

Board of Directors Meeting  
School District 4J, Lane County  
Hybrid Meeting (virtual and in-  
person)  
200 North Monroe Street  
Eugene, Oregon 97402  
Monday, May 5, 2025

**NOTICE:** The meeting will be open to the public in-person; via live broadcast on KRVM 1280-AM and 98.7 FM, on the internet at <https://icecast.4j.lane.edu/board> and via Zoom Webinar at <https://4j-lane-edu.zoom.us/j/93929203105>

**Public Comment:** The budget committee will not hear public testimony during this budget meeting. Leadership for each employee group is invited to provide written testimony to the budget committee by 10:00 a.m. on Monday, May 5, 2025.

**5:30 PM  
Budget Committee Meeting**

- I. **5:30 PM Regular Budget Committee Meeting – Call Meeting to Order**
- II. Budget Committee Deliberation 2
- III. Budget Tax Rate Approval
- IV. Budget Approval
- V. Adjourn

**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

# Budget Committee

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MEETING #4 | MAY 5, 2025

# Proposal A

## General Information

### Proposal A

- All reduction identified as “Outside School” are included (\$19.2M) - Levels 1 through 4
- Adds back \$4.7 identified reductions identified as “Inside School”

### Financial Impact

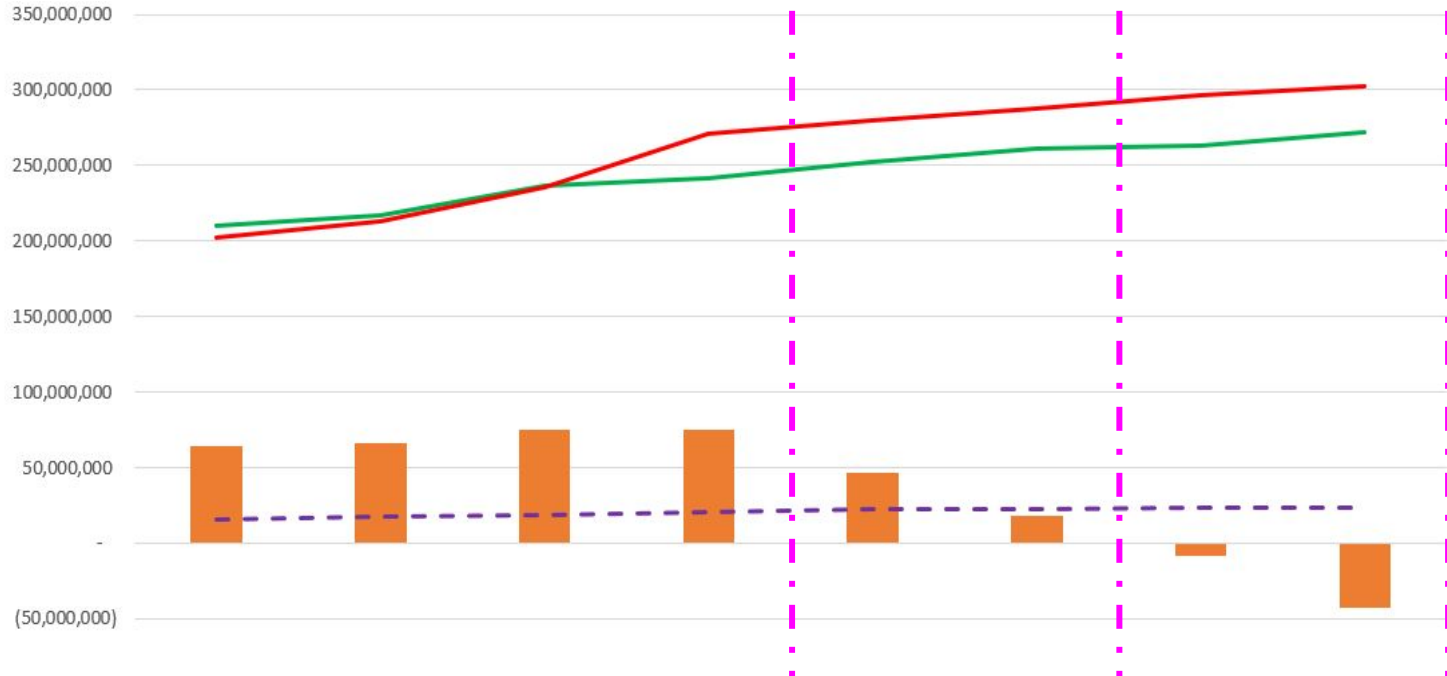
- 2025-26 = +\$4.7 million  
2026-27 = +\$4.9 million  
Over next 2 years = +\$9.6 million is added to expenditures
- In 2026-27, under current assumptions, reserves will fall below policy level.

### General FYI

- Due to enrollment decline, this change will actually improve class size at the elementary level more than already-historical lows.
- Of the three proposals, this creates the largest financial cliff for 2026-27

# Proposal A

## Long Range Forecast



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	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Forecast	25/26 Proposed	26/27 Forecast	27/28 Forecast	28/29 Forecast
Beginning Balance	64,457,721	66,353,437	75,217,020	75,409,000	46,307,000	18,403,610	(8,681,129)	(42,661,705)
Actual Revenue	209,794,000	217,131,000	236,666,000	241,699,000	252,082,000	260,939,000	262,939,000	271,925,000
Total Expenditures	202,054,000	213,324,000	235,215,000	270,801,000	279,985,390	288,023,739	296,919,576	302,801,155
Reserve Policy 8%	15,721,680	17,065,920	18,115,280	20,272,640	21,981,586	22,288,792	22,983,804	23,436,842

# Proposal B

## General Information

### Proposal B

- Proposed Budget reductions (Levels 1 through 4)
- Adds Level 5 item: \$2.7M reduction in the current year facilities reserve transfer

### Financial Impact

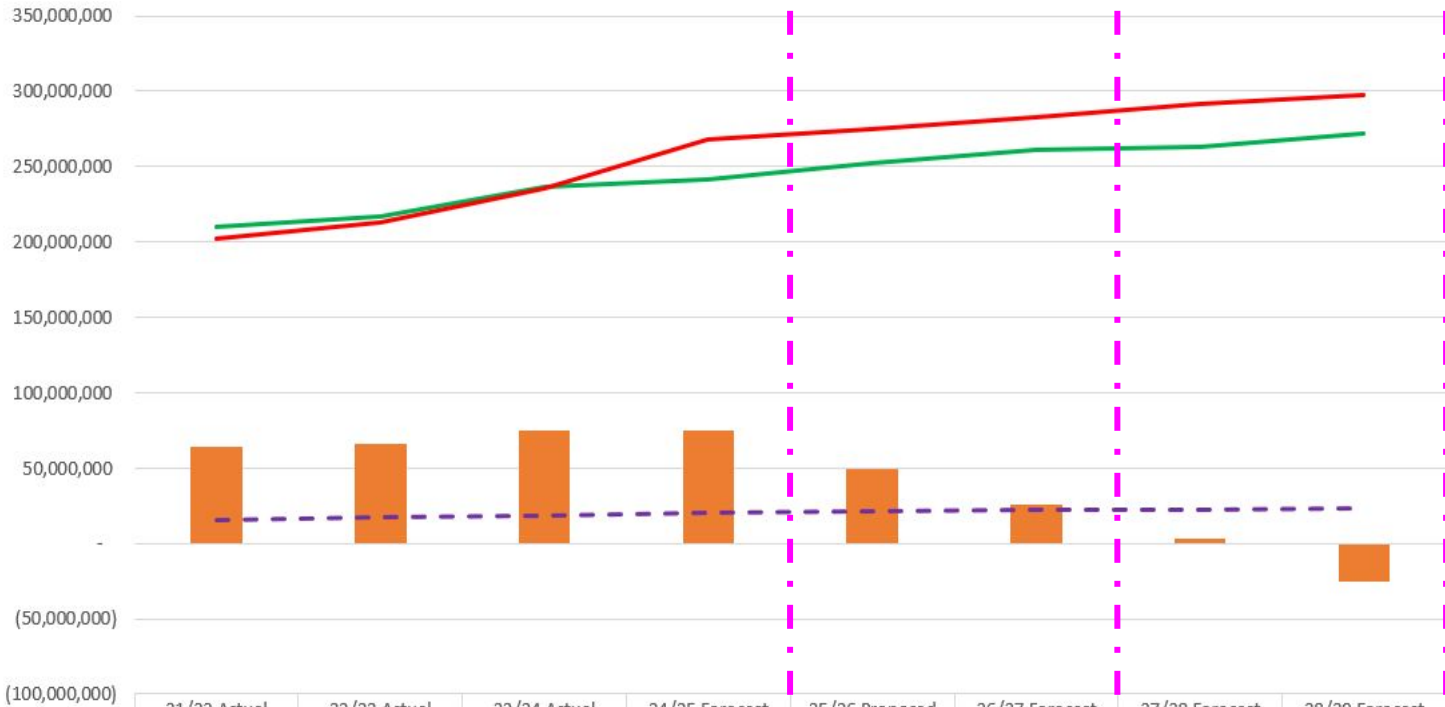
- Increase beginning fund balance in 2025-26 by \$2.7 million (to \$49.0 million)
- Decreases the Facility Operations Reserve Fund by \$2.7 million (to \$21.7 million)

### General FYI

- The proposal begins to right size our district with current enrollment projections while providing additional time for staff to identify further future reductions.
- With current assumptions, this is the only proposal that creates a beginning balance above reserve policy for 2026-27

# Proposal B

## Long Range Forecast



	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Forecast	25/26 Proposed	26/27 Forecast	27/28 Forecast	28/29 Forecast
Beginning Balance	64,457,721	66,353,437	75,217,020	75,409,000	49,007,000	25,801,610	3,649,771	(25,151,260)
Actual Revenue	209,794,000	217,131,000	236,666,000	241,699,000	252,082,000	260,939,000	262,939,000	271,925,000
Total Expenditures	202,054,000	213,324,000	235,215,000	268,101,000	275,287,390	283,090,839	291,740,031	297,362,633
Reserve Policy 8%	15,721,680	17,065,920	18,115,280	20,272,640	21,605,746	21,894,160	22,569,440	23,001,760

# Proposal D

## General Information

### Proposal B

- Proposed Budget reductions (Levels 1 through 4)
- Adds back 7.0 Licensed FTE in Elementary Schools
- Adds back 3.0 Licensed FTE in Middle Schools
- Adds back 6.0 Licensed FTE in High Schools
- Adds back 1.0 FTE of Library Services across the district
- Adds back Nutrition Services programs at Fox Hollow and Family School

### Financial Impact

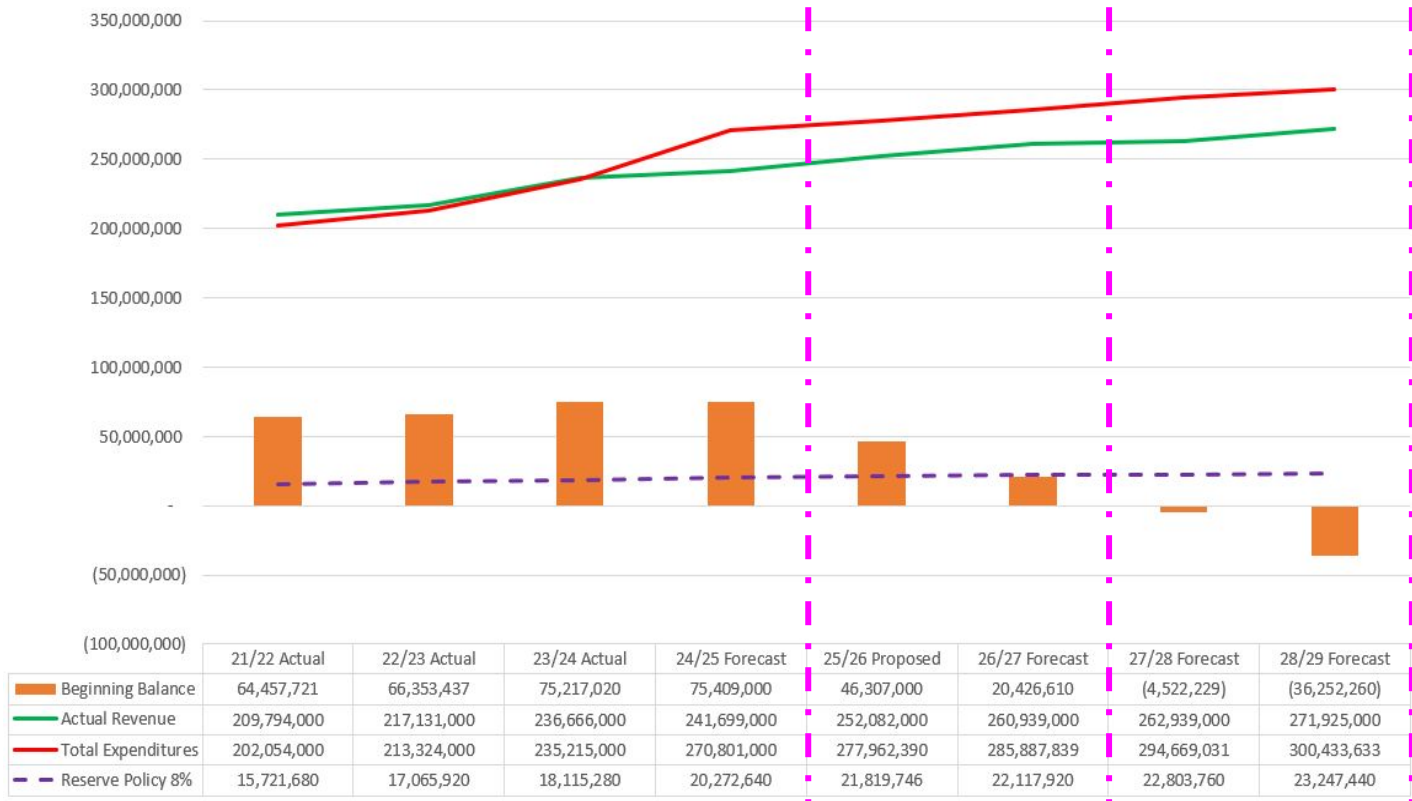
- 2025-26 = +\$2.7 million  
2026-27 = +\$2.8 million  
Over next 2 years = +\$5.5 million is added to expenditures

### General FYI

- Maintains current class sizes
- In 2026-27, under current assumptions, reserves will fall below policy level.

# Proposal D

## Long Range Forecast



# Proposal D+F

## General Information

### Proposal G

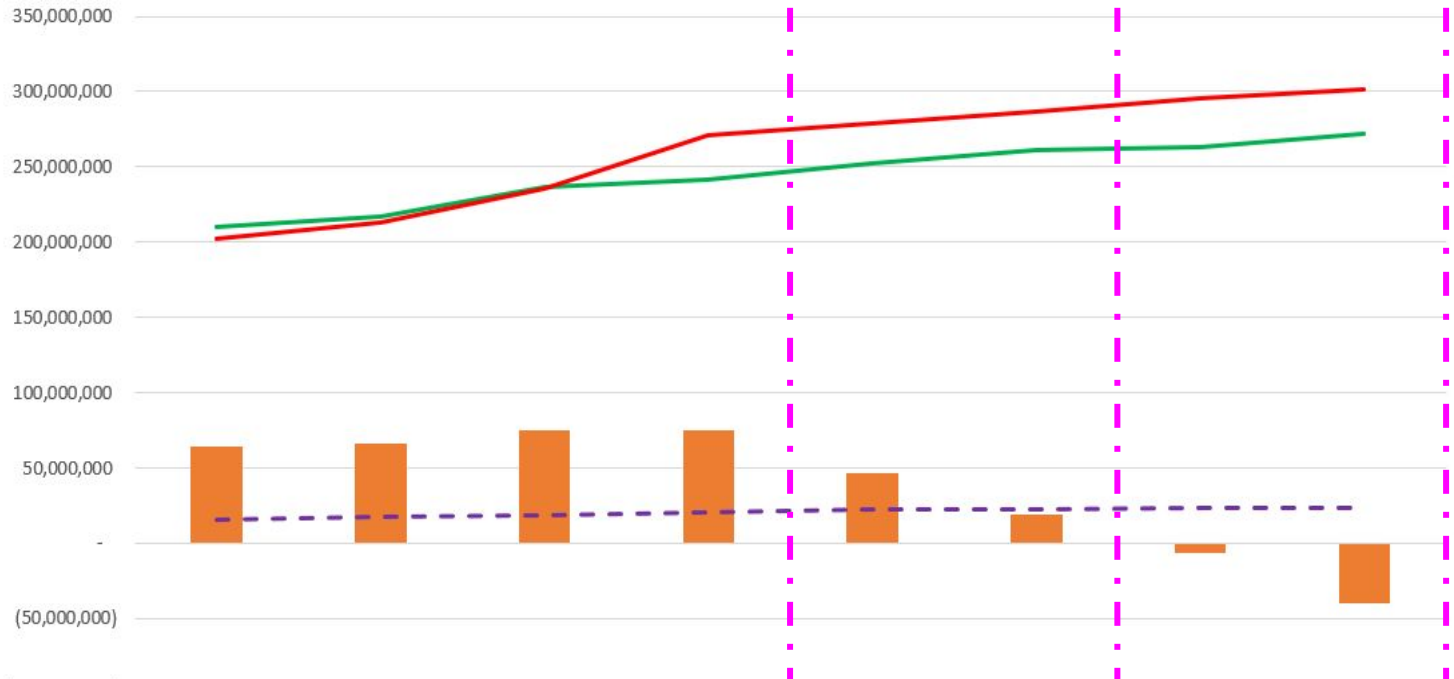
- Proposed Budget reductions (Levels 1 through 4)
- Adds back 7.0 Licensed FTE in Elementary Schools
- Adds back 3.0 Licensed FTE in Middle Schools
- Adds back 6.0 Licensed FTE in High Schools
- Adds back 1.0 FTE of Library Services across the district
- Adds back Nutrition Services programs at Fox Hollow and Family School
- Adds back 1.0 Classified FTE in Financial Services
- Adds back 1.0 Classified FTE in School Safety
- Adds back 4.5 Classified FTE across the district
- Adds back 6.3 Classified FTE in High Schools

### Financial Impact

- 2025-26 = +\$3.76 Million  
2026-27 = +\$3.93 Million  
Over next 2 years = +\$7.96 million is added to expenditures
- In 2026-27, under current assumptions, reserves will fall below policy level.

# Proposal D+F

## Long Range Forecast



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	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Forecast	25/26 Proposed	26/27 Forecast	27/28 Forecast	28/29 Forecast
Beginning Balance	64,457,721	66,353,437	75,217,020	75,409,000	46,307,000	19,341,610	(6,740,229)	(39,667,760)
Actual Revenue	209,794,000	217,131,000	236,666,000	241,699,000	252,082,000	260,939,000	262,939,000	271,925,000
Total Expenditures	202,054,000	213,324,000	235,215,000	270,801,000	279,047,390	287,020,839	295,866,531	301,695,458
Reserve Policy 8%	15,721,680	17,065,920	18,115,280	20,272,640	21,906,546	22,208,560	22,899,560	23,348,386

# Proposed Budget

## General Information

### Proposed Budget

- Superintendent's Proposed Budget reductions (Levels 1 through 4)

### Financial Impact

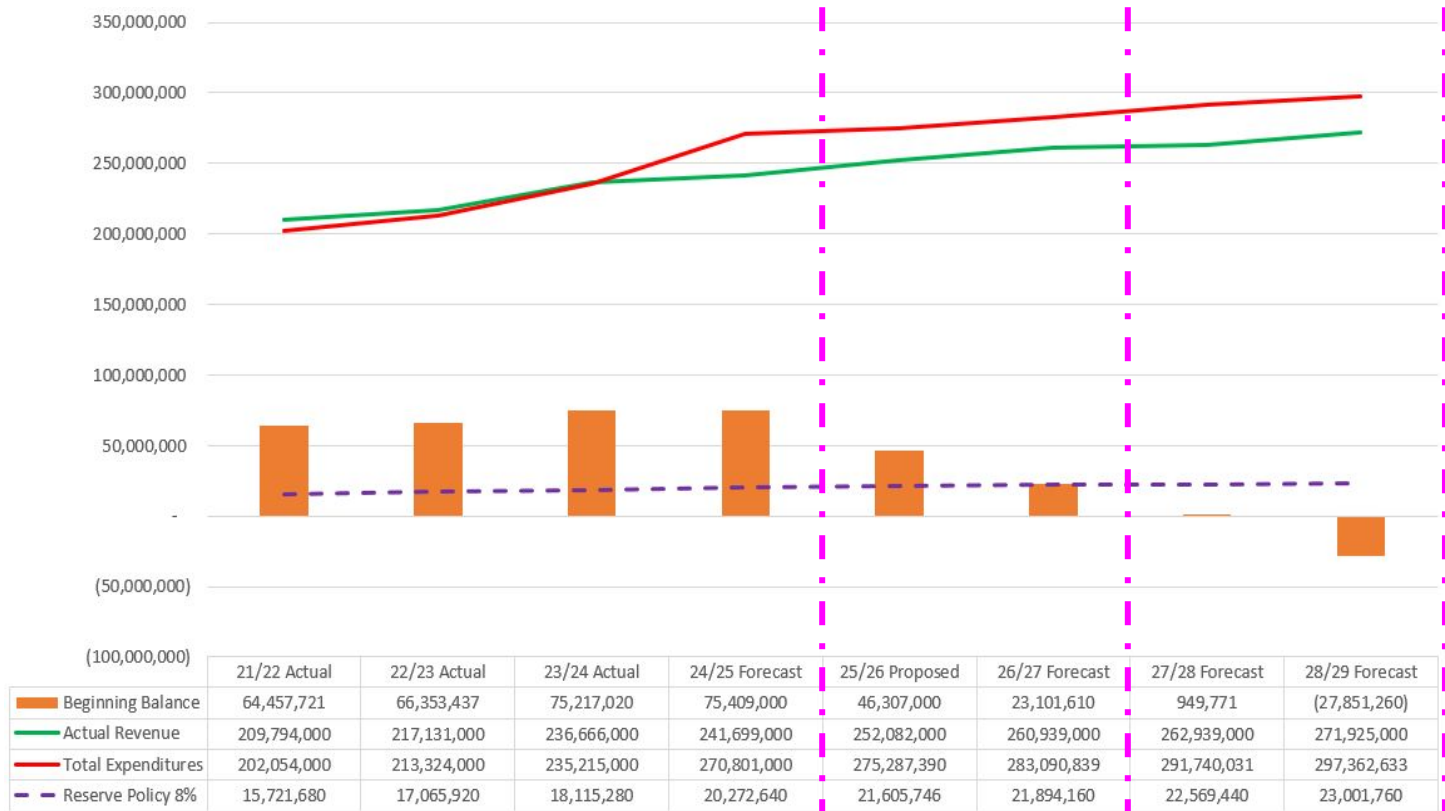
- Net reductions of \$19 Million
  - 80% of reductions “outside of classroom”
  - 20% of reductions “inside classroom”

### General FYI

- Utilizes Board Goals and Budget Values Framework to balance reductions both in and out of the classroom
- Licensed staff reductions identified through enrollment projections and class-size considerations

# Proposed Budget

## Long Range Forecast



# Proposal Comparison

	Proposal A	Proposal B	Proposal D	Proposal D+F	Proposed Budget
<b>Reduces Spending by \$</b>	\$14.3M	\$21.7M	\$16.4M	\$15.2M	\$19.0M
<b>Projected 2026-27 Beginning Fund Balance</b>	\$18.4M	\$25.8M	\$20.4M	\$19.3M	\$23.1M
<b>% of Reductions Impacting Direct Services in Schools</b>	0%	20%	11%	7%	20%
<b>School Level FTE Impacted</b>	0 of 1,404 0.00%	39.8 of 1,404 2.83%	22.8 of 1,404 1.62%	12.0 of 1,404 0.85%	39.8 of 1,404 2.83%
<b>Central Services FTE Impacted</b>	26 of 549 4.73%	26 of 549 4.73%	26 of 549 4.73%	24 of 549 4.37%	26 of 549 4.73%
<b>Projected Reduction Level for the 2026-27 Proposed Budget</b>	\$30.9M	\$18.2M	\$26.6M	\$28.9M	\$20.9M

# Tax Rate Motion

I move to declare the tax rates and debt service levy for the General Fund tax rate of \$4.7485 per \$1,000 assessed valuation of the district and for the Local Option Levy tax rate of \$1.50 per \$1,000 of assessed valuation of the district and for the Debt Service Fund tax levy of \$37,560,172.

# Budget Approval Motion

Motion for Budget Approval:

I move to approve the budget total for all funds, including the General Fund total of \$298,389,000 and Other Funds total of \$262,597,917.

The motion above is used for all scenarios except B. If B is selected, The General Fund amount is updated to \$301,089,000. Other Funds remain the same.