

Board of Directors Meeting
School District 4J, Lane County
Hybrid Meeting (virtual and
in-person)
200 North Monroe Street
Eugene, Oregon 97402
Wednesday, April 22, 2026

NOTICE: The Budget Committee meeting will be open to the public via live broadcast on KRVM 1280-AM, via live stream <https://icecast.4j.lane.edu/board> and via the internet at Zoom Webinar <https://4j-lane-edu.zoom.us/j/97298154318>

Budget Committee

The Budget Committee, which meets each spring to review and approve the proposed budget for the financial year that begins July 1, provides opportunities for public comment. Up to 10 community members will be scheduled to provide public comment at each meeting, with a 3-minute time limit per speaker. If more than 10 people request to speak, priority will be given to district residents who did not provide public comment during the previous two meetings, after which the selection of speakers will be determined randomly. Comments may only address topics listed on the published agenda for the budget committee.

Request to speak form (by 5 p.m. the Monday before the budget committee meeting)
Email the budget committee

**6:00 PM
Budget Committee Meeting**

- I. **6:00 p.m. Budget Committee Meeting:**
- II. Call to Order, Roll Call

- III. Budget Committee Chair and Superintendent's Welcome
Presenter: Courtney Salic, Committee Chair and Dr. Miriam Mickelson, Superintendent

- IV. Items Raised by the Audience

- V. Comments by Employee Groups

- VI. Items for Action at this Meeting
 - 1. Approve Meeting Minutes from April 8, 2026 Budget Committee Meeting 3
Presenter: Matt Brown, Director of Financial Services

- VII. Review Previous Meeting Topics and Updates 14
Presenters: Miriam Mickelson, Superintendent, Matt Brown, Director of Financial Services

- VIII. BREAK

- IX. Receive an Overview of Special Revenue:
 - Title and IDEA (Individual with Disabilities Education Act) Funds
 - Integrated Guidance – SIA (Student Investment Account) and HSS (High School Success)
- X. Presenter: Miriam Mickelson, Superintendent, and Matt Brown, Director of Financial Services

- XI. Receive Information on Debt Services

Presenter: Bob Blyth, Associate Director of Financial Services

- XII. Receive Information for Capital Projects
Presenter: Matt Brown, Director of Financial Services and Bob Blyth, Associate Director of Financial Services
- XIII. Questions & Discussion
- XIV. Preview of Next Meeting
Presenter: Miriam Mickelson, Superintendent
- XV. Adjourn

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 BUDGET COMMITTEE MEETING
EUGENE SCHOOL DISTRICT 4J, LANE COUNTY, OREGON**

Date: April 8, 2026

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

ROLL CALL

BUDGET COMMITTEE MEMBERS PRESENT:

Abbie Stillie
David Wallace
Courtney Salic
Scott Fellman
Eric Richardson
Amy Fellows

BOARD MEMBERS PRESENT:

Tom Di Liberto
Ericka Thessen
Maya Rabasa
Jenny Jonak
Morgan Munro
Judy Newman
Rick Hamilton

STAFF:

Miriam Mickelson, Superintendent
Carmen Xiomara Urbina, Chief of Staff
Matt Brown, Director of Financial Services
Bob Blyth, Associate Director of Financial Services
Kelly McIver, Communications Director
Casandra Kamens, Curriculum Administrator
Jill Cuadros, Director of Nutrition Services
Oscar Loureiro, Director of Research and Planning
Christine Nesbit, General Counsel
Dan Farley, Director of Technology
Seth Pfaefflin, Director of Student Services
Kat Lange, Executive Director of Youth and Family Support
Brooke Wagner, Assistant Superintendent for Administrative Services

Lisa Fjordbeck, Operations Coordinator for the Superintendent's Office
Steve Schinninger

EMPLOYEE ASSOCIATIONS:

Lisa Jenkins-Easton, Oregon School Employees Association (OSEA) President
Jamie Meyers, Eugene Education Association (EEA) President
David Wines, Eugene Education Association (EEA) Vice President

MEDIA:

KRVM

KEZI

Lookout Eugene-Springfield

I. CALL TO ORDER/ROLL CALL

Mr. Di Liberto called the Eugene School District 4J Budget Committee meeting to order at 6:04 p.m. He said the names of all members present. He announced that Dakota Boulette will no longer be serving on the Budget Committee and thanked him for his service. He clarified that the Budget Committee may continue with one vacant seat. Mr. Di Liberto presented the meeting agenda for a brief review.

Ms. Rabasa disclosed a potential conflict of interest.

II. ITEM FOR ACTION

1. ELECTION OF CHAIR AND VICE CHAIR

Mr. Di Liberto engaged the Budget Committee in an election process for the Budget Committee Chair and Vice Chair.

Mr. Fellman nominated Ms. Salic to serve as Budget Committee Chair. Ms. Salic accepted the nomination.

Ms. Newman nominated Ms. Stillie to serve as Budget Committee Chair. Ms. Stillie accepted the nomination.

The consensus landed in favor of Ms. Salic to serve as Budget Committee Chair.

Ms. Munro nominated Ms. Stillie as Budget Committee Vice Chair.

The consensus landed unanimously in favor of Ms. Stillie to serve as Budget Committee Vice Chair.

In summary, Ms. Salic was elected to serve as Budget Committee Chair and Ms. Stillie was elected to serve as Vice Chair.

2. APPROVAL OF PREVIOUS YEAR MINUTES:

- April 15, 2025 Budget Committee Meeting Minutes
- April 22, 2025 Budget Committee Meeting Minutes

- April 29, 2025 Budget Committee Meeting Minutes
- May 5, 2025 Budget Committee Meeting Minutes

MOTION: Ms. Fellows moved to approve a set of meeting minutes from the previous year. Ms. Jonak seconded. **The motion passed unanimously, 12:0:0; Chair Salic, Vice Chair Stillie, Mr. Richardson, Mr. Fellman, Ms. Fellows, Ms. Rabasa, Ms. Jonak, Ms. Munro, Ms. Newman, Mr. Di Liberto, Mr. Hamilton and Ms. Thessen all voting in favor. Mr. Wallace was not present at time of motion.**

III. SUPERINTENDENT WELCOME

Eugene School District 4J Superintendent Miriam Mickelson welcomed attendees and described the purpose of first public Budget Committee meeting of 2026:

Purpose

- Deliver the proposed budget 2026-27 budget message
- Focus on General Fund overview
- Address forecasting challenges

She declared that leadership is presenting a balanced budget for the 2026-27 school year, yet structural deficits remain. She listed a combination of factors, including declining enrollment, rising costs, ongoing unfunded mandates, expenses outpacing revenues, and the ceasing of reserves and federal COVID-relief funds. As a result, budget reductions will be ongoing for the foreseeable future. Superintendent Mickelson explained that this week some employees will receive reduction in force impact notices.

Superintendent Mickelson clearly defined Budget Committee roles and responsibilities, presented School Board Policy DBEA, and listed ways the Budget Committee has prepared for their work.

She outlined values-driven priorities:

- Ensure fiscal sustainability
- Promote focus, efficiency, alignment, and coherence
- Lead with care and clarity
- Protect what is essential
- Center students
- Advance equity and access

Superintendent Mickelson closed her opening statements by thanking educators, staff, and the community for their ongoing support.

IV. BUDGET PROCESS AND REVIEW

Finance Director Matt Brown and Superintendent Mickelson introduced the budget

process to date via PowerPoint presentation:

Budget Process

- October – November: Engagement
- December – February: Reduction Phases
- February – March: Finalizing 2026-27 budget
(Note: Prior to spring break, additional operating deficit was identified after completion of phased reductions were added to the budget model)

Relating to the operating deficit, Mr. Brown explained that in mid-March the Finance Department began to see anomalies that caused concern. He said payroll projections were trending higher than original budget projections. At the same time, they were starting to enter projected budgets into the system for schools and departments. They noticed an additional concern that the initial reductions originally identified were not yielding the savings they were expecting. At this time, their department notified the superintendent.

V. SUPERINTENDENT BUDGET MESSAGE FOR 2026-27 BUDGET

Superintendent Mickelson acknowledged the added stress of learning of the deficit. She said identifying it earlier helps reduce the risk of unexpected issues next year that could have led to more disruptive mid-year reductions. She described key leadership takeaways from the experience.

She outlined validation steps:

- Review current and future staffing line-by-line
- Engage with CFOs from other districts
- Review 2025-26 assumptions and projections
- Review 2026-27 assumptions and projections
- Discuss a preliminary 2027-28 forecast
- Compare average salary assumptions with per-employee costing for more precise expenditure projections

She outlined position control:

- Position control = matching
- People
- Jobs
- Funding
- Information in HR and Financial Services

In schools, it is not simple:

- People can work in multiple schools
- Jobs can be paid by multiple funding sources
- Funding can support multiple people

When the funding changes:

- It is not one job = one change
- We must:
 - Follow contracts
 - Honor employee rights
 - Find placements when possible

We want to be clear:

- Our system has not always been aligned
- We are improving HR and Finance systems coordination
- We are building better tracking systems

Mr. Brown explained that historically 4J has used forecasting models similar to other large school districts; in normal times of operations the models have worked well with explained variances. He said now the district is transitioning to a time where normal is not the standard and thus they will adjust the standards that they developed projection models on.

Mr. Brown added that upon recent review of actual costs, their department found that the district will likely not realize salary savings this fiscal year. He said one-time funding and end-of-year adjustments to salaries and benefits to use ESSER dollars created an illusion of salary savings in the forecasting model. He provided pertinent information related to PERS-side account depletion.

VI. REVIEW OF THE 2025-26 BUDGET AND THE DEVELOPMENT OF THE 2026-27 BUDGET

Mr. Brown robustly covered forecasting, next steps, and general fund topics:

Forecasting 2025-26 into 2026-27:

- Salary saving assumptions
- Unemployment costs
- PERS-side account depletion

Reduction process throughout budget timeline:

- Utilizing averages vs. per-employee-costing
- Assumptions of reduced costs
- Position control within our system
- Realized savings better identified in September 2026

Next steps or adjustments for next budgeting cycle:

- Ongoing monthly reconciliation with HR for position control
- Creating new forecasting models using per-employee costing

Proposed Budget 2026-27 General Fund topics:

- Understanding operating revenue and total resources
- Understanding operating expenditures and total requirements
- Projected operating deficit about \$16 million next year
- Bottom line: the 2026-27 General Fund budget
 - Is balanced according to Oregon law
 - Meets Board policy of 5% reserves (3% contingency, 2% unappropriated)

(Reminder: These are projections (not actuals). Variance between projections and actuals are to be expected. Proposed budget document available on district website.)

Mr. Brown explained that the district will be using one-time funds previously placed in real estate and major maintenance funds. The district will utilize just under \$13 million from the accounts to help create a balanced budget. He presented a budget message, General Fund overview, and savings and reduction pathway:

Budget Message

- Budget document presentation
- Financial policy changes – reserve policy and fiscal year reminder
- Built based on fiscal realities and district priorities and values
- Balanced budget for 2026-27
 - General Fund budget reductions to create that balanced
 - Projected operating deficit about \$16 million next year
 - One-time transfer money utilized
 - Ongoing structural deficit to address

General Fund Overview

- Board authority was approved for up to 269 FTE; we did not exceed this authority with currently filled positions and we will not be seeking authority for additional reductions
- Even with reductions, we still have a projected operating deficit of about \$16 million between revenue and expenditures for next year
- We will close the deficit with one-time funds and part of our beginning fund balance
- We are presenting a balanced budget for 2026-27 but deeper structural challenges remain to have revenue and expenses align in the future

Savings and Reduction Pathway

- After the per-employee costing our intended \$30.0 million reductions yield a projected savings of \$25.5 million
- A second round of staff reductions result in an additional projected savings of \$2.2 million

- Total projected reduction savings for the 2026-27 budget are \$27.7 million

Mr. Brown displayed operating revenue, total resources, operating expenditures, total requirements, and operating deficit:

**Finer details were provided in the PowerPoint presentation*

Operating Revenue

\$258,598,800

Total Resources

\$291,473,800

Operating Expenditures

\$274,991,982

Total Requirements

\$291,473,800

Operating Deficit (difference between operating revenue and operating expenditures)

\$16,393,182

Mr. Brown presented the following information for closing the gap:

One-time utilization strategies

Wells Fargo building sale proceeds: \$2,900,000

Facilities maintenance fund transfer: \$10,000,000

Beginning fund balance: \$3,493,182

Operating deficit (gap) for 2026-27: \$16,393,182

Superintendent Mickelson added that the key takeaways are the district enters 2026-27 with a balanced budget and in compliance with legal requirements and Board reserve policy, but long-term structural imbalances remain that will require continued careful financial planning.

Mr. Brown highlighted one-time federal pandemic relief funding (ESSER) used for ongoing expenses and unfunded mandates.

He mentioned the following related to forecasting for 2027-28:

**Finer details were provided in the presentation*

- New budget biennium for the Oregon Legislature
- 4J has no large, one-time funding to use for 2027-28
- Planning for a funding gap for 2027-28

VII. PREPARING FOR THE 2026-27 SCHOOL YEAR

Chief of Staff Carmen Xiomara Urbina presented system planning for 2026-27 via PowerPoint presentation.

Communicate with clarity and care:

- Continue to provide timely, transparent updates
- Partner with employee groups to support impacted staff

Support people and communities through change:

- Center dignity, compassion, and stability for impacted staff, schools, and families

Plan responsibly for today and tomorrow:

- Align our work across three phases into a clear, coherent strategy;
 - Part I: Budget process – stabilize and align our financial foundation through a transparent and responsible budget development process
 - Part II: Finish 2025-26 strong – maintain focus on students, protect core operations, and end the year with stability and discipline
 - Part III: One system leadership model and de-siloing implementation – fully implement our system redesign to ensure long-term coherence, alignment, and sustainability
 - Reimagine service delivery to ensure long-term sustainability for 2026-27 and beyond

Ms. Urbina closed with a commitment to leading with care and moving forward with clarity and purpose.

VIII. QUESTIONS AND DISCUSSION

Responding to Ms. Jonak's request for further clarification about the funding gap, Associate Financial Director Mr. Blyth provided additional context, including that there were impacts overlooked, or not realized at the time, that resulted in the district not getting the savings they were anticipating. He provided examples. He also cited staff unemployment and other benefits costs.

Superintendent Mickelson committed to following up with more detailed information about the funding gap at the next Budget Committee meeting. She reemphasized the importance of position control and touched on recent improvements to align Finance Department and Human Resources tracking systems.

Mr. Brown added that their department is upgrading their financial software system.

Vice Chair Stillie asked for an estimate of the cost of unfunded mandates and FTE costs this year.

Mr. Brown committed to following up with the information.

Responding to a question posed by Ms. Newman related to filling the operating deficit, Mr. Brown explained that the district is building a budget that meets contingency requirements (3% contingency, 2% unappropriated); and since the contingency amount is a little bit over 3%, there may be an opportunity to use those funds.

Ms. Rabasa requested that FTE numbers be broken down by employee group when presented.

Ms. Munro noted the utilization of one-time funds to bridge the operating deficit. She expressed deep concern about the district budget looking forward, pointing out that expenses will remain higher than revenues. She acknowledged the stress due to the district not having any remaining one-time funds.

Mr. Blyth agreed that there many unknowns looking ahead to the 2027-28 school year.

Ms. Munro suggested using range forecasting to help with informed decision-making.

In response to Ms. Munro's suggestion, Superintendent Mickelson and Mr. Blyth touched on multi scenario modeling.

The Committee further discussed the factors that have led the district to budget uncertainty.

Ms. Jonak mentioned that the use of one-time funds was not how the Budget Committee wanted to balance the budget. She reemphasized the importance of having information sooner.

Vice Chair Stillie asked if operationally it matters when the district discovered the shortfall.

Superintendent Mickelson responded no, explaining that the district had already exhausted its capacity to "right the ship" for the 2026-27 school year.

Ms. Fellows inquired about furlough days.

Mr. Blyth responded that furlough days are a onetime fix and do not address the structural deficit.

Ms. Rabasa sought clarification that the district no longer relies on vacancy savings.

Mr. Brown responded that previously vacancy savings were a variable not utilized in forecasting, sometimes resulting in wide savings and anomalies. He clarified that this year they did put in a vacancy variable of 2.5%. He touched on intricacies related to the variable.

Superintendent Mickelson provided closing comments describing best practices for vacancies as they relate to balancing the district budget.

MOTION: Mr. Fellman moved to provide no more than 20 minutes for Budget Committee members to pose questions to staff following the public and employee group comment portion of the meeting. Mr. Hamilton seconded. **The motion passed unanimously, 13:0:0; Chair Salic, Vice Chair Stillie, Mr. Richardson, Mr. Fellman, Mr. Wallace, Ms. Fellows, Ms. Rabasa, Ms. Jonak, Ms. Munro, Ms. Newman, Mr. Di Liberto, Mr. Hamilton, and Ms. Thessen all voting in favor.**

IX. ITEMS RAISED BY AUDIENCE

Patrick Newson, Farm to School Network Procurement Hub Coordinator, provided comments related to Nutrition Services, specifically about the prospect of developing a bond-funded processing and production kitchen. He said it has the potential to increase the use of local produce, introduce systems that limit waste and inefficiencies, and provide an additional income stream for the district, citing exploring non 4J-student meals as a potential revenue opportunity. Mr. Newson provided the Committee with an informational handout.

Jamie Hock, 4J parent and mental health therapist, spoke with urgency about the importance of roles like hers in the district. She highlighted the necessity of meeting the basic needs of students before achieving academic goals. She added her perspective that enrollment will suffer without CTE programs, physical education, and music.

X. COMMENTS BY EMPLOYEE GROUPS

Eugene Education Association (EEA) President Jamie Meyers provided comments. Regarding the \$30 million in budget cuts, she said the entire system has felt the weight. She acknowledged news of a further \$16 million deficit and said employees are feeling a range of emotions and have numerous questions. She urged that further clarity and details be provided to district employees.

Oregon School Employees Association (OSEA) President Lisa Jenkins-Easton provided comments. On behalf of classified staff, she cited fear of retaliation and the perceived siloing of information. She emphasized a need to correct the workplace culture that the current budget crisis has created. She hopes the budget cycle offers the opportunity to correct unbalanced organizational structure. She noted concern about deep impacts to the Nutrition Services department, specifically impacts to employee access to health insurance.

XI. QUESTIONS FROM THE BUDGET COMMITTEE

Vice Chair Stillie observed that often times Budget Committee members learn of cuts to programs during public comment. She suggested receiving information about the scope of cuts earlier.

Ms. Thessen asked if the Finance Department has factored in an increase in diesel fuel into the budget.

Mr. Brown responded affirmatively.

Ms. Rabasa sought a future explanation about the mention of Nutrition Services employees potentially losing their health insurance.

Ms. Fellows sought clarification about potential impacts to special education students given budgetary reductions.

Mr. Fellman acknowledged that the budgetary crisis is influenced by factors at the state and federal level and suggested potential engagement and advocacy.

Responding to Mr. Newsom's public comment, Ms. Newman said if there is an entrepreneurial opportunity for the district to generate revenue, she is open to learning more.

Mr. Richardson agreed.

Mr. Di Liberto, who serves as Chair of the Board of Directors, provided an acknowledgment and message of hope regarding the district's current budget reality.

The next Budget Committee meeting is scheduled for Wednesday, April 22 at 6:00 p.m.

XII. ADJOURN

Mr. Di Liberto adjourned the meeting at 8:48 p.m.

Budget Committee

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MEETING #2 | April 22, 2026

Budget Committee Meeting #2

AGENDA

1. Call to order
2. Budget Committee Chair and Superintendent's welcome
3. Public comment
4. Comments from employee groups
5. Previous meeting topics and updates
6. *BREAK*
7. Special Revenue overview: Title, Individuals with Disabilities Education Act (IDEA), Student Investment Account (SIA, part of Student Success Act) and High School Success (HSS)
8. Debt service
9. Capital projects
10. Preview of next meeting

Welcome

Previous Meeting Questions & Updates

Reminder of roles and responsibilities for committee members

Tax Rates

Setting the district tax rates

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Appropriation Levels

Setting expense appropriation levels for the district

- *No programming decisions can be made*

District Values

Ensuring that the proposed budget meets the values of the district

Public Comment

Employee Group Comments

Budget Committee Meeting #2

Previous Meeting Questions & Updates

1. Estimated costs of unfunded mandates
2. FTE and scope of reductions for 2026-27
 - a. General information
 - b. Nutrition Services
3. Non-profit and entrepreneurial opportunities
4. Furlough days
5. Looking at 2027-28 and Scenarios
6. General Fund budget update
 - a. High Cost Disability
 - b. State School Fund
7. History and current deficit forecasting
8. Filling the gap for 2026-27

Previous Meeting Questions & Updates

Understanding the Complexity of Unfunded and Underfunded Mandates

What We Know

- Requirements are real, ongoing, and increasing
- Costs span staffing, systems, training, and compliance
- Many mandates are only partially funded

The Challenge of Quantification

- Embedded costs across multiple systems
- Integrated work into existing roles
- Overlapping and evolving requirements
- Includes indirect strain

What This Means

- Examples shared are representative, not exhaustive 21
- Full impact is greater than what can be isolated line-by-line

Bottom Line: Unfunded mandates are real and significant — even when they cannot be precisely totaled

Previous Meeting Questions & Updates

Unfunded Mandates: Structural Pressure on 4J's Budget

What's Happening

Federal, state, and local mandates continue to expand. These requirements are **not optional**.

They require:

- Staff time
- Systems
- Training
- Compliance oversight

The Pattern

- Funding is **partial or inconsistent**
- Costs are **real and recurring**
- Gaps are **absorbed locally**

What This Means

General Fund used to **backfill required work** 22

Reduced flexibility for:

- Staffing
- Programs
- Innovation

Ongoing structural pressure on the budget

Mandates are required. Funding is not. Districts must backfill with limited general funds.

Budget Committee Meeting #2

Previous Meeting Questions & Updates

Unfunded Mandates: Structural Pressure on 4J's Budget

Special Education (IDEA)

Examples of Required Work vs. Funding Reality

- Federal commitment: **40%**
- Actual funding: **~10%**
- District/state covers: **85-88%**
- High-cost, legally required services

Assessment & Accountability

ESSA + SB 141

- Required systems, reporting, and alignment
- Estimated cost far exceeds funding
- Ongoing operational and staffing demands

Expanding State Mandates

- SB 819: Documentation and compliance 23
- SB 141: Assessment and alignment
- Cross-department coordination
- SB3: Graduation requirements (finance/career)

These are NOT one-time costs. They are ongoing, system-wide, increasing over time.

Budget Committee Meeting #2

Previous Meeting Questions & Updates

Division 22: Scope of Required Work

INSTRUCTION & PROGRAMS

15-20 rules

- Instructional time
- Required subjects
- Curriculum alignment

ASSESSMENT & ACCOUNTABILITY

8-10 rules

- State assessments
- Local assessments
- Data reporting

SPECIAL EDUCATION

10-12 rules

- SPED services
- IEP requirements
- Student access/supports

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HEALTH & SAFETY

10-15 rules

- Safety plans
- Screenings
- Required training

EQUITY & ACCESS

5-8 rules

- Access to instruction
- ML/underserved support
- Program access

STAFFING & PROFESSIONAL

8-10 rules

- Licensed staff
- Professional development
- Instructional standards

~70 Rules

100+ Compliance Requirements

REPORTING & AUDITS

8-10 rules | ODE & Compliance

Compliance required

Not all funded

Previous Meeting Questions & Updates

Protecting Direct Student Services to the Greatest Extent Possible

Elementary Service Prioritization

Maintained service levels at all elementary schools: SSC, counselor, BBSA, music, PE, and Librarian.

Staffing adjustments aligned with enrollment shifts.

Section Realignment

Class sections realigned to reflect enrollment needs, directly correlating to PE, Music, and Library availability.

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Special Education (SPED)

No reductions at the building level. Services redistributed based on specific student needs.

English Language Dev. (ELD)

Services redistributed based on student need, resulting in a slight overall reduction.

Budget Committee Meeting #2

Previous Meeting Questions & Updates

FTE & Scope of Reductions

Group	25-26 Current FTE	26-27 Budgeted FTE	Up to Approval	FTE Reductions	% of Group Reductions
Licensed	1,151	1,001	150	149.77	13.0%
Classified	960	877	87	83.14	8.7%
Non-Bargaining	177	145	32	32.35	18.2%
Sub-Total			269	265.26	
Executive	6	3	Not Required	3	50.0%

Full Time Equivalent (FTE) represents positions – not individual people

Budget Committee Meeting #2

Previous Meeting Questions & Updates

Nutrition Services - How we developed recommendations

Cross-Functional Workgroup

Nutrition Services, OSEA leadership, & Frontline staff

Shared Understanding

Recommendations are necessary to align our program with current conditions to ensure long-term sustainability

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Shared Goal: Align program to available, allowable, reimbursable resources

- Grounded in operational reality and student needs
- Working within our system constraints and cost drivers
- Recognizing that trade-offs are required with our current resources
- Identifying federal & state guidelines with industry standards

Budget Committee Meeting #2

Previous Meeting Questions & Updates

Nutrition Services: What is changing and why?

What is Changing?

- Closure of on-site kitchens at smaller schools and central kitchen/catering
- Reduction of scratch cooking to standard heat-and-serve menu
- Elimination of all-you-care-to-eat model
 - **First serving of breakfast and lunch remains free for students**

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Why these Changes?

- Current model exceeds available resources and reimbursement levels
- Rising labor, food, and infrastructure costs require general fund support
- Aligning operations to Phase 2 budget reductions

Budget Committee Meeting #2

Previous Meeting Questions & Updates

Why Not Furloughs?

What We Did

The district evaluated this option extensively:

- Considered as part of budget reduction strategies
- Evaluated for financial impact, feasibility, and alignment with priorities

Current State Context

State-level guidance informs our direction:

- April 17, 2026: Governor Tina Kotek issued an executive order
- Emphasizes preservation of instructional time

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Bottom Line

Furloughs were reviewed carefully but present significant limitations in today's context.

Budget Committee Meeting #2

Previous Meeting Questions & Updates

Non-Profit & Entrepreneurial Opportunities

Partnerships for Support

Currently utilize partnerships to expand student support, focusing on:

- Afterschool programs
- Family resources

External Resources

Leverage grants, donations, and community-based services to:

- Enhance support offerings
- Minimize district costs

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Entrepreneurship

Support entrepreneurship in education by integrating:

- Real-world skill building
- Strategic school programs

Long-term Sustainability

Align operations with stability through:

- Strategic resource stretching
- Improved student outcomes

Looking at 2027-28 & Scenarios

Variables Affecting Resources

- **Unknown State School Funding**
Late May/June is typically when we know for sure
- **Enrollment Decline**
- **Building Scenarios**
Scenarios at 0%, 4%, and 7% of SSF increases
Note: Other districts are currently using 5-10%
- **Beginning Fund Balance**
How will we end the 2026-27 fiscal year?
Spending slow-down/freezes for 2026-27?

Variables Affecting Requirements

- **Materials & Service Increases**
Utility rates, gas prices, and other inflationary increases
- **Employee Costs**
- **Increases in Programs & Services**
- **Additional Unfunded Mandates**

Budget Committee Meeting #2 Acknowledgement

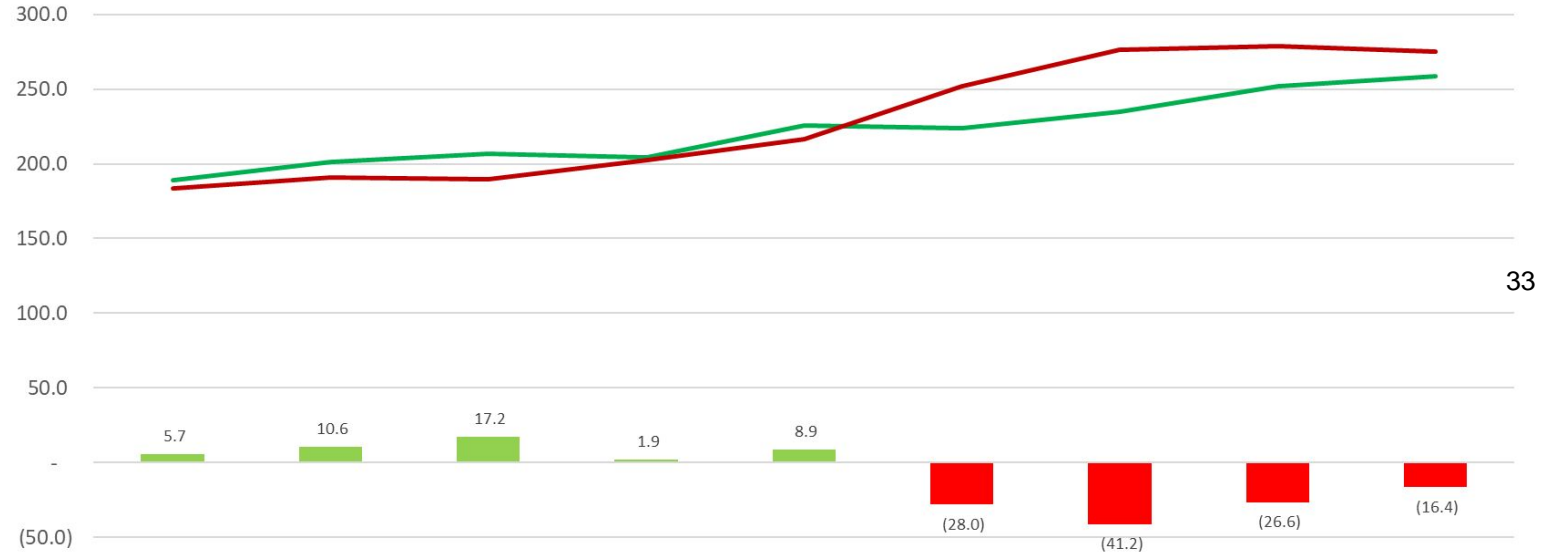
01
What

02
Why

03
How

Budget Committee Meeting #2

Deficit Spending

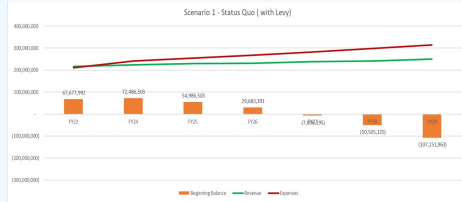


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	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
█ Deficit	5.7	10.6	17.2	1.9	8.9	(28.0)	(41.2)	(26.6)	(16.4)
█ Operating Rev.	189.3	201.4	207.0	204.2	225.5	224.0	234.9	252.0	258.6
█ Operating Exp.	183.6	190.8	189.8	202.3	216.6	252.0	276.1	278.6	275.0

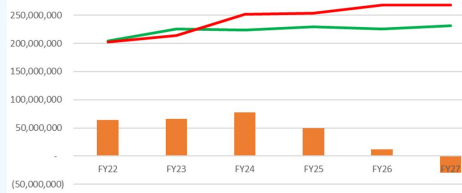
Budget Committee Meeting #2

Signs of the Past



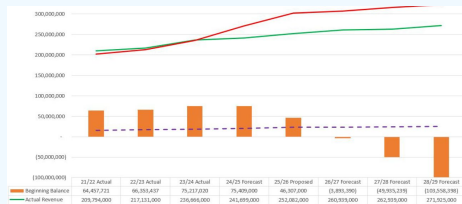
Forecast in May 2023

Structural deficit showing a negative balance in 2026/27



Forecast in April 2024

Consistent trend: negative balance confirmed for 2026/27



Forecast in April 2025

Most recent forecast reiterates 2026/27 negative balance risk

Budget Committee Meeting #2

Identifying the Variance – Estimates

Factors of the remaining gap in 2026-27 (in millions)

\$27.7M < \$30 million goal	\$2.30
Personnel	\$3.22
Associated payroll costs	\$2.85
Staffing adjustment pool	\$1.50
Programs and services	\$3.50
Risk insurance and liabilities	\$2.50
Other small variances	\$0.53
Estimated Total	\$16.4

Budget Committee Meeting #2

How Will We Adapt

Budget Timelines

Better identified timelines and processes for our staff and departments to be aware of for 2027-28. Including regular meeting updates with Departments and schools and engagement events with the public.

36

New Forecasting Models

In preparation for the new year, our team will build new forecasting models, working with per-pupil expenses and specific departmental expenses to ensure more accurate predictions.

New Software

Going live in Jan 2027; this will allow us to forecast payroll costs accurately within the financial system, providing actual data on a per-person basis and improving position control.

Budget Committee Meeting #2

Filling the Gap for 2026-27

Beginning Balance	\$ 18,120,000
Transfer In	\$ 12,900,000
Misc. Revenue	\$ 12,814,200
Local Option Levy	\$ 27,834,100
Local Revenue	\$ 96,927,800
State School Fund	\$121,022,700
Total Resources	\$289,618,800

37

Salaries & Benefits	\$236,879,274
Materials & Services	\$ 36,412,708
Transfers Out	\$ 1,700,000
Total Requirements	\$274,991,982

Contingency	\$ 8,876,818
Unappropriated	\$ 5,750,000
Total Reserves	\$ 14,626,818

Budget Committee Meeting #2

Filling the Gap for 2026-27

Contingency	\$ 8,876,818
Unappropriated	\$ 5,750,000
Total Reserves	\$ 14,626,818

2027-28 projected beginning fund balance = \$14,626,818

Reserve policy required minimum:

- 3% Contingency \$8,249,759
- 2% Unappropriated \$5,499,840
- Total \$13,749,599

Our current budget is only **\$877,219** over our reserve minimum.

This is a projection and assumes we receive every revenue dollar and spend every expense dollar

Questions & Break

Budget Committee Meeting #2

Special Revenue (p. 70-78)

Focus: **Title Funds**

Presenter: **Jeff Johnson**

Title I

Supports low-income students/families to meet state academic standards

\$4.8 Million (2026-27 Budget)

Title II

Supports development of staff to strengthen quality of instruction

\$611k (2026-27 Budget)

40

Title III

Supports English learners to develop language and academic skills

\$86k (2026-27 Budget)

Title IV

Supports well-rounded education, safe and healthy schools, and technology

\$359k (2026-27 Budget)

Budget Committee Meeting #2

Special Revenue (p. 70-78)

Focus: **IDEA Funds**

Presenter: **Seth Pfaefflin**

Get to know IDEA

Individuals with Disabilities Education Act.

General updates to programs and services with for FY 2027.

Funding for IDEA

\$2.2 million (2026-27 Budget)

99% of funding is dedicated to staff.

41

General Fund Support for SSD

The majority of Student Services Department (SSD) expenses come from the General Fund.

- **\$49.1 Million** in Special Education (SPED) funding
- Expenses reported to ODE for partial reimbursement

Budget Committee Meeting #2

High Cost Disability & State School Fund Changes

ODE is updating methods of disbursements to schools

- Distribution will move to a 10-year lookback on actuals vs. relying on districts to estimate
 - Will lead to better forecasting in the future, but may have an initial impact to our current revenue forecast for 2026-27

State School Fund estimates continue to fluctuate

- What is our May adjustment?
 - State School Fund estimates change even yesterday

Budget Committee Meeting #2

Special Revenue (p. 70-78)

Focus: **HSS**

Presenter: **Finance & Brooke Wagner**

Focus areas for High School Success in 2026-27

\$4.6 Million (2026-27 Budget)

- Career Technical Education teachers, administration, and support
- High school extended day
- Summer credit recovery
- High school Summer Bridge
- Advanced Placement/International Baccalaureate testing fees and support
- 15th Night program
- High school AVID support
- 9th grade transition coordinators
- 9th grade counselors
- 9th grade success support

Budget Committee Meeting #2

Special Revenue (p. 70-78)

Focus: **SIA**

Presenter: **Finance & Brooke Wagner**

Focus areas for Student Investment Act in 2026-27

\$15.5 Million (2026-27 Budget)

- Summer programs at a reduced level
- Mental health support across schools
- MTSS administration
- Equity program at a reduced level
- SPED inclusion support across district
- BBSA staffing across elementary and middle levels
- Media specialists across elementary schools
- 1st grade literacy support
- Student Success counselors at elementary schools
- Small portion of middle school teachers
- Post grad specialists at each high school and ECCO

Budget Committee Meeting #2

Debt Service (p. 81-82)

Focus: **Debt**

Presenter: **Finance**

General Obligation Bonds & PERS Bond

\$56.2 Million (2026-27 Budget)

- **General Obligation Bond**
 - Payments through 2042 with current schedule
 - Still have \$49.3 million of authorization remaining from our 2018 bond
- **PERS Bond**
 - Final payment June of 2028
 - The district will return to paying the full identified PERS rate in 2027
 - Overall, the PERS bond has saved the district over \$25 million to date

Budget Committee Meeting #2

Capital Funds (p. 83-86)

Focus: **Capital Funds**

Presenter: **Finance**

Capital Funds

\$73.2 Million (2026-27 Budget)

- Capital funds include the district maintenance fund, property sales, bond expenditures, and the capital reserve fund. 46
 - \$10 million is being transferred out of the Capital Reserve Fund. This reserve fund pays for ongoing technology replacements and repairs, vehicles, and facility maintenance across the district.

<u>CAPITAL PROJECTS</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>
Building Improvements	26,345,000	17,250,000	11,000,000	7,815,000	4,660,000
Site Improvements	3,965,000	935,000	1,100,000	2,300,000	200,000
Technology	2,500,000	2,000,000	1,500,000	-	-
Curriculum	445,000	-	-	-	-
Transportation	1,600,000	800,000	-	-	-
Total	34,855,000	20,985,000	13,600,000	10,115,000	4,860,000

Budget Committee Meeting #2

Other Funds

Focus: **Other Funds**

Presenter: **Finance**

Custodial Funds (Agency/Trust Funds)

\$170,000

<1% of overall budget

Insurance Reserve Funds

\$54,546,000

10% of overall budget

Other Special Revenue Funds (11% of overall budget)

State & Local Grants: \$4,723,944

Early Literacy, Outdoor School, EWEB,
Preschool Promise, and other state and local
grants

Student Body: \$7,500,000

KRVM: \$1,630,000

EEF Gifts & Grants: \$358,000

Curriculum: \$487,050

Questions & Requests for next meeting

Budget Committee Meeting #2

Upcoming Meetings

Budget Committee Meetings Remaining

Tuesday, May 6, 2026

6 p.m.

Topics Remaining

- Public and employee group comments
- Follow up requests from previous meetings and any additional information needed to approve the budget ⁴⁹
- Approval of tax rates and 2026-27 budget

Budget Committee Memo

Understanding the Impact of Unfunded Mandates on the District's Financial Position

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Understanding and Quantifying the Impact of Unfunded Mandates

This document provides context and resources to support a clearer, shared understanding of the impact of unfunded and underfunded mandates on Eugene School District 4J. It brings together available quantitative and qualitative information to illustrate how these requirements shape the district's financial and operational reality.

It is important to note that this is **not an exhaustive list of all mandates or requirements** affecting the district. Rather, it highlights key examples and representative areas to demonstrate the broader pattern and cumulative effect. Many additional requirements exist across departments and programs that similarly contribute to overall cost and complexity.

School districts are required to meet a wide range of legal, instructional, and compliance expectations at the federal, state, and local levels. While these requirements are essential to ensuring access, equity, and accountability for students, they are often underfunded.

There is **no single way to fully quantify the total cost of unfunded mandates**. These requirements are embedded across all aspects of district operations, and their costs are distributed across staffing, systems, training, compliance, and service delivery. As a result, the impact is absorbed throughout the system rather than appearing as a single budget line item.

At its core, school districts must provide services that are not optional, yet funding does not consistently match those requirements. Over time, this creates a growing gap between:

- What districts are **required to do**
- What districts are **funded to do**

This document is intended to help make that gap visible and to support a shared understanding of the conditions shaping the district's budget and decision-making moving forward.

State Funding Context

Oregon's school funding system relies on a combination of state, local, and federal sources, with the State School Fund providing just over half of total revenue. Over time, the share of state investment in K-12 education has declined relative to other state priorities, while expectations for school systems have continued to grow. At the same time, inflation has reduced the purchasing power of education dollars, increasing the cost of delivering services.

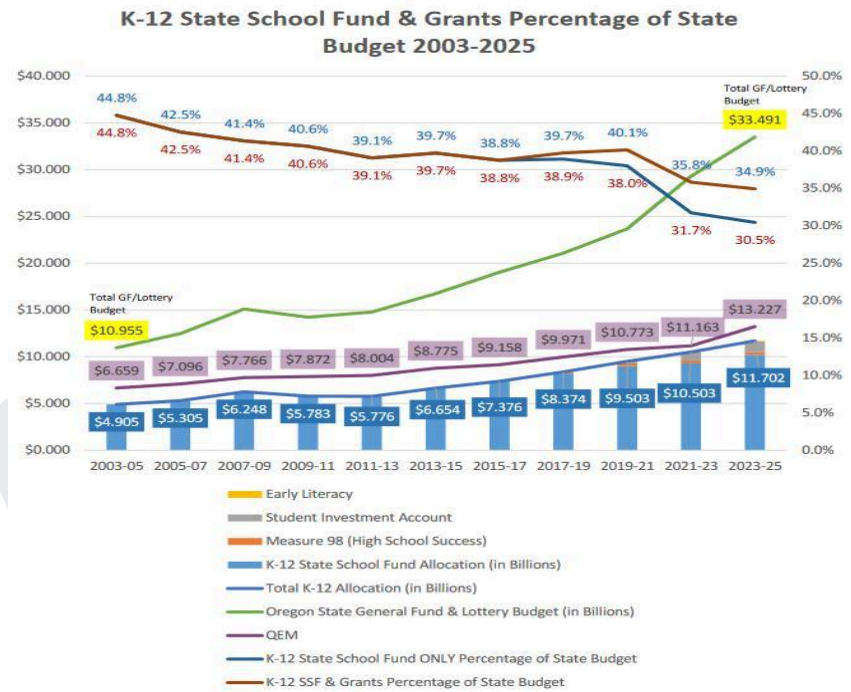
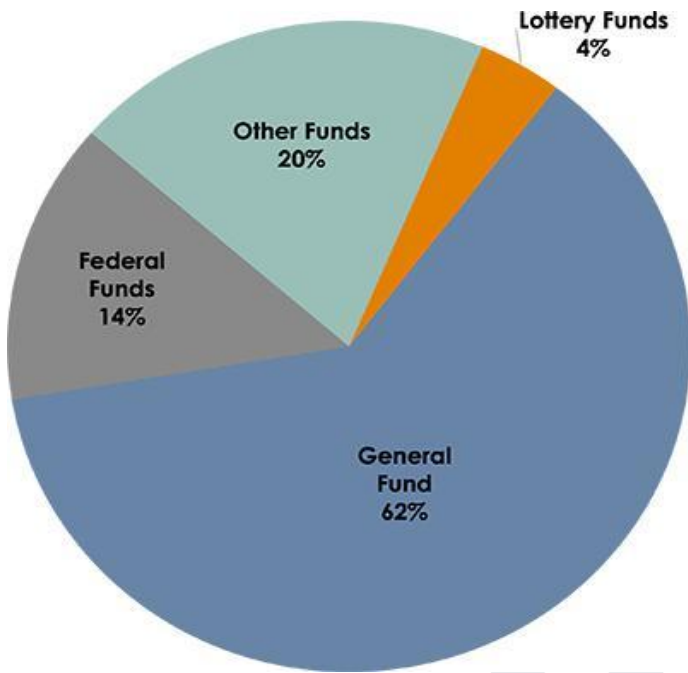
The following visuals illustrate both how education is funded today and how that funding has changed over time.

[Oregon K-12 Funding Sources \(2024 Quality Education Model Report\)](#)

The State School Fund provides just over **50% of total funding**, with the remainder coming from local and federal sources.

What this means for 4J: The district relies on multiple funding sources, many of which are restricted or designated for specific purposes. This limits flexibility and makes it more difficult to respond to increasing costs or new requirements.

State Investment in Public Education Over Time (30-Year Trend)



Over time:

- The share of state investment in education has declined
- Resources have increasingly shifted toward programs such as the Oregon Health Plan
- Inflation (approximately 3% annually) has reduced purchasing power

What this means for 4J: There is a growing structural mismatch between the level of funding available and the level of services districts are required to provide. This makes it increasingly difficult to absorb the cost of unfunded mandates without impacting other areas of the system. **Together, these factors create a constrained funding environment in which costs continue to rise while available resources do not keep pace.**

How Unfunded Mandates Work

Unfunded mandates are best understood as a consistent system pattern rather than a one-time event. Each new requirement introduces work that carries real cost, even when full funding is not provided.



At a system level, this follows a predictable sequence:

Mandate: A law or requirement is established at the federal or state level.

Required Work: The district must implement the mandate, often requiring staffing, coordination, systems, and oversight.

Real Cost: The work carries actual costs—salaries, benefits, materials, systems, and operational time.

No Funding or Partial Funding: Funding is provided, but it does not fully cover the cost—or in some cases, is not provided at all.

Local Backfill: The district must cover the difference using its General Fund, which also supports staffing, programs, and core services.

Why This Matters Over Time

This process does not happen once—it happens **repeatedly across multiple areas**, including:

- Special education
- Assessment and accountability systems
- Health and safety requirements
- Staffing and training mandates
- Reporting and compliance systems

Each individual gap may appear manageable. However, **over time, these gaps accumulate, creating sustained pressure on the district's budget.**

What this means for 4J: As more mandates are added or expanded, a greater portion of the General Fund is directed toward required compliance and service delivery. This reduces flexibility, limits the district's ability to invest in other priorities, and requires ongoing trade-offs in how resources are allocated.

"The work is required. The cost is real. The funding is partial. The gap is local."

What This Looks Like in Practice

The impact of unfunded mandates becomes clearer when looking at specific examples. These illustrate how required work translates into real costs that are only partially funded, requiring districts to absorb the difference.

Special Education – Individuals with Disabilities Education Act (IDEA)

- **Federal commitment:** 40% of cost
- **Actual funding:** ~10.2% of need
- **District/state responsibility:** 85–88%

Oregon context:

- **\$159,821,386** total federal funding
- **83,969** students with IEPs
- Approximately **\$1,900 per student** in federal support compared to **~\$18,431** in total per-pupil expenditure

Impact on 4J: Special education services are required by law and must be provided regardless of funding levels. The gap between service costs and federal funding is significant, making special education one of the largest and most consistent structural cost pressures on the district's budget.

Assessment and Accountability – Every Student Succeeds Act (ESSA)

- Federal funding: ~\$5.6 million annually
- Estimated system cost: \$15+ million annually
- Funding gap: 60%+ unfunded

Impact on 4J: The district is required to implement and maintain assessment systems, data reporting, and accountability processes. These systems are essential but costly, requiring ongoing investment in tools, staff time, and training, with the majority of costs supported locally.

Impactful Recent State Mandates

In addition to federal requirements, recent state legislation has expanded expectations without providing dedicated funding.

Oregon Senate Bill 819 (2023)

Impact on 4J:

- Increased case management and documentation requirements

- Expanded expectations for instructional access and service delivery
- Greater coordination across general education, special education, and student services
- Increased administrative oversight and compliance monitoring
- Additional demands on specialized staff

System impact: This results in increased staffing pressure, expanded compliance workload, and time-intensive coordination across teams—all without additional funding.

Oregon Senate Bill 141 (2025)

Impact on 4J:

- Implementation of new or expanded assessment systems
- Increased data collection, reporting, and analysis requirements
- Alignment of instructional systems to state accountability expectations
- Expanded professional development needs
- Increased coordination across Teaching & Learning, Technology, and school sites

System impact: These requirements introduce new system costs (assessments, tools, training) and create sustained operational demands, all of which must be absorbed within existing resources.

The Scale of Required Work: Division 22

To understand the full scope of what districts are required to provide, it is important to look at Division 22 (OAR 581-022), which defines the **minimum standards for operating a school system in Oregon**.

- Approximately **70 rules**
- More than **100 compliance requirements**

These requirements span all aspects of district operations, including instruction, student services, health and safety, staffing, and reporting.

Division 22 Visual



Budget Committee Meeting #2

Previous Meeting Questions & Updates

Division 22: Scope of Required Work

INSTRUCTION & PROGRAMS 15-20 rules <ul style="list-style-type: none"> Instructional time Required subjects Curriculum alignment 	ASSESSMENT & ACCOUNTABILITY 8-10 rules <ul style="list-style-type: none"> State assessments Local assessments Data reporting 	SPECIAL EDUCATION 10-12 rules <ul style="list-style-type: none"> SPED services IEP requirements Student access/supports
HEALTH & SAFETY 10-15 rules <ul style="list-style-type: none"> Safety plans Screenings Required training 	EQUITY & ACCESS 5-8 rules <ul style="list-style-type: none"> Access to instruction ML/underserved support Program access 	STAFFING & PROFESSIONAL 8-10 rules <ul style="list-style-type: none"> Licensed staff Professional development Instructional standards
REPORTING & AUDITS 8-10 rules ODE & Compliance		Compliance Required Not all funded

~70 Rules
100+ Compliance Requirements

Key understanding: Division 22 defines what districts must do, but it does not define or fully fund the cost of doing it.

What this means for 4J: Each of these requirements carries real costs in staffing, systems, training, and compliance. These costs are ongoing and must be absorbed within the district’s existing resources, regardless of whether funding is provided.

Beyond Division 22, additional federal, state, and operational requirements further expand the scope of required work and contribute to the cumulative financial impact on the district.

Additional Mandates Affecting District Operations

Beyond major federal laws and Division 22, there are numerous ongoing requirements that contribute to the cumulative impact of unfunded mandates. These requirements are often embedded in daily operations and, while individually manageable, collectively create significant and sustained pressure on district resources.

District-Level Requirements

These mandates primarily affect central operations, finance, compliance, and human resources functions:

- Changes to Unemployment Eligibility for Classified Employees**
 Expanded eligibility increases district liability for unemployment claims, particularly during non-working periods, creating unpredictable and rising costs.

- **Paid Leave Oregon**
Requires employer contributions, coordination of leave tracking, and administrative oversight, increasing both direct costs and HR workload.
- **OTIS Reporting and Screening Requirements**
Require ongoing data collection, verification, and reporting to the state, necessitating staff time, system coordination, and compliance monitoring.
- **Audit and Financial Reporting Requirements (GASB and other standards)**
Increasingly complex financial reporting standards require specialized expertise, staff time, and audit coordination to ensure compliance.
- **Facilities Compliance Mandates (e.g., LED lighting, safety standards)**
Require capital planning, system upgrades, and long-term investment, often without dedicated funding.

What this means for 4J: These mandates increase administrative workload, require specialized expertise, and create both fixed and variable cost pressures. Because they are ongoing and required for compliance, these costs must be absorbed within the district's existing resources, further limiting flexibility and increasing overall financial pressure.

Instructional and Student Requirements

These mandates directly affect classroom instruction, student services, and school-level operations:

- **Physical Education Instructional Minutes (K–8)**
Required instructional time influences staffing allocations, creates scheduling constraints, and limits flexibility in program design.
- **Dyslexia Screening and Required Training (SB 1003 and related rules)**
Require universal screening, staff training, and ongoing progress monitoring, increasing both instructional and specialist workload.
- **Updated IEP Systems and Documentation Requirements**
Expand expectations for documentation, compliance, and service tracking, increasing time demands on special education staff and administrators.
- **Local Performance Assessments**
Require development, administration, scoring, and data analysis, adding to both instructional and assessment workload.
- **Concussion Protocols and Student Safety Requirements (e.g., Max's Law)**
Require staff training, monitoring, and documentation to ensure compliance and support student safety.

What this means for 4J: These mandates increase instructional complexity and require additional staff time, coordination, and training. They often necessitate system supports and ongoing professional development, all of which carry recurring costs that must be absorbed within existing resources.

Health and Safety Requirements

These mandates are designed to ensure student well-being but require sustained coordination, training, and compliance systems:

- **Immunization Compliance (ORS 433.267)**
Requires tracking, communication with families, exclusion processes, and reporting to the state.
- **Vision and Dental Screenings (ORS 336.211 and 336.213)**
Require coordination, staff time, and follow-up processes with students and families.
- **Suicide Prevention Training (K-12)**
Requires ongoing staff training, scheduling, and compliance tracking.
- **Healthy and Safe Schools Planning (OAR 581-022-2223)**
Requires continuous planning, monitoring, and reporting related to environmental health and safety.
- **Restraint and Seclusion Requirements**
Include both documentation and reporting, as well as required staff training programs, increasing compliance oversight and training demands.

What this means for 4J: These mandates require continuous attention, coordination across departments, and ongoing staff training. They create both operational demands and compliance obligations, all of which carry recurring costs that must be managed within existing resources.

Overall System Impact

While each of these requirements serves an important purpose, their collective impact is significant:

- They are **ongoing**, not one-time costs
- They are **system-wide**, affecting all schools and departments
- They require **staff time, systems, training, and oversight**
- They are often **unfunded or underfunded**

What this means for 4J: These requirements add layers of cost and complexity to district operations. Over time, they contribute to sustained financial pressure and require the district to allocate General Fund resources to meet obligations that are not fully funded.

In practice, these mandates show up in daily operations—through staff time, compliance work, training, and systems. Individually, they may be manageable, but collectively they create significant and ongoing pressure on the district's budget.

Closing: Impact on Eugene School District 4J

The cumulative effect of unfunded and underfunded mandates has a significant and sustained impact on Eugene School District 4J across financial, operational, and strategic areas. The General Fund is increasingly used to cover required costs, creating ongoing budget pressure and expanding structural gaps as new mandates are added. At the same time, these requirements increase workload and system complexity, require greater coordination and compliance oversight, and reduce flexibility in allocating staff time and resources. Strategically, this results in ongoing trade-offs between priorities, limits the district's ability to invest in new initiatives, and constrains long-term planning and sustainability.

At its core, the district is required to implement a wide range of federal and state mandates regardless of whether it receives full funding. While some funding may accompany these requirements, it is often insufficient to cover the true cost of implementation. As a result, the district must use its limited General Fund resources to backfill these gaps. Over time, this creates sustained financial pressure, reduces flexibility, and requires difficult decisions about how to allocate resources in support of students and essential services.

While the mandates outlined in this document serve important purposes in supporting students, ensuring equity, and maintaining accountability, they collectively represent a significant and ongoing demand on district resources. The examples provided illustrate a broader pattern in which required work continues to expand while funding does not fully keep pace.

It is important to note that this document is not a comprehensive inventory of all mandates affecting the district, but rather a representative overview of their scope and impact. Additional requirements across federal, state, and local levels further contribute to the cumulative pressures described throughout this document.

The financial challenges facing Eugene School District 4J reflect a long-standing structural dynamic. Understanding this context is essential to interpreting the district's financial position and the constraints within which decisions must be made. As the district moves forward, this shared understanding will be critical to supporting thoughtful, transparent, and informed decision-making in service of students and the broader community.

Understanding the \$2.44 Million Reduction to Nutrition Services / Eugene School District 4J | FY27

The Context

Eugene School District 4J has established a vision for Nutrition Services that includes scratch cooking; fresh, local food procurement; clean label ingredients; living wage staffing; a relational staff-to-student service model; and student-centered access to meals.

Fully delivering on this vision—including providing non-reimbursable meals at no cost to students or families—requires funding beyond what federal and state reimbursements provide, which has historically been supported by transfers from the General Fund.

Nutrition Services is implementing \$2.44 million in budget reductions for FY27. These changes align the program with the funding level allocated by phase 2 budget reductions.

What Is Changing

- Closure of the Central Kitchen – Ending centralized scratch production.
- Closure of Smaller School Kitchens, move to offsite transported meals.
- Reduction of scratch cooking to standard heat-and-serve menu
- Program Alignment to Federal minimum Meal Pattern requirements.
- End of “All You Care to Eat” – Transitioning to portion-controlled service.

First serving of breakfast and lunch remains free for students

- Staffing Reductions – Fewer staff hours and positions across the system.
- Charging Families for Non-Reimbursable Items, including seconds and extra milk.

What This Means

- Reduction of scratch-prepared meals and reducing locally sourced products.
- Reliance on processed and pre-packaged food items.
- A limited and standardized meal experience.
- Meals designed to meet minimum federal requirements
- Reduced hours and benefits for frontline kitchen staff
- Elimination of department administrative positions and District-level warehouse staff

What Remains the Same

- Meals will continue to meet all federal nutrition standards
- All students will have access to one (1) CEP-funded no-cost breakfast and lunch each day
- The program remains committed to supporting student nutrition

Looking Ahead

Nutrition Services will continue to align program operations with available funding while monitoring impacts on students, staff, and participation.



All Campuses	Item Description	Price	Quantity	Total Amount
	2nd Breakfast - Elementary	\$ 3.00	12,178	\$ 36,534.00
	2nd Breakfast - Middle	\$ 3.25	44,169	\$ 143,549.25
	2nd Breakfast - High	\$ 3.50	35,290	\$ 123,515.00
	BV Babies Breakfast	\$ 3.00	1,978	\$ 5,934.00
	BV Babies Lunch	\$ 4.25	1,283	\$ 5,452.75
	Creative Currents Lunch	\$ 4.75	1,545	\$ 7,338.75
	CTP Program Breakfast	\$ 3.50	278	\$ 973.00
	CTP Program Lunch	\$ 4.75	1,700	\$ 8,075.00
	ECCO Babies Breakfast	\$ 3.00	309	\$ 927.00
	ECCO Babies Lunch	\$ 4.25	317	\$ 1,347.25
	Empower Ed. Lunch	\$ 4.75	773	\$ 3,671.75
	GED Lunch	\$ 4.75	788	\$ 3,743.00
	Howard Babies Breakfast	\$ 3.00	1,777	\$ 5,331.00
	Howard Babies Lunch	\$ 4.25	1,345	\$ 5,716.25
	2nd Lunch - Elementary	\$ 4.25	30,275	\$ 128,668.75
	2nd Lunch - Middle	\$ 4.50	26,404	\$ 118,818.00
	2nd Lunch - High	\$ 4.75	37,184	\$ 176,624.00
	Extra Milks	\$ 1.00	56,092	\$ 56,092.00
	Non Reimbursable Breakfast Elementary	\$ 3.00	943	\$ 2,829.00
	Non Reimbursable Breakfast Middle	\$ 3.25	997	\$ 3,240.25
	Non Reimbursable Lunch Elementary	\$ 4.25	1,754	\$ 7,454.50
	Non Reimbursable Lunch High	\$ 4.75	155	\$ 736.25
	Non Reimbursable Lunch Middle	\$ 4.50	2,674	\$ 12,033.00
	2nd Suppers - All Levels	\$ 7.00	2,666	\$ 18,662.00
	South Babies Breakfast	\$ 3.00	471	\$ 1,413.00
	South Babies Lunch	\$ 4.25	131	\$ 556.75
	Total:			\$ 879,235.50