-	-	2,250,000	-	0.0%
UEFB	193,016,110	157,375,534	-	-	0.0%
<b>Total</b>	<b>\$218,101,808</b>	<b>\$198,143,449</b>	<b>\$175,442,656</b>	<b>\$99,376,613</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), revenue generated from meal sales and General Fund transfers. 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)

	2018-19	2019-20	2020-21	2021-22 <sup>1</sup>	2022-23 <sup>1</sup>	Change from prior year
Classified Staff	62.09	66.69	72.58	68.71	73.81 <sup>2</sup>	+5.10
Classified Supervisors	1.00	2.50	2.50	3.50	3.00	-0.50
Administrators	-	0.50	0.50	0.50	0.50	-
<b>Total</b>	<b>63.09</b>	<b>69.69</b>	<b>75.58</b>	<b>72.71</b>	<b>77.31</b>	<b>+4.60</b>

<sup>1</sup> A portion of the classified staffing FTE and other additional funding for the District's Nutrition Services program for fiscal years 2021-22 and 2022-23 are included in the Elementary and Secondary School Emergency Relief (ESSER) Fund, which is noted in the Federal, State and Local Programs section.

<sup>2</sup> Additional classified warehouse staffing has been moved from the General Fund to Nutrition Services to better reflect the activities related to the receiving, warehousing and delivery of food, supplies and small-wares to the school kitchens.

### 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 budget reflects the additional staff required to replace management staff previously provided through a food service management agreement, and staffing additions needed to implement and continue 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.

During the Coronavirus pandemic, the USDA National School Lunch Program provided additional funding during the regular school year to school districts to ensure that all students received free meals regardless of eligibility under the Free and Reduced meals program. This funding was in the form of a reimbursement for each meal provided to a student; however, this additional funding from the Federal Government is ending in June 2022. In an effort to continue to provide free meals to all district students during fiscal year 2022-23 – regardless of eligibility – the District is increasing the transfer from the General Fund by \$650,000 for a total of \$1.6 million to provide additional support to the food services program.

# Financial Plan

## NUTRITION SERVICES FUND

Resources	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Nutrition Svc Sales	\$819,041	\$2,830	\$753,000	\$250,000	3.4%
State Funding	75,556	48,059	900,000	1,150,000	15.8%
Federal Funding	4,083,052	6,104,218	4,243,763	4,300,000	59.0%
Transfers From Other Funds	966,075	746,270	936,000	1,586,000	21.8%
Beg. Fund Bal.	165,921	197,578	-	-	0.0%
<b>Total</b>	<b>\$6,109,645</b>	<b>\$7,098,955</b>	<b>\$6,832,763</b>	<b>\$7,286,000</b>	<b>100.0%</b>

Requirements	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Salaries	\$1,826,317	\$1,834,501	\$2,081,522	\$2,307,262	31.7%
Benefits	1,535,952	1,593,523	1,727,586	2,124,662	29.2%
Purchased Services	69,154	51,436	51,853	20,000	0.3%
Supplies	2,458,857	3,075,991	2,959,802	2,822,076	38.7%
Other	21,787	5,890	12,000	12,000	0.2%
UEFB	197,578	537,614	-	-	0.0%
<b>Total</b>	<b>\$6,109,645</b>	<b>\$7,098,955</b>	<b>\$6,832,763</b>	<b>\$7,286,000</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)

	2019-20	2020-21	2021-22	2022-23 <sup>3</sup>	Change from prior year
Licensed Staff	0.500	0.500	0.500	0.500	-
Classified Staff	2.420	9.250	1.250	0.250	-1.000
Professional Staff	-	-	-	1.000	+1.000
Administrators	1.000	1.000	-	-	-
<b>Total</b>	<b>3.920</b>	<b>10.750</b>	<b>1.750</b>	<b>1.750</b>	<b>-</b>
<sup>1</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 two, full-time positions at each comprehensive high school.					
<sup>2</sup> In fiscal year 2021-22, campus monitors and the director are now funded in the General Fund and are included in the District's Student Wellness and School Safety department.					
<sup>3</sup> In fiscal year 2022-23, a 1.0 FTE professional staff member was added for risk management and costs associated with the 1.0 FTE Classified Benefits Coordinator were shifted to the General Fund.					

### General Observations

The Insurance Reserve Fund includes 0.5 FTE for the Licensed Benefits Coordinator position and, new for fiscal year 2022-23, 1.0 FTE for a Risk Management Analyst to support the District's risk function. 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.

### INSURANCE RESERVES FUND

Resources	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Interest	\$109,955	\$35,587	\$57,000	\$32,000	0.1%
Contributions	32,630,564	32,636,985	36,674,000	36,939,000	79.6%
State Revenue	241,708	142,666	200,000	200,000	0.4%
Transfers From Other Funds	852,138	896,163	590,000	590,000	1.3%
Beg. Fund Bal.	10,719,779	9,034,677	9,520,311	8,659,000	18.7%
<b>Total</b>	<b>\$44,554,144</b>	<b>\$42,746,078</b>	<b>\$47,041,311</b>	<b>\$46,420,000</b>	<b>100.0%</b>



# Financial Plan

Requirements	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Salaries	\$433,914	\$450,842	\$151,553	\$172,878	1.0%
Benefits	33,246,727	32,496,847	36,377,275	37,280,826	76.2%
Purchased Svcs	789,758	882,499	1,190,540	1,183,987	2.4%
Supplies	188,798	146,127	276,650	277,800	0.6%
Equipment	-	1,513	40,000	40,000	0.1%
Other	71,490	180,181	330,000	330,600	0.7%
Transfers of Funds	788,780	17,000	2,000	2,000	0.0%
Contingency	-	-	500,000	500,000	1.0%
UEFB	9,034,677	8,571,069	8,173,293	6,631,909	18.1%
<b>Total</b>	<b>\$44,554,144</b>	<b>\$42,746,078</b>	<b>\$47,041,311</b>	<b>46,420,000</b>	<b>100.0%</b>



# Financial Plan

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## Scholarship Custodial Fund

### *Description of Fund*

The Scholarship Fund is a Custodial Fund 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 2022-23, \$258,516 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>	
<ul style="list-style-type: none"> <li>Field Trip Scholarships</li> </ul>	\$ 1,449
<b>Spencer Butte Middle School</b>	
<ul style="list-style-type: none"> <li>Field Trip Scholarships</li> <li>Music Instrument or Track Scholarship</li> </ul>	12,470 50,000
<b>International High School</b>	
<ul style="list-style-type: none"> <li>Travel Scholarship</li> </ul>	10,050
<b>Churchill High School</b>	
<ul style="list-style-type: none"> <li>Driver’s Education Scholarship</li> <li>Higher Education Scholarship</li> </ul>	21,012 10,185
<b>North Eugene High School</b>	
<ul style="list-style-type: none"> <li>Driver’s Education Scholarship</li> <li>Higher Education Scholarship</li> </ul>	19,360 34,738
<b>Sheldon High School</b>	
<ul style="list-style-type: none"> <li>Driver’s Education Scholarship</li> <li>Gillilan &amp; Torrey Sports Scholarship</li> <li>Higher Education Scholarship</li> </ul>	7,445 12,000 20,000
<b>South Eugene High School</b>	
<ul style="list-style-type: none"> <li>Driver’s Education Scholarship</li> <li>Higher Education Scholarship</li> </ul>	8,968 43,460
<b>All District</b>	
<ul style="list-style-type: none"> <li>Superintendent of the Year</li> <li>Higher Education Scholarship</li> </ul>	5,000 2,379
<b>Total</b>	<b>\$258,516</b>



# Financial Plan

## SCHOLARSHIP CUSTODIAL FUND

Resources	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Contributions	\$45,151	\$256,121	\$182,667	\$194,352	75.2%
Miscellaneous	-	7,379	7,379	7,379	2.9%
Drivers Education	275	58,335	57,485	56,785	22.0%
Beg. Fund Bal.	-	-	-	-	0.0%
<b>TOTAL</b>	<b>\$45,426</b>	<b>\$321,835</b>	<b>\$247,531</b>	<b>\$258,516</b>	<b>100.0%</b>

Requirements	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Salaries	\$905	\$-	\$4,385	\$-	0.0%
Purchased Svcs	37,575	88,113	183,556	196,516	76.0%
Supplies	2,030	-	-	-	0.0%
Other	4,916	-	59,590	62,000	24.0%
UEFB	-	233,722	-	-	0.0%
<b>TOTAL</b>	<b>\$45,426</b>	<b>\$321,835</b>	<b>\$247,531</b>	<b>\$258,516</b>	<b>100.0%</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 2022-23, a General Fund payment of \$350,000 is budgeted to partially cover these costs.

## POSTEMPLOYMENT BENEFITS FUND

Resources	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Contributions	\$1,117,787	\$1,052,544	\$1,000,000	\$350,000	8.8%
Beg. Fund Bal.	3,570,554	3,504,086	3,365,432	3,650,000	91.3%
<b>Total</b>	<b>\$4,688,341</b>	<b>\$4,556,630</b>	<b>\$4,365,432</b>	<b>\$4,000,000</b>	<b>100.0%</b>

Requirements	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	% of 22-23 Total
Salaries	\$273,480	\$234,781	\$345,000	\$350,000	8.8%
Benefits	908,525	741,038	1,262,000	1,162,000	29.1%
Purchased Services	2,250	-	5,000	5,000	0.1%
UEFB	3,504,086	3,580,811	2,753,432	2,483,000	62.1%
<b>Total</b>	<b>\$4,688,340</b>	<b>\$4,556,629</b>	<b>\$4,365,432</b>	<b>\$4,000,000</b>	<b>100.0%</b>



# Program Budget Detail

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

# Program Budget Detail

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## **Program Budget Detail**

In accordance with Oregon Local Budget Law and the Department of Revenue, the Eugene School District 4J has created the Program Budget Detail section which is formatted to include expenditure and resource sheets to show line item detail of the planned requirements and resources the District needs as a local government to carry out its purpose.

Required information is noted below.

### *First and second preceding years' actual data*

The detail sheets must show the actual expenditures and resources for the two preceding fiscal years for each fund (ORS 294.358, renumbered from 294.376). This requirement provides a two-year record of what actually happened. It allows a comparison of the earlier actual resources and expenditures with those estimated and budgeted for both the current year and the upcoming fiscal year.

The historical data are figures confirmed by the District's audited financial statements submitted to the Audits Division of the Secretary of State. This displays the actual revenues and expenditures in the budget at the same level of detail used for the estimates of the current year and coming fiscal year.

### *Current year budgeted resources and expenditures*

The detail sheets include a column for the estimated resources and expenditures adopted for the current fiscal year. These amounts come from the current adopted budget document, as updated by any changes authorized by the District's Board of Directors through resolutions and supplemental budgets adopted during the current year.

The historic and current year data provide a basis for comparison to the resources and expenditures for the upcoming fiscal year.

### *Proposed resources and expenditures for upcoming fiscal year*

Each fund shows the proposed resources and expenditures for the upcoming fiscal year.

In addition, Oregon Local Budget Law requires school districts to format the budget detail sheets as prescribed by the "Program Budgeting and Accounting Manual," (PBAM) published by the Oregon Department of Education.

As the budget document moves through the budgeting process, it may be changed. After the budget committee approves the budget for the coming year, the budget detail sheets will be updated to show the amounts approved by filling out the "Approved" column. Finally, after the budget is adopted, with any changes made, the detail sheets will be updated once more to show the amounts adopted by filling out the "Adopted" column.

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1110 Ad valorem taxes levied by district	(73,121,819)	(76,196,090)		(78,152,000)	-	(80,978,000)		
1120 Local option ad valorem taxes levied by district	(18,445,729)	(19,861,869)		(20,211,000)	-	(22,385,000)		
1190 Penalties and interest on taxes	(254,930)	(276,284)		(250,000)	-	(250,000)		
1200 Revenue From Local Govt Other Than Districts	(27,850)	(31,751)		(28,000)	-	(28,000)		
1311 Tuition from Individuals	(832)	-		(1,000)	-	(1,000)		
1411 Transportation fees from Individuals	(70,569)	(525)		(175,000)	-	(175,000)		
1500 Earnings on Investments	(1,595,664)	(460,797)		(1,050,000)	-	(1,012,500)		
1700 Extra-Curricular Activities	(197,598)	(3,448)		(50,000)	-	(50,000)		
1800 Community Services Activities	(102,791)	-		(133,741)	-	(144,600)		
1910 Rentals	(276,105)	-		-	-	-		
1920 Contributions and Donations From Private Sources	(1,825)	-		-	-	-		
1980 Fees Charged to Grants	(512,594)	(464,123)		(510,000)	-	(510,000)		
1990 Miscellaneous	(975,498)	(703,272)		(779,533)	-	(842,500)		
2101 County School Funds	(3,387,381)	(3,397,099)		(3,031,337)	-	(3,042,065)		
2199 Other Intermediate Sources	-	(218,540)		-	-	(260,000)		
3101 State School Fund --General Support	(98,011,939)	(100,489,202)		(97,813,695)	-	(104,137,529)		
3103 Common School Fund	(1,794,924)	(1,952,102)		(1,817,142)	-	(1,822,137)		
3199 Other Unrestricted Grants-In-Aid	(1,211,242)	(2,322,962)		(1,800,000)	-	(1,800,000)		
3900 Revenue for/on Behalf of the District	(67,648)	(56,605)		(31,000)	-	(31,000)		
4801 Federal Forest Fees	(635,012)	(587,923)		-	-	-		
4900 Revenue for/on Behalf of the District	(150)	(100)		(150)	-	(150)		
5200 Interfund Transfers	(757,005)	(17,000)		(4,000)	-	(4,000)		
5400 Net Working Capital	(36,564,019)	(47,187,851)		(54,750,000)	-	(52,855,000)		
<b>1. Resources Total</b>	<b>(238,013,123)</b>	<b>(254,227,543)</b>		<b>(260,587,598)</b>	-	<b>(270,328,481)</b>		
<b>2. Requirements</b>								
<b>1111 Elementary, K-5 or K-6</b>								
111 Licensed Salaries	20,238,185	20,007,954	324.80	21,927,293	328.00	23,681,480		
112 Classified Salaries	1,848,843	1,646,080	78.56	2,424,719	90.75	2,787,235		
121 Substitutes Licensed	560,221	319,410		460,228	-	636,718		
122 Substitute Classified	42,099	27,011		8,700	-	6,294		
123 Temporary Licensed	20,263	-		101,900	-	99,500		
124 Temporary Classified	4,278	-		2,800	-	2,800		
130 Additional Salary	54,586	10,133		97,275	-	137,733		
210 Public Employees Retirement System	7,333,330	7,299,450		7,785,526	-	8,369,491		
220 Social Security Administration	1,681,704	1,633,707		1,913,084	-	2,091,478		
230 Other Required Payroll Costs	151,993	145,708		289,166	-	316,046		
240 Contractual Employee Benefits	5,979,687	5,764,750		6,387,748	-	6,850,183		
310 Instructional; Professional; and Technical Services	1,325	500		2,168,482	-	2,275,000		
320 Property Services	-	115		-	-	-		
340 Travel	901	225		1,500	-	1,500		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
350 Communication	2,448	3,856		4,075	-	4,144		
380 Non-instructional Professional and Technical Services	-	600		325	-	253		
410 Consumable Supplies and Materials	293,036	299,597		336,235	-	369,213		
420 Textbooks	1,115	14,362		7,850	-	6,334		
430 Library Books	1,555	5,438		3,364	-	3,410		
440 Periodicals	141	306		-	-	500		
460 Non-Consumable Items	8,394	26,308		17,160	-	19,578		
470 Computer Software	29,074	16,242		30,756	-	34,711		
480 Computer Hardware	10,425	2,303		9,326	-	9,065		
640 Dues & Fees	-	25		-	-	-		
670 Taxes and Licenses	-	1		-	-	-		
<b>1111 Elementary, K-5 or K-6 Total</b>	<b>38,263,601</b>	<b>37,224,079</b>	<b>403.36</b>	<b>43,977,512</b>	<b>418.75</b>	<b>47,702,666</b>		
<b>1113 Elementary Extra-curricular</b>								
130 Additional Salary	18,778	1,211		38,475	-	41,097		
210 Public Employees Retirement System	5,826	387		11,736	-	12,370		
220 Social Security Administration	1,400	93		2,943	-	3,144		
230 Other Required Payroll Costs	122	8		435	-	464		
240 Contractual Employee Benefits	-	-		-	-	-		
<b>1113 Elementary Extra-curricular Total</b>	<b>26,125</b>	<b>1,698</b>		<b>53,589</b>	<b>-</b>	<b>57,075</b>		
<b>1121 Middle/Junior High Programs</b>								
111 Licensed Salaries	9,264,529	9,185,053	153.60	10,406,085	154.60	11,157,482		
112 Classified Salaries	158,021	140,719	5.31	161,255	7.12	219,215		
121 Substitutes Licensed	201,785	218,902		206,467	-	274,558		
122 Substitute Classified	978	-		-	-	-		
123 Temporary Licensed	-	-		43,800	-	44,900		
124 Temporary Classified	145	-		-	-	-		
130 Additional Salary	309,641	309,751		224,332	-	333,425		
210 Public Employees Retirement System	3,273,292	3,481,702		3,348,627	-	3,594,930		
220 Social Security Administration	742,900	737,038		844,613	-	920,237		
230 Other Required Payroll Costs	65,996	65,039		127,871	-	139,275		
240 Contractual Employee Benefits	2,304,311	2,299,276		2,553,205	-	2,695,282		
310 Instructional; Professional; and Technical Services	935	60,830		1,750	-	2,050		
320 Property Services	5,759	7,153		9,000	-	8,500		
340 Travel	1,664	587		1,999	-	1,000		
350 Communication	-	55		-	-	-		
380 Non-instructional Professional and Technical Services	5,793	5,463		1,578	-	500		
410 Consumable Supplies and Materials	159,800	119,691		195,808	-	195,269		
420 Textbooks	6,573	2,161		2,500	-	3,663		
430 Library Books	46	375		-	-	-		
440 Periodicals	248	10		-	-	-		
460 Non-Consumable Items	6,773	10,369		2,125	-	4,100		
470 Computer Software	2,223	6,502		2,642	-	3,550		
480 Computer Hardware	4,256	1,432		2,900	-	3,170		
<b>1121 Middle/Junior High Programs Total</b>	<b>16,515,668</b>	<b>16,652,106</b>	<b>158.91</b>	<b>18,136,557</b>	<b>161.72</b>	<b>19,601,106</b>		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1122 Middle/Junior High School Extracurricular</b>								
121 Substitutes Licensed	-	-		1,200	-	1,200		
130 Additional Salary	171,325	39,764		257,094	-	1,070,654		
210 Public Employees Retirement System	53,375	12,510		78,430	-	321,068		
220 Social Security Administration	12,796	3,000		19,665	-	81,603		
230 Other Required Payroll Costs	1,131	260		2,904	-	12,055		
240 Contractual Employee Benefits	135	1,247		-	-	-		
380 Non-instructional Professional and Technical Services	1,000	-		-	-	-		
410 Consumable Supplies and Materials	1,627	874		3,000	-	2,500		
<b>1122 Middle/Junior High School Extracurricular Total</b>	<b>241,388</b>	<b>57,656</b>		<b>362,293</b>	-	<b>1,489,080</b>		
<b>1131 High School Programs</b>								
111 Licensed Salaries	13,555,763	13,858,874	216.20	14,639,728	217.88	15,726,960		
112 Classified Salaries	298,388	274,545	7.60	270,681	6.73	241,804		
121 Substitutes Licensed	450,407	326,753		303,221	-	404,498		
122 Substitute Classified	4,250	20,241		-	-	-		
123 Temporary Licensed	6,244	-		68,200	-	65,900		
124 Temporary Classified	27,365	-		-	-	-		
130 Additional Salary	460,270	482,224		444,723	-	657,423		
210 Public Employees Retirement System	4,901,249	5,208,536		4,766,953	-	5,106,913		
220 Social Security Administration	1,102,950	1,117,641		1,202,519	-	1,307,585		
230 Other Required Payroll Costs	97,971	98,557		182,021	-	197,863		
240 Contractual Employee Benefits	3,357,966	3,418,205		3,595,762	-	3,749,811		
310 Instructional; Professional; and Technical Services	4,183	7,765		8,500	-	4,500		
320 Property Services	7,563	14,271		16,089	-	15,420		
340 Travel	4,780	1,078		13,365	-	3,250		
350 Communication	1,468	1,832		2,352	-	2,002		
374 Tuition paid to Other	580	-		-	-	-		
380 Non-instructional Professional and Technical Services	26,521	56,690		90,297	-	96,500		
410 Consumable Supplies and Materials	159,311	134,936		278,222	-	311,366		
420 Textbooks	11,578	42,222		6,533	-	5,694		
430 Library Books	84	468		-	-	-		
440 Periodicals	398	1,796		1,308	-	1,313		
460 Non-Consumable Items	11,530	30,216		8,283	-	9,365		
470 Computer Software	9,590	16,966		9,029	-	9,229		
480 Computer Hardware	3,165	3,806		2,150	-	1,750		
640 Dues & Fees	26,970	45,090		31,022	-	31,814		
<b>1131 High School Programs Total</b>	<b>24,530,545</b>	<b>25,162,711</b>	<b>223.80</b>	<b>25,940,958</b>	<b>224.61</b>	<b>27,950,960</b>		
<b>1132 High School Extra-curricular</b>								
111 Licensed Salaries	427,928	437,367	6.27	421,939	5.50	396,936		
112 Classified Salaries	261	303		-	-	-		
113 Administrators	103,200	111,111	1.00	115,581	-	-		
121 Substitutes Licensed	17,875	418		4,000	-	-		
122 Substitute Classified	1,313	-		1,000	-	-		
124 Temporary Classified	2,525	32		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
130 Additional Salary	1,092,980	779,488		1,144,405	-	31,720		
210 Public Employees Retirement System	427,300	377,487		511,776	-	129,026		
220 Social Security Administration	124,168	100,181		128,357	-	32,792		
230 Other Required Payroll Costs	10,870	8,640		19,085	-	4,962		
240 Contractual Employee Benefits	117,518	120,113		121,924	-	91,632		
310 Instructional; Professional; and Technical Services	(27)	29,397		32,500	-	-		
320 Property Services	56,808	33,248		43,440	-	40,000		
340 Travel	14,418	4,073		11,500	-	200		
350 Communication	424	-		400	-	-		
380 Non-instructional Professional and Technical Services	76,624	67,581		79,100	-	-		
390 Other General Professional and Technological Services	31,180	18,941		41,558	-	26,000		
410 Consumable Supplies and Materials	75,726	80,673		122,019	-	325,000		
440 Periodicals	-	250		-	-	-		
460 Non-Consumable Items	8,861	103,332		9,900	-	10,000		
470 Computer Software	3,266	4,445		2,500	-	10,000		
640 Dues & Fees	15,788	16,023		14,900	-	-		
<b>1132 High School Extra-curricular Total</b>	<b>2,609,007</b>	<b>2,293,102</b>	<b>7.27</b>	<b>2,825,884</b>	<b>5.50</b>	<b>1,098,268</b>		
<b>1140 Pre-kindergarten Programs</b>								
121 Substitutes Licensed	-	2,413		-	-	-		
122 Substitute Classified	1,409	-		-	-	-		
210 Public Employees Retirement System	-	673		-	-	-		
220 Social Security Administration	108	144		-	-	-		
230 Other Required Payroll Costs	10	4		-	-	-		
410 Consumable Supplies and Materials	80	-		-	-	-		
460 Non-Consumable Items	1,698	-		-	-	-		
<b>1140 Pre-kindergarten Programs Total</b>	<b>3,305</b>	<b>3,234</b>						
<b>1210 Programs for the Talented and Gifted</b>								
111 Licensed Salaries	31,654	34,606	0.50	35,002	0.50	43,098		
121 Substitutes Licensed	3,194	568		-	-	-		
122 Substitute Classified	133	-		-	-	-		
123 Temporary Licensed	7,367	564		-	-	-		
130 Additional Salary	11,457	5,896		-	-	-		
210 Public Employees Retirement System	15,754	13,058		10,676	-	12,972		
220 Social Security Administration	3,973	3,063		2,678	-	3,297		
230 Other Required Payroll Costs	349	269		407	-	500		
240 Contractual Employee Benefits	7,415	8,000		8,045	-	8,330		
340 Travel	-	-		107	-	111		
410 Consumable Supplies and Materials	3,459	7,555		5,523	-	6,857		
<b>1210 Programs for the Talented and Gifted Total</b>	<b>84,755</b>	<b>73,580</b>	<b>0.50</b>	<b>62,438</b>	<b>0.50</b>	<b>75,165</b>		
<b>1220 Restrictive programs for students with disabilities</b>								
111 Licensed Salaries	1,356,078	1,323,776	25.85	1,707,338	26.45	1,934,028		
112 Classified Salaries	2,921,066	2,595,004	104.55	3,159,171	101.65	3,088,448		
113 Administrators	56,039	22,032	1.00	115,641	1.00	115,641		
121 Substitutes Licensed	2,406	1,157		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
122 Substitute Classified	4,491	14,297		-	-	-		
123 Temporary Licensed	3,157	17,439		31,986	-	32,946		
124 Temporary Classified	2,779	-		91,554	-	94,300		
130 Additional Salary	42,287	22,157		67,923	-	69,961		
210 Public Employees Retirement System	1,304,272	1,258,031		1,550,026	-	1,577,551		
220 Social Security Administration	326,801	297,165		395,775	-	408,155		
230 Other Required Payroll Costs	29,983	27,018		58,971	-	60,868		
240 Contractual Employee Benefits	1,836,854	1,648,808		1,972,033	-	1,979,531		
310 Instructional; Professional; and Technical Services	-	-		47,192	-	48,607		
320 Property Services	34,623	38,118		23,634	-	24,343		
340 Travel	9,727	1,725		-	-	-		
350 Communication	11,876	2,585		2,733	-	2,815		
380 Non-instructional Professional and Technical Services	5,756	-		-	-	-		
410 Consumable Supplies and Materials	17,457	10,699		32,085	-	55,380		
420 Textbooks	6,310	-		5,238	-	5,395		
430 Library Books	69	-		-	-	-		
440 Periodicals	104	-		-	-	-		
460 Non-Consumable Items	5,176	390		7,334	-	7,554		
470 Computer Software	760	815		-	-	-		
<b>1220 Restrictive programs for students with disabilities Total</b>	<b>7,978,073</b>	<b>7,281,215</b>	<b>131.40</b>	<b>9,268,634</b>	<b>129.09</b>	<b>9,505,523</b>		
<b>1250 Less restrictive programs for students with disabilities</b>								
111 Licensed Salaries	3,879,492	4,074,558	62.75	4,106,083	62.15	4,481,040		
112 Classified Salaries	2,273,220	2,273,519	69.91	2,145,666	72.81	2,238,867		
121 Substitutes Licensed	5,554	568		211,953	-	280,700		
122 Substitute Classified	460,188	94,049		250,000	-	-		
123 Temporary Licensed	743	-		44,900	-	46,200		
130 Additional Salary	2,922	851		-	-	-		
210 Public Employees Retirement System	1,983,740	2,034,751		1,965,733	-	2,094,618		
220 Social Security Administration	492,258	478,823		517,034	-	539,081		
230 Other Required Payroll Costs	44,903	43,097		77,607	-	80,975		
240 Contractual Employee Benefits	2,155,766	2,129,063		2,039,780	-	2,136,119		
310 Instructional; Professional; and Technical Services	87,098	171,753		104,934	-	108,082		
340 Travel	258	-		-	-	-		
350 Communication	2,767	2,565		2,725	-	2,328		
410 Consumable Supplies and Materials	2,552	1,721		13,072	-	17,260		
420 Textbooks	5,189	146		-	-	-		
430 Library Books	-	307		-	-	-		
440 Periodicals	165	-		-	-	-		
460 Non-Consumable Items	-	2,034		-	-	-		
470 Computer Software	2,805	300		3,220	-	-		
<b>1250 Less restrictive programs for students with disabilities Total</b>	<b>11,399,619</b>	<b>11,308,106</b>	<b>132.66</b>	<b>11,482,707</b>	<b>134.96</b>	<b>12,025,270</b>		
<b>1260 Treatment and Habilitation</b>								
111 Licensed Salaries	75,245	80,221	1.20	86,602	1.20	98,139		
123 Temporary Licensed	49,516	229		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
130 Additional Salary	44	8,042		-	-	-		
210 Public Employees Retirement System	31,984	28,518		26,413	-	29,540		
220 Social Security Administration	9,414	6,623		6,626	-	7,508		
230 Other Required Payroll Costs	804	583		1,005	-	1,138		
240 Contractual Employee Benefits	17,394	17,900		19,308	-	19,992		
310 Instructional; Professional; and Technical Services	105,960	83,176		-	-	-		
350 Communication	2,700	2,648		-	-	-		
410 Consumable Supplies and Materials	5,885	5,128		5,591	-	5,759		
<b>1260 Treatment and Habilitation Total</b>	<b>298,947</b>	<b>233,067</b>	<b>1.20</b>	<b>145,545</b>	<b>1.20</b>	<b>162,076</b>		
<b>1271 Remediation</b>								
112 Classified Salaries	1,433	-		-	-	-		
124 Temporary Classified	13,618	-		-	-	-		
210 Public Employees Retirement System	372	-		-	-	-		
220 Social Security Administration	1,149	6		-	-	-		
230 Other Required Payroll Costs	110	1		-	-	-		
240 Contractual Employee Benefits	363	-		-	-	-		
310 Instructional; Professional; and Technical Services	1,596	-		25,000	-	-		
340 Travel	30	-		-	-	-		
410 Consumable Supplies and Materials	1,156	-		-	-	-		
<b>1271 Remediation Total</b>	<b>19,827</b>	<b>6</b>		<b>25,000</b>	<b>-</b>	<b>-</b>		
<b>1280 Alternative Education</b>								
111 Licensed Salaries	807,182	2,120,713	11.47	792,019	12.47	916,077		
112 Classified Salaries	12,840	19,224	1.25	53,335	3.55	146,371		
113 Administrators	-	-		-	1.00	120,844		
121 Substitutes Licensed	34,912	44,945		-	-	-		
122 Substitute Classified	930	477		-	-	-		
123 Temporary Licensed	-	-		111,744	-	115,096		
130 Additional Salary	7,704	15,055		-	-	-		
210 Public Employees Retirement System	277,496	717,739		291,916	-	390,817		
220 Social Security Administration	64,183	164,427		73,216	-	99,327		
230 Other Required Payroll Costs	5,746	14,383		11,051	-	14,946		
240 Contractual Employee Benefits	199,016	446,386		202,855	-	286,123		
310 Instructional; Professional; and Technical Services	1,476,850	1,502,030		2,230,740	-	2,288,162		
320 Property Services	-	49,485		35,000	-	35,000		
330 Student Transportation Services	-	-		1,000	-	1,000		
340 Travel	16,755	1,964		25,200	-	23,800		
350 Communication	2,540	3,245		3,500	-	3,700		
360 Charter school payments	6,688,540	7,305,928		6,789,500	-	7,451,200		
380 Non-instructional Professional and Technical Services	5,135	500		56,237	-	68,215		
410 Consumable Supplies and Materials	24,629	41,766		67,205	-	99,831		
420 Textbooks	222,000	-		2,000	-	2,000		
430 Library Books	-	-		900	-	900		
460 Non-Consumable Items	-	-		1,500	-	11,300		
470 Computer Software	6,020	7,651		25,701	-	23,784		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	-	-		500	-	500		
640 Dues & Fees	-	600		-	-	-		
<b>1280 Alternative Education Total</b>	<b>9,852,477</b>	<b>12,456,516</b>	<b>12.72</b>	<b>10,775,119</b>	<b>17.02</b>	<b>12,098,993</b>		
<b>1291 English Second Language Programs</b>								
111 Licensed Salaries	908,197	1,186,945	16.25	1,153,281	16.25	1,346,816		
112 Classified Salaries	121,094	183,908	4.25	143,732	4.25	142,243		
121 Substitutes Licensed	12,233	1,842		8,347	-	6,215		
122 Substitute Classified	435	-		1,842	-	1,695		
130 Additional Salary	3,482	1,513		1,888	-	1,486		
210 Public Employees Retirement System	348,319	452,124		397,813	-	449,804		
220 Social Security Administration	77,023	101,795		100,111	-	114,598		
230 Other Required Payroll Costs	6,955	9,060		15,134	-	17,333		
240 Contractual Employee Benefits	278,187	368,243		324,008	-	334,480		
340 Travel	4,002	263		4,200	-	4,100		
350 Communication	-	152		-	-	-		
410 Consumable Supplies and Materials	3,661	1,569		9,700	-	14,498		
430 Library Books	633	1,251		550	-	400		
440 Periodicals	133,290	14,990		3,000	-	3,000		
460 Non-Consumable Items	418	664		1,000	-	1,000		
470 Computer Software	14,562	7,886		3,000	-	3,000		
480 Computer Hardware	1,283	-		217	-	217		
<b>1291 English Second Language Programs Total</b>	<b>1,913,775</b>	<b>2,332,204</b>	<b>20.50</b>	<b>2,167,823</b>	<b>20.50</b>	<b>2,440,885</b>		
<b>1294 Youth Corrections Education</b>								
111 Licensed Salaries	19,374	19,922	1.50	119,540	0.50	43,098		
210 Public Employees Retirement System	7,591	7,620		36,459	-	12,972		
220 Social Security Administration	1,495	1,519		9,144	-	3,297		
230 Other Required Payroll Costs	132	133		1,387	-	500		
240 Contractual Employee Benefits	3,999	4,200		24,135	-	8,330		
<b>1294 Youth Corrections Education Total</b>	<b>32,591</b>	<b>33,393</b>	<b>1.50</b>	<b>190,665</b>	<b>0.50</b>	<b>68,197</b>		
<b>1400 Summer School Programs</b>								
130 Additional Salary	-	-		-	-	-		
210 Public Employees Retirement System	-	-		-	-	-		
220 Social Security Administration	-	-		-	-	-		
230 Other Required Payroll Costs	-	-		-	-	-		
<b>1400 Summer School Programs Total</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>1000 Total</b>	<b>113,769,704</b>	<b>115,112,673</b>	<b>1,093.82</b>	<b>125,414,724</b>	<b>1,114.35</b>	<b>134,275,264</b>		
<b>2110 Attendance and Social Work Services</b>								
111 Licensed Salaries	270,631	285,986	4.25	306,332	4.25	349,367		
112 Classified Salaries	52,687	48,078	19.81	667,469	15.56	525,931		
113 Administrators	-	-	1.00	114,924	1.00	135,675		
123 Temporary Licensed	4,114	3,103		-	-	-		
130 Additional Salary	-	-		8,900	-	8,900		
210 Public Employees Retirement System	109,357	103,060		334,508	-	304,303		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	24,036	24,465		83,894	-	77,335		
230 Other Required Payroll Costs	2,262	2,233		12,486	-	11,528		
240 Contractual Employee Benefits	84,700	85,101		388,500	-	331,629		
310 Instructional; Professional; and Technical Services	-	-		-	-	55,000		
320 Property Services	-	1,763		1,117	-	1,800		
340 Travel	-	-		15,000	-	15,250		
350 Communication	-	-		4,000	-	4,000		
380 Non-instructional Professional and Technical Services	488,425	4,458		143,336	-	45,000		
410 Consumable Supplies and Materials	-	3,874		14,486	-	15,000		
460 Non-Consumable Items	-	11,440		5,000	-	12,000		
470 Computer Software	-	-		72,520	-	73,000		
480 Computer Hardware	138	4,751		18,000	-	18,000		
540 Depreciable Equipment	-	-		35,000	-	35,000		
640 Dues & Fees	-	-		5,000	-	5,000		
670 Taxes and Licenses	-	-		-	-	2,300		
<b>2110 Attendance and Social Work Services Total</b>	<b>1,036,350</b>	<b>578,310</b>	<b>25.06</b>	<b>2,230,472</b>	<b>20.81</b>	<b>2,026,018</b>		
<b>2120 Guidance Services</b>								
111 Licensed Salaries	2,597,075	2,782,238	37.50	2,532,882	37.50	2,706,375		
112 Classified Salaries	24,250	502		-	-	-		
121 Substitutes Licensed	-	-		143,491	-	197,400		
123 Temporary Licensed	-	-		31,900	-	32,500		
130 Additional Salary	38,600	40,432		55,068	-	144,968		
210 Public Employees Retirement System	899,569	957,053		829,700	-	908,837		
220 Social Security Administration	199,632	212,606		211,408	-	235,712		
230 Other Required Payroll Costs	17,628	18,585		31,984	-	35,630		
240 Contractual Employee Benefits	615,280	649,169		606,030	-	634,324		
310 Instructional; Professional; and Technical Services	-	-		5,238	-	4,738		
340 Travel	163	-		226	-	226		
350 Communication	1,751	704		2,263	-	2,263		
380 Non-instructional Professional and Technical Services	-	-		1,758	-	1,758		
410 Consumable Supplies and Materials	4,069	1,627		9,875	-	11,092		
420 Textbooks	-	-		420	-	720		
460 Non-Consumable Items	179	-		-	-	-		
470 Computer Software	4,621	4,992		359	-	771		
<b>2120 Guidance Services Total</b>	<b>4,402,817</b>	<b>4,667,907</b>	<b>37.50</b>	<b>4,462,602</b>	<b>37.50</b>	<b>4,917,314</b>		
<b>2130 Health Services</b>								
111 Licensed Salaries	677,123	567,158	11.72	778,414	11.72	849,711		
112 Classified Salaries	419,918	270,176	8.90	291,255	8.90	298,427		
113 Administrators	25,538	-		-	2.00	220,945		
121 Substitutes Licensed	799	-		-	-	-		
123 Temporary Licensed	-	-		-	-	-		
130 Additional Salary	24,095	10,549		-	-	-		
210 Public Employees Retirement System	348,718	268,335		326,251	-	412,094		
220 Social Security Administration	85,608	61,195		81,828	-	104,736		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
230 Other Required Payroll Costs	12,229	5,600		12,321	-	15,726		
240 Contractual Employee Benefits	386,847	266,840		319,146	-	369,409		
320 Property Services	-	-		750	-	772		
340 Travel	2,628	611		4,290	-	4,419		
350 Communication	18,044	15,084		483	-	497		
380 Non-instructional Professional and Technical Services	113,286	70,204		42,572	-	43,849		
410 Consumable Supplies and Materials	10,587	8,154		12,120	-	12,484		
440 Periodicals	-	-		161	-	166		
450 Food	22	-		-	-	-		
460 Non-Consumable Items	-	307		-	-	-		
640 Dues & Fees	140	-		1,288	-	1,327		
<b>2130 Health Services Total</b>	<b>2,125,582</b>	<b>1,544,213</b>	<b>20.62</b>	<b>1,870,879</b>	<b>22.62</b>	<b>2,334,562</b>		
<b>2140 Psychological Services</b>								
111 Licensed Salaries	783,982	821,622	11.35	799,013	11.35	921,150		
121 Substitutes Licensed	5,262	-		-	-	-		
123 Temporary Licensed	78,166	121,421		-	-	-		
130 Additional Salary	-	1,688		-	-	-		
210 Public Employees Retirement System	227,408	278,620		243,699	-	277,266		
220 Social Security Administration	64,656	71,325		61,125	-	70,467		
230 Other Required Payroll Costs	5,771	6,230		9,268	-	10,685		
240 Contractual Employee Benefits	198,793	183,491		182,622	-	189,092		
410 Consumable Supplies and Materials	14,489	12,863		18,427	-	21,549		
470 Computer Software	-	-		2,619	-	-		
<b>2140 Psychological Services Total</b>	<b>1,378,527</b>	<b>1,497,260</b>	<b>11.35</b>	<b>1,316,773</b>	<b>11.35</b>	<b>1,490,209</b>		
<b>2150 Speech Pathology and Audiology Services</b>								
111 Licensed Salaries	1,091,748	1,218,908	18.55	1,283,764	18.55	1,403,456		
121 Substitutes Licensed	99	2,159		-	-	-		
123 Temporary Licensed	330	14,028		-	-	-		
130 Additional Salary	-	5,827		-	-	-		
210 Public Employees Retirement System	367,216	367,723		391,549	-	422,440		
220 Social Security Administration	80,007	91,357		98,208	-	107,364		
230 Other Required Payroll Costs	7,197	8,098		14,891	-	16,280		
240 Contractual Employee Benefits	259,344	274,997		298,470	-	309,044		
320 Property Services	1,315	2,510		1,875	-	-		
350 Communication	485	384		-	-	-		
410 Consumable Supplies and Materials	4,911	3,351		5,100	-	7,184		
420 Textbooks	51	-		-	-	-		
430 Library Books	299	-		-	-	-		
470 Computer Software	212	258		-	-	-		
<b>2150 Speech Pathology and Audiology Services Total</b>	<b>1,813,213</b>	<b>1,989,599</b>	<b>18.55</b>	<b>2,093,857</b>	<b>18.55</b>	<b>2,265,768</b>		
<b>2160 Other Student Treatment Services</b>								
111 Licensed Salaries	460,345	639,715	6.92	501,880	6.93	513,877		
112 Classified Salaries	44,469	37,476	1.80	64,159	1.80	66,257		
130 Additional Salary	42	-		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
210 Public Employees Retirement System	177,555	207,817		172,641	-	174,619		
220 Social Security Administration	37,667	51,114		43,301	-	44,381		
230 Other Required Payroll Costs	3,332	4,686		6,546	-	6,709		
240 Contractual Employee Benefits	116,622	156,868		137,945	-	142,344		
410 Consumable Supplies and Materials	5,107	4,790		5,591	-	5,759		
470 Computer Software	-	420		-	-	-		
<b>2160 Other Student Treatment Services Total</b>	<b>845,138</b>	<b>1,102,888</b>	<b>8.72</b>	<b>932,063</b>	<b>8.73</b>	<b>953,946</b>		
<b>2190 Service Direction: Student Support Services</b>								
111 Licensed Salaries	52,621	-		-	-	-		
112 Classified Salaries	357,762	460,877	8.45	399,452	8.45	402,875		
113 Administrators	483,518	513,860	5.60	679,719	6.10	791,085		
121 Substitutes Licensed	54,485	8,882		169,843	-	174,940		
122 Substitute Classified	3,167	13		-	-	-		
123 Temporary Licensed	10,008	11,430		-	-	-		
124 Temporary Classified	6,529	-		-	-	-		
130 Additional Salary	210,833	226,268		183,787	-	192,727		
210 Public Employees Retirement System	398,508	422,809		421,462	-	453,554		
220 Social Security Administration	87,498	91,400		109,608	-	119,463		
230 Other Required Payroll Costs	7,797	8,032		16,189	-	17,648		
240 Contractual Employee Benefits	227,473	217,528		265,730	-	272,156		
320 Property Services	420	537		-	-	-		
340 Travel	22,087	6,947		38,885	-	40,051		
350 Communication	3,006	11,915		4,573	-	4,710		
380 Non-instructional Professional and Technical Services	121,710	179,796		113,903	-	117,320		
410 Consumable Supplies and Materials	31,014	17,832		37,903	-	39,040		
430 Library Books	553	46		-	-	-		
440 Periodicals	100	100		162	-	167		
460 Non-Consumable Items	7,133	530		-	-	-		
470 Computer Software	5,971	8,985		1,614	-	72,285		
480 Computer Hardware	1,399	-		-	-	-		
650 Insurance and Judgments	23,550	1,978		-	-	-		
<b>2190 Service Direction: Student Support Services Total</b>	<b>2,117,140</b>	<b>2,189,766</b>	<b>14.05</b>	<b>2,442,830</b>	<b>14.55</b>	<b>2,698,021</b>		
<b>2210 Improvement of Instruction Services</b>								
111 Licensed Salaries	953,990	999,810	18.85	1,410,246	18.10	1,448,030		
112 Classified Salaries	634,600	703,730	12.88	739,288	11.91	677,669		
113 Administrators	1,301,937	1,270,037	10.00	1,293,739	10.10	1,377,335		
121 Substitutes Licensed	69,886	26,244		74,560	-	76,460		
122 Substitute Classified	513	-		-	-	-		
123 Temporary Licensed	7,467	-		-	-	-		
124 Temporary Classified	19,818	25		76,569	-	146,846		
130 Additional Salary	159,228	201,559		91,630	-	109,754		
210 Public Employees Retirement System	1,036,330	1,104,586		1,091,492	-	1,090,259		
220 Social Security Administration	232,159	236,469		274,853	-	277,786		
230 Other Required Payroll Costs	20,512	20,878		40,683	-	41,627		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
240 Contractual Employee Benefits	593,290	636,227		780,333	-	753,427		
310 Instructional; Professional; and Technical Services	30,391	7,750		41,221	-	32,000		
320 Property Services	129	-		-	-	-		
340 Travel	15,387	2,475		58,000	-	58,200		
350 Communication	2,226	6,491		4,600	-	3,600		
373 Tuition paid to Private Schools	-	-		15,000	-	15,000		
380 Non-instructional Professional and Technical Services	10,046	14,518		20,000	-	15,000		
410 Consumable Supplies and Materials	63,979	13,293		178,828	-	86,574		
420 Textbooks	8,264	65,858		-	-	-		
430 Library Books	2,163	20,904		-	-	-		
440 Periodicals	78,686	4,540		-	-	-		
460 Non-Consumable Items	6,224	2,325		-	-	-		
470 Computer Software	137,404	73,782		21,500	-	-		
480 Computer Hardware	9,243	3,844		-	-	-		
640 Dues & Fees	40,488	31,172		2,500	-	2,500		
670 Taxes and Licenses	-	741		-	-	-		
<b>2210 Improvement of Instruction Services Total</b>	<b>5,434,359</b>	<b>5,447,257</b>	<b>41.73</b>	<b>6,215,041</b>	<b>40.11</b>	<b>6,212,067</b>		
<b>2220 Educational Media Services</b>								
111 Licensed Salaries	128,101	127,859	1.00	67,510	-	-		
112 Classified Salaries	178,929	179,100	4.15	133,324	4.68	148,999		
130 Additional Salary	19,634	15,674		138,466	-	148,747		
210 Public Employees Retirement System	113,617	111,284		103,484	-	89,623		
220 Social Security Administration	23,825	23,534		25,959	-	22,779		
230 Other Required Payroll Costs	2,210	2,158		3,859	-	3,365		
240 Contractual Employee Benefits	120,201	118,944		77,017	-	69,800		
310 Instructional; Professional; and Technical Services	51	-		1,500	-	1,548		
320 Property Services	-	-		340	-	340		
340 Travel	-	80		-	-	-		
350 Communication	-	-		310	-	310		
380 Non-instructional Professional and Technical Services	2,874	-		600	-	600		
410 Consumable Supplies and Materials	21,501	24,730		34,839	-	35,184		
420 Textbooks	138	-		1,358	-	1,358		
430 Library Books	36,278	42,802		59,167	-	64,780		
440 Periodicals	6,276	2,008		4,992	-	6,142		
460 Non-Consumable Items	17,514	9,747		10,617	-	10,710		
470 Computer Software	11,367	4,750		9,650	-	9,847		
480 Computer Hardware	598	-		16,500	-	19,676		
640 Dues & Fees	-	50		-	-	-		
<b>2220 Educational Media Services Total</b>	<b>683,114</b>	<b>662,720</b>	<b>5.15</b>	<b>689,492</b>	<b>4.68</b>	<b>633,808</b>		
<b>2230 Assessment and Testing</b>								
112 Classified Salaries	-	2,606		-	-	-		
121 Substitutes Licensed	23,921	12,556		56,666	-	52,867		
122 Substitute Classified	79	247		-	-	-		
124 Temporary Classified	13,884	-		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
130 Additional Salary	18,354	18,506		48,234	-	48,202		
210 Public Employees Retirement System	13,286	9,087		26,323	-	25,437		
220 Social Security Administration	4,178	2,505		8,025	-	7,733		
230 Other Required Payroll Costs	373	226		1,038	-	1,143		
240 Contractual Employee Benefits	462	1,120		2,748	-	2,564		
340 Travel	1,315	-		-	-	-		
350 Communication	173	136		-	-	-		
410 Consumable Supplies and Materials	119,203	92,050		5,000	-	10,000		
430 Library Books	39	723		-	-	-		
470 Computer Software	197,560	7,920		38,000	-	30,000		
<b>2230 Assessment and Testing Total</b>	<b>392,828</b>	<b>147,681</b>		<b>186,035</b>	-	<b>177,946</b>		
<b>2240 Instructional Staff Development</b>								
111 Licensed Salaries	73,330	32,471	1.00	71,036	1.00	86,196		
112 Classified Salaries	4,533	1,604		-	-	-		
121 Substitutes Licensed	137,969	26,790		171,733	-	174,279		
122 Substitute Classified	9,048	-		2,147	-	2,597		
123 Temporary Licensed	-	-		9,300	-	11,100		
130 Additional Salary	173,846	81,961		247,908	-	373,261		
210 Public Employees Retirement System	110,992	42,837		114,638	-	160,712		
220 Social Security Administration	29,494	10,845		30,760	-	43,436		
230 Other Required Payroll Costs	2,655	961		4,247	-	6,438		
240 Contractual Employee Benefits	18,886	1,052		17,565	-	21,878		
310 Instructional; Professional; and Technical Services	900	23,469		10,727	-	11,049		
340 Travel	86,077	127,663		84,674	-	41,613		
410 Consumable Supplies and Materials	15,481	14,291		56,811	-	55,829		
420 Textbooks	-	879		-	-	-		
430 Library Books	21,738	9,980		2,700	-	2,700		
460 Non-Consumable Items	1,649	880		500	-	100		
470 Computer Software	2,679	1,863		84,317	-	-		
640 Dues & Fees	3,456	5,735		-	-	-		
<b>2240 Instructional Staff Development Total</b>	<b>692,732</b>	<b>383,280</b>	<b>1.00</b>	<b>909,063</b>	<b>1.00</b>	<b>991,188</b>		
<b>2310 Board of Education Services</b>								
112 Classified Salaries	-	102		-	-	-		
121 Substitutes Licensed	-	1,350		-	-	-		
130 Additional Salary	-	693		-	-	-		
210 Public Employees Retirement System	-	625		-	-	-		
220 Social Security Administration	-	143		-	-	-		
230 Other Required Payroll Costs	-	14		-	-	-		
240 Contractual Employee Benefits	-	1		-	-	-		
340 Travel	11,117	413		8,000	-	8,500		
380 Non-instructional Professional and Technical Services	71,541	86,823		91,000	-	91,000		
410 Consumable Supplies and Materials	7,693	160		9,067	-	8,989		
430 Library Books	42	-		-	-	-		
640 Dues & Fees	18,496	20,688		21,000	-	22,500		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>2310 Board of Education Services Total</b>	<b>108,889</b>	<b>111,013</b>		<b>129,067</b>	-	<b>130,989</b>		
<b>2320 Executive Administration Services</b>								
112 Classified Salaries	73,078	76,942	2.00	116,661	2.00	124,751		
113 Administrators	297,719	228,461	1.00	231,000	1.00	242,550		
121 Substitutes Licensed	850	199		-	-	-		
124 Temporary Classified	-	163		-	-	-		
130 Additional Salary	3,706	1,896		-	-	-		
210 Public Employees Retirement System	139,425	112,674		106,037	-	110,558		
220 Social Security Administration	18,745	19,888		21,129	-	22,175		
230 Other Required Payroll Costs	2,278	1,942		3,929	-	4,150		
240 Contractual Employee Benefits	47,770	44,630		68,200	-	65,490		
310 Instructional; Professional; and Technical Services	-	24,290		20,000	-	15,097		
340 Travel	27,769	2,585		20,100	-	20,100		
350 Communication	1,063	1,941		1,500	-	2,000		
380 Non-instructional Professional and Technical Services	34,763	35,664		16,000	-	17,500		
410 Consumable Supplies and Materials	11,974	10,816		22,910	-	21,200		
430 Library Books	-	-		500	-	500		
440 Periodicals	98	8		100	-	100		
460 Non-Consumable Items	7,852	40		1,500	-	1,500		
470 Computer Software	1,526	120		1,500	-	1,500		
480 Computer Hardware	2,874	-		3,000	-	3,000		
640 Dues & Fees	9,598	8,606		21,000	-	21,500		
<b>2320 Executive Administration Services Total</b>	<b>681,089</b>	<b>570,864</b>	<b>3.00</b>	<b>655,066</b>	<b>3.00</b>	<b>673,671</b>		
<b>2410 Office of the Principal Services</b>								
111 Licensed Salaries	-	-		-	-	-		
112 Classified Salaries	3,045,905	3,045,651	84.38	3,083,933	75.48	2,900,550		
113 Administrators	4,958,875	5,026,949	48.00	5,454,272	49.50	6,038,836		
121 Substitutes Licensed	5,985	40,765		83,300	-	90,200		
122 Substitute Classified	123,483	68,855		171,300	-	34,182		
124 Temporary Classified	65,745	284		102,887	-	37,767		
130 Additional Salary	46,693	46,397		17,036	-	387,456		
210 Public Employees Retirement System	2,746,737	2,769,607		2,609,057	-	2,807,075		
220 Social Security Administration	604,804	610,353		670,334	-	720,328		
230 Other Required Payroll Costs	54,654	54,340		99,008	-	106,400		
240 Contractual Employee Benefits	2,088,544	2,125,596		2,311,236	-	2,320,826		
310 Instructional; Professional; and Technical Services	650	1,805		50,800	-	50,500		
320 Property Services	46,140	31,172		23,368	-	26,502		
340 Travel	9,767	5,418		6,500	-	6,715		
350 Communication	51,193	52,170		53,350	-	55,272		
380 Non-instructional Professional and Technical Services	7,675	4,915		3,707	-	5,127		
390 Other General Professional and Technological Services	-	-		300	-	300		
410 Consumable Supplies and Materials	450,579	384,257		638,600	-	613,489		
420 Textbooks	424	-		-	-	-		
430 Library Books	179	1,843		1,200	-	3,100		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
440 Periodicals	99	-		-	-	-		
460 Non-Consumable Items	48,730	36,118		29,891	-	41,950		
470 Computer Software	9,957	29,133		12,075	-	13,930		
480 Computer Hardware	45,706	2,450		24,600	-	15,650		
640 Dues & Fees	6,040	6,292		8,988	-	10,803		
670 Taxes and Licenses	13	-		-	-	-		
<b>2410 Office of the Principal Services Total</b>	<b>14,418,576</b>	<b>14,344,370</b>	<b>132.38</b>	<b>15,455,742</b>	<b>124.98</b>	<b>16,286,958</b>		
<b>2490 Other Support Services - Central</b>								
124 Temporary Classified	344	-		-	-	-		
220 Social Security Administration	26	-		-	-	-		
230 Other Required Payroll Costs	2	-		-	-	-		
<b>2490 Other Support Services - Central Total</b>	<b>373</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2520 Fiscal Services</b>								
112 Classified Salaries	641,061	718,497	12.50	860,154	13.50	931,238		
113 Administrators	122,334	131,712	1.00	135,334	1.00	146,377		
114 Classified Supervisors	191,746	196,613	2.00	196,614	2.00	212,657		
121 Substitutes Licensed	8,650	9,750		8,275	-	-		
122 Substitute Classified	7,148	16,353		13,790	-	-		
124 Temporary Classified	4,653	-		-	-	12,677		
130 Additional Salary	3,504	2,700		5,395	-	5,395		
210 Public Employees Retirement System	338,530	370,793		364,139	-	388,372		
220 Social Security Administration	72,190	79,875		93,023	-	99,677		
230 Other Required Payroll Costs	6,531	7,116		13,739	-	14,721		
240 Contractual Employee Benefits	245,901	259,857		322,162	-	306,735		
310 Instructional; Professional; and Technical Services	-	-		45,632	-	47,000		
320 Property Services	-	-		2,500	-	2,500		
340 Travel	2,051	-		5,000	-	6,588		
350 Communication	6,892	7,185		10,500	-	9,500		
380 Non-instructional Professional and Technical Services	101,785	102,683		168,022	-	168,000		
410 Consumable Supplies and Materials	8,455	8,167		15,300	-	15,300		
430 Library Books	-	477		1,000	-	1,000		
460 Non-Consumable Items	1,016	4,061		5,000	-	10,000		
470 Computer Software	695	144		5,000	-	5,000		
480 Computer Hardware	1,440	7,340		10,000	-	10,000		
640 Dues & Fees	3,425	2,995		4,500	-	4,500		
670 Taxes and Licenses	72	1,000		400	-	1,000		
<b>2520 Fiscal Services Total</b>	<b>1,768,079</b>	<b>1,927,318</b>	<b>15.50</b>	<b>2,285,479</b>	<b>16.50</b>	<b>2,398,237</b>		
<b>2540 Operation and Maintenance</b>								
112 Classified Salaries	4,616,175	4,503,140	135.88	5,554,081	140.97	6,002,454		
113 Administrators	125,488	138,122	1.00	150,623	1.20	194,066		
114 Classified Supervisors	222,321	281,546	4.00	342,234	5.00	516,729		
122 Substitute Classified	138,445	152,817		92,100	-	84,666		
124 Temporary Classified	114,389	64,129		169,720	-	156,022		
130 Additional Salary	38,645	14,692		9,092	-	31,031		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
210 Public Employees Retirement System	1,667,958	1,659,262		1,843,282	-	2,019,552		
220 Social Security Administration	393,229	384,409		482,371	-	531,696		
230 Other Required Payroll Costs	178,825	173,056		241,119	-	188,544		
240 Contractual Employee Benefits	1,689,142	1,631,979		2,129,258	-	2,265,797		
310 Instructional; Professional; and Technical Services	625	-		-	-	-		
320 Property Services	2,855,216	2,547,550		3,240,100	-	3,232,100		
340 Travel	11,536	7,978		8,500	-	8,500		
350 Communication	2,698	1,997		3,750	-	3,750		
380 Non-instructional Professional and Technical Services	458,946	674,998		345,500	-	450,785		
390 Other General Professional and Technological Services	57,597	48,961		75,000	-	125,000		
410 Consumable Supplies and Materials	967,393	1,064,687		1,665,426	-	1,628,809		
430 Library Books	383	18		1,000	-	1,000		
440 Periodicals	-	-		500	-	500		
460 Non-Consumable Items	84,621	28,186		35,000	-	35,000		
470 Computer Software	9,172	50,951		26,400	-	44,000		
480 Computer Hardware	5,148	-		17,500	-	12,500		
520 Buildings Acquisition	378	8,718		32,706	-	38,265		
530 Improvements Other Than Buildings	-	-		-	-	-		
540 Depreciable Equipment	83,229	15,207		105,473	-	105,473		
640 Dues & Fees	3,683	1,856		6,500	-	9,000		
650 Insurance and Judgments	828,522	979,402		1,174,500	-	1,289,400		
670 Taxes and Licenses	4,937	9,888		2,400	-	2,900		
<b>2540 Operation and Maintenance Total</b>	<b>14,558,701</b>	<b>14,443,548</b>	<b>140.88</b>	<b>17,754,135</b>	<b>147.17</b>	<b>18,977,539</b>		
<b>2550 Student Transportation Services</b>								
112 Classified Salaries	3,085,491	2,550,169	102.13	3,286,879	102.13	3,302,268		
113 Administrators	195,546	86,351	1.00	131,712	1.00	117,202		
114 Classified Supervisors	157,759	185,150	2.00	166,952	2.00	154,219		
122 Substitute Classified	118,170	65,355		46,832	-	50,561		
124 Temporary Classified	8,322	7,817		7,742	-	10,021		
130 Additional Salary	3,664	3,103		4,386	-	6,980		
210 Public Employees Retirement System	1,158,488	894,376		1,064,530	-	1,040,714		
220 Social Security Administration	266,904	211,985		271,178	-	269,138		
230 Other Required Payroll Costs	132,036	99,587		158,337	-	147,916		
240 Contractual Employee Benefits	1,469,323	1,223,612		1,572,204	-	1,593,158		
320 Property Services	85,781	140,954		151,320	-	155,200		
330 Student Transportation Services	8,832	2,871		120,578	-	98,356		
340 Travel	5,747	3,959		-	-	10,000		
350 Communication	453	5		-	-	4,060		
380 Non-instructional Professional and Technical Services	7,067	8,772		175,000	-	6,000		
410 Consumable Supplies and Materials	428,178	345,672		934,979	-	1,029,764		
430 Library Books	-	-		-	-	-		
440 Periodicals	115	127		-	-	-		
460 Non-Consumable Items	4,733	3,137		1,000	-	4,000		
470 Computer Software	45,526	43,469		33,100	-	34,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	1,011	5,826		7,100	-	5,000		
540 Depreciable Equipment	6,287	-		2,000	-	2,000		
640 Dues & Fees	26	1,556		-	-	-		
650 Insurance and Judgments	26,628	25,184		-	-	1,000		
670 Taxes and Licenses	245	759		3,310	-	3,375		
<b>2550 Student Transportation Services Total</b>	<b>7,216,333</b>	<b>5,909,795</b>	<b>105.13</b>	<b>8,139,139</b>	<b>105.13</b>	<b>8,044,932</b>		
<b>2570 Internal Services</b>								
112 Classified Salaries	201,901	244,268	5.00	261,284	5.00	271,527		
113 Administrators	-	62,720	0.50	65,856	1.50	205,648		
114 Classified Supervisors	116,508	36,095	0.50	36,095	-	-		
124 Temporary Classified	1,438	-		-	-	-		
130 Additional Salary	26,747	5,105		-	-	-		
210 Public Employees Retirement System	106,533	117,225		110,788	-	143,629		
220 Social Security Administration	25,277	26,159		27,786	-	36,504		
230 Other Required Payroll Costs	5,579	5,465		6,569	-	6,850		
240 Contractual Employee Benefits	78,066	94,699		101,010	-	113,810		
310 Instructional; Professional; and Technical Services	500	-		-	-	-		
320 Property Services	2,667	3,002		2,800	-	2,000		
340 Travel	1,996	(150)		2,350	-	2,500		
350 Communication	376	2,514		660	-	400		
380 Non-instructional Professional and Technical Services	21,495	22,261		26,000	-	26,780		
410 Consumable Supplies and Materials	18,660	9,443		13,998	-	15,138		
460 Non-Consumable Items	590	2,724		2,000	-	2,000		
470 Computer Software	-	822		-	-	500		
480 Computer Hardware	-	-		2,000	-	2,000		
640 Dues & Fees	460	400		500	-	500		
<b>2570 Internal Services Total</b>	<b>608,793</b>	<b>632,752</b>	<b>6.00</b>	<b>659,696</b>	<b>6.50</b>	<b>829,786</b>		
<b>2620 Planning, Research &amp; Development</b>								
380 Non-instructional Professional and Technical Services	10,648	-		-	-	-		
<b>2620 Planning, Research &amp; Development Total</b>	<b>10,648</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2630 Information Services</b>								
112 Classified Salaries	179,663	224,806	3.00	191,231	3.00	202,996		
113 Administrators	131,589	141,269	1.00	142,785	1.00	173,867		
122 Substitute Classified	3,561	-		4,605	-	3,677		
124 Temporary Classified	1,713	-		460	-	322		
130 Additional Salary	1,535	1,800		1,800	-	1,800		
210 Public Employees Retirement System	99,500	126,002		100,410	-	111,991		
220 Social Security Administration	23,073	26,793		25,574	-	27,400		
230 Other Required Payroll Costs	2,082	2,391		3,776	-	4,249		
240 Contractual Employee Benefits	71,725	83,354		76,380	-	75,620		
340 Travel	4,694	796		6,100	-	6,250		
350 Communication	5,020	5,874		11,000	-	11,000		
380 Non-instructional Professional and Technical Services	21,615	23,339		40,000	-	35,000		
410 Consumable Supplies and Materials	20,230	15,092		18,500	-	18,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
430 Library Books	297	-		200	-	225		
440 Periodicals	354	29		400	-	400		
460 Non-Consumable Items	1,201	-		-	-	-		
470 Computer Software	-	5,335		2,599	-	9,320		
480 Computer Hardware	-	-		2,000	-	2,000		
640 Dues & Fees	1,174	1,100		3,500	-	4,500		
670 Taxes and Licenses	-	225		-	-	500		
<b>2630 Information Services Total</b>	<b>569,025</b>	<b>658,206</b>	<b>4.00</b>	<b>631,320</b>	<b>4.00</b>	<b>689,117</b>		
<b>2640 Staff Services</b>								
111 Licensed Salaries	31,373	37,872	0.50	32,260	0.50	33,551		
112 Classified Salaries	740,982	827,835	14.40	949,748	16.50	1,179,448		
113 Administrators	644,233	521,032	7.00	898,341	6.00	846,548		
114 Classified Supervisors	-	416		-	-	-		
121 Substitutes Licensed	153,224	48,783		19,143	-	51,549		
122 Substitute Classified	4,195	2,103		920	-	2,344		
123 Temporary Licensed	-	189		180	-	360		
124 Temporary Classified	-	-		230	-	460		
130 Additional Salary	22,593	59,877		135,090	-	141,220		
210 Public Employees Retirement System	518,858	560,363		602,388	-	623,269		
220 Social Security Administration	116,808	110,779		150,931	-	159,531		
230 Other Required Payroll Costs	10,782	9,931		22,485	-	23,977		
240 Contractual Employee Benefits	340,846	345,273		454,355	-	470,816		
320 Property Services	-	-		400	-	500		
340 Travel	13,087	2,352		5,350	-	3,000		
350 Communication	1,765	1,176		3,600	-	4,000		
380 Non-instructional Professional and Technical Services	217,645	166,220		552,894	-	240,777		
410 Consumable Supplies and Materials	30,922	25,923		45,925	-	41,000		
430 Library Books	490	-		500	-	500		
440 Periodicals	29	-		100	-	500		
460 Non-Consumable Items	4,883	10,244		2,500	-	2,500		
470 Computer Software	46,307	75,647		73,000	-	78,000		
480 Computer Hardware	1,669	9,408		11,456	-	11,577		
640 Dues & Fees	1,134	14,261		7,850	-	13,100		
670 Taxes and Licenses	13	-		-	-	-		
<b>2640 Staff Services Total</b>	<b>2,901,834</b>	<b>2,829,683</b>	<b>21.90</b>	<b>3,969,646</b>	<b>23.00</b>	<b>3,928,527</b>		
<b>2660 Technology Services</b>								
111 Licensed Salaries	36,281	37,306	0.50	37,306	0.50	38,798		
112 Classified Salaries	1,827,085	1,989,529	33.65	2,082,579	34.00	2,167,563		
113 Administrators	131,983	135,334	1.00	135,334	1.00	146,377		
114 Classified Supervisors	314,959	325,778	5.00	479,097	5.00	531,934		
121 Substitutes Licensed	3,721	-		3,932	-	-		
122 Substitute Classified	4,160	12,039		2,765	-	5,516		
123 Temporary Licensed	9,382	7,018		4,674	-	5,054		
124 Temporary Classified	14,105	18,053		13,815	-	16,596		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
130 Additional Salary	17,284	11,977		8,306	-	24,970		
210 Public Employees Retirement System	786,735	843,957		837,941	-	869,966		
220 Social Security Administration	175,394	188,082		211,531	-	222,795		
230 Other Required Payroll Costs	19,135	19,535		34,808	-	32,918		
240 Contractual Employee Benefits	543,437	588,639		697,972	-	691,720		
310 Instructional; Professional; and Technical Services	4,598	382		600	-	1,000		
320 Property Services	438,546	347,097		495,500	-	451,300		
340 Travel	9,633	5,155		14,250	-	16,000		
350 Communication	148,102	231,644		165,549	-	165,560		
380 Non-instructional Professional and Technical Services	372,060	320,066		429,229	-	407,390		
410 Consumable Supplies and Materials	42,214	80,344		101,250	-	80,672		
420 Textbooks	-	761		-	-	-		
460 Non-Consumable Items	106,438	50,574		1,000	-	46,000		
470 Computer Software	220,733	376,592		248,400	-	316,000		
480 Computer Hardware	77,104	23,345		33,494	-	35,494		
640 Dues & Fees	125	4,629		3,500	-	2,000		
650 Insurance and Judgments	-	-		100,000	-	-		
<b>2660 Technology Services Total</b>	<b>5,303,215</b>	<b>5,617,832</b>	<b>40.15</b>	<b>6,142,832</b>	<b>40.50</b>	<b>6,275,623</b>		
<b>2700 Supplemental Retirement Program</b>								
240 Contractual Employee Benefits	1,000,000	1,000,030		1,000,000	-	350,000		
<b>2700 Supplemental Retirement Program Total</b>	<b>1,000,000</b>	<b>1,000,030</b>		<b>1,000,000</b>	<b>-</b>	<b>350,000</b>		
<b>2000 Total</b>	<b>70,067,354</b>	<b>68,256,293</b>	<b>652.67</b>	<b>80,171,228</b>	<b>650.66</b>	<b>83,286,226</b>		
<b>3100 Food Services</b>								
112 Classified Salaries	5,003	-		-	-	-		
113 Administrators	210,456	-		-	-	-		
210 Public Employees Retirement System	57,152	-		-	-	-		
220 Social Security Administration	13,492	-		-	-	-		
230 Other Required Payroll Costs	1,276	-		-	-	-		
240 Contractual Employee Benefits	36,578	-		-	-	-		
320 Property Services	(4)	-		-	-	-		
340 Travel	1,464	-		-	-	-		
380 Non-instructional Professional and Technical Services	1,700	-		-	-	-		
410 Consumable Supplies and Materials	4,244	-		-	-	-		
450 Food	173	-		-	-	-		
460 Non-Consumable Items	159,053	-		-	-	-		
540 Depreciable Equipment	9,413	-		-	-	-		
630 Bad Debt Write-Off	-	150,261		-	-	-		
<b>3100 Food Services Total</b>	<b>500,000</b>	<b>150,261</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>3300 Community Services</b>								
121 Substitutes Licensed	493	-		-	-	-		
124 Temporary Classified	598	-		-	-	-		
210 Public Employees Retirement System	105	-		-	-	-		
220 Social Security Administration	37	-		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

General Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
230 Other Required Payroll Costs	6	-		-	-	-		
320 Property Services	45	-		-	-	-		
330 Student Transportation Services	-	-		10,000	-	-		
380 Non-instructional Professional and Technical Services	24	-		-	-	-		
410 Consumable Supplies and Materials	2,534	379		-	-	-		
430 Library Books	905	-		-	-	-		
<b>3300 Community Services Total</b>	<b>4,747</b>	<b>379</b>		<b>10,000</b>	-	-		
<b>3500 Custody and Care of Children Services</b>								
112 Classified Salaries	242,609	200,745	5.80	238,519	4.00	159,269		
122 Substitute Classified	1,993	-		123,230	-	132,930		
124 Temporary Classified	19,996	304		-	-	-		
130 Additional Salary	1,650	1,725		-	-	-		
210 Public Employees Retirement System	67,116	66,044		72,747	-	47,940		
220 Social Security Administration	17,641	14,361		27,673	-	22,354		
230 Other Required Payroll Costs	1,763	1,341		4,086	-	3,301		
240 Contractual Employee Benefits	94,259	73,263		90,367	-	59,720		
410 Consumable Supplies and Materials	-	-		-	-	-		
<b>3500 Custody and Care of Children Services Total</b>	<b>447,028</b>	<b>357,782</b>	<b>5.80</b>	<b>556,622</b>	<b>4.00</b>	<b>425,514</b>		
<b>3000 Total</b>	<b>951,775</b>	<b>508,423</b>	<b>5.80</b>	<b>566,622</b>	<b>4.00</b>	<b>425,514</b>		
4000								
<b>4150 Building Acquisition; CIP Services</b>								
520 Buildings Acquisition	-	-		1,000	-	1,000		
<b>4150 Building Acquisition; CIP Services Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
4000 Total	-	-		1,000	-	1,000		
<b>5100 Debt Service</b>								
621 Regular Interest	-	-		1,000	-	1,000		
<b>5100 Debt Service Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>5200 Transfers of Funds</b>								
710 Transfers To Other Funds	6,036,438	5,892,433		5,776,000	-	3,176,000		
<b>5200 Transfers of Funds Total</b>	<b>6,036,438</b>	<b>5,892,433</b>		<b>5,776,000</b>	-	<b>3,176,000</b>		
<b>5000 Total</b>	<b>6,036,438</b>	<b>5,892,433</b>		<b>5,777,000</b>	-	<b>3,177,000</b>		
<b>6000 Contingencies</b>								
810 Planned Reserves	-	-		41,086,584	-	41,167,458		
<b>6000 Contingencies Total</b>	-	-		<b>41,086,584</b>	-	<b>41,167,458</b>		
<b>6000 Total</b>	-	-		<b>41,086,584</b>	-	<b>41,167,458</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	47,187,851	64,457,721		-	-	-		
820 Unapprop Ending Fund Balance	-	-		7,570,440	-	7,996,019		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>47,187,851</b>	<b>64,457,721</b>		<b>7,570,440</b>	-	<b>7,996,019</b>		
<b>2. Requirements Total</b>	<b>238,013,123</b>	<b>254,227,543</b>	<b>1,752.29</b>	<b>260,587,598</b>	<b>1,769.01</b>	<b>270,328,481</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1312 Tuition from Other Districts within the State	(124,650)	(216,966)		-	-	-		
1600 Food Service	(6,305)	-		-	-	-		
1700 Extra-Curricular Activities	(1,329)	(6,702)		-	-	(6,000)		
1800 Community Services Activities	(502)	(36,785)		(36,503)	-	(37,233)		
1910 Rentals	(46,385)	(25,660)		-	-	(25,660)		
1920 Contributions and Donations From Private Sources	(995,350)	(1,113,921)		(660,399)	-	(799,617)		
1990 Miscellaneous	(1,440,714)	(2,279,999)		(3,447,547)	-	(1,897,374)		
2101 County School Funds	(68,425)	(114,700)		-	-	(153,017)		
2199 Other Intermediate Sources	(5,321)	(3,638)		(339,886)	-	(11,775)		
3199 Other Unrestricted Grants-In-Aid	(13,649)	(23,664)		-	-	(10,000)		
3299 Other Restricted Grants-In-Aid	(3,071,771)	(12,984,716)		(32,296,542)	-	(21,127,258)		
3900 Revenue for/on Behalf of the District	(333,600)	(522,107)		(551,966)	-	(392,166)		
4300 Restricted Revenue Direct - Federal Govt	(352,498)	(220,236)		(243,000)	-	(180,000)		
4500 Restricted Revenue From Federal Govt Thru State	(9,527,525)	(17,562,652)		(63,161,558)	-	(31,679,810)		
4700 Restricted Revenue From Federal Govt Thru State	-	(2,421)		-	-	-		
5400 Net Working Capital	-	(426,216)		-	-	(1,250,000)		
1990 Miscellaneous	(49,245)	(92,027)		(7,074)	-	-		
<b>1. Resources Total</b>	<b>(16,037,268)</b>	<b>(35,632,410)</b>		<b>(100,744,475)</b>	-	<b>(57,569,910)</b>		
<b>2. Requirements</b>								
<b>1111 Elementary, K-5 or K-6</b>								
111 Licensed Salaries	1,047	36,237	4.50	7,803,291	5.00	860,850		
112 Classified Salaries	12,546	-	19.00	693,580	17.63	551,058		
122 Substitute Classified	-	-		-	-	-		
124 Temporary Classified	491	-		-	-	-		
130 Additional Salary	101	2,997		-	-	-		
210 Public Employees Retirement System	4,568	4,135		327,246	-	274,485		
220 Social Security Administration	1,066	2,936		79,799	-	69,761		
230 Other Required Payroll Costs	114	263		9,810	-	10,413		
240 Contractual Employee Benefits	6,433	10,839		290,441	-	346,516		
310 Instructional; Professional; and Technical Services	14,193	299,594		1,139,969	-	-		
340 Travel	1,414	636		2,500	-	1,000		
350 Communication	-	-		4,900	-	-		
380 Non-instructional Professional and Technical Services	1,023	-		-	-	-		
410 Consumable Supplies and Materials	20,782	84,046		238,943	-	124,951		
420 Textbooks	-	253,103		2,250	-	-		
430 Library Books	11,111	117,962		288,504	-	-		
440 Periodicals	2,843	-		3,245	-	-		
460 Non-Consumable Items	2,527	2,068		7,235	-	-		
470 Computer Software	11,098	11,972		3,510	-	-		
480 Computer Hardware	897	-		-	-	-		
640 Dues & Fees	-	18,594		18,000	-	-		
<b>1111 Elementary, K-5 or K-6 Total</b>	<b>92,254</b>	<b>845,383</b>	<b>23.50</b>	<b>10,913,223</b>	<b>22.63</b>	<b>2,239,034</b>		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1113 Elementary Extra-curricular</b>								
310 Instructional; Professional; and Technical Services	1,463	-		-	-	-		
410 Consumable Supplies and Materials	1,508	3,611		-	-	-		
430 Library Books	521	179		-	-	-		
<b>1113 Elementary Extra-curricular Total</b>	<b>3,492</b>	<b>3,790</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>1121 Middle/Junior High Programs</b>								
111 Licensed Salaries	132,011	348,480	4.60	272,177	6.60	476,322		
112 Classified Salaries	24,041	15,003	0.50	18,792	-	-		
121 Substitutes Licensed	274	-		1,000	-	1,000		
210 Public Employees Retirement System	48,103	127,084		106,964	-	143,373		
220 Social Security Administration	12,023	27,271		22,259	-	36,439		
230 Other Required Payroll Costs	1,068	2,388		2,708	-	5,525		
240 Contractual Employee Benefits	33,787	84,785		77,574	-	109,956		
310 Instructional; Professional; and Technical Services	-	269,660		1,000,000	-	-		
340 Travel	2,189	-		-	-	-		
410 Consumable Supplies and Materials	9,650	7,423		84,423	-	60,000		
420 Textbooks	-	14,990		3,536	-	-		
430 Library Books	1,648	37,646		1,410	-	-		
460 Non-Consumable Items	8,451	-		36,317	-	-		
470 Computer Software	2,440	36,886		316,655	-	-		
<b>1121 Middle/Junior High Programs Total</b>	<b>275,685</b>	<b>971,616</b>	<b>5.10</b>	<b>1,943,814</b>	<b>6.60</b>	<b>832,615</b>		
<b>1122 Middle/Junior High School Extracurricular</b>								
310 Instructional; Professional; and Technical Services	300	-		-	-	-		
340 Travel	-	-		860	-	-		
410 Consumable Supplies and Materials	2,176	627		20,000	-	20,000		
460 Non-Consumable Items	-	-		-	-	-		
<b>1122 Middle/Junior High School Extracurricular Total</b>	<b>2,476</b>	<b>627</b>		<b>20,860</b>	<b>-</b>	<b>20,000</b>		
<b>1131 High School Programs</b>								
111 Licensed Salaries	307,556	350,921	16.75	1,051,485	11.67	753,828		
112 Classified Salaries	93,062	89,080	3.26	175,234	7.75	225,091		
121 Substitutes Licensed	5,529	13,155		-	-	-		
122 Substitute Classified	2,658	179		-	-	-		
130 Additional Salary	1,375	894		25,900	-	197,900		
210 Public Employees Retirement System	128,514	151,023		372,712	-	294,654		
220 Social Security Administration	30,284	33,671		88,029	-	74,888		
230 Other Required Payroll Costs	2,714	2,992		10,698	-	11,288		
240 Contractual Employee Benefits	115,962	123,224		348,267	-	310,134		
310 Instructional; Professional; and Technical Services	-	33,941		1,829,840	-	30,000		
320 Property Services	-	-		-	-	-		
340 Travel	2,459	40		20,200	-	25,000		
350 Communication	-	14		-	-	-		
380 Non-instructional Professional and Technical Services	4,665	3,020		-	-	-		
410 Consumable Supplies and Materials	75,954	78,157		783,466	-	286,883		
420 Textbooks	29,883	145,475		200	-	-		
430 Library Books	3,462	-		-	-	-		
440 Periodicals	19	2,180		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Items	91,990	181,367		13,259	-	-		
470 Computer Software	94,118	55,426		2,885	-	190,000		
480 Computer Hardware	3,537	7,853		-	-	-		
540 Depreciable Equipment	10,159	-		5,000	-	-		
640 Dues & Fees	-	15,236		-	-	-		
<b>1131 High School Programs Total</b>	<b>1,003,901</b>	<b>1,287,848</b>	<b>20.01</b>	<b>4,727,176</b>	<b>19.42</b>	<b>2,399,666</b>		
<b>1132 High School Extra-curricular</b>								
111 Licensed Salaries	-	-		-	0.25	21,536		
112 Classified Salaries	-	-		-	-	-		
124 Temporary Classified	875	-		-	-	-		
130 Additional Salary	-	1,695		28,000	-	9,976		
210 Public Employees Retirement System	-	609		12,000	-	6,482		
220 Social Security Administration	-	127		-	-	1,647		
230 Other Required Payroll Costs	5	11		-	-	250		
240 Contractual Employee Benefits	-	-		-	-	4,166		
310 Instructional; Professional; and Technical Services	-	-		-	-	-		
320 Property Services	-	6,194		11,261	-	-		
340 Travel	5,108	-		1,000	-	-		
350 Communication	-	21,405		41,760	-	59,160		
380 Non-instructional Professional and Technical Services	-	-		2,048	-	-		
390 Other General Professional and Technological Services	-	4,602		-	-	-		
410 Consumable Supplies and Materials	520	32,638		129,057	-	207,000		
540 Depreciable Equipment	-	-		7,000	-	15,000		
<b>1132 High School Extra-curricular Total</b>	<b>6,508</b>	<b>67,281</b>		<b>232,125</b>	<b>0.25</b>	<b>325,217</b>		
<b>1140 Pre-kindergarten Programs</b>								
111 Licensed Salaries	109,586	128,037	1.85	72,314	1.15	65,108		
112 Classified Salaries	52,969	86,960	3.63	126,233	2.63	90,863		
121 Substitutes Licensed	592	-		-	-	-		
122 Substitute Classified	1,099	-		-	-	-		
123 Temporary Licensed	333	3,223		-	-	-		
130 Additional Salary	24,718	5,875		159	-	159		
210 Public Employees Retirement System	60,814	70,652		60,130	-	46,947		
220 Social Security Administration	14,273	16,425		14,135	-	11,930		
230 Other Required Payroll Costs	1,246	1,476		1,701	-	1,781		
240 Contractual Employee Benefits	54,010	68,377		69,228	-	58,427		
310 Instructional; Professional; and Technical Services	-	-		68,101	-	369,463		
320 Property Services	7,918	-		-	-	-		
340 Travel	389	67		1,500	-	2,000		
410 Consumable Supplies and Materials	9,839	5,556		17,400	-	18,500		
460 Non-Consumable Items	-	1,627		742	-	1,500		
640 Dues & Fees	-	-		100	-	500		
670 Taxes and Licenses	179	-		-	-	-		
<b>1140 Pre-kindergarten Programs Total</b>	<b>337,967</b>	<b>388,274</b>	<b>5.48</b>	<b>431,743</b>	<b>3.78</b>	<b>667,178</b>		
<b>1210 Programs for the Talented and Gifted</b>								
410 Consumable Supplies and Materials	-	-		2,317	-	-		
<b>1210 Programs for the Talented and Gifted Total</b>	<b>-</b>	<b>-</b>		<b>2,317</b>	<b>-</b>	<b>-</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1220 Restrictive programs for students with disabilities</b>								
111 Licensed Salaries	308,734	241,320	9.83	400,221	5.63	426,318		
112 Classified Salaries	133,884	126,024	5.17	243,751	3.52	123,151		
113 Administrators	56,040	95,770	1.50	124,831	-	-		
123 Temporary Licensed	-	14,832		-	-	-		
130 Additional Salary	3,586	750		75	-	-		
210 Public Employees Retirement System	160,763	153,092		235,921	-	165,391		
220 Social Security Administration	37,083	35,207		49,290	-	42,034		
230 Other Required Payroll Costs	3,356	3,165		5,808	-	6,335		
240 Contractual Employee Benefits	156,039	136,263		190,848	-	146,350		
310 Instructional; Professional; and Technical Services	1,382	5,156		-	-	-		
320 Property Services	4	-		15,000	-	15,000		
340 Travel	9,099	-		18,390	-	-		
350 Communication	314	-		-	-	-		
380 Non-instructional Professional and Technical Services	-	-		-	-	-		
410 Consumable Supplies and Materials	10,826	11,976		27,614	-	-		
460 Non-Consumable Items	10,562	9,380		61,940	-	25,500		
470 Computer Software	745	7,718		600	-	-		
480 Computer Hardware	582	2,855		-	-	-		
<b>1220 Restrictive programs for students with disabilities Total</b>	<b>892,998</b>	<b>843,506</b>	<b>16.50</b>	<b>1,374,287</b>	<b>9.15</b>	<b>950,079</b>		
<b>1250 Less restrictive programs for students with disabilities</b>								
111 Licensed Salaries	583,891	596,631	15.00	798,541	13.55	862,849		
112 Classified Salaries	791,243	902,328	31.50	1,076,636	28.57	985,518		
113 Administrators	-	712		-	-	-		
121 Substitutes Licensed	-	9,268		-	-	-		
124 Temporary Classified	1,368	6,739		-	-	8,283		
130 Additional Salary	189	550		1,500	-	-		
210 Public Employees Retirement System	466,208	483,545		564,779	-	556,358		
220 Social Security Administration	101,398	111,071		141,678	-	141,398		
230 Other Required Payroll Costs	9,308	10,162		16,129	-	21,146		
240 Contractual Employee Benefits	494,332	539,556		661,728	-	652,356		
310 Instructional; Professional; and Technical Services	-	-		-	-	761,398		
320 Property Services	-	100		20,400	-	-		
340 Travel	1,196	15		6,957	-	7,195		
350 Communication	2,767	2,646		2,439	-	2,700		
410 Consumable Supplies and Materials	1,284	1,147		164,651	-	15,067		
<b>1250 Less restrictive programs for students with disabilities Total</b>	<b>2,453,183</b>	<b>2,664,471</b>	<b>46.50</b>	<b>3,455,438</b>	<b>42.12</b>	<b>4,014,268</b>		
<b>1260 Treatment and Habilitation</b>								
111 Licensed Salaries	47,402	57,797	0.82	72,723	1.25	87,618		
123 Temporary Licensed	9,859	-		-	-	-		
130 Additional Salary	6,241	3,549		9,291	-	13,608		
210 Public Employees Retirement System	16,400	19,761		24,920	-	30,470		
220 Social Security Administration	4,753	4,627		6,235	-	7,744		
230 Other Required Payroll Costs	417	405		669	-	1,145		
240 Contractual Employee Benefits	11,367	13,463		16,629	-	20,826		
410 Consumable Supplies and Materials	-	-		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1260 Treatment and Habilitation Total</b>	<b>96,439</b>	<b>99,602</b>	<b>0.82</b>	<b>130,467</b>	<b>1.25</b>	<b>161,411</b>		
<b>1271 Remediation</b>								
111 Licensed Salaries	-	-		76,693	1.00	79,761		
112 Classified Salaries	121,591	110,580	8.04	290,148	13.30	484,695		
121 Substitutes Licensed	197	-		-	-	-		
122 Substitute Classified	6,634	145		3,160	-	5,303		
123 Temporary Licensed	112	-		-	-	-		
124 Temporary Classified	950	(72)		-	-	-		
130 Additional Salary	31,097	5,371		1,852	-	318		
210 Public Employees Retirement System	44,725	33,652		195,286	-	169,903		
220 Social Security Administration	11,826	8,749		20,726	-	43,180		
230 Other Required Payroll Costs	1,090	801		2,508	-	6,399		
240 Contractual Employee Benefits	53,955	43,187		87,441	-	215,277		
310 Instructional; Professional; and Technical Services	107,800	117,345		421,099	-	443,178		
330 Student Transportation Services	805	-		-	-	-		
340 Travel	20	-		-	-	-		
350 Communication	1,636	1,714		5,431	-	1,357		
380 Non-instructional Professional and Technical Services	-	-		75	-	-		
410 Consumable Supplies and Materials	4,912	3,640		10,963	-	6,000		
420 Textbooks	-	79		-	-	-		
440 Periodicals	48,000	-		35,647	-	35,647		
460 Non-Consumable Items	378	243		-	-	-		
480 Computer Hardware	-	-		2,196	-	2,196		
<b>1271 Remediation Total</b>	<b>435,726</b>	<b>325,431</b>	<b>8.04</b>	<b>1,153,226</b>	<b>14.30</b>	<b>1,493,214</b>		
<b>1272 Title I</b>								
111 Licensed Salaries	816,572	1,116,755	16.60	1,241,437	15.85	1,149,735		
112 Classified Salaries	517,311	648,793	22.50	1,089,883	25.26	737,180		
121 Substitutes Licensed	99	-		58,793	-	200		
122 Substitute Classified	630	2,979		-	-	-		
130 Additional Salary	23,671	24,341		88,691	-	24,452		
210 Public Employees Retirement System	437,293	520,764		934,411	-	567,962		
220 Social Security Administration	99,654	131,117		201,030	-	144,346		
230 Other Required Payroll Costs	9,022	11,780		31,084	-	21,669		
240 Contractual Employee Benefits	440,184	563,931		600,392	-	641,196		
310 Instructional; Professional; and Technical Services	132,198	199,444		192,013	-	270,970		
340 Travel	1,637	-		-	-	-		
350 Communication	-	201		1,151	-	200		
380 Non-instructional Professional and Technical Services	180	-		-	-	-		
410 Consumable Supplies and Materials	18,041	33,453		74,278	-	33,026		
420 Textbooks	5,014	8,384		21,073	-	5,000		
440 Periodicals	28,819	32,896		5,295	-	-		
460 Non-Consumable Items	-	2,142		-	-	1,100		
470 Computer Software	3,273	5,091		8,417	-	4,000		
480 Computer Hardware	2,526	797		5,100	-	350		
<b>1272 Title I Total</b>	<b>2,536,125</b>	<b>3,302,869</b>	<b>39.10</b>	<b>4,553,049</b>	<b>41.11</b>	<b>3,601,386</b>		
<b>1280 Alternative Education</b>								

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	95,814	370,813	3.30	2,134,192	6.80	494,964		
112 Classified Salaries	-	1,671	8.80	594,820	2.00	54,664		
121 Substitutes Licensed	1,621	45,400		-	-	-		
122 Substitute Classified	-	102		-	-	-		
130 Additional Salary	2,177	1,419		-	-	-		
210 Public Employees Retirement System	33,321	148,165		20,506	-	165,438		
220 Social Security Administration	7,558	31,696		5,084	-	42,047		
230 Other Required Payroll Costs	661	2,796		597	-	6,359		
240 Contractual Employee Benefits	21,594	77,410		14,296	-	143,148		
310 Instructional; Professional; and Technical Services	127,556	99,429		157,549	-	156,155		
320 Property Services	-	79,670		43,100	-	43,100		
340 Travel	112,592	344,647		515,200	-	640,848		
350 Communication	-	151		-	-	-		
360 Charter school payments	604	465,495		2,348,837	-	1,487,033		
374 Tuition paid to Other	5,517	4,253		9,609	-	-		
380 Non-instructional Professional and Technical Services	-	14,335		29,705	-	-		
410 Consumable Supplies and Materials	-	195		9,082	-	7,800		
420 Textbooks	141,939	190,970		50,000	-	50,000		
430 Library Books	-	1,950		-	-	-		
480 Computer Hardware	-	3,150		-	-	-		
<b>1280 Alternative Education Total</b>	<b>550,953</b>	<b>1,883,717</b>	<b>12.10</b>	<b>5,932,578</b>	<b>8.80</b>	<b>3,291,556</b>		
<b>1291 English Second Language Programs</b>								
111 Licensed Salaries	2,114	-	3.00	129,301	3.00	227,221		
112 Classified Salaries	-	-	1.00	42,505	5.00	153,519		
130 Additional Salary	8	-		-	-	-		
210 Public Employees Retirement System	684	-		71,745	-	114,602		
220 Social Security Administration	162	-		13,143	-	29,127		
230 Other Required Payroll Costs	14	-		1,598	-	4,370		
240 Contractual Employee Benefits	510	-		47,110	-	124,630		
340 Travel	-	-		700	-	700		
410 Consumable Supplies and Materials	400	-		-	-	310,000		
440 Periodicals	6,710	12,892		71,617	-	10,000		
470 Computer Software	26,728	34,945		42,200	-	27,000		
640 Dues & Fees	-	-		2,000	-	-		
<b>1291 English Second Language Programs Total</b>	<b>37,330</b>	<b>47,837</b>	<b>4.00</b>	<b>421,919</b>	<b>8.00</b>	<b>1,001,169</b>		
<b>1400 Summer School Programs</b>								
111 Licensed Salaries	-	21,793	1.00	200,000	-	2,000,000		
112 Classified Salaries	3,323	10,442	2.00	75,348	-	-		
121 Substitutes Licensed	-	2,325		-	-	-		
123 Temporary Licensed	3,102	-		-	-	-		
124 Temporary Classified	47,899	588		62,000	-	105,748		
130 Additional Salary	71,218	165,226		60,102	-	395,535		
210 Public Employees Retirement System	38,472	62,847		149,978	-	-		
220 Social Security Administration	9,427	15,491		23,329	-	-		
230 Other Required Payroll Costs	852	1,354		2,834	-	-		
240 Contractual Employee Benefits	2,913	3,124		61,810	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
310 Instructional; Professional; and Technical Services	10,000	-		-	-	-		
320 Property Services	4,580	-		5,000	-	-		
340 Travel	242	116		25,069	-	25,069		
350 Communication	706	-		300	-	-		
380 Non-instructional Professional and Technical Services	-	599		-	-	-		
410 Consumable Supplies and Materials	10,349	65,127		72,699	-	100,000		
420 Textbooks	-	-		3,300	-	-		
440 Periodicals	-	24,218		-	-	-		
460 Non-Consumable Items	-	35,032		-	-	-		
480 Computer Hardware	-	-		-	-	-		
<b>1400 Summer School Programs Total</b>	<b>203,081</b>	<b>408,282</b>	<b>3.00</b>	<b>741,769</b>	<b>-</b>	<b>2,626,352</b>		
<b>1000 Total</b>	<b>8,928,117</b>	<b>13,140,534</b>	<b>184.15</b>	<b>36,033,990</b>	<b>177.42</b>	<b>23,623,144</b>		
2000								
<b>2110 Attendance and Social Work Services</b>								
111 Licensed Salaries	356,733	343,006	5.00	601,778	8.15	652,218		
112 Classified Salaries	126,728	131,318	3.63	146,634	6.63	250,911		
113 Administrators	41,171	55,131		-	-	-		
121 Substitutes Licensed	3,022	-		-	-	-		
124 Temporary Classified	11,197	-		5,000	-	5,000		
130 Additional Salary	450	7,422		-	-	-		
210 Public Employees Retirement System	174,845	183,397		272,450	-	271,842		
220 Social Security Administration	40,654	40,487		60,544	-	69,092		
230 Other Required Payroll Costs	(10,742)	3,583		7,327	-	10,398		
240 Contractual Employee Benefits	163,618	143,670		170,909	-	234,766		
310 Instructional; Professional; and Technical Services	7,000	49,000		56,215	-	17,000		
320 Property Services	1,592	-		1,120	-	-		
330 Student Transportation Services	6,901	1,171		75,500	-	72,500		
340 Travel	8,673	3,215		35,905	-	32,320		
350 Communication	1,280	6,960		26,696	-	22,500		
380 Non-instructional Professional and Technical Services	24,335	113,138		250	-	-		
410 Consumable Supplies and Materials	14,527	12,650		221,216	-	557,995		
460 Non-Consumable Items	20,208	864		78,000	-	-		
470 Computer Software	62,883	584		100	-	-		
480 Computer Hardware	21,527	36,873		-	-	-		
670 Taxes and Licenses	636	-		-	-	-		
<b>2110 Attendance and Social Work Services Total</b>	<b>1,077,238</b>	<b>1,132,468</b>	<b>8.63</b>	<b>1,759,643</b>	<b>14.78</b>	<b>2,196,542</b>		
<b>2120 Guidance Services</b>								
111 Licensed Salaries	148,472	186,429	3.00	154,591	3.00	239,375		
112 Classified Salaries	13,812	14,065	0.38	14,253	0.38	15,919		
123 Temporary Licensed	-	-		33,748	-	-		
210 Public Employees Retirement System	56,941	68,794		51,497	-	76,844		
220 Social Security Administration	12,264	15,114		12,917	-	19,530		
230 Other Required Payroll Costs	15,478	1,321		1,572	-	2,955		
240 Contractual Employee Benefits	22,316	47,495		36,999	-	55,579		
310 Instructional; Professional; and Technical Services	-	16,000		-	-	-		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>2120 Guidance Services Total</b>	<b>269,283</b>	<b>349,218</b>	<b>3.38</b>	<b>305,577</b>	<b>3.38</b>	<b>410,202</b>		
<b>2130 Health Services</b>								
111 Licensed Salaries	3,108	115,042	6.06	1,608,331	4.10	296,096		
112 Classified Salaries	71	255,165		1,517,929	1.50	93,265		
113 Administrators	-	62,720		-	-	-		
114 Classified Supervisors	-	61,314	1.00	60,258	-	-		
121 Substitutes Licensed	-	-		-	-	-		
122 Substitute Classified	-	3,766		100,000	-	-		
123 Temporary Licensed	-	6,071		74,967	-	-		
124 Temporary Classified	-	30,163		-	-	-		
130 Additional Salary	20	14,764		645	-	525		
210 Public Employees Retirement System	1,033	145,966		105,853	-	117,197		
220 Social Security Administration	230	41,337		20,081	-	29,788		
230 Other Required Payroll Costs	21	6,214		2,441	-	4,489		
240 Contractual Employee Benefits	804	188,672		70,380	-	95,751		
310 Instructional; Professional; and Technical Services	-	-		326,763	-	-		
320 Property Services	-	-		-	-	-		
330 Student Transportation Services	-	-		-	-	-		
340 Travel	-	7		-	-	-		
350 Communication	4,248	80		-	-	-		
380 Non-instructional Professional and Technical Services	112,903	97,627		449,484	-	667,421		
410 Consumable Supplies and Materials	4,240	138,506		464,705	-	461,747		
420 Textbooks	-	2,837		3,000	-	3,000		
460 Non-Consumable Items	-	-		30,000	-	30,000		
470 Computer Software	-	16,461		20,000	-	120,000		
480 Computer Hardware	-	-		20,000	-	20,000		
540 Depreciable Equipment	-	-		50,000	-	20,000		
<b>2130 Health Services Total</b>	<b>126,677</b>	<b>1,186,712</b>	<b>7.06</b>	<b>4,924,837</b>	<b>5.60</b>	<b>1,959,279</b>		
<b>2140 Psychological Services</b>								
111 Licensed Salaries	15,197	218,522	4.59	374,774	6.80	487,742		
112 Classified Salaries	-	16,540		-	-	-		
130 Additional Salary	3,493	4,162		-	-	-		
210 Public Employees Retirement System	5,764	53,818		140,117	-	146,809		
220 Social Security Administration	1,411	18,167		28,380	-	37,314		
230 Other Required Payroll Costs	124	1,598		3,355	-	5,657		
240 Contractual Employee Benefits	3,603	61,226		97,814	-	113,288		
340 Travel	-	45		-	-	-		
410 Consumable Supplies and Materials	-	-		11,650	-	11,650		
470 Computer Software	-	1,852		50,000	-	50,000		
<b>2140 Psychological Services Total</b>	<b>29,592</b>	<b>375,928</b>	<b>4.59</b>	<b>706,090</b>	<b>6.80</b>	<b>852,460</b>		
<b>2150 Speech Pathology and Audiology Services</b>								
111 Licensed Salaries	106,597	120,035	1.58	147,259	1.50	105,811		
210 Public Employees Retirement System	30,484	38,364		41,526	-	31,849		
220 Social Security Administration	7,721	8,741		11,046	-	8,094		
230 Other Required Payroll Costs	701	806		1,263	-	1,227		
240 Contractual Employee Benefits	24,464	27,754		33,648	-	24,990		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
340 Travel	429	-		-	-	-		
410 Consumable Supplies and Materials	3,734	-		20,123	-	-		
<b>2150 Speech Pathology and Audiology Services Total</b>	<b>174,130</b>	<b>195,700</b>	<b>1.58</b>	<b>254,865</b>	<b>1.50</b>	<b>171,971</b>		
<b>2160 Other Student Treatment Services</b>								
111 Licensed Salaries	351,103	166,690	3.68	511,573	5.39	411,706		
210 Public Employees Retirement System	120,545	53,396		155,937	-	123,924		
220 Social Security Administration	26,153	11,957		39,090	-	31,496		
230 Other Required Payroll Costs	2,323	855		4,736	-	4,778		
240 Contractual Employee Benefits	79,903	37,018		112,829	-	89,731		
410 Consumable Supplies and Materials	-	-		1,000	-	-		
460 Non-Consumable Items	-	-		1,100	-	-		
<b>2160 Other Student Treatment Services Total</b>	<b>580,027</b>	<b>269,916</b>	<b>3.68</b>	<b>826,265</b>	<b>5.39</b>	<b>661,635</b>		
<b>2190 Service Direction: Student Support Services</b>								
111 Licensed Salaries	-	-		805,180	12.00	866,040		
112 Classified Salaries	144,946	36,000	2.05	502,085	13.05	498,744		
113 Administrators	261	4,770		-	-	-		
121 Substitutes Licensed	-	-		-	-	-		
123 Temporary Licensed	2,392	104		-	-	-		
130 Additional Salary	2,547	3,489		4,546	-	-		
210 Public Employees Retirement System	41,955	13,963		453,884	-	410,799		
220 Social Security Administration	11,907	3,338		99,954	-	104,407		
230 Other Required Payroll Costs	1,054	298		12,112	-	15,683		
240 Contractual Employee Benefits	36,105	10,906		392,285	-	394,757		
310 Instructional; Professional; and Technical Services	4,847	6,956		496,322	-	5,041		
340 Travel	-	-		500	-	500		
410 Consumable Supplies and Materials	-	945		443	-	-		
430 Library Books	-	-		1,000	-	1,000		
<b>2190 Service Direction: Student Support Services Total</b>	<b>246,013</b>	<b>80,769</b>	<b>2.05</b>	<b>2,768,311</b>	<b>25.05</b>	<b>2,296,971</b>		
<b>2210 Improvement of Instruction Services</b>								
111 Licensed Salaries	377,262	595,175	10.70	1,520,317	19.70	1,456,076		
112 Classified Salaries	227,959	258,757	11.43	852,509	15.68	851,274		
113 Administrators	112,079	117,139	3.00	542,528	3.90	483,895		
121 Substitutes Licensed	53,914	2,023		78,724	-	64,909		
122 Substitute Classified	637	-		-	-	-		
124 Temporary Classified	4,564	3,039		35,400	-	42,000		
130 Additional Salary	78,708	405,592		482,901	-	1,466,141		
210 Public Employees Retirement System	287,049	450,263		1,072,773	-	840,165		
220 Social Security Administration	63,531	102,985		196,744	-	213,528		
230 Other Required Payroll Costs	5,704	9,026		24,440	-	31,974		
240 Contractual Employee Benefits	161,120	235,090		656,637	-	672,420		
310 Instructional; Professional; and Technical Services	30,629	55,382		3,000	-	-		
320 Property Services	4,402	2,287		8,000	-	8,000		
340 Travel	23,856	15,555		77,686	-	129,131		
350 Communication	869	3,422		102	-	-		
360 Charter school payments	5,243	-		-	-	17,000		
380 Non-instructional Professional and Technical Services	98,706	90,263		90,000	-	115,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
410 Consumable Supplies and Materials	67,778	77,619		384,240	-	401,110		
420 Textbooks	5,824	167,923		72,545	-	24,000		
430 Library Books	1,020	34,989		560	-	10,000		
440 Periodicals	-	9,718		15,436	-	-		
460 Non-Consumable Items	42,895	11,698		8,227	-	84,000		
470 Computer Software	25,279	87,658		960,982	-	1,261,982		
480 Computer Hardware	11,094	110		-	-	4,400		
640 Dues & Fees	12,125	60		-	-	-		
670 Taxes and Licenses	787	192		-	-	-		
690 Grant Indirect Charges	-	39		-	-	-		
<b>2210 Improvement of Instruction Services Total</b>	<b>1,703,033</b>	<b>2,736,003</b>	<b>25.13</b>	<b>7,083,750</b>	<b>39.28</b>	<b>8,177,005</b>		
<b>2220 Educational Media Services</b>								
340 Travel	-	30		-	-	-		
380 Non-instructional Professional and Technical Services	-	4,200		-	-	-		
410 Consumable Supplies and Materials	786	306		13,962	-	-		
420 Textbooks	-	185		-	-	-		
430 Library Books	4,569	31,398		55,728	-	-		
460 Non-Consumable Items	-	1,497		11,000	-	-		
470 Computer Software	-	-		2,100	-	-		
480 Computer Hardware	-	7,220		-	-	-		
<b>2220 Educational Media Services Total</b>	<b>5,356</b>	<b>44,837</b>		<b>82,790</b>	<b>-</b>	<b>-</b>		
<b>2230 Assessment and Testing</b>								
121 Substitutes Licensed	-	-		-	-	-		
130 Additional Salary	-	3,391		-	-	-		
210 Public Employees Retirement System	-	1,197		-	-	-		
220 Social Security Administration	-	251		-	-	-		
230 Other Required Payroll Costs	-	22		-	-	-		
<b>2230 Assessment and Testing Total</b>	<b>-</b>	<b>4,861</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2240 Instructional Staff Development</b>								
111 Licensed Salaries	315,499	345,995	4.70	260,638	4.85	338,654		
112 Classified Salaries	9,944	2,680		83,627	-	-		
121 Substitutes Licensed	113,959	7,927		205,747	-	267,867		
123 Temporary Licensed	3,940	3,027		-	-	-		
124 Temporary Classified	751	897		1,288	-	-		
130 Additional Salary	72,184	56,142		1,085,870	-	1,819,028		
210 Public Employees Retirement System	155,283	147,767		581,970	-	101,935		
220 Social Security Administration	38,292	30,753		64,560	-	25,908		
230 Other Required Payroll Costs	3,414	2,743		7,111	-	3,928		
240 Contractual Employee Benefits	70,745	73,533		106,814	-	80,802		
310 Instructional; Professional; and Technical Services	4,098	25,192		130,336	-	170,800		
340 Travel	82,889	161,618		471,421	-	784,359		
350 Communication	-	-		-	-	-		
410 Consumable Supplies and Materials	1,598	3,797		46,172	-	16,083		
420 Textbooks	-	17,197		14,178	-	-		
430 Library Books	45,341	4,380		12,285	-	4,797		
440 Periodicals	-	-		19,107	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Items	318	-		1,000	-	1,000		
470 Computer Software	696	858		392	-	-		
480 Computer Hardware	4,535	24,726		39,771	-	5,000		
640 Dues & Fees	11,996	-		-	-	-		
<b>2240 Instructional Staff Development Total</b>	<b>935,483</b>	<b>909,234</b>	<b>4.70</b>	<b>3,132,287</b>	<b>4.85</b>	<b>3,620,161</b>		
<b>2310 Board of Education Services</b>								
380 Non-instructional Professional and Technical Services	-	-		2,100	-	-		
<b>2310 Board of Education Services Total</b>	<b>-</b>	<b>-</b>		<b>2,100</b>	<b>-</b>	<b>-</b>		
<b>2320 Executive Administration Services</b>								
112 Classified Salaries	-	-		90,861	1.00	51,573		
210 Public Employees Retirement System	-	-		-	-	15,523		
220 Social Security Administration	-	-		-	-	3,946		
230 Other Required Payroll Costs	-	-		-	-	583		
240 Contractual Employee Benefits	-	-		-	-	14,930		
380 Non-instructional Professional and Technical Services	-	3,570		-	-	-		
<b>2320 Executive Administration Services Total</b>	<b>-</b>	<b>3,570</b>		<b>90,861</b>	<b>1.00</b>	<b>86,555</b>		
<b>2410 Office of the Principal Services</b>								
112 Classified Salaries	(295)	-		-	-	-		
124 Temporary Classified	855	-		-	-	-		
220 Social Security Administration	65	-		-	-	-		
230 Other Required Payroll Costs	6	-		-	-	-		
350 Communication	22	-		-	-	-		
410 Consumable Supplies and Materials	96	1,738		-	-	-		
460 Non-Consumable Items	-	4,262		-	-	-		
<b>2410 Office of the Principal Services Total</b>	<b>750</b>	<b>6,000</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2490 Other Support Services - Central</b>								
340 Travel	-	-		-	-	-		
410 Consumable Supplies and Materials	-	-		-	-	-		
<b>2490 Other Support Services - Central Total</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2520 Fiscal Services</b>								
112 Classified Salaries	-	-		64,688	1.00	70,638		
210 Public Employees Retirement System	-	-		19,710	-	21,262		
220 Social Security Administration	-	-		4,949	-	5,404		
230 Other Required Payroll Costs	-	-		601	-	798		
240 Contractual Employee Benefits	-	-		20,120	-	19,980		
380 Non-instructional Professional and Technical Services	-	-		1,022	-	-		
410 Consumable Supplies and Materials	-	-		758	-	105		
460 Non-Consumable Items	-	-		-	-	148,962		
690 Grant Indirect Charges	512,594	464,084		1,046,906	-	1,186,019		
<b>2520 Fiscal Services Total</b>	<b>512,594</b>	<b>464,084</b>		<b>1,158,755</b>	<b>1.00</b>	<b>1,453,168</b>		
<b>2540 Operation and Maintenance</b>								
112 Classified Salaries	1,285	27,578	2.00	99,244	2.00	101,665		
210 Public Employees Retirement System	-	1,236		30,248	-	30,601		
220 Social Security Administration	-	2,110		7,587	-	7,777		
230 Other Required Payroll Costs	-	1,069		923	-	1,149		
240 Contractual Employee Benefits	-	19,560		29,360	-	29,860		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
320 Property Services	-	-		450,000	-	450,000		
380 Non-instructional Professional and Technical Services	-	148,388		-	-	-		
410 Consumable Supplies and Materials	330	424,068		390,000	-	190,000		
460 Non-Consumable Items	-	518,485		2,615,443	-	-		
520 Buildings Acquisition	11,384	-		-	-	200,000		
540 Depreciable Equipment	-	-		400,000	-	-		
670 Taxes and Licenses	-	250		-	-	-		
<b>2540 Operation and Maintenance Total</b>	<b>12,999</b>	<b>1,142,745</b>	<b>2.00</b>	<b>4,022,805</b>	<b>2.00</b>	<b>1,011,052</b>		
<b>2550 Student Transportation Services</b>								
112 Classified Salaries	81,824	9,133	10.00	520,410	18.25	658,977		
210 Public Employees Retirement System	-	-		86,108	-	198,352		
220 Social Security Administration	-	-		21,598	-	50,412		
230 Other Required Payroll Costs	-	-		2,626	-	19,587		
240 Contractual Employee Benefits	-	-		146,798	-	272,473		
410 Consumable Supplies and Materials	156,537	6,719		240,179	-	354,894		
460 Non-Consumable Items	-	1,999		-	-	-		
540 Depreciable Equipment	-	-		338,459	-	25,000		
<b>2550 Student Transportation Services Total</b>	<b>238,362</b>	<b>17,852</b>	<b>10.00</b>	<b>1,356,178</b>	<b>18.25</b>	<b>1,579,695</b>		
<b>2570 Internal Services</b>								
410 Consumable Supplies and Materials	-	296,948		235,000	-	-		
460 Non-Consumable Items	-	1,024		-	-	-		
<b>2570 Internal Services Total</b>	<b>-</b>	<b>297,972</b>		<b>235,000</b>	<b>-</b>	<b>-</b>		
<b>2630 Information Services</b>								
350 Communication	-	627		-	-	-		
380 Non-instructional Professional and Technical Services	-	-		110,000	-	150,000		
410 Consumable Supplies and Materials	-	-		1,400	-	-		
<b>2630 Information Services Total</b>	<b>-</b>	<b>627</b>		<b>111,400</b>	<b>-</b>	<b>150,000</b>		
<b>2640 Staff Services</b>								
112 Classified Salaries	3,022	-		-	-	-		
113 Administrators	-	-		175,905	1.00	115,544		
121 Substitutes Licensed	-	232,597		-	-	-		
130 Additional Salary	-	28,717		-	-	-		
210 Public Employees Retirement System	960	27,677		-	-	34,779		
220 Social Security Administration	227	19,690		-	-	8,839		
230 Other Required Payroll Costs	21	1,739		-	-	1,306		
240 Contractual Employee Benefits	810	9,173		-	-	21,380		
<b>2640 Staff Services Total</b>	<b>5,040</b>	<b>319,592</b>		<b>175,905</b>	<b>1.00</b>	<b>181,848</b>		
<b>2660 Technology Services</b>								
112 Classified Salaries	65,898	55,317	3.35	420,592	5.00	271,012		
122 Substitute Classified	-	48,559		-	-	-		
124 Temporary Classified	-	-		-	-	-		
130 Additional Salary	536	14,802		13,320	-	-		
210 Public Employees Retirement System	24,694	23,652		9,694	-	81,575		
220 Social Security Administration	4,825	8,954		2,432	-	20,733		
230 Other Required Payroll Costs	435	835		295	-	3,062		
240 Contractual Employee Benefits	15,552	8,478		6,986	-	74,650		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
320 Property Services	-	-		22,500	-	12,500		
350 Communication	3,371	129,677		165,000	-	82,500		
380 Non-instructional Professional and Technical Services	2,386	13,420		53,069	-	-		
410 Consumable Supplies and Materials	-	292,139		100,980	-	50,980		
460 Non-Consumable Items	2,040	806,656		550,000	-	553,957		
470 Computer Software	85,680	346,047		177,000	-	111,073		
480 Computer Hardware	119,788	1,510,898		5,873,612	-	660,267		
<b>2660 Technology Services Total</b>	<b>325,205</b>	<b>3,259,436</b>	<b>3.35</b>	<b>7,395,480</b>	<b>5.00</b>	<b>1,922,309</b>		
<b>2700 Supplemental Retirement Program</b>								
240 Contractual Employee Benefits	110,974	49,145		-	-	-		
<b>2700 Supplemental Retirement Program Total</b>	<b>110,974</b>	<b>49,145</b>						
<b>2000 Total</b>	<b>6,352,755</b>	<b>12,846,668</b>	<b>76.15</b>	<b>36,392,899</b>	<b>134.87</b>	<b>26,730,853</b>		
<b>3100 Food Services</b>								
112 Classified Salaries	-	-	3.50	200,000	8.80	208,184		
114 Classified Supervisors	-	-	8.80	147,012	-	-		
122 Substitute Classified	520	-		-	-	125,000		
124 Temporary Classified	699	-		-	-	-		
130 Additional Salary	918	-		-	-	-		
210 Public Employees Retirement System	-	-		-	-	62,664		
220 Social Security Administration	164	-		-	-	15,926		
230 Other Required Payroll Costs	73	-		-	-	8,494		
240 Contractual Employee Benefits	258	-		-	-	131,384		
320 Property Services	-	-		600,000	-	-		
340 Travel	-	-		-	-	-		
410 Consumable Supplies and Materials	3,380	42,784		42,648	-	95,000		
450 Food	99,833	132,956		718,743	-	152,064		
460 Non-Consumable Items	-	67,965		155,000	-	-		
<b>3100 Food Services Total</b>	<b>105,845</b>	<b>243,706</b>	<b>12.30</b>	<b>1,863,403</b>	<b>8.80</b>	<b>798,716</b>		
<b>3300 Community Services</b>								
112 Classified Salaries	155,687	143,779		-	5.00	236,604		
114 Classified Supervisors	86,268	66,615	1.00	-	1.00	94,833		
121 Substitutes Licensed	-	5,108		-	-	3,500		
122 Substitute Classified	117	-		-	-	21,660		
124 Temporary Classified	25,623	21,572		-	-	9,193		
130 Additional Salary	1,346	5,260		-	-	900		
210 Public Employees Retirement System	78,162	65,022		-	-	99,763		
220 Social Security Administration	20,885	18,184		-	-	26,060		
230 Other Required Payroll Costs	1,792	1,626		-	-	3,849		
240 Contractual Employee Benefits	68,217	66,753		-	-	99,680		
310 Instructional; Professional; and Technical Services	-	-		-	-	-		
320 Property Services	82,428	95,142		-	-	96,487		
340 Travel	693	1,032		-	-	2,000		
350 Communication	11,713	11,781		-	-	22,263		
380 Non-instructional Professional and Technical Services	51,421	70,160		-	-	73,782		
410 Consumable Supplies and Materials	14,744	8,642		16,184	-	27,000		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Federal State and Local Programs	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Items	1,527	2,048		-	-	3,000		
470 Computer Software	3,559	3,277		-	-	6,000		
480 Computer Hardware	-	-		-	-	3,000		
640 Dues & Fees	1,370	1,270		-	-	1,770		
810 Planned Reserves	-	-		-	-	700,000		
<b>3300 Community Services Total</b>	<b>605,552</b>	<b>587,271</b>	<b>1.00</b>	<b>16,184</b>	<b>6.00</b>	<b>1,531,344</b>		
<b>3500 Custody and Care of Children Services</b>								
112 Classified Salaries	-	28,078		9,674	-	-		
210 Public Employees Retirement System	-	8,018		-	-	-		
220 Social Security Administration	-	2,073		-	-	-		
230 Other Required Payroll Costs	-	188		-	-	-		
240 Contractual Employee Benefits	-	13,685		-	-	-		
380 Non-instructional Professional and Technical Services	-	-		1,142,642	-	-		
<b>3500 Custody and Care of Children Services Total</b>	<b>-</b>	<b>52,041</b>		<b>1,152,316</b>	<b>-</b>	<b>-</b>		
<b>3000 Total</b>	<b>711,396</b>	<b>883,017</b>	<b>13.30</b>	<b>3,031,902</b>	<b>14.80</b>	<b>2,330,060</b>		
<b>4110 Service Area Direction</b>								
380 Non-instructional Professional and Technical Services	-	-		45,000	-	-		
<b>4110 Service Area Direction Total</b>	<b>-</b>	<b>-</b>		<b>45,000</b>	<b>-</b>	<b>-</b>		
<b>4120 Site Acquisition and Development Services</b>								
510 Land Acquisition	-	-		-	-	-		
<b>4120 Site Acquisition and Development Services Total</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>4150 Building Acquisition; CIP Services</b>								
112 Classified Salaries	-	-		-	-	-		
350 Communication	1,136	936		-	-	-		
380 Non-instructional Professional and Technical Services	3,508	924,800		520,000	-	-		
410 Consumable Supplies and Materials	-	284		-	-	-		
460 Non-Consumable Items	-	-		-	-	-		
470 Computer Software	-	-		-	-	-		
480 Computer Hardware	-	-		-	-	-		
520 Buildings Acquisition	40,107	613,631		6,759,793	-	3,475,857		
530 Improvements Other Than Buildings	-	-		-	-	-		
540 Depreciable Equipment	-	-		-	-	-		
670 Taxes and Licenses	250	80,212		-	-	-		
<b>4150 Building Acquisition; CIP Services Total</b>	<b>45,000</b>	<b>1,619,863</b>		<b>7,279,793</b>	<b>-</b>	<b>3,475,857</b>		
<b>4000 Total</b>	<b>45,000</b>	<b>1,619,863</b>		<b>7,324,793</b>	<b>-</b>	<b>3,475,857</b>		
<b>6000 Contingencies</b>								
810 Planned Reserves	-	-		17,960,891	-	1,409,996		
<b>6000 Contingencies Total</b>	<b>-</b>	<b>-</b>		<b>17,960,891</b>	<b>-</b>	<b>1,409,996</b>		
<b>6000 Total</b>	<b>-</b>	<b>-</b>		<b>17,960,891</b>	<b>-</b>	<b>1,409,996</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	-	7,142,327		-	-	-		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>7,142,327</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2. Requirements Total</b>	<b>16,037,268</b>	<b>35,632,410</b>	<b>273.60</b>	<b>100,744,475</b>	<b>327.08</b>	<b>57,569,910</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

School Resources Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1700 Extra-Curricular Activities	-	(3,602,272)		(3,250,000)	-	(3,000,000)		
1920 Contributions and Donations From Private Sources	(5,817)	(448,291)		-	-	(300,000)		
1990 Miscellaneous	(160)	-		-	-	-		
3299 Other Restricted Grants-In-Aid	(34,168)	-		-	-	-		
5200 Interfund Transfers	(2,000,000)	(2,000,000)		(2,000,000)	-	(1,000,000)		
5400 Net Working Capital	(10,309,727)	(9,614,960)		(10,246,000)	-	(10,156,096)		
<b>1113 Elementary Extra-curricular</b>								
1700 Extra-Curricular Activities	(478,151)	990,332		-	-	-		
<b>1113 Elementary Extra-curricular Total</b>	<b>(478,151)</b>	<b>990,332</b>		-	-	-		
<b>1122 Middle/Junior High School Extracurricular</b>								
1700 Extra-Curricular Activities	(351,153)	859,391		-	-	-		
<b>1122 Middle/Junior High School Extracurricular Total</b>	<b>(351,153)</b>	<b>859,391</b>		-	-	-		
<b>1132 High School Extra-curricular</b>								
1700 Extra-Curricular Activities	(1,652,009)	1,263,157		-	-	-		
<b>1132 High School Extra-curricular Total</b>	<b>(1,652,009)</b>	<b>1,263,157</b>		-	-	-		
<b>1. Resources Total</b>	<b>(14,831,185)</b>	<b>(12,552,642)</b>		<b>(15,496,000)</b>	-	<b>(14,456,096)</b>		
<b>2. Requirements</b>								
<b>1111 Elementary, K-5 or K-6</b>								
112 Classified Salaries	18,140	-		-	-	-		
130 Additional Salary	2,290	-		-	-	-		
210 Public Employees Retirement System	6,522	-		-	-	-		
220 Social Security Administration	1,491	-		-	-	-		
230 Other Required Payroll Costs	151	-		-	-	-		
240 Contractual Employee Benefits	8,768	-		-	-	-		
310 Instructional; Professional; and Technical Services	1,000	-		1,000,000	-	500,000		
380 Non-instructional Professional and Technical Services	815	-		-	-	-		
410 Consumable Supplies and Materials	8,295	95,527		-	-	1,667,406		
420 Textbooks	-	146,762		-	-	-		
430 Library Books	402	-		-	-	-		
440 Periodicals	-	9,048		-	-	-		
460 Non-Consumable Items	358	-		-	-	-		
470 Computer Software	1,089	131,399		-	-	127,000		
<b>1111 Elementary, K-5 or K-6 Total</b>	<b>49,321</b>	<b>382,736</b>		<b>1,000,000</b>	-	<b>2,294,406</b>		
<b>1113 Elementary Extra-curricular</b>								
310 Instructional; Professional; and Technical Services	58,788	5,070		130,000	-	130,000		
320 Property Services	852	(41)		15,000	-	15,000		
340 Travel	21,742	(347)		110,000	-	210,000		
350 Communication	21	642		-	-	-		
371 Tuition paid to Public LEAs in State	3,205	-		-	-	-		
380 Non-instructional Professional and Technical Services	21,337	985		20,000	-	20,000		
410 Consumable Supplies and Materials	247,895	87,030		490,000	-	490,000		
420 Textbooks	290	2,674		-	-	-		
430 Library Books	10,060	8,927		25,000	-	25,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

School Resources Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
440 Periodicals	4,120	2,692		-	-	-		
460 Non-Consumable Items	51,296	7,783		100,000	-	100,000		
470 Computer Software	2,829	1,191		-	-	-		
480 Computer Hardware	6,621	1,423		-	-	-		
640 Dues & Fees	309	(127)		-	-	-		
<b>1113 Elementary Extra-curricular Total</b>	<b>429,364</b>	<b>117,901</b>		<b>890,000</b>	-	<b>990,000</b>		
<b>1121 Middle/Junior High Programs</b>								
410 Consumable Supplies and Materials	2,913	3,181		-	-	33,867		
420 Textbooks	740	4,292		-	-	-		
430 Library Books	-	436		-	-	-		
460 Non-Consumable Items	2,675	-		-	-	-		
470 Computer Software	67	9,992		-	-	-		
480 Computer Hardware	9,767	-		-	-	-		
<b>1121 Middle/Junior High Programs Total</b>	<b>16,162</b>	<b>17,901</b>		-	-	<b>33,867</b>		
<b>1122 Middle/Junior High School Extracurricular</b>								
310 Instructional; Professional; and Technical Services	9,013	3,494		92,000	-	92,000		
320 Property Services	5,405	250		18,000	-	18,000		
340 Travel	31,024	(2,999)		88,000	-	88,000		
350 Communication	157	-		-	-	-		
380 Non-instructional Professional and Technical Services	7,209	2,577		45,000	-	45,000		
410 Consumable Supplies and Materials	141,400	47,486		277,000	-	277,000		
420 Textbooks	-	-		-	-	-		
430 Library Books	4,055	18		20,000	-	20,000		
440 Periodicals	75	-		-	-	-		
460 Non-Consumable Items	55,885	19,402		120,000	-	120,000		
470 Computer Software	561	1,347		-	-	-		
480 Computer Hardware	237	-		-	-	-		
540 Depreciable Equipment	-	-		20,000	-	20,000		
640 Dues & Fees	275	12		13,000	-	14,000		
<b>1122 Middle/Junior High School Extracurricular Total</b>	<b>255,294</b>	<b>71,586</b>		<b>693,000</b>	-	<b>694,000</b>		
<b>1131 High School Programs</b>								
121 Substitutes Licensed	101	-		-	-	-		
220 Social Security Administration	8	-		-	-	-		
230 Other Required Payroll Costs	1	-		-	-	-		
340 Travel	300	-		-	-	-		
410 Consumable Supplies and Materials	7,610	1,930		-	-	-		
420 Textbooks	25,510	5,400		-	-	-		
460 Non-Consumable Items	2,487	-		-	-	-		
470 Computer Software	-	-		-	-	21,300		
480 Computer Hardware	-	-		1,596,669	-	1,285,672		
<b>1131 High School Programs Total</b>	<b>36,017</b>	<b>7,330</b>		<b>1,596,669</b>	-	<b>1,306,972</b>		
<b>1132 High School Extra-curricular</b>								
112 Classified Salaries	-	1,159		-	-	-		
124 Temporary Classified	-	1,660		-	-	-		
130 Additional Salary	-	4,135		-	-	-		
210 Public Employees Retirement System	-	1,865		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

School Resources Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	-	528		-	-	-		
230 Other Required Payroll Costs	-	50		-	-	-		
240 Contractual Employee Benefits	-	37		-	-	-		
310 Instructional; Professional; and Technical Services	362,991	21,935		536,000	-	400,000		
320 Property Services	21,103	9,667		85,000	-	85,000		
340 Travel	150,577	7,892		317,000	-	337,000		
350 Communication	153	361		-	-	-		
371 Tuition paid to Public LEAs in State	7,695	-		-	-	-		
374 Tuition paid to Other	1,500	13,764		75,000	-	375,000		
380 Non-instructional Professional and Technical Services	69,684	64,288		190,000	-	190,000		
410 Consumable Supplies and Materials	824,065	254,850		1,305,000	-	1,305,000		
420 Textbooks	400	6,691		5,000	-	10,000		
430 Library Books	515	12		20,000	-	20,000		
440 Periodicals	-	168		-	-	-		
460 Non-Consumable Items	67,093	31,707		34,000	-	34,000		
470 Computer Software	4,645	4,079		10,000	-	10,000		
480 Computer Hardware	-	-		-	-	-		
540 Depreciable Equipment	5,785	-		-	-	-		
640 Dues & Fees	13,400	2,318		-	-	-		
<b>1132 High School Extra-curricular Total</b>	<b>1,529,607</b>	<b>427,167</b>		<b>2,577,000</b>	-	<b>2,766,000</b>		
<b>1280 Alternative Education</b>								
111 Licensed Salaries	153,013	68,595		-	-	-		
112 Classified Salaries	13,768	6,112		-	-	-		
130 Additional Salary	6,993	-		-	-	-		
210 Public Employees Retirement System	53,854	23,488		-	-	-		
220 Social Security Administration	13,374	5,834		-	-	-		
230 Other Required Payroll Costs	1,153	493		-	-	-		
240 Contractual Employee Benefits	42,344	19,756		-	-	-		
330 Student Transportation Services	722	-		-	-	-		
350 Communication	262	-		-	-	-		
410 Consumable Supplies and Materials	3,020	-		-	-	-		
420 Textbooks	36,225	47,230		-	-	50,000		
460 Non-Consumable Items	6,255	-		-	-	-		
470 Computer Software	4,068	-		-	-	-		
480 Computer Hardware	11,141	-		-	-	-		
<b>1280 Alternative Education Total</b>	<b>346,193</b>	<b>171,507</b>		-	-	<b>50,000</b>		
<b>1291 English Second Language Programs</b>								
470 Computer Software	-	22,531		-	-	13,800		
<b>1291 English Second Language Programs Total</b>	-	<b>22,531</b>		-	-	<b>13,800</b>		
<b>1000 Total</b>	<b>2,661,958</b>	<b>1,218,660</b>		<b>6,756,669</b>	-	<b>8,149,045</b>		
<b>2110 Attendance and Social Work Services</b>								
410 Consumable Supplies and Materials	-	-		-	-	-		
<b>2110 Attendance and Social Work Services Total</b>	-	-		-	-	-		
<b>2130 Health Services</b>								
111 Licensed Salaries	6,519	-		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

School Resources Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	23,124	21,688		-	-	-		
130 Additional Salary	30,006	6,483		-	-	-		
210 Public Employees Retirement System	17,156	9,931		-	-	-		
220 Social Security Administration	3,908	2,642		-	-	-		
230 Other Required Payroll Costs	517	234		-	-	-		
240 Contractual Employee Benefits	13,499	2,794		-	-	-		
310 Instructional; Professional; and Technical Services	11,904	-		-	-	-		
340 Travel	107	-		-	-	-		
350 Communication	8,635	-		-	-	-		
380 Non-instructional Professional and Technical Services	7,348	-		-	-	-		
410 Consumable Supplies and Materials	131,856	-		-	-	-		
460 Non-Consumable Items	24,164	-		-	-	-		
470 Computer Software	12,983	-		-	-	-		
<b>2130 Health Services Total</b>	<b>291,726</b>	<b>43,771</b>			-	-		
<b>2210 Improvement of Instruction Services</b>								
112 Classified Salaries	11,753	-		-	-	-		
121 Substitutes Licensed	94	-		-	-	-		
130 Additional Salary	226	-		-	-	-		
210 Public Employees Retirement System	3,876	-		-	-	-		
220 Social Security Administration	905	-		-	-	-		
230 Other Required Payroll Costs	82	-		-	-	-		
240 Contractual Employee Benefits	3,506	-		-	-	-		
340 Travel	265	3,658		-	-	-		
410 Consumable Supplies and Materials	66,108	1,415		200,000	-	200,000		
420 Textbooks	10,049	-		200,000	-	-		
430 Library Books	-	-		19,000	-	16,700		
470 Computer Software	-	178,995		320,000	-	296,333		
640 Dues & Fees	-	-		31,200	-	65,000		
<b>2210 Improvement of Instruction Services Total</b>	<b>96,863</b>	<b>184,068</b>		<b>770,200</b>	-	<b>578,033</b>		
<b>2220 Educational Media Services</b>								
430 Library Books	-	16,660		-	-	-		
460 Non-Consumable Items	982	-		-	-	-		
470 Computer Software	-	12,971		-	-	-		
<b>2220 Educational Media Services Total</b>	<b>982</b>	<b>29,631</b>			-	-		
<b>2230 Assessment and Testing</b>								
470 Computer Software	-	22,420		-	-	-		
<b>2230 Assessment and Testing Total</b>	<b>-</b>	<b>22,420</b>			-	-		
<b>2240 Instructional Staff Development</b>								
130 Additional Salary	-	-		165,229	-	100,000		
210 Public Employees Retirement System	-	-		50,395	-	-		
220 Social Security Administration	-	-		12,640	-	-		
230 Other Required Payroll Costs	-	-		1,867	-	-		
470 Computer Software	-	-		-	-	76,000		
<b>2240 Instructional Staff Development Total</b>	<b>-</b>	<b>-</b>		<b>230,131</b>	-	<b>176,000</b>		
<b>2410 Office of the Principal Services</b>								
112 Classified Salaries	9,795	-		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

School Resources Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
121 Substitutes Licensed	441	-		-	-	-		
122 Substitute Classified	281	-		-	-	-		
130 Additional Salary	3,718	-		-	-	-		
210 Public Employees Retirement System	5,517	-		-	-	-		
220 Social Security Administration	1,264	-		-	-	-		
230 Other Required Payroll Costs	120	-		-	-	-		
240 Contractual Employee Benefits	7,096	-		-	-	-		
310 Instructional; Professional; and Technical Services	99	-		-	-	-		
340 Travel	188	-		-	-	-		
380 Non-instructional Professional and Technical Services	15,115	-		-	-	-		
410 Consumable Supplies and Materials	22,823	-		-	-	-		
460 Non-Consumable Items	47,793	-		-	-	-		
470 Computer Software	1,670	-		-	-	-		
480 Computer Hardware	72,270	-		-	-	-		
<b>2410 Office of the Principal Services Total</b>	<b>188,191</b>	-		-	-	-		
<b>2520 Fiscal Services</b>								
340 Travel	10,695	4,720		-	-	-		
380 Non-instructional Professional and Technical Services	957,585	616,867		596,000	-	-		
460 Non-Consumable Items	1,480	2,799		-	-	250,000		
480 Computer Hardware	7,402	-		-	-	-		
640 Dues & Fees	400	-		-	-	-		
<b>2520 Fiscal Services Total</b>	<b>977,561</b>	<b>624,386</b>		<b>596,000</b>	-	<b>250,000</b>		
<b>2540 Operation and Maintenance</b>								
112 Classified Salaries	140	-		-	-	-		
<b>2540 Operation and Maintenance Total</b>	<b>140</b>	-		-	-	-		
<b>2550 Student Transportation Services</b>								
310 Instructional; Professional; and Technical Services	-	-		-	-	-		
340 Travel	-	-		-	-	-		
350 Communication	-	-		-	-	-		
380 Non-instructional Professional and Technical Services	-	-		-	-	-		
410 Consumable Supplies and Materials	-	-		-	-	-		
420 Textbooks	-	-		-	-	-		
430 Library Books	-	-		-	-	-		
440 Periodicals	-	-		-	-	-		
460 Non-Consumable Items	-	-		-	-	-		
470 Computer Software	-	-		-	-	-		
480 Computer Hardware	-	-		-	-	-		
<b>2550 Student Transportation Services Total</b>	-	-		-	-	-		
<b>2660 Technology Services</b>								
460 Non-Consumable Items	-	5,254		-	-	-		
480 Computer Hardware	998,805	27,801		2,000,000	-	1,800,018		
<b>2660 Technology Services Total</b>	<b>998,805</b>	<b>33,055</b>		<b>2,000,000</b>	-	<b>1,800,018</b>		
<b>2000 Total</b>	<b>2,554,268</b>	<b>937,332</b>		<b>3,596,331</b>	-	<b>2,804,051</b>		
<b>3100 Food Services</b>								
380 Non-instructional Professional and Technical Services	-	-		1,000	-	1,000		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

School Resources Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>3100 Food Services Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>3000 Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>4120 Site Acquisition and Development Services</b>								
380 Non-instructional Professional and Technical Services	-	-		400,000	-	-		
520 Buildings Acquisition	-	-		160,000	-	-		
670 Taxes and Licenses	-	-		40,000	-	-		
<b>4120 Site Acquisition and Development Services Total</b>	-	-		<b>600,000</b>	-	-		
<b>4150 Building Acquisition; CIP Services</b>								
380 Non-instructional Professional and Technical Services	-	-		1,000	-	1,000		
<b>4150 Building Acquisition; CIP Services Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>4000 Total</b>	-	-		<b>601,000</b>	-	<b>1,000</b>		
<b>5200 Transfers of Funds</b>								
710 Transfers To Other Funds	-	-		1,000	-	1,000		
<b>5200 Transfers of Funds Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>5000 Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>6000 Contingencies</b>								
810 Planned Reserves	-	-		3,040,000	-	2,000,000		
<b>6000 Contingencies Total</b>	-	-		<b>3,040,000</b>	-	<b>2,000,000</b>		
<b>6000 Total</b>	-	-		<b>3,040,000</b>	-	<b>2,000,000</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	9,614,960	10,396,651		-	-	-		
820 Unappropriated Ending Fund Balance	-	-		1,500,000	-	1,500,000		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>9,614,960</b>	<b>10,396,651</b>		<b>1,500,000</b>	-	<b>1,500,000</b>		
<b>2. Requirements Total</b>	<b>14,831,185</b>	<b>12,552,642</b>		<b>15,496,000</b>	-	<b>14,456,096</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Nutrition Services Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1600 Food Service	(819,041)	(2,830)		(753,000)	-	(250,000)		
3102 State School Fund--School Lunch Match	(48,059)	(48,059)		(50,000)	-	(50,000)		
3299 Other Restricted Grants-In-Aid	(27,497)	-		(850,000)	-	(1,100,000)		
4500 Restricted Revenue From Federal Govt Thru State	(3,718,181)	(5,562,105)		(3,873,763)	-	(3,900,000)		
4900 Revenue for/on Behalf of the District	(364,871)	(542,113)		(370,000)	-	(400,000)		
5200 Interfund Transfers	(966,075)	(746,270)		(936,000)	-	(1,586,000)		
5400 Net Working Capital	(165,921)	(197,578)		-	-	-		
<b>1. Resources Total</b>	<b>(6,109,646)</b>	<b>(7,098,955)</b>		<b>(6,832,763)</b>	-	<b>(7,286,000)</b>		
<b>2. Requirements</b>								
<b>3100 Food Services</b>								
111 Licensed Salaries	-	-		-	-	-		
112 Classified Salaries	1,626,710	1,534,397	58.91	1,641,013	73.81	1,983,218		
113 Administrators	-	-	0.50	65,856	0.50	59,581		
114 Classified Supervisors	70,402	166,701	3.50	374,653	3.00	264,463		
122 Substitute Classified	91,304	17,917		-	-	-		
124 Temporary Classified	17,976	104,480		-	-	-		
130 Additional Salary	19,925	11,006		-	-	-		
210 Public Employees Retirement System	515,634	551,313		574,770	-	694,487		
220 Social Security Administration	134,742	135,205		144,167	-	176,507		
230 Other Required Payroll Costs	62,257	57,760		62,325	-	81,054		
240 Contractual Employee Benefits	823,318	849,245		946,324	-	1,172,614		
320 Property Services	52,710	41,985		42,053	-	20,000		
340 Travel	2,641	5,138		4,000	-	-		
350 Communication	4,892	3,924		5,800	-	-		
380 Non-instructional Professional and Technical Services	7,412	388		-	-	-		
410 Consumable Supplies and Materials	176,279	247,850		180,802	-	-		
450 Food	2,225,892	2,742,046		2,720,000	-	2,763,076		
460 Non-Consumable Items	7,818	40,457		25,000	-	25,000		
470 Computer Software	46,975	38,283		30,000	-	30,000		
480 Computer Hardware	3,393	7,356		4,000	-	4,000		
630 Bad Debt Write-Off	11,225	-		-	-	-		
640 Dues & Fees	209	-		-	-	-		
670 Taxes and Licenses	10,353	5,890		12,000	-	12,000		
<b>3100 Food Services Total</b>	<b>5,912,067</b>	<b>6,561,341</b>	<b>62.91</b>	<b>6,832,763</b>	<b>77.31</b>	<b>7,286,000</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	197,578	537,614		-	-	-		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>197,578</b>	<b>537,614</b>						
<b>2. Requirements Total</b>	<b>6,109,646</b>	<b>7,098,955</b>	<b>62.91</b>	<b>6,832,763</b>	<b>77.31</b>	<b>7,286,000</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Debt Service Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1110 Ad valorem taxes levied by district	(34,661,522)	(35,958,124)		(25,524,498)	-	(39,838,948)		
1190 Penalties and interest on taxes	(83,614)	(103,105)		(75,000)	-	(75,000)		
1500 Earnings on Investments	(350,594)	(63,684)		(43,000)	-	(45,000)		
1990 Miscellaneous	(5,224,265)	(5,343,695)		(5,462,100)	-	(5,688,700)		
4900 Revenue for/on Behalf of the District	(663,405)	(665,128)		(664,815)	-	(664,815)		
5100 Long Term Debt Financing Sources	-	(114,969,245)		-	-	-		
5400 Net Working Captial	(2,627,381)	(2,707,015)		(1,795,000)	-	(1,908,000)		
<b>1. Resources Total</b>	<b>(43,610,782)</b>	<b>(159,809,997)</b>		<b>(33,564,413)</b>	-	<b>(48,220,463)</b>		
<b>2. Requirements</b>								
<b>5100 Debt Service</b>								
610 Redemption of Principal	22,340,000	129,840,000		19,205,000	-	27,730,000		
621 Regular Interest	18,563,766	27,292,537		12,504,598	-	17,817,648		
<b>5100 Debt Service Total</b>	<b>40,903,766</b>	<b>157,132,537</b>		<b>31,709,598</b>	-	<b>45,547,648</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	2,707,015	2,677,460		-	-	-		
820 Unapprop Ending Fund Balance	-	-		1,854,815	-	2,672,815		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>2,707,015</b>	<b>2,677,460</b>		<b>1,854,815</b>	-	<b>2,672,815</b>		
<b>2. Requirements Total</b>	<b>43,610,782</b>	<b>159,809,997</b>		<b>33,564,413</b>	-	<b>48,220,463</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Capital Projects Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1200 Revenue From Local Govt Other Than Districts	-	(893,793)		(40,000)	-	(40,000)		
1500 Earnings on Investments	(2,875,287)	(314,170)		(10,000)	-	-		
1910 Rentals	-	(124,383)		-	-	-		
1990 Miscellaneous	(275,401)	(67,601)		(143,000)	-	(53,000)		
3222 State School Fund (SSF) Transportation Equipment	(957,767)	(914,280)		(820,000)	-	(800,000)		
5100 Long Term Debt Financing Sources	-	(433,469)		-	-	-		
5200 Interfund Transfers	(2,250,000)	(2,250,000)		(2,250,000)	-	-		
5300 Sale of or Compensation for Loss of Fixed Assets	(70,077)	(129,642)		(10,000)	-	(7,741)		
5400 Net Working Capital	(211,673,276)	(193,016,110)		(172,169,656)	-	(98,475,872)		
<b>1. Resources Total</b>	<b>(218,101,808)</b>	<b>(198,143,450)</b>		<b>(175,442,656)</b>	<b>-</b>	<b>(99,376,613)</b>		
<b>2. Requirements</b>								
<b>1111 Elementary, K-5 or K-6</b>								
310 Instructional; Professional; and Technical Services	-	-		968,916	-	968,916		
380 Non-instructional Professional and Technical Services	-	-		-	-	-		
410 Consumable Supplies and Materials	-	-		2,980,000	-	2,763,189		
420 Textbooks	-	74,290		-	-	-		
440 Periodicals	-	-		-	-	-		
460 Non-Consumable Items	-	-		-	-	-		
<b>1111 Elementary, K-5 or K-6 Total</b>	<b>-</b>	<b>74,290</b>		<b>3,948,916</b>	<b>-</b>	<b>3,732,105</b>		
<b>1131 High School Programs</b>								
420 Textbooks	1,532	72,037		-	-	-		
<b>1131 High School Programs Total</b>	<b>1,532</b>	<b>72,037</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>1291 English Second Language Programs</b>								
420 Textbooks	-	5,960		-	-	-		
<b>1291 English Second Language Programs Total</b>	<b>-</b>	<b>5,960</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>1000 Total</b>	<b>1,532</b>	<b>152,286</b>		<b>3,948,916</b>	<b>-</b>	<b>3,732,105</b>		
<b>2110 Attendance and Social Work Services</b>								
380 Non-instructional Professional and Technical Services	-	27,145		-	-	-		
410 Consumable Supplies and Materials	475	168		-	-	-		
470 Computer Software	20,875	143		-	-	-		
480 Computer Hardware	7,176	3,934		-	-	-		
670 Taxes and Licenses	-	-		-	-	-		
<b>2110 Attendance and Social Work Services Total</b>	<b>28,526</b>	<b>31,390</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2190 Service Direction: Student Support Services</b>								
460 Non-Consumable Items	-	4,213		90,000	-	90,000		
470 Computer Software	28,105	-		-	-	-		
480 Computer Hardware	5,694	-		-	-	-		
<b>2190 Service Direction: Student Support Services Total</b>	<b>33,799</b>	<b>4,213</b>		<b>90,000</b>	<b>-</b>	<b>90,000</b>		
<b>2210 Improvement of Instruction Services</b>								
112 Classified Salaries	-	-		-	-	-		
121 Substitutes Licensed	-	1,200		-	-	-		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Capital Projects Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
130 Additional Salary	44,739	47,187		-	-	-		
210 Public Employees Retirement System	15,218	16,314		-	-	-		
220 Social Security Administration	3,344	3,596		-	-	-		
230 Other Required Payroll Costs	306	318		-	-	-		
240 Contractual Employee Benefits	3	-		-	-	-		
<b>2210 Improvement of Instruction Services Total</b>	<b>63,609</b>	<b>68,615</b>		-	-	-		
<b>2520 Fiscal Services</b>								
380 Non-instructional Professional and Technical Services	4,014	430,942		-	-	-		
<b>2520 Fiscal Services Total</b>	<b>4,014</b>	<b>430,942</b>		-	-	-		
<b>2540 Operation and Maintenance</b>								
112 Classified Salaries	762,646	794,979	12.25	783,112	9.55	730,475		
113 Administrators	263,569	272,588	2.00	255,995	1.80	250,140		
114 Classified Supervisors	44,465	-		-	-	-		
122 Substitute Classified	6,899	-		-	-	-		
130 Additional Salary	12,678	6,819		-	-	-		
210 Public Employees Retirement System	355,537	363,928		316,929	-	293,722		
220 Social Security Administration	80,834	79,064		79,498	-	74,653		
230 Other Required Payroll Costs	13,908	12,510		16,996	-	14,823		
240 Contractual Employee Benefits	243,256	222,945		245,739	-	213,486		
320 Property Services	11,176	-		-	-	-		
380 Non-instructional Professional and Technical Services	18,999	62,241		-	-	-		
410 Consumable Supplies and Materials	20,559	16,279		-	-	-		
460 Non-Consumable Items	16,447	39,675		-	-	-		
470 Computer Software	-	11,664		-	-	-		
480 Computer Hardware	-	-		-	-	-		
520 Buildings Acquisition	-	10,939		1,108,044	-	1,074,493		
540 Depreciable Equipment	-	367,972		3,475,000	-	3,125,000		
640 Dues & Fees	-	-		-	-	2,500		
670 Taxes and Licenses	-	-		-	-	-		
<b>2540 Operation and Maintenance Total</b>	<b>1,850,972</b>	<b>2,261,604</b>	<b>14.25</b>	<b>6,281,313</b>	<b>11.35</b>	<b>5,779,292</b>		
<b>2550 Student Transportation Services</b>								
540 Depreciable Equipment	108,566	-		-	-	-		
564 Bus & Capital Bus Improvements	-	535,808		2,617,450	-	3,920,000		
<b>2550 Student Transportation Services Total</b>	<b>108,566</b>	<b>535,808</b>		<b>2,617,450</b>	-	<b>3,920,000</b>		
<b>2630 Information Services</b>								
112 Classified Salaries	23,582	52,399		53,709	1.00	53,300		
210 Public Employees Retirement System	-	15,499		16,381	-	16,043		
220 Social Security Administration	1,793	3,932		4,109	-	4,078		
230 Other Required Payroll Costs	161	354		607	-	603		
240 Contractual Employee Benefits	6,876	14,058		14,680	-	14,930		
410 Consumable Supplies and Materials	398	-		-	-	-		
460 Non-Consumable Items	189	-		-	-	-		
470 Computer Software	48	-		-	-	-		
480 Computer Hardware	1,669	-		-	-	-		
<b>2630 Information Services Total</b>	<b>34,717</b>	<b>86,242</b>		<b>89,486</b>	<b>1.00</b>	<b>88,954</b>		
<b>2660 Technology Services</b>								

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Capital Projects Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	30,230	-		-	-	-		
121 Substitutes Licensed	28,036	-		-	-	-		
130 Additional Salary	8,342	-		-	-	-		
210 Public Employees Retirement System	10,515	-		-	-	-		
220 Social Security Administration	4,948	-		-	-	-		
230 Other Required Payroll Costs	446	-		-	-	-		
240 Contractual Employee Benefits	11,691	-		-	-	-		
410 Consumable Supplies and Materials	-	5,682		-	-	-		
460 Non-Consumable Items	51,598	230,927		-	-	-		
480 Computer Hardware	548,968	14,575		4,950,000	-	6,420,000		
550 Depreciable Technology	440,246	-		1,225,000	-	970,000		
<b>2660 Technology Services Total</b>	<b>1,135,020</b>	<b>251,184</b>		<b>6,175,000</b>	-	<b>7,390,000</b>		
<b>2700 Supplemental Retirement Program</b>								
240 Contractual Employee Benefits	5,702	2,853		-	-	-		
<b>2700 Supplemental Retirement Program Total</b>	<b>5,702</b>	<b>2,853</b>						
<b>2000 Total</b>	<b>3,264,925</b>	<b>3,672,851</b>	<b>14.25</b>	<b>15,253,249</b>	<b>12.35</b>	<b>17,268,246</b>		
<b>3100 Food Services</b>								
480 Computer Hardware	-	-		1,000	-	1,000		
540 Depreciable Equipment	145,962	-		-	-	-		
<b>3100 Food Services Total</b>	<b>145,962</b>	<b>-</b>		<b>1,000</b>	<b>-</b>	<b>1,000</b>		
<b>3000 Total</b>	<b>145,962</b>	<b>-</b>		<b>1,000</b>	<b>-</b>	<b>1,000</b>		
<b>4110 Service Area Direction</b>								
121 Substitutes Licensed	-	9,083		-	-	-		
210 Public Employees Retirement System	-	1,838		-	-	-		
220 Social Security Administration	-	347		-	-	-		
230 Other Required Payroll Costs	-	30		-	-	-		
240 Contractual Employee Benefits	325	2,600		-	-	-		
350 Communication	89	-		-	-	-		
380 Non-instructional Professional and Technical Services	50	-		-	-	-		
410 Consumable Supplies and Materials	2,583	613		-	-	-		
440 Periodicals	249	249		-	-	-		
460 Non-Consumable Items	-	924		-	-	-		
470 Computer Software	4,510	-		-	-	-		
480 Computer Hardware	605	3,931		-	-	-		
<b>4110 Service Area Direction Total</b>	<b>8,412</b>	<b>19,616</b>						
<b>4120 Site Acquisition and Development Services</b>								
112 Classified Salaries	-	-		-	-	-		
350 Communication	1,040	1,495		-	-	-		
380 Non-instructional Professional and Technical Services	1,980,292	657,627		-	-	-		
410 Consumable Supplies and Materials	128,337	1,668		-	-	-		
460 Non-Consumable Items	71,507	28,532		-	-	-		
510 Land Acquisition	7,500	3,200		1,667,391	-	2,000,000		
520 Buildings Acquisition	1,062,457	1,862,669		4,375,000	-	119,189		
530 Improvements Other Than Buildings	1,491,818	6,230,793		3,795,000	-	1,295,685		



# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Capital Projects Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
540 Depreciable Equipment	-	182,637		-	-	-		
670 Taxes and Licenses	57,651	94,829		-	-	-		
<b>4120 Site Acquisition and Development Services Total</b>	<b>4,800,603</b>	<b>9,063,450</b>		<b>9,837,391</b>	-	<b>3,414,874</b>		
<b>4150 Building Acquisition; CIP Services</b>								
112 Classified Salaries	1,297	2,138		-	-	-		
210 Public Employees Retirement System	154	-		-	-	-		
220 Social Security Administration	34	-		-	-	-		
230 Other Required Payroll Costs	3	-		-	-	-		
240 Contractual Employee Benefits	6	-		-	-	-		
320 Property Services	-	1,600		-	-	-		
350 Communication	11,979	3,435		-	-	-		
380 Non-instructional Professional and Technical Services	5,953,528	8,456,628		751,000	-	1,151,714		
410 Consumable Supplies and Materials	6,191	17,501		-	-	100,000		
460 Non-Consumable Items	169,602	124,858		-	-	100,000		
470 Computer Software	-	-		-	-	-		
480 Computer Hardware	46,986	8,846		-	-	-		
520 Buildings Acquisition	10,322,972	17,387,945		143,177,550	-	73,536,044		
530 Improvements Other Than Buildings	-	-		-	-	-		
540 Depreciable Equipment	64,150	14,196		-	-	-		
670 Taxes and Licenses	64,815	1,620,017		-	-	-		
<b>4150 Building Acquisition; CIP Services Total</b>	<b>16,641,717</b>	<b>27,637,164</b>		<b>143,928,550</b>	-	<b>74,887,758</b>		
<b>4000 Total</b>	<b>21,450,731</b>	<b>36,720,230</b>		<b>153,765,941</b>	-	<b>78,302,632</b>		
<b>5100 Debt Service</b>								
610 Redemption of Principal	208,885	212,925		217,043	-	70,320		
622 Bus Garage/Bus Interest	13,664	9,624		5,507	-	1,310		
<b>5100 Debt Service Total</b>	<b>222,549</b>	<b>222,549</b>		<b>222,550</b>	-	<b>71,630</b>		
<b>5200 Transfers of Funds</b>								
710 Transfers To Other Funds	-	-		1,000	-	1,000		
<b>5200 Transfers of Funds Total</b>	<b>-</b>	<b>-</b>		<b>1,000</b>	-	<b>1,000</b>		
<b>5000 Total</b>	<b>222,549</b>	<b>222,549</b>		<b>223,550</b>	-	<b>72,630</b>		
<b>6000 Contingencies</b>								
810 Planned Reserves	-	-		2,250,000	-	-		
<b>6000 Contingencies Total</b>	<b>-</b>	<b>-</b>		<b>2,250,000</b>	-	<b>-</b>		
<b>6000 Total</b>	<b>-</b>	<b>-</b>		<b>2,250,000</b>	-	<b>-</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	193,016,110	157,375,534		-	-	-		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>193,016,110</b>	<b>157,375,534</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2. Requirements Total</b>	<b>218,101,808</b>	<b>198,143,450</b>	<b>14.25</b>	<b>175,442,656</b>	<b>12.35</b>	<b>99,376,613</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Insurance Reserve Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1500 Earnings on Investments	(109,955)	(35,587)		(57,000)	-	(32,000)		
1990 Miscellaneous	(32,630,564)	(32,636,985)		(36,674,000)	-	(36,939,000)		
3900 Revenue for/on Behalf of the District	(241,708)	(142,666)		(200,000)	-	(200,000)		
5200 Interfund Transfers	(852,138)	(896,163)		(590,000)	-	(590,000)		
5400 Net Working Captial	(10,719,780)	(9,034,677)		(9,520,311)	-	(8,659,000)		
<b>1. Resources Total</b>	<b>(44,554,144)</b>	<b>(42,746,078)</b>		<b>(47,041,311)</b>	-	<b>(46,420,000)</b>		
<b>2. Requirements</b>								
<b>1121 Middle/Junior High Programs</b>								
410 Consumable Supplies and Materials	-	-		1,000	-	1,000		
<b>1121 Middle/Junior High Programs Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>1000 Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>2110 Attendance and Social Work Services</b>								
112 Classified Salaries	205,083	196,532		-	-	-		
113 Administrators	102,667	166,120		-	-	-		
130 Additional Salary	-	1,059		-	-	-		
210 Public Employees Retirement System	66,331	112,762		-	-	-		
220 Social Security Administration	17,671	27,355		-	-	-		
230 Other Required Payroll Costs	1,622	2,438		-	-	-		
240 Contractual Employee Benefits	87,859	120,086		-	-	-		
320 Property Services	-	-		-	-	-		
340 Travel	-	2,071		-	-	-		
350 Communication	2	-		-	-	-		
380 Non-instructional Professional and Technical Services	3,000	6,689		-	-	-		
410 Consumable Supplies and Materials	400	3,351		-	-	-		
460 Non-Consumable Items	811	493		-	-	-		
470 Computer Software	48	155		-	-	-		
480 Computer Hardware	1,399	-		-	-	-		
540 Depreciable Equipment	-	1,513		-	-	-		
640 Dues & Fees	-	150		-	-	-		
670 Taxes and Licenses	-	261		-	-	-		
<b>2110 Attendance and Social Work Services Total</b>	<b>486,894</b>	<b>641,035</b>		-	-	-		
<b>2310 Board of Education Services</b>								
230 Other Required Payroll Costs	-	18,502		-	-	-		
390 Other General Professional and Technological Services	6,000	6,300		6,000	-	6,000		
<b>2310 Board of Education Services Total</b>	<b>6,000</b>	<b>24,802</b>		<b>6,000</b>	-	<b>6,000</b>		
<b>2520 Fiscal Services</b>								
121 Substitutes Licensed	24,297	398		-	-	-		
210 Public Employees Retirement System	3,045	-		-	-	-		
220 Social Security Administration	1,859	30		-	-	-		
230 Other Required Payroll Costs	2,185,583	1,267,003		1,000,000	-	1,300,000		
240 Contractual Employee Benefits	30,761,483	30,887,380		35,307,000	-	35,897,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Insurance Reserve Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
340 Travel	-	-		500	-	500		
350 Communication	1,508	289		2,640	-	2,640		
380 Non-instructional Professional and Technical Services	673,937	759,995		830,000	-	826,847		
410 Consumable Supplies and Materials	157,274	129,391		201,650	-	201,150		
460 Non-Consumable Items	650	-		-	-	-		
480 Computer Hardware	1,010	-		-	-	-		
<b>2520 Fiscal Services Total</b>	<b>33,810,646</b>	<b>33,044,485</b>		<b>37,341,790</b>	-	<b>38,228,137</b>		
<b>2540 Operation and Maintenance</b>								
112 Classified Salaries	7,389	7,784	0.25	7,979	0.25	8,070		
210 Public Employees Retirement System	2,347	2,473		2,434	-	2,429		
220 Social Security Administration	565	595		611	-	617		
230 Other Required Payroll Costs	288	301		90	-	92		
240 Contractual Employee Benefits	3,289	3,307		3,671	-	3,733		
410 Consumable Supplies and Materials	-	-		-	-	1,000		
<b>2540 Operation and Maintenance Total</b>	<b>13,879</b>	<b>14,461</b>	<b>0.25</b>	<b>14,785</b>	<b>0.25</b>	<b>15,941</b>		
<b>2550 Student Transportation Services</b>								
650 Insurance and Judgments	13,380	29,552		30,000	-	30,000		
<b>2550 Student Transportation Services Total</b>	<b>13,380</b>	<b>29,552</b>		<b>30,000</b>	-	<b>30,000</b>		
<b>2640 Staff Services</b>								
111 Licensed Salaries	31,374	32,261	0.50	32,260	0.50	33,550		
112 Classified Salaries	46,641	45,689	1.00	50,314	1.00	70,258		
113 Administrators	9,412	-		-	-	-		
121 Substitutes Licensed	864	-		5,000	-	5,000		
122 Substitute Classified	4,487	-		11,000	-	11,000		
124 Temporary Classified	-	-		40,000	-	40,000		
130 Additional Salary	1,699	1,000		5,000	-	5,000		
210 Public Employees Retirement System	61,326	27,328		31,685	-	37,720		
220 Social Security Administration	12,683	5,785		8,117	-	9,741		
230 Other Required Payroll Costs	1,129	525		942	-	1,184		
240 Contractual Employee Benefits	38,535	20,461		22,725	-	28,310		
320 Property Services	9,995	10,100		10,000	-	10,000		
340 Travel	702	-		-	-	-		
350 Communication	3,118	3,136		750	-	3,000		
380 Non-instructional Professional and Technical Services	89,332	93,919		340,000	-	335,000		
410 Consumable Supplies and Materials	20,450	1,309		24,500	-	24,500		
440 Periodicals	-	-		150	-	150		
460 Non-Consumable Items	-	6,681		-	-	-		
470 Computer Software	5,100	-		7,500	-	7,500		
640 Dues & Fees	20	-		-	-	-		
650 Insurance and Judgments	23,953	144,967		300,000	-	300,000		
670 Taxes and Licenses	530	652		-	-	600		
<b>2640 Staff Services Total</b>	<b>361,351</b>	<b>393,812</b>	<b>1.50</b>	<b>889,943</b>	<b>1.50</b>	<b>922,513</b>		
<b>2690 Other Support Services - Central</b>								
380 Non-instructional Professional and Technical Services	1,380	-		-	-	-		
410 Consumable Supplies and Materials	(496)	-		1,500	-	1,500		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Insurance Reserve Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Items	3,810	4,747		20,000	-	20,000		
480 Computer Hardware	(874)	-		20,000	-	20,000		
540 Depreciable Equipment	-	-		40,000	-	40,000		
650 Insurance and Judgments	33,607	4,600		-	-	-		
<b>2690 Other Support Services - Central Total</b>	<b>37,427</b>	<b>9,347</b>		<b>81,500</b>	-	<b>81,500</b>		
<b>2700 Supplemental Retirement Program</b>								
240 Contractual Employee Benefits	1,111	516		-	-	-		
<b>2700 Supplemental Retirement Program Total</b>	<b>1,111</b>	<b>516</b>		-	-	-		
<b>2000 Total</b>	<b>34,730,687</b>	<b>34,158,009</b>	<b>1.75</b>	<b>38,364,018</b>	<b>1.75</b>	<b>39,284,091</b>		
<b>3100 Food Services</b>								
410 Consumable Supplies and Materials	-	-		1,000	-	1,000		
<b>3100 Food Services Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>3000 Total</b>	-	-		<b>1,000</b>	-	<b>1,000</b>		
<b>5200 Transfers of Funds</b>								
710 Transfers To Other Funds	788,780	17,000		2,000	-	2,000		
<b>5200 Transfers of Funds Total</b>	<b>788,780</b>	<b>17,000</b>		<b>2,000</b>	-	<b>2,000</b>		
<b>5000 Total</b>	<b>788,780</b>	<b>17,000</b>		<b>2,000</b>	-	<b>2,000</b>		
<b>6000 Contingencies</b>								
810 Planned Reserves	-	-		500,000	-	500,000		
<b>6000 Contingencies Total</b>	-	-		<b>500,000</b>	-	<b>500,000</b>		
<b>6000 Total</b>	-	-		<b>500,000</b>	-	<b>500,000</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	9,034,677	8,571,069		-	-	-		
820 Unappropriated Ending Fund Balance	-	-		8,173,293	-	6,631,909		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>9,034,677</b>	<b>8,571,069</b>		<b>8,173,293</b>	-	<b>6,631,909</b>		
<b>2. Requirements Total</b>	<b>44,554,144</b>	<b>42,746,078</b>	<b>1.75</b>	<b>47,041,311</b>	<b>1.75</b>	<b>46,420,000</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

Postemployment Benefits Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1990 Miscellaneous	(1,117,787)	(1,052,544)		(1,000,000)	-	(350,000)		
5400 Net Working Capital	(3,570,554)	(3,504,086)		(3,365,432)	-	(3,650,000)		
<b>1. Resources Total</b>	<b>(4,688,340)</b>	<b>(4,556,630)</b>		<b>(4,365,432)</b>	-	<b>(4,000,000)</b>		
<b>2700 Supplemental Retirement Program</b>								
116 Early Retirement Pay	273,480	234,781		345,000	-	350,000		
210 Public Employees Retirement System	20,570	20,694		25,000	-	27,000		
220 Social Security Administration	14,647	13,239		22,000	-	21,000		
230 Other Required Payroll Costs	1,041	864		-	-	-		
240 Contractual Employee Benefits	872,267	706,241		1,215,000	-	1,114,000		
380 Non-instructional Professional and Technical Services	2,250	-		5,000	-	5,000		
<b>2700 Supplemental Retirement Program Total</b>	<b>1,184,254</b>	<b>975,818</b>		<b>1,612,000</b>	-	<b>1,517,000</b>		
<b>2000 Total</b>	<b>1,184,254</b>	<b>975,818</b>		<b>1,612,000</b>	-	<b>1,517,000</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	3,504,086	3,580,811		-	-	-		
820 Unappropriated Ending Fund Balance	-	-		2,753,432	-	2,483,000		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>3,504,086</b>	<b>3,580,811</b>		<b>2,753,432</b>	-	<b>2,483,000</b>		
<b>2. Requirements Total</b>	<b>4,688,340</b>	<b>4,556,630</b>		<b>4,365,432</b>	-	<b>4,000,000</b>		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2022 to June 30, 2023

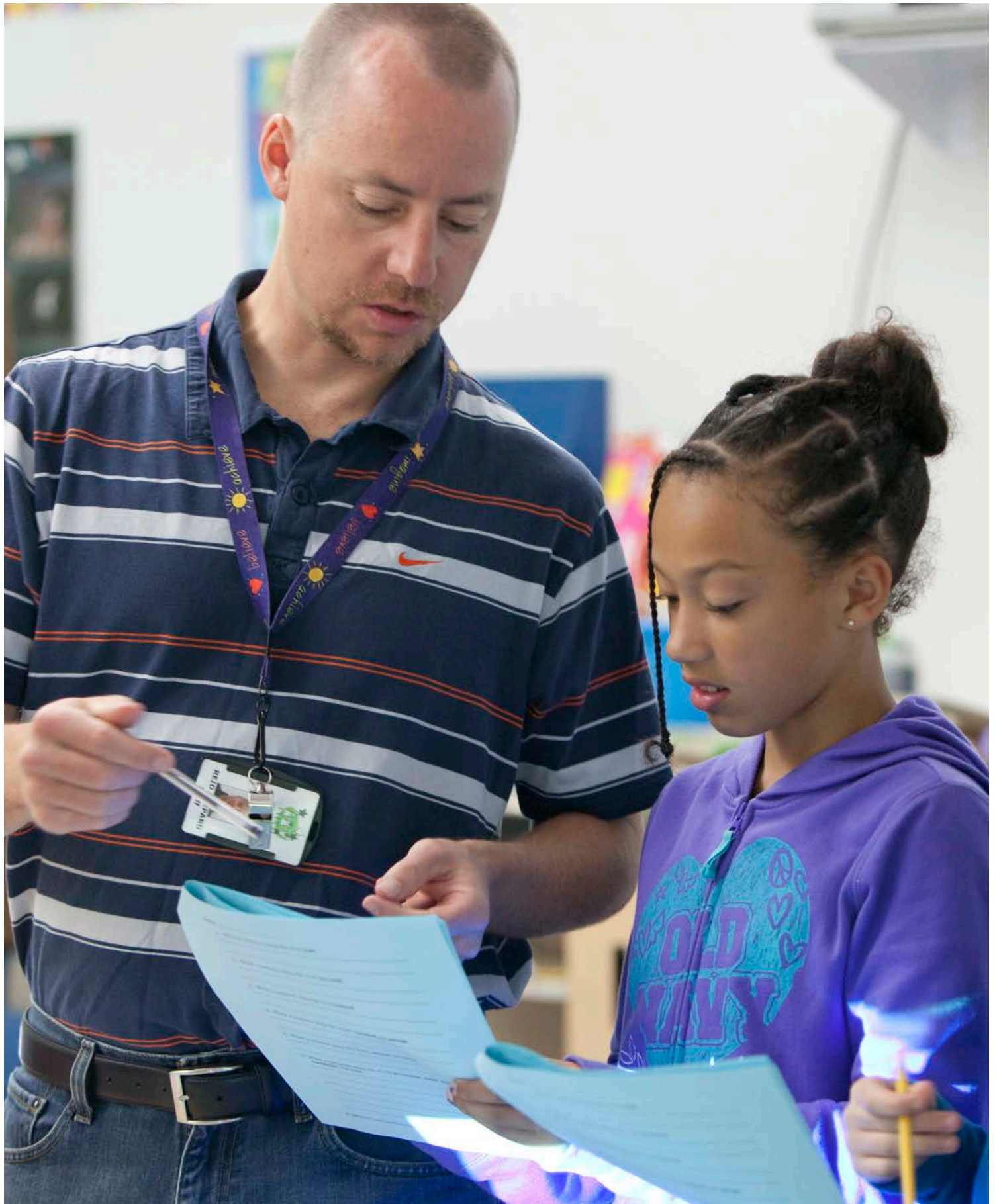
Scholarship - Custodial Fund	Actual Expenditures		Current Year		2022-2023 Budget			
	2019-2020	2020-2021	2022 FTE	2022 Budget	FTE	Proposed	Approved	Adopted
<b>1. Resources</b>								
1920 Contributions and Donations From Private Sources	(45,151)	(256,121)		(182,667)	-	(194,352)		
1990 Miscellaneous	-	(7,379)		(7,379)	-	(7,379)		
3204 Driver Education	(275)	(58,335)		(57,485)	-	(56,785)		
<b>1. Resources Total</b>	<b>(45,426)</b>	<b>(321,835)</b>		<b>(247,531)</b>	-	<b>(258,516)</b>		
<b>2. Requirements</b>								
<b>1121 Middle/Junior High Programs</b>								
112 Classified Salaries	905	-		4,385	-	-		
340 Travel	-	-		9,534	-	13,919		
410 Consumable Supplies and Materials	86	-		-	-	-		
640 Dues and Fees	-	-		25,000	-	-		
<b>1121 Middle/Junior High Programs Total</b>	<b>991</b>	<b>-</b>		<b>38,919</b>	<b>-</b>	<b>13,919</b>		
<b>1122 Middle/Junior High School Extracurricular</b>								
640 Dues and Fees	-	-		25,000	-	50,000		
<b>1122 Middle/Junior High School Extracurricular Total</b>	<b>-</b>	<b>-</b>		<b>25,000</b>	<b>-</b>	<b>50,000</b>		
<b>1131 High School Programs</b>								
310 Instructional; Professional; and Technical Services	275	1,550		57,485	-	56,785		
374 Tuition paid to Other	37,300	5,000		-	-	-		
410 Consumable Supplies and Materials	1,800	-		-	-	-		
<b>1131 High School Programs Total</b>	<b>39,375</b>	<b>6,550</b>		<b>57,485</b>	<b>-</b>	<b>56,785</b>		
<b>1132 High School Extra-curricular</b>								
410 Consumable Supplies and Materials	144	-		-	-	-		
640 Dues and Fees	4,916	-		9,590	-	12,000		
<b>1132 High School Extra-curricular Total</b>	<b>5,060</b>	<b>-</b>		<b>9,590</b>	<b>-</b>	<b>12,000</b>		
<b>1000 Total</b>	<b>45,426</b>	<b>6,550</b>		<b>130,994</b>	<b>-</b>	<b>132,704</b>		
<b>2120 Guidance Services</b>								
420 Textbooks	-	-		-	-	-		
430 Library Books	-	-		-	-	-		
<b>2120 Guidance Services Total</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2000 Total</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>3300 Community Services</b>								
340 Travel	-	(5,137)		4,895	-	10,050		
374 Tuition paid to Other	-	86,700		111,642	-	115,762		
<b>3300 Community Services Total</b>	<b>-</b>	<b>81,563</b>		<b>116,537</b>	<b>-</b>	<b>125,812</b>		
<b>3000 Total</b>	<b>-</b>	<b>81,563</b>		<b>116,537</b>	<b>-</b>	<b>125,812</b>		
<b>7000 Unappropriated Ending Fund Balance</b>								
810 Planned Reserves	-	233,722		-	-	-		
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>233,722</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>2. Requirements Total</b>	<b>45,426</b>	<b>321,835</b>		<b>247,531</b>	<b>-</b>	<b>258,516</b>		



# Program Budget Detail

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# Financial Forecast

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# Financial Forecast

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## Forecast Framework

This financial forecast has been prepared to provide the fullest picture of the District's financial future so that decision-making today can support high quality and innovative educational programs tomorrow. The forecast establishes key assumptions underlying the projections and identifies variables which may cause the projections to change in the future.

The District's Vision 20/20 Strategic Plan provides the vision, goals, objectives and key performance indicators supporting financial planning and decision-making by the School Board, Budget Committee, and district staff. The District's five goals are as follows:

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

This forecast most closely aligns with Goal V, which is focused on providing effective, efficient and equitable stewardship of district resources to best support our instructional mission. Completion of this forecast assists the District in the development of a sustainable budget aligned to district goals, strategies and objectives by:

1. Identifying key operational assumptions and factors to be used in budget development
2. Highlighting the effect of current budget factors on future periods so that their impact can be measured against the District's goal of stable and sustainable operations
3. Alerting the District to future developments that could impact the District's ability to sustain operations at current levels or meet strategic objectives

Board Policy DI 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 adopted General Fund budget is not structurally balanced – resources projected for the 2022-23 school year are currently insufficient to address all of the requirements included in this budget. As a result, the District will need to utilize Operations Reserve funding to balance the General Fund budget next year.

### ***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 an 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. The pandemic continued into 2021-22, with enrollment at 10/1/2021 down another 145 students to 15,935.

Enrollment for 2022-23 has been forecast at 16,257 students assuming the following:

- The public health situation in September of 2022 will not limit the enrollment decisions of students
- The district will begin to see gains in enrollment, particularly at the lower grade levels, but growth will be limited.
- The transition rates from grade to grade will remain stable

Actual 2022-23 enrollment could be significantly different than projected 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.

### ***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 \$22.0 million in 2022-23. 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 a housing market correction materialize 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.

# Financial Forecast

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Lane ESD is highly dependent on State School Fund dollars for their operation and pass through to districts. As such, any significant enrollment declines will not only impact 4J but also the resources available from Lane ESD for services to our students. There would be 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 would 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 2022-23, with an estimated 2,193 students qualifying for special education services, the District's percentage of students with disabilities is about 13.2% (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 2022-23 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 increase by 1.0 percentage points in the 2023-25 biennium, but this may change based on future PERS Board actions and investment returns in 2021 and beyond. The 2021-23 biennium 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



# Financial Forecast

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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 \$300 million in State School Fund appropriations (from a \$9 billion SSF appropriation in 2019-21 to a \$9.3 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 \$4 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. It is likely that PERS rates will need to increase in the 2023-25 biennium as a result of lower return expectations over time and future increases are still on the table. 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 the spring of 2022, as agreed by both parties. For 2022-23 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 the next contract period, the forecast will be updated.

The District and the Eugene Education Association (EEA) have a new contract in place with an expiration date of June 30, 2024. The forecast will be updated in May for these new contract terms, and presented as part of the 2022-23 Adopted Budget document.

The Board of Directors has approved Cost of Living Increases (COLAs) and insurance contributions for Managers, Administrators, Professionals, and Supervisors (MAPS) as well as directors and cabinet members for a term of three years ending June 30, 2024. Amounts agreed to mirror those included in the EEA contract for the same time period. The forecast will be updated in May for these new compensation terms, and presented as part of the 2022-23 Adopted Budget document.

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 (about 85% of the General Fund), they are likely to be impacted if they cannot be sustained with available operating resources.

## ***Insurance Contributions***

The District health insurance program is operated through a statewide health insurance pool for all school district employees that commenced in 2008-09 (the Oregon Educators Benefit Board (OEBB)). The District’s benefit contributions are subject to agreements with each bargaining unit and employee group. The benefits plans and rates are selected by the Joint Benefits Committee (JBC), and each employee group has its own insurance reserve fund. Employee contributions reflect the difference between the plan cost and district contribution based on the plan selected. Actual reserve levels will vary depending on final rates and member plan selection.

# Financial Forecast

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Insurance contributions will increase by \$30/month for licensed and administrative staff in 2022-23 and the following year. Contribution increases for classified staff members will be a subject of bargaining this spring. The forecast will be updated in May for new compensation terms, and presented as part of the 2022-23 Adopted Budget document.

## Five Year General Fund Forecast, as of January 2022

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

This section 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

#### 2021-22

##### Revenue

- **State School Fund (SSF) Grants** – State funding is assumed to grow by 3.3% to \$9.3 billion (an increase of \$0.3 billion over 2019-21 biennium funding of \$9.0 billion). This is the first year of the biennium and we have assumed 49% (\$4.56 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

##### Spending

- **Employee Compensation** – Classified employee salary costs for 2021-22 include a 2% Cost of Living Adjustment (COLA), an increase of \$30/month for benefits beginning in October of 2021, and one-time payments to insurance reserves (\$250,000) and PEP funds (\$15,000). A one-time payment of \$1,000 for all eligible classified employees was also included in the District's one year agreement with the Oregon School Employees Association (OSEA).
- The District's contract with the Eugene Education Association (EEA) ended on June 30, 2021, and negotiations for a new contract are ongoing. Compensation terms for District managers, administrators, professionals, supervisors, directors and cabinet members also concluded on June 30, 2021, and have not yet been revised for the current fiscal year. As is our practice in years where a contract or agreement on compensation is not in place, compensation has been calculated assuming "status quo" - no furlough days and full step increases for all eligible employees only.
- **Public Employee Retirement System (PERS) Rate** - PERS contribution rates declined in the 2021-23 biennium as a result of Senate Bill 1049, which was substantially upheld by the Oregon Supreme Court. The District's composite PERS rate decreased by 3.4 percentage points to 30.5% of eligible salary for the year. This change decreased PERS costs for the District by an estimated \$3.4 million in the first year of the biennium.

**Annual Operating Deficit: \$8.3 million**

#### 2022-23

##### Revenue

- **State School Fund (SSF) Grants** – State funding is assumed to grow by 3.3% to \$9.3 billion (an increase of \$0.3 billion over 2019-21 biennium funding of \$9.0 billion). This is the second year of the biennium and we have assumed 51% (\$4.74 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts.

##### Spending

- **Employee Compensation** – Salary costs for all employee groups have been calculated assuming no furlough days and full step increases for all eligible employees.

# Financial Forecast

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- **Public Employee Retirement System (PERS) Rate** – As the District’s mix of Tier 1/Tier 2 and OPSRP employees changes with retirements and new hires, the composite rate adjusts to recognize the difference in PERS contribution rates. In 2022-23, the composite rate is projected to decreased by 0.4 percentage points to 30.1% of eligible salary for the year. This change decreased PERS costs for the District by an estimated \$0.4 million in the second year of the biennium.

**Annual Operating Deficit: \$4.8 million**

## 2023-24

### *Revenue*

- **State School Fund (SSF) Grants** – 2023-24 is the first year of the second biennium reflected in this forecast. State funding for the 2023-25 biennium is assumed to grow by 6.0% to \$9.9 billion (an increase of \$0.6 billion over 2021-23 biennium funding of \$9.3 billion). As this is the first year of the biennium, we have assumed 49% (\$4.83 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.
- **Public Employee Retirement System (PERS) Rate** – PERS advisory rates for the 2023-25 biennium project a 3.0 percentage point increase for the District’s composite PERS rate, increasing the rate from 30.1% in 2022-23 to 33.1% of eligible salary for the year in 2023-24. This change is projected to increase PERS costs for the District by an estimated \$3.0 million in the first year of the biennium.

**Annual Operating Deficit: \$5.6 million**

## 2024-25

### *Revenue*

- **State School Fund (SSF) Grants** – State funding for the 2023-25 biennium is assumed to grow by 6.0% to \$9.9 billion (an increase of \$0.6 billion over 2021-23 biennium funding of \$9.3 billion). As this is the second year of the biennium, we have assumed 51% (\$5.03 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: \$1.4 million**

## 2025-26

### *Revenue*

- **State School Fund (SSF) Grants** – State funding for the 2025-27 biennium is assumed to grow by 6.0% to \$10.4 billion (an increase of \$0.5 billion over 2023-25 biennium funding of \$9.9 billion). As this is the first year of the biennium, we have assumed 49% (\$5.12 billion) of the estimated K-12 budget will be available for allocation to schools and Education Service Districts

### *Spending*

- **Employee Compensation** – Salary costs for 2025-26 continue to be calculated assuming no furlough days and full step increases for all eligible employees.

**Annual Operating Surplus: \$4.8 million**

# Financial Forecast

## Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2021-22	2022-23	2023-24	2024-25	2025-26
		Forecast	Forecast	Forecast	Forecast	Forecast
<b>Total District Revenues</b>	(1)	<b>\$205,025</b>	<b>\$211,941</b>	<b>\$217,868</b>	<b>\$228,330</b>	<b>\$236,144</b>
<b>Expenditures</b>						
Operating Expenditures	(2)	<b>\$206,109</b>	<b>\$209,498</b>	<b>\$216,233</b>	<b>\$219,646</b>	<b>\$224,040</b>
Transfers	(3)	5,776	5,776	5,776	5,776	5,776
Contingency	(4)	4,122	4,190	4,325	4,393	4,481
Subtotal		216,007	219,464	226,334	229,815	234,297
Projected Underspending	(5)	(2,721)	(2,765)	(2,855)	(2,899)	(2,957)
<b>Total Expenditures</b>		<b>\$213,286</b>	<b>\$216,699</b>	<b>\$223,479</b>	<b>\$226,916</b>	<b>\$231,340</b>
<b>ANNUAL OPERATING SURPLUS / (DEFICIT)</b>		<b>(\$8,261)</b>	<b>(\$4,758)</b>	<b>(\$5,611)</b>	<b>\$1,414</b>	<b>\$4,804</b>
<b>Use of Transfers from Reserves to Balance</b>	(6)					
General Fund Operations Reserve		\$44,981	\$36,128	\$34,078	\$30,947	\$34,975
Transfer (to) / from Capital Equipment Fund						
Transfer (to) / from PERS Reserve		9,000	9,000	6,000	3,000	-
Transfer (to) / from Insurance Reserve		(246)	4	4	4	4
Transfer (to) / from Capital Projects Fund Reserve						
Total Transfers (to) / from Reserves		\$53,735	\$45,132	\$40,082	\$33,951	\$34,979
Annual Surplus / (Deficit) Assuming Use of Reserves	(7)	\$45,474	\$40,374	\$34,471	\$35,365	\$39,783
<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)	\$10,351	\$10,251	\$10,597	\$10,893	\$11,417
Transfer to / (from) Reserves		(100)	346	296	524	390
<b>Ending Fund Balance - General Fund</b>		\$10,251	\$10,597	\$10,893	\$11,417	\$11,807
% Change in Total District Revenues		-0.5%	3.4%	2.8%	4.8%	3.4%
% Change in Total Expenditures		7.6%	1.6%	3.1%	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 2021-22, \$340,000 will be transferred annually to the Insurance Reserve Fund (Fund 600) to support risk management activities.
  - 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 2021-22 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 (\$10.3 million in 2021-22 to \$11.8 million by 2025-26) 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."*

### 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.
- In 2021-22, District will make a one-time transfer of \$250,000 to the Classified Insurance Reserve as negotiated with OSEA. Beginning in 2022-23, the only insurance reserve transfers included in the forecast will be budgetary

# Financial Forecast

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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)		2021-22	2022-23	2023-24	2024-25	2025-26
		Forecast	Forecast	Forecast	Forecast	Forecast
Property Tax Collections - Current Year	(1)	\$77,447	\$79,770	\$82,164	\$84,629	\$87,168
Property Tax Collections - Prior Year	(2)	1,425	1,457	1,491	1,525	1,561
State School Fund Grants	(3)	96,766	100,745	103,748	111,140	115,861
SSF Local Revenues - County and Common Funds	(4)	2,031	2,067	2,067	2,067	2,067
<b>Total SSF Formula Revenue</b>		<b>\$177,669</b>	<b>\$184,039</b>	<b>\$189,470</b>	<b>\$199,361</b>	<b>\$206,657</b>
Local Option Levy - Current Year	(5)	21,561	21,993	22,432	22,881	23,339
Local Option Levy - Prior Year		382	387	392	398	403
Other Revenues	(6)	5,413	5,522	5,574	5,690	5,745
<b>TOTAL DISTRICT REVENUES</b>		<b>\$205,025</b>	<b>\$211,941</b>	<b>\$217,868</b>	<b>\$228,330</b>	<b>\$236,144</b>
<b>STATE SCHOOL FUND (SSF) ALLOCATIONS</b>						
<b>Enrollment</b>	(7)					
Enrollment (ADM) - Regular Ed.		15,510.2	15,823.7	16,137.0	16,379.0	16,624.7
Enrollment (ADM) - Charter Schools		794.5	838.9	848.3	852.8	852.8
Total Enrollment (ADM)		16,304.7	16,662.6	16,985.3	17,231.8	17,477.5
<b>Weighted ADM (ADMw) - Extended</b>		<b>18,929.1</b>	<b>19,337.5</b>	<b>19,704.9</b>	<b>19,985.6</b>	<b>20,265.4</b>
<b>State School Fund Grants</b>	(3)					
SSF Formula Revenue per student (ADMw)		\$9,241	\$9,467	\$9,566	\$9,926	\$10,149
% Change in SSF Formula Revenue per student (ADMw)		2.7%	2.4%	1.0%	3.8%	2.2%
SSF Formula Revenue (in thousands)		175,869	182,239	187,670	197,561	204,857
High Cost Disability Grant		1,800	1,800	1,800	1,800	1,800
<b>Net SSF Grants (in thousands)</b>		<b>\$177,669</b>	<b>\$184,039</b>	<b>\$189,470</b>	<b>\$199,361</b>	<b>\$206,657</b>
<b>PROPERTY TAX COLLECTION</b>	(1)					
Assessed Value (Operating Levy AV) (in thousands)		\$17,186,111	\$17,701,695	\$18,232,745	\$18,779,728	\$19,343,120
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>	\$81,608	\$84,056	\$86,578	\$89,176	\$91,851
Compression Loss		(492)	(507)	(522)	(538)	(554)
Taxes Imposed		81,116	83,549	86,056	88,638	91,297
Collection Rate - operating levy		95.48%	95.48%	95.48%	95.48%	95.48%
<b>Net Operating Levy</b>		<b>\$77,447</b>	<b>\$79,770</b>	<b>\$82,164</b>	<b>\$84,629</b>	<b>\$87,168</b>
Annual growth		3.6%	3.0%	3.0%	3.0%	3.0%
Local Option Levy (outside Measure 5 limit)						
Assessed Value (Local Option AV) (in thousands)		\$17,694,744	\$18,048,639	\$18,409,611	\$18,777,804	\$19,153,360
Local Option Tax Rate per \$1,000 of Local Option AV	<b>\$1.5000</b>	\$26,542	\$27,073	\$27,614	\$28,167	\$28,730
Compression Loss		(3,959)	(4,038)	(4,119)	(4,201)	(4,285)
Tax Gap		22,583	23,035	23,495	23,966	24,445
Measure 5 Limit - Proceeds Net of Uncollected Taxes		21,561	21,993	22,432	22,881	23,339
Limit of \$1,000 (increased by 3% per year) per Extended ADMw		28,632	30,127	31,031	31,962	32,569
Limit of 20% of State Resources		35,534	36,808	36,808	36,808	37,894
Collection Rate - local option levy		95.48%	95.48%	95.48%	95.48%	95.48%
<b>Net Local Option Levy</b>		<b>\$21,561</b>	<b>\$21,993</b>	<b>\$22,432</b>	<b>\$22,881</b>	<b>\$23,339</b>
Annual growth		10.8%	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 2021-22 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 \$9.3 billion in state funding for K-12 schools in the 2021-23 biennium: with 49% available in the first year of the biennium and 51% available in the second year. For the 2023-25 and 2025-27 biennia, state funding is forecast to grow by approximately 6.0%. For these two biennia, the forecast reflects a 49%-51% funding split between the first and second year.
- Per pupil amounts have been adjusted to reflect projected enrollment during the forecast period.
- Total SSF Formula Revenue, which includes property taxes and local revenues, is approximately 87% of District General Fund revenues.

#### High Cost Disability Grant

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

### 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. The forecast assumes that the levy will be renewed prior to expiration for another five-year term.
- 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, student body cards, and funding and donations from outside groups.

# Financial Forecast

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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 15,935 students as of October 1, 2021. Enrollment is projected to increase by 322 students (16,257) in 2022-23, 322 students (16,579) in 2023-24, 249 students (16,828) in 2024-25 and 252 students (17,080) in 2025-26. Student enrollment is a factor in the calculation of ADMr and ADMw.



# Financial Forecast

## Expenditure Detail

OPERATING EXPENDITURES (in thousands)		2021-22 Forecast		2022-23 Forecast		2023-24 Forecast		2024-25 Forecast		2025-26 Forecast	
<b>Employee Compensation Expenditures</b>	(1)										
Licensed Employees		3.8%	\$66,358	1.8%	\$67,529	1.8%	\$68,720	1.8%	\$69,944	2.6%	\$71,782
Classified Employees		5.5%	24,410	1.8%	24,846	1.7%	25,270	1.6%	25,683	1.6%	26,104
Admin/Supervisors/Professional		10.1%	14,041	1.9%	14,304	1.4%	14,508	1.4%	14,715	1.4%	14,926
Substitute/Temporary		-2.2%	3,179	1.8%	3,237	1.8%	3,294	1.8%	3,352	2.4%	3,431
HR Staffing Pool			100		100		100		100		100
<b>Total Salaries</b>		4.8%	<b>\$108,089</b>	1.8%	<b>\$110,016</b>	1.7%	<b>\$111,892</b>	1.7%	<b>\$113,794</b>	2.2%	<b>\$116,343</b>
Payroll Costs:											
Licensed			\$26,088		\$26,272		\$28,934		\$29,449		\$30,223
Classified			9,776		9,840		10,817		10,994		11,173
Admin/Supervisors/Professional			5,516		5,565		6,108		6,196		6,284
Substitute/Temporary			811		779		865		880		904
Insurance Benefits		4.0%	25,825	0.7%	26,011	0.1%	26,037	0.1%	26,059	0.5%	26,200
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		8.3%	2,460	-2.4%	2,401	0.2%	2,406	0.1%	2,409	0.6%	2,423
<b>Total Payroll Costs &amp; Benefits</b>		-0.2%	<b>\$71,476</b>	0.5%	<b>\$71,869</b>	6.0%	<b>\$76,167</b>	1.1%	<b>\$76,988</b>	1.6%	<b>\$78,207</b>
<b>Total Employee Compensation</b>		2.8%	<b>\$179,565</b>	1.3%	<b>\$181,885</b>	3.4%	<b>\$188,060</b>	1.4%	<b>\$190,782</b>	2.0%	<b>\$194,550</b>
<b>Non-Compensation Expenditures</b>	(2)										
Purchased Services		14.8%	\$12,368	2.5%	\$12,674	1.9%	\$12,915	1.7%	\$13,133	2.1%	\$13,406
Charter School Payments		-6.1%	6,733	8.0%	7,274	2.2%	7,431	4.1%	7,739	2.2%	7,908
Supplies		2.3%	5,853	3.0%	6,029	2.1%	6,156	2.1%	6,286	2.3%	6,431
Equipment		2.7%	178	2.8%	183	2.2%	187	2.1%	191	2.1%	195
Other		22.0%	1,411	3.0%	1,453	2.1%	1,484	2.1%	1,515	2.3%	1,550
<b>Total Non-Compensation Expenditures</b>		6.2%	<b>\$26,543</b>	4.0%	<b>\$27,613</b>	2.0%	<b>\$28,173</b>	2.5%	<b>\$28,864</b>	2.2%	<b>\$29,490</b>
<b>TOTAL OPERATING EXPENDITURES</b>		3.2%	<b>\$206,109</b>	1.6%	<b>\$209,498</b>	3.2%	<b>\$216,233</b>	1.6%	<b>\$219,646</b>	2.0%	<b>\$224,040</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			590		590		590		590		590
Nutrition Services			936		936		936		936		936
<b>Total Transfers</b>			<b>\$5,776</b>		<b>\$5,776</b>		<b>\$5,776</b>		<b>\$5,776</b>		<b>\$5,776</b>
<b>Contingency</b>	(4)		<b>\$4,122</b>		<b>\$4,190</b>		<b>\$4,325</b>		<b>\$4,393</b>		<b>\$4,481</b>
<b>TOTAL EXPENDITURES</b>		2.9%	<b>\$216,007</b>	1.6%	<b>\$219,463</b>	3.1%	<b>\$226,333</b>	1.5%	<b>\$229,815</b>	2.0%	<b>\$234,296</b>
Note: Totals may differ due to rounding.											
CPI (U.S. Urban Consumers), December 2021			2.6%		3.0%		2.1%		2.1%		2.3%

# Financial Forecast

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## Expenditure Assumptions

### 1. Employee Compensation

- Salaries and related costs and benefits for licensed staff have been calculated based on the 2020-21 extension of the 2017-2020 Collective Bargaining Agreement between the Eugene Education Association (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 contract between the EEA and the District, and (iii) reflect staffing changes approved by the Superintendent.
  - 2021-22 12.2 FTE increase (enrollment and added 5<sup>th</sup> grade to Chinese Immersion)
  - 2022-23 1.20 FTE increase (26<sup>th</sup> grade to Chinese Immersion)
  - 2023-24 6.70 FTE increase (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)
  - 2025-26 8.95 FTE increase (enrollment and added 9<sup>th</sup> grade to Chinese Immersion)
- Classified employee salary costs for 2021-22 include a 2% Cost of Living Adjustment (COLA), an increase of \$30/month for benefits beginning in October of 2021, and one-time payments to insurance reserves (\$250,000) and PEP funds (\$15,000). A one-time payment of \$1,000 for all eligible classified employees was also included in the District's one year agreement with the Oregon School Employees Association (OSEA). For 2022-23 and beyond, the forecast projects a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1st.
- A COLA for 2020-21 For managers, administrators, professionals, supervisors, directors and cabinet members 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 classified staff were increased by \$30/month beginning in October 2021. Insurance contributions for licensed staff as well as managers, administrators, professionals, supervisors, directors and cabinet members were last increased in 2020-2021 and are projected at that level throughout the term of the forecast. Any future increases will be dependent on negotiations with employee groups.
- The District's composite PERS rate decreased by 3.4 percentage points in the first year of the 2021-23 biennium, and is forecast to decline another 0.4 percentage points in 2022-23. In 2023-24, the composite rate is expected to increase by 3.0 percentage points due to actions taken by the PERS Board and investment return expectations.
- 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 2.6% to 3.0% over the five-year period).
- Charter school payments represent the pass-through of state funding (80% or 95% of state funding received, dependent on the grade levels served by the charter school) and local option revenue on a per pupil basis.

### 3. Transfers

- Annual transfers to accumulate funds for curriculum adoption, student and staff technology, and equipment/fleet purchases are included in the forecast as noted below:

# Financial Forecast

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- 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 2021-22, \$340,000 will be transferred annually to the Insurance Reserve Fund (Fund 600) to support risk management activities.
  - 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 2021-22 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

- The General Fund Contingency is equal to 2.0% of operating expenditures, the minimum set by Board policy. Board Policy DI, Accounting and Financial Practices Policies item 4 states: *“The targeted contingency for the General Fund is two percent of the operating budget.”*
- The forecast assumes a 5.0% General Fund ending fund balance (\$10.3 million in 2021-22 to \$11.8 million by 2025-26) throughout the forecast period. This complies with Board Policy DI, Accounting and Financial Practices Policies item 5 that 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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# 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 2022-23 budget.

Below are average staff salary, payroll, and benefits costs to use for calculating additional staffing from grants, donated funds, or conversions of materials and supplies budgets to FTE and for converting licensed FTE and classified hours. Amounts can be used for both conversion purposes and costing additional staffing. ***Classified conversions are stated in terms of hours and not FTE.***

Remember that there is a 10% equity surcharge on donated funds earmarked for staffing.\*

*These rates may be used for all staffing conversions.*

### **AVERAGE STAFFING COSTS**

#### **Licensed Staff (191 days)**

Regular Staff			.10 FTE =	\$11,676
	Salary Account	111	\$7,217	
	Fixed Costs	200s	\$2,793	
	Fringe Benefits	240s	\$1,666	

Extended Contract			1 day =	\$524
	Salary Account	131	\$378	
	Fixed / Fringe Costs	200s	\$146	

Substitute Teacher			1 day =	\$272
	Salary Account	121	\$203	
	Fixed / Fringe Costs	200s	\$69	

<b><u>Classified - Grade 10 and lower (average of 201 days)</u></b>			1 Hour =	\$7,260
	Salary Account	112	\$3,889	
	Fixed Costs	200s	\$1,505	
	Fringe Benefits	240s	\$1,866	

<b><u>Classified - Grade 11 and higher (average of 237 days)</u></b>			1 Hour =	\$10,063
	Salary Account	112	\$5,910	
	Fixed Costs	200s	\$2,287	
	Fringe Benefits	240s	\$1,866	

\* Please contact a member of the Budget team ([budget@4j.lane.edu](mailto: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](mailto:grants@4j.lane.edu)) of your budget decisions, in addition to your Human Resources representative.



# Appendices

## 2022-23 STAFF CONVERSION AND COSTING TABLE Payroll and Employee Benefit Costs February 2022

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	30.10%	30.10%	30.10%	30.10%	30.10%
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	0.20%	0.20%	0.20%	0.20%	0.20%
<b>Payroll Costs</b>		<b>38.70%</b>	<b>38.70%</b>	<b>38.70%</b>	<b>38.70%</b>	<b>38.70%</b>
Insurance	** 244	\$15,530	\$14,620	\$15,480	\$15,480	\$15,480
Professional Development*	241			\$1,800	\$1,300	\$1,300
TSA Contrib.	243	\$1,130	\$310	\$4,880	\$4,100	\$4,310
<b>Benefits</b>		<b>\$16,660</b>	<b>\$14,930</b>	<b>\$22,160</b>	<b>\$20,880</b>	<b>\$21,090</b>
District Retirement <sup>2</sup>		0.00%	0.00%	0.00%	0.00%	0.00%

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

<sup>2</sup> No longer charging district retirement costs to other funds.

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	20.58%	0.00%	30.10%	30.10%
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	0.20%	0.20%	0.20%	0.20%
Insurance	** 244	4.85%			
<b>Payroll Costs</b>		<b>34.03%</b>	<b>8.60%</b>	<b>38.70%</b>	<b>38.70%</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

## LICENSED PROFESSIONAL SALARY PLAN - 191 Days

Effective July 1, 2022 and ending June 30, 2023							
Step	Bachelors	Bachelors +23	Bachelors +45	+60 Masters	Bachelors +83 B+68 w/ Masters Masters +23	Bachelors +105 B+90 w/ Masters Masters +45	Doctorate Masters +90
1	42,336	43,902	45,526	47,210	48,957	50,768	52,646
2	43,902	45,526	47,210	48,957	50,768	52,646	54,594
3	45,526	47,210	48,957	50,768	52,646	54,594	56,614
4	47,210	48,957	50,768	52,646	54,594	56,614	58,709
5	48,957	50,768	52,646	54,594	56,614	58,709	60,881
6	50,768	52,646	54,594	56,614	58,709	60,881	63,134
7	52,646	54,594	56,614	58,709	60,881	63,134	65,470
8	54,594	56,614	58,709	60,881	63,134	65,470	67,892
9	56,614	58,709	60,881	63,134	65,470	67,892	70,404
10	58,709	60,881	63,134	65,470	67,892	70,404	73,009
11	60,881	63,134	65,470	67,892	70,404	73,009	75,710
12	63,134	65,470	67,892	70,404	73,009	75,710	78,511
13	64,302	66,681	69,148	71,706	74,359	77,110	79,963
14	65,492	67,915	70,428	73,034	75,736	78,538	81,444
15	67,915	70,428	73,034	75,736	78,538	81,444	84,457
16	69,783	72,365	75,042	77,819	80,698	83,887	86,991
17						86,194	89,383

\* 2022-2023 Salary Plan reflects a 4.00% 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, 2022 and ending June 30, 2023							
Step	Bachelors	Bachelors +23	Bachelors +45	+60 Masters	Bachelors +83 B+68 w/ Masters Masters +23	Bachelors +105 B+90 w/ Masters Masters +45	Doctorate Masters +90
1	43,001	44,592	46,241	47,952	49,726	51,565	53,473
2	44,592	46,241	47,952	49,726	51,565	53,473	55,451
3	46,241	47,952	49,726	51,565	53,473	55,451	57,503
4	47,952	49,726	51,565	53,473	55,451	57,503	59,631
5	49,726	51,565	53,473	55,451	57,503	59,631	61,837
6	51,565	53,473	55,451	57,503	59,631	61,837	64,126
7	53,473	55,451	57,503	59,631	61,837	64,126	66,498
8	55,451	57,503	59,631	61,837	64,126	66,498	68,958
9	57,503	59,631	61,837	64,126	66,498	68,958	71,510
10	59,631	61,837	64,126	66,498	68,958	71,510	74,156
11	61,837	64,126	66,498	68,958	71,510	74,156	76,899
12	64,126	66,498	68,958	71,510	74,156	76,899	79,744
13	65,312	67,728	70,234	72,832	75,527	78,321	81,219
14	66,521	68,982	71,534	74,181	76,926	79,772	82,723
15	68,982	71,534	74,181	76,926	79,772	82,723	85,784
16	70,879	73,502	76,221	79,041	81,966	85,205	88,357
17						87,548	90,787

\* 2022-2023 Salary Plan reflects a 4.00% 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



# Appendices

## Classified Salary Schedules

### 2021-22 Classified Salary Schedule Effective July 1, 2021 and ending June 30, 2022

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
18	28.34	29.05	29.77	30.52	31.28	32.06	32.87	33.69	34.53	35.57
17	26.68	27.35	28.03	28.73	29.45	30.19	30.94	31.71	32.51	33.48
16	25.14	25.77	26.41	27.07	27.75	28.44	29.15	29.88	30.63	31.55
15	23.74	24.33	24.94	25.57	26.20	26.86	27.53	28.22	28.92	29.79
14	22.53	23.09	23.67	24.26	24.87	25.49	26.13	26.78	27.45	28.27
13	21.39	21.92	22.47	23.03	23.61	24.20	24.81	25.43	26.06	26.84
12	20.35	20.86	21.38	21.91	22.46	23.02	23.60	24.19	24.79	25.54
11	19.44	19.93	20.42	20.93	21.46	21.99	22.54	23.11	23.69	24.40
10	18.54	19.00	19.48	19.97	20.46	20.98	21.50	22.04	22.59	23.27
9	17.36	17.79	18.24	18.69	19.16	19.64	20.13	20.64	21.15	21.79
8	16.18	16.58	17.00	17.42	17.86	18.31	18.76	19.23	19.71	20.31
7	15.14	15.52	15.91	16.30	16.71	17.13	17.56	18.00	18.45	19.00
6	14.18	14.53	14.90	15.27	15.65	16.04	16.44	16.86	17.28	17.80
5	13.30	13.63	13.97	14.32	14.68	15.05	15.42	15.81	16.20	16.69
4	12.48	12.79	13.11	13.44	13.78	14.12	14.47	14.83	15.21	15.66
3	11.83	12.13	12.43	12.74	13.06	13.38	13.72	14.06	14.41	14.85
2	11.15	11.43	11.71	12.01	12.31	12.62	12.93	13.25	13.59	13.99
1	10.55	10.81	11.08	11.36	11.65	11.94	12.23	12.54	12.85	13.24

### 2021-22 Classified Benefits Coordinator 260 days

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
46,488	47,650	48,842	50,062	51,314	52,597	53,912	55,260	56,641	58,340

#### General Salary Schedule:

This salary schedule has been increased over the 2020-21 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 6/30/2022.

# Appendices

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

### Managers, Administrators, Professionals and Supervisors (MAPS) Salary Schedules Effective July 1, 2022 and ending June 30, 2023

12 Month (260 Day) Schedule							
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	51,710	54,295	57,010	59,861	62,854	65,996	67,811
2	55,627	58,408	61,329	64,395	67,615	70,996	72,948
3	59,541	62,518	65,644	68,926	72,372	75,991	78,080
4	63,460	66,633	69,965	73,463	77,136	80,993	83,220
5	67,374	70,743	74,280	77,994	81,894	85,989	88,353
6	71,292	74,857	78,600	82,530	86,656	90,989	93,491
7	75,209	78,969	82,918	87,063	91,417	95,987	98,627
8	79,123	83,080	87,234	91,595	96,175	100,984	103,761
9	83,039	87,191	91,551	96,128	100,935	105,981	108,896
10	86,959	91,307	95,872	100,666	105,699	110,984	114,036
11	90,868	95,411	100,182	105,191	110,450	115,973	119,162
12	94,787	99,526	104,503	109,728	115,214	120,975	124,302
13	98,706	103,641	108,823	114,264	119,977	125,976	129,440
14	103,146	108,303	113,718	119,404	125,374	131,643	135,263
15	106,240	111,552	117,130	122,987	129,136	135,593	139,322

11 Month (225 Day) Schedule							
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	49,612	52,093	54,697	57,432	60,304	63,319	65,060
2	53,371	56,040	58,842	61,784	64,873	68,117	69,990
3	57,127	59,983	62,982	66,131	69,438	72,910	74,915
4	60,884	63,928	67,125	70,481	74,005	77,705	79,842
5	64,638	67,870	71,264	74,827	78,568	82,496	84,765
6	68,397	71,817	75,408	79,179	83,138	87,294	89,695
7	72,156	75,763	79,551	83,529	87,706	92,091	94,623
8	75,913	79,709	83,694	87,879	92,273	96,887	99,551
9	79,669	83,652	87,835	92,226	96,838	101,679	104,476
10	83,427	87,598	91,978	96,577	101,406	106,476	109,404
11	87,186	91,545	96,122	100,929	105,975	111,274	114,334
12	90,943	95,490	100,264	105,278	110,541	116,069	119,260
13	95,944	100,741	105,778	111,067	116,621	122,452	125,819

Senior Staff 12 Month (260) Schedule							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Directors	111,620	117,202	123,062	129,215	135,675	142,459	146,377
Assistant Superintendent	128,923	135,369	142,138	149,245	156,707	164,542	169,067

Note: Associate Directors are included as grade 13 on the 12 month salary schedule above

Notes: The District pays the 6% employee contribution to PERS in addition to the salary above.  
The 2022-2023 Salary Schedule reflects a 4.00% cost of living increase.



# Appendices

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## *Licensed Administrators Salary Schedules<sup>^</sup>*

### Licensed Admin Salary Schedules Effective July 1, 2022 and ending June 30, 2023

Grade	12 Month (260 Day) Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
11	106,861	111,135	115,581	120,204	125,012
12	111,135	115,581	120,204	125,012	130,012
13	115,581	120,204	125,012	130,012	135,213
14	120,204	125,012	130,012	135,213	140,621
15	125,012	130,012	135,213	140,621	146,246

Grade	11 Month (225 Day) Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
9	93,690	97,438	101,336	105,389	109,605
10	97,907	101,823	105,896	110,131	114,537
11	102,312	106,405	110,661	115,088	119,691
12	106,916	111,193	115,641	120,266	125,077
13	111,728	116,197	120,844	125,678	130,705

Notes: The District pays the 6% employee contribution to PERS in addition to the salary above.  
The 2022-2023 Salary Schedule reflects a 4.00% cost of living increase.

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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
- 1140 Preschool 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
- 1272 Title IA/D
- 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-curricular activities for students; functions that directly support the non-instructional needs of students; and the administration of the schools that our students attend.

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## 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
- 2112 Attendance
- 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
- 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

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2490 Other Support Services

## **Enterprise and Community Services**

These activities include providing childcare and managing community use of District facilities.

3100 Food Services  
3190 Food Services – Summer Programs  
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

## **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



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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

## **Other Accounts**

5110 Long-term Debt Service

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.

### 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.

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## *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.

## *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.

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*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.

*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.

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- 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.
- 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

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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 Plan 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.

*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.



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- 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.
- 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.*

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## *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.

## *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.

#### *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).

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## *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.

### *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.

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## *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.

## **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.

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## *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 & 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.



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## *FUND*

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

## *FUND STRUCTURE*

The District budgets its resources in eight funds—four major governmental funds, two non-major governmental funds, and two proprietary—or internal service—funds. The funds are:

### *Major Governmental Funds*

- General
- Federal, State and Local Programs
- Capital Projects
- Debt Service

### *Non-major Governmental Funds*

- Nutrition Services
- 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.

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## *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.

## **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.)

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## *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.

## *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 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).

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## *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.

### *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.

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## 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.

### *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.

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## *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.

## List of Acronyms

<b>ADM</b>	Average daily membership
<b>ADM<sub>r</sub></b>	Resident average daily membership
<b>ADM<sub>w</sub></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



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<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
<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