

Board of Directors Meeting
School District 4J, Lane County
Hybrid Meeting (virtual and
in-person)
200 North Monroe Street
Eugene, Oregon 97402
Tuesday, April 30, 2024

NOTICE: The meeting will be open to the public via live broadcast on KRVM 1280-AM, the internet at <https://icecast.4j.lane.edu/board> or Zoom Webinar at <https://4j-lane-edu.zoom.us/j/97500143997>

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

The Budget Committee will hear public testimony (either 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 5:30PM or 30 minutes before the 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. Call to Order, Roll Call
Presenter: Dakota Boulette, Budget Committee Chair

- II. Public Comment Period
Host: Dakota Boulette, Budget Committee Chair

- III. Approve Meeting Minutes for March 12, 2024 2
Presenter: Dakota Boulette, Budget Committee Chair

- IV. Superintendent's Time
Presenter: Colt Gill, Interim Superintendent

- V. Previous Meeting Follow-Up Question & Responses
Presenter: Matt Brown, Director of Financial Services and the Financial Services Team

- VI. Budget Presentation: Special Purpose Funds 13
Presenter: Matt Brown, Director of Financial Services and the Financial Services Team

- VII. 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.



ITEM FOR ACTION

Date of Meeting

April 30, 2024

Title

Approve Budget Committee Meeting Minutes

Presenter

Dakota Boulette, Budget Committee Chair

Actions Items:

Approve Budget Committee Meeting Minutes

- March 12, 2024

**MINUTES OF BUDGET COMMITTEE MEETING
SCHOOL DISTRICT 4J, LANE COUNTY, OREGON
Date: March 12, 2024**

The Budget Committee of School District No. 4J, Lane County, Eugene, Oregon, held a Budget Committee Preliminary Discussion at 6:00 p.m. in-person at the Education Center, 200 North Monroe Street in Eugene, Oregon, via live-stream. Notice of the meeting was emailed to the media and posted on the 4J website.

BUDGET COMMITTEE MEMBERS PRESENT:

Abbie Stillie
David Wallace
Scott Fellman
Courtney Salic
Eric Richardson (online)
Dakota Boulette
Amy Fellows

BOARD MEMBERS PRESENT:

Maya Rabasa
Judy Newman
Tom Di Liberto (Online)
Rick Hamilton
Morgan Munro
Jenny Jonak
Erika Thessen (online)

STAFF:

Andy Dey, Superintendent
Matt Brown, Director of Financial Services
Bob Blyth, Associate Director of Financial Services
John Goldberg, Financial Supervisor of Operations and Accounts Payable
David Chadwick, Executive Assistant to the Chief Operations Officer

EMPLOYEE ASSOCIATIONS:

Sabrina Gordon, Eugene Education Association (EEA)

MEDIA:

None

I. CALL TO ORDER/ROLL CALL [0:12:10]

Chair Rabasa called the Eugene School District 4J Budget Committee Meeting to order at 6:01 PM. She said the names of all board members present in person and online.

II. ELECTION OF OFFICERS [0:13:05]

Presenter: Maya Rabasa, Board Chair

1. Election of Budget Committee Chair

Board Chair Rabasa nominated Committee Member Dakota Boulette for Chair.

Board Member Erika Thessen arrived at 6:03 PM

MOTION: Board Member Newman, seconded by Board Member Jonak, moved to elect Committee Member Boulette for Chair. The motion passed unanimously 14:0

Board Member Hamilton arrived at 6:04 pm.

2. Election of Budget Committee Vice Chair

Board Chair Rabasa nominated Committee Member Richardson to position of Vice Chair.

Committee Member Richardson noted he would be happy to serve in this position, but would like others to have opportunities to serve.

MOTION: Ms. Newman, seconded by Chair Boulette, moved to elect Committee Member Richardson as Vice Chair. The motion passed unanimously. 14:0

II. PUBLIC COMMENT PERIOD [0:18:19]

Chair Boulette opened the floor for public comment.

Valerie Good of Eugene, OR, introduced herself as a parent volunteer of two children in the 4J special education program. She explained she wanted 4J to meet all the needs of children with special needs. Ms. Good said the committee needed to fix special education classrooms, hire more assistants, and expand classroom spaces for academic, emotional and social needs. She believed these issues could be fixed with the \$36.9 million in the Elementary and Secondary School Emergency Relief funds (ESSER) that were given to 4J from the CARES Act. She stated 4J spent \$1.8 million to provide for other schools what their schools had to do without. She added that 4J used \$2.9 million to purchase an administrative building that needed almost \$10 million in repairs and didn't benefit the students or teachers. Ms. Good said they had \$6.4 million left for building improvements and questioned why that money didn't go toward improving other school buildings like Edgewood. She noted Edgewood was designed for 356 people, but they had over 430 students, 23 Classified and 23 Certified positions, in addition to volunteers. She said there were 48 students at Edgewood in special ed whose needs were not met. She reiterated that Edgewood had outgrown the space, and this could be revolved with portables. She questioned why \$1.1 million went to title 1 portables, and not Edgewood. Ms. Good all students needed more space to learn effectively. She believed the budget must be adjusted to help all students, staff and teachers.

Lisa Jenkins-Easton of Eugene OR, the OSCA president for the classified employee group, said it had been a tough week. She noted the membership drive was successful, but spoke with employee who had many stories of injury and trauma. She said there was

money that would be returned to the general fund, and she wanted that money to go to the classified staffing. Ms. Jenkins-Easton said the leave staffing options needed to be considered to account for those who are on leave, and they needed more staff for when those positions were impacted. She said injuries, illnesses and being understaffed added to the fatigue and burnout of many. Ms. Jenkins-Easton was concerned over skilled workers shortage and how the new teachers didn't have the capacity. She told the board the school bus drivers were concerned about the medically fragile children that rode the bus and stated the staff needed to be physically able to transfer students in an emergency.

Sabrina Gordon of Eugene OR, president of the Eugene Educational Association said she appreciated the ways she could access the budgets and see the funds, expenditures and predictions. Ms. Gordon stated that the balance of the 4J fund and its growth over time concerned her. She noted as an educator and leader in education she had engaged with district leaders about the funding cliff and the fear of going over budget, but there was a mountain of reserves from \$7 million in 2013 to \$80 million today. She said the board policy for reserve was 5% and the current reserve was a 37.5%. She explained that the "impending doom" of finances was a reality in classrooms for students and educators. She said they needed more counselors, mental health professionals, training, nurses, smaller classes, more time, and students counted on the board to make budget decisions that addressed their needs.

IV. Approval of Proposed Budget Committee Meeting Schedule [0:28:50]

Presenter: Budget Committee Chair

Chair Boulette introduced the proposed meeting calendar:

Proposed Meeting Calendar 2023-24 School Year

Tuesday April 9, 2024 at 6:00 PM - Special Purpose Funds

Tuesday April 23, 2024 at 6:00 PM - General Fund

Tuesday April 30, 2024 at 6:00 PM - If necessary

Tuesday, May 7, 2024 at 6:00 PM - If necessary

Board Member Rabasa said the 23rd is Passover, and she wanted an alternative date.

Superintendent Dey said the 30th, moving back to the 16th or 17th or later in the week of the 22nd would be viable dates.

Associate Director of Financial Services Blyth said it took staff time to put the budget together, and suggested April 30th could be the new Special Purpose Fund and the 7th the General Fund so the committee would have more time to review.

Board Member Newman asked the deadline for the budget.

Director of Financial Services Brown said they must approve it by June 30th.

Ms. Newman said to put a hold on one more date as Tuesday seemed ambitious.

Chair Boulette said it was ambitious and asked for a third possible date.

Mr. Brown suggested the 14th of May.

Ms. Rabasa said the held date for May 14th would still give them the meeting on the 15th before the 5th of June, which allowed special meeting between the 5th and 30th of June if necessary.

MOTION: Ms. Rabasa, seconded by Ms. Newman, moved to approve the calendar with the following meeting dates April 30th and May 7th with an additional meeting if necessary on May 14th.

The motion passed unanimously 14:0.

V. Approve Meeting Minutes for: May 8, 2023 and January 29, 2024

Presenter: Budget Committee Chair

MOTION: Mr. Boulette, seconded by Ms. Salic, moved to approve the minutes for May 3, 2023 and January 29, 2024.

The motion passed unanimously 14:0

VI. Superintendent's 2024-2025 Budget Message [0:38:33]

Presenter: Dr. Andy Dey, Superintendent

Superintendent Dey said the budget this year would be easier than the year prior due to the unknown budget from delayed legislature. He explained in the absence of regular budget they made scenarios based on a 9.9-billion-dollar budget, but ultimately the state received 10.2 billion dollars which resulted in 4J getting 2.2 million dollars per year on their biannual budget.

Mr. Dey said the unused Elementary and Secondary School Emergency Relief (ESSER) funding would go back to the state and federal government on September 30, 2024. Mr. Dey explained he attended a meeting with Coalitions of Oregon School Administrators (COSA) and some representatives from Oregon School Boards Association (OSBA) and they discussed how to spend the remaining ESSER funds. He said these would supplement the general fund. He noted he didn't want to supplant the general funds with what they received from grants.

Mr. Dey said the trajectory of the increase in beginning fund balance had steepened significantly. He continued that part of that was the presence of ESSER dollars and their ability to affectively spend had been impacted. He said often they didn't spend money because they didn't want to fund things temporarily and their new proposals carried more risk to help students this year. He explained they looked at how they spent their money the last several years. Mr. Dey noted that during the pandemic the schools had contracts for software during remote/hybrid schooling and these programs were not getting the same level of use now. He said they looked at what they no longer need with professional services, and he wanted to meet the needs of staff and students.

Budget Committee Member Fellman asked if there a portion of what they saw in the graph on the fund balance that was spent and not recoverable.

Mr. Dey replied they predicted to have as much as 25 million dollars of funding and they wouldn't spend remotely close to that amount, but he didn't want to give a number until calculations were complete. He clarified that some was allocated, but not all will be spent.

Board Member Jonak noted the need to remain fiscally responsible over the next few years with staffing needs and asked about organizational and staffing pivots, potential affirmative staffing cuts and if there was a written staffing strategy for 4J Schools that could be shared with the budget committee.

Mr. Dey says it was a way to signal that they have decreasing resident enrollment but also a greater percentage of students with special needs which required more staff. He said this required them to look at classroom needs and over the last 3 years they had a 13-14% increase in licensed staff, a 71% increase in classified staff and approximately a 22% increase in office staff. He noted they had a significantly decreased student body over that same period and there would be a time when they didn't need as much staff. He added he cannot predict what cuts may be needed in the 2025-2026 school year, but anticipated none the in 2024-2025 school year. Mr. Dey said their staffing was based on the integrated guidance plan and longitudinal performance growth targets.

Ms. Jonak wanted a better sense of the strategy and ideas behind possible adjustments to staffing.

Mr. Dey said they needed an increase staff in transportation, HR and finance, as there was a lean infrastructure. He noted the issue of asymmetrical staffing in the district and not being able to provide support.

Ms. Rabasa asked about the budget cuts in other cities and concern received from people in this area. She wanted to know 4J was at risk for staffing cuts.

Mr. Dey said that they would share more about the values and criteria used to make staffing decisions that report would be released soon.

Board Member Munro repeated the concerns about cut and wanted to know what was different here where no cuts were being considered. She asked when cuts would occur, because eventually there would be no more reserves to bolster costs.

Mr. Blyth said they have a healthy reserve and they anticipated there would be a bigger gap with spending vs revenue this year. He noted there were reductions in cost they hadn't incurred, and they had room on the glide path to make changes over time. He said that the other districts didn't have the same flexible funding, plans, or the buffer as 4J.

Mr. Dey said some of the things they did to increase staffing, was that they looked at professional services contracts and picked out what was necessary now over what was desirable. He said they heard every year about greater need for numbers of adults, so they are looking at a granular level at their resource and prioritizing them.

Ms. Newman asked about the slide on spending down the reserves. She believed the core of the issue was spending responsibly but they needed to be responsible with their reserves too.

Budget Committee Member Fellows asked about the structural change to the budget and wondered about the cuts in Portland.

Mr. Brown said it was about resetting the new normal of what they wanted in their schools regarding staffing levels. He said the budget meeting gave people more time to look at the budget so it could be balanced.

Ms. Jonak asked to what extent the budget was going to account for staffing and whatever increases are necessary to fill the positions.

Mr. Brown said he knew that had quite a bit of vacancy over the years, and recruitment of qualified individuals had become difficult.

Ms. Jonak asked if there was room in the budget to meet whatever was necessary in the market to put staff in the chairs.

Mr. Dey replied yes, and their decisions would be articulated over the course of the next several meetings and were currently in negotiations with their partners. He said they needed to balance staffing, and there were several decisions that needed to be made regarding quality of life, leave, pay, training and a staffing scenario where teachers had time to engage in the training.

VIII. Previous meeting follow up questions [1:02:08]

Presenter: Financial Services

Mr. Brown asked if anyone had additional questions on the reply to the budget overview questions in the packet given to the Committee.

Mr. Dey said he wanted to add to the previous topic and noted there would be a lag between decisions made last year and the year before with information dispersed in the community. He said they have better adult staff to student ratio than in the past but noted he wasn't sure they had effectively utilized the staff and human talent they have.

Mr. Di Liberto asked about the answers to the finance questions and the discussion occurring on the board level. He wondered if that discussion would happen in April or May.

Mr. Dey said that did not make the agenda for the board meeting, but recommended it be considered.

IX. Budget Presentation: Debt Service, Capital, Insurance Reserves, and Private Trust [1:05:35]

Presenter: Financial Services

Mr. Brown went over the presentation regarding where they stood with the general fund as of the end of February. He said the beginning fund balance was more than budgeted for in 2024. He explained they budgeted \$22 million in total, and they are getting \$25

million back. He said they also made investments outside of the state pool fund and the original budget of \$1 million dollars ended up as \$3 million dollars. On the expense side he said they were seeing fewer expenses and did not anticipate any need to dip into reserves. He said 45 million dollars would roll over and he would be working on a supplemental budget process to ensure they are not overspending on any one item.

Mr. Dey said the savings on vacancies were unfortunate because they had unmet needs but hidden in those numbers were ideas budgeted for that they didn't have the bandwidth to create and manage.

Mr. Brown said they will update the committee on the same info at the next budget committee meeting. There will be a new updated document as of the end of march.

Mr. Blyth presented slides on the debt services bond and the numbers involved in general obligation funding. He gave the history of the fund, in 2011 they had \$70 million, 2013 they had \$170 Million, and in 2019 they had \$319.3 million. He said that was where the bulk of their funding for their log cabin projects. He said they took a tax differed liability bond, which allowed them to pay down the unfunded liability bonds. He explained the obligation bond allowed them to pay down the other bonds more quickly.

Mr. Blyth explained the Fund 300 General Obligation Bond and the 370 General Obligation Bond. He noted they are building an unallocated ending fund balance. Mr. Blyth said the 2011 bond had interest only until 2029, so they did the calculations to create balloon payments to pay off the 2011 bond when the time came.

Financial Supervisor of Operations and Accounts Payable Goldberg explained the capital funds. He said fund 400 is the fund for capital projects, or the maintenance fund, and they split the cost with the city to maintain the grounds and facilities. Facilities Improvement is a program a school can use to submit a request to cover small projects.

Mr. Goldberg talked about the other kinds of 400 bonds and what types they are. He explained why they have so many 460 funds and subsidiaries.

Mr. Goldberg said the 450 fund pays for new property and relocation of buildings and added allocation of staff was paid out of this fund. He also explained fund 490 was for vehicle purchase, facilities, technology refresh and transportation.

He went over the proposed budget for this coming fiscal year and explained why the budget increased for 2025. He explained the 410 projects. He went over fund 420 and noted this fund had been completed and would not show up with money for fiscal year 2025. He explained that the 450 was for housing and new purchases.

Mr. Goldberg explained fund 460 from the 2018 bond measure. He said he incorporated every single dollar into the funds so they could get an idea of the scope and timeline of the project. He said 460 was the bulk of the 2018 bond, those were the new school buildings and bus purchases, 461 was the fund for moving programs between schools, and 462 was facility upgrades. He noted 463 was for safety upgrades, explained that 464 was field upgrades, 465 was slated for curriculum adoption projects, 466 was for technology and 490 was for equipment and transportation upgrades. He explained that the district couldn't use bonds to purchase the same upgrades or items more than once

so to stay on the one-to-one device upgrades, they set money aside for refresh of those devices.

Ms. Munro asked where the transfer in money on the breakdown came from.

Mr. Blyth said it came from the general fund and they used it for projects that didn't fit into the bond funding. These were for unforeseen circumstances and prompt fixes.

Mr. Brown introduced the 600 Insurance reserves funds and what they entail.

Mr. Blyth went in depth on the budgets for fund 600, saying this was where the insurance costs lived. He said 610 were license insurance reserves for employee groups, he noted some of this fund came from FICA and this reduced tax liability, any savings they received went into this fund. He noted this was the same for 610, 620 and 630, and they had a committee that met to discuss comp for employee benefits several times a year. He said district contributions to employees that are in excess go there and it was used for joint benefits and subsidies which reduced the total out-of-pocket cost for employees. Mr. Blyth explained 640 was the fund for the Wellness clinic and 650 was their retirement benefits.

Mr. Brown mentioned that some legislature came through on unemployment and this is reflected in fund 600. He noted they could see the change from \$1.3 million to \$1.8 million in their budget for those unemployment expenses.

Ms. Rabasa asked if that was the unemployment coverage for classified staff.

Mr. Blyth said it was for employees who had breaks in their employment even though they are not unemployed.

Ms. Fellows asked about the other line in 600, the category with the \$2 million.

Mr. Blyth said he would come back to her question shortly. He added information about 620 and 630, the classified and administrative insurance reserves, he said they met their cap last year and the funding looks like it may hit cap again. He said any of the dollar over the \$250,000 would go back to the general fund.

Mr. Blyth went back to Ms. Fellows question. He said those were expenses related to PACE which was previously in the general fund. He explained Fund 600 was mostly fully funded from the general fund, and they do payroll deductions for workers comp and other employee benefits, he said these may go into the general fund. In past years they had the PACE expenses in the general fund and now they have shifted it into 600.

Mr. Blyth said he knows the subsidies will be discussed and it will affect additional money added into the fund. He explained they added Keizer into the options in addition to their MODA plan and noted Keizer had a lower cost.

Mr. Blyth said Fund 640 is the wellness clinic, paid for by a 20\$ per employee payroll deduction, which wasn't off their paycheck but was a district funded benefit. He said some of these funds may be used to make improvements and upgrades to the wellness center. He explained that Fund 650 was legacy benefits for retired employees and over time these expenses would decrease.

Mr. Brown talked about the private trust fund 780, he said it was the smallest fund and had an important value. He explained this fund was for when a family decided to leave a scholarship to another student and the other thing it funded was driver education for those who qualified.

Ms. Newman was curious about the driver's education fund and how it came about.

Mr. Brown affirmed that it came from the private trust donation.

Ms. Newman commented drivers education was a whole other business for the district.

Mr. Brown said he would be able to write up a synopsis to explain how it works.

Ms. Rabasa asked about the practice for the reserve funds that Ms. Jenkins-Easton mentioned.

Mr. Blyth said it was bargained in the contract.

Mr. Richardson asked about how the reserve budget would move forward.

Mr. Brown said the current board policy is a 5% reserve policy. There is discussion to be had about if that was an appropriate amount. He said the district was large.

Mr. Dey said \$11 million, 5% of the fund, gave them 3 weeks of operations.

Mr. Fellman said in they go over the number in the packet, but he felt these were low numbers as a minimum.

Mr. Dey said they are a sizable district and have more funding than other districts.

Ms. Munro went back to the second slide on the planned reserve and Fiscal Year 2024 budget. She asked about the left column and the unappropriated funds not carried over.

Mr. Brown said there will be more information on April 30th about unappropriated funds, he explained these planned reserves funds couldn't be touched except in an emergency.

Ms. Munro asked how the unappropriated funds worked and if they rolled over from year to year.

Mr. Brown clarified that they did roll over unless put into a different fund.

Ms. Munro asked if the overall fund contained the \$30 million.

Mr. Brown explained how the revenue rolls over to the next year. He said they need to spend down the reserve effectively and appropriately.

Mr. Dey said they would come in under budget because they appropriate more than they spend, he noted they didn't want to be too conservative in the future, but they needed to be responsible in how they spend so they can continue to support those expenditures in the future.

Mr. Fellman asked if there was a wish list for programs.

Mr. Dey said they would like to keep a wish list, but facilities was planning two years out.

Mr. Goldberg explained from a strict flow perspective it took time to renovate and use funds.

Mr. Fellman asked if there were needs that were not facilities related.

Mr. Dey said there were small things that could be done, but anything significant that needed permits or contracts took more time. He added that it's not spend it or lose it.

Ms. Newman asked about one-time purchases.

Mr. Goldberg said with bond funds you can only use them for the initial purchase. When it is time to refresh the item, you cannot use the same funds to repurchase the same item.

Ms. Newman mentioned the technology refresh.

Mr. Fellman noted that not creating spend or lose it can cause problems.

Mr. Dey said the issue with the bond funds is they cannot use them twice for the same items or projects.

Ms. Rabasa asked where the training costs came from.

Mr. Blyth said primarily in general fund, but it usually resides with the employee's SA funds.

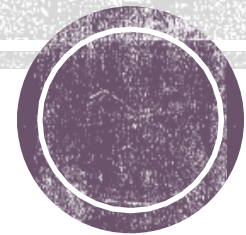
X. Adjourn

Mr. Boulette reminded everyone their next meeting is on the 30th and adjourned the meeting at 7:44 pm.

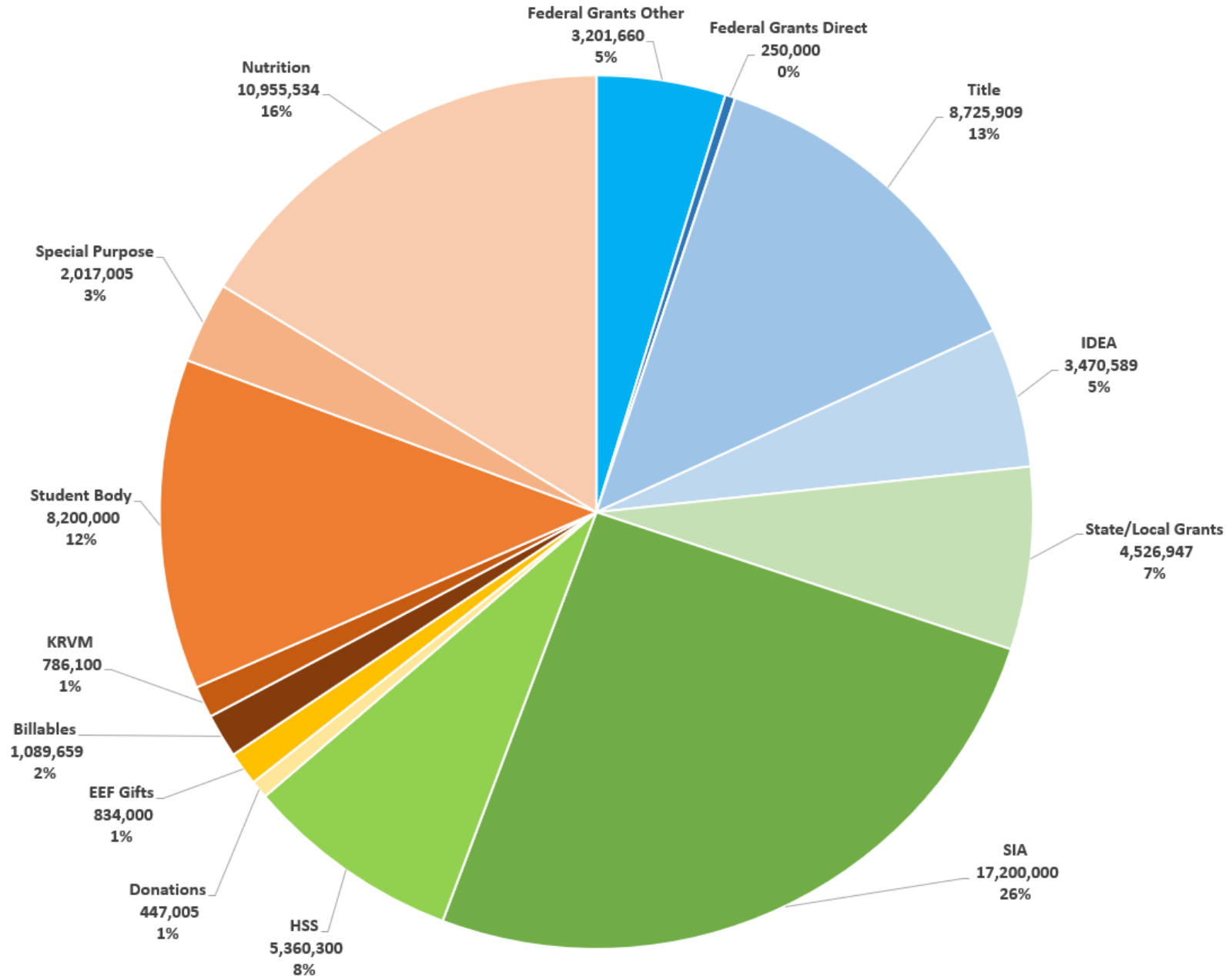
2024 Eugene SD 4J Budget Committee

Special Revenue Funds

4/30/24



Overall Special Funds (200s) by Source



Federal	\$15.6M	23%
State/Local	\$27.1M	41%
Private	\$1.3M	2%
Other	\$23.0M	34%
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Total	\$67.0M	



Special Revenue Funds (200s) - Federal Funding

Federal Funding

☐ Fund 201 - Federal Grants Other

- Mainly Perkins funds that assist in funding career and technical education initiatives in secondary and postsecondary schools and Safe Routes to School funding.
- Over the past few years, Fund 201 was home to ESSER funds, which expire on 9/30/24

☐ Fund 202 - Federal Grants Direct

- Mainly a Natives program grant designed to address cultural, language, and academic needs of American Indian and Alaska Native students.

☐ Fund 210 - Title

- Federal monies meant to supplement existing state funding for education broken out into separate funding streams often referred to as Title I, II, III, and IV.
 - Title I > Supports students in low-income families
 - Title II > Supports teacher, principal, administrator, and general staff development
 - Title III > Supports English language learners and immigrant students
 - Title IV > Supports well-rounded education, health schools, and technology use

☐ Fund 220 - IDEA

- Individuals with Disabilities Education Act; early intervention & special education services

Special Revenue Funds (200s) - Federal Funding

FUND 201 Federal Grants Other	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Federal Sources	21,664,173	12,291,867	20,994,906	3,201,660
TOTAL RESOURCES	21,644,173	12,291,867	20,994,906	3,201,660
Salaries	4,259,820	3,054,391	3,132,052	1,659,495
Associated PR Costs	2,712,941	2,293,929	2,202,406	710,826
Purchased Services	2,627,049	3,211,270	3,872,613	461,272
Supp. & Materials	11,279,813	3,300,904	3,643,215	354,464
Capital Outlay	737,147	378,487	8,115,000	0
Other Objects	27,241	52,886	28,380	10,611
Other Uses	161	0	1,240	5,000
TOTAL EXPENDITURES	21,644,173	12,291,867	20,994,906	3,201,660

- Remaining ESSER spending
- Safe Routes to School
- Perkins

FUND 202 Federal Grants Direct	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Federal Sources	212,827	244,275	215,000	250,000
TOTAL RESOURCES	212,827	224,275	215,000	250,000
Salaries	47,966	82,701	90,000	79,787
Associated PR Costs	11,958	9,568	0	21,000
Purchased Services	102,938	96,719	34,100	36,500
Supp. & Materials	44,370	45,801	90,900	100,830
Other Objects	5,595	9,486	0	11,882
TOTAL EXPENDITURES	212,827	244,275	215,000	250,000

- Natives Grant



Special Revenue Funds (200s) - Federal Funding

FUND 210 Title	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Federal Sources	6,460,899	7,360,685	8,491,733	8,725,909
TOTAL RESOURCES	6,460,899	7,360,685	8,491,733	8,725,909
Salaries	3,359,306	3,860,607	4,867,315	4,868,750
Associated PR Costs	2,031,441	2,313,893	1,953,915	2,083,371
Purchased Services	496,639	532,319	511,544	554,226
Supp. & Materials	262,112	298,995	735,535	821,627
Other Objects	311,401	354,871	423,424	397,935
TOTAL EXPENDITURES	6,460,899	7,360,685	8,491,733	8,725,909

FUND 220 IDEA	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Federal Sources	3,379,142	4,318,538	4,328,599	3,470,589
TOTAL RESOURCES	3,379,142	4,318,538	4,328,599	3,470,589
Salaries	1,906,282	2,326,666	2,327,981	2,049,110
Associated PR Costs	1,277,547	1,545,262	1,689,148	1,421,479
Purchased Services	7,347	540	20,394	17 0
Supp. & Materials	24,923	247,502	62,250	0
Other Objects	163,043	198,568	228,826	0
TOTAL EXPENDITURES	3,379,142	4,318,538	4,328,599	3,470,589



Special Revenue Funds (200s) - State Funding

State & Local Funding

- ❑ Fund 250 - State & Local Grants
 - Home for several 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	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Local Sources	369,591	612,222	866,106	819,268
State Sources	5,363,407	6,289,699	3,841,108	3,707,679
Inter. Sources	21,137	2,421	0	0
Federal Sources	0	0	4,500	0
Beg. Balance	5,773,292	0	0	0
TOTAL RESOURCES	11,527,428	6,904,342	4,711,714	4,526,947
Salaries	584,622	3,435,721	694,577	1,412,758
Associated PR Costs	281,166	729,259	434,449	835,295
Purchased Services	2,598,426	1,224,521	1,888,782	775,357
Supp. & Materials	1,008,132	1,078,345	774,895	1,288,567
Capital Outlay	6,956,971	241,653	809,241	0
Other Objects	58,170	160,812	71,370	160,270
Other Uses	10,223	34,031	38,400	54,700
TOTAL EXPENDITURES	11,497,711	6,904,342	4,711,714	4,526,947

FY25 Funding:

- Menstrual Dignity
- Resilience and Beyond (HR)
- Eugene Garden Compost
- Sources of Strength
- SELCO Spark Grants
- ISLA
- Others...



Special Revenue Funds (200s) - State Funding

FUND 251 SIA	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Federal Sources	9,728,107	13,860,909	15,670,596	17,200,000
TOTAL RESOURCES	9,728,107	13,860,909	15,670,596	17,200,000
Salaries	4,991,038	6,258,420	8,146,191	10,329,099
Associated PR Costs	2,726,801	3,615,216	5,578,500	4,131,352
Purchased Services	837,530	2,446,395	1,146,807	1,858,762
Supp. & Materials	866,357	1,295,749	730,159	829,998
Other Objects	295,993	244,688	68,939	50,788
Other Uses	10,388	441	0	0
TOTAL EXPENDITURES	9,728,107	13,860,909	15,670,596	17,200,000

➤ Integrated Guidance - Student Investment Act

FUND 252 HSS	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Federal Sources	5,188,344	4,140,324	5,687,925	5,360,300
TOTAL RESOURCES	5,188,344	4,140,324	5,687,925	5,360,300
Salaries	2,196,277	1,810,717	2,575,250	2,462,800
Associated PR Costs	1,131,620	1,030,003	1,049,000	964,000
Purchased Services	251,547	415,936	768,500	593,500 ₂₀
Supp. & Materials	1,203,035	777,611	1,241,175	1,258,000
Capital Outlay	403,951	99,078	0	0
Other Objects	525	3,616	14,000	82,000
Transfers	1,389	3,365	40,000	0
TOTAL EXPENDITURES	5,188,344	4,140,324	5,687,925	5,360,300

➤ Integrated Guidance - High School Success



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	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Community Svcs.	0	0	37,923	0
Other	1,206	33,902	702,649	447,005
TOTAL RESOURCES	1,206	33,902	740,572	447,005
Salaries	0	0	0	0
Associated PR Costs	0	0	0	0
Purchased Services	0	500	212,205	13,845
Supp. & Materials	1,206	33,402	528,367	433,160
TOTAL EXPENDITURES	1,206	33,902	740,572	447,005

- Cammack Music Grant (High Schools)
- International High School (IHS)



Special Revenue Funds (200s) - Private & Local

FUND 270 EEF Gifts	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Local Sources	56,699	181,846	585,000	334,000
Beg. Balance	664,589	617,097	615,000	500,000
TOTAL RESOURCES	721,288	798,943	1,200,000	834,000
Salaries	24,478	8,402	110,000	0
Associated PR Costs	13,939	4,570	94,000	0
Purchased Services	11,873	4,483	0	0
Supp. & Materials	53,590	74,666	806,000	834,000
Other Objects	300	168	0	0
Other Uses	10	0	190,000	0
TOTAL EXPENDITURES	104,191	92,290	1,200,000	834,000

➤ Funds not returned to EEF

FUND 275 EEF Grants	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Local Sources	209,658	206,592	0	0
TOTAL RESOURCES	209,658	206,592	0	0
Salaries	0	3,252	0	0
Purchased Services	7,818	2	0	0
Supp. & Materials	197,341	39,521	0	0 ²³
Capital Outlay	4,499	163,306	0	0
Other Uses	0	510	0	0
TOTAL EXPENDITURES	209,658	206,592	0	0

- 2 times per year to submit grants
- Funds are returned at end of year



Special Revenue Funds (200s) - Other Funding

Other Special Purpose Funds

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 Fund

- Used mainly for curriculum adoption

Fund 299 - Nutrition Services

Special Revenue Funds (200s) - Other Funding

FUND 261 Billables	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Local Sources	630,604	986,942	1,219,661	849,612
Inter. Sources	182,700	124,740	178,234	240,047
State Sources	24	0	7,586	0
TOTAL RESOURCES	813,328	1,111,683	1,405,481	1,089,659
Salaries	478,388	678,387	714,018	517,087
Associated PR Costs	318,796	412,411	448,185	332,525
Purchased Services	11,829	14,848	150	0
Supp. & Materials	4,773	6,036	242,762	240,047
Other Objects	1	0	365	0
TOTAL EXPENDITURES	813,787	1,111,683	1,405,481	1,089,659

FUND 262 KRVM Radio Station	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Local Source	772,440	755,287	730,000	777,000
Beg. Balance	690,058	776,546	700,000	709,100
TOTAL RESOURCES	1,412,499	1,531,832	1,430,000	1,486,100
Salaries	270,417	298,446	348,000	332,100
Associated PR Costs	167,031	183,868	146,000	197,800 ₂₅
Purchased Services	176,756	167,212	198,000	210,200
Supp. & Materials	19,111	20,170	37,000	43,000
Other Objects	2,637	2,804	3,000	3,000
Contingency	0	0	698,000	700,000
TOTAL EXPENDITURES	635,953	672,501	1,430,000	1,486,100



Special Revenue Funds (200s) - Other Funding

FUND 280 Student Body	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Local Sources	1,966,844	2,425,267	3,700,000	3,500,000
Beg. Balance	3,168,330	3,788,711	4,500,000	4,000,000
TOTAL RESOURCES	5,135,174	6,213,978	8,200,000	7,500,000
Salaries	136,012	281,286	0	300,000
Associated PR Costs	31,316	44,628	0	115,000
Purchased Services	282,351	496,328	155,000	475,000
Supp. & Materials	846,196	1,386,711	5,400,000	3,360,000
Capital Outlay	64,437	0	25,000	0
Other Objects	3,085	3,403	20,000	0
Other Uses	2,635	12,092	2,600,000	3,250,000
TOTAL EXPENDITURES	1,366,032	2,224,449	8,200,000	7,500,000

FUND 290 Special Purpose	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Transfers In	2,000,000	1,000,000	0	2,000,000
Beg. Balance	6,660,865	6,773,793	5,800,000	17,005
TOTAL RESOURCES	8,660,865	7,773,793	5,800,000	2,017,005
Salaries	10,969	174,396	80,000	375,000
Associated PR Costs	4,309	66,651	30,000	145,605 ₂₆
Purchased Services	463,482	360,247	450,000	70,000
Supp. & Materials	1,257,580	1,071,237	2,045,000	1,359,400
Capital Outlay	150,730	339,053	0	0
Other Objects	0	55,853	130,000	67,000
Other Uses	0	0	3,065,000	0
TOTAL EXPENDITURES	1,887,072	2,067,436	5,800,000	2,017,005

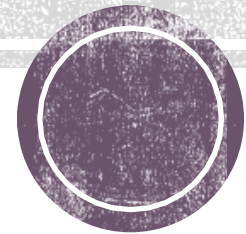


Special Revenue Funds (200s) - Other Funding

FUND 299 Nutrition Services	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Proposed
Local Sources	51,912	127,751	200,000	234,000
State Sources	93,537	56,933	1,149,000	1,106,950
Federal Sources	8,395,992	5,906,110	4,901,000	5,627,584
Transfers In	500,000	1,586,000	2,335,000	3,237,000
Beg. Balance	537,614	1,786,915	850,000	750,000
TOTAL RESOURCES	9,579,056	9,463,709	9,435,000	10,955,534
Salaries	2,468,160	2,647,606	2,675,000	3,458,800
Associated PR Costs	1,783,696	1,922,515	2,862,000	2,928,110
Purchased Services	66,485	82,115	65,000	151,000
Supp. & Materials	3,472,660	4,200,451	3,817,000	4,396,624
Other Objects	9,596	5,940	16,000	21,000
TOTAL EXPENDITURES	7,800,597	8,858,626	9,435,000	10,955,534



THANK YOU!



Elementary and Secondary School Emergency Relief (ESSER) Fund

- Total award to Eugene School District was \$36.8 Million.
- \$7.3 Million is required to be spent on unfinished learning with Eugene 4J.

- **FY 2021-22**

- \$2.6M Instruction > Additional staffing
- \$128k Instruction > Equity program staffing/materials
- \$5.2M Technology > Student technology purchases
- \$807k Facilities > Kelly modular buildings
- \$96k Nutrition Services > supplies/materials
- \$573k Charters > Facilities improvements and staffing
 - Total = \$9.4 Million

- **FY 2022-23**

- \$96k Instruction> Temporary TOSA staffing
- \$276k Instruction > COVID supplies
- \$58k Instruction > software/supplies
- \$181k Instruction > BEST Afterschool program
- \$1.0M Instruction > Summer Camps
- \$1.1M Instruction > Additional days for licensed staff professional development
- \$1.3M Instruction > Additional staffing
- \$281k Instruction > Equity program staffing/materials
- \$16k Technology > Materials/supplies
- \$1.2M Technology > Service contracts
- \$704k Facilities > Electricity
- \$64k Facilities > Materials/supplies
- \$47k Transportation > staffing
- \$202k Transportation > van purchases
- \$110k Nutrition Services > Supplies/materials
- \$161k Admin > Communications software and technology
- \$22k Admin > Grow Your Own Program
- \$567k Charters > Facilities improvements and staffing
 - Total = \$7.3 Million

- **FY 2023-24**

- \$40k Instruction > Temporary TOSA staffing
- \$10k Instruction > Library cards for students
- \$160k Instruction > City of Eugene 1Pass
- \$100k Instruction > Additional programs and curriculum
- \$515k Instruction > Summer & Extended day programs
- \$125k Instruction > Equity program staffing/materials

- \$48k Instruction > BEST Afterschool program
- \$3.9M Instruction > Additional staffing
- \$70k Instruction > Materials/supplies
- \$775k Instruction > Eugene Science Center
- \$20k Instruction > BLACKS contract
- \$45k Instruction > CASA of Lane County contract
- \$605k Technology > Student technology
- \$695k Facilities > Electricity
- \$1.53M Facilities > Facility improvements
- 3.2M Facilities > Building purchase
- \$25k Admin > Professional services communications
- \$136k Admin > Grow Your Own Program
- \$175k Admin > Communications software and technology
- \$315k Admin > Financial Services BusinessPlus software
- \$808k Charters > Facilities improvements and staffing
 - Total = \$13.3 Million (As of Feb 2024)

Remaining Projects for ESSER spending: \$6.8 Million remaining

- \$3.5 Million in additional facility improvements
 - If these specific dollars are unable to be spent in time for ESSER, the district plans to redirect additional unfinished learning expenses from the General Fund to fully expense the ESSER grants. In turn for these potential General Fund savings, the district would identify an additional transfer to Facilities to ensure funds that were originally budgeted for improvements are still available in the future for facility improvements to be completed in the near future.
- \$3.3 Million in staffing related to unfinished learning requirements
 - Through Feb, the district has spent roughly \$8.1 Million that has qualified as unfinished learning with ODE. As a reminder, the district is required to spend at least \$7.3 Million.