



## ITEM FOR ACTION (Second Read)

### Date

December 4, 2019

### Title

Adopt Resolution #2020-02 for Supplemental Budget No. 1, Making Appropriations for the 2019-20 Fiscal Year

### Presenter

Andrea Belz

### Background

Oregon Revised Statute (ORS) 294.456(6) provides that, “after the governing body has enacted the resolutions necessary to adopt the budget as required, an expenditure of public money may not be made for any purpose in an amount greater than the amount appropriated, except as provided in ....ORS 294.471.”

ORS 294.471(1)(a) allows a school district to amend its adopted budget to accommodate “an occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning.”

### Discussion

1. Rationale:  
Recognize and appropriate resources in the General Fund for proposed transactions not anticipated or finalized at the time the 2019-20 budget was adopted.
2. Options and Alternatives:  
The Board may approve, reject or modify the supplemental budget as submitted. Should the chief components of the supplemental budget not be approved, the District would not be able to fully implement the changes in spending and programs described herein.
3. Budget/Resource Implications:  
This supplemental budget recognizes an increase in General Fund resources and requests approval for use of staffing pool and educational assistant pool funding to address new spending requirements.
4. Board and Superintendent Goals:  
The proposal supports the strategic goal of stable, sustainable stewardship of District resources to best support our instructional mission.

### Recommendation(s)

The superintendent recommends the Board adopt Resolution #2020-02, approving this supplemental budget, recognizing and appropriating additional revenues, and authorizing spending as described to support district operations.

## **GENERAL FUND**

### **1) Recognition of New Resources and Appropriation - \$1,946,202**

#### **a) State School Fund - \$1,011,202**

Due to higher than projected student enrollment for the 2019-20 school year estimated State School Fund revenue is forecast to increase to \$95,191,311. This item recognizes \$1,011,202 in additional revenue, and appropriates funds for staffing to support an increased student population.

#### **b) Current Year Property Taxes - \$935,000**

Due to property value increases in excess of the District's 2019-20 budget estimates revenue from current year property tax collections is forecast to increase to \$72,108,000. This item recognizes \$935,000 in additional revenue, and appropriates funds for staffing to support schools and educational programs.

### **2) Use of Staffing Resources - \$3,864,041**

The 2019-20 Adopted Budget established a Staffing Pool of \$1,750,000 and an Educational Assistant (EA) Staffing Pool of \$167,839. If this supplemental budget is approved by the Board, both pools will be completely expended.

Additional State School Fund and Current Year Property Tax appropriations will also be fully utilized with the approval of the staffing allocations noted below.

#### **i) Elementary Schools - \$1,623,074**

This item funds the creation of five additional kindergarten classrooms (1.0 FTE licensed teacher and a 5.5 hour classified Educational Assistant for each classroom) at a total staffing cost of \$756,315. It also funds an additional 4.5 FTE licensed teaching staff in grade 1-5 classrooms (\$496,980) and an additional 2.0 FTE licensed teaching staff for music and physical education classes (\$225,582) to support additional elementary teacher prep time. Final additions include an increase in counseling support at Twin Oaks and Family School/Chinese Immersion (0.3 FTE licensed support at each school for a total cost of \$66,264), 5 hours of classified Education Assistant support for playground coverage (\$37,110), and an additional 5.5 hours of classified Educational Assistant time for kinder programs at a large elementary program (\$40,823).

#### **ii) Middle Schools - \$839,338**

This item funds the hiring of an additional 7.6 licensed FTE for classroom teachers to reduce class sizes at middle schools.

#### **iii) High Schools - \$629,425**

This item funds the hiring of an additional 4.85 licensed FTE for classroom teachers to reduce class sizes at high schools and the creation of a new Assistant Principal/Athletic Director position at Sheldon High School (\$572,212). It also funds 6.25 hours of classified time to support several high school programs (\$57,213).

**iv) Additional Classroom Support - \$772,204**

This item funds an additional 39 hours of Educational Assistant support for Lifeskills classrooms across the district (\$289,458) and a 0.5 FTE licensed teacher for special education (\$55,220). It also adds 0.25 FTE licensed support for the school psychology group (\$27,610).

Centrally, 2 classified hours have been added to existing resources to create a District Registrar position to coordinate this body of work (\$14,844). The Instruction Department has added 2.95 FTE licensed support for the District's English language learners (\$325,799) and 0.3 FTE licensed support to expand Immersion and World Language projects (\$33,132). Funding was also added to existing resources to create a new Teacher On Special Assignment (TOSA): District Media Specialist (\$26,141).

**Resolution No. 2020-02**

**ADOPTING SUPPLEMENTAL BUDGET NO. 1 AND  
MAKING APPROPRIATIONS FOR THE 2019-20 FISCAL YEAR**

The Board of Directors of Eugene School District 4J finds that Adopting the Supplemental Budget and Making Appropriations is necessary under ORS 294.471.

**NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Eugene School District 4J, as follows:**

That the Supplemental Budget No.1 for Eugene School District 4J, for the fiscal year beginning July 1, 2019, and ending June 30, 2020, as set forth below is hereby adopted.

That this Supplemental Budget is prepared in accordance with ORS 294.471(1)(a), which authorizes the formulation of a supplemental budget resulting from "an occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.471(3)(b).

That this resolution complies with ORS 294.471(4) and does not authorize an increase in the levy of property taxes above the amount published in the 2019-20 Adopted Budget.

That the amounts for the fiscal year beginning July 1, 2019, and for the purposes shown below are hereby appropriated as follows:

	<u>As Adopted June 19, 2019</u>	<u>Supplemental Budget #1</u>	<u>As Revised December 4, 2019</u>
<b><u>GENERAL FUND</u></b>			
Instruction	\$ 120,255,500	1,778,211	\$ 122,033,711
Supporting Services	74,272,270	167,991	74,440,261
Enterprise & Community Services	961,201	-	961,201
Facilities Acquisition & Construction	1,000	-	1,000
Other Uses:			
Debt Service	1,000	-	1,000
Transfers of Funds	1,024,300	-	1,024,300
Contingency	22,765,329	-	22,765,329
Total General Fund Appropriations	\$ 219,280,600	\$ 1,946,202	\$ 221,226,802
Unappropriated Balance	7,131,262	-	7,131,262
Total General Fund Requirements	\$ 226,411,862	\$ 1,946,202	\$ 228,358,064

The foregoing resolution is adopted this 4th day of December, 2019.

  
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CLERK

  
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CHAIR OF THE BOARD