

Board of Directors Meeting
 School District 4J, Lane County
 4J Education Center / Virtual
 (in-person or virtual)
 200 North Monroe Street
 Eugene, Oregon 97402
 Monday, April 17, 2023

NOTICE: The meeting will be open to the public in-person, via Zoom Webinar at <https://4j-lane-edu.zoom.us/j/97197530840>, via live broadcast on KRVM 1280-AM and 98.7 FM, on the internet at www.4j.lane.edu/stream.

Public Comment: Sign up to provide public comment: <https://www.4j.lane.edu/board/budgetcommittee/budgetpubliccomment/#requesttospeak>

The Budget Committee will hear public testimony in-person or via Zoom from community members who sign-up in advance. Up to 10 people will be scheduled to provide public comment at each Budget Committee Meeting. Priority will be given to residents who have not recently provided public comment at a Budget Committee Meeting. The deadline to sign up is noon (12 p.m.) on Monday before the Budget Committee Meeting. District staff will contact requesters after the deadline to notify them whether they have been selected to speak and, if so, when and how to connect to provide public comment to the Budget Committee.

**6:00 PM
 Budget Committee Meeting**

- I. **6:00 p.m. Regular Budget Committee Meeting:**
 - 1. Call to Order, Roll Call
 Presenter: Gary Campbell, Chair
- II. Items for Action at this Meeting
 - 1. Approve Meeting Minutes from March 20, 2023 Budget Committee Meeting 3
 Presenter: Gary Campbell, Chair
- III. Review responses to questions and requests following the March 20, 2023 Budget Committee Meeting 9
 Presenter: Matt Brown, Director of Financial Services
- IV. Items Raised by the Audience
- V. Superintendent's Message
 Presenter: Dr. Andy Dey, Superintendent
- VI. Items for Information 16
 - 1. Budget Committee Presentation
 Presenter: Matt Brown, Director of Financial Services
- VII. Budget Committee Wrap-up
 - a. Items Raised by Committee Members
 - b. Agenda Items for Next Meeting on May 8, 2023
 Presenter: Gary Campbell, Chair
- VIII. Adjourn

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

INFORMATION FOR THE DEAF AND HARD OF HEARING:
 Closed Captioning is available during Board meetings through a zoom live feed

which is also displayed at in-person meetings.

MINUTES OF THE 4J BUDGET COMMITTEE

School District 4J, Lane County, Oregon
Hybrid Meeting (virtual and in-person)

March 20, 2023
6:00 p.m.

PRESENT: Gary Campbell, Chair; Dakota Boulette, Vice Chair; Josh Burstein, Tom Di Liberto, Anne Fifield, Keerti Hasija Kauffman, Alicia Hays, Michelle Hsu, Gordon Lafer, Judy Newman, Laural O'Rourke, Eric Richardson, Ericka Thessen, members; Superintendent Andy Dey; Matt Brown, Director of Finance; Colina Beard, Chief Administrative Officer; Lisa Fjordbeck, Department Operations Coordinator; Bob Blyth, Associate Director of Financial Services, 4J staff.

I. Regular Budget Committee Meeting

II. Call to Order, Roll Call

Mr. Campbell called the 4J Budget Committee meeting to order and called the roll. A quorum was established.

III. Items for Action at this Meeting

1. Approve Meeting Minutes for May 16, 2022, and January 30, 2023

MOTION: Mr. Boulette, seconded by Mr. Di Liberto, moved to approve the May 16, 2022, Budget Committee meeting minutes as presented. The motion passed unanimously, 12:0.

MOTION: Mr. Boulette, seconded by Mr. Di Liberto, moved to approve the January 30, 2023, Budget Committee meeting minutes as presented. The motion passed unanimously, 12:0.

Ms. Fifield joined the meeting at 6:06 p.m.

IV. Review Responses to Questions and Requests from Members during the January 30 Budget Committee Meeting

Mr. Brown noted that responses to issues raised during the previous meeting were distributed to committee members prior to the meeting and included in the agenda packet. He reviewed 4J enrollment data, including charter schools, home schooling and the Eugene Online Academy (EOA) and the ALICE report and invited questions.

Mr. Di Liberto observed that EOA enrollments fluctuated throughout the school year and asked for more context for the data. The data points were taken during the period October 2021 through October 2022 and he realized the pandemic had an impact, but some of the fluctuations were much larger than those for a brick and mortar school.

Superintendent Dey said it would be difficult to understand the fluctuations without more data. There were many factors involved such as disruptions in the school year due to the pandemic and school choice enrollments. The enrollment patterns were similar to brick and mortar schools,

but a better analysis could be done at the end of the current school year when additional data was available.

Mr. Di Liberto said he was also interested in the percentage of Title IV students in EOA and how that compared to brick and mortar schools.

V. Items Raised by the Audience

Jim Torrey, Eugene, stated he had previously served on the 4J School Board for 14 years. He said it was never more important to be transparent in the budget process. While there was sufficient funding for the current budget, many of the dollars were one-time funding during the pandemic. It was critical to let the community know how the District planned to address the shortfall when those funds were no longer available. He listed the following questions that should be addressed during public meetings and provided prior to approval of the 2023-24 budget:

- How much of the current ending fund balance, the reserves and the federal COVID-19 funds will be available for the 2024-25 budget year?
- If staffing cuts were required to balance the 2024-25 budget, what steps would be taken to assure that the cuts will limit negative impacts on student outcomes?

Mr. Torrey said many students continue to be impacted and would require additional support during the post-COVID-19 years and into the future. Students with intellectual and physical disabilities continued to be a major concern. Additional issues that were still important to the community included:

- When would the next local option levy be placed before voters for renewal?
- How many dollars remained unspent from the current 2018 bond measure?
- What plans existed for any new projects using the unspent 2018 bond dollars?
- When would the District expect to bring the next bond measure before the voters?
- Had the District identified projects for a future bond measure?
- What were the results of the community comments regarding the future use of the current North Eugene High School building?

Mr. Torrey reminded the committee it could do anything it wanted, just not everything it wanted and students should always be the first priority. He thanked committee members for their service.

VI. Superintendent's Message

Superintendent Dey said the meeting's focus would be on capital funds, debt service funds and insurance reserve funds. The intent was to dedicate the conversation at each meeting on a specific set of funds. He announced that the School Board had approved the integrated guidance program for the year and a plan would be submitted to the State. The plan described how the District would implement six major programs funded by state and federal dollars with three priority outcomes:

1. Engaged community - timely communications and meaningful engagement
2. Equity advanced - coordinated cohesive focus on equitable access and advancement for all, with focus on those who have been historically underserved
3. Well-rounded education - safety and well-being of students and staff

VII. Items for Information

1. Budget Committee Presentation

Mr. Brown used a slide presentation, included in agenda materials, to review Fund 300 - General Obligation Debt Service and Fund 370 - PERS Debt Service. The review included a history of issuances, debt service schedules and proposed appropriations.

Ms. Fifield asked if the pension bonds issues for Fund 370 had gone to the voters. Mr. Brown replied that they had not gone to the voters.

Ms. Fifield asked how the PERS debt was backed. Mr. Blyth explained that the PERS pension bond was taken out in order to reduce the amount of the District's obligation to PERS and the percentage that had to be charged to payroll. PERS liability was reduced by about three percent.

Regarding Fund 300, Mr. Lafer asked if \$40 million was the amount remaining from the bonds that had been issued previously. Mr. Blyth said that was correct.

Mr. Brown continued with a review of the following capital funds, including proposed appropriations for each fund:

- Fund 400 - Capital Projects - used by Facilities Department for non-bond related maintenance cost and staff
- Funds 410, 420, 460, 461, 462, 463, 464, 465, 466 - Bond Funds - used for actual improvement spending of bond funds
- Fund 450 - Property Sales - currently held revenue from previous property sales
- Fund 490 - Capital Equipment - used for ongoing capital purchases for student technology, vehicles and buses/activity vans

Mr. Lafer said there had been discussions about additional funding for the Kelly Middle School and Y-G building beyond what was initially budgeted in the bond and asked if any of the unappropriated dollars might be available for that purpose. Mr. Brown replied that the funds were appropriated in general use currently without an associated specific project. The School Board could decide to use those funds for the Kelly/Y-G project.

Superintendent Dey said staff had taken into account some of those funds in the total proposed available funding for the Kelly/Y-G project; unappropriated funds could represent a possible increase to that amount.

Ms. Newman noted that Fund 450 contained over \$4 million in unappropriated dollars and asked if that entire amount was expected to roll over to the next fiscal year. Mr. Brown said that was correct.

In response to a question from Ms. Rabasa, Superintendent Dey said examples of Fund 464 projects would be upgrading CTE (career and technical education) teaching spaces so students had access to an environment that mimicked what was found in the workplace and Title IX-related improvements.

Ms. Hsu asked about Fund 464 projects related to equitable access. Superintendent Dey said those projects were for the purpose of ensuring athletic facility parity across schools.

In response to a question from Mr. Lafer, Mr. Brown said the committee would be provided more

detailed information on placeholder appropriations without specific plans and what projects were planned. He said it would be helpful to know the amount of funds expected to be rolled over to the next fiscal year in order for the committee to determine where funds might be available for other purposes. Mr. Brown said staff would provide that information.

Ms. Newman asked what unanticipated things might arise during the year from the Facilities Department's past experience. Superintendent Dey said there would be a list of projects to be done, plus a very long list of deferred maintenance projects that far exceeded what the District currently had in reserves. An example of an unanticipated need would be a leaking roof. More information from the Facilities Department would be provided.

Ms. Thessen asked about the nature of ongoing curriculum updates in Fund 465 would be helpful. Superintendent Dey said curriculum updates would occur in grades K-12, including science, math, English language arts and social studies.

Mr. Brown concluded the presentation with a review of the following insurance reserve funds, including proposed appropriations for each fund:

- Fund 600 - Insurance Reserves - home to the Risk Management Department
- Fund 610 - Insurance Reserves Licensed - funds held for licensed employees to assist in buying down insurance rates
- Fund 620 - Insurance Reserves Classified - funds held for classified employees to assist in buy down insurance rates
- Fund 630 - Insurance Reserves Admin - funds held for MAPS employees to assist in buying down insurance rates
- Fund 640 - Wellness Clinic - funds for operation of the Wellness Clinic
- Fund 650 - Post Employment Benefits - early retirement benefit payments (offered in the past)

Mr. Blyth explained that reserve funds helped to buy down the rates employees paid for health insurance; if transfers were not paid it would drastically affect what employees paid monthly. The subsidies were part of contractual negotiations and a joint benefits committee met periodically to review reserve levels and the projected cost of insurance for the coming year. There were no transfers in the current year to Funds 610, 620 and 630.

Ms. Newman asked if there had been any discussion of opting out of Oregon Educators Benefit Board (OEBB). It seemed as though the District was at a disadvantage being in OEBB with the cost of benefits. Superintendent Dey said there had been some discussions, although they were not productive. Mr. Brown said it was difficult to opt out and might not be possible at this point.

In response to a question from Mr. Campbell, Mr. Brown said the insurance reserves were for all employees, both classified and licensed.

Ms. Newman asked if the District could sustain its contributions to insurance reserves. Mr. Blyth said currently the District was not contributing funds beyond regular employment benefits. He said in past years there was concern when reserves decreased, but there had been recent increases due to several factors, such as adjustments in the types of insurance offered that were less expensive. He said there were contractual caps on the reserves and if those caps were reached any additional dollars would go back to the General Fund.

Ms. Kauffman joined the meeting at 6:45 p.m.

2. Approve the Proposed/Updated Budget Committee Meeting Dates

Mr. Brown reviewed the proposed meeting schedule. Committee members discussed options for adding dates.

MOTION: Ms. Thessen, seconded by Mr. Boulette, moved to approve April 17, May 8, May 15 and May 22 as the Budget Committee's next meeting dates. The motion passed unanimously, 14:0.

VIII. Budget Committee Wrap-up

Mr. Boulette asked about the cost of hiring more educational assistants (EA) in schools. Mr. Brown replied that staff was currently developing information on the cost of all positions in schools.

Mr. Lafer asked about the cost of providing universal free meals during the coming year. Mr. Brown said the current cost was about \$965,000, which was a transfer made from the General Fund. That issue would be addressed when the General Fund budget was presented at the May 8 meeting.

Ms. Thessen expressed her support for free meals. She asked if a cost analysis could be done for providing breakfast and lunch, and for lunch only. She preferred to see both meals daily, but if that was not possible, lunch was the most critical.

Ms. Hays stressed the importance of having no stigma attached to free lunches; the beauty of a universal free meal program was that there was no stigma. She encouraged the District to look at creative options that might allow some families to opt out without stigmatizing those who opted in.

Superintendent Dey said the Board could provide direction to staff on exploring options for free meals in the schools. He said an unintended consequence of the universal program was that often families did not fill out paperwork to indicated free and reduced status, which prevented access to other benefits such as athletic participation. The District could seek a more elegant solution that achieved the District's goal with stigma or undue administrative burden.

Mr. Boulette was opposed to an opt out option as that did not remove the stigma associated with free meals.

Mr. Di Liberto agreed it was critical to remove the stigma and agreed with Ms. Hays that the District could explore other options that would support a free meals program and prevent any stigma attaching to it.

Ms. Hays said she did not want to focus on stigma; she appreciated Superintendent Dey's remark about an elegant approach.

Ms. Hsu said during one of the committee's meetings last year the Director of Nutrition Services indicated that breakfast and lunch would be provided by the District and there were some families who donated to the nutrition program if they had the capacity to do so. She asked if

there was a possibility of pooling those funds to support students who did not have access to other programs and services. That would be an elegant approach.

Ms. Rabasa agreed with the remarks of other committee members who opposed an opt in/opt out approach to free meals. She asked to hear from someone in the Communications Department about creative strategies for encouraging parents to complete paperwork. She also asked if the free and reduced lunch forms were used to determine a school's Title I status.

Ms. Kaufmann agreed with Ms. Rabasa's comments and request. She said free meals at school might be the only meals some students had during the day. She said when everyone was eating together there was some peer pressure to join in. Many schools had fund raisers as donations made it possible for them to function. She asked what type of mechanisms the District had that allowed people to contribute to programs like nutrition. She was not looking at alternatives to feeding students, but perhaps options like a morning snack instead of breakfast could be considered.

Ms. Thessen asked how many languages the free and reduced lunch forms were translated into. She asked if it would be possible to use the District's volunteer pool for activities like food rescue at grocery stores in order to provide grab-and-go snacks for students.

Ms. Newman discussed other options such as partnering with community organizations like EEF and having a donate button or another way on the District's website that people could provide financial support in an area of need. She asked if school-based health centers provided physicals required for athletic participation at no cost.

Mr. Richardson supported providing universal free breakfast and lunch. He said it helped meet students' nutritional needs and also brought people together. He noted that in other communities there were community-based caterers and families that provided enticing traditional indigenous meals that encouraged students to be part of that experience.

Mr. Campbell noted that the committee had requested a list of projects related to the funding codes for the next committee meeting.

IX. Adjourn

Mr. Campbell adjourned the meeting at 7:24 p.m.

(Recorded by Lynn Taylor)



ITEM FOR INFORMATION

Date of Meeting

April 17, 2023

Title

Responses to questions and requests from committee members during the March 20, 2023 Budget Committee Meeting

Presenter

Matt Brown, Director of Financial Services

Background

During the March 20 Budget Committee Meeting several questions were raised by committee members. In a follow up email on April 6, the following items were shared with committee members:

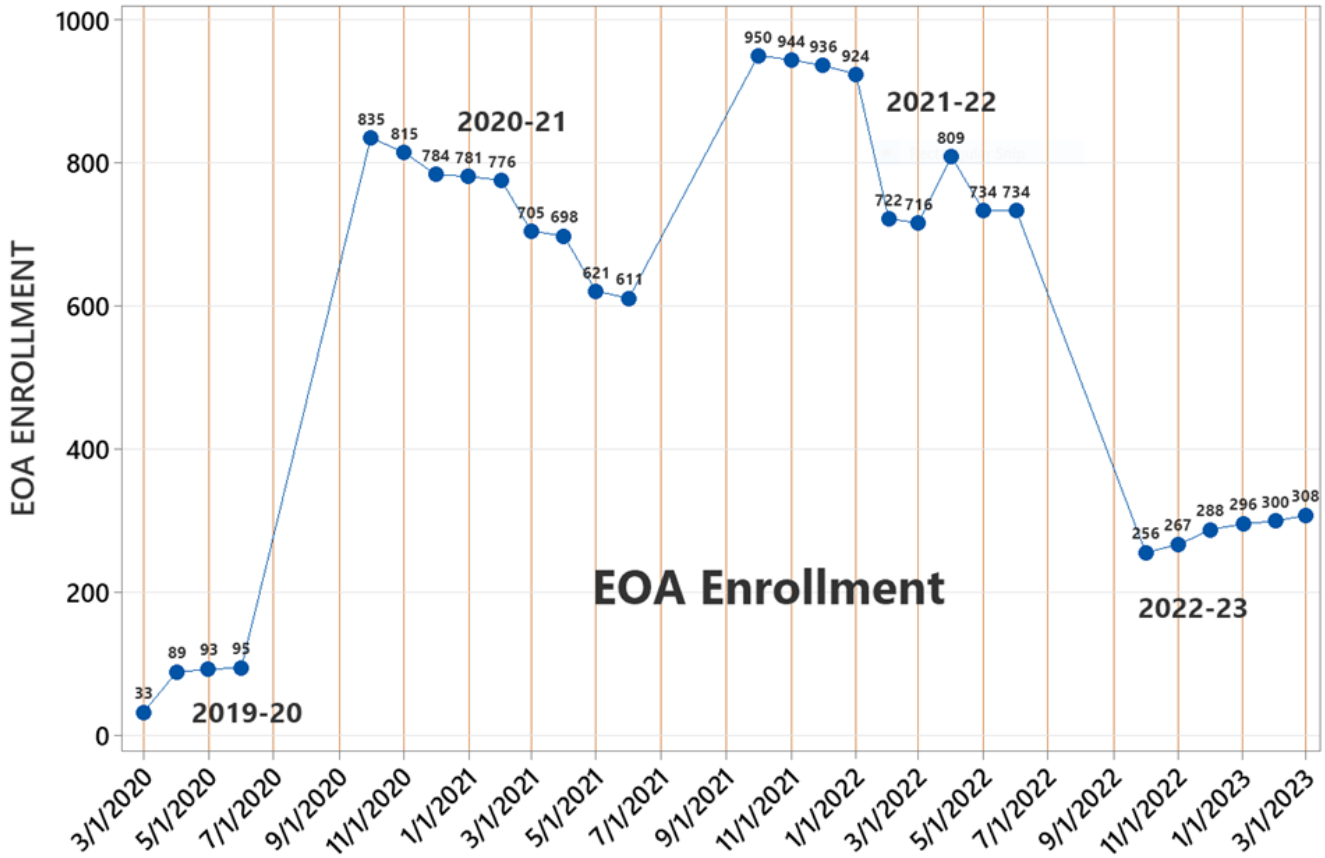
- Eugene Online Academy (EOA) enrollment
- Capital Projects & Capital fund Expenditures
- Eugene School District 4J Deferred Maintenance

This information has been included in the agenda packet for the April 17, 2023 Budget Committee Meeting

Budget Meeting 3/20/23 – Follow up

Inquiry into Eugene Online Academy enrollment trends.

- Enrollment at EOA has been mostly determined by the evolution of the pandemic and the choices made by families in response to it. In 20/21 and 21/22, enrollment declined as the year progressed, with the largest movements during term transitions.



Inquiry into demographic profile of students enrolled in EOA as of 3/1/23.

- 2% of 4J students, excluding charter schools were enrolled in EOA as of 3/1/23, but some groups of students (students with 504 plans & African American students) were overrepresented among EOA students in other groups (students in the Migrant Education program and students with Spanish as a home language) were underrepresented.

| STUDENT GROUP | ENROLLMENT | | % of Students in Each Group Enrolled in EOA | |
|----------------------------------------|------------|--------------|---------------------------------------------|----------------------------------------------|
| | In EOA | Not in EOA | | |
| Students with 504 Plans | 52 | 1069 | 4.9 | STUDENT GROUPS OVERREPRESENTED IN EOA |
| African American Students | 12 | 250 | 4.8 | |
| Pacific Islander Students | 2 | 58 | 3.4 | |
| Homeless Students | 16 | 485 | 3.3 | |
| Native American Students | 4 | 125 | 3.2 | |
| Non Binary Students | 3 | 97 | 3.1 | |
| Students in Special Education | 54 | 2137 | 2.5 | |
| Female Students | 171 | 7486 | 2.3 | |
| Multiracial Students | 38 | 1719 | 2.2 | |
| Students with English as Home Language | 296 | 14164 | 2.1 | |
| Latino/a Students | 55 | 2645 | 2.1 | |
| All Students | 308 | 15455 | 2.0 | |
| White Students | 193 | 10184 | 1.9 | STUDENT GROUPS UNDERREPRESENTED IN EOA |
| Male Students | 134 | 7872 | 1.7 | |
| Students with Other Home Languages | 5 | 406 | 1.2 | |
| Students in the TAG Program | 18 | 1494 | 1.2 | |
| Students Currently in the ELD Program | 6 | 683 | 0.9 | |
| Students Formerly in the ELD Program | 4 | 462 | 0.9 | |
| Asian American Students | 4 | 474 | 0.8 | |
| Students with Spanish as Home Language | 7 | 885 | 0.8 | |
| Students in the Migrant Ed Program | 0 | 102 | 0.0 | |

Inquiry in to Capital Projects & Capital Fund Expenditures

Below are several links located on 4J's website in regards to what specific projects were approved with the 2018 bond. This will provide you general direction on where funds have been and will be spent to complete the 2018 bond projects. Below is a list of some remaining projects planned for next fiscal year from each of the appropriated funds.

- https://www.4j.lane.edu/wp-content/uploads/2018/10/4J_2018_Bond_RegionalInfoSheet_Churchill_SafeHarbor_SH18-133.pdf
- https://www.4j.lane.edu/wp-content/uploads/2018/10/4J_2018_Bond_RegionalInfoSheet_NorthEugene_SafeHarbor_SH18-130.pdf
- https://www.4j.lane.edu/wp-content/uploads/2018/10/4J_2018_Bond_RegionalInfoSheet_Sheldon_SafeHarbor_SH18-129.pdf
- https://www.4j.lane.edu/wp-content/uploads/2018/10/4J_2018_Bond_RegionalInfoSheet_SouthEugene_SafeHarbor_SH18-131.pdf

Funds 460, 461, 462, 463, 464, 465, 466 in the budget are all related to the 2018 bond projects shown in the links above. In all of these funds, regarding revenue, you will see that they all have just a "Beginning Fund Balance". This is because we are in the middle of spending the funds that we have received from the 2018 bond so far. Referring back to Slide 4 in the presentation, \$150 Million was issued back in April 2019 and \$120 million was issued back in April 2022. The District has yet to use up all of these dollars, which are spread among the several funds based on direction and authority of spending within the bond and what bond-specific projects were identified. On Slide 4, you also see \$49.3 Million funds in purple, which are the remaining funds from the 2018 bond not issued yet... As of right now, the district does not expect to need those funds until 2024/25.

Here are the list of the planned next fiscal year bond-related projects identified by fund:

- Fund 460
 - Final details and closeout of Gilham
 - Final details and closeout at Edison
 - Completion of NEHS
 - Completion of Camas
 - Bus purchases
- Fund 461
 - Funding towards old NEHS maintenance or demolition expenses
 - Kelly/YG Phase II
- Fund 462
 - Gilham Roof Replacement
 - Parker (Charlemagne) Roof Replacement
 - Bailey Hill Targeted Roof Coatings
 - Multi-Site Flooring Abatement/Replacement
- Fund 463
 - High School Entry Vestibules
 - Middle/Elementary Entry Vestibules
- Fund 464
 - Churchill Concessions/Restrooms/Ticketing
 - Final Details for North, Sheldon, South Equitable Access Projects
- Fund 465 – This is instruction-related pertaining to updating curriculum.

- Fund 466
 - Voice Enhancement in every classroom
 - Student Device refresh
 - Classroom Displays in every classroom
 - Classroom Tools, Document Cameras
 - Clocks, Intercoms, Bells
 - Printers
 - Classroom Wireless connectivity from screen sharing
 - Fiber Optic Cabling

In all of these funds, the district has made sure to appropriate all dollars available in these funds to ensure projects are ready to be paid as soon as we can get things going. Project costs continue to skyrocket in many instances in comparison to what was estimated initially in the 2018 bond. Any unspent dollars in these 2018 Bond-related funds should be spent on Bond-related projects that the community voted on. I would not recommend using any of these funds for projects outside of what was promised in the bond information sheets linked earlier.

- Fund 490 – Capital Equipment Reserve

This fund was specifically setup for planned and unanticipated expenses that can come up from year to year. Planned expenses may include all of the following, but not limited to:

- Facilities Maintenance Fleet Vehicle Replacement and Equipment Replacements
- Facilities Grounds Fleet Vehicle and Equipment Replacements
- Facilities Custodial Fleet Vehicle and Equipment Replacements
- Technology Fleet Vehicle and Equipment Replacements
- Technology District Wide Refresh (students and staff IT replacements)
- Transportation Fleet Vehicle and Equipment Replacements
- Nutrition Services/Warehouse Fleet Vehicle and Equipment Replacements
- Depreciation and interest costs on long-term bus leases
- Funding may support district wide small project improvements requests (non-maintenance project requests)

As I mentioned in the budget committee meeting, some of these appropriated expenses may go towards unanticipated expenses. As an example, these can be things like:

- Facilities (roof failures, inclement weather damage, major heating equipment failure, vehicle/maintenance equipment failures)
 - Recent example of a roof repair for a school that became damaged and needed repair/replacement that cost \$2 million.
 - A potential Boiler breakdown at Sheldon High School could potentially cost upwards of \$5 million to fix/replace.
- Technology (Intercoms, bells, clocks, cybersecurity security controls, 1-1 onsite capacity expansion and storage, remote connectivity tools, monitoring and alerting tools, expenses requirements, technology support helpdesk tools, auditing and tracking tools)
- Transportation/Fleet Management (accidents, thefts, mechanical failures)
- Nutrition Services/Warehouse (kitchen equipment failures)

As we move into the future, I anticipate Fund 490 remaining a capital reserve fund. The goal of this fund is to have a place where facilities can place funds for future projects and save up over time as they move through their capital projects list.

As the district moves into the future, Finance and Facilities will be working this next fiscal year on creating a capital improvement plan that identifies potential future projects and potential costs by region and building. Much of this information is kept already by facilities, but not formally placed into a regularly-updated, public-facing document.

As a reminder, included on the following page was a list that was prepared back in 2017 for the 2018 Bond Measure that listed deferred maintenance costs by school and category. As I mentioned, Finance will work with Facilities on updating this list along with a capital improvement plan over the course of this next year. By next budget cycle, I anticipate this being ready to share with the goal of assisting transparency and communication with our staff, Board, and community on the needs of our facilities and the costs we face in the future as a district.

**This list was prepared in 2017 for the 2018 Bond.
Items Listed below have not been updated since 2017.**

EUGENE 4J DEFERRED MAINTENANCE: SUMMARY BY CATEGORY 2018 BOND PLANNING

| School | Safety / Security / Health / Hygiene | Instructional | Infrastructure | Environmental Improvements | Athletic / Fields | School Total |
|--------------------------------------------|-------------------------------------------------|----------------------|-----------------------|---------------------------------------|--------------------------|---------------------|
| Elementary Schools | | | | | | |
| Adams ES (1949) | 442,500 | 245,669 | 3,864,266 | 52,000 | 51,250 | 4,659,305 |
| Awbrey Park ES (1967) | 534,172 | 250,959 | 2,425,016 | 139,000 | 338,400 | 3,685,877 |
| Bertha Holt ES (2004) | 90,000 | 275,643 | 245,816 | 0 | 23,500 | 608,605 |
| Camas Ridge ES (1949) | 570,000 | 148,107 | 2,787,196 | 77,712 | 330,000 | 4,014,197 |
| Cesar E Chavez ES (1949) | 110,000 | 209,818 | 280,816 | 25,000 | 64,900 | 730,005 |
| Edgewood ES (1962) | 586,000 | 248,020 | 1,254,816 | 37,804 | 275,000 | 2,402,909 |
| Edison ES (1926) | 548,600 | 209,818 | 2,740,816 | 25,000 | 248,000 | 3,811,705 |
| Gilham ES (1966) | 364,307 | 353,810 | 1,172,816 | 81,566 | 225,000 | 2,092,978 |
| Howard ES (2016) | 525,000 | 287,397 | 130,816 | 25,000 | 25,000 | 955,105 |
| McComack ES (1968) | 418,184 | 196,888 | 1,073,976 | 25,000 | 355,550 | 2,121,999 |
| River Road ES / El Camino del Rio (2017) | 532,500 | 226,862 | 138,316 | 35,000 | 10,000 | 965,105 |
| Spring Creek ES (1964) | 623,500 | 172,791 | 1,990,026 | 109,724 | 817,000 | 3,789,539 |
| Twin Oaks ES (1958) | 785,000 | 136,940 | 1,134,316 | 196,000 | 12,000 | 2,376,605 |
| Willagillespie ES (1925) | 412,500 | 263,301 | 1,689,116 | 249,000 | 328,000 | 2,927,905 |
| Buena Vista ES (@ Meadowlark) (2004) | 366,500 | 250,959 | 1,636,664 | 37,500 | 10,000 | 2,299,953 |
| Charlemagne ES (@ Parker) (1959) | 459,500 | 196,888 | 1,654,533 | 131,482 | 365,000 | 2,859,804 |
| Corridor / Yujin Gakuen ES (@ Silver Lea) | 819,500 | 151,045 | 3,093,686 | 62,688 | 250,000 | 4,475,163 |
| Family School / Chin. Imm. (@ Crest Drive) | 655,000 | 139,879 | 1,085,616 | 66,526 | 80,000 | 2,136,431 |
| Middle Schools | | | | | | |
| Arts & Technology Academy (@ Jefferson) | 25,000 | 241,555 | 230,816 | 0 | 650,000 | 1,155,105 |
| Cal Young MS (2006) | 110,000 | 283,283 | 461,816 | 15,000 | 1,150,000 | 1,986,105 |
| Kelly MS (1945) | 1,415,000 | 244,494 | 2,335,296 | 55,552 | 720,000 | 4,775,137 |
| Kennedy MS (1965) | 1,041,000 | 201,002 | 1,888,316 | 301,300 | 35,000 | 3,514,905 |
| Madison MS (2005) | 135,000 | 245,081 | 656,316 | 0 | 810,000 | 1,850,605 |
| Monroe MS (1965) | 645,000 | 311,494 | 1,968,411 | 28,676 | 60,000 | 2,951,376 |
| Roosevelt MS (2016) | 525,000 | 317,959 | 240,816 | 25,000 | 10,000 | 1,050,105 |
| Spencer Butte MS (1960) | 635,000 | 227,450 | 1,568,716 | 48,536 | 540,000 | 3,041,541 |
| High Schools | | | | | | |
| Churchill HS (1966) | 1,875,000 | 608,883 | 9,369,816 | 58,000 | 2,313,500 | 13,865,605 |
| North Eugene HS (1957) | 2,030,000 | 608,295 | 4,826,556 | 139,696 | 2,276,055 | 9,521,596 |
| Sheldon HS (1963) | 5,086,000 | 886,289 | 5,925,466 | 173,000 | 3,073,000 | 14,506,755 |
| South Eugene HS (1953) | 825,000 | 864,543 | 7,444,069 | 190,778 | 3,096,000 | 11,805,136 |
| Other Programs | | | | | | |
| Fox Hollow Campus (1967) | 965,000 | 250,000 | 1,345,816 | 6,552 | 241,000 | 2,807,657 |
| Pathfinder (___) | 70,000 | 125,000 | 190,816 | 51,500 | 35,000 | 596,605 |
| District Support | | | | | | |
| Education Center (1957) | 1,095,000 | | 1,942,246 | 34,843 | 0 | 3,321,378 |
| Facilities Management (1947) | 250,000 | | 1,310,816 | 25,000 | 25,000 | 1,860,105 |
| Transportation (1963) | 290,000 | | 1,420,816 | 16,728 | 10,000 | 1,986,833 |
| Surplus / Reserve | | | | | | |
| Bailey Hill ES (Closed) (1949) | 2,455,000 | | 2,017,336 | 90,000 | 250,000 | 5,061,625 |
| Coburg ES (Reserve/Charter) (1950) | 1,070,850 | | 1,173,341 | 56,510 | 275,000 | 2,824,990 |
| Willard ES (Closed) (1954) | 13,415,000 | | 690,000 | 0 | 250,000 | 14,604,289 |
| Total | 42,800,613 | 9,380,121 | 75,406,219 | 2,692,673 | 19,628,155 | 150,000,642 |

2024 Eugene SD 4J Budget Committee

Special Revenue Funds & General Fund Revenue

4/17/23



AGENDA

1

Special Revenue Funds

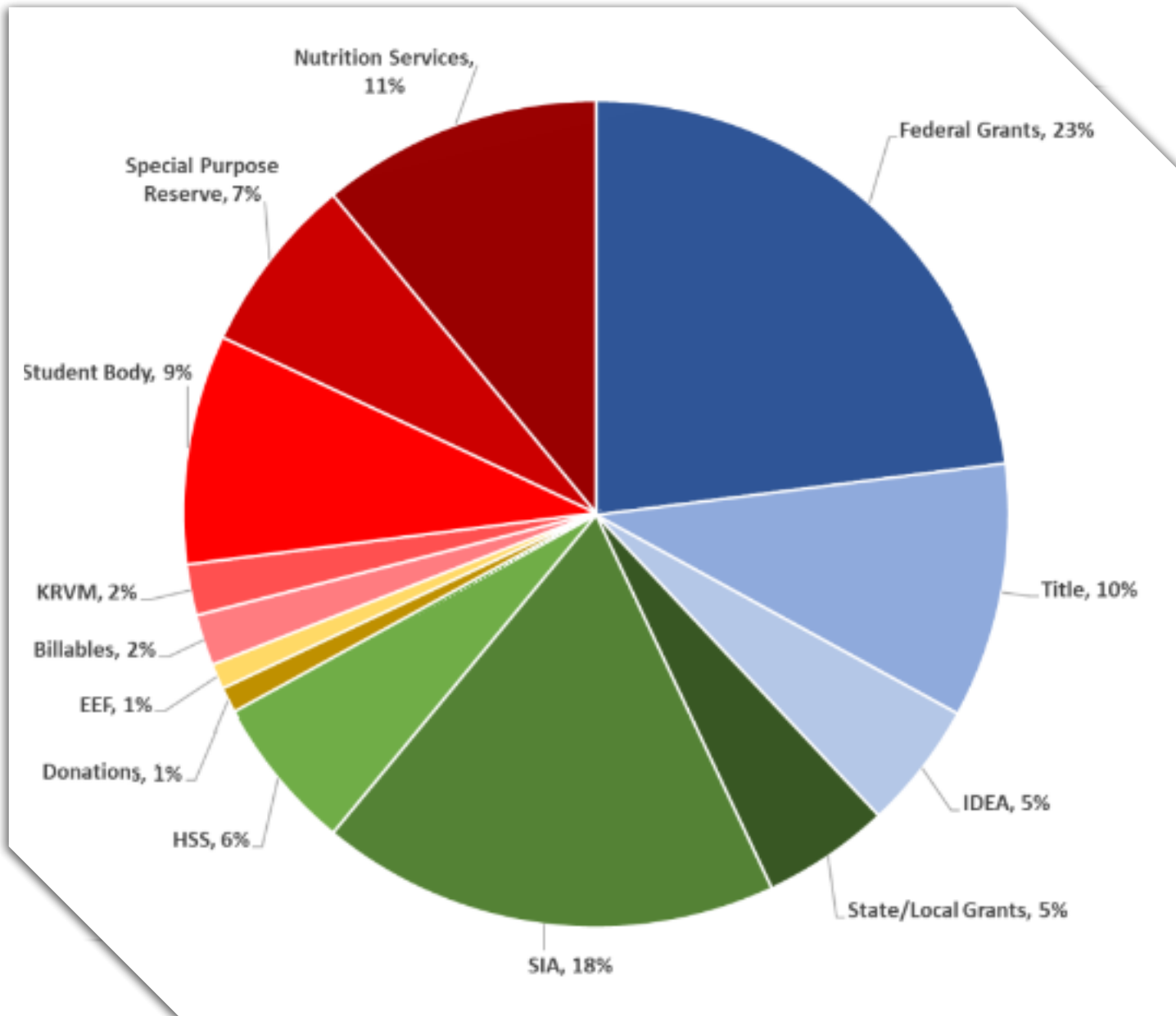
Budget Overview

2

GF Revenue

Budget Overview

Overall Special Funds by Source



| | | |
|----------------------------|----------------|------------|
| Federal Sources | \$33.0M | 38% |
| State/Local Sources | \$26.1M | 29% |
| Private Sources | \$1.9M | 2% |
| Other Sources | \$26.2M | 31% |
| Total | \$87.2M | |

Special Revenue Funds (200s) - Federal Funding

Federal Funding

- ❑ Fund 201 - Federal Grants Other
 - Perkins and ESSER grant funds

- ❑ Fund 202 - Federal Grants Direct
 - Currently, only a natives grant is received in this fund

- ❑ Fund 210 - Title
 - Federal monies meant to supplement existing state funding for education

- ❑ Fund 220 - IDEA
 - Individuals with Disabilities Education Act.
This for early intervention & special education services

Special Revenue Funds (200s) - Federal Funding

| FUND 201 Federal Grants Other | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------------|-----------------|-------------------|-------------------|-------------------|
| Federal Sources | 421,463 | 21,664,173 | 19,840,524 | 20,994,906 |
| TOTAL RESOURCES | 421,463 | 21,644,173 | 19,840,524 | 20,994,906 |
| | | | | |
| Salaries | 206,637 | 4,259,820 | 7,325,376 | 3,132,052 |
| Associated PR Costs | 147,356 | 2,712,941 | 2,430,379 | 2,202,406 |
| Purchased Services | 6,185 | 2,627,049 | 2,201,894 | 3,872,613 |
| Supp. & Materials | 45,462 | 11,279,813 | 3,032,370 | 3,643,215 |
| Capital Outlay | 0 | 737,147 | 3,730,857 | 8,115,000 |
| Other Objects | 15,824 | 27,241 | 24,482 | 28,380 |
| Other Uses | 0 | 161 | 1,095,166 | 1,240 |
| TOTAL EXPENDITURES | 421,463 | 21,644,173 | 19,840,524 | 20,994,906 |

| FUND 202 Federal Grants Direct | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|--------------------------------------|-----------------|-----------------|----------------|----------------------|
| Federal Sources | 220,236 | 212,827 | 314,802 | 215,000 |
| TOTAL RESOURCES | 220,236 | 212,827 | 314,802 | 215,000 |
| | | | | |
| Salaries | 60,090 | 47,966 | 162,300 | 90,000 |
| Associated PR Costs | 23,693 | 11,958 | 0 | 0 |
| Purchased Services | 99,934 | 102,938 | 83,678 | 34,100 ²⁰ |
| Supp. & Materials | 28,727 | 44,370 | 58,964 | 90,900 |
| Other Objects | 7,791 | 5,595 | 9,860 | 0 |
| TOTAL EXPENDITURES | 220,236 | 212,827 | 314,802 | 215,000 |



Special Revenue Funds (200s) - Federal Funding

| FUND 210 Title | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|------------------|------------------|------------------|------------------|
| Federal Sources | 5,945,421 | 6,460,899 | 9,379,253 | 8,491,733 |
| TOTAL RESOURCES | 5,945,421 | 6,460,899 | 9,379,253 | 8,491,733 |
| | | | | |
| Salaries | 3,034,945 | 3,359,306 | 5,229,944 | 4,867,315 |
| Associated PR Costs | 2,054,073 | 2,031,441 | 2,665,199 | 1,953,915 |
| Purchased Services | 398,506 | 496,639 | 707,132 | 511,544 |
| Supp. & Materials | 181,386 | 262,112 | 314,234 | 735,535 |
| Other Objects | 276,511 | 311,401 | 462,744 | 423,424 |
| TOTAL EXPENDITURES | 5,945,421 | 6,460,899 | 9,379,253 | 8,491,733 |

| FUND 220 IDEA | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|------------------|------------------|------------------|----------------------|
| Federal Sources | 3,134,520 | 3,379,142 | 5,103,098 | 4,328,599 |
| TOTAL RESOURCES | 3,134,520 | 3,379,142 | 5,103,098 | 4,328,599 |
| | | | | |
| Salaries | 1,710,453 | 1,906,282 | 2,372,669 | 2,327,981 |
| Associated PR Costs | 1,251,018 | 1,277,547 | 1,670,674 | 1,689,148 |
| Purchased Services | 7,071 | 7,347 | 781,439 | 20,394 ₂₁ |
| Supp. & Materials | 27,742 | 24,923 | 32,067 | 62,250 |
| Other Objects | 138,236 | 163,043 | 246,249 | 228,826 |
| TOTAL EXPENDITURES | 3,134,520 | 3,379,142 | 5,103,098 | 4,328,599 |



Special Revenue Funds (200s) - State Funding

State & Local Funding

- ❑ Fund 250 - State & Local Grants
 - This fund is the home for several different smaller state and local grants

- ❑ Fund 251 - SIA (Student Investment Act)
 - Part of Integrated Guidance

- ❑ Fund 252 - HSS (High School Success)
 - Part of Integrated Guidance

Special Revenue Funds (200s) - State Funding

| FUND 250 State & Local Grants | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------------|-------------------|-------------------|------------------|------------------|
| Local Sources | 674,040 | 369,591 | 888,382 | 866,106 |
| State Sources | 5,747,390 | 5,363,407 | 6,671,400 | 3,841,108 |
| Inter. Sources | 0 | 21,137 | 0 | 0 |
| Federal Sources | 8,273,559 | 0 | 0 | 4,500 |
| Beg. Balance | 3,250,750 | 5,773,292 | 0 | 0 |
| TOTAL RESOURCES | 17,945,739 | 11,527,428 | 7,559,782 | 4,711,714 |
| | | | | |
| Salaries | 2,018,850 | 584,622 | 3,988,742 | 694,577 |
| Associated PR Costs | 1,137,798 | 281,166 | 647,096 | 434,449 |
| Purchased Services | 2,780,331 | 2,598,426 | 1,168,694 | 1,888,782 |
| Supp. & Materials | 5,447,557 | 1,008,132 | 1,634,456 | 774,895 |
| Capital Outlay | 613,631 | 6,956,971 | 0 | 809,241 |
| Other Objects | 141,313 | 58,170 | 62,007 | 71,370 |
| Other Uses | 2,968 | 10,223 | 58,788 | 38,400 |
| TOTAL EXPENDITURES | 12,172,447 | 11,497,711 | 7,559,782 | 4,711,714 |



Special Revenue Funds (200s) - State Funding

| FUND 251 SIA | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|------------------|------------------|-------------------|-------------------|
| Federal Sources | 4,347,342 | 9,728,107 | 18,232,691 | 15,670,596 |
| TOTAL RESOURCES | 4,347,342 | 9,728,107 | 18,232,691 | 15,670,596 |
| Salaries | 948,947 | 4,991,038 | 8,057,003 | 8,146,191 |
| Associated PR Costs | 601,507 | 2,726,801 | 5,146,074 | 5,578,500 |
| Purchased Services | 196,750 | 837,530 | 3,419,066 | 1,146,807 |
| Supp. & Materials | 131,595 | 866,357 | 1,302,722 | 730,159 |
| Other Objects | 0 | 295,993 | 307,826 | 68,939 |
| Other Uses | 0 | 10,388 | 0 | 0 |
| TOTAL EXPENDITURES | 1,878,799 | 9,728,107 | 18,232,691 | 15,670,596 |

| FUND 252 HSS | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|------------------|------------------|------------------|-----------------------|
| Federal Sources | 3,202,202 | 5,188,344 | 6,166,236 | 5,687,925 |
| TOTAL RESOURCES | 3,202,202 | 5,188,344 | 6,166,236 | 5,687,925 |
| Salaries | 1,465,821 | 2,196,277 | 2,241,748 | 2,575,250 |
| Associated PR Costs | 941,279 | 1,131,620 | 1,039,969 | 1,049,000 |
| Purchased Services | 349,872 | 251,547 | 459,500 | 768,500 ₂₄ |
| Supp. & Materials | 445,015 | 1,203,035 | 2,410,019 | 1,241,175 |
| Capital Outlay | 0 | 403,951 | 15,000 | 0 |
| Other Objects | 192 | 525 | 0 | 14,000 |
| Transfers | 23 | 1,389 | 0 | 40,000 |
| TOTAL EXPENDITURES | 3,202,202 | 5,188,344 | 6,166,236 | 5,687,925 |



Special Revenue Funds (200s) - Private & Local

Private Funding

- ❑ Fund 260 - Donations
 - Mainly private grants for specific schools and AVID

- ❑ Fund 270 - EEF Gifts
 - Eugene Education Foundation Gifts

- ❑ Fund 275 - EEF Grants
 - Eugene Education Foundation Grants

Special Revenue Funds (200s) - Private & Local

| FUND 260 Donations | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Extracurricular | 6,702 | 0 | 0 | 0 |
| Community Svcs. | 36,785 | 0 | 37,233 | 37,923 |
| Other | 321,642 | 1,206 | 703,854 | 702,649 |
| TOTAL RESOURCES | 365,129 | 1,206 | 741,087 | 740,572 |
| | | | | |
| Salaries | 2,028 | 0 | 0 | 0 |
| Associated PR Costs | 2,813 | 0 | 0 | 0 |
| Purchased Services | 0 | 0 | 210,892 | 212,205 |
| Supp. & Materials | 37,146 | 1,206 | 530,195 | 528,367 |
| TOTAL EXPENDITURES | 36,361 | 1,206 | 741,087 | 740,572 |



Special Revenue Funds (200s) - Private & Local

| FUND 270 EEF Gifts | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Local Sources | 782,863 | 56,699 | 628,857 | 585,000 |
| Beg. Balance | 0 | 664,589 | 0 | 615,000 |
| TOTAL RESOURCES | 782,863 | 721,288 | 628,857 | 1,200,000 |
| Salaries | 4,362 | 24,478 | 58,866 | 110,000 |
| Associated PR Costs | 1,201 | 13,939 | 27,545 | 94,000 |
| Purchased Services | 641 | 11,873 | 65,961 | 0 |
| Supp. & Materials | 112,071 | 53,590 | 476,270 | 806,000 |
| Other Objects | 0 | 300 | 0 | 0 |
| Other Uses | 0 | 10 | 216 | 190,000 |
| TOTAL EXPENDITURES | 118,275 | 104,191 | 628,857 | 1,200,000 |

| FUND 275 EEF Grants | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Local Sources | 128,903 | 209,658 | 14,366 | 0 |
| TOTAL RESOURCES | 128,903 | 209,658 | 14,366 | 0 |
| Salaries | 87 | 0 | 0 | 0 |
| Purchased Services | 3,416 | 7,818 | 3,796 | 0 |
| Supp. & Materials | 123,431 | 197,341 | 10,570 | 0 |
| Capital Outlay | 0 | 4,499 | 0 | 0 |
| Other Uses | 9 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 126,943 | 209,658 | 14,366 | 0 |



Special Revenue Funds (200s) - Other Funding

Other

Fund 261 - Billables

- Services the district provides that are billed to other entities.

Fund 262 - KRVM Radio Station

Fund 280 - Student Body Funds & Student Donations

- Fund 281 is Student Body Donations, which does not receive a budget appropriation typically until a supplemental budget process at the end of the year.

Fund 290 - Special Purchase Reserve Fund

- This fund is a reserve fund for several items including curriculum adoption and development, IT replacement costs, and Financial Software costs.

Fund 299 - Nutrition Services

Special Revenue Funds (200s) - Other Funding

| FUND 261 Billables | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|------------------|-----------------|------------------|------------------|
| Local Sources | 956,007 | 630,604 | 943,482 | 1,219,661 |
| Inter. Sources | 118,338 | 182,700 | 164,792 | 178,234 |
| State Sources | 12,920 | 24 | 10,660 | 7,586 |
| TOTAL RESOURCES | 1,087,265 | 813,328 | 1,118,934 | 1,405,481 |
| | | | | |
| Salaries | 318,708 | 478,388 | 552,170 | 714,018 |
| Associated PR Costs | 217,840 | 318,796 | 359,767 | 448,185 |
| Purchased Services | 13,583 | 11,829 | 543 | 150 |
| Supp. & Materials | 85,589 | 4,773 | 205,941 | 242,762 |
| Other Objects | 65 | 1 | 513 | 365 |
| TOTAL EXPENDITURES | 635,785 | 813,787 | 1,118,934 | 1,405,481 |

| FUND 262 KRVM Radio Station | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|--------------------------------|------------------|------------------|------------------|-----------------------|
| Local Source | 850,117 | 772,440 | 659,660 | 730,000 |
| Beg. Balance | 426,216 | 690,058 | 700,000 | 700,000 |
| TOTAL RESOURCES | 1,276,333 | 1,412,499 | 1,359,660 | 1,430,000 |
| | | | | |
| Salaries | 242,334 | 270,417 | 271,857 | 348,000 |
| Associated PR Costs | 152,235 | 167,031 | 172,501 | 146,000 ²⁹ |
| Purchased Services | 179,099 | 176,756 | 194,532 | 198,000 |
| Supp. & Materials | 12,338 | 19,111 | 19,000 | 37,000 |
| Other Objects | 1,270 | 2,637 | 1,770 | 3,000 |
| Reserves | 0 | 0 | 700,000 | 698,000 |
| TOTAL EXPENDITURES | 586,275 | 635,953 | 1,359,660 | 1,430,000 |



Special Revenue Funds (200s) - Other Funding

| FUND 280 Student Body Fund | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|-------------------------------|------------------|------------------|------------------|------------------|
| Local Sources | 331,781 | 1,966,844 | 3,300,000 | 3,700,000 |
| Beg. Balance | 3,419,256 | 3,168,330 | 3,650,000 | 4,500,000 |
| TOTAL RESOURCES | 3,751,037 | 5,135,174 | 6,950,000 | 8,200,000 |
| Salaries | 6,954 | 136,012 | 2,850,000 | 2,850,000 |
| Associated PR Costs | 2,481 | 31,316 | 149,000 | 155,000 |
| Purchased Services | 113,217 | 282,351 | 127,000 | 140,000 |
| Supp. & Materials | 457,851 | 846,196 | 3,742,000 | 4,910,000 |
| Capital Outlay | 0 | 64,437 | 0 | 25,000 |
| Other Objects | 2,203 | 3,085 | 0 | 20,000 |
| Other Uses | 0 | 2,635 | 82,000 | 100,000 |
| TOTAL EXPENDITURES | 582,706 | 1,366,032 | 6,950,000 | 8,200,000 |

| FUND 290 Special Purpose Reserve Fund | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|---------------------------------------------|------------------|------------------|------------------|----------------------|
| Transfers In | 0 | 2,000,000 | 1,000,000 | 0 |
| Beg. Balance | 6,195,703 | 6,660,865 | 6,506,096 | 5,800,000 |
| TOTAL RESOURCES | 6,195,703 | 8,660,865 | 7,506,096 | 5,800,000 |
| Salaries | 102,878 | 10,969 | 53,980 | 80,000 |
| Associated PR Costs | 65,171 | 4,309 | 45,770 | 30,000 ³⁰ |
| Purchased Services | 625,246 | 463,482 | 544,860 | 450,000 |
| Supp. & Materials | 741,544 | 1,257,580 | 5,680,486 | 2,045,000 |
| Capital Outlay | 0 | 150,730 | 0 | 0 |
| Other Objects | 0 | 0 | 180,000 | 130,000 |
| Other Uses | 0 | 0 | 1,000,000 | 3,065,000 |
| TOTAL EXPENDITURES | 1,534,838 | 1,887,072 | 7,505,096 | 5,800,000 |



Special Revenue Funds (200s) - Other Funding

| FUND 299 Nutrition Services | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|--------------------------------|------------------|------------------|------------------|------------------|
| Local Sources | 2,830 | 51,912 | 250,000 | 200,000 |
| State Sources | 48,059 | 93,537 | 1,150,000 | 1,149,000 |
| Federal Sources | 6,104,218 | 8,395,992 | 4,300,000 | 4,901,000 |
| Transfers In | 746,270 | 500,000 | 1,586,000 | 2,335,000 ** |
| Beg. Balance | 197,578 | 537,614 | 0 * | 850,000 ** |
| TOTAL RESOURCES | 7,098,955 | 9,579,056 | 7,286,000 | 9,435,000 |
| | | | | |
| Salaries | 1,834,501 | 2,468,160 | 2,307,262 | 2,675,000 |
| Associated PR Costs | 1,593,523 | 1,783,696 | 2,124,662 | 2,862,000 |
| Purchased Services | 51,436 | 66,485 | 20,000 | 65,000 |
| Supp. & Materials | 3,075,991 | 3,472,660 | 2,822,076 | 3,817,000 |
| Other Objects | 5,890 | 9,596 | 12,000 | 16,000 |
| TOTAL EXPENDITURES | 6,561,341 | 7,800,597 | 7,286,000 | 9,435,000 |

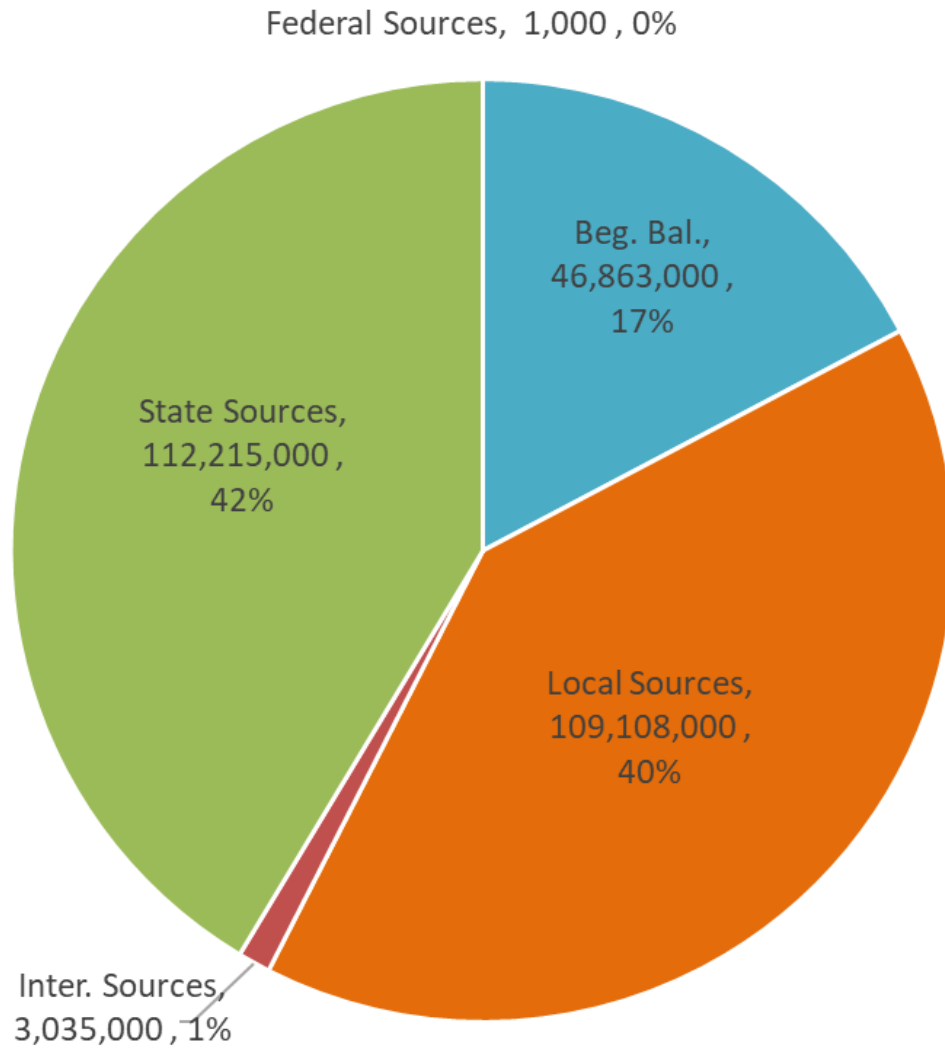
* Beginning Balance for FY 23 was originally budgeted at \$0. In an upcoming Supplemental Budget, the district will recognize \$1.7 Million of a beginning balance from the previous year.

** FY24 shows a \$2.3M transfer that will need to ³¹ come from the General Fund or other source. This is in addition to already having \$850k as a beginning balance; meaning that a transfer in the future of \$3.1M may be necessary to continue as currently operating.

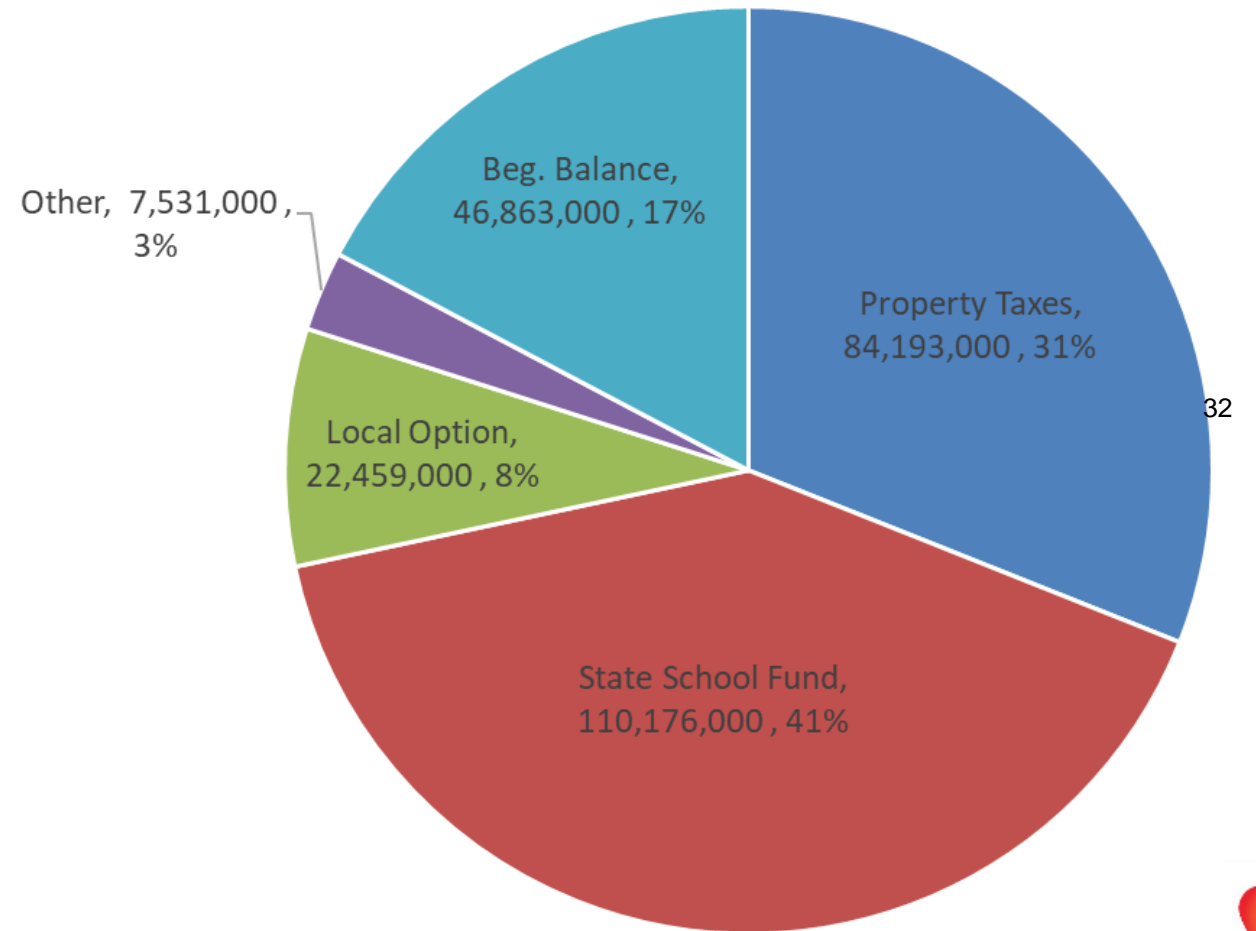


General Fund Revenues (100)

Revenue by Source



Revenue by General Type



General Fund Revenues (100)

| FUND 100 GENERAL FUND | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Proposed |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| Local Sources | 97,998,159 | 102,869,037 | 106,376,600 | 109,108,000 |
| Intermediate Sources | 3,615,638 | 3,929,452 | 3,302,065 | 3,035,000 |
| State Sources | 104,820,872 | 97,360,560 | 107,790,666 | 112,215,000 |
| Federal Sources | 588,023 | 69,731 | 150 | 1,000 |
| Beg. Balance | 47,187,851 | 64,457,721 | 52,855,000 | 46,863,000 |
| TOTAL RESOURCES | 254,210,543 | 268,686,502 | 270,324,481 | 271,222,000 |

BUDGET COMMITTEE

Upcoming Meetings

- 3/30 - Debt Service, Capital Projects, Insurance Reserves
- 4/17 - Special Revenue Funds & General Fund Revenue
- 5/08 - General Fund Expenses & Approval of Budget
- 5/15 - Holding Place if needed
- 5/22 - Holding Place if needed
- 6/07 - School Board Adoption of Budget

THANK YOU!

