

6:00 PM

Regular Meeting of the Budget Committee

- | | | |
|-----|--|----------|
| I. | 6:00 p.m. Regular Budget Committee Meeting: | 2 |
| II. | Adjourn | |

THIS MEETING WILL BE BROADCAST OVER KRVM-AM (1280)

INTERPRETERS FOR THE DEAF AND HARD OF HEARING:

To request interpreter services for this meeting, please call (541) 790-7850 or TDD (541) 790-7712 or the
TDD Relay Number 1 (800) 735-2900

AGENDA

NOTICE: The meeting will be open to the public via live broadcast on KRVM 1280-AM, via the internet at www.4j.lane.edu/stream or via Zoom Webinar at

<https://zoom.us/j/93299491582?pwd=WxVHSUVyWVJINnZiMDVwbThLcFRTdz09>

Public Comment: The 4J Budget Committee sets aside time at each meeting to hear comments and questions from the public. Each speaker is limited to three minutes, and cannot give their time to another speaker. Community members can request to sign up to speak to the budget committee by submitting a request online at 4j.lane.edu/board/budgetcommittee/budgetpubliccomment, by 8 a.m. on the day of the meeting.

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|------|---|--------|
| I. | Budget Committee Meeting - Call to Order, Roll Call | 6:00pm |
| II. | Agenda Review | 6:05pm |
| III. | Items for Action at this Meeting | 6:10pm |
| | Committee Administration | |
| | a. Approval of Minutes for the January 25, 2021 Budget Committee Meeting | |
| IV. | Items Raised by the Audience | 6:15pm |
| | Audience members who have signed up to provide public comment at this meeting will have 3 minutes each to present their thoughts and considerations to the Budget Committee | |
| V. | Items for Information | |
| 1. | 2021-22 Budget Planning & Priorities | 6:30pm |
| | Cydney Vandercar, Superintendent | |
| 2. | Development of All Funds Budget for District Operations | 6:50pm |
| | Andrea Belz, Financial Services | |
| 3. | Budget Committee Discussion | 7:20pm |
| VI. | Budget Committee Wrap-up | 7:50pm |
| | a. Items Raised by Committee Members | |
| | b. Agenda Items for Next Meeting | |
| VII. | Adjourn | 8:00pm |

THIS MEETING WILL BE BROADCAST OVER KRVM-AM (1280)

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MINUTES OF THE 4J BUDGET COMMITTEE

School District 4J, Lane County, Oregon
200 North Monroe Street – Eugene, Oregon
Virtual via Zoom

January 25, 2021

PRESENT: Josh Burstein, Gary Campbell, Anne Fifield, Elizabeth Price, Maya Rabasa, Juan Carlos Valle, Jennifer Winters, Appointed Committee members; Mary Walston, Anne Marie Levis, Judy Newman, Alicia Hays, Martina Shabram, Jim Torrey, Board Committee members; Andrea Belz, Kerry Delf, Lisa Fjordbeck, Sharon Myrand, Cydney Vandercar, staff.

I. Call to Order and Roll Call

Mr. Burstein called the 4J Budget Committee meeting together at 6:07 p.m. Everyone present introduced themselves.

II. Agenda Review

Mr. Burstein moved the agenda review and call to order before the Committee training. He approved the agenda as amended.

III. Budget Committee Training

Ms. Belz said that they would receive a short overview of the Budget Committee orientation. Any new member of the Committee that wanted more information could reach out to her.

Ms. Walston welcomed Ms. Fifield and Mr. Campbell to the Committee. She appreciated all members' work on the Committee.

IV. Items for Action

a. Election of Officers

MOTION: Mr. Torrey moved, seconded by Ms. Walston, to elect Jennifer Winters to the position of Chair and Elizabeth Price to the position of Vice Chair.

Ms. Rabasa inquired into if both people were willing to serve in those positions. Ms. Winters said she was happy to act as Chair. She was familiar with the position and felt comfortable. Ms. Price was honored to be Vice Chair. As it was her third year, she felt prepared. Mr. Burstein worked with both people closely and thought they would both do a great job.

VOTE: The motion passed: 12-0-1. Mr. Campbell abstained.

Ms. Winters thanked Mr. Burstein for all the work he had done for the Committee.

b. Approval of Minutes for the April 27th and May 20th Budget Committee Meetings

Ms. Walston noted that there were some edits she sent in for the April 27, 2020 meeting minutes. A few names were misspelled and there were some grammatical issues.

MOTION: Ms. Walston moved, seconded by Mr. Valle, to approve the April 27, 2020, Budget Committee meeting minutes as amended and the May 20, 2020, Budget Committee meeting minutes as presented.

VOTE: The motion passed – 13:0.

c. Approval of Proposed Budget Committee Meeting Schedule for April – May of 2021

Ms. Winters said that the proposed Budget Committee meeting schedule was for them to meet on March 29, 2021, to review all funds budget for District Operations, on April 26, 2021, to receive a presentation on the 2021-22 Superintendent's Proposed Budget, and on May 10, 2021, to approve the 2021-22 Proposed budget and declaration of taxes and levies. She asked if there were any conflicts with the proposed schedule.

Ms. Shabram noted that the March 29, 2021, meeting would be during Passover. Ms. Winters asked if there was another proposed date. Ms. Belz replied that it could be moved to April 5, 2021. That would give them three weeks until the next meeting. Ms. Winters asked if there were any concerns with the new date. There were none.

Mr. Valle asked if between the April 26, 2021, meeting and the May 10, 2021, meeting if the Committee had enough time to digest information and gather public comment. Ms. Belz responded that the normal schedule was to just have those two weeks between meetings. Ms. Winters added that on May 10, 2021, they usually did not have all the details still and had to make decisions based on what they had. She said that there was always some uncertainty when making that vote. Mr. Burstein remembered one year when another meeting was added to the schedule because they wanted to allow more time for public response. He asked if they were prepared to schedule another meeting and still have the Board vote in time. Ms. Walston said that the May 10, 2021, date was important to the Board, so moving the schedule forward would be ideal.

MOTION: Mr. Burstein moved, seconded by Ms. Newman, to approve the Budget Committee meeting dates as Monday April 5, 2021, Monday April 26, 2021, and Monday May 10, 2021.

VOTE: The motion passed – 13:0.

V. Items Raised by the Audience

There was no public comment.

VI. Items for Information

a. Superintendent's Message

Superintendent Vandercar said that students were still learning, even if not in the same way. She noted that there was this idea in the community that distanced learning would be cheaper than in-person, but that was not true. There were many people working hard in their buildings to keep schools functioning as normal as possible. Superintendent Vandercar stated that they tried hard not to lay anyone off. Some people were reassigned based on need. They knew that because of these efforts costs would go up the following year. Superintendent Vandercar shared that the budget was set with the idea of the District doing in-person learning in the Fall.

Superintendent Vandercar noted that some of their funds went towards building a swing school for Edison Elementary School and Camas Ridge Elementary School at Willard. They also updated the Kelly Middle School building to make room for Yujin Gakuen Elementary School.

Superintendent Vandercar said that they were still serving all students who needed a meal and that no changes would be made to those services. She noted that high school and middle

school students were less likely to sign up for meal services, so they used the elementary school data to assess need. The need at the elementary school level was 50%.

Superintendent Vandercar shared that their graduation rate was 81.5%, which was up 4% from last year and 7% from the year before. She noted that their enrollment was down 679 students below projections, which was 474 below the number of students from the previous year.

Mr. Torrey asked if the SSA (Student Success Act) budget was separate from the general budget. He wanted to know how they were budgeting SSA and if they were prepared for future federal funds. Superintendent Vandercar replied that SIA (Student Investment Account funded by SSA) was lower than projected but they were still happy with the funds allocated. They were able to hire a social worker who spoke Spanish to work in their wrap around services and used federal funds on one-time issues like employing temporary workers and buying bipolar ionization units. Those units cost the District half a million dollars. Ms. Belz added that SIA and federal funds were budgeted separately in the proposed budget. They would talk more at their April 5, 2021, meeting.

Mr. Valle said that 81.5% graduation rate was good. He wanted to see the breakdown of graduation rates for each group. Also, Mr. Valle wanted to know if teachers' paid time off and sick leave was cut because of COVID-19 and if not, what was being done with those hours. He also wanted to know what happened to the part of the budget used for EAs (Educational Assistants). Superintendent Vandercar said that EAs were reporting to work but had different duties than before COVID-19. Guest teachers needed to understand the online platforms and it was the District's job to train them. They used that leftover money to do those extra trainings so that if a teacher wanted to take a day off then EAs were trained. She stated that unused sick leave for staff would carry over to the next year. There was an additional protection from the federal government for teachers to use COVID-19 leave if they or a family member got sick. This kept their leave bank untouched. Superintendent Vandercar shared that the Board had also approved additional leave time for teachers. However, personal time off was handled by the union. There was a cap on personal time but not sick leave.

Ms. Price stated that lots of students were not absorbing information like they normally would. She asked if there was a budget line item focused on helping kids prepare for the next year in-person. Superintendent Vandercar expected there to be federal funds for Summer instruction. Some students had in-person supports available to them if they did not pass the previous semester. She did not know if there would be a line item, but they would give more information.

Ms. Rabasa appreciated how flexible staff had been to community feedback. She asked what the end date was for the ten day drop moratorium and if that would impact their enrollment numbers. Ms. Rabasa was impressed that they had not laid anyone off yet and hoped they would not need to in the coming year since they had lower numbers. Superintendent Vandercar responded that there were enrollment issues statewide and the Governor was working to make sure there are no lasting effects as a result. Their temporary teachers would be with them until June 30, but that was not a layoff.

b. Financial Update

Ms. Belz said that their General Fund revenues for 2021-22 were \$205,600,000. She stated that they were similar to the revenue from the current year. There would be a few changes in the next year, however. The State School Fund formula would be different. It usually increased 6%, but they had seen 8% and 10% increase in the last few bienniums. Ms. Belz noted that expenditures had gone up a lot more than the funding. She said that usually funds were split up

between two years so that the first year got 49% of the funding and the second year got 51%. This was a way to keep up with price increases. However, this year the legislature was looking at splitting the years evenly at 50%.

Ms. Belz noted that they had a slight increase in their property tax collections. The total collection was \$78,430,000 which amounted to a 3.46% increase. The State School Fund grant was \$100,065,000. The taxes and grant combined were the State School Fund formula which accounted for 88% of their revenue. Ms. Belz said that on top of the Formula they would get \$20,210,000 from the local option levy and \$5,003,000 from other sources.

Looking at the State School Fund grant more closely Ms. Belz said that they were down by \$800,000. One reason for this was enrollment being down. They had the option to go off their enrollment from the previous year. She said that they had decided to do that since 81% of the grant was based on enrollment. The rest was made up of 1% from their Students Learning English as a Second Language (ESL) program, 4% from charter school enrollment, 4% from students in poverty, and 10% from students with individual education plans (IEP). In the coming year they would also receive \$1,800,000 from a high-cost disability grant. 4J oversaw paying the first \$40,000 of expenditures before the grant kicked in. Ms. Belz noted that this was a grant that encompassed the entire State.

Ms. Belz brought up the breakdown of the other revenues for the General Fund. She said that the biggest change was in their interest on investments. Interest rates had plummeted and currently they were looking at 75 basis points (.75%) from the local governments' investment pool. That year they originally hoped for \$1,750,000 in investment interest but were now looking at the current year and next year being \$500,000.

Ms. Belz pointed out that they had a long-standing trend of enrollment declines. They had high hopes for growth in the 2021 school year. She said that they were expecting an increase in enrollment in 2022. Enrollment projections for 2020-21 were more uncertain than they had been in previous years due to the high uncertainty levels in the evolution of the public health situation and the economy. Ms. Belz said that the projected enrollment for 2021-22 was 674 students higher than their October 1, 2020, enrollment, but that was in-line with their original projections for 2020-21 prior the COVID-19 pandemic.

Ms. Newman asked if they knew how the grades broke down for the charter schools. Ms. Belz said that from a planning perspective they were not expecting an increase in grades other than first and kindergarten. There was not a significant decline in other grades. Ms. Walston said that the drop might also be a generational dip and people were having less children. She asked staff if data showed that birth rates were on the decline. Ms. Belz replied that she would talk with Oscar Loureiro and see if he could talk to the Board about that.

Ms. Belz said that of the 2021-22 General Fund expenditures, most of the funds (84%) will be going towards personnel (\$175,685,000). Personnel costs had gone up a little bit because of increases in salaries. She said that most other expenditures had stayed the same.

Ms. Belz said that looking at the five-year General Fund forecast they were looking at small operating deficits and small surpluses. She pointed out that the expenditures line said "status quo starting in 2021-22." This indicated that all their employee groups were out of contract as of 2021-22. They had a contract with their classified employees in 2021-22 but they did not have economic terms for that year. As a result, the forecast went with the status quo. Ms. Belz said

that they had yet to start calculating additional costs for the coming years, but they were expecting increases.

Ms. Levis wanted to hear more about the 5% closing fund balance line item. Ms. Belz responded that the 5% was to cover the harder times for the budget, which usually happened in the Fall. That money gave them flexibility.

For the 2020-21 forecast a decrease of \$2,100,000 was projected for the State School Fund related to the 2020-21 enrollment declines. Also, the forecast for 2020-21 included a 1.75% COLA for licensed staff as well as administrators, professionals, and supervisors. It also included \$30 a month in additional insurance contributions. Those additions were not included in the Adopted Budget.

Ms. Belz said that Oregon would soon receive an additional \$449,200,000 in funding for the Elementary and Secondary School Emergency Relief (ESSER) grant. There would be additional money in grant funds to 4J. Staff had not heard what their allocation would be, but they were expecting to have \$13,000,000. She explained that this funding was based on their 2020-21 Title I allocation. The eligibility period for expenditures was March 13, 2020, to September 30, 2023. Ms. Belz explained that there were three new allowable use categories: addressing learning loss; preparing schools for reopening; and testing, repairing, and upgrading projects to improve air quality in school buildings.

For the 2021-22 forecast the State School Fund was expected to be at \$9,100,000,000. Ms. Belz said that the PERS rate would decrease 3.50 percentage points from 34% to 30.5% of eligible salaries. The forecast for 2021-22 presented staff compensation at "status quo," regular step increases for eligible employees, and a full work year for licensed staff as well as administrators, professionals, and supervisors.

Ms. Belz said that there were some expenditure assumptions related to PERS. The following year the District's average PERS rate would decrease significantly to 30.5% in 2021-23. That decrease would save the District an additional \$3,500,000 annually beginning in 2021-22.

Ms. Belz went over some future forecast impacts that they were watching for. First was the employee compensation agreements: EEA contract negotiations in Spring of 2021, MAPS agreement in Spring of 2021, OSEA economic reopener for 2021-22 and negotiations for a new contract beginning in 2022-23, pay equity and new federal funding for COVID-19 pandemic costs, and the Final State School Fund appropriation for the 2021-23 biennium and actions taken by the 2021 Oregon Legislature.

Ms. Levis thanked Ms. Belz for all the work and for teaching them so much. She was glad to see PERS change and compression.

VII. Adjournment

Ms. Winters closed the meeting at 8:16 p.m.

(Minutes recorded by Lydia Dysart)



Budget Committee

April 5, 2021

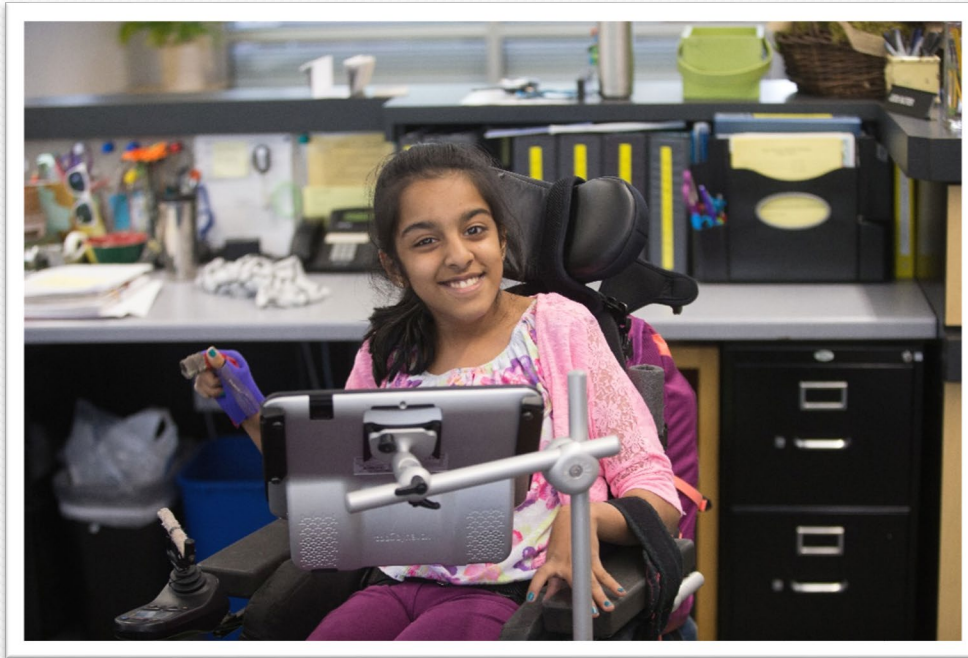


Agenda

- Committee Administration
- Public Comment
- Items for Information
 - 2021-22 Budget Planning & Priorities
 - Development of All Funds Budget for District Operation
 - Budget Committee Discussion
- Committee Wrap-up



Committee Administration



- Approval of Minutes for the January 25, 2021₁₀ Budget Committee Meeting

Public Comment



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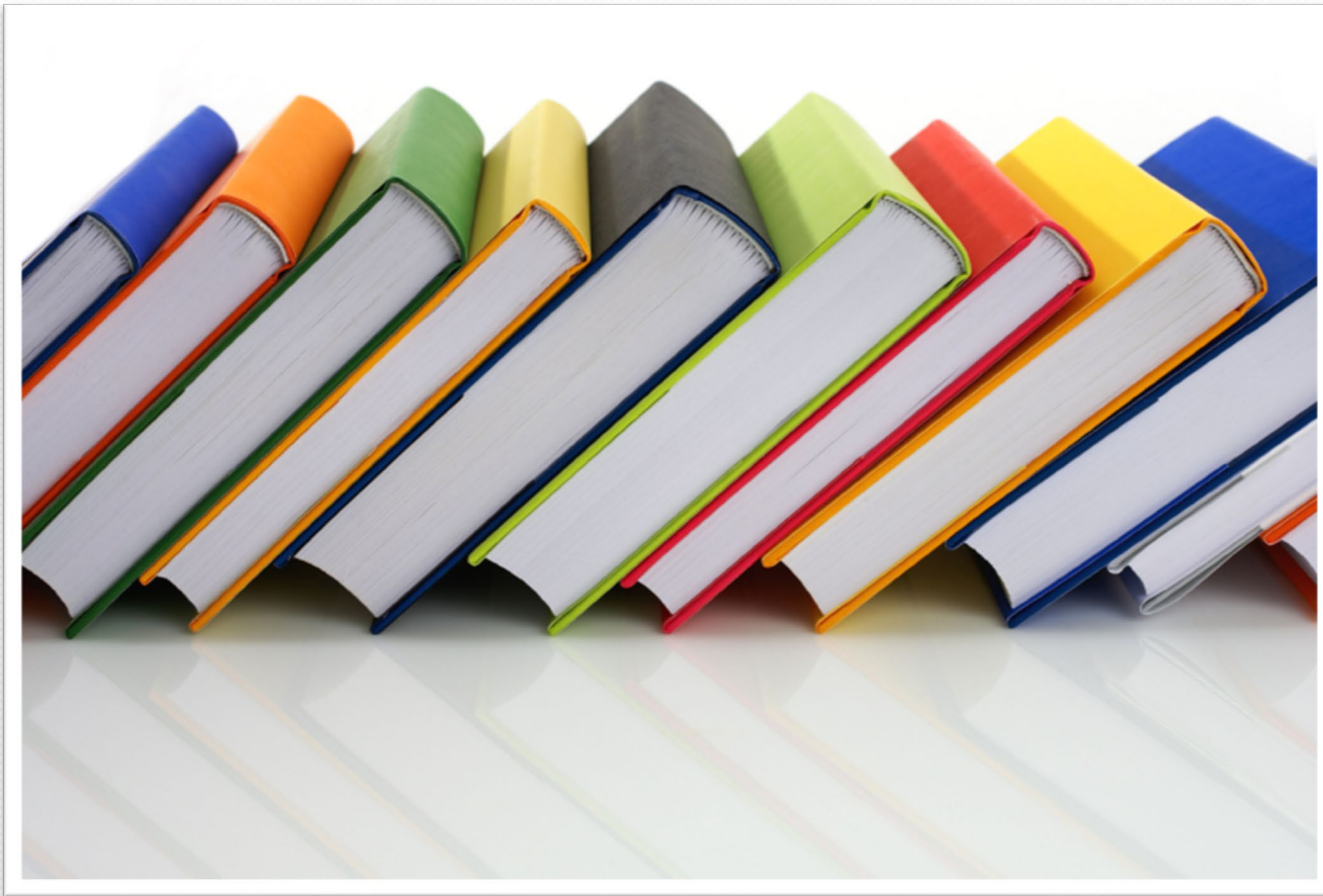
2021-22 Budget Planning & Priorities

- State Budget Overview
- Supporting Students and Programs
- New Grant Funded Programs
- Bond Projects



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All Funds Budget for District Operations





General Fund

Most of our Budget Committee meetings will focus on the General Fund, which accounts for all district operations that are not required to be accounted for in other funds.

The General Fund is 44% of our 2021-22 budget.

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Tonight we will focus on other funds, which make up 56% of our budget for next year. We'll cover each fund separately, with particular attention to new federal and state grant programs and capital projects.



Federal, State and Local Programs

- Elementary & Secondary School Emergency Relief (ESSER) II Grant - \$10.4 million
- Student Investment Account (SIA) - \$11.1 million
- Oregon School Capital Improvement Match (OSCIM) Grant - \$6.2 million
- Title programs (I, II, III & IV) – \$5.9 million
- High School Success Grant (Measure 98) - \$5.7 million
 - Spending plan for CTE Opportunities, Expending IB/AP and Dropout Prevention Strategies
- Individuals with Disabilities Act (IDEA) – \$3.2 million

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2021-22 Budget

\$51.7 million

ESSER II

ESSER II spending in 2021-22 could total as much as \$10.4 million as follows:

- \$2.3 million for student devices (purchase/repair & cleaning)
- \$1.75 million staffing pool
- \$0.9 million for student connectivity
- \$0.9 million for Instruction software + live streaming
- \$0.7 million for Facilities staffing + increased utilities
- \$0.6 million for Nutrition Services staffing + supplies
- \$0.6 million for Charter Schools

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ESSER II

- \$0.5 million for Transportation staffing
- \$0.4 million for Custodial supplies + PPE
- \$0.4 million for Student Services staffing + support
- \$0.4 million for additional technology staffing
- \$0.3 million for air quality equipment + supplies
- \$0.3 million for school supplies
- \$0.2 million in reserved spending
- \$0.1 million for BEST afterschool programing
- \$0.1 million for communications (interpreting)

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Pending - ESSER III

The state of Oregon expects to receive \$1.1 Billion in federal funding as a result of the latest congressional relief bill. At least 90% of this amount must be allocated to school districts.

- No allocation from ODE yet, but preliminary estimates of funding are twice the amount received for ESSER & II ¹⁸
- 4J must reserve at least 20% of our ESSER III funds to address learning loss
- Can be used to fund district match for summer enrichment grants
- We will share with our charters (as we did with ESSER/ ESSER II)
- One time funds that must be spent by September 2023!



Student Investment Account (SIA)

With an overall budget of \$11.1 million for 2021-22 4J will support the following activities:

- 3rd Grade Reading - \$2.3 million will provide 27.25 additional FTE for 1st grade education assistants, reading specialists and teachers on special assignment^{†9} (TOSAs) as well as other supports for this initiative
- Learning for All Model - \$2.0 million will provide 13.5 FTE and other spending supports to further develop and pilot this model
- Behavior Framework - \$1.9 million will provide an additional 20.0 FTE for behavior support, school psychologists and student success coordinators

Student Investment Account (SIA)

- BEST After School & Summer Programs - \$1.4 million will provide 4.25 FTE and funding for BEST and summer programs
- Wraparound Support Teams - \$1.3 million will provide 10.0 additional FTE and funding supports for counseling, nursing, regional coordinators, student engagement, and oversight of these services²⁰
- Emergent Bilingual Student Success Plan - \$0.6 million will provide 4.0 FTE for additional ELL teachers and a graduation specialist along with other program needs



Student Investment Account (SIA)

- Grant Oversight - \$0.5 million will provide 2.0 FTE for grant management and funding for other supports
- Charter Schools - \$0.4 million will fund SIA payments to charter schools
- Class Size Reduction at Middle Schools - \$0.3 million will fund three additional teachers
- NATIVES Program - \$0.2 million will provide 1.8 FTE and additional funding for this program
- High School Supports - \$0.2 million will fund two additional teaching positions at this level

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High School Success (Measure 98)

4J will have \$1.4 million in carryover funding from the 2020-21 grant, and \$4.3 million in grant funding for 2021-22. Spending will be focused as follows:

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- Career & Technical Education Classes - \$1.2 million for 8.0 FTE of CTE teaching staffing and classroom supports
- College Opportunities - \$0.1 million



High School Success (Measure 98)

- Drop-out Prevention - \$4.4 million for staffing and program supports as follows:
 - 9th Grade Academy (8.0 FTE)
 - Teaching staff (5.6 FTE)
 - Educational Assistants (5.0 FTE)
 - 9th Grade Transition Coordinators (4.0 FTE)
 - Counselors (3.0 FTE)
 - Program Coordinator (0.5 FTE)
 - Program supports (\$1.7 million)

23



Pending - Summer Enrichment Grants

Summer Academic Support Grant

- District allocations assume all districts serve 50% of high school population for six weeks of instruction
- Estimated funding at \$1,068 per student – 75% provided by₂₄ ODE and 25% district match

Summer Enrichment/Academic Program Grant

- K-8 activities over eight weeks
- District allocations based on ADMw + poverty adj.
- Estimated funding at \$1,800 per student – 75% provided by ODE and 25% district match



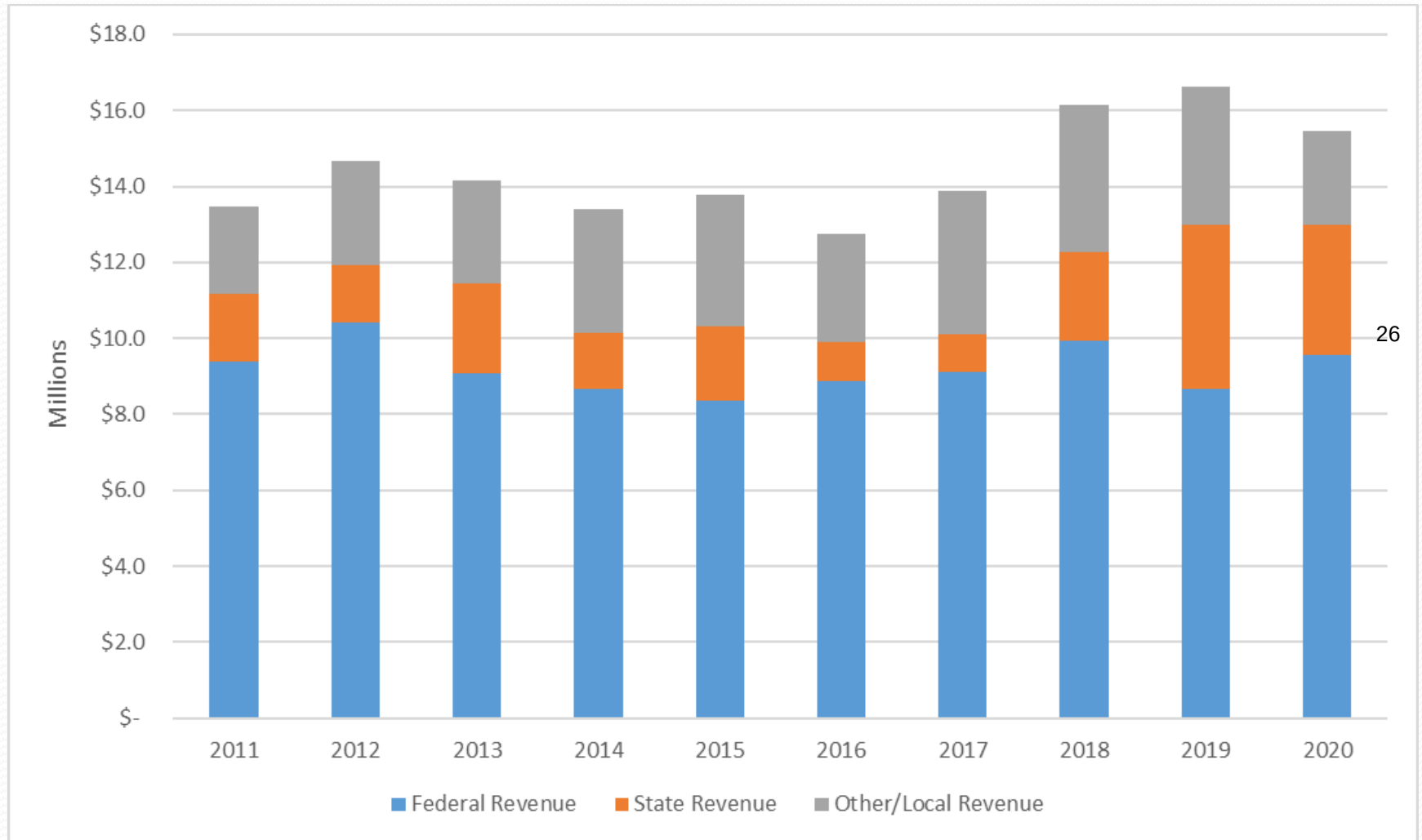
Pending - Summer Enrichment Grants

Summer Child Care Grant

- Available to districts that are eligible to receive Title I funds
- Funded at \$1,320 per child for eight weeks (\$2,122 for children with disabilities) ²⁵
- Provides funding for approximately 15% of K-5 students in districts receiving Title I
- Funds 100% of the estimated cost to support low-income families with K-5 students that wish to participate in the Summer Enrichment program, but would need wrap around child care to do so



Grant Funding





Special Purpose Reserves

District Operations (Fund 290)

The district saves unspent General Fund budget dollars for central purchasing programs such as:

- Curriculum
- Staff Technology
- Prioritized projects that support district-wide operations

2021-22 Budget

\$ 8.8 million

Capital Purchases (Fund 490)

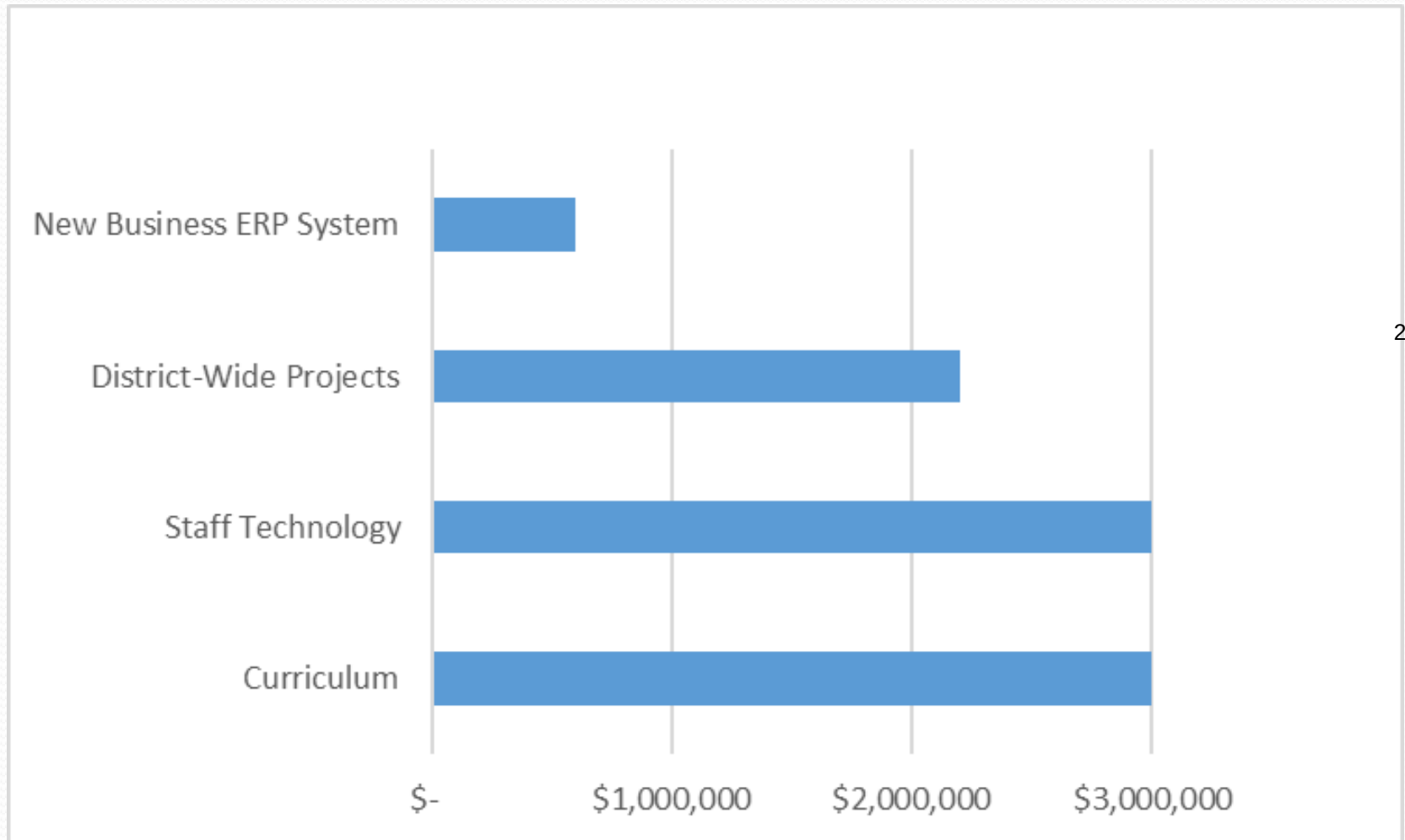
The district saves unspent General Fund budget dollars for central purchasing programs such as:

- Equipment purchases
- Fleet purchases (buses, activity vans and maintenance vehicles)
- Student Technology

2021-22 Budget

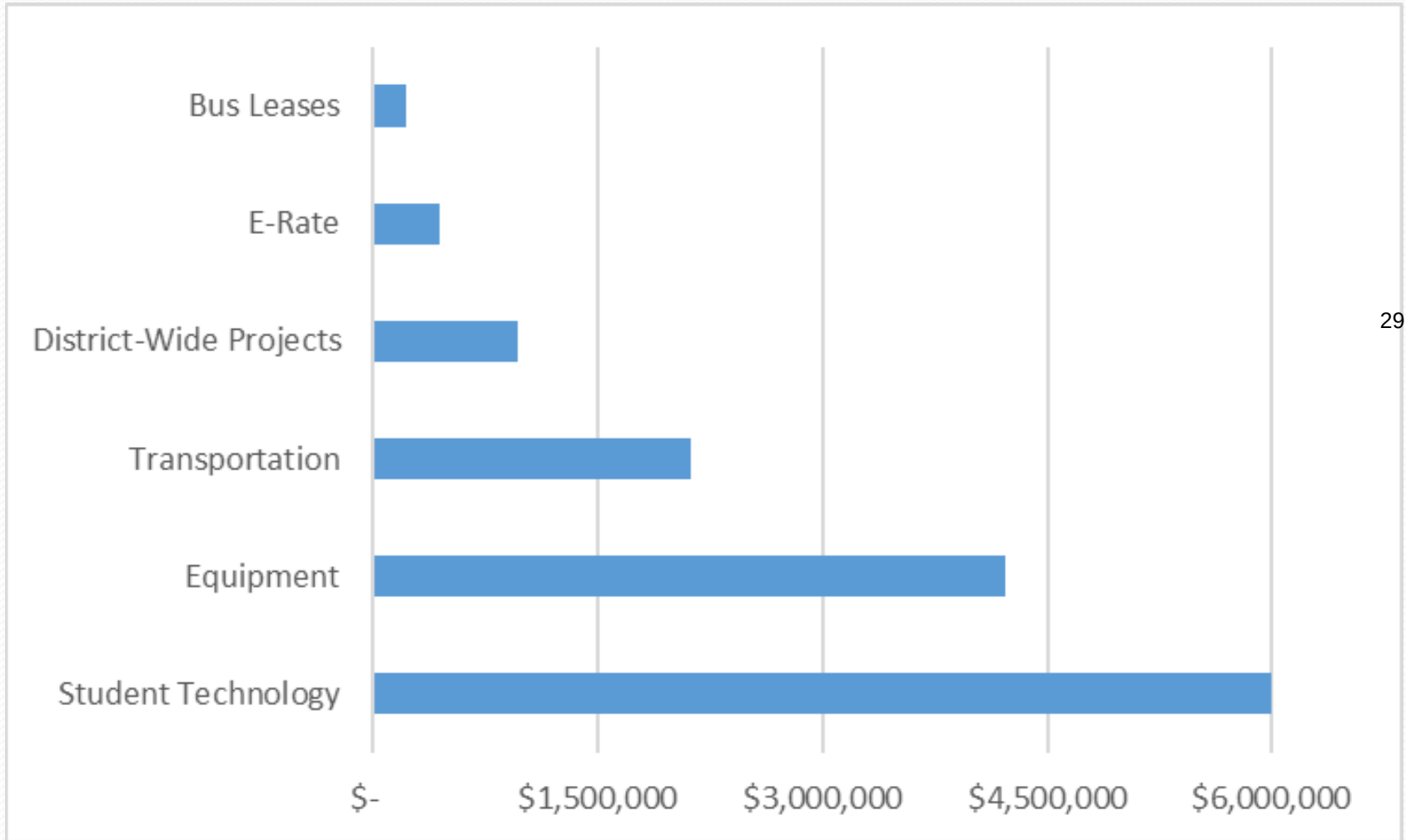
\$14.0 million

District Operations





Capital Purchases



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Student Body Funds

Each school maintains a student body account to manage and support the financial activities of:

- Student Government
- School clubs, events and athletic teams
- Scholarships, donations and other accounts for the benefit₃₀ of students
- Fundraising

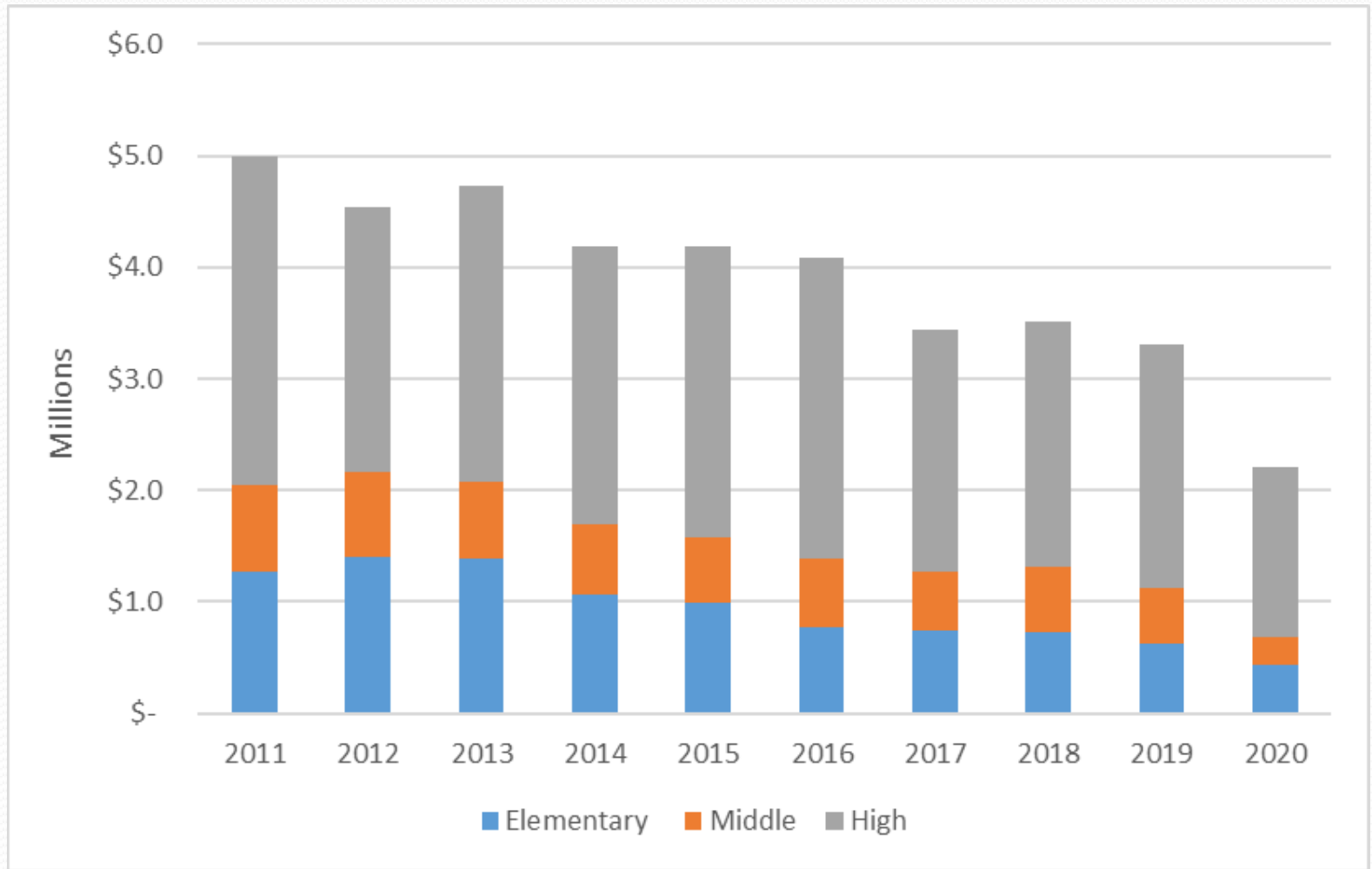
2021-22 Budget

Resources: \$ 6.7 million

Requirements: \$4.2 million

Projected Ending Fund Balance: \$2.5 million

Student Body Spending



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Pension Bond Debt Service

What We Pay

PERS 2004 bond principal and interest paid via 5.19% charge against District payroll

What We Get

A reduction of 5.56% in our PERS rate applied to eligible employee salaries

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2021-22 Budget

Resources & Requirements:
\$5.5 million

Projected Ending Fund
Balance: \$1.8 million

2021-22 Budget

Net savings of approximately
\$370,000 in personnel costs for
the next school year



General Obligation Bond Debt Service

Annual debt service levy approved by the Board funds principal and interest payments on bonds issued under the 2002, 2011, 2013 and 2018 bond measures. Factors impacting this budget include:

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- Advanced Refunding bond sale in the fall of 2020
- Delay of second General Obligation bond sale (2018 bond measure) to the spring of 2022

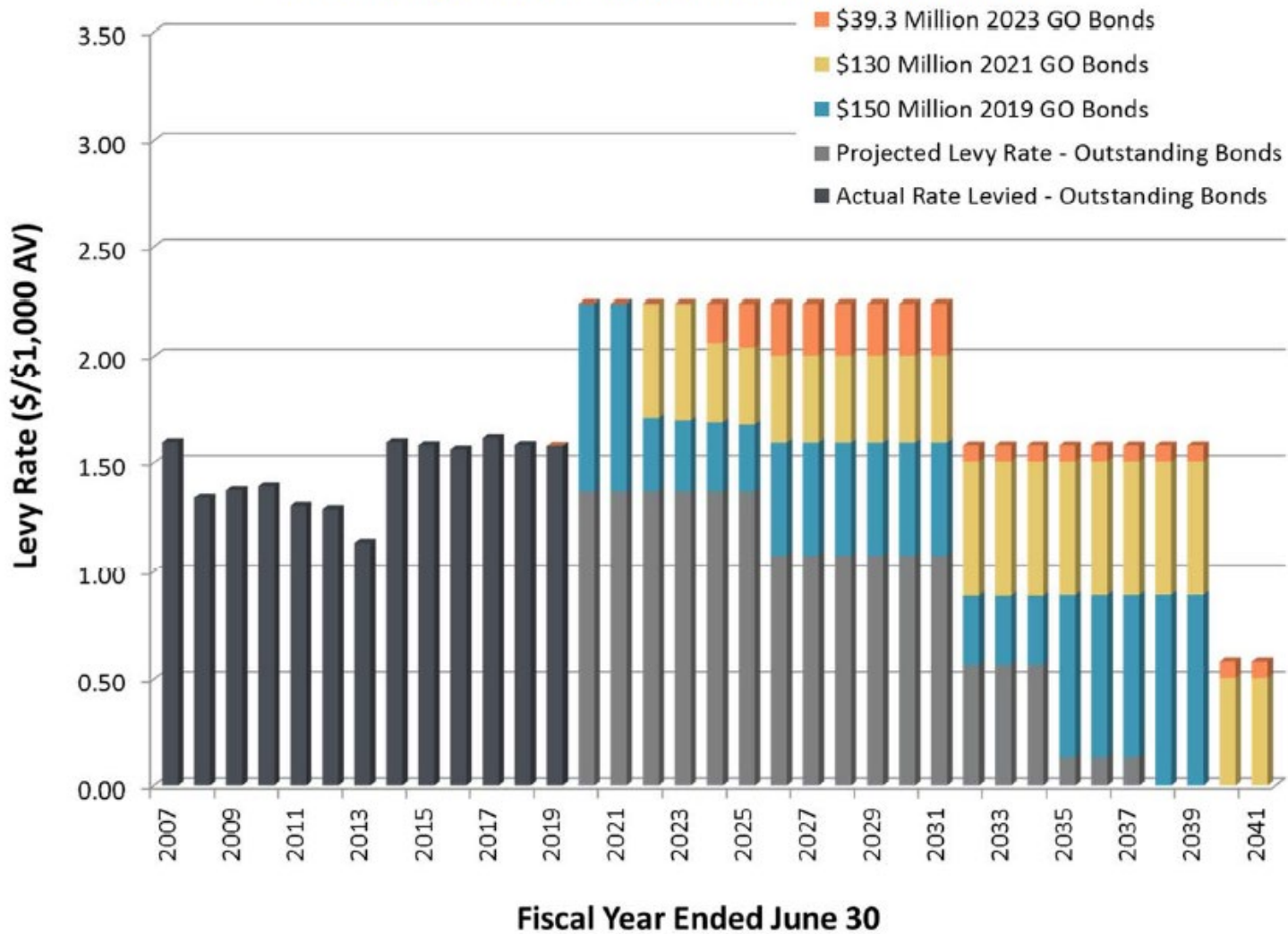
2021-22 Budget

Resources & Requirements: \$26.3 million



LANE COUNTY SCHOOL DISTRICT NO. 4J (EUGENE)

General Obligation Bonds - 2018 Authorization - \$319.3 Million





Debt Service Tax Levy Rate

LANE COUNTY SCHOOL DISTRICT NO. 4J (EUGENE)

General Obligation Bonds – Summary of Structuring Scenario

		Three Sales		
Structure				
Total Par Amount		\$319,300,000		
Dated Dates		4/11/19, 6/15/21 & 6/15/23		
Final Maturity		6/15/2041		
Total Term		22.18 Years		
Projected Average Levy Rates*				
	Prior Debt	New Bonds	Combined	
2018.....	\$ 1.58	\$ -	\$ 1.58	
2019.....	1.58	-	1.58	
2020-2025.....	1.37	0.87	2.24	
2026-2031.....	1.08	1.17	2.24	
2032-2034.....	0.57	1.02	1.58	
2035-2037.....	0.14	1.44	1.58	
2038-2039.....	-	1.58	1.58	
2040-2041.....	-	0.58	0.58	
Increase over 2019 Rate		\$0.66		

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Capital Projects

Fund 400

- 2.25 FTE (9 custodial positions at 0.25 FTE/each) for ongoing athletic field maintenance
- Building and athletic field repairs and maintenance

2021-22 Budget

\$1.2 million

Fund 450

- Building and site improvements
- Real estate and property consulting
- Program relocation moving costs
- Preventative maintenance (1.5 FTE)

2021-22 Budget

\$3.3 million



Capital Projects

Fund 410

2013 Bond Measure

- Athletic Fields (\$2.9M)
- Curriculum (\$0.4M)
- Capital repairs & improvements (\$1.5M)

2021-22 Budget

\$4.8 million

Fund 420

2011 Bond Measure

- Re-Roofing (\$1.6M)
- Building improvements and upgrades (\$1.3M) ³⁷

2021-22 Budget

\$2.9 million



Capital Projects

Fund 460

2018 Bond Measure

- Technology upgrades (\$1.2M)
- Curriculum adoptions (\$2.7M)
- Equity and CTE (Career & Technical Education)(\$9.0M)
- Safety & Security (\$4.0M)
- Facilities upgrades (\$8.0M)
- School Rebuild/Program Moves (\$7.0M)
- North Eugene HS rebuild (\$54.0M)
- Edison rebuild (\$35.0M)
- Camas Ridge rebuild (\$10.0M)
- Gilham addition (\$3.0M)
- School Buses (\$0.5M)
- Bond administration (\$1.5M)
- Bond premium (\$13.3M)

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2021-22 Budget

\$149.2 million



Nutrition Services

31 4J kitchens across the district serving breakfast and lunch at multiple locations

2021-22 Highlights:

- 20 schools now part of the Community Eligibility Provision (CEP) program – 13 elementary locations, four middle school locations and three other program locations (ECCO, Fox Hollow and Eugene Online Academy campuses)
- Free breakfast for all elementary students

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2021-22 Budget Resources

Meal payments: \$0.8 million

State funding: \$0.9 million

Federal Funding (including commodities): \$4.2 million

General Fund transfer: \$0.9 million



Risk Management

Resources: workers compensation and unemployment assessments against District payroll, insurance claims and General Fund support (transfer of \$340,000)

Requirements: workers compensation and unemployment insurance payments, return to work and other employee programs, replacement of lost/stolen/damaged District property, payment of claims and settlements, and investigations and other risk-related legal services

2021-22 Budget

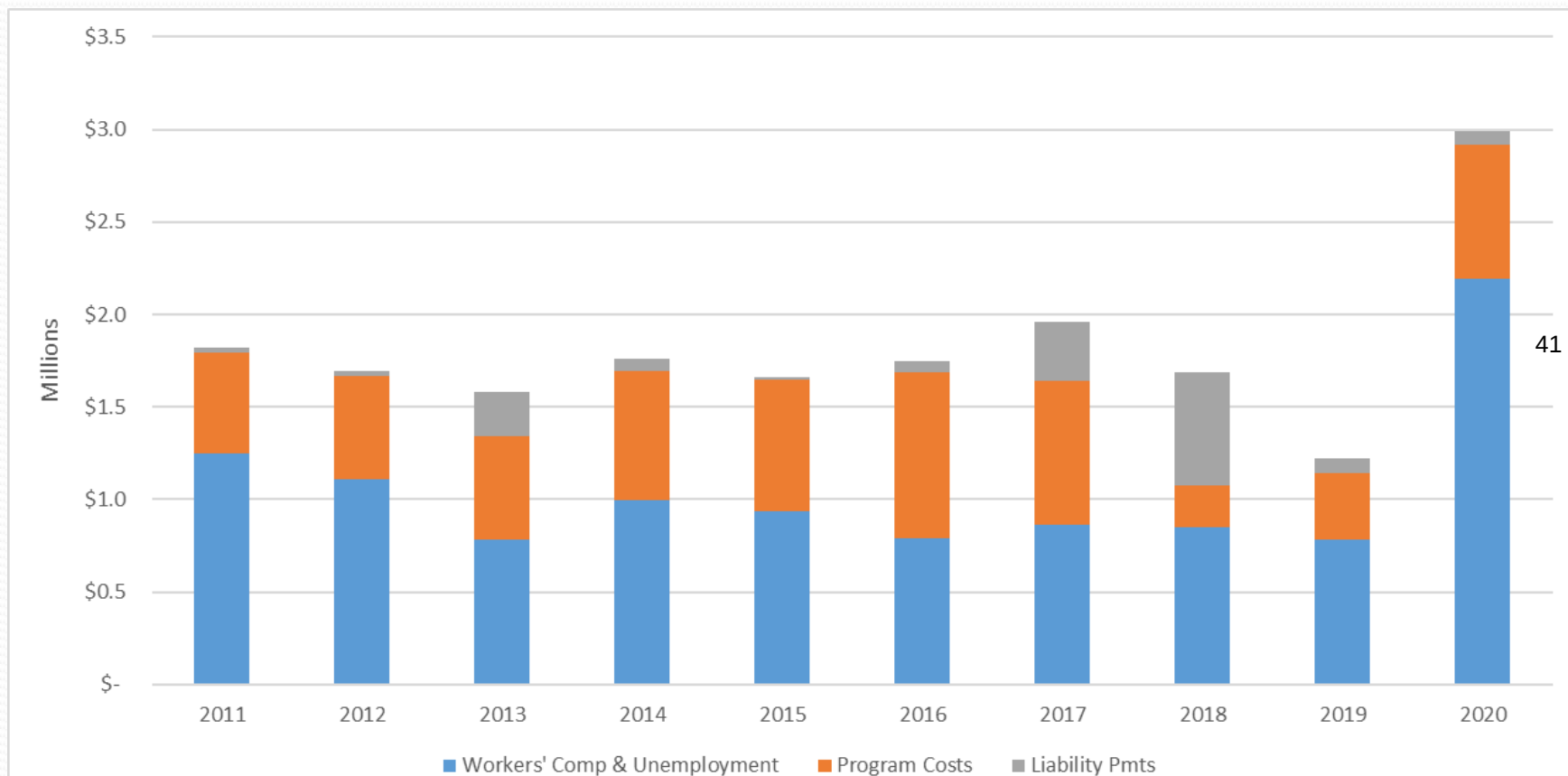
Resources: \$6.8 million

Requirements: \$2.4 million

Projected Ending Fund Balance: \$4.4 million



Risk Program Spending





Licensed Reserve Fund

Budget

- Resources: District insurance contributions, TSA savings transfers and employee insurance payments
- Requirements: Payments for insurance coverage and program administration (0.5 FTE Licensed Benefits Coordinator and office supplies)

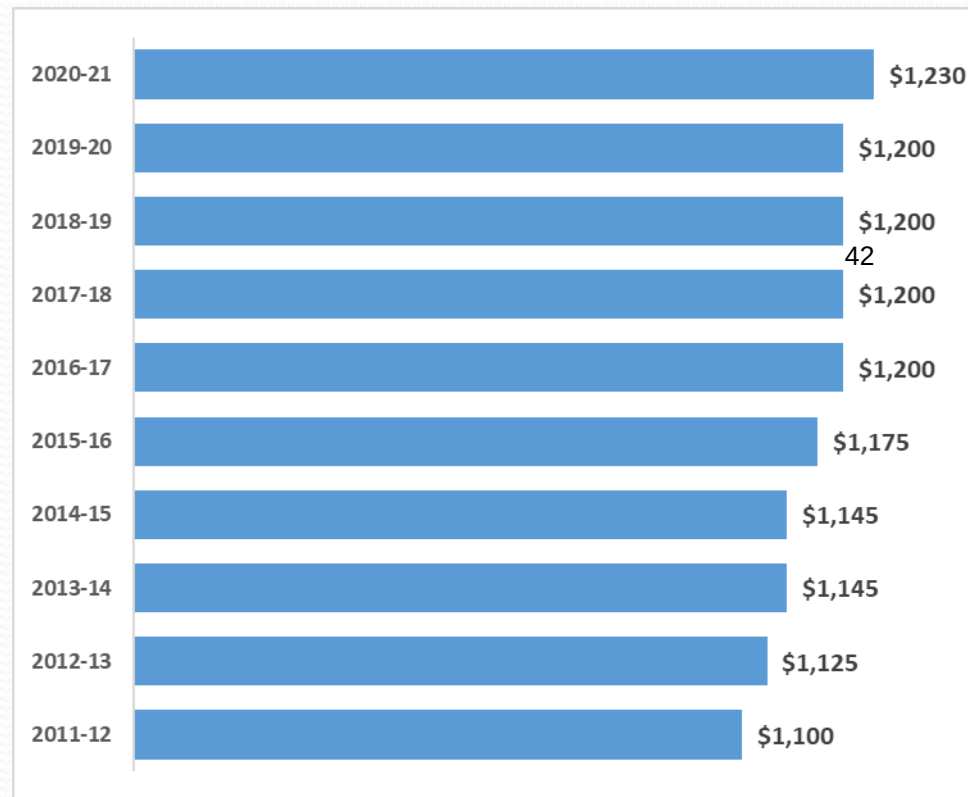
2021-22 Budget

Resources: \$20.9 million

Requirements: \$19.1 million

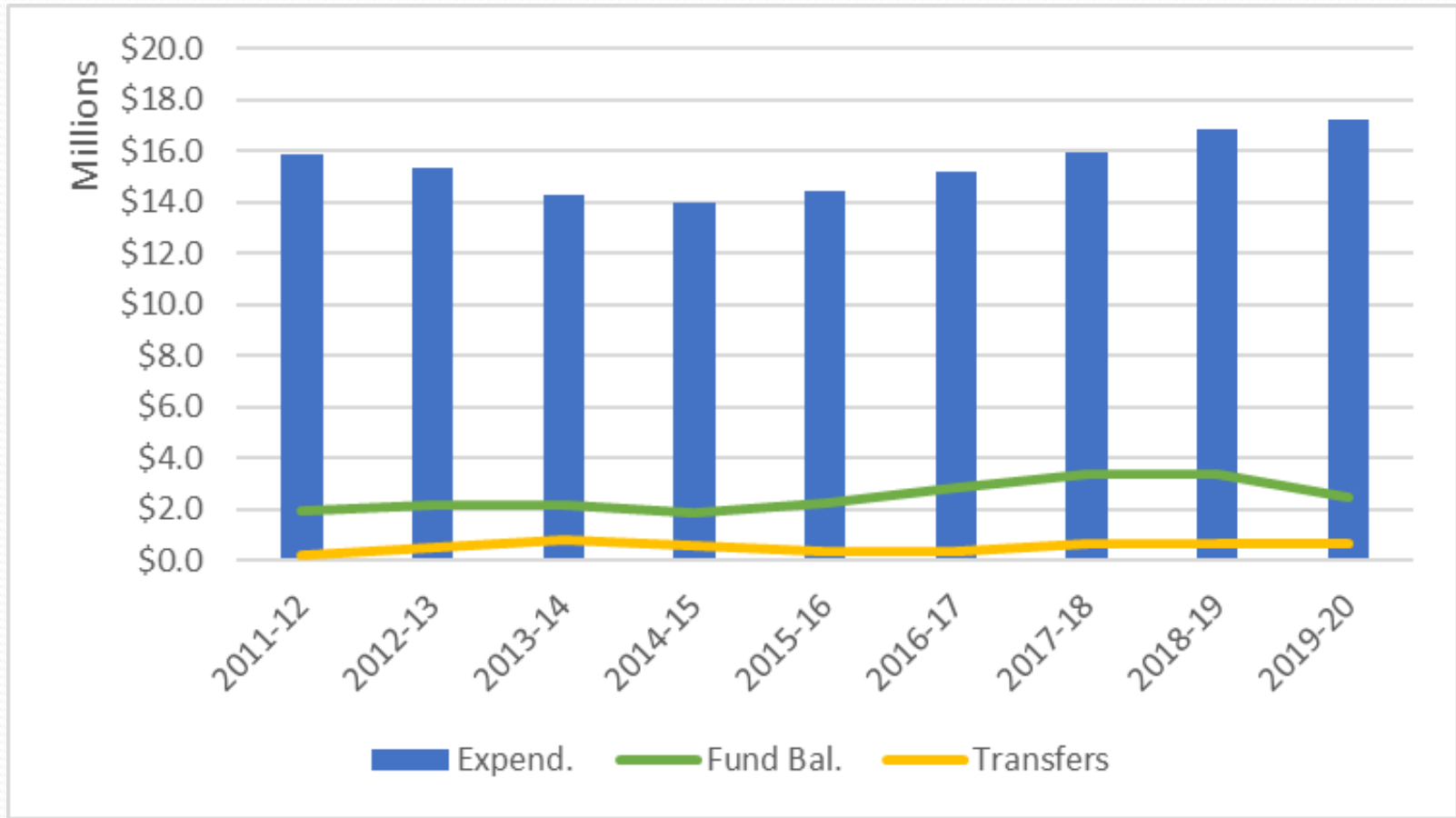
Projected Ending Fund Balance: \$1.8 million

District Contribution for full time employee





Licensed Reserve Fund



2017-20 EEA Agreement: beginning in 2020, this reserve fund balance is limited to \$2.5 million.



Classified Reserve Fund

Budget

- Resources: District insurance contributions, TSA savings transfers and employee insurance payments
- Requirements: Payments for insurance coverage and program administration (1.0 FTE Classified Benefits Coordinator and office supplies)

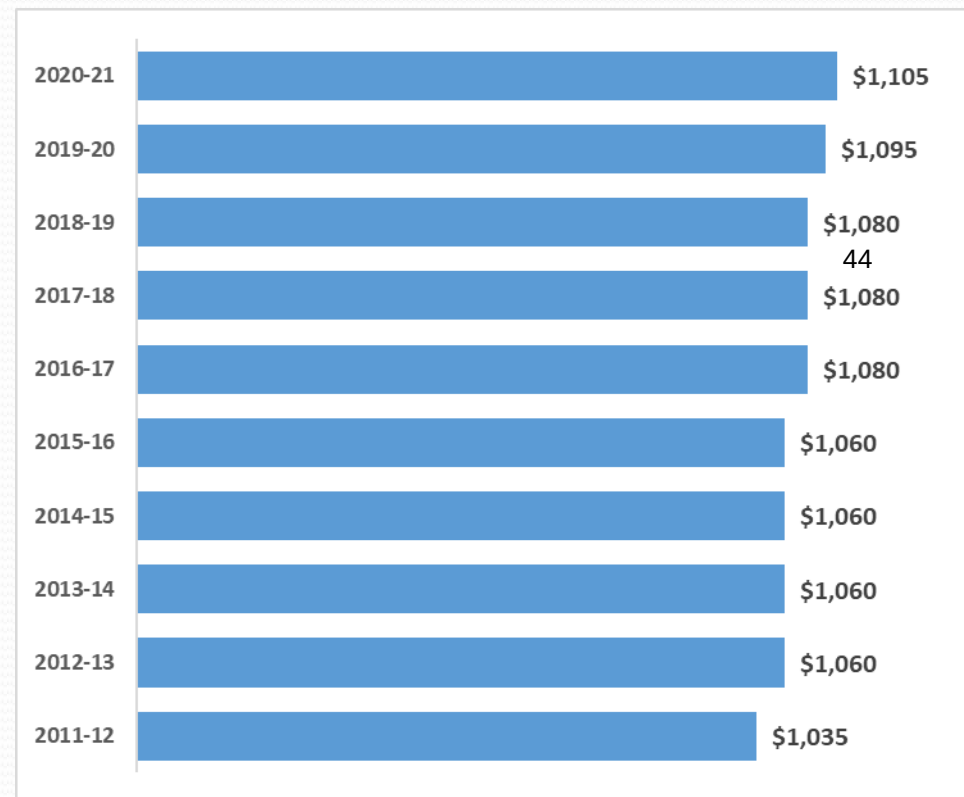
2021-22 Budget

Resources: \$ 14.4 million

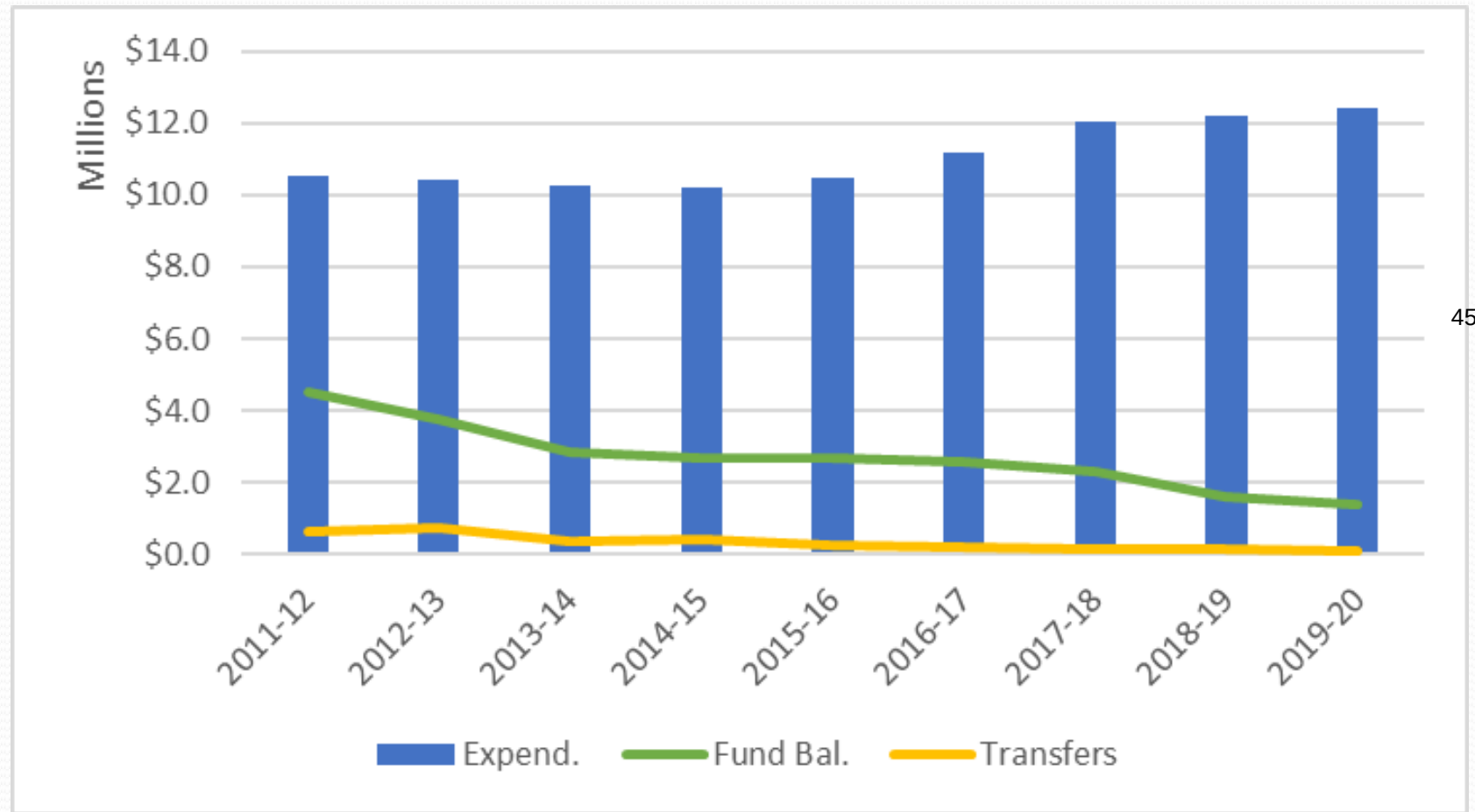
Requirements: \$ 13.6 million

Projected Ending Fund Balance: \$0.8 million

District Contribution for full time employee



Classified Reserve Fund





Administrative Reserve Fund

Budget

- Resources: District insurance contributions, TSA savings transfers and employee insurance payments
- Requirements: Payments for insurance coverage and program administration (office supplies)

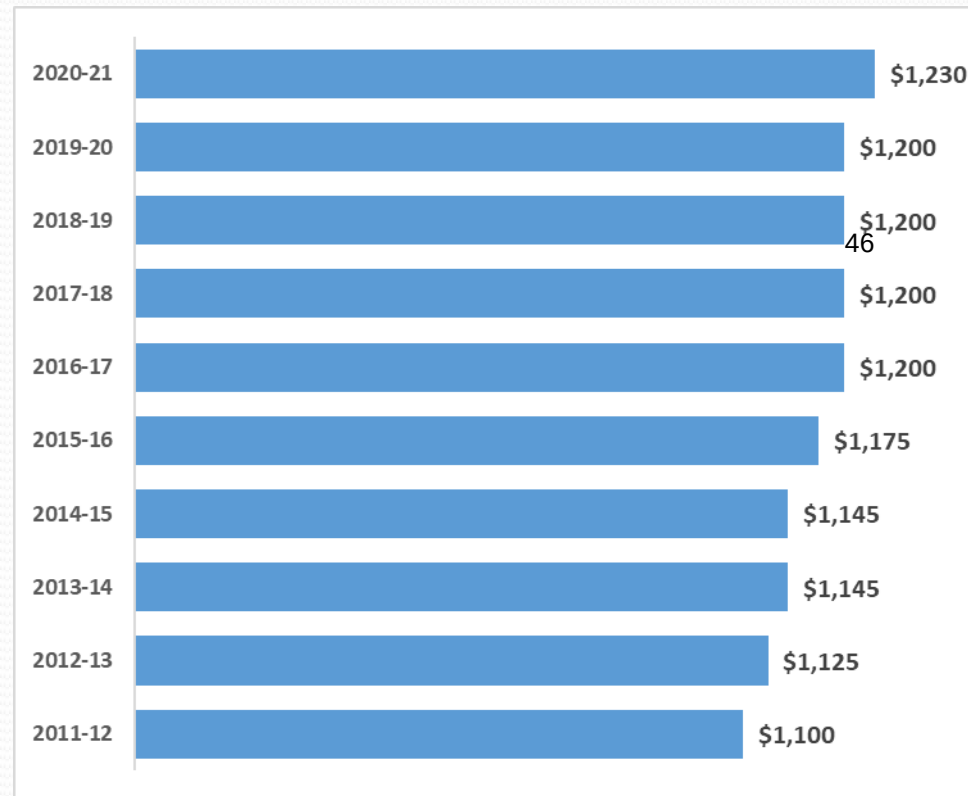
2021-22 Budget

Resources: \$2.9 million

Requirements: \$2.7 million

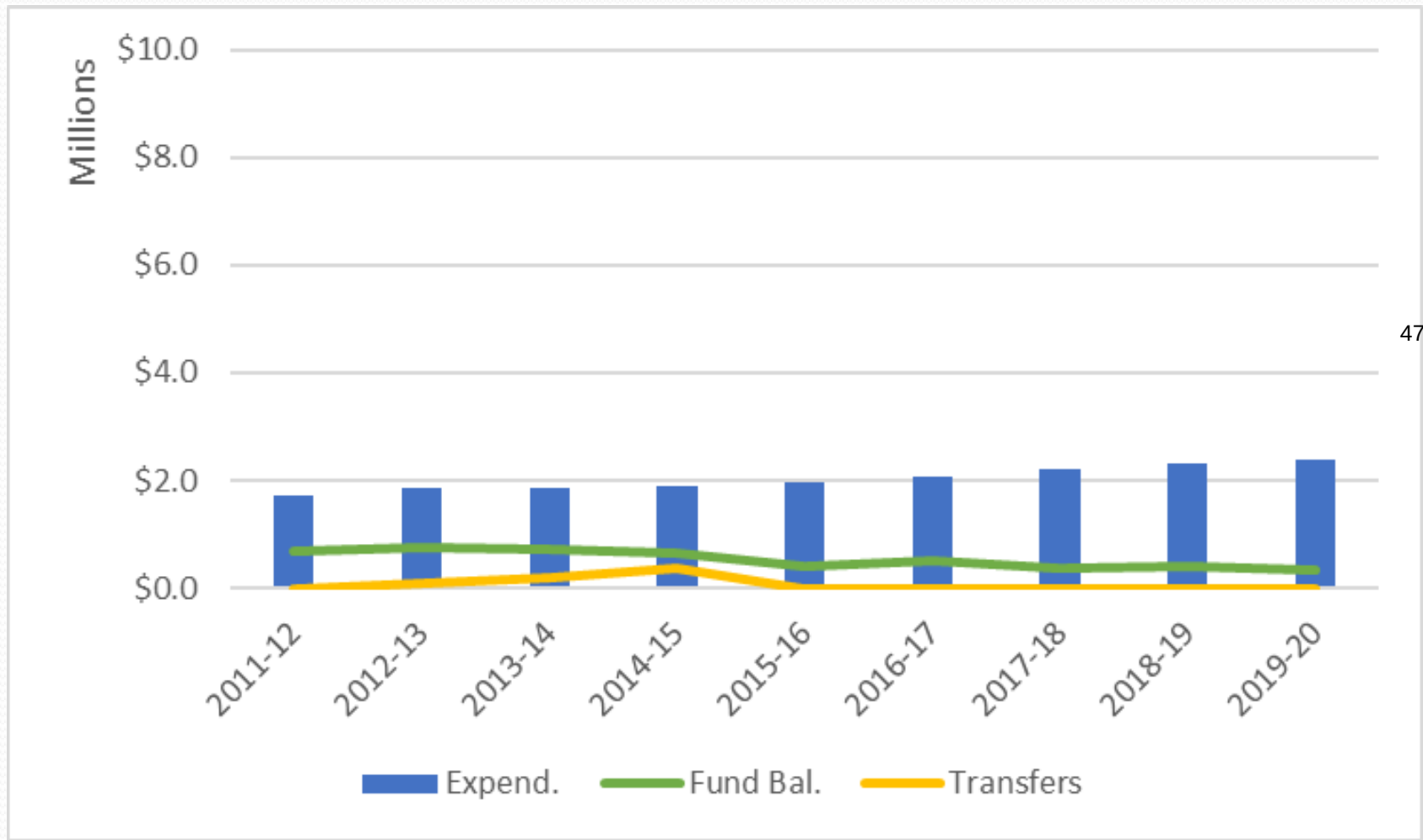
Projected Ending Fund Balance: \$0.2 million

District Contribution for full time employee





Administrative Reserve Fund





The Wellness Clinic

A health care service, located at the District's Ed Center, available to most 4J employees since October of 1988

Resources: funding is provided through a \$20/employee monthly contribution and insurance billings for services provided

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Requirements: clinic expenses include contractual payment to Cascade Health Solutions for healthcare services and miscellaneous office expenses

2021-22 Budget

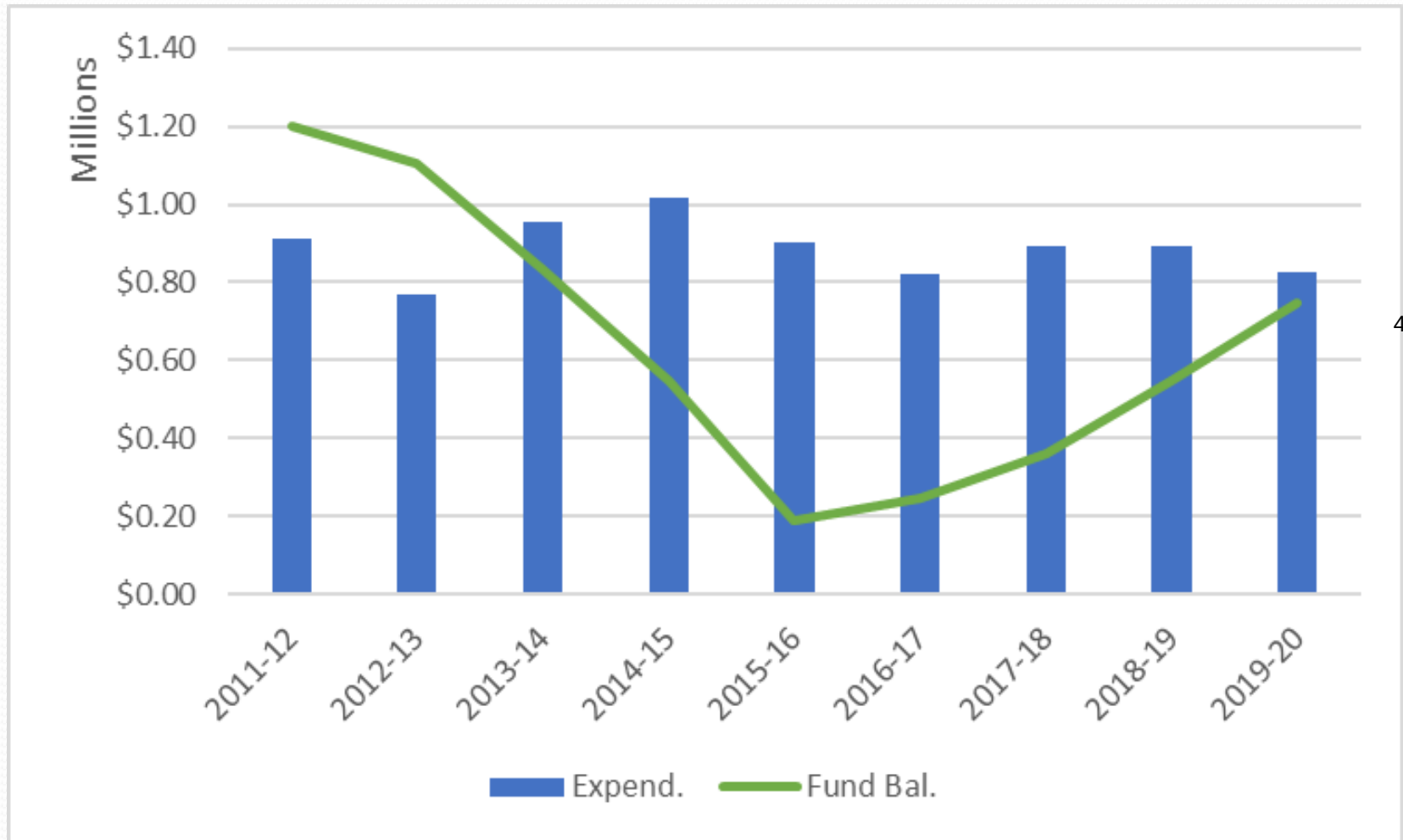
Resources: \$2.0 million

Requirements: \$1.0 million

Projected Ending Fund Balance: \$1.0 million



The Wellness Clinic





Postemployment Benefits Fund

Early Termination Stipend Benefits:

- Early retirement incentive plan previously offered to licensed and administrative employees
- Liability is currently \$1.2 million

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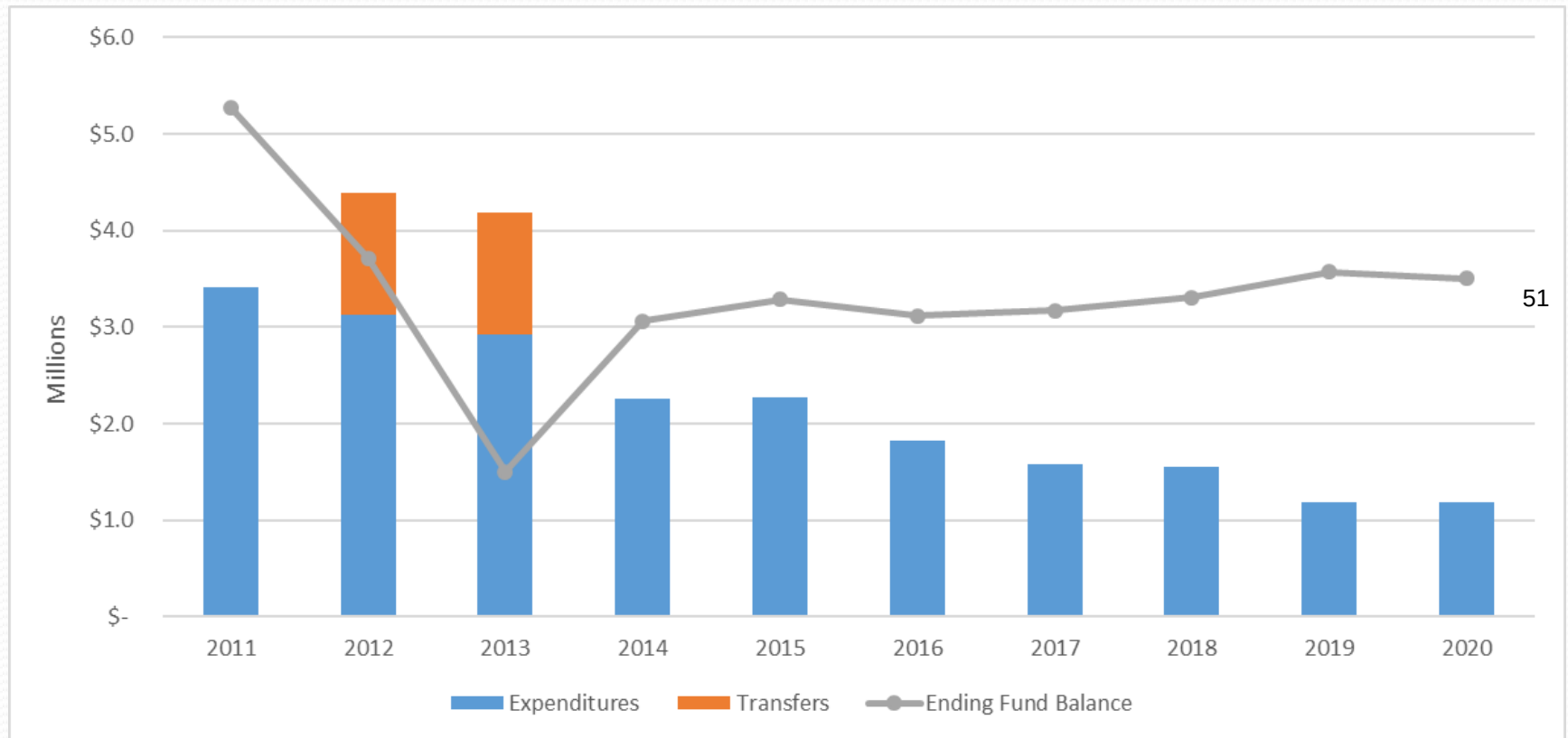
Postemployment Medical and Life Insurance Benefits:

- Available to licensed, classified and administrative employees and their dependents
- Coverage typically continues until Medicare eligibility
- Liability is currently \$16.3 million

General Fund Support for 2021-22: \$1.0 million



Postemployment Benefits Fund





Future Budget Impacts to Watch

- Legislative Session
 - State School Fund Appropriation for 2021-23
 - Impact of Legislative Action
- Factors currently impacting State School Fund:
 - Enrollment (District & Statewide)
 - Common School Fund
 - Teacher Experience
 - Poverty (SAIPE data)

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Questions and Budget Committee Discussion



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