Board of Directors Meeting
School District 4J, Lane County
Hybrid Meeting (virtual and in-person)
200 North Monroe Street
Eugene, Oregon 97402
Wednesday, May 6, 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. Review Previous Meeting Topics and Updates 2
Presenter: Miriam Mickelson, Superintendent

VII. Items for Action at this Meeting
1. Approve Meeting Minutes: 37
From the April 22, 2026, Budget Committee Meeting
2. Approve Property Tax Rates
Presenter: Miriam Mickelson, Superintendent
3. Approve the 2026-27 Budget 52
Presenter: Miriam Mickelson, Superintendent

VIII. 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.

Eugene School District 4J

# Budget Committee



MEETING #3 | May 6, 2026

Budget Committee Meeting #3

# AGENDA

1. Call to order
2. Budget committee chair and superintendent's welcome
3. Public comment
4. Comments from employee groups
5. Previous meeting information requests
6. Approval of previous meeting minutes
7. Approval of property tax rates
8. Approval of the 2026-27 budget

# Budget Chair and Superintendent's Welcome

Budget Committee Meeting #3

# Roles and Responsibilities

- Superintendent and staff propose the budget
- Budget Committee approves the budget proposal and property tax rate for bonds
- School Board adopts the budget and property tax rates for bonds

# Public Comment

# Employee Group Comments

Budget Committee Meeting #3

# Previous Meeting Questions & Info

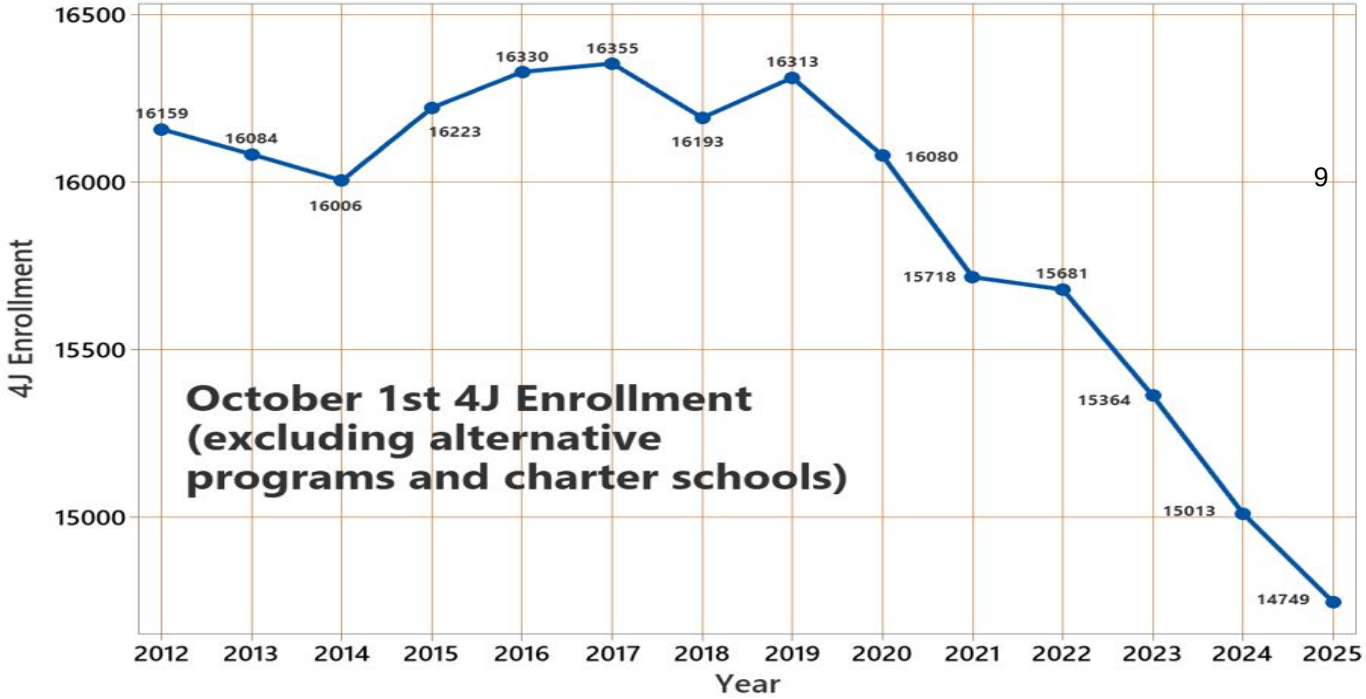
## Previous Meeting Questions

- Enrollment tracking and exit interviews
- Scope of reductions
  - Positions impacted; positions remaining
  - Student well-being support
  - HR RIF process (board policy/ORS/CBA)
  - Deficit spending
  - Medicaid billing

Budget Committee Meeting #3

# Previous Meeting Questions & Info

**From 10/1/2019 to 10/1/2025 enrollment dropped by 1,564**



Budget Committee Meeting #3

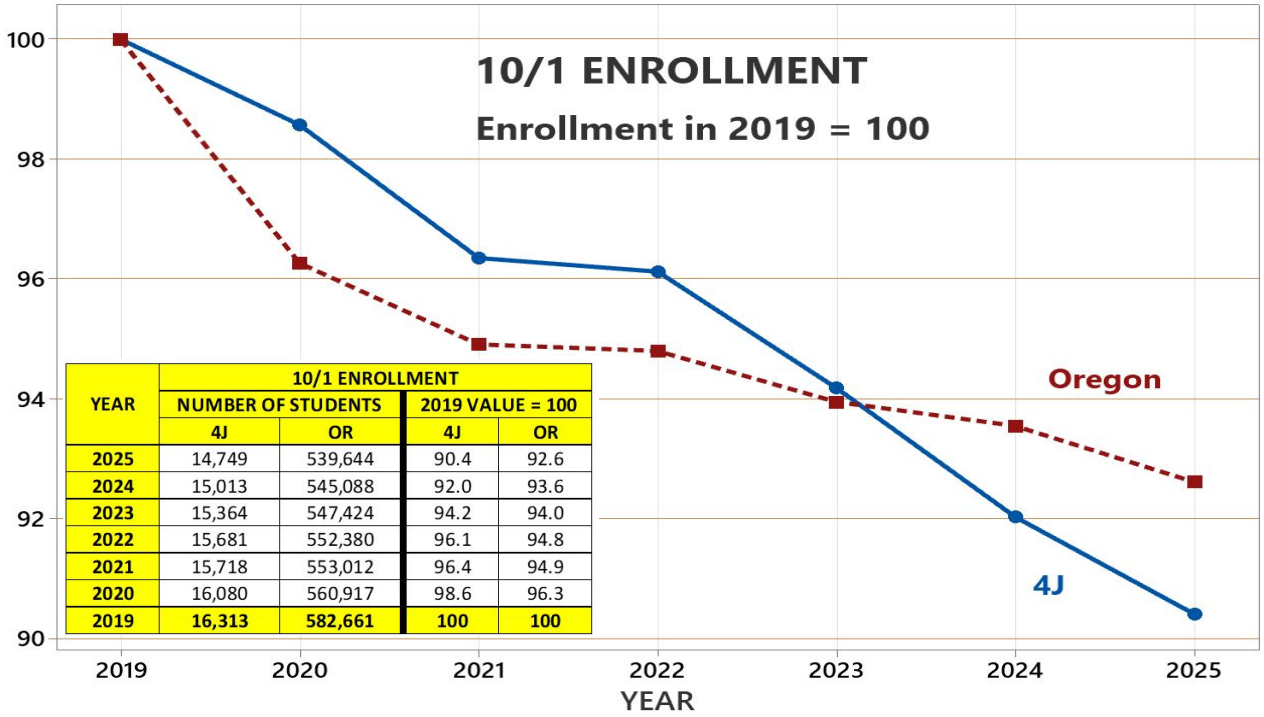
# Previous Meeting Questions & Info

## Likely evolution: declining enrollment for years

| Grade | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 |
|---|---|---|---|---|---|---|---|
| Births 5 years before | 3,605 | 3,708 | 3,525 | 3,457 | 3,348 | 3,332 | 3,125 |
| K | 1,270 | 1,006 | 1,038 | 1,024 | 929 | 916 | 926 |
| 1 | 1,181 | 1,214 | 1,107 | 1,114 | 1,051 | 949 | 941 |
| 2 | 1,194 | 1,112 | 1,221 | 1,159 | 1,122 | 1,047 | 942 |
| 3 | 1,202 | 1,157 | 1,090 | 1,240 | 1,143 | 1,124 | 1,046 |
| 4 | 1,175 | 1,166 | 1,129 | 1,091 | 1,235 | 1,109 | 1,127 |
| 5 | 1,249 | 1,150 | 1,157 | 1,133 | 1,091 | 1,252 | 1,118 |
| 6 | 1,278 | 1,234 | 1,133 | 1,188 | 1,158 | 1,101 | 1,268 |
| 7 | 1,308 | 1,268 | 1,214 | 1,169 | 1,183 | 1,146 | 1,131 |
| 8 | 1,229 | 1,290 | 1,275 | 1,227 | 1,160 | 1,188 | 1,131 |
| 9 | 1,342 | 1,342 | 1,364 | 1,392 | 1,305 | 1,230 | 1,286 |
| 10 | 1,314 | 1,324 | 1,362 | 1,321 | 1,370 | 1,279 | 1,231 |
| 11 | 1,334 | 1,319 | 1,304 | 1,343 | 1,309 | 1,334 | 1,248 |
| 12 and beyond | 1,237 | 1,498 | 1,324 | 1,280 | 1,308 | 1,338 | 1,354 |
| Total Enrollment | 16,313 | 16,080 | 15,718 | 15,681 | 15,364 | 15,013 | 14,749 |
| Year-to-Year Change | 120 | (233) | (362) | (37) | (317) | (351) | (264) |

Budget Committee Meeting #3

# Previous Meeting Questions & Info

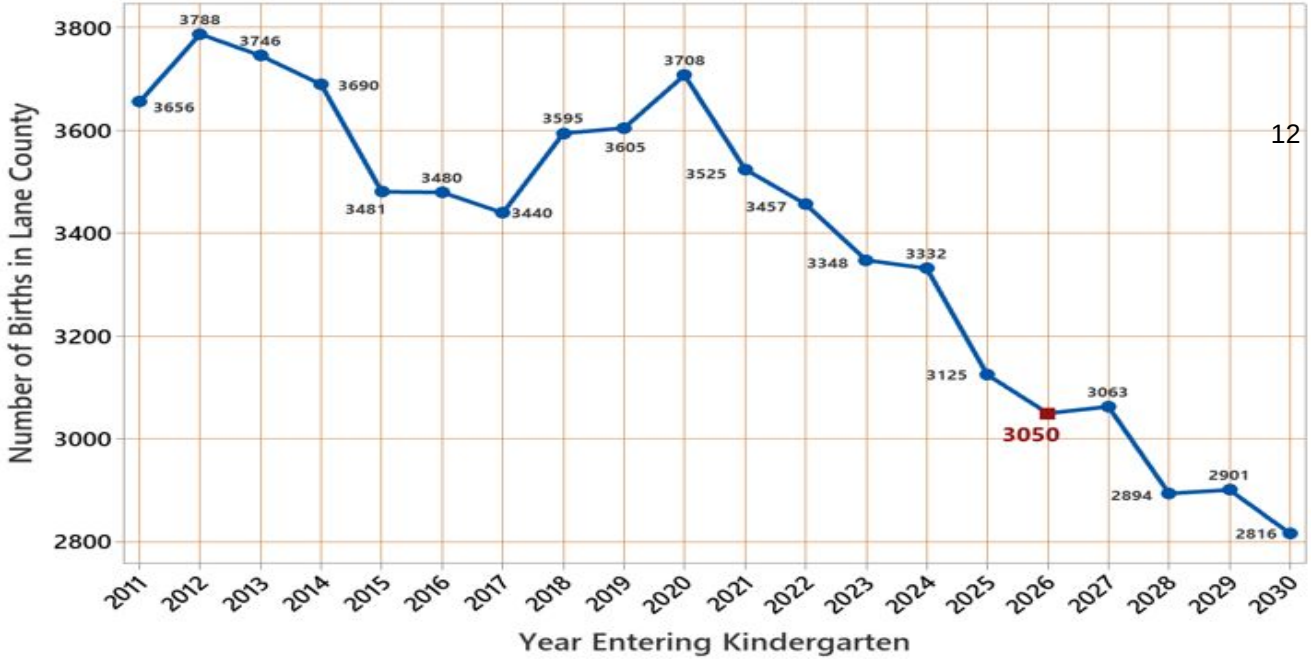



| YEAR | 10/1 ENROLLMENT | | | |
|---|---|---|---|---|
| | NUMBER OF STUDENTS | | 2019 VALUE = 100 | |
| | 4J | OR | 4J | OR |
| 2025 | 14,749 | 539,644 | 90.4 | 92.6 |
| 2024 | 15,013 | 545,088 | 92.0 | 93.6 |
| 2023 | 15,364 | 547,424 | 94.2 | 94.0 |
| 2022 | 15,681 | 552,380 | 96.1 | 94.8 |
| 2021 | 15,718 | 553,012 | 96.4 | 94.9 |
| 2020 | 16,080 | 560,917 | 98.6 | 96.3 |
| 2019 | 16,313 | 582,661 | 100 | 100 |

Budget Committee Meeting #3

# Previous Meeting Questions & Info

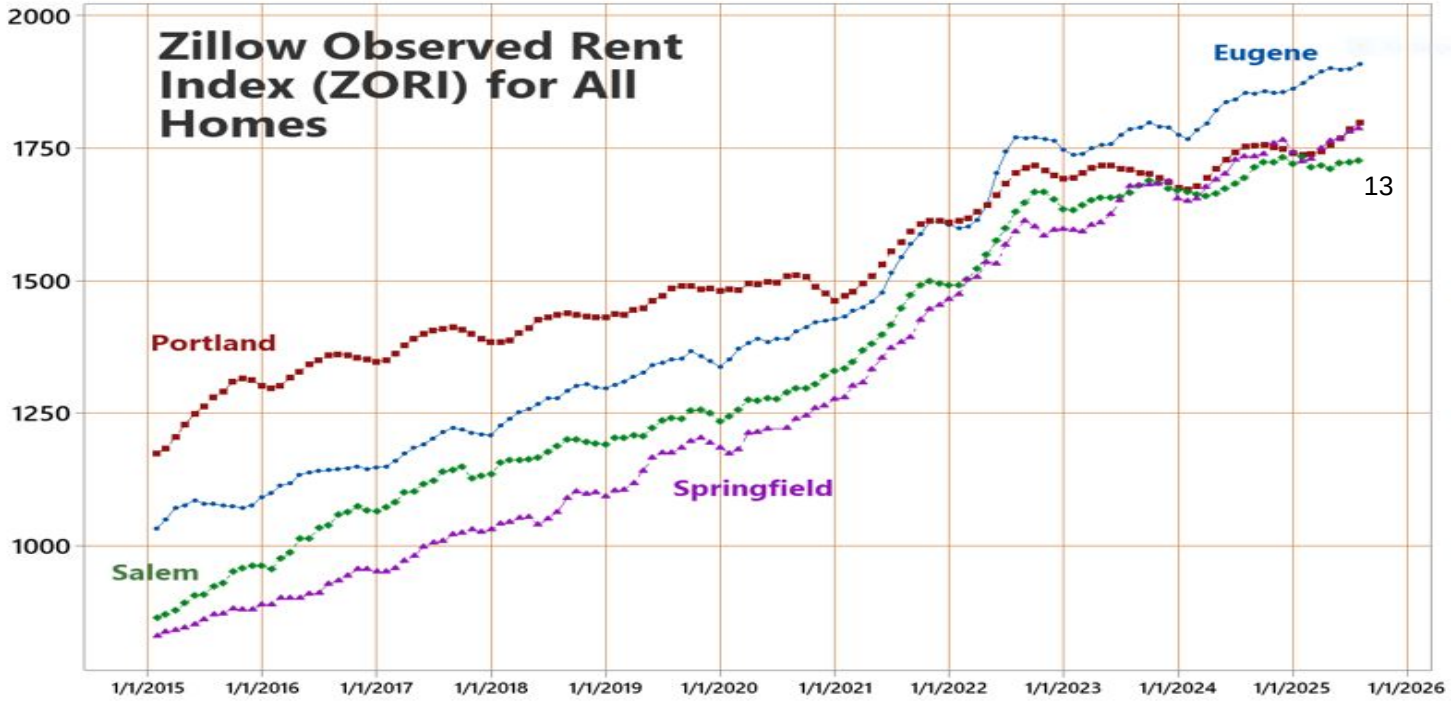
- Main underlying cause of the enrollment loss: declining birth rate in Lane County



Budget Committee Meeting #3

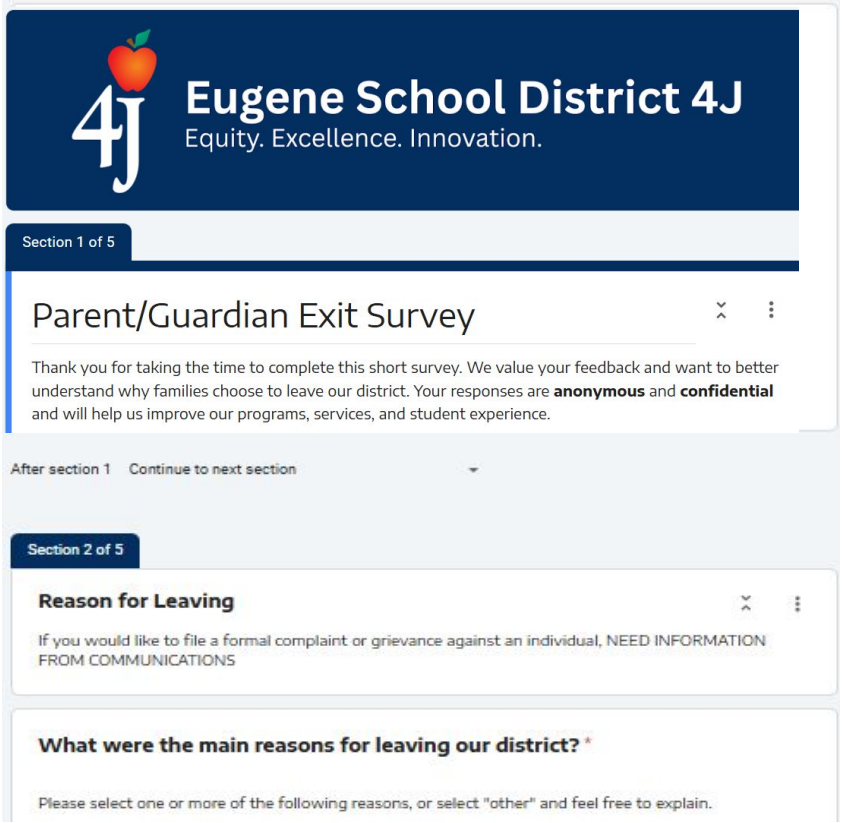
# Previous Meeting Questions & Info

- Additional factor: affordability



Budget Committee Meeting #3

# Previous Meeting Questions & Info



Budget Committee Meeting #3

# Previous Meeting Questions & Info

**Full Time Equivalent = positions, not people**

- FTE General Fund reductions in schools
  - Elementary — 22.5 FTE licensed
  - Middle — 25 FTE licensed
  - High — 26.45 FTE licensed
  - Elementary — 3.7 FTE classified
  - Middle — 0 FTE classified
  - High — 3.3 FTE classified

*Impact on positions outside of the General Fund not reflected*

Budget Committee Meeting #3

# Previous Meeting Questions & Info

**Student well-being staffing: aligned with enrollment**

- Elementary — total reduction 6.5 FTE (counseling)
  - Support and Response Team - 1:141 includes counseling, Building Behavior Support Assistants (BBSA) and Student Success Coordinators (SSC)
- Secondary — total reduction 4.3 FTE
  - Middle — all have 1.0 (two buildings will have 1.6)
  - High varies between 2.0, 3.0 and 4.0
- Community  of Care mental health therapists 8.0 FTE

Budget Committee Meeting #3

# Previous Meeting Questions & Info

## Reduced positions

- Assistant superintendents (executive)
- Assistant principals and leadership consolidation (MAPS)
- Various district level supports/non-student-facing positions/directors/coordinators (MAPS, classified)
- Nutrition Services staff (MAPS, classified)
- General education EAs (classified)*
- Affinity Program coordinators (classified)
- Behavior Support Specialists (classified)
- Instructional TOSAs (licensed)
- Instructional coaches (licensed)
- Counselors, specialists, librarians (licensed)*

*Not an exhaustive list*

**Minimal reduction tied to enrollment decline*

Budget Committee Meeting #3

# Previous Meeting Questions & Info

**Special Education positions remaining**

- SPED director and program administrators
- Autism consultants
- Staff development Specialists
- Life Skills specialist
- School psychologists
- Occupational therapists, physical therapists
- Speech-language pathologists
- SPED Synergy/analytics/psychologist lead
- Talented and Gifted coordinator
- Nurses

*Not an exhaustive list*

Budget Committee Meeting #3

# Previous Meeting Questions & Info

**Equity/Inclusion/Belonging positions remaining**

- Equity managers (central)
- Affinity Group facilitators (schools)
- NATIVES Program (central)
- English Language Development/Dual Language (central)
- Interpreter coordinator (central)

*Not an exhaustive list*

Budget Committee Meeting #3

# Previous Meeting Questions & Info

## Instruction Positions Remaining

- Counselors (schools)
- Specialists/career-technical/electives (schools)
- Building Behavior Support Assistants (schools)
- Campus monitors (schools)
- Educational assistants (schools)
- Curriculum administrators (central)
- Various support assistants (central)
- Grant support positions (central)
- MTSS specialists (central)

*Not an exhaustive list*

Budget Committee Meeting #3

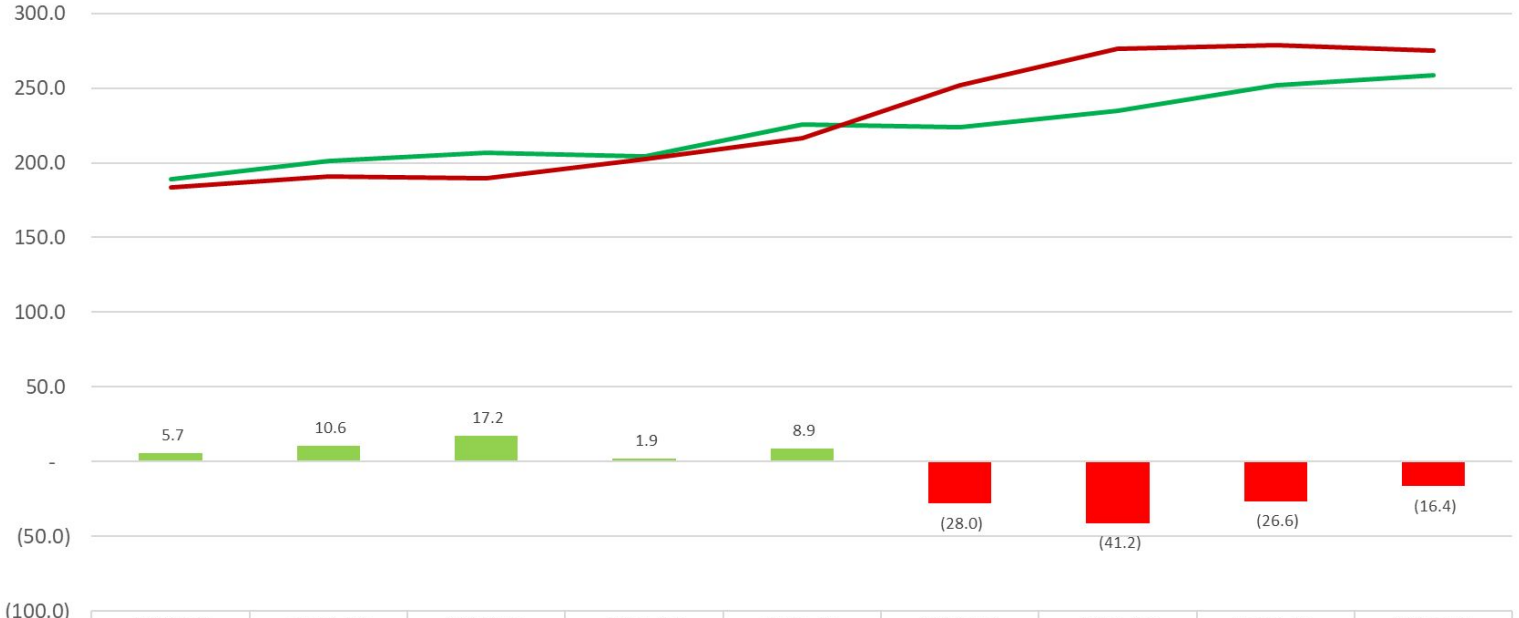
# Previous Meeting Questions & Info

**Human Resources process**

- OSEA Article 24
  - Classification seniority
  - District seniority
  - Previous held classification
- ORS 342.934 — licensed staff
- EEA Article 12.12
  - Reassignments before layoffs
  - Inverse order — seniority
  - When equal in license/seniority - considerations
- Prioritized keeping positions whole
  - Combining partial FTE together when possible

Budget Committee Meeting #2

# Deficit Spending

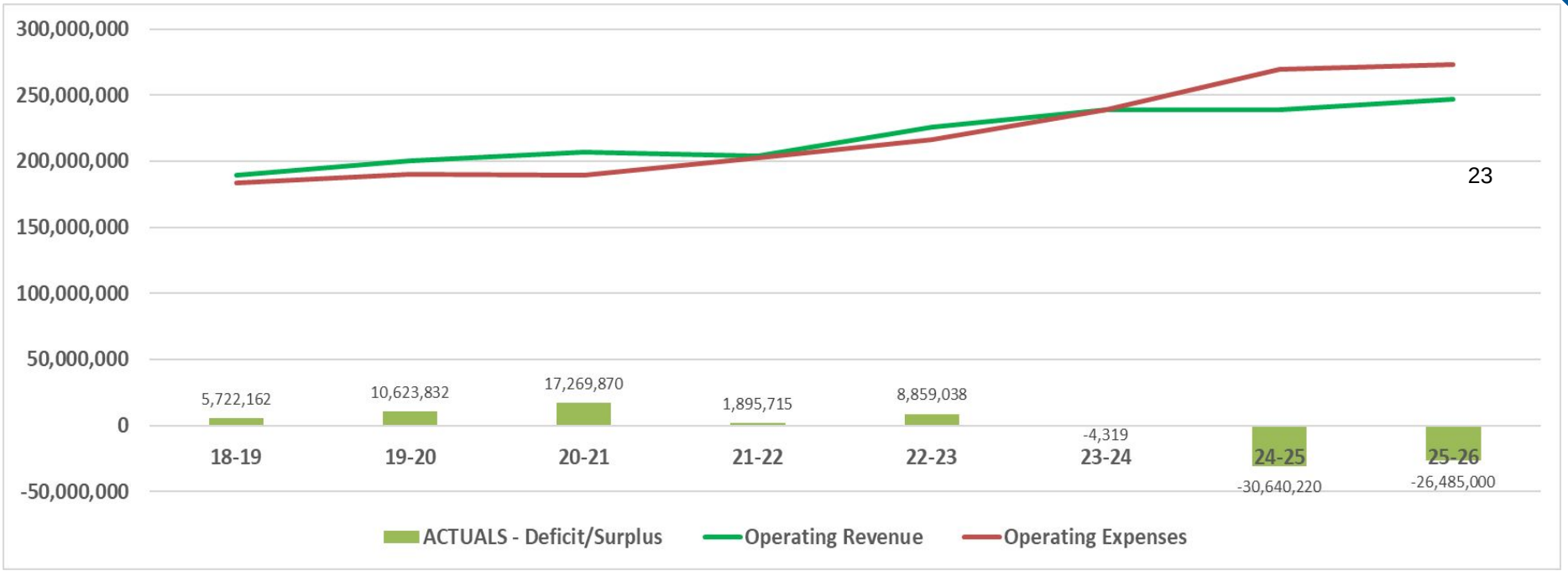



| | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Budget | 2026-27 Proposed |
|---|---|---|---|---|---|---|---|---|---|
| Deficit | 5.7 | 10.6 | 17.2 | 1.9 | 8.9 | (28.0) | (41.2) | (26.6) | (16.4) |
| Operating Rev. | 189.3 | 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 #3

# Finance Information & Updates

General Fund actuals data from 2018–19 through 2024-25



# ESSER Funding at a Glance

| Funding Round | Legislative Act | Date of Final Disbursement | Eugene School District Allocation |
|---|---|---|---|
| ESSER I | CARES Act | September 30, 2022 | $3,230,435.61 |
| ESSER II | CRRSA Act | June 30, 2023 | $16,415,108.82 |
| ESSER III | ARP Act | September 30, 2024 | $36,891,859.16 |

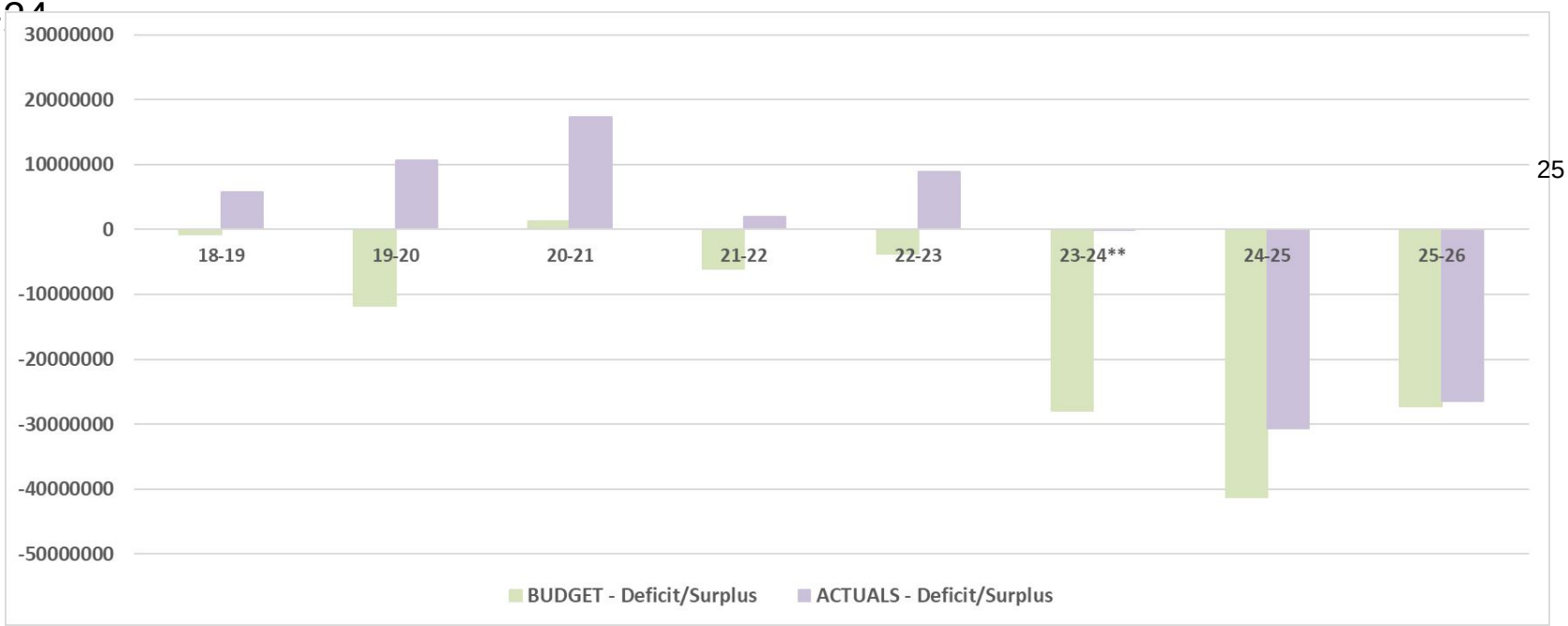


**CARES** = Coronavirus Aid, Relief, and Economic Security Act
**ARP** = American Rescue Plan Act

Budget Committee Meeting #3

# Finance Information & Updates

GF Budget vs Actuals from 2018-19 through 2024-25. **ESSER Transfer of $17 Million in 2023-24



Budget Committee Meeting #3

# Previous Meeting Questions & Info

## Medicaid Billing

Two main avenues for reimbursement:

- **FFS (Fee For Service)**
  - This is billing for medically necessary or appropriate services
  - Started with 12 SLP, OT & PT employees. Active billing began in January 2025. Planned expansion to 43 participating employees

- **MAC (Medicaid Administrative Claims)**
  - This is for claiming the administrative portion of services
  - Started with 6 employees and remains steady

- **Revenues To-Date**
  - 2025-26: $84,311 FFS = $17,509 MAC = $66,802
  - 2024-25: $42,058 FFS = $3,843 MAC = $38,215

Budget Committee Meeting #3

# Finance Information & Updates

## Federal Secure Rural Schools Act

**Lane County allocation: $7.8 Million**

**Mandatory distributions:**

- **80-85%:** County roads and schools
- **15-20%:** Special projects (wildfire hazard, watershed, emergency services)

*Note: In 2022, 100% of the funding for County roads and schools were allocated to County roads and Patrol; Eugene School District 4J received no funding in 2022.*

# Questions & Discussion

# Items for Action

Budget Committee Meeting #3

# Roles and Responsibilities

- Superintendent and staff propose the budget
- Budget Committee approves the budget proposal and property tax rate for bonds
- School Board adopts the budget and property tax rates for bonds

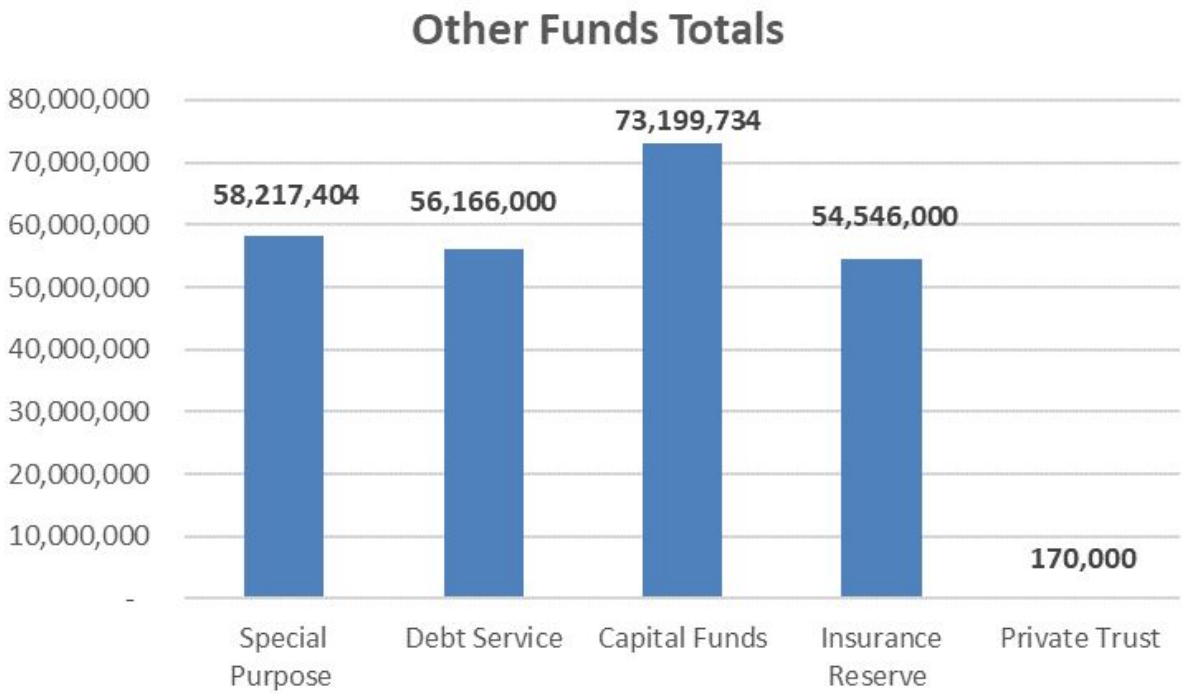
Budget Committee Meeting #3

# Property Tax Rates for 2026-27

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 $37,385,792.

Budget Committee Meeting #3

# Other Funds Totals



Budget Committee Meeting #3

# General Fund 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** |
| Salaries and benefits | $236,879,274 |
| Materials and services | $ 36,412,708 |
| Transfers out | $ 1,700,000 |
| Contingency | $ 8,876,818 |
| Unappropriated | $ 5,750,000 |
| **Total Requirements** | **$289,618,800** |

Budget Committee Meeting #3

# Funds Totals

**General Fund (100) — $289,618,800**

Special Purpose (200s) — $58,217,404

Debt Service (300s) — $56,166,000

Capital Funds (400s) — $73,199,734

Insurance Reserves (600s) — $54,546,000

Private Trust (700s) — $170,000

(Other Funds Total - $242,299,138)

Budget Committee Meeting #3

# Budget Approval for 2026-27

I move to approve the budget total for all funds, including the General Fund total of $289,618,800 and Other Funds total of $242,299,138.

Budget Process Continues

# Upcoming Meetings

### Public Hearing for 2026-27 budget

**Wednesday, May 13, 2026**

6 p.m.

### Budget adoption (anticipated)

**Wednesday, May 27, 2026**

6 p.m.

### Remaining 2026 budget process

- District will hold a public hearing on May 13
- Budget adoption anticipated at the May 27 School Board meeting

**MINUTES OF BUDGET COMMITTEE MEETING**

**EUGENE SCHOOL DISTRICT 4J, LANE COUNTY, OREGON**

**Date: April 22, 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
Jeff Johnson, Director of Elementary Education
Kelly McIver, Communications Director
Ryan Spain, Director of Facilities
Steve Schininger, Network Services Manager
Jill Cuadros, Director of Nutrition Services
Kara Mayer, Food Services Coordinator
Lake Liebenberg-Battles, Senior Financial Analyst

DRAFT

Oscar Loureiro, Director of Research and Planning
Christine Nesbit, General Counsel
Seth Pfaefflin, Director of Student Services
Kate Marrone, Director of Human Resources
Brooke Wagner, Assistant Superintendent for Administrative Services
Lisa Fjordbeck, Operations Coordinator for the Superintendent's Office

**EMPLOYEE ASSOCIATIONS:**
Lisa Jenkins-Easton, Oregon School Employees Association (OSEA) President
Jamie Myers, 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

Chair Salic called the Eugene School District 4J Budget Committee meeting to order at 6:04 p.m. She said the names of all members present.

## II. BUDGET COMMITTEE CHAIR AND SUPERINTENDENT WELCOME

Chair Salic welcomed attendees to the Budget Committee meeting, provided a brief opening statement, and presented an overview of the meeting agenda.

Superintendent Mickelson thanked Budget Committee members for their service during a time of significant budgetary pressure. She clarified the roles and responsibilities of committee members: 1) Setting tax rates 2) Establishing appropriation levels and 3) Ensuring that the proposed budget aligns with district values.

She acknowledged that when district leadership identified an additional deficit of $16.4 million on top of the initially communicated $30 million, they worked hard to stay aligned with the district's commitment to minimize impacts to students, classrooms, and direct student-facing services. As a result, they focused additional reductions in Phase 2 on non-student facing services and district-level supports. She added that the district engaged with external partners, namely the Oregon Association of School Business Officials (OASBO), to review the district's 2026-27 projections. She said they confirmed that the projections are within a reasonable range.

Ms. Rabasa disclosed a potential conflict of interest.

## III. ITEMS RAISED BY AUDIENCE

Jordan Zeigler, 4J educator, provided comments related to the district budget. She said she recently received a notification that her teaching position is being moved from one

elementary school to another and that the program she coaches, Girls on the Run, is being discontinued. She provided information about the program and its success. Ms. Zeigler urged caution when moving personnel from building to building and taking personal preferences seriously.

Keith Caldera, 4J parent, spoke about the district budget. He said the latest round of budget cuts impacted the educator who also leads the theatre program at South Eugene High School. He praised the educator and said without his leadership the program will end come next school year. He challenged the decision and urged finding a resolution.

Katrina Allen, 4J educator, provided comments related to the district budget. She said that elementary music, physical education, and educators in library services will be impacted.
She described the challenges she personally experienced having an itinerant position in the district and pushed back against the decision to cut Teachers on Special Assignments (TOSAs). She urged taking a hard look at the vastly different FTE.

Amanda Brookshear, 4J counselor/TOSA, spoke about the district budget, specifically highlighting impacts to the school counselor program. She reported that 12 FTE counselor positions are being cut. She said prior districtwide communications placed an emphasis on protecting special education, behavior, and mental health supports. She said Oregon Division 22 requires districts to implement a comprehensive school counseling program ensuring that all students have access to universal supports, targeted interventions, and individual services. Ms. Brookshear said the proposed shift undermines the district's inability to meet those requirements. She listed averages of statewide counselor-to-student ratios.

Deborah Miller, 4J counselor, provided comments about the district budget, specifically highlighting impacts to the school counselor program. She described the high demands of an average day in her position as a school counselor. She said her position is being reduced to halftime and she is uncertain how she will provide comprehensive counseling to meet the social and emotional needs of students.

Megan Purdue, 4J music educator, spoke about the district budget, specifically emphasizing the positive impact of music education on school community and culture and its alignment with Oregon's high school success act and integrated guidance framework. She challenged impacts to music educators and urged preserving music classrooms, inviting music teacher narratives, involving administrators in placement decisions, and considering how music teachers can serve their communities beyond the music room.

Melissa Nixon, 4J music educator, provided comments. She listed three decisions that she believes have negatively impacted access for students: 1) the closure of Corridor Elementary School 2) the unsuccessful rollout of an elementary level Life Skills class 3) the use of one-time ESSER funds to create salaried positions 4) Assistant Principal positions remaining unchanged until current budget cycle 5) Wells Fargo building purchase 6) the district absorbing costs typically covered by the federal government 7) reported spending of $5 million annually outside of the approved budget 8) Edgewood Elementary School staffing allocations not matching budget. She asked: Who is approving these costly decisions? How will the district prevent these from happening again? Who is being held accountable? She urged accountability and change.

Dave Wines, Eugene Education Association (EEA) Vice President, spoke about the district budget, specifically highlighting impacts to CALCI, elective choice, counseling, behavior supports, literary supports, physical education, music, Nutrition Services, online options, and theater. Mr. Wines recognized educator Michelle Dunn for her contributions to adaptive physical education.

Josiah Mckinley, 4J student, provided comments about budget cuts. Regarding impacts to the music program at North Eugene High School, he reported that their band teacher will be reduced to a half time position. He said the music program is a pillar in their school community. Mr. Mckinley recommended looking at other programs and reconsidering cuts to the music program.

## IV. ITEMS RAISED BY EMPLOYEE GROUPS

Eugene Education Association (EEA) President Jamie Myers spoke about the district budget. She said EEA members are currently waiting for reassignment, being laid off, and for more information. She cited fear, worry, and loss of trust in light of budgetary reductions. She said there remains serious unanswered questions about the additional $16.4 million budget deficit. She challenged budgetary oversight. She said the latest shortfall has eroded the trust for EEA members.

Oregon School Employees Association (OSEA) Chapter 1 President Lisa Jenkins-Easton provided comments. She said classified work and assigned tasks must remain with classified staff. She remarked that there are Managers, Administrators, Professionals, and Supervisors (MAPS) staff asserting their relevance at the cost of previously well-trained and experienced members; and that she is investigating multiple instances where classified work has been assigned or reassigned to MAPS employees. Regarding the Nutrition Services Department, she highlighted considerable impacts to food availability.

DRAFT

She provided a handout for reference.

## V. ITEMS FOR ACTION AT THIS MEETING

### 1. APPROVE MEETING MINUTES FROM APRIL 8, 2026 BUDGET COMMITTEE MEETING

Ms. Munro noted a name spelling error on page 12.

> **MOTION:** Vice Chair Stillie moved to approve the amended meeting minutes from the April 8, 2026 Budget Committee meeting. Ms. Newman 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, Ms. Thessen, Mr. Di Liberto, and Mr. Hamilton all voting in favor.**

## VI. REVIEW PREVIOUS MEETING TOPICS AND UPDATES

Superintendent Mickelson opened a discussion involving previous meeting questions and updates, as follows:

1. Estimated costs of unfunded mandates
2. FTE and scope of reductions for 2026-27
    a. General information
    b. Nutrition Services
3. Nonprofit 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

Chief of Staff Carmen Xiomara Urbina presented information on the financial impact of unfunded mandates via PowerPoint presentation. A hard copy report was provided to Budget Committee members.

<u>What we know</u>

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

<u>The challenge of quantification</u>

- Embedded costs across multiple systems

DRAFT

- Integrated work into existing roles
- Overlapping and evolving requirements
- Includes indirect strain

What this means

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

What's happening

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

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
- Reduced flexibility
- Ongoing structural pressure on the budget
- Mandates are required, funding is not

Ms. Urbina provided examples of structural pressure on 4J's budget: Special Education (IDEA), ESSA and SB 141 assessment and accountability, and expanding state mandates (SB 819: documentation and compliance, SB 141: assessment and alignment, SB 3: graduation requirements (finance/career), and cross-department coordination).

She outlined Division 22 – Scope of Required Work:
**Finer details were provided in the PowerPoint presentation*

- Instruction and programs
- Health and safety
- Assessment and accountability
- Equity and access
- Special education
- Equity and access
- Staffing and professional
- Reporting and audits

Human Resources Director Kate Marrone and Assistant Superintendent for Administrative Services Brooke Wagner provided further information relating to staff reductions of up to 269 FTE.

DRAFT

Ms. Marrone clarified that impact notices have been disseminated through employee groups, but notices do not necessarily equate to a layoff – the position has been identified for a potential cut, change in location, or reduction. Direct student services were protected to the greatest extent possible.

Elementary Service Prioritization

- Maintained service levels at all elementary schools; SSC, counselor, BBSA, music, PE, and library
- Staffing adjustments aligned with enrollment shifts

Special Education (SPED)

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

Section Realignment

- Class sections realigned to reflect enrollment needs, directly correlating to PE, music, and library availability

English Language Dev. (ELD)

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

Ms. Wagner displayed a table displaying FTE and Scope of Reductions:
**Finer details were provided in the PowerPoint presentation. FTE represents positions – not individual people.*

- Licensed – percent of group reductions: 13%
- Classified – percent of group reductions: 8.7%
- Non-bargaining – percent of group reductions: 18.2%
- Executive – percent of group reductions: 50%

Ms. Wagner invited Nutrition Services Director Jill Cuadros and Food Service Coordinator Kara Mayer to speak about impacts to the Nutrition Services Department. She noted that a workgroup was convened to review the current nutritional program and to determine what adjustments would be required to align with the funding level provided.

Ms. Cuadros said the workgroup reached a shared understanding and developed recommendations to align with current conditions to ensure long-term sustainability. She outlined the following:

What is changing and why:

- Closure of on-site kitchens at smaller schools and central kitchen-catering
- Reduction of scratch cooking to standard heat-and-serve menu

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- Elimination of all-you-care-to-eat-model
    - First serving of breakfast and lunch remains free for students

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

Ms. Mayer highlighted food insecurity, financial burdens on families, and risks to students resulting from budgetary constraints. She provided a visual representation of a school breakfast this school year compared with next school year, with next year's breakfast containing several less items than the previous year.

She added that data indicates the district is on track to serve 150,000 more meals next school year. She said the thought of students losing access to food and staff implementing the decisions weighs heavily on her and her colleagues.

Ms. Wagner briefly provided information related to furloughs. She cited a recent executive order emphasizing the preservation of instructional time. As a result, furlough days are no longer being considered.

Finance Director Matt Brown presented information about nonprofit and entrepreneurial opportunities:

Partnerships for support

- Currently utilize partnerships to expand student support, focusing on:
    - Afterschool programs
    - Family resources

Entrepreneurship

- Support entrepreneurship in education by integrating:
    - Real-world skill building
    - Strategic school programs

External resources

- Leverage grants, donations, and community-based services to:
    - Enhance support offerings
    - Minimize district costs

Long-term sustainability

- Align operations with sustainability through:
    - Strategic resource stretching
    - Improved student outcomes

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Assistant Finance Director Bob Blyth presented information related to 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 and service increases
    - Utility rates, gas prices, and other inflationary increases
- Employee costs
- Increase in programs and services
- Additional unfunded mandates

Mr. Brown acknowledged the budget variances the district has encountered during the school year and said they are reframing their work with three questions: 1) What happened? 2) Why did it happen? 3) How will we adapt in the future to ensure that it doesn't happen again?

He said initially the district identified a goal of a $30 million reduction. He said not all personnel and materials expenses were fully known at the time and some of the items could have been better anticipated. He cited inherent variances and acknowledged that the size of the recent $16.4 million variance is unsettling.

Mr. Brown presented a line graph depicting deficit spending. He noted that the district has been using fund balances and reserves to maintain current service levels. He said last year was the first in many years that the district has made structural reductions.

Mr. Brown provided recent budget history:

- Forecast in May 2023
- Forecast in April 2024
- Forecast in April 2025

He presented identifying the variance – estimates:

- Factors of the remaining gap in 2026-26 (in millions)
    - $27.7M < $30 million goal: $2.30
    - Personnel: $3.22

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- Associated payroll costs: $2.85
- Staffing adjustment poll: $1.50
- Programs and services: $3.50
- Risk insurance and liabilities: $2.50
- Other small variances: $0.63
- Estimated total: $16.4

Mr. Brown explained that their department will transition from looking at averages to individual line items.

He outlined budget timelines, new forecasting models, and new software:

- Budget timelines
  - Better identified timelines and processes for our staff and department to be aware of for 2027-28, including regular meeting updates with Departments and school and engagement events with the public
- 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 January 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

Mr. Brown and Mr. Blyth outlined filling the gap for 2026-27:
**Finer details were provided in the PowerPoint presentation (also available on the district website)*

- Beginning balance: $18,120,000
- Total resources: $289,618,800
- Total requirements: $274,991,982
- 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

The current budget is $877,219 over the reserve minimum. The above is a projection and assumes receiving every revenue dollar and spending of every expense dollar.

Mr. Brown provided a phone number where he can be reached to discuss school finance: 503-705-1041.

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Mr. Brown and Mr. Blyth invited questions from the Committee.

Responding to an inquiry from Ms. Jonak regarding a lack of information about variances in monthly finance reports to the Board of Directors, Mr. Brown said their department did not use actuals until the March forecast. He said they were still conducting bargaining and the retro payments for the Oregon School Employees Association (OSEA) did not hit payroll until the end of January. Their department did not start using actuals this current year until the March forecast. He added that one of the biggest variances going into the beginning fund balance for 2026-27 was the miscalculation of salary savings. He described their process for staffing reports. He said during the staffing reports they began noticing discrepancies and portion of the numbers did not come into reality until spring break. He also mentioned PERS actuals as a contributing factor.

At Ms. Jonak's request, Mr. Brown said he will follow up with more information from the March 24 finance report.

Responding to a question posed by Ms. Fellows regarding ODE high-cost disability funds, Mr. Blyth said the district gets their high-cost disability funds in May based on projections for the upcoming year and the state limits the funding available to $55 million. He cited variances for other districts resulting in a redistribution of the $55 million.

Responding to a question posed by Chair Salic, Mr. Blyth provided further context about PERS.

Vice Chair Stillie requested an explanation of how the proposed food services changes align with the district's stated equity values.

Superintendent Mickelson said it is becoming harder to sustain the current nutrition model as roughly 32% of the nutrition services budget is supported by the general fund. She said other school districts have on average a 0% or 5% general fund transfer. She touched on creative solutions that district leadership is considering.

Responding to a question posed by Ms. Jonak, Ms. Cuadros explained that because the district does not collect individual data on families, there is no mechanism to distinguish a student in poverty.

Mr. Fellman asked about the cost and calorie difference between the two meals presented earlier in the meeting.

Ms. Cuadros said their department consistently exceeds the reimbursement rate with the current volume of food. She said she can provide a cost and calorie difference at the next meeting.

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Responding to a question posed by Ms. Munro, Ms. Cuadros described how in the new system, non-reimbursable meals will create a fee to the parent instead of billing the general fund. She added that the district is not legally allowed to turn away a student at mealtimes.

Ms. Newman asked what happens if a parent gets a bill they cannot pay.

Superintendent Mickelson said leadership is exploring ways to not burden families with the additional expense.

Ms. Cuadros and Ms. Mayer fielded questions related to nutrition services from Ms. Rabasa.

Ms. Jonak asked about the district's ratio of counselor to student.

Ms. Wagner said she will follow up with the information.

Ms. Munro asked if the new financial system will provide month-to-month financials.

Mr. Brown responded affirmatively.

Ms. Fellows asked what the district is doing to track the students who are being pushed out.

Superintendent Mickelson assured Ms. Fellows that there are strategies in place. She will follow up with more information in the future.

Ms. Jonak asked if when issuing reductions the district is taking into account staff that may be relying on a certain number of hours for health insurance and other benefits.

Superintendent Mickelson responded that leadership takes it into consideration the best they can. She added that there are contractual and legal requirements to adhere to.

Regarding the purchase of new financial software, Ms. Newman noted a learning curve in conjunction with a challenging budget cycle.

Mr. Brown acknowledged Ms. Newman's concern and provided relevant information about necessity of the new financial software.

## VII. 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)**

Director of Elementary Education Jeff Johnson provided information about Title and Idea (Individual With Disabilities Education Act) Funds.

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- Title I: $4.8M
    - Supports low-income students/families to meet state academic standards
- Title II: $611k
    - Supports development of staff to strengthen quality of instruction
- Title III: $86k
    - Supports English-learners to develop language and academic skills
- Title IV: $359k
    - Supports well-rounded education, safe and healthy schools and technology

Director of Student Services Seth Pfaefflin provided information about Individuals with Disabilities Education Act (IDEA) funds.

- Funding for IDEA: $2.2M
    - 99% of funding is dedicated to staff
- General fund support for SSD
    - The majority of SSD expenses come from the general fund
    - $49.1M in SPED funding
- Expenses reported in ODE for partial reimbursement

Mr. Pfaefflin fielded questions from committee members.

Mr. Blyth provided information about high-cost disability and SSF changes:

<u>ODE is updating methods of disbursements to schools</u>

- 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

<u>SSF estimates continue to fluctuate</u>

- What is our May adjustment?
    - SSF estimates change even yesterday

Ms. Wagner provided information about High School Success:
**Finer details, such as focus areas, were provided in the PowerPoint presentation*

- $4.6M (2026-27 budget)

Ms. Wagner provided information about the Student Investment Act in 2026-27:
**Finer details, such as focus areas, were provided in the PowerPoint presentation*

- $15.5M (2026-27 budget)

## VIII. RECEIVE INFORMATION ON DEBT SERVICES

Mr. Blyth presented information about Debt Service.

- General Obligation Bonds and PERS Bond: $56.2M

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    - Payments through 2042 with current schedule
    - Still have $49.3 million of authorization remaining for 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 $25M to date

## IX. RECEIVE INFORMATION FOR CAPITAL PROJECTS

Mr. Brown and Mr. Blyth presented information about Capital Funds.

- Capital Funds: $73.2M (2026-27 budget)
    - Capital funds include the district maintenance fund, property sales, bond expenditures, and the capital reserve fund
    - $10M is being transferred out of the Capital Reserve Fund. The reserve fund
- Other funds:
    - Custodial funds: $170,000
    - Insurance reserve funds: $54,546,000
    - Other special revenue funds:
        - State and local grants: $4,723,944
        - Student body: $7,500,000
        - KRVM: $1,630,000
        - EEF gifts and grants: $358,000
        - Curriculum: $487,050

## X. QUESTIONS AND DISCUSSION

Chair Salic opened the floor to questions and discussion.

Ms. Newman asked if the district is realizing funds related to billing Medicaid.

Mr. Brown responded that the district piloted the program and received about $35,000. He said additional staffing and support is needed thus they are pausing the program for next year.

Responding to a question from Ms. Rabasa, Mr. Blyth said that because charter schools have had steady enrollment, they are not experiencing significant impacts to school funding. He may follow up with more information specific to Network Charter School.

Mr. Pfaefflin added that Network Charter School received an additional Educational Assistant (EA).

Ms. Munro asked about capital funds, noting that bond dollars can only buy something once. She provided an example of the need to replace laptops.

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Mr. Brown acknowledged that it is a challenge. He said the IT Director is working on identifying a plan for technology replacements.

Mr. Richardson requested a breakdown of the $7.5M Student Government fund.

Mr. Brown said each school has a specific account and category code. He provided examples of student body activities, such as baseball, speech and debate, and music.

## XI. PREVIEW OF NEXT MEETING

Superintendent Mickelson presented a preview of the upcoming Budget Committee meeting scheduled for Wednesday, May 6, 2026.

## XII. ADJOURN

Chair Salic adjourned the meeting at 9:44 p.m.

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# EUGENE SCHOOL DISTRICT 4J

# PROPOSED BUDGET

# 2026-2027









**EUGENE SCHOOL DISTRICT 4J**
Eugene, Oregon

**2026-27**
**BUDGET**

Prepared by:
Financial Services

Dr. Miriam Mickelson
Superintendent

Matthew Brown
Director of Financial Services

**Welcome to the Eugene School District 4J!**

This budget document is designed to provide clear and accessible view of how Eugene School District 4J allocates resources in service of students, staff, and community. Whether you are reviewing the budget for the first time or returning for a deeper understanding, this section is intended to support transparency, clarity, and informed engagement.

At its core, the budget reflects the decisions we must make to continue serving students well in a time of financial constraint. It outlines how the district is aligning resources with priorities, responding to ongoing financial pressures, and working toward long-term stability.

More than a financial plan, this budget represents the district's commitment to responsible stewardship, strategic alignment, and sustaining the programs and services that support student success.

**Budget Format**

The budget document is organized into four sections, each serving a distinct purpose:

- **Executive Summary** - Provides a high-level overview of the budget, including the Budget Message, key financial assumptions, and major changes from prior years.
- **Organizational Section** - Describes the district's organizational structure, the communities we serve, and the policies and processes that guide financial planning and decision-making.
- **Financial Section** - Presents detailed information on all district funds, including revenue sources, expenditure categories, and planned allocations.
- **Informational Section** - Includes supporting data such as staffing trends, enrollment projections, property tax information, and key performance indicators.

The Table of Contents at the beginning of the document and the summary pages that follow are intended to support quick reference and accessibility for all readers.

**How to Read This Budget Document**

Readers are encouraged to begin with the Executive Summary and *Budget at a Glance* to understand the district's financial position, key changes, and major decisions. The remaining sections provide increasing levels of detail for those seeking a deeper understanding of how resources are allocated across the system.

**Governance and Accountability**

The **Budget Committee** and **School Board** play distinct and complementary roles in the budget process. The Budget Committee reviews and approves the proposed budget, incorporating community input and ensuring alignment with district priorities. The School Board is responsible for final adoption, appropriations, and the levying of taxes. Together, these bodies ensure that the district's financial plan reflects both community values and legal requirements.

**What This Budget Reflects**

This budget reflects a system working to align resources with current realities, while continuing to prioritize student learning and well-being. The district is navigating ongoing financial pressures, including declining enrollment, rising costs, and limited revenue growth.

In response, this budget includes difficult but necessary decisions to better align expenditures with available resources. It also reflects a continued commitment to protecting core student services, maintaining safe and supportive learning environments, and building a more sustainable and coherent system over time.



**EUGENE SCHOOL DISTRICT**

**2026-27 BUDGET**

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**A Message from the Superintendent**

The proposed 2026–27 budget reflects a continued effort to align Eugene School District 4J's resources with our priorities while addressing ongoing financial challenges.

Like many school districts across Oregon, 4J is experiencing a combination of declining enrollment, rising operating costs, and limited growth in state funding. These conditions have created a structural imbalance between revenues and expenditures that cannot be sustained over time.

In response, the district undertook a comprehensive 2026-27 budget development process beginning in July 2025. This process included detailed reviews of programs and services, engagement with district and building leadership, and input from staff and community members.

The proposed 2026-27 budget reflects an ongoing structural gap. The General Fund includes approximately $258 million in operating revenue and $274 million in operating expenditures, resulting in a gap of approximately $16 million. This gap will be covered by utilizing one-time funds from our Facilities Maintenance Fund and a portion of our beginning fund balance. This gap continues to require careful planning and ongoing adjustments in future years.

It is a painful process that has taken, and will take, a toll on dedicated educators and result in a loss of support and experiences for students. It is also quite necessary and presents 4J an opportunity to make clear choices and focus on the most critical elements of providing the best possible education to all our students.

I want to take a moment to acknowledge a difficult reality. Public education is a human service that our society has named as critical to the health and prosperity of our communities and nation. The work is by necessity done locally, between real people: educators, students and families. Educators receive, protect, support and empower the most vulnerable of society: our children. We are tasked with helping students regardless of their backgrounds or challenges and making sure we provide appropriate services with fair access to all. By the nature of this noble work, educators often feel called to it and connected to the mission on a deep level. It feels like work so important should be beyond the shackles of spreadsheets and the gusts of economic shifts.

The laws and rules that govern much of the work of public education are not supported sufficiently with state and federal dollars to carry out the mandates. And so we find ourselves bound by the reality of how the public pays for its children to be educated and cared for in our schools.

Locally, our community has been tremendously supportive of public education, a tradition in the Eugene area that goes back many, many decades. We still benefit from a 2018 capital bond that helps us make learning spaces safer, healthier and better equipped to support the work of modern education. We have a Local Option Levy that every year makes a massive difference in providing more teaching and direct student support in our classrooms. Without it, the recent economic downturn would be more devastating. Oregon's laws, though, prevent districts like 4J from even being able to ask local voters for enhancements beyond very tight limits, and significant revenue generation is not an option.

At the same time, many district resources are restricted or committed to specific purposes. Special revenue funds, debt obligations, and internal service costs all play critical roles in supporting programs, facilities, and employee benefits, but they do not provide flexibility to address the district's core operating gap.

We have no other choice than to use the resources given to us in the best and most responsible way possible.

4J is not alone in this. Many districts in Oregon have had to make drastic cuts as they have come out of one-time federal support and deal with the various factors of steadily increasing costs and funding that does not keep pace. Several large districts have made multiple cuts in the tens of millions. Other districts have had to make mid-year cuts when projections or financial realities change.

4J's greatest financial challenge is that between 2020 and 2025, the district increased staffing using one-time federal pandemic relief money. At the same time, there was gradual enrollment decline, creating significant misalignment between staffing and students. District leaders made this choice to provide the best possible support in recent years to students who suffered academically and socially during and after the pandemic, and who have arrived in our schools with increasing challenges in mental and behavioral health.

Sustaining that service was never possible though. With the expiration of those funds in fall 2024, the district was forced to rely solely on its regular income and its savings in reserve.

We began the thoughtful process to engage our community about the budget gap, a major priority immediately after I joined 4J in July 2025. We met with community members, employee group leaders, district and building leaders, and staff members. In an extensive online survey, we invited our community and staff to share priorities and ideas, and received numerous responses.

The feedback was clear, from our own staff, families and community members: to the extent possible, protect direct student support in classrooms and schools, support students with special needs, maintain an equitable approach and trim administration and central services. I worked with my team to prepare a reduction plan in three phases. It started with cuts to executive leadership and external contracts and services. It continued with reductions to central and district-wide programs and staffing, and finished with reductions at the school building level. With a gap of this magnitude, effects in schools are unavoidable. These three phases were presented to the community and the school board between December and February. As authority was granted by the board for phases connected to staff reductions, we began the difficult process of notifying educators of the certain or possible impact to their jobs.

As district staff began implementing our savings strategies and submitting staffing plans for next year, it became apparent that our efforts were not fully closing the gap. Some cost increases for next year appear higher than when initially projected, such as paying into the state system for retired employees, the amount of unemployment insurance expected to be claimed and other ongoing employee costs. Projected savings this year from vacant positions, based on historic trends, did not materialize, meaning we wouldn't have as much money to carry into next year.

We also have seen that using compensation averages to project staffing costs, a common budgeting practice, needs to shift to using actual per-employee costs at the earliest possible point in planning. We've also seen how the reduction-in-force process, following state laws and collective bargaining agreements, often results with a lower savings than imagined when positions are identified for reduction. Less-senior educators, who make less, are often the employees who in the end must depart. Those factors make it extremely difficult to have projections match the eventual reality. We have to refine our approach to be more responsive to leaner, more austere financial landscapes and realities. A new information system coming on line early next year will help greatly in providing our staff in Human Resources and Financial Services, as well as our supervisors throughout the district, a more reliable and visible way to know the budgetary impact of positions that are often paid through multiple fund sources and have complex modifiers applied. I am confident that the process for 2027-28, while challenging in the wake of the cuts before us, will be more predictable.

The board provided authority for up to 269 full-time equivalent staff reductions. I approached that judiciously wanting to make only the minimum cuts necessary, since all of our active staff contribute to better outcomes for students and families. Our detailed process to analyze our staffing and the impact of reductions have shown we are at the limit of what we can sustain for one year. We have cut deeply, and while we may need to reduce staffing further in the future to more closely align our spending with revenue, we will need to consider changing the structure of our systems to make such cuts. Our programs simply could not handle more loss and still function properly.

To bridge the gap that remains for 2026-27, I am proposing using a set of one-time transfers between district funds along with as much savings as possible in the current year. My hope had been to make reductions to ongoing spending this year that would bring 4J to the point where our future challenges would largely be in tracking expected continuing enrollment decline and cost increases. Unfortunately that was not possible and we will see the need to reduce ongoing costs for 2027-28. We must accept the challenge to find the ongoing savings when having already in this budget cut our administrative and central services spending to its realistic limit for a district of our size.

The prospects for our financial picture to improve are not strong. The state's budget and the State School Fund will still rely on personal and business taxes that wax and wane with the economy. Legislators and the governor pursue greater K-12 funding but have a host of government service needs to address including wildfires, healthcare, housing and many more. Federal support is also more uncertain than ever, with grants and other funding not guaranteed.

We have no choice but to spend within our limits. In recent years, the district's financial reserves allowed it to continue to provide services to students beyond our annual means. Those reserves are depleted. We have had to act to be in balance, and it has been agonizing. All of the programs, services and staff leaving 4J in this budget have been valuable. They have made a difference for students and families, and have made the district more effective. Regrettably, we cannot afford to continue to do all that we have, with the more limited resources available.

While much will be lost, much will also be retained. Our focus on student care and success is unwavering. We will focus on teaching and learning and supporting a path to achievement for all students. Our schools will be safe places where all students are seen and valued, and we will still aim to care for the whole student. We will continue our commitment to equity, student voice and supporting every learner. We will engage with our families and community on the shared responsibility of caring for and preparing our children for their brightest future.

Our budget is the fulfillment of a duty to match our services, our action, with the resources provided. This Budget Document provides a detailed overview of our district’s financial picture, priorities, and the steps we are taking to ensure long-term stability.

During the process of developing this budget, I have come to love and often mention a quote from educator and author Sharon Daloz Parks: "Those who practice leadership for equity must confront, disappoint and dismantle and at the same time energize, inspire and empower.” I feel this fits our moment perfectly. It acknowledges the loss and discomfort with what is demanded of us, but also calls on us to accept the challenge, rise above and create the best possible future.

I consider all of our staff members to be educational leaders. With them, our school board and our community together, we will remain energized, inspired and empowered in our mission.

Superintendent Dr. Miriam Mickelson
Eugene School District 4J

## BUDGET MESSAGE & EXECUTIVE SUMMARY

Annually, Eugene School District 4J publishes a Budget Document that recounts the overall financial state of the district, explains recent developments affecting current and future financial health, provides background on district operations and how to navigate the budgets, as well as information on forms of revenue, and a financial section that details the general and all special funds used by the district.

4J, like all public entities in Oregon, must adopt a balanced budget that spends no more than the money available to it, in its various forms of revenue and its financial reserves. The district aims to use its resources to provide the best possible services to its students each year, while being responsible stewards of the public trust. 4J's financial policies remain consistent as it heads into 2026-27, with the notable development that it is no longer able to rely on either one-time federal pandemic relief funds, nor a large financial reserve in order to offer education and support services that cost more to provide than what the district collects in annual income.

This budget reflects several changes in both appropriations and revenue compared to the prior year, driven by evolving fiscal realities and district priorities. On the revenue side, the district is experiencing continued pressure from declining enrollment and depleting reserves after the expiration of one-time federal relief funds. At the same time, state funding growth has not kept pace with increasing cost drivers. On the expenditure side, appropriations have been adjusted to address rising personnel costs, including salary and benefit obligations, which comprise the majority of district spending, as well as increased costs for student support needs. In response, the district has made targeted reductions and operational adjustments to better align ongoing expenditures with sustainable revenue levels, while continuing to prioritize core educational services and support for students. This year's operating deficit has been reduced from the previous year, but is still not zero, meaning that this operational deficit will carry past the 2026-27 fiscal year.

For 2026-27 no major changes in financial policy are proposed, but two practices will be different from recent years. First, the district does not have adequate reserves above the board policy-mandated five percent of general fund operating expenses to use to cover the gap between expenditures and revenue. Second, the district must therefore enact tens of millions of dollars in cost savings strategies, including extensive staff layoffs, in order to have a balanced budget. No changes to the basis of accounting have been made for 2026-27. However, the planning process leading to this budget has inspired district staff to implement alternative methods in creating projections, tracking staffing and related costs, and in calculating the actual effect of possible cost-savings strategies with a goal of having projections align more closely with real-world outcomes.

## THE BUDGET AT A GLANCE

### The Budget Process

The Eugene School District 4J develops its annual budget in accordance with Oregon Local Budget Law (ORS 294.305-294.565). This law provides a clear framework for how public budgets are prepared, shared, and reviewed, ensuring transparency, accountability, and opportunities for community input.

Each year, the district builds a balanced budget for every fund. This means that the resources we expect to receive are aligned with the expenditures we plan to make. This disciplined approach helps ensure that long-term financial stability of the district while maintaining our focus on support students, staff, and schools.

To promote consistency and clarity, the district follows the standardized chart of accounts established by the Oregon Department of Education (ODE). This allows our financial information to be clearly understood and compared across school districts throughout the state.

District expenditures are organized into broad categories that reflect how resources support our work. These include:

- Instruction
- Support Services
- Enterprise and Community Services
- Facilities Acquisition and Construction
- Debt Service
- Other Uses
- Contingency
- Unappropriated Ending Fund Balance

This structure provides a clear and transparent view of how the district plans, prioritizes, and manages its financial resources in service of students and the community.

### General Fund

The General Fund is the district's primary operating fund and accounts for more than half of all district spending in the 2026-27 fiscal year. It supports the day-to-day operations of our schools, including staff, instruction, and essential services for students.

During this budget cycle, the district identified and implemented reductions due to a significant funding gap projected for 2026-27. Despite these actions, the proposed budget reflects an ongoing structural operating gap of approximately $16 million. This gap represents a continued imbalance between the revenues we receive and the expenditures required to operate our system.

Personnel costs remain the largest driver of General Fund expenditures, accounting for nearly 90% of total operating costs. In addition, materials and services have increased due to rising costs of goods and services necessary to support daily operations.

Addressing this structural imbalance remains a central priority. The district is actively working to better align resources with enrollment, stabilize operations, and protect core student services. This work is essential to ensuring long-term financial sustainability while maintaining the programs and supports our students' need.

## THE BUDGET AT A GLANCE

### Special Revenue Funds

Special revenue funds represent about 11% of the district's overall budget. These funds are designated for specific purposes and include federal programs such as Title funds, special education funds through the Individuals with Disabilities Education Act (IDEA), state and local grants such as High School Success and Student Investment Act, as well as Nutrition Services, and student body funds.

Because these funds are restricted, they must be used in alignment with their intended program requirements and cannot be redirected to support General Fund operations. While they play a critical role in supporting targeted programs and services for students, they do not provide flexibility to address the district's core operating gap.

### Debt Service Funds

Debt Service Funds represent about 10% of the district's budget. These funds are dedicated to meeting the district's long-term financial obligations, including the repayment of general obligation bonds associated with the 2018 capital improvement program and obligations related to the Public Employee Retirement System (PERS) side account. The increase in expenditures reflects scheduled repayment commitments. These expenditures are driven by legally required payment schedules and are not discretionary.

Additional detail on the obligations are included in the Financial Section. As long-term commitments, they plan an important role in shaping the district's overall financial capacity and flexibility.

### Capital Funds

The district will continue implementation of capital projects funded through the 2018 bond over the next five years. These investments support facility improvements, infrastructure needs, and long-term operational readiness.

A summary of planned capital investments by category is provided below, with additional project-level detail included in the Financial Section. Project timelines and scopes may be adjusted over time based on operational needs and financial conditions. These investments are critical to maintaining safe, functional learning environments and ensuring the district's facilities can support student needs now and into the future.

| CAPITAL PROJECTS | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | FUNDING |
|---|---|---|---|---|---|---|
| Building Improvements | 26,345,000 | 17,250,000 | 11,000,000 | 7,815,000 | 4,660,000 | 2018 Bond |
| Site Improvements | 3,965,000 | 935,000 | 1,100,000 | 2,300,000 | 200,000 | 2018 Bond |
| Technology | 2,500,000 | 2,000,000 | 1,500,000 | - | - | 2018 Bond |
| Curriciulum | 445,000 | - | - | - | - | 2018 Bond |
| Transportation | 1,600,000 | 800,000 | - | - | - | 2018 Bond |
| **Total** | **34,855,000** | **20,985,000** | **13,600,000** | **10,115,000** | **4,860,000** | |

### Internal Service Funds

Internal Service Funds support the district's internal operations and risk management obligations that include employee insurance programs, post-retirement benefit obligations, and risk management activities. These funds account for approximately 10% of the district's budget. These expenditures are largely driven by increasing costs in insurance coverages, healthcare, and risk-related obligations, which continue to rise over time. While these funds are essential to maintaining operational stability and meeting employee and legal obligations, they represent fixed and increasing costs that further limit the district's overall financial flexibility

**Budget Development Process**

In preparation for a challenging 2026-27 budget year, the district began its budget development process in July 2025 with leadership discussions focused on reductions and systemwide resizing.

Under Superintendent Mickelson's leadership, district leaders conducted a comprehensive review of programs and services to identify opportunities for alignment and cost reduction. This included direct engagement with departments and programs to better understand operational needs and systemwide impacts.

Beginning in October, the district expanded engagement to include staff and community members through both in-person and virtual sessions. These conversations provided an opportunity to review the district's financial realities and gather input on priorities and trade-offs.

In November, the district launched a community-wide Thought Exchange survey. Feedback from this process informed and reinforced key decisions reflected in the proposed budget.

The first step Superintendent Mickelson announced was a reorganization of the executive leadership structure, including the elimination of three Assistant Superintendent positions, as well as reductions across management, supervisory, and professional roles.

Throughout the budget process, reductions were identified across programs, services, and staffing. During this time, the School Board approved reductions in force (RIF) for both licensed (EEA) and classified (OSEA) staff as part of the district's broader effort to align expenditures with available resources. This process reflects a deliberate and systemwide approach to aligning resources with priorities, making reductions, and ensuring the district can sustain core services moving forward.

| DATE | MEETING | PURPOSE |
|---|---|---|
| July 2025 | Internal Leadership Meetings | Identify Opportunities & Values |
| Aug 2025 | Departmental Meetings | Identify Opportunities & Values |
| Sept 2025 | Leadership and Department Engagement | Internal Discussion, Surveys, and Engagement |
| Oct 2025 | Budget Committee Selection Process | First Round Selection Process for Two vacancies |
| Oct 2025 | Executive Leadership Announcements | Reorganization of Executive Leadership for 2026-27 |
| Nov 2025 | Board Resolution | Resolution for development of a sustainable budget |
| Nov 2025 | Budget Committee Nomination | Two Budget Committee members nominated |
| Nov 2025 | Board Presentation | Community Engagement results shared |
| Dec 2025 | Phase 1 of Reductions Announced | Phase 1 of Reductions Announced |
| Jan 2026 | Phase 2 of Reductions Announced | Phase 2 of Reductions Announced |
| Jan 2026 | Phase 3 of Reductions Announced | Phase 3 of Reductions Announced |
| Jan 21, 2026 | Reductions in Force First Reading | First Reading with School Board |
| Feb 04, 2026 | Reductions Second Reading & Approval | Second Reading with School Board & Approval |
| Apr 08, 2026 | Budget Committee 1 | Budget Committee Meeting |
| Apr 22, 2026 | Budget Committee 2 | Budget Committee Meeting |
| May 06, 2026 | Budget Committee 3 | Budget Committee Meeting |
| May 13, 2026 | Public Hearing | Public Hearing for Adoption of the 2026-27 Budget |
| May 27, 2026 | Adoption of the 2026-27 Budget | Adoption of the 2026-27 Budget by the School Board |

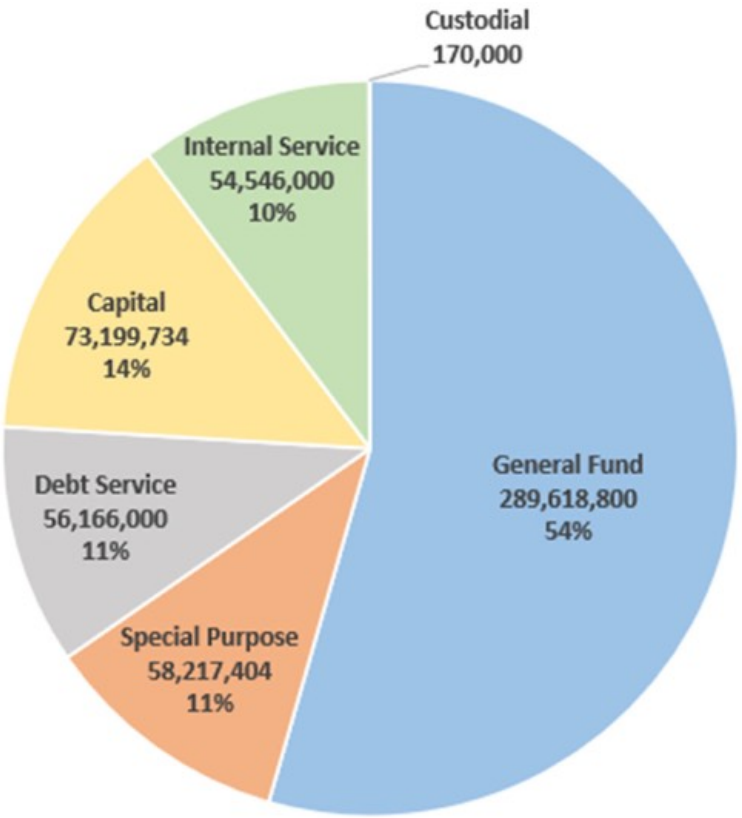
**BUDGET SUMMARY BY FUND**

The following provides a summary of the district's budget by major fund groups. The General Fund remains the district's largest fund, representing 54% of the total budget and serving as the primary source of funding for day-to-day operations.

Other major funds include:

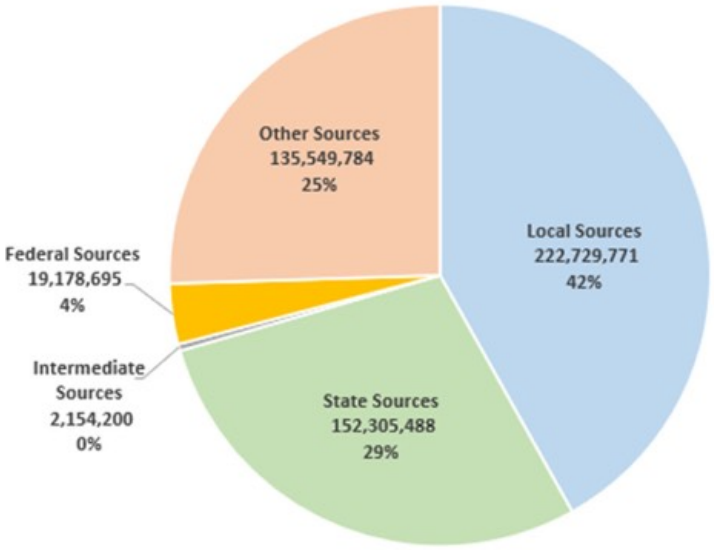
- **Capital Funds,** which support facility improvements, capital projects, and maintenance projects.
- **Special Revenue Funds,** which include grant-funded programs such as Title, IDEA, Nutrition, HSS, and SIA.
- **Debt Service Funds,** which support repayment of General Obligation Bonds for facility maintenance and construction as well as the district's PERS side-account obligations.
- **Internal Service Funds,** which primarily support employee insurance programs and other internal operational obligations across licensed, classified, and non-bargaining staff groups.
- **Custodial Fund** - This fund is used to account for assets held by the district as trustee or agent and accounts for the district's privately funded scholarship dollars.

Together, these funds reflect how the district allocates resources across operations, targeted programs, long-term obligations, and internal services. The distribution of funds highlights the concentration of resources within the General Fund while also illustrating the extent to which other funds are restricted, committed, or dedicated to specific purposes, limiting flexibility in addressing the district's broader financial challenges.



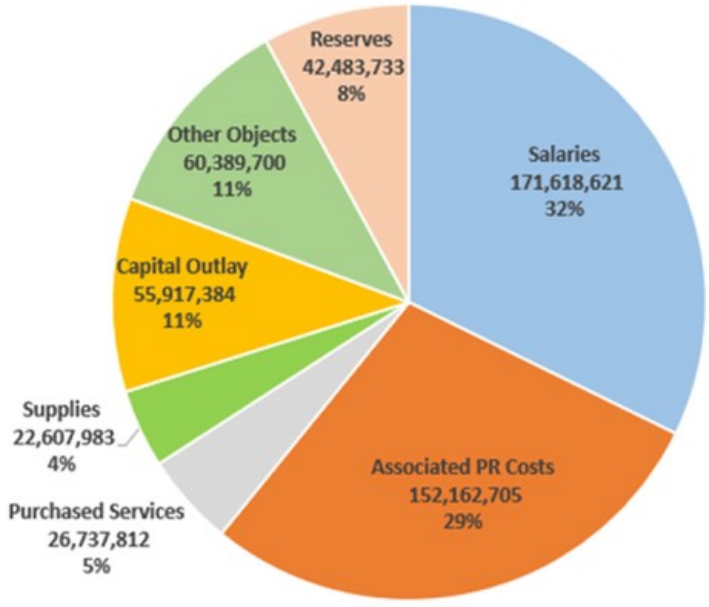

| DESCRIPTION | FY 2027 PROPOSED |
|---|---|
| General Fund | 289,618,800 |
| Special Purpose | 58,217,404 |
| Debt Service Funds | 56,166,000 |
| Capital Project Funds | 73,199,734 |
| Internal Service Funds | 54,546,000 |
| Custodial Fund | 170,000 |
| **Total** | **531,917,938** |

## SUMMARY OF REVENUE & EXPENDITURES FOR ALL FUNDS




### Revenue Summary - All Funds

The district's primary revenue source is the Oregon State School Fund, as determined by the Oregon State Legislature. While the district advocates for adequate funding, the amount received is largely driven by the state funding formula, which includes factors such as enrollment, teacher experience, and student needs. These student-based factors are intended to account for varying levels of need across the district; however, they do not always fully reflect the complexity of services required to support all students. Local revenue is primarily generated through property taxes, with an assumed annual increase of 3% based on Measure 5 and Measure 50 limitations. The district's local option levy contributes approximately $27 million in the upcoming year. Other sources include beginning fund balances and interfund transfers. These revenue structures provide limited flexibility and are largely outside of the district's direct control, requiring careful planning to align available resources with district priorities and the evolving needs of students.




### Expenditure Summary - All Funds

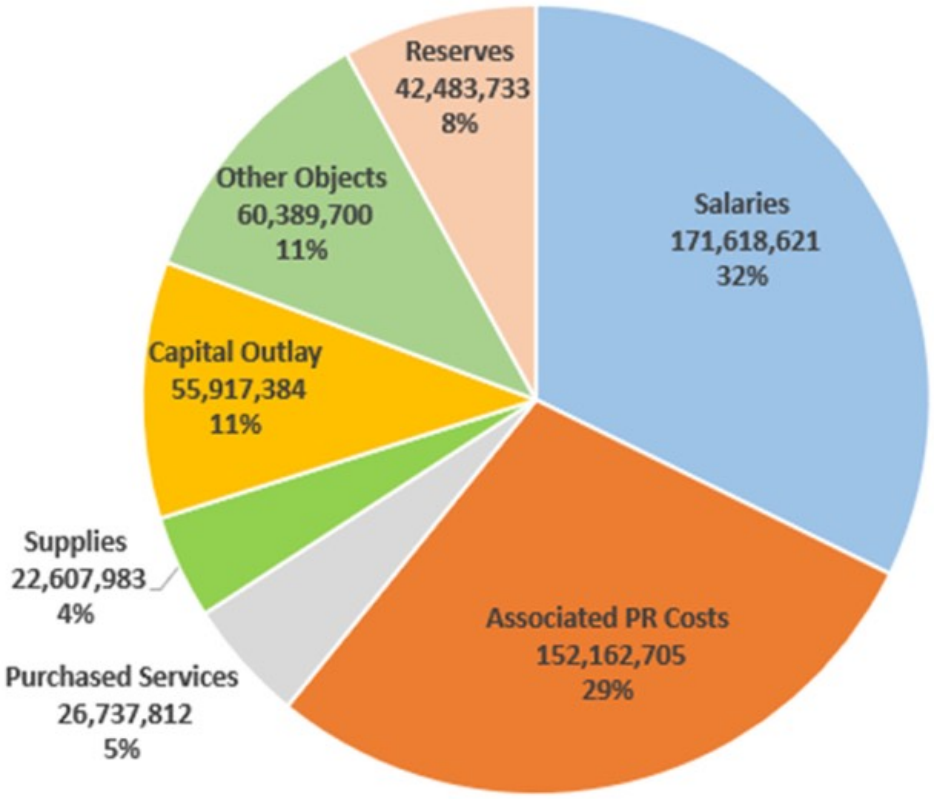
The district's largest expenditures are personnel-related costs, including salaries and associated payroll expenses, which account for approximately 61% of the total budget. Other significant expenditures include capital outlay for ongoing facility improvements, bond-funded projects, and maintenance.

Other objects primarily include debt service payments and required accounting adjustments under Governmental Accounting Standards Board (GASB) guidelines. These expenditures reflect both long-term financial obligations and compliance with accounting standards.

While expenditures have been adjusted in response to budget reductions, ongoing increases in personnel, benefits, and operational costs continue to place pressure on the district's financial positions, requiring continued alignment of expenditures with available resources and student needs.

**EXPENDITURES BY OBJECT FOR ALL FUNDS**

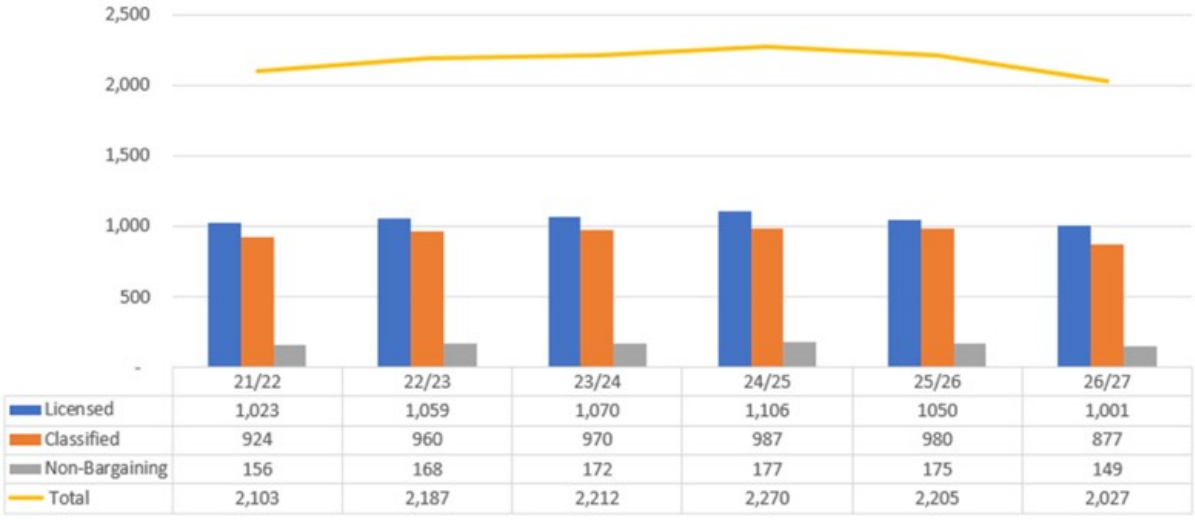
In comparison to 2025-26, total expenditures are proposed to decrease by approximately $26 Million across all funds. Even with the reductions made in this year's budget, ongoing increases in salaries, associated payroll costs, and materials and services have offset a significant portion of these reductions.



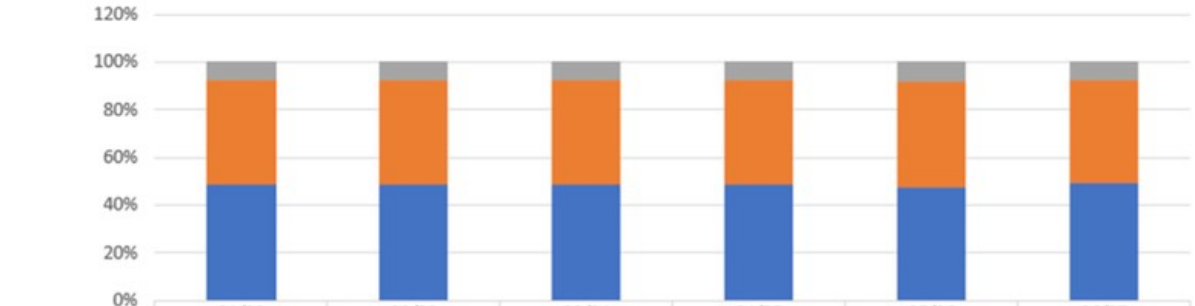

| | 2022-23 Actuals | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed |
|---|---|---|---|---|---|
| 100 Salaries | 143,571,396 | 153,787,425 | 170,188,674 | 174,649,527 | 171,618,621 |
| 200 Associated PR Costs | 120,760,942 | 133,562,440 | 138,837,028 | 148,381,028 | 152,162,705 |
| 300 Purchased Services | 32,227,051 | 35,584,270 | 37,463,794 | 32,474,720 | 26,737,812 |
| 400 Supplies & Materials | 16,218,066 | 26,802,777 | 20,420,738 | 29,851,061 | 23,607,983 |
| 500 Capital Outlay | 87,090,499 | 57,531,889 | 23,417,364 | 81,015,312 | 55,917,384 |
| 600 Other Objects | 58,448,928 | 46,511,597 | 49,768,772 | 45,655,350 | 60,389,700 |
| 800 Other Uses | 5,234,451 | 9,393,422 | 17,875,044 | 48,959,917 | 42,483,733 |
| **Total Expenditures by object** | **463,551,334** | **463,173,820** | **457,971,414** | **560,986,915** | **532,917,938** |

**POSITION HISTORY & BUDGET**

The information below highlights the year-to-year differences for each employee group within our district and the breakdown percentage between groups by each year. These numbers are taken based on the appropriations of each fiscal year.



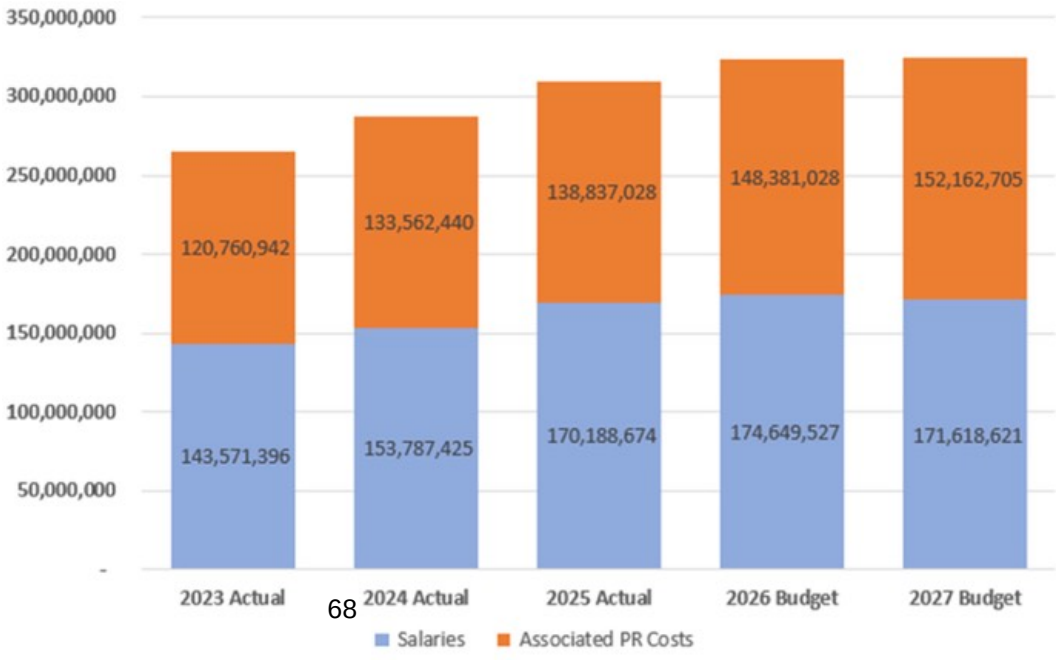

| | 21/22 | 22/23 | 23/24 | 24/25 | 25/26 | 26/27 |
|---|---|---|---|---|---|---|
| Licensed | 1,023 | 1,059 | 1,070 | 1,106 | 1050 | 1,001 |
| Classified | 924 | 960 | 970 | 987 | 980 | 877 |
| Non-Bargaining | 156 | 168 | 172 | 177 | 175 | 149 |
| Total | 2,103 | 2,187 | 2,212 | 2,270 | 2,205 | 2,027 |




| | 21/22 | 22/23 | 23/24 | 24/25 | 25/26 | 26/27 |
|---|---|---|---|---|---|---|
| Non-Bargaining | 7% | 8% | 8% | 8% | 8% | 7% |
| Classified | 44% | 44% | 44% | 43% | 44% | 43% |
| Licensed | 49% | 48% | 48% | 49% | 48% | 49% |

District Personnel Costs Over Time

Shown here is a graph that highlights to total payroll costs (Salary + Benefits) across all funds with the district over time.



**DEBT SUMMARY**

The Eugene School District maintains two debt service funds to support distinct long-term obligations.

Fund 300 includes all General Obligation Bonds, currently consisting of bond issuances from 2011 and 2018. As of this budget, all but one issuance of the 2018 bond has been completed, with approximately $49.3 million remaining. The district anticipates issuing the remaining portion over the next year. Debt service payments for these bonds are scheduled through 2042. A detailed schedule of total payments is provided below, with additional information available in Fund 300 within the Financial Section.

Fund 370 is dedicated to the district's PERS (Public Employees Retirement System) bond obligations. These bonds were issued in 2004 to manage rising pension costs and are scheduled to be fully paid off in 2028. A corresponding schedule of principal and interest payments is provided below, with additional detail available in Fun 370 within the Financial Section.

The district's most recent bond rating, completed by Moody's Investors Service in 2022, as Aa, reflecting a high level of credit worthiness. The district's overall debt capacity is currently at approximately 18.45% of its allowable limit, based on the 2022 real market value of the district.

| GENERAL OBLIGATION BONDS | |
|---|---|
| **DATE** | **Total** |
| 06/30/27 | 35,185,575 |
| 06/30/28 | 51,535,278 |
| 06/30/29 | 40,048,213 |
| 06/30/30 | 35,914,250 |
| 06/30/31 | 36,913,268 |
| 06/30/32 | 25,649,148 |
| 06/30/33 | 26,420,788 |
| 06/30/34 | 27,211,068 |
| 06/30/35 | 27,996,538 |
| 06/30/36 | 28,837,588 |
| 06/30/37 | 29,702,588 |
| 06/30/38 | 30,583,038 |
| 06/30/39 | 31,503,688 |
| 06/30/40 | 13,033,800 |
| 06/30/41 | 13,421,950 |
| 06/30/42 | 13,827,750 |
| **TOTAL** | **468,084,523** |

| PERS BOND | |
|---|---|
| **DATE** | **Total** |
| 06/30/27 | 6,745,989 |
| 06/30/28 | 3,477,148 |
| **TOTAL** | **10,223,137** |

**STATE SCHOOL FUND BASICS**

The State School Fund (SSF) is the primary source of operating revenues for Oregon's K-12 public schools. It is composed of both state and local resources, with state funding allocated by the Legislature each biennium and local resources incorporated into the formula as prescribed by law. These combined resources are distributed to school districts and education service districts through an equalization formula.

The starting point for the State School Fund formula is ADMr (Average Daily Membership resident), which represents the number of students enrolled in the district. For example, a student who attends school for the full year generates 1.0 ADMr, and no student can generate more than 1.0 ADMr in a given year. Districts report this data through state data collections, which the Oregon Department of Education (ODE) uses to calculated ADMw (Average Daily Membership Weighted).

ADMw is a key component in determining State School Fund allocations. It reflects both the number of students and the portion of the school year they are enrolled, while also applying weights to account for varying student needs and district characteristics. The formula is designed to support both equalization and equity by recognizing that some students and communities require additional resources.

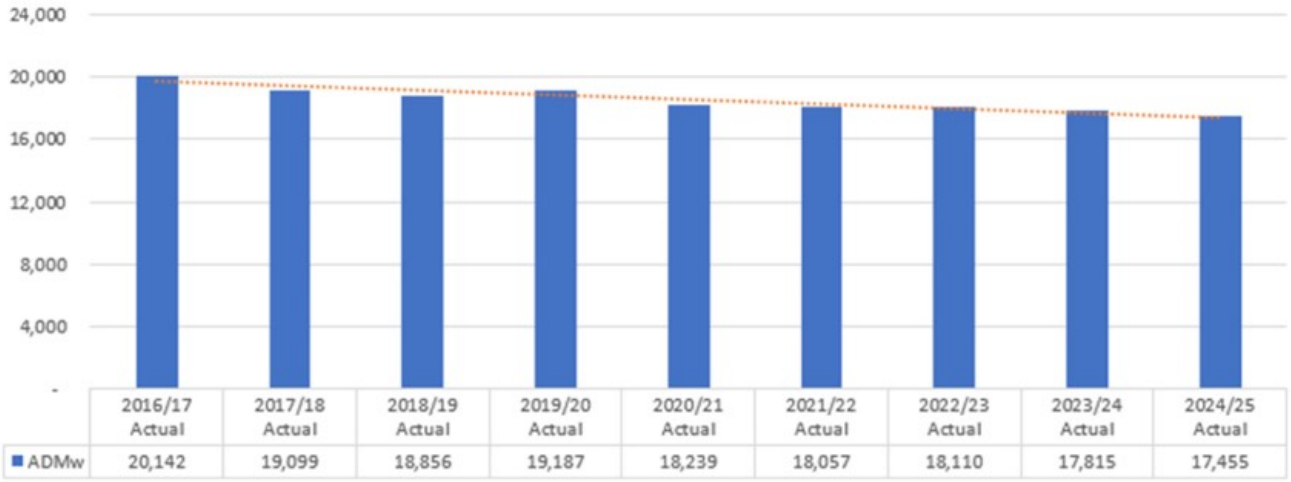
The following weights are applied in calculating ADMw:

- **English Learners -** An additional 0.5 weight is applied for students enrolled in English Learner programs
- **Pregnant and Parenting Programs -** An additional 1.0 weight is applied for eligible students participating in these programs.
- **Students with Disabilities (IEP) -** An additional 1.0 weight is applied for students with an Individualized Education Program (IEP), capped at 11% of the district's ADMr.
- **Student in Poverty -** An additional .25 weight is applied for students from families meeting poverty thresholds.
- **Students in Foster Care or Neglected/Delinquent Facilities -** An additional 0.25 weight is applied for eligible students.
- **Remove Elementary School Correction** - Additional weighting is provided for small and remote elementary schools.
- **Small High School Correction -** Additional weighting is provided for small high schools
- **Post-Graduate Scholars -** A reduction of .25 weight is applied for students in post-graduate scholar programs.

Additional information about the State School Fund is available through the Oregon Department of Education.

**STATE SCHOOL FUND BASICS**

State School Fund allocations are directly influenced by enrollment trends. Below shows a chart of the ADMw from 2016-17 through 2024-25, based on Oregon Department of Education reports. The data reflects a gradual decline over time, a trend the district anticipates will continue. This decline in enrollment, combined with the structure of the State School Fund formula, results in reduced available resources and requires ongoing alignment of staffing, programs, and services to student needs.

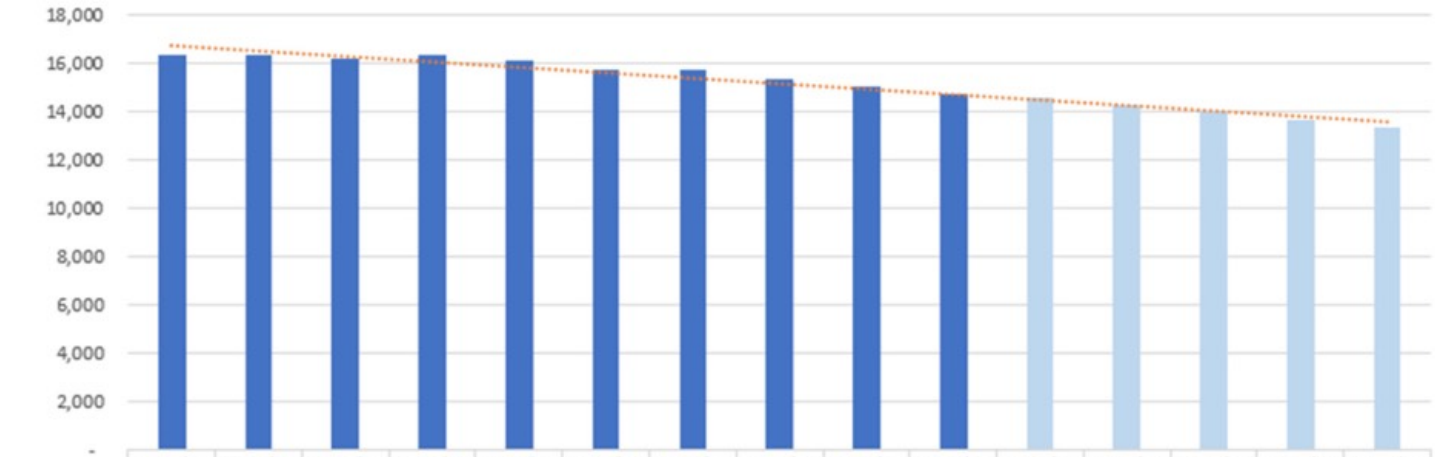



| | 2016/17 Actual | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 Actual | 2023/24 Actual | 2024/25 Actual |
|---|---|---|---|---|---|---|---|---|---|
| ADMw | 20,142 | 19,099 | 18,856 | 19,187 | 18,239 | 18,057 | 18,110 | 17,815 | 17,455 |

**STUDENT ENROLLMENT**

Student enrollment is a key factor in the district's funding, as both ADMr and ADMw within the State School Fund formula are directly driven by the number of students served. Enrollment has declined since the COVID-19 pandemic, following a period of relative stability in prior years. The chart below presents enrollment data from 2016-17 through 2025-26, based on October counts, along with projected enrollment for the next five years.

Enrollment projects are developed by the district's Research and Planning Department and incorporate multiple factors that influence enrollment trends, including birth rates in Lane County, housing costs, and broader demographic shifts.




| | 2016/17 Actual | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | 2025/26 Actual | 2026/27 Forecast | 2027/28 Forecast | 2028/29 Forecast | 2029/30 Forecast | 2030/31 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Enrollment | 16,330 | 16,355 | 16,193 | 16,313 | 16,080 | 15,718 | 15,681 | 15,364 | 15,013 | 14,749 | 14,578 | 14,287 | 14,005 | 13,666 | 13,371 |

**BUDGET COMMITTEE MEMBERS**

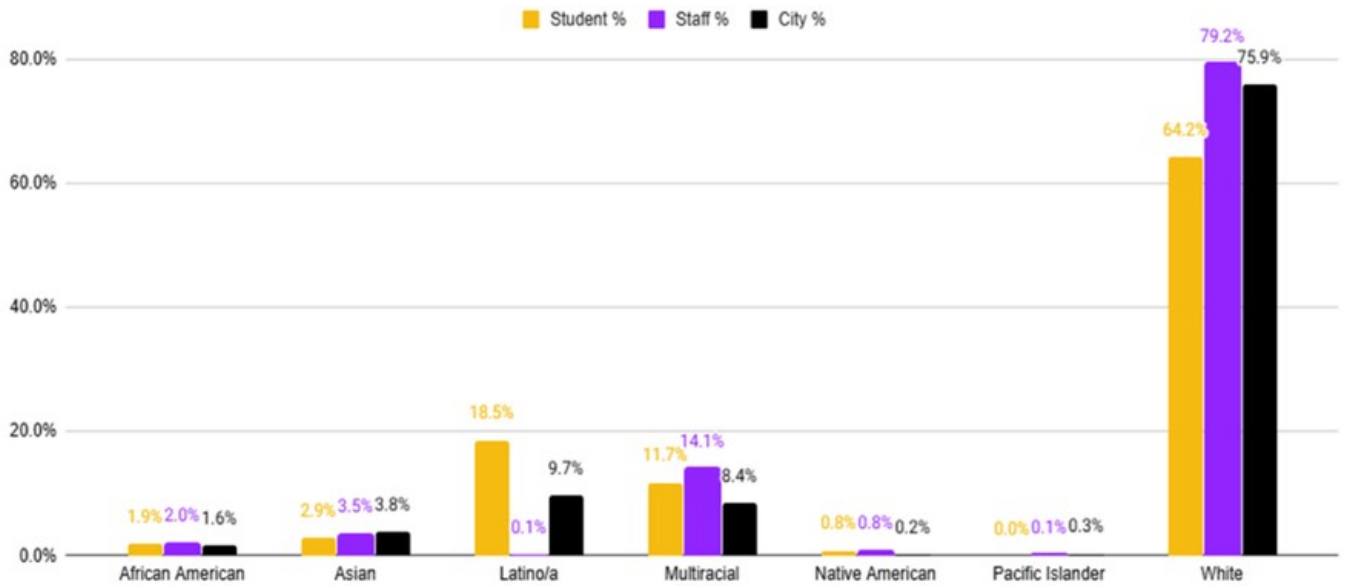
The Budget Committee plays a key role in the district's budget process by reviewing the proposed budget, receiving community input, and approving the budget for submission to the School Board for final adoption. The committee ensures that the district's spending plan aligns with its values, priorities, and legal requirements. The Budget Committee is composed of the seven members of the School Board and an equal number of appointed community members, who serve staggered three-year terms. This structure supports transparency, community engagement, and shared accountability in the district's financial decision-making.

| NAME | POSITION | TERM ENDS |
|---|---|---|
| Tom Di Liberto | Board Chair | 6/30/27 |
| Ericka Thessen | Board Vice-Chair | 6/30/29 |
| Rick Hamilton | Board Member | 6/30/27 |
| Morgan Munro | Board Member | 6/30/27 |
| Maya Rabasa | Board Member | 6/30/29 |
| Judy Newman | Board Member | 6/30/29 |
| Jenny Jonak | Board Member | 6/30/27 |

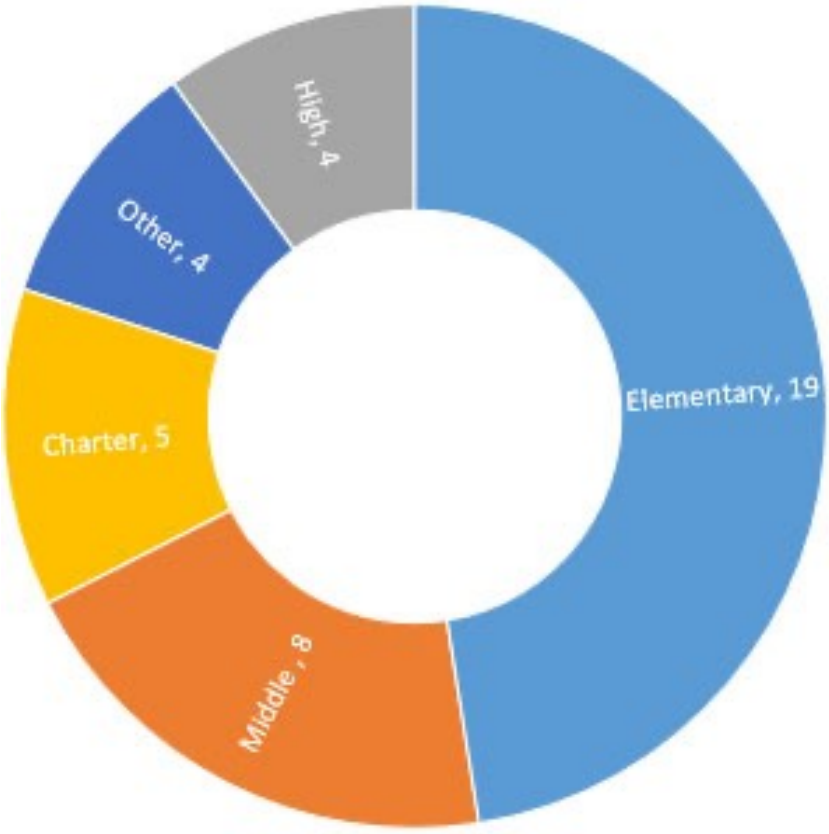
| NAME | POSITION | TERM ENDS |
|---|---|---|
| Scott Fellman | Budget Committee | 6/30/26 |
| Courtney Salic | Budget Committee | 6/30/26 |
| Abbie Stillie | Budget Committee | 6/30/26 |
| Amy Fellows | Budget Committee | 6/30/27 |
| Dave Wallace | Budget Committee | 6/30/27 |
| Dakota Boulette | Budget Committee | 6/30/28 |
| Eric Richardson | Budget Committee | 6/30/28 |

**District-wide Facts at a Glance**

Student vs. Staff vs. City Demographics

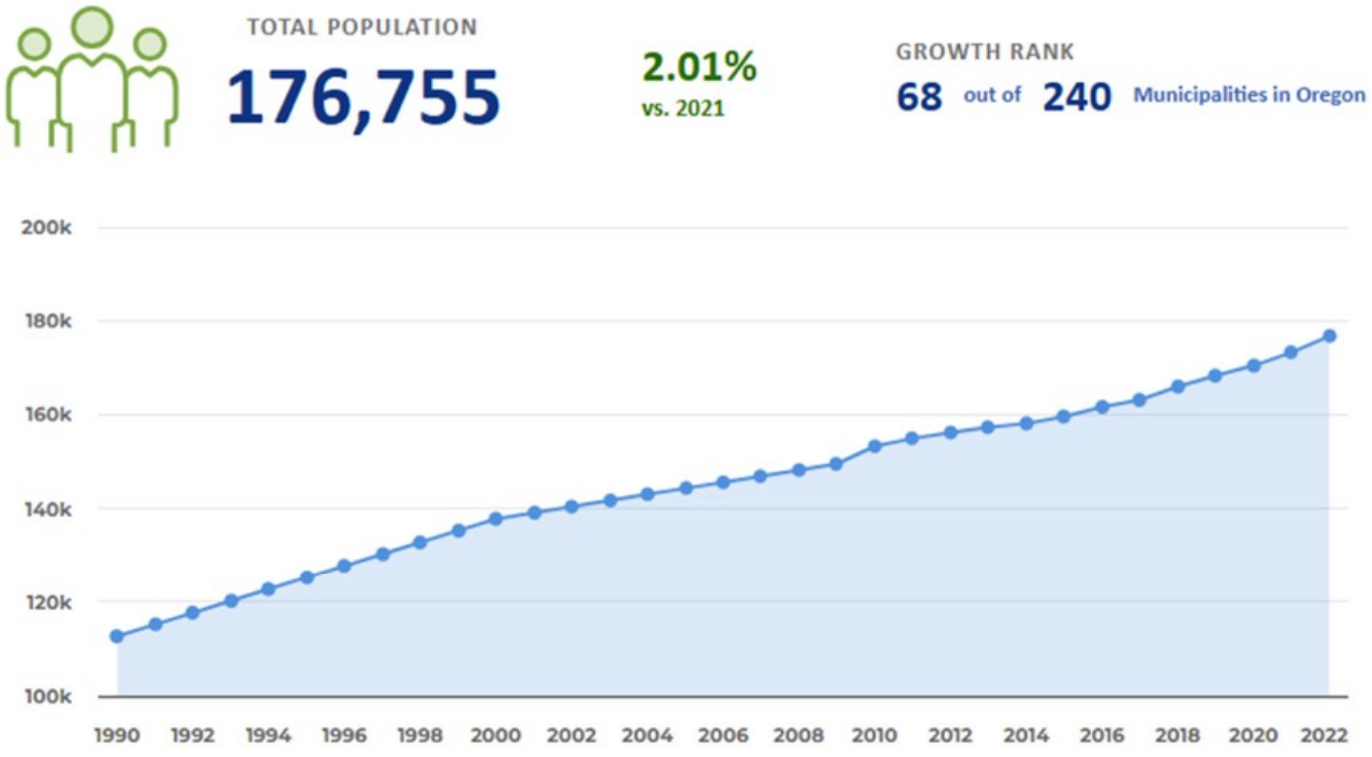



Eugene School District 4J - Schools & Options

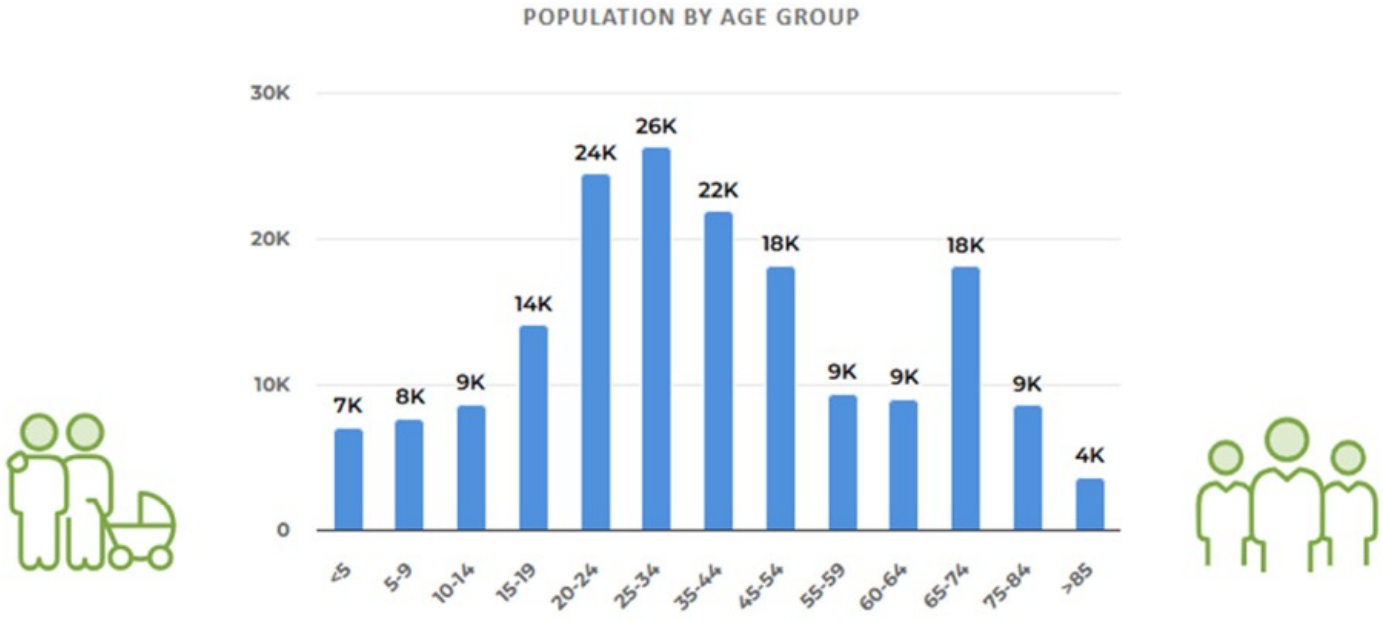


**The District and the Community**

Population



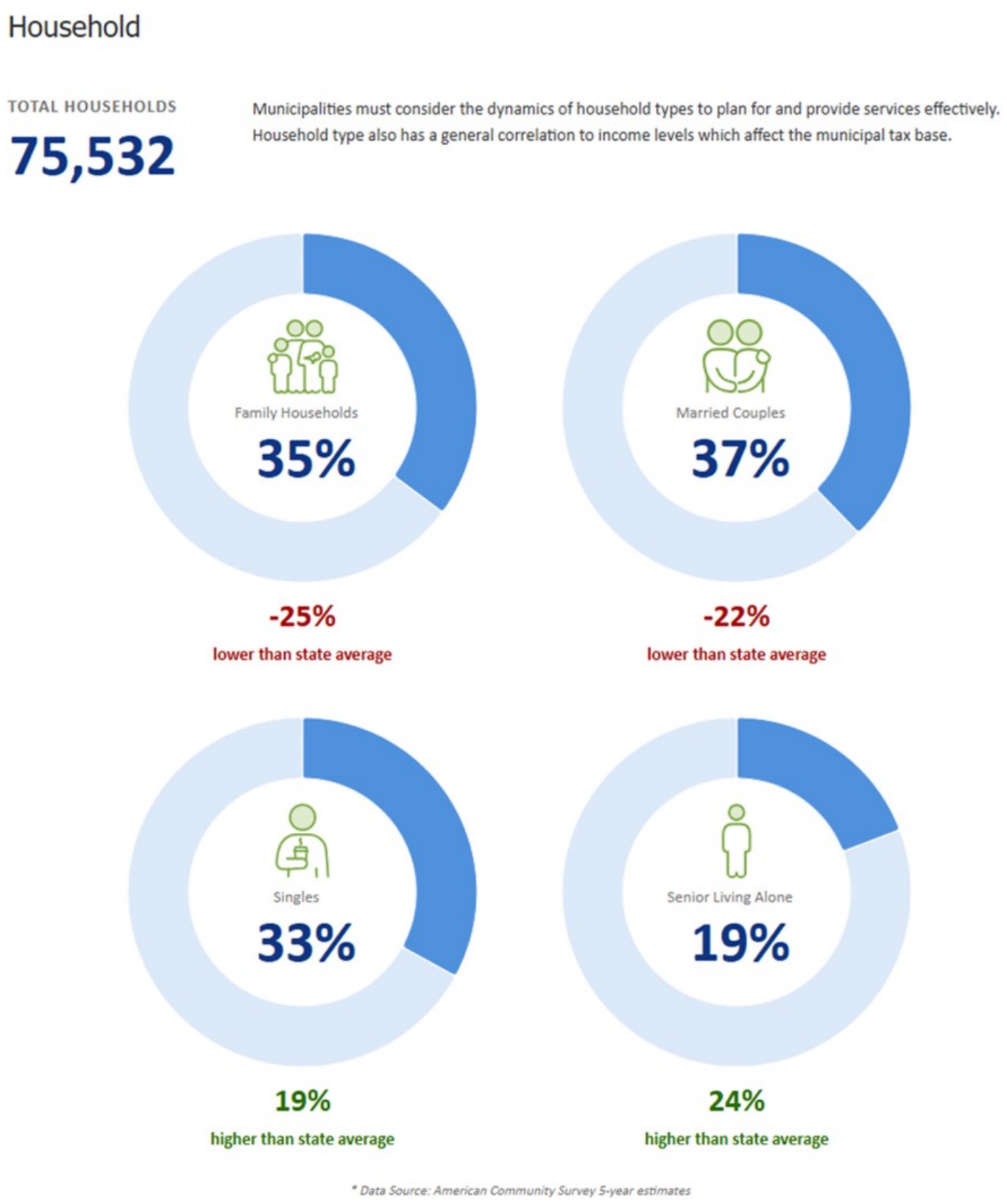

** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*




*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

** Data Source: American Community Survey 5-year estimates*

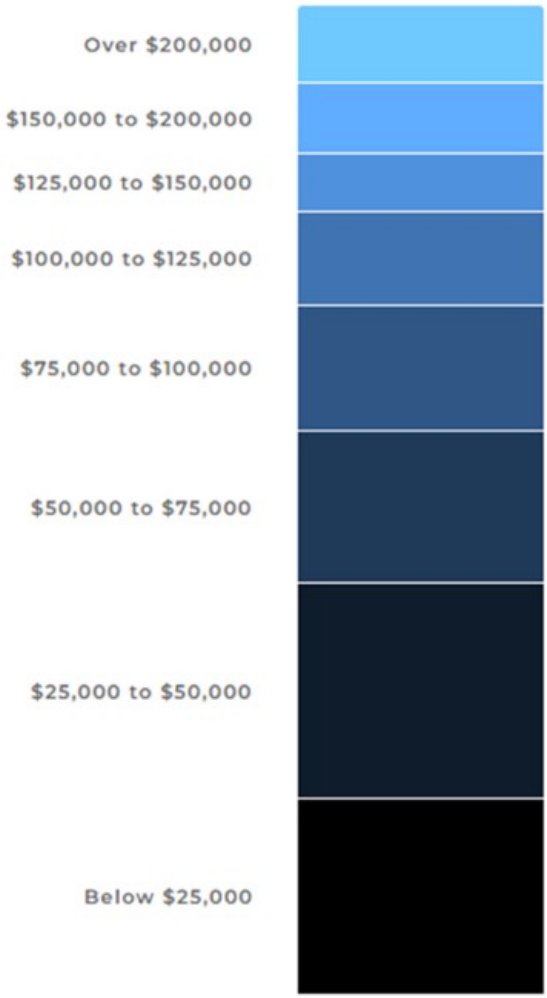
Household


Household
TOTAL HOUSEHOLDS
75,532
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.
Family Households
35%
-25%
lower than state average
Married Couples
37%
-22%
lower than state average
Singles
33%
19%
higher than state average
Senior Living Alone
19%
24%
higher than state average
* Data Source: American Community Survey 5-year estimates

**The District and the Community**

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.




HOUSEHOLD INCOME

Above $200,000

**8%**

**-24.52%**
lower than state average

Median income

**$61,481**

**-19.77%**
lower than state average

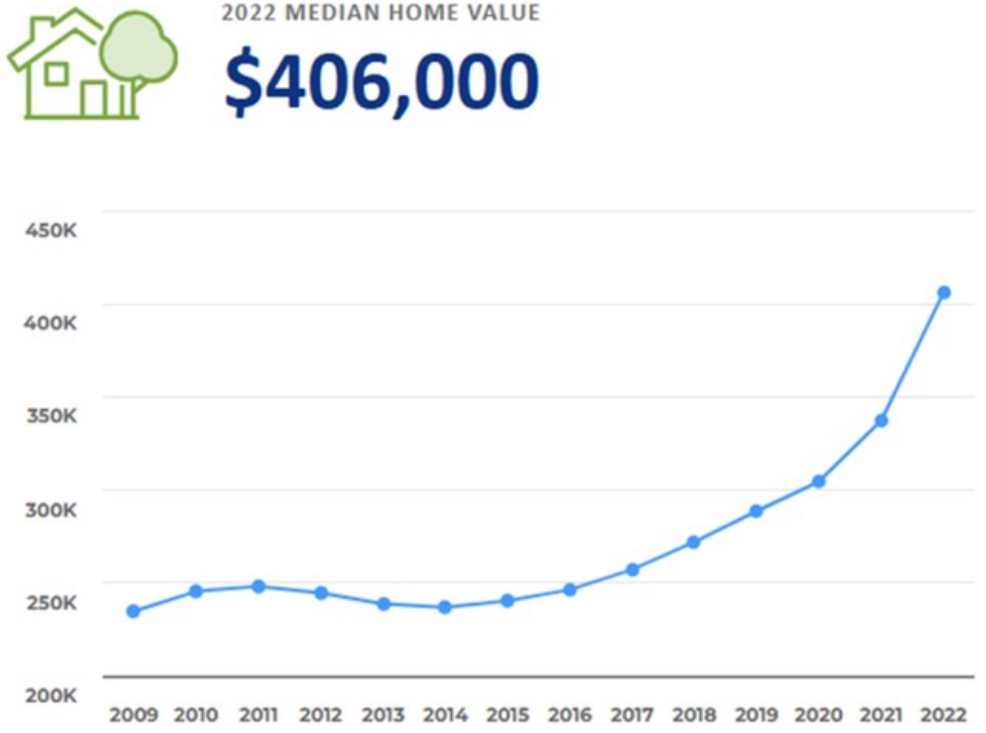
Below $25,000

**20%**

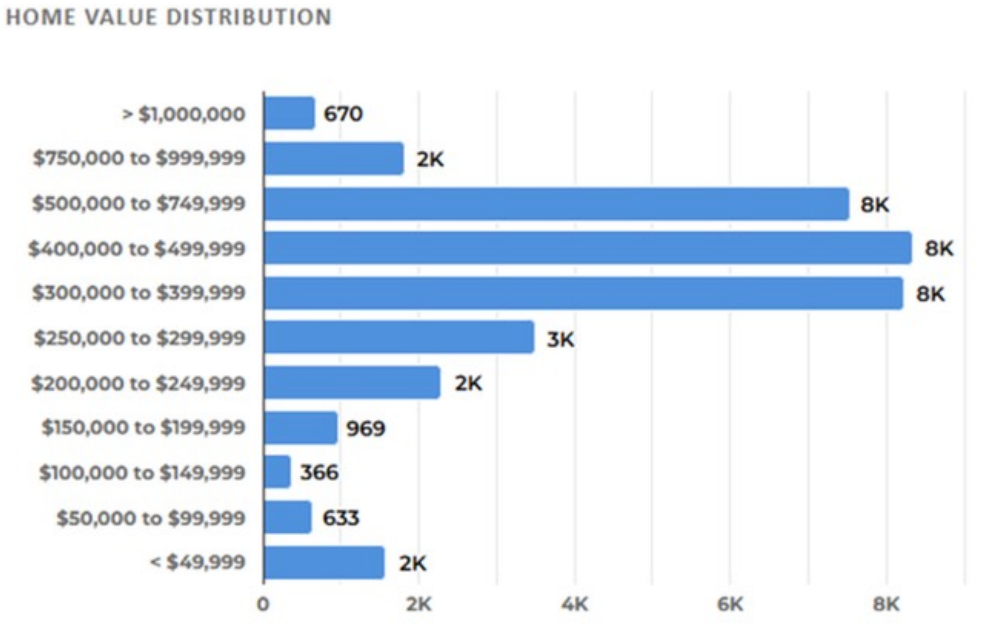
**34.77%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

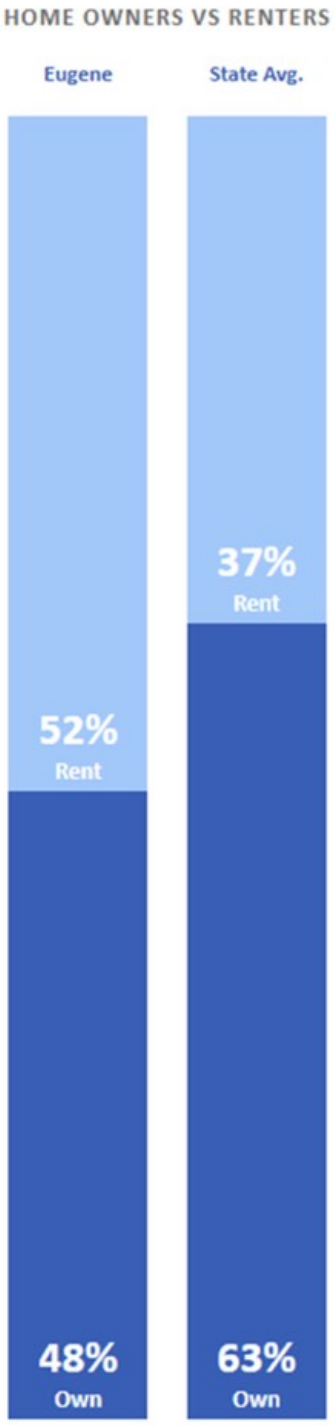
## Housing




** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*




** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*




** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

## The District and the Community

Largest Taxpayers in the Eugene School District 4J Community

*LANE COUNTY*

Top Taxpayers for Tax Year 2025
For Tax District EUGENE SCHOOL DISTRICT 4J

| Rank | Party Number | TaxPayer Name | # of Parcels | Tax Amount | Assessed Amt | Market Amt |
|---|---|---|---|---|---|---|
| 1 | 1411830 | COMCAST CORPORATION | 3 | 2,129,050.46 | 113,928,312 | 152,276,629 |
| 2 | 1437642 | SHEPARD INVESTMENT GROUP LLC | 41 | 1,421,926.69 | 73,592,768 | 191,797,956 |
| 3 | 1636747 | OLIVE OWNER LLC | 15 | 1,287,871.48 | 66,099,604 | 149,177,934 |
| 4 | 1230342 | MCKAY INVESTMENT COMPANY LLC | 6 | 1,267,131.71 | 66,724,253 | 88,314,522 |
| 5 | 1639175 | NORTHWEST NATURAL GAS COMPANY | 36 | 1,245,262.29 | 75,746,546 | 75,746,546 |
| 6 | 1359672 | VALLEY RIVER CENTER | 11 | 1,088,927.55 | 61,259,732 | 65,113,197 |
| 7 | 1312855 | CHASE VILLAGE LLC | 3 | 1,019,707.90 | 52,336,192 | 122,659,166 |
| 8 | 1365794 | UNITED STATES BAKERY | 11 | 989,921.64 | 55,949,096 | 58,194,866 |
| 9 | 1594410 | STANDARD AT EUGENE LLC | 7 | 979,196.10 | 50,256,936 | 118,793,451 |
| 10 | 1537010 | PACIFICSOURCE PROPERTIES LLC | 3 | 970,855.38 | 52,879,081 | 55,003,179 |



## MULTIYEAR FINANCIAL REPORTING AND BUDGET PROCESS

### Reporting Entity

The district was organized under Oregon statues (ORS Chapter 332) for the purpose of operating elementary and secondary school service grades PreK-12. The district is governed by a separately elected seven-member School Board, which establishes policy and approves administrative leadership. The daily operations of the district are under the supervision of the Superintendent. In accordance with generally accepted accounting principles (GAAP), all activities of the district are included in the basic financial statements of the district's audited financial report.

The district qualifies as a primary government entity because it has a separately elected governing body, is legally separate, and is fiscally independent. While other governmental agencies and special service districts operate within the district's boundaries, the district is not financially accountable for these entities, and they are not included in the district's financial statements

### Overview of District Funds

The following provides an overview of the district's major funds and how they are used:

- General Fund - The General Fund is the district's primary operating fund and accounts for all revenues and expenditures not required to be recorded in another fund. Major expenditures include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay, and other operational expenses. Expenditures are organized by major functions and include program descriptions, staffing, and service levels. Revenue is primarily derived from the State School Fund and local property taxes, including the voter-approved local option levy. The State School Fund is distributed through an equalization formula that includes a base allocation per student, with additional weighting for specific student needs such as special education, English Learners, poverty, foster care, and pregnant and parenting students. The formula includes general purpose, transportation, and high-cost disability grants.
- Special Revenue Funds - Special Revenue Funds include multiple individual funding sources that are restricted for specific purposes. These include federal grants (such as Title and IDEA), donations, billable services, student body funds, KRVM, and Eugene Education Fund grants, as well as school-based donations and reserves. These funds support targeted programs and services and must be used in accordance with specific requirements.
- Federal Grants Fund - This fund includes federal grant programs such as Native American and Perkins grants, which support specific student populations and program areas.
- State and Local Grant Fund - This fund includes smaller grants received from state and local sources to support specific programs and initiatives.
- Student Investment Account Fund - This fund represents one portion of Oregon's Integrated Guidance framework and is dedicated to improving student outcomes through targeted investments.
- High School Success Fund - This fund represents the second portion of Integrated Guidance funding and is focused on improving graduation outcomes and student success at the high school level.
- Nutrition Services Fund - This fund accounts for revenues and expenditures related to the district's nutrition program. Revenue sources include meal sales, federal reimbursements through the National School Lunch and Breakfast programs, and the transfers from the General Fund to support operations.

**MULTIYEAR FINANCIAL REPORTING AND BUDGET PROCESS (Continued)**

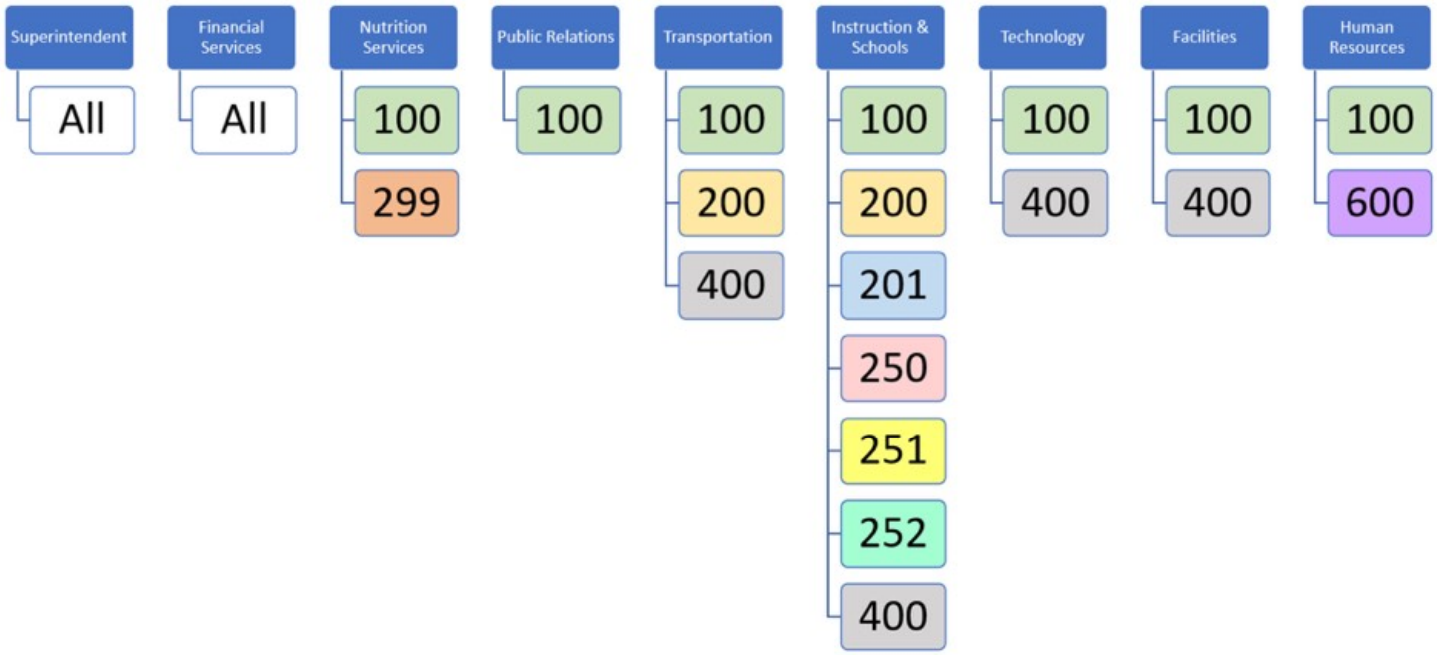
- Debt Service Fund - This fund accounts for the payment of principal and interest on long-term obligations, including voter-approved General Obligation bonds for school construction and improvements, as well as pension-related obligations associated with the Oregon Public Employees Retirement System.
- Capital Projects Fund - This fund accounts for the acquisition, construction, and improvements of district facilities and equipment. Revenue sources include bond proceeds, construction excise taxes, and interest earnings.
- Internal Service Fund - This fund accounts for internal service such as insurance programs, reserve funds for employee groups (licensed, classified, and administrative), the district's wellness clinic, and post-retirement benefit obligations.
- Custodial Fund - This fund is used to account for assets held by the district as trustee or agent and accounts for the district's privately funded scholarship dollars.

Together, these funds help organize how the district manages its financial resources, ensuring that revenues are used for their intended purposes while requiring coordination across the system to align resources with district priorities and student needs.



**Relationship Between Departments & Funds**

The chart below illustrates the relationship between major district departments and each fund area within the budget. As shown, the General Fund serves as a primary resource across all departments, regardless of program or function. Over time, this reliance increases pressure on General Fund resources, particularly in the context of limited revenue growth and rising costs.






## BASIS OF ACCOUNTING

The District's budgetary basis of accounting aligns with generally accepted accounting principals (GAAP) in the United States. Government-wide financial statements and internal service funds are reported using the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recognized when liabilities are incurred, regardless of when cash is received of paid.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Under this approach, revenues are recognized when they are both measurable and available. The District considered revenues to be available if they are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the associated fund liability is incurred, with exceptions for principal and interest on long-term debt, claims and judgements, and accrued vacation. These are recognized as expenditures only when due. Capital asset purchases are recorded as expenditures in the governmental funds, and the proceeds from long-term debt issuances are recorded as other financing sources.

Proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues and expenses are those that result from providing services or delivering goods as part of a fund's primary operations. For the District's internal service funds, the main operating revenues come from insurance services. Operating expenses include materials and supplies, insurance premiums, claims, and administrative costs.

These accounting methods provide a consistent framework for how financial activity is recorded and reported, supporting transparency, comparability, and informed decision-making across the district's financial operations.

## DISTRICT BUDGET GOALS

The District budget serves as a financial plan of operation and is guided by the District's priorities and values. The foundational building blocks and core values should inform the development of the budget document and help ensure that resources are aligned with district goals and student needs.

The school board approves a Budget Officer, appoints members of the Budget Committee and formally adopts the District budget. The District provides budget documents annual and ensures opportunities for students, staff, and community members to offer input during the process. The budget is prepared and adopted in full compliance with Oregon's Local Budget Law. The Director of the Financial Services Department acts as the District's designated budget officer.

The District continues to experience declining enrollment, which is a key driver in both revenue allocation and staffing levels. While the District has previously and willingly planned deficit spending over the past years, the district is unable to sustain this practice moving into the future. One over-arching financial goal for the 2026-27 budget was to minimize the deficit spending and start the course of returning the district into a neutral reserve spending practice while maintaining a reserve goal of 5% of General Fund expenditures.



## THE BUDGET PROCESS

The district budget serves as the financial plan for operations. The foundational priorities and core values inform the development of the budget and help ensure that resources are aligned with district goals and student needs.

The School Board approves a Budget Officer, appoints members of the Budget Committee, and formally adopts the district's budget. The district prepares and publishes the budget annually and provides opportunities for students, staff, and community members to offer input throughout the process. The budget is developed and adopted in compliance with Oregon's Local Budget Law. The Director of Financial Services serves as the district's designated Budget Officer.

### Supplemental Budgets

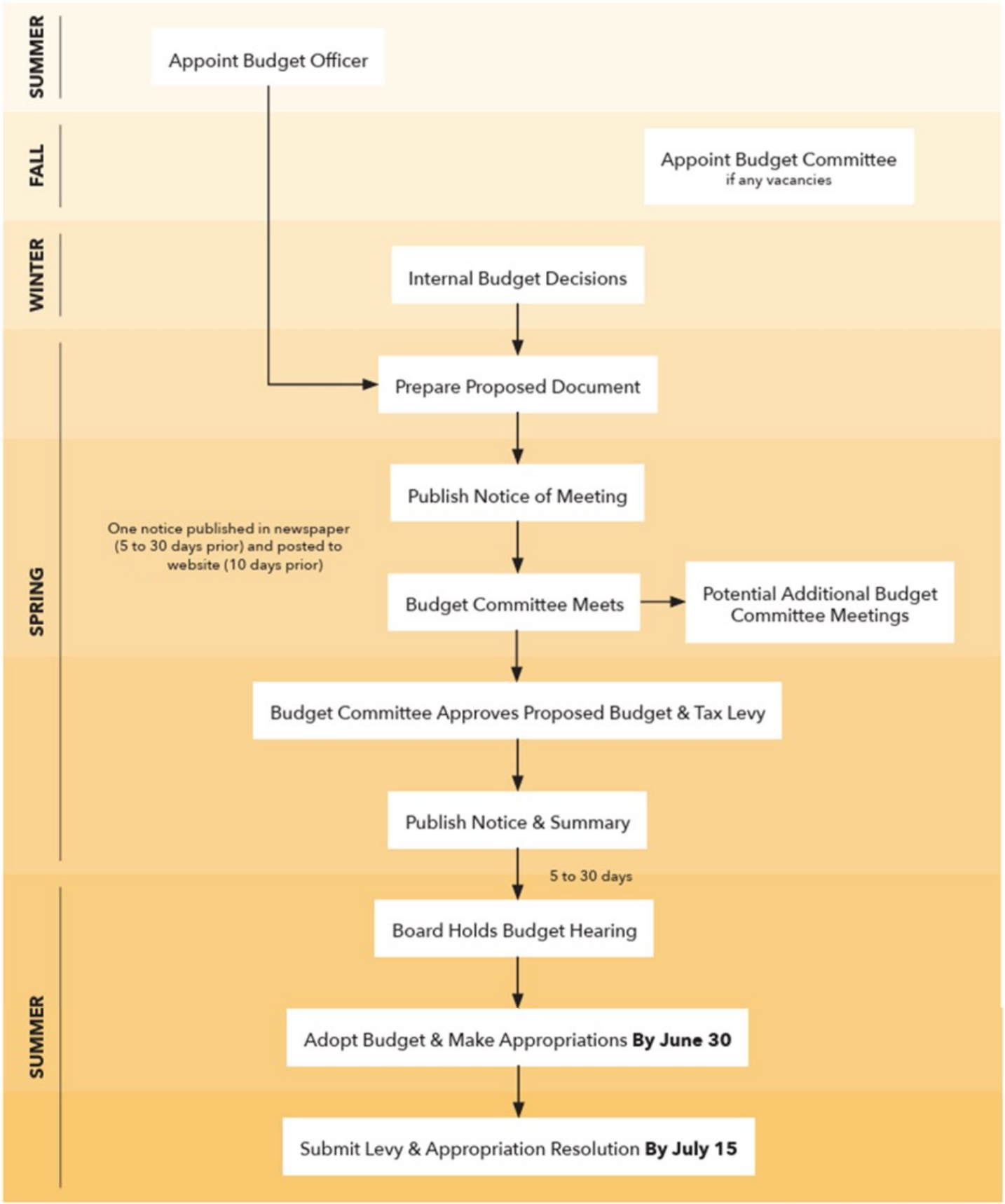
If the district receives unanticipated revenues or if changes in financial planning are required, a supplemental budget may be adopted to authorize adjustments within the fiscal year. A supplemental budget cannot be used to authorize a tax levy. The School Board may adopt a supplemental budget at a regular public meeting if the proposed changes are less than 10% of the annual budget of the fund being adjusted. If the changes exceed 10%, the district must publish the supplemental budget and hold a public hearing prior to adoption.

Eugene School District typically adopts one to two supplemental budgets each year. The first generally occurs in January or February, following completion of the prior year's audit, when updates to beginning fund balances may be necessary. The second typically occurs in March or April to finalize adjustments before the end of the fiscal year.



**The Budget Process (CONTINUED)**

Budget timeline



**Measures and Levies**

Oregon's school funding system is shaped by a series of statewide ballot measures and local funding options that determine how revenue is generated for public education.

**Measure 5** – In November 1990, Oregon voters approved Measure 5, a citizen initiative that limits total property taxes for schools to 1.5% of a property's real market value. This measure shifted the primary responsibility for funding public education from the local level to the state. Measure 5, a constitutional amendment, phased in tax rate limits for schools over a five-year period, beginning at $15 per $1,000 of property value in 1991–92 and decreasing to a permanent limit of $5 per $1,000 in 1995–96. These tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace lost local revenue, the Legislature established the State School Fund (SSF) and an equalization formula to distribute funding to school districts on a weighted per-student basis. Since the passage of Measure 5, the state's share of school funding has increased from approximately 30% to about 70%. This shift significantly changed how public education is funded in Oregon, increasing reliance on state resources and reducing local control over revenue, while requiring districts to operate within a more centralized funding system.

**Measure 50** – In 1997, Oregon voters approved Measure 50 to clarify legal ambiguities in prior property tax measures and to restructure the state's property tax system. This measure shifted the system from a tax base approach (a fixed dollar amount) to a tax rate approach, establishing permanent tax rates for properties. As part of this change, assessed property values were reset to 1995–96 levels, reduced by 10%, and future increases in assessed value were limited to 3% per year, with exceptions for new construction and certain property changes. The district's permanent tax rate was established at $4.7485 per $1,000 of assessed value.

Measure 50 also included provisions that limited the use of bonded debt and established voter approval requirements for property tax elections, including a 50% turnout requirement for elections held outside of general election cycles. These changes created greater predictability in property tax revenues but also limited the rate at which local revenue can grow, reinforcing the district's reliance on state funding over time.

**Measure 56** – In November 2008, Oregon voters approved Measure 56, which amended the state constitution to require that local property tax measures be decided by a simple majority vote in both May and November elections. This change eliminated the previous "double majority" requirement established under Measure 50, which required both a majority of votes cast and a minimum level of voter turnout for approval. This change simplified the approval process for local funding measures, making it more consistent and accessible for voters while maintaining the requirement for voter approval of local tax decisions.

**Measures 66 and 67** – In January 2010, Oregon voters upheld two tax increases approved by the 2009 Legislature. Measure 66 increased personal income tax rates for high-income individuals, while Measure 67 increased corporate taxes by raising the minimum corporate tax from $10 to $150, increasing corporate profit tax rates, and adjusting certain business filing fees. These measures increased state revenue, which supports public services, including education, and contributes to the overall funding available through the State School Fund.

**Measures and Levies (CONTINUED)**

**Measure 98 (High School Success)** – In November 2016, Oregon voters approved Measure 98, a statewide initiative focused on dropout prevention and college and career readiness. The measure provides state funding to school districts to implement approved plans that expand career and technical education programs, increase access to college-level learning opportunities, and strengthen supports to improve high school completion. These targeted investments are designed to improve student outcomes and graduation rates, while requiring districts to align funding to specific strategies that support high school success.

**Measure 99** – In 2016, Oregon voters approved Measure 99, which uses Oregon Lottery funds to establish the Outdoor School Education Fund. This program provides funding to ensure that every fifth- or sixth-grade student has the opportunity to participate in an outdoor school experience. This measure supports student engagement and experiential learning by providing dedicated funding for outdoor education opportunities across the state.

**Local Option Levy** – Since 1999, school districts have been allowed to seek voter approval for local property tax levies to support operations and/or capital needs. Following the passage of Measure 5 in 1990, this represents one of the primary mechanisms available for districts to increase local revenue for operations. Local option capacity reflects the "tax gap" between the Measure 5 tax rate limit, based on real market value, and the Measure 50 tax rate, based on assessed value. State law limits the amount a district may receive under a local option levy to the lesser of the following: **T**he Measure 5 limit (revenue generated from local option taxes imposed), A per-student amount of $1,000 per weighted student (ADMw), adjusted annually by 3%, or 20% of specified State School Fund resources, including general purpose, transportation, facility, and high-cost disability grants.

Operating levies may not exceed five years, and capital levies are limited to the lesser of ten years or the expected useful life of the asset. Local option revenues are not included in the State School Fund formula. In May 2025, Eugene voters approved a five-year local option levy of $1.50 per $1,000 of assessed property value. The levy began in the 2025–26 fiscal year and continue through 2028–29. Local option levies provide important supplemental funding for district operations, while remaining subject to voter approval and state-imposed limits that constrain the overall growth of local revenue.

**General Obligation Bonds** – School districts may issue General Obligation bonds, with voter approval, to fund capital projects. Property taxes used to repay bonded debt are not subject to the limits established under Measure 5. Under Measure 50, the use of bond proceeds was limited to capital construction and improvements and could not be used for equipment purchases, routine maintenance, or operational expenses. In 2009, the Oregon Legislature approved a constitutional change that expanded the definition of "capital costs" to include assets with a useful life of more than one year. This includes costs associated with land acquisition, construction, improvement, remodeling, furnishing, and equipping facilities.

**School Board Budget and Reporting Policies**

School Board policy establishes that the District Budget Committee consists of the seven members of the School Board and seven electors appointed by the Board, as required by law. Appointed members serve staggered three-year terms. The Budget Committee holds one or more public meetings to receive the budget message and proposed budget document, and to provide an opportunity for community members to ask questions and offer input.

The Budget Officer announces the time and place for all meetings in accordance with legal requirements, and all Budget Committee meetings are open to the public. The role of the Budget Committee is to review and approve budget estimates aligned to the district's educational plan as previously determined by the Board. While the committee determines overall levels of spending, it does not establish district programs. The committee approves the proposed budget for submission to the School Board.

The School Board is responsible for appointing Budget Committee members and formally adopting the district's budget. The adopted budget serves as the district's financial plan for operations and is prepared and authorized in full compliance with Oregon's Local Budget Law. The district publishes the budget annually and ensures access to budget information for the community.

The adopted budget may be adjusted during the fiscal year in response to changing conditions. All appropriation transfers must be authorized by formal Board resolution, which identifies the purpose, need, and amount of the changes. Board policy also establishes a reserve requirement, maintaining a General Fund ending fund balance of at least 5% to help address potential revenue shortfalls or unforeseen financial conditions.

The Board receives quarterly financial reports that include comparisons of actual expenditures to budget appropriations, actual revenues to budget estimates, and the district's overall cash position. In addition, the district's financial statements are audited annually by an independent certified public accounting firm selected by the Board. The audit report and audited financial statements are presented to the Board upon completion.

These policies and processes support transparency, accountability, and ongoing oversight of the district's financial operations, ensuring that public resources are managed responsibly and in alignment with district priorities and student needs.



## School Board

The Eugene School Board is composed of seven elected community members who serve four-year terms. Board members serve as volunteers and are responsible for providing governance, setting policy, and overseeing the district's direction on behalf of the community. Through their role, the Board helps ensure accountability, community representation, and alignment of district decisions with the needs of students and the broader community.



**Tom Di. Liberto**
**Board Chair**
**Term 6/30/27**



**Ericka Thessen**
**Board Vice-Chair**
**Term 6/30/29**



**Morgan Munro**
**Board Member**
**Term 6/30/27**



**Jenny Jonak**
**Board Member**
**Term 6/30/27**



**Rick Hamilton**
**Board Member**
**Term 6/30/27**



**Maya Rabasa**
**Board Member**
**Term 6/30/29**



**Judy Newman**
**Board Member**
**Term 6/30/29**

For additional School Board information, please visit www.4j.lane.edu

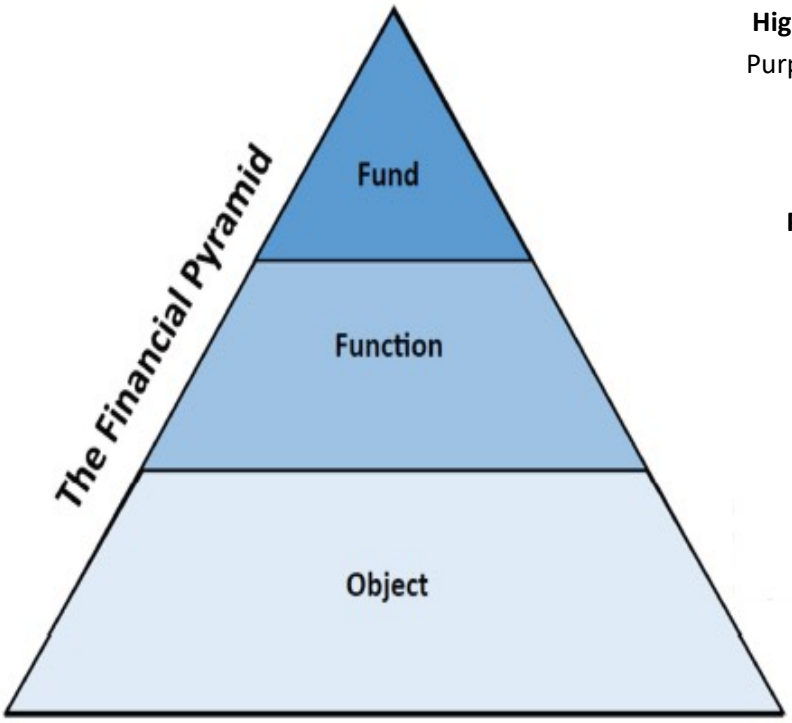
**FINANCIAL OVERVIEW**

The Financial Section provides detailed information on Eugene School District 4J's revenues and expenditures. The initial portion of this section presents a summary across all funds, followed by more detailed narratives and financial information for revenues and expenditures by fund.

Revenues and expenditures are classified using three primary elements: Fund, Function, and Object. Funds represent the highest level of classification and define how financial resources are organized. Functions group related activities that support major service areas. These categories include Instruction, Support Services, Enterprise and Community Services, Long-Term Debt, Transfers, Contingency, and Unappropriated Fund Balance. Objects describe specific details within the major service area, such as salaries, associated payroll costs, purchased services, supplies and materials, capital outlay, other expenses, transfers, and contingency.

As illustrated in the chart below, these elements can be understood as a pyramid, with funds representing the highest level and objects representing the most detailed level of classification. This structure is consistently used throughout the financial reports that follow.

This classification system provides a clear and consistent framework for understanding how resources are allocated and supports transparency, accountability, and informed decision-making across the district. This structure and convention is used unilaterally across the State of Oregon by all school district.




**Highest Level of Reporting:** General Fund, Special Purpose Funds, Debt Service Funds, Capital Funds, Insurance Reserve Funds, and Trust Fund

**Purpose of the Expenditure classified in seven major categories:** Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition & Construction, Long-Term Debt, Transfer, Contingency

**Goods Purchased or service obtained in eight categories:** Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, Transfers, Contingency

**FUNDS - OREGON DEPT. OF EDUCATION SUBMISSION BREAKDOWN**

| Fund | Description | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Budget | % of Total |
|---|---|---|---|---|---|---|---|
| 100 | General Fund | 216,653,216 | 238,728,851 | 269,709,409 | 298,389,000 | 289,618,800 | 55% |
| 200 | Special Revenue Funds | 4,392,540 | 6,571,742 | 4,567,541 | 9,861,000 | 7,987,050 | 2% |
| 201 | Federal Grants Funds | 24,215,364 | 28,428,621 | 14,800,424 | 12,742,980 | 13,129,410 | 2% |
| 250 | State & Local Grants Fund | 9,021,309 | 5,223,611 | 9,405,459 | 7,514,072 | 7,855,638 | 1% |
| 251 | Student Investment Act Fund | 13,860,909 | 15,809,312 | 20,258,340 | 16,240,320 | 15,579,361 | 3% |
| 252 | High School Success Fund | 4,140,325 | 4,879,988 | 5,688,074 | 5,038,203 | 4,688,347 | 1% |
| 299 | Nutrition Services Fund | 5,230,197 | 10,603,380 | 10,744,324 | 11,975,170 | 8,977,598 | 2% |
| 300 | Debt Service Funds | 45,444,555 | 43,986,895 | 45,403,347 | 52,422,473 | 56,166,000 | 10% |
| 400 | Capital Project Funds | 92,821,772 | 65,665,494 | 33,180,162 | 96,003,486 | 73,199,734 | 14% |
| 600 | Internal Service Funds | 37,317,474 | 43,207,903 | 44,109,703 | 50,573,000 | 54,546,000 | 10% |
| 700 | Custodial Fund | 41,267 | 68,023 | 104,631 | 227,211 | 170,000 | 0% |
| | **Total** | **453,138,928** | **463,173,820** | **457,971,414** | **560,986,915** | **531,917,938** | **100%** |

| FUND | DESCRIPTION | AMT |
|---|---|---|
| 100 | General Fund | 289,618,800 |
| 201 | Federal Grant - Other | 2,141,241 |
| 202 | Federal Grant - Direct | 158,313 |
| 210 | Title Grants | 8,611,591 |
| 220 | IDEA | 2,218,265 |
| 250 | State & Local Grants | 4,723,944 |
| 251 | Student Investment Act | 15,579,361 |
| 252 | High School Success | 4,688,347 |
| 260 | Donations | 434,064 |
| 261 | Billables | 708,891 |
| 262 | KRVM | 1,630,000 |
| 270 | EEF Gifts | 258,739 |
| 275 | EEF Grants | 100,000 |
| 280 | Student Body Fund | 7,500,000 |
| 290 | Special Purpose Reserve | 487,050 |
| 299 | Nutrition Services | 8,977,598 |
| | | 58,217,404 |
| 300 | Debt Service - G.O. | 49,314,000 |
| 370 | Debt Service - PERS | 6,852,000 |
| | | 56,166,000 |

| FUND | DESCRIPTION | AMT |
|---|---|---|
| 400 | Capital Projects | 2,947,350 |
| 450 | Property Sale Revenue | 4,928,528 |
| 460 | Bond 2018 | 43,335,856 |
| 490 | Capital Equipment | 21,988,000 |
| | | 73,199,734 |
| 600 | Insurance - Risk Mgmt. | 5,900,000 |
| 610 | Insurance - Licensed | 23,966,000 |
| 620 | Insurance - Classified | 16,517,000 |
| 630 | Insurance - Non-Bargaining | 3,746,000 |
| 640 | Insurance - Wellness Clinic | 2,175,000 |
| 650 | District Post Retirement | 2,242,000 |
| | | 54,546,000 |
| 780 | Custodial Fund | 170,000 |

**FUND BALANCES - Beginning Fund Balances by Fund**

| | | | |
|---|---|---|---|
| 100 | General Fund | 18,120,000 | 17.03% |
| 201 | Federal Grant - Other | - | 0.00% |
| 202 | Federal Grant - Direct | - | 0.00% |
| 210 | Title Grants | - | 0.00% |
| 220 | IDEA | - | 0.00% |
| 250 | State & Local Grants | - | 0.00% |
| 251 | Student Investment Act | - | 0.00% |
| 252 | High School Success | 25,000 | 0.02% |
| 260 | Donations | - | 0.00% |
| 261 | Billables | - | 0.00% |
| 262 | KRVM | 850,000 | 0.73% |
| 270 | EEF Gifts | - | 0.00% |
| 275 | EEF Grants | - | 0.00% |
| 280 | Student Body Fund | 4,000,000 | 3.41% |
| 290 | Special Purpose Reserve | 487,050 | 0.42% |
| 299 | Nutrition Services | - | 0.00% |
| 300 | Debt Service | 12,358,000 | 10.54% |
| 370 | Debt Service - PERS | 208,000 | 0.18% |
| 400 | Capital Projects | 2,197,350 | 1.87% |
| 450 | Property Sale Revenue | 2,028,528 | 1.73% |
| 460 | Bond 2018 | 3,595,000 | 3.06% |
| 461 | Program Moves | 2,065,345 | 1.76% |
| 462 | 2018 Bond - Facility upgrades | 23,442,000 | 19.98% |
| 463 | 2018 Bond - Safety & Security | 5,211,749 | 4.44% |
| 464 | 2018 Bond - Equity | 2,457,531 | 2.09% |
| 465 | 2018 Bond - Instruction | 500,000 | 0.43% |
| 466 | 2018 Bond - Technology | 4,864,231 | 4.15% |
| 490 | Capital Equipment | 21,988,000 | 18.74% |
| 600 | Insurance Reserve - Risk | 770,000 | 0.66% |
| 610 | Insurance Reserve - Licensed | 3,796,000 | 3.24% |
| 620 | Insurance Reserve - Classified | 2,621,000 | 2.23% |
| 630 | Insurance Reserve - Admin | 493,000 | 0.42% |
| 640 | Insurance Reserve - Wellness Clinic | 1,000,000 | 0.85% |
| 650 | District Post Retirement | 2,242,000 | 1.91% |
| 780 | Custodial Fund | 130,000 | 0.11% |
| | **Total Beginning Fund Balances** | **115,449,784** | **100.00%** |



**INTERFUND TRANSFERS**

The following outlines scheduled transfers between funds for the 2026-27 year. For many years, our district mainly had transfers going out of the General Fund to support other services, such as Nutrition and Insurance Reserves. In addition to these regular yearly transfers, this upcoming budget year, our district will also be transfer money back to the General Fund from our Facility Major Maintenance fund to help plan for the deficit that is budgeted in 2026-27.

These transfers reflect the district's effort to strategically allocate resources across funds to meet operational needs, fulfill obligations, and support student services, while balancing competing financial priorities.

| FUND | DESCRIPTION | BUDGET | PURPOSE |
|---|---|---|---|
| 100 | General Fund | $1,700,000 | Transfer Out for Services |
| 450 | Property Sales | $2,900,000 | Transfer to General Fund |
| 490 | Facilities Major Maintenance | $10,000,000 | Transfer back to General Fund |
| | **Total Transfers Out** | **$14,600,000** | |
| | | | |
| 100 | General Fund | $12,900,000 | Transfer back to General |
| 299 | Nutrition Services | $1,500,000 | Nutrition Assistance |
| 610/620/630 | Insurance Reserves | $200,000 | FICA Taxes Savings |
| | **Total Transfers In** | **$14,600,000** | |



## Summary of All Revenues by Function

| | 2022-23 Actuals | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|---|
| 1000 Local Sources | 206,536,059 | 221,185,159 | 220,532,415 | 214,048,407 | 222,729,771 | - | - |
| 2000 Intermediate Sources | 3,380,460 | 2,715,630 | 1,877,214 | 2,600,000 | 2,154,200 | - | - |
| 3000 State Sources | 135,255,817 | 141,991,897 | 147,703,120 | 149,652,036 | 152,305,488 | - | - |
| 4000 Federal Sources | 29,550,449 | 34,472,988 | 21,524,610 | 18,880,994 | 19,178,695 | - | - |
| 5000 Other Sources | 313,568,036 | 251,393,415 | 236,631,361 | 175,805,478 | 135,549,784 | - | - |
| **Total Revenues** | **688,290,822** | **651,759,089** | **628,268,721** | **560,986,915** | **531,917,938** | - | - |

## Summary of All Expenditures by Function

| | 2022-23 Actuals | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|---|
| 1000 Instruction | 155,798,460 | 174,266,833 | 178,975,087 | 190,725,875 | 184,987,286 | - | - |
| 2000 Support Services | 152,082,810 | 167,538,611 | 176,453,387 | 206,646,455 | 198,257,866 | - | - |
| 3000 Enterprise & Community Services | 7,043,358 | 13,457,709 | 14,195,517 | 14,043,160 | 10,911,015 | - | - |
| 4000 Facilities Acquisition & Construction | 89,840,706 | 55,150,119 | 24,478,653 | 56,986,525 | 39,805,153 | - | - |
| 5000 Other Uses | 58,786,000 | 52,760,548 | 63,868,770 | 49,506,044 | 58,786,000 | - | - |
| 6000 Contingencies | - | - | - | 13,323,927 | 12,726,818 | - | - |
| 7000 Unappropriated | - | - | - | 29,754,929 | 26,443,800 | - | - |
| **Total Expenditures by function** | **463,551,334** | **463,173,820** | **457,971,414** | **560,986,915** | **531,917,938** | - | - |

## Summary of All Expenditures by Object

| | 2022-23 Actuals | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|---|
| 100 Salaries | 143,571,396 | 153,787,425 | 170,188,674 | 174,649,527 | 171,278,621 | - | - |
| 200 Associated PR Costs | 120,760,942 | 133,562,440 | 138,837,028 | 148,381,028 | 152,162,705 | - | - |
| 300 Purchased Services | 32,227,051 | 35,584,270 | 37,463,794 | 32,474,720 | 26,737,812 | - | - |
| 400 Supplies & Materials | 16,218,066 | 26,802,777 | 20,420,738 | 29,851,061 | 22,947,983 | - | - |
| 500 Capital Outlay | 87,090,499 | 57,531,889 | 23,417,364 | 81,015,312 | 55,917,384 | - | - |
| 600 Other Objects | 58,448,928 | 46,511,597 | 49,768,772 | 45,655,350 | 60,389,700 | - | - |
| 800 Other Uses | 5,234,451 | 9,393,422 | 17,875,044 | 48,959,917 | 42,483,733 | - | - |
| **Total Expenditures by object** | **463,551,334** | **463,173,820** | **457,971,414** | **560,986,915** | **531,917,938** | - | - |

## General Fund

**Fund 100 - General Fund** - The General Fund is the district's primary operating fund and accounts for the majority of the district's financial resources. Revenues are primarily derived from three sources: the State School Fund, local property taxes, and the local option levy.

General Fund expenditures support the district's core educational programs, including regular, alternative, and special education services. Expenditures are organized into five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts.

As the district's primary operating fund, the General Fund plays a central role in support day-to-day operations and student services, requiring ongoing alignment between available resources, staffing, and program needs.

### Summary of Revenues and Expenditures by Object

| 100 - General Fund | 2022-23 Actuals | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|---|
| 1000 Local Sources | 112,286,486 | 118,192,875 | 122,690,392 | 125,016,000 | 127,525,000 | - | - |
| 2000 Intermediate Sources | 3,255,720 | 2,701,557 | 1,877,214 | 2,600,000 | 2,154,200 | - | - |
| 3000 State Sources | 109,910,339 | 117,355,563 | 113,955,105 | 123,466,000 | 126,319,600 | - | - |
| 4000 Federal Sources | 350 | 474,536 | - | - | - | - | - |
| 5000 Other Sources | 66,417,341 | 75,217,020 | 75,759,181 | 47,307,000 | 33,620,000 | - | - |
| **Total Revenues** | **291,870,236** | **313,941,551** | **314,281,892** | **298,389,000** | **289,618,800** | - | - |
| 100 Salaries | 117,849,984 | 124,311,173 | 139,939,196 | 147,918,550 | 143,792,956 | - | - |
| 200 Associated PR Costs | 70,933,654 | 77,269,209 | 81,388,725 | 93,118,224 | 93,086,318 | - | - |
| 300 Purchased Services | 16,952,580 | 19,434,281 | 21,695,772 | 21,300,724 | 22,203,423 | - | - |
| 400 Supplies & Materials | 4,252,154 | 5,184,154 | 7,379,690 | 6,178,912 | 6,640,363 | - | - |
| 500 Capital Outlay | 481,671 | 2,651,585 | 1,194,780 | 1,031,767 | 2,613,000 | - | - |
| 600 Other Objects | 1,022,210 | 570,538 | 890,680 | 523,652 | 3,363,142 | - | - |
| 800 Other Uses | 5,160,962 | 9,307,911 | 17,220,566 | 28,317,171 | 17,919,598 | - | - |
| **Total Expenditures** | **216,653,216** | **238,728,851** | **269,709,409** | **298,389,000** | **289,618,800** | - | - |

## General Fund

| 100 - General Fund Revenues By Object | 2022-23 Actuals | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|---|
| **1000 Local Sources** | | | | | | | |
| 1110 Property Taxes | 81,090,012 | 84,911,460 | 87,888,907 | 92,793,000 | 94,168,500 | | |
| 1120 Local Option Taxes | 25,488,365 | 25,174,228 | 26,242,963 | 26,598,000 | 27,834,100 | | |
| 1200 Revenue from Local Governments | 87 | 23,544 | - | - | - | | |
| 1311 Tuition from Individuals | 43,200 | 854 | 5,783 | - | 42,000 | | |
| 1411 Transportation | 14,327 | 9,543 | - | - | - | | |
| 1500 Earnings on Investments | 3,761,988 | 6,451,196 | 7,037,012 | 4,500,000 | 3,300,000 | | |
| 1700 Extracurricular Activities | 41,809 | 15,075 | - | - | - | | |
| 1800 Community Service Activities | - | - | - | - | - | | |
| 1910 Rentals | - | - | - | - | - | | |
| 1920 Private Grants | - | 306 | - | - | - | | |
| 1960 Recovery of Prior Year Exp | 90,470 | (2,771) | 36,503 | - | - | | |
| 1980 Fees Charged to Grants | 960,133 | 881,806 | 891,162 | 775,000 | 1,575,000 | | |
| 1990 Miscellaneous | 796,095 | 727,634 | 588,062 | 350,000 | 605,400 | | |
| **Total 1000** | **112,286,486** | **118,192,875** | **122,690,392** | **125,016,000** | **127,525,000** | - | - |
| **2000 Intermediate Sources** | | | | | | | |
| 2101 County School Funds | 1,323,065 | 1,119,936 | 516,361 | 1,000,000 | 500,000 | | |
| 2102 General ESD Funds | 1,830,025 | 1,489,824 | 1,215,500 | 1,500,000 | 1,500,000 | | |
| 2199 Other Intermediate Sources | 102,630 | 91,797 | 145,353 | 100,000 | 154,200 | | |
| **Total 2000** | **3,255,720** | **2,701,557** | **1,877,214** | **2,600,000** | **2,154,200** | - | - |
| **3000 State Sources** | | | | | | | |
| 3101 SSF - General | 105,678,608 | 110,937,465 | 108,517,183 | 118,316,000 | 121,022,700 | | |
| 3103 Common School Fund | 2,265,982 | 2,467,437 | 2,572,849 | 2,600,000 | 2,259,300 | | |
| 3199 Other Unrestricted Grants | 1,924,219 | 3,912,926 | 2,824,514 | 2,500,000 | 2,996,500 | | |
| 3900 On Behalf of the District | 41,530 | 37,735 | 40,559 | 50,000 | 41,100 | | |
| **Total 3000** | **109,910,339** | **117,355,563** | **113,955,105** | **123,466,000** | **126,319,600** | - | - |
| **4000 Federal Sources** | | | | | | | |
| 4900 On Behalf of the District | 350 | 474,536 | | - | - | | |
| **Total 4000** | **350** | **474,536** | - | - | - | - | - |
| **5000 Other Sources** | | | | | | | |
| 5161 GASB96 SBITA | 63,904 | - | - | 1,000,000 | 2,600,000 | | |
| 5162 Lease Proceeds | - | - | 546,480 | - | - | | |
| 5200 Transfer In | - | - | - | - | 12,900,000 | | |
| 5400 Beginning Fund Balance | 66,353,438 | 75,217,020 | 75,212,701 | 46,307,000 | 18,120,000 | | |
| **Total 5000** | **66,417,341** | **75,217,020** | **75,759,181** | **47,307,000** | **33,620,000** | - | - |
| **Revenues Total** | **291,870,236** | **313,941,551** | **314,281,892** | **298,389,000** | **289,618,800** | - | - |

| 100 - General Fund<br>Expenses By Object | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|---|
| **1111 Elementary Programs** | | | | | | | |
| 100 Salaries | 28,260,716 | 29,881,915 | 31,201,748 | 29,912,113 | 30,113,476 | | |
| 200 Associated PR Costs | 17,603,595 | 17,873,665 | 17,957,802 | 19,529,987 | 19,883,044 | | |
| 300 Purchased Services | 150,420 | 6,061 | 94,534 | 593,150 | 1,046,800 | | |
| 400 Supplies & Materials | 356,647 | 328,664 | 371,821 | 360,584 | 323,298 | | |
| 600 Other Objects | 614 | 85 | 55 | 100 | 100 | | |
| **Total 1111** | **46,371,992** | **48,090,390** | **49,625,960** | **50,395,934** | **51,366,718** | - | - |
| **1113 Elementary Extracurriculuar** | | | | | | | |
| 100 Salaries | - | - | - | 45,600 | 51,300 | | |
| 200 Associated PR Costs | - | - | - | 19,402 | 22,255 | | |
| 400 Supplies & Materials | - | 7,366 | - | - | - | | |
| **Total 1113** | **-** | **7,366** | **-** | **65,002** | **73,555** | - | - |
| **1121 Middle School Programs** | | | | | | | |
| 100 Salaries | 12,548,856 | 12,690,991 | 13,892,491 | 14,447,695 | 13,174,716 | | |
| 200 Associated PR Costs | 7,196,200 | 7,455,009 | 7,654,060 | 9,202,849 | 8,313,158 | | |
| 300 Purchased Services | 18,169 | 26,396 | 20,912 | 9,700 | 32,180 | | |
| 400 Supplies & Materials | 216,332 | 202,461 | 559,612 | 261,920 | 214,850 | | |
| 600 Other Objects | - | - | 650 | | - | | |
| **Total 1121** | **19,979,556** | **20,374,857** | **22,127,725** | **23,922,164** | **21,734,904** | - | - |
| **1122 Middle School Extracurriculuar** | | | | | | | |
| 100 Salaries | 110,689 | 174,650 | 188,405 | 106,890 | | | |
| 200 Associated PR Costs | 44,476 | 61,637 | 62,022 | 45,482 | | | |
| 300 Purchased Services | 3,850 | 2,074 | 4,191 | - | - | | |
| 400 Supplies & Materials | 1,076 | 7,558 | 4,717 | 1,500 | 800 | | |
| **Total 1122** | **160,090** | **245,919** | **259,335** | **153,872** | **800** | - | - |
| **1131 High School Programs** | | | | | | | |
| 100 Salaries | 18,014,003 | 19,622,701 | 21,100,234 | 19,419,019 | 20,920,775 | | |
| 200 Associated PR Costs | 10,219,689 | 11,216,322 | 11,676,770 | 12,336,136 | 12,748,170 | | |
| 300 Purchased Services | 88,036 | 150,687 | 137,979 | 18,244 | 12,529 | | |
| 400 Supplies & Materials | 211,194 | 316,197 | 829,796 | 423,716 | 287,380 | | |
| 600 Other Objects | 27,029 | 27,733 | 45,288 | 31,260 | 28,500 | | |
| 800 Other Uses | 179 | 31 | - | - | - | | |
| **Total 1131** | **28,560,131** | **31,333,671** | **33,790,067** | **32,228,375** | **33,997,354** | - | - |
| **1132 High School Extracurricular** | | | | | | | |
| 100 Salaries | 1,371,235 | 1,414,690 | 1,690,343 | 1,958,700 | 2,035,134 | | |
| 200 Associated PR Costs | 591,618 | 435,837 | 476,011 | 898,908 | 939,514 | | |
| 300 Purchased Services | 285,047 | 388,754 | 481,216 | 487,800 | 499,400 | | |
| 400 Supplies & Materials | 155,454 | 267,886 | 316,430 | 599,875 | 552,020 | | |
| 500 Capital Outlay | 9,545 | 4,000 | - | - | - | | |
| 600 Other Objects | 17,099 | 74,425 | 23,061 | 19,500 | 40,000 | | |
| **Total 1132** | **2,429,998** | **2,585,592** | **2,987,061** | **3,964,783** | **4,066,068** | - | - |
| **1140 Pre-K Programs** | | | | | | | |
| 100 Salaries | 1,122 | - | - | - | - | | |
| 200 Associated PR Costs | 669 | - | - | - | - | | |
| 300 Purchased Services | 561 | 66 | - | - | - | | |
| 400 Supplies & Materials | 4,052 | 2,245 | 718 | 1,000 | - | | |
| **Total 1140** | **6,404** | **2,311** | **718** | **1,000** | - | - | - |

## General Fund

| 100 - General Fund Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1210 Talened & Gifted Programs** | | | | | | |
| 100 Salaries | 5,410 | 53,458 | 54,582 | 56,381 | | |
| 200 Associated PR Costs | 1,589 | 28,405 | 30,673 | 33,905 | | |
| 300 Purchased Services | - | 1,716 | 12,500 | 500 | | |
| 400 Supplies & Materials | 510 | 2,289 | 57,500 | 10,000 | | |
| **Total 1210** | **7,509** | **85,868** | **155,255** | **100,786** | - | - |
| **1220 Restrictive Programs** | | | | | | |
| 100 Salaries | 3,654,408 | 4,301,126 | 5,848,252 | 5,151,773 | | |
| 200 Associated PR Costs | 2,550,666 | 2,916,307 | 3,649,465 | 3,702,442 | | |
| 300 Purchased Services | 64,263 | 86,033 | 136,800 | 8,000 | | |
| 400 Supplies & Materials | 29,748 | 47,592 | 218,750 | 96,700 | | |
| 600 Other Objects | - | 25 | - | - | | |
| **Total 1220** | **6,299,085** | **7,351,083** | **9,853,267** | **8,958,915** | - | - |
| **1250 Less Restrictive Programs** | | | | | | |
| 100 Salaries | 10,148,266 | 10,512,832 | 12,372,424 | 12,509,320 | | |
| 200 Associated PR Costs | 6,671,910 | 6,814,716 | 8,135,869 | 8,910,019 | | |
| 300 Purchased Services | 86,991 | 61,860 | 40,000 | 41,300 | | |
| 400 Supplies & Materials | 4,821 | 3,951 | 113,250 | 37,500 | | |
| **Total 1250** | **16,911,988** | **17,393,359** | **20,661,543** | **21,498,139** | - | - |
| **1260 Treatment and Habilitation** | | | | | | |
| 100 Salaries | 50,476 | 160 | - | 2,207 | | |
| 200 Associated PR Costs | 23,433 | 57 | - | 957 | | |
| 300 Purchased Services | 328 | - | - | - | | |
| 400 Supplies & Materials | 4,720 | 5,385 | - | - | | |
| **Total 1260** | **78,957** | **5,602** | - | **3,164** | - | - |
| **1271 Remediation** | | | | | | |
| 100 Salaries | - | - | - | 235,072 | | |
| 200 Associated PR Costs | - | - | - | 147,750 | | |
| **Total 1271** | - | - | - | **382,822** | - | - |
| **1280 Alternative Education** | | | | | | |
| 100 Salaries | 1,054,273 | 1,139,306 | 1,908,923 | 768,607 | | |
| 200 Associated PR Costs | 611,633 | 643,654 | 1,159,304 | 488,769 | | |
| 300 Purchased Services | 10,240,561 | 10,999,842 | 10,605,400 | 12,210,000 | | |
| 400 Supplies & Materials | 41,659 | 52,883 | 66,337 | 75,887 | | |
| 600 Other Objects | 27,052 | - | 500 | 500 | | |
| **Total 1280** | **11,975,178** | **12,835,685** | **13,740,464** | **13,543,763** | - | - |
| **1291 English Language Learner** | | | | | | |
| 100 Salaries | 1,719,298 | 1,750,049 | 1,870,700 | 1,800,828 | | |
| 200 Associated PR Costs | 1,051,711 | 1,018,554 | 1,217,524 | 1,165,071 | | |
| 300 Purchased Services | 4,754 | 3,354 | - | - | | |
| 400 Supplies & Materials | 5,606 | 9,856 | - | - | | |
| 500 Capital Outlay | 46,231 | 4,000 | - | - | | |
| **Total 1291** | **2,827,600** | **2,785,813** | **3,088,224** | **2,965,899** | - | - |
| **1400 Summer School Programs** | | | | | | |
| 400 Supplies & Materials | 21,975 | 13,986 | 10,000 | - | | |
| **Total 1400** | **21,975** | **13,986** | **10,000** | - | - | - |

## General Fund

| 100 - General Fund Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2110 Attendance & Social Work Services** | | | | | | |
| 100 Salaries | 954,643 | 1,137,131 | 1,457,798 | 1,647,220 | | |
| 200 Associated PR Costs | 541,763 | 702,124 | 963,845 | 1,116,844 | | |
| 300 Purchased Services | 29,267 | 47,812 | 82,000 | 69,000 | | |
| 400 Supplies & Materials | (61,184) | 160,740 | 125,400 | 170,000 | | |
| 500 Capital Outlay | - | 1,755 | - | - | | |
| 600 Other Objects | 188,472 | 4,791 | 4,000 | 4,000 | | |
| 800 Other Uses | 7,208 | 5,505 | - | - | | |
| **Total 2110** | **1,660,169** | **2,059,858** | **2,633,043** | **3,007,064** | - | - |
| **2120 Guidance Services** | | | | | | |
| 100 Salaries | 287,754 | 2,832,353 | 3,742,660 | 2,940,954 | | |
| 200 Associated PR Costs | 183,152 | 1,605,860 | 2,324,789 | 1,777,279 | | |
| 300 Purchased Services | 1,583 | 620 | 800 | - | | |
| 400 Supplies & Materials | 10,420 | 12,914 | 18,724 | 16,024 | | |
| 600 Other Objects | - | - | 150 | - | | |
| **Total 2120** | **482,909** | **4,451,747** | **6,087,123** | **4,734,257** | - | - |
| **2130 Health Services** | | | | | | |
| 100 Salaries | 1,240,864 | 1,410,666 | 1,917,723 | 1,786,885 | | |
| 200 Associated PR Costs | 761,009 | 850,214 | 984,439 | 1,148,430 | | |
| 300 Purchased Services | 771,702 | 1,281,767 | 725,250 | 622,000 | | |
| 400 Supplies & Materials | 18,864 | 17,772 | 72,000 | 30,000 | | |
| **Total 2160** | **2,792,439** | **3,560,419** | **3,699,412** | **3,587,315** | - | - |
| **2140 Psychological Services** | | | | | | |
| 100 Salaries | 1,269,191 | 1,432,397 | 1,700,673 | 1,480,292 | | |
| 200 Associated PR Costs | 733,658 | 814,709 | 986,669 | 944,388 | | |
| 300 Purchased Services | 62,435 | 2,221 | 4,000 | 1,500 | | |
| 400 Supplies & Materials | 19,945 | 18,611 | 17,000 | 17,500 | | |
| **Total 2160** | **2,085,229** | **2,267,938** | **2,708,342** | **2,443,680** | - | - |
| **2150 Speech Pathology & Audiology Services** | | | | | | |
| 100 Salaries | 1,565,427 | 1,965,475 | 2,237,055 | 2,285,313 | | |
| 200 Associated PR Costs | 882,434 | 1,077,072 | 1,076,468 | 1,450,393 | | |
| 300 Purchased Services | 1,182 | 4,321 | - | 4,000 | | |
| 400 Supplies & Materials | 3,556 | 5,091 | 12,500 | 10,000 | | |
| **Total 2150** | **2,452,599** | **3,051,959** | **3,326,023** | **3,749,706** | - | - |
| **2160 Other Treatment Services** | | | | | | |
| 100 Salaries | 543,338 | 821,745 | 1,102,663 | 1,573,607 | | |
| 200 Associated PR Costs | 314,139 | 443,738 | 596,753 | 995,060 | | |
| 300 Purchased Services | 226,830 | 228,979 | 94,000 | 147,000 | | |
| 400 Supplies & Materials | 7,144 | 2,489 | 1,800 | 5,000 | | |
| **Total 2160** | **1,091,451** | **1,496,951** | **1,795,216** | **2,720,667** | - | - |
| **2190 Student Support Services** | | | | | | |
| 100 Salaries | 1,719,563 | 2,471,121 | 2,644,319 | 1,885,277 | | |
| 200 Associated PR Costs | 950,479 | 1,397,078 | 1,229,530 | 1,108,920 | | |
| 300 Purchased Services | 155,639 | 58,159 | 87,700 | 89,100 | | |
| 400 Supplies & Materials | 37,704 | 77,177 | 75,000 | 89,500 | | |
| 600 Other Objects | 30,273 | 25 | - | - | | |
| **Total 2190** | **2,893,658** | **4,003,560** | **4,036,549** | **3,172,797** | - | - |

## General Fund

| 100 - General Fund Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2210 Improvement of Instruction Services** | | | | | | |
| 100 Salaries | 3,551,634 | 5,944,009 | 4,518,370 | 4,625,924 | | |
| 200 Associated PR Costs | 2,085,071 | 3,270,638 | 2,689,875 | 2,806,741 | | |
| 300 Purchased Services | 178,430 | 316,619 | 197,500 | 121,200 | | |
| 400 Supplies & Materials | 102,281 | 301,933 | 410,242 | 230,000 | | |
| 500 Capital Outlay | - | 40,806 | - | - | | |
| 600 Other Objects | - | 1,310 | 2,500 | - | | |
| **Total 2210** | **5,917,416** | **9,875,315** | **7,818,487** | **7,783,865** | - | - |
| **2220 Educational Media Services** | | | | | | |
| 100 Salaries | 256,987 | 252,175 | 299,706 | 429,840 | | |
| 200 Associated PR Costs | 194,224 | 178,695 | 184,728 | 273,814 | | |
| 300 Purchased Services | 2,066 | 1,099 | 850 | 700 | | |
| 400 Supplies & Materials | 123,442 | 132,705 | 133,217 | 204,022 | | |
| 600 Other Objects | 294 | 166 | 192 | 192 | | |
| **Total 2220** | **577,013** | **564,840** | **618,693** | **908,568** | - | - |
| **2230 Assessment and Testing** | | | | | | |
| 100 Salaries | 27,632 | 17,838 | 147,747 | 75,000 | | |
| 200 Associated PR Costs | 6,889 | 6,868 | 30,526 | 6,150 | | |
| 400 Supplies & Materials | 65,699 | 67,164 | 62,500 | 65,000 | | |
| **Total 2230** | **100,220** | **91,870** | **240,773** | **146,150** | - | - |
| **2240 Instructional Staff Development** | | | | | | |
| 100 Salaries | 526,643 | 560,014 | 780,057 | 786,261 | | |
| 200 Associated PR Costs | 194,517 | 211,966 | 247,218 | 283,622 | | |
| 300 Purchased Services | 224,515 | 274,588 | 210,060 | 42,400 | | |
| 400 Supplies & Materials | 45,107 | 20,915 | 46,970 | 77,379 | | |
| 600 Other Objects | 115 | 300 | - | - | | |
| **Total 2240** | **990,897** | **1,067,783** | **1,284,305** | **1,189,662** | - | - |
| **2310 Board of Education Services** | | | | | | |
| 200 Associated PR Costs | 29,011 | - | - | - | | |
| 300 Purchased Services | 107,544 | 160,528 | 35,450 | 33,000 | | |
| 400 Supplies & Materials | 25,866 | 14,208 | 16,650 | 18,000 | | |
| 600 Other Objects | 21,176 | 28,868 | 16,000 | 80,000 | | |
| **Total 2310** | **183,597** | **203,604** | **68,100** | **131,000** | - | - |
| **2320 Executive Administration Services** | | | | | | |
| 100 Salaries | 1,113,069 | 1,609,902 | 625,700 | 624,791 | | |
| 200 Associated PR Costs | 507,894 | 707,138 | 358,060 | 340,705 | | |
| 300 Purchased Services | 55,134 | 33,015 | 76,000 | 23,000 | | |
| 400 Supplies & Materials | 30,640 | 42,340 | 39,500 | 28,000 | | |
| 500 Capital Outlay | - | 9,350 | - | - | | |
| 600 Other Objects | 3,182 | 3,783 | 5,000 | 2,000 | | |
| **Total 2320** | **1,709,919** | **2,405,528** | **1,104,260** | **1,018,496** | - | - |
| **2410 Office of Principal Services** | | | | | | |
| 100 Salaries | 10,744,000 | 11,741,858 | 11,785,480 | 12,860,539 | | |
| 200 Associated PR Costs | 6,268,910 | 6,614,711 | 7,401,736 | 7,981,563 | | |
| 300 Purchased Services | 120,704 | 137,335 | 86,690 | 44,414 | | |
| 400 Supplies & Materials | 655,197 | 606,117 | 303,017 | 538,303 | | |
| 500 Capital Outlay | 10,580 | 3,654 | - | - | | |
| 600 Other Objects | 14,011 | 19,860 | 19,950 | 16,850 | | |
| **Total 2410** | **17,813,402** | **19,123,535** | **19,596,873** | **21,441,669** | - | - |

## General Fund

| 100 - General Fund<br>Expenses By Object | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|
| **2510 Direction of Business Support Services** | | | | | | |
| 100 Salaries | - | - | 99,200 | | | |
| 200 Associated PR Costs | 8,723 | - | - | | | |
| 300 Purchased Services | 12,039 | 137,920 | 31,000 | - | | |
| 400 Supplies & Materials | 5,695 | 9,360 | 15,000 | 3,000 | | |
| 600 Other Objects | 2,593 | 695 | 3,500 | 3,000 | | |
| **Total 2510** | **29,050** | **147,975** | **148,700** | **6,000** | - | - |
| **2520 Fiscal Services** | | | | | | |
| 100 Salaries | 1,734,341 | 1,902,460 | 2,398,535 | 2,083,795 | | |
| 200 Associated PR Costs | 1,028,910 | 1,082,341 | 1,527,646 | 1,312,298 | | |
| 300 Purchased Services | 398,379 | 97,865 | 681,500 | 549,000 | | |
| 400 Supplies & Materials | 31,731 | 29,952 | 44,500 | 17,000 | | |
| 500 Capital Outlay | - | 445,158 | - | - | | |
| 600 Other Objects | 20,447 | 184,340 | - | 8,000 | | |
| 800 Other Uses | - | - | 11,000 | - | | |
| **Total 2520** | **3,213,808** | **3,742,116** | **4,663,181** | **3,970,093** | - | - |
| **2540 Operation and Maintenance of Plant Services** | | | | | | |
| 100 Salaries | 7,117,517 | 7,420,494 | 9,895,393 | 8,499,222 | | |
| 200 Associated PR Costs | 4,749,611 | 4,863,321 | 6,455,248 | 5,993,426 | | |
| 300 Purchased Services | 4,677,312 | 5,801,283 | 5,576,680 | 5,062,000 | | |
| 400 Supplies & Materials | 1,522,576 | 1,877,677 | 1,396,360 | 2,058,400 | | |
| 500 Capital Outlay | 974,600 | 29,722 | 18,767 | - | | |
| 600 Other Objects | 32,650 | 11,632 | 10,500 | - | | |
| 800 Other Uses | 95,987 | 48,731 | - | - | | |
| **Total 2540** | **19,170,253** | **20,052,860** | **23,352,948** | **21,613,048** | - | - |
| **2550 Student Transportation Services** | | | | | | |
| 100 Salaries | 4,504,970 | 5,088,860 | 5,377,696 | 5,172,894 | | |
| 200 Associated PR Costs | 3,403,177 | 3,624,659 | 4,072,882 | 4,089,289 | | |
| 300 Purchased Services | 158,580 | 237,529 | 266,000 | 259,000 | | |
| 400 Supplies & Materials | 457,730 | 609,957 | 544,000 | 494,000 | | |
| 500 Capital Outlay | 1,193,758 | - | 3,000 | 3,000 | | |
| 600 Other Objects | 32,954 | 2,666 | 31,400 | 32,000 | | |
| 800 Other Uses | 421,472 | 363,008 | 632,500 | 570,780 | | |
| **Total 2550** | **10,172,641** | **9,926,679** | **10,927,478** | **10,620,963** | - | - |
| **2570 Internal Services** | | | | | | |
| 100 Salaries | 443,063 | 481,822 | 427,161 | 454,793 | | |
| 200 Associated PR Costs | 280,430 | 282,980 | 295,318 | 308,606 | | |
| 300 Purchased Services | 4,341 | 2,420 | 14,000 | 9,000 | | |
| 400 Supplies & Materials | 1,380 | 5,970 | 36,000 | 43,800 | | |
| 500 Capital Outlay | - | - | 10,000 | 10,000 | | |
| 600 Other Objects | - | - | 4,000 | 4,000 | | |
| 800 Other Uses | 9,241 | 8,434 | 18,000 | 22,000 | | |
| **Total 2570** | **738,455** | **781,626** | **804,479** | **852,199** | - | - |
| **2630 Information Services** | | | | | | |
| 100 Salaries | 833,133 | 642,477 | 1,070,191 | 253,688 | | |
| 200 Associated PR Costs | 471,722 | 365,913 | 648,776 | 150,380 | | |
| 300 Purchased Services | 41,081 | 45,694 | 45,000 | 42,400 | | |
| 400 Supplies & Materials | 68,256 | 125,161 | 112,400 | 119,000 | | |
| 500 Capital Outlay | 266,901 | 27,783 | - | - | | |
| 600 Other Objects | 1,088 | 150 | 2,000 | 2,000 | | |
| **Total 2630** | **1,682,181** | **1,207,178** | **1,878,367** | **567,468** | - | - |

## General Fund

| 100 - General Fund Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2640 Staff Services** | | | | | | |
| 100 Salaries | 2,346,624 | 2,605,923 | 3,175,215 | 3,251,089 | | |
| 200 Associated PR Costs | 3,890,576 | 1,509,467 | 1,946,370 | 2,042,940 | | |
| 300 Purchased Services | 536,535 | 479,205 | 515,000 | 638,000 | | |
| 400 Supplies & Materials | 223,602 | 168,529 | 112,300 | 166,000 | | |
| 500 Capital Outlay | 23,660 | - | - | - | | |
| 600 Other Objects | 1,902 | 11,776 | 5,000 | 2,501,000 | | |
| **Total 2640** | **7,022,899** | **4,774,900** | **5,753,885** | **8,599,029** | - | - |
| **2660 Technology Services** | | | | | | |
| 100 Salaries | 3,044,394 | 3,440,734 | 4,119,360 | 3,720,943 | | |
| 200 Associated PR Costs | 1,804,549 | 1,958,570 | 2,574,700 | 2,324,338 | | |
| 300 Purchased Services | 653,851 | 427,498 | 652,650 | 596,000 | | |
| 400 Supplies & Materials | 547,087 | 853,872 | 466,400 | 639,000 | | |
| 500 Capital Outlay | 131,855 | 86,072 | - | - | | |
| 600 Other Objects | 92,086 | 2 | 2,100 | 1,000 | | |
| 800 Other Uses | 319 | 1,218 | - | - | | |
| **Total 2660** | **6,274,141** | **6,767,966** | **7,815,210** | **7,281,281** | - | - |
| **2680 Interpretation and Translation Services** | | | | | | |
| 100 Salaries | 61,116 | 43,606 | 71,750 | - | | |
| 200 Associated PR Costs | 24,822 | 25,108 | 46,444 | - | | |
| 300 Purchased Services | 32,200 | 18,361 | - | - | | |
| **Total 2680** | **118,138** | **87,075** | **118,194** | - | - | - |
| **2690 Other Support Services – Central** | | | | | | |
| 100 Salaries | - | - | 168,000 | - | | |
| 200 Associated PR Costs | - | - | 97,080 | - | | |
| **Total 2690** | - | - | **265,080** | - | - | - |
| **2700 Supplemental Retirement Program** | | | | | | |
| 200 Associated PR Costs | - | 350,000 | - | - | | |
| **Total 2700** | - | **350,000** | - | - | - | - |
| **3100 Food Services** | | | | | | |
| 100 Salaries | 6,215 | - | - | - | | |
| 200 Associated PR Costs | 32 | - | - | - | | |
| **Total 3100** | **6,247** | - | - | - | - | - |
| **3300 Community Services** | | | | | | |
| 300 Purchased Services | 11,997 | 9,297 | 15,000 | - | | |
| **Total 3300** | **11,997** | **9,297** | **15,000** | - | - | - |
| **3500 Custody and Care of Children Services** | | | | | | |
| 100 Salaries | 1,977 | 285,984 | 211,200 | 535,040 | | |
| 200 Associated PR Costs | 95 | 197,197 | 153,525 | 276,078 | | |
| 300 Purchased Services | - | - | - | - | | |
| 400 Supplies & Materials | - | - | 3,000 | 3,000 | | |
| **Total 3500** | **2,072** | **483,181** | **367,725** | **814,118** | - | - |
| **4180 Other Capital Items** | | | | | | |
| 500 Capital Outlay | - | 546,480 | 1,000,000 | 2,600,000 | | |
| **Total 4180** | - | **546,480** | **1,000,000** | **2,600,000** | - | - |

# General Fund

| 100 - General Fund Expenses By Object | 2022-23 Actuals | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|---|
| **5100 Debt Service** | | | | | | | |
| 600 Other Objects | - | - | 551,237 | 366,000 | 640,000 | | |
| **Total 5100** | - | - | **551,237** | **366,000** | **640,000** | - | - |
| **5200 Transfers of Funds** | | | | | | | |
| 700 Fund Transfers | 2,929,041 | 8,773,653 | 16,793,670 | 5,215,561 | 2,700,000 | | |
| **Total 5200** | **2,929,041** | **8,773,653** | **16,793,670** | **5,215,561** | **2,700,000** | - | - |
| **6000 Contingency** | | | | | | | |
| 800 Other Uses | - | - | - | 9,550,671 | 8,876,818 | | |
| **Total 6000** | - | - | - | **9,550,671** | **8,876,818** | - | - |
| **7000 Unappropriated** | | | | | | | |
| 800 Other Uses | - | - | - | 12,889,439 | 5,750,000 | | |
| **Total 7000** | - | - | - | **12,889,439** | **5,750,000** | - | - |
| **Expenditures Total** | **216,653,216** | **238,728,851** | **269,709,409** | **298,389,000** | **289,618,800** | - | - |

## Special Revenue Funds

**Fund 280 - Student Body Fund -** This fund accounts for money held and spent at the individual school level through student body accounts. These funds may include revenues from activities such as athletics, yearbooks, dances, and other school-based events. Each school manages its own student body account and uses these funds to support student activities and programs at the school level.

**Fund 290 - Curriculum Fund -** This fund is designed for specific priorities specifically related to curriculum adoption and development.

These funds support both school-level activities and districtwide investments, providing targeted resources while remaining designated for specific purposes and uses.

### Summary of Revenues and Expenditures by Object

| 200 - Special Revenue Funds | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 1000 Local Sources | 2,824,548 | 2,651,472 | 3,500,000 | 3,500,000 | - | - |
| 3000 State Sources | 26,943 | - | - | - | - | - |
| 4000 Federal Sources | 599,254 | - | - | - | - | - |
| 5000 Other Sources | 11,212,986 | 10,091,989 | 6,361,000 | 4,487,050 | - | - |
| **Total Revenues** | **14,663,731** | **12,743,461** | **9,861,000** | **7,987,050** | - | - |
| 100 Salaries | 364,144 | 1,059,593 | 749,500 | 65,896 | - | - |
| 200 Associated PR Costs | 115,741 | 642,745 | - | - | - | - |
| 300 Purchased Services | 1,331,451 | 345,423 | 105,000 | 25,000 | - | - |
| 400 Supplies & Materials | 2,471,283 | 1,002,185 | 5,231,500 | 4,896,154 | - | - |
| 500 Capital Outlay | 2,105,324 | 3,719 | 600,000 | - | - | - |
| 600 Other Objects | 170,887 | 987,801 | 175,000 | - | - | - |
| 800 Other Uses | 12,912 | 526,075 | 3,000,000 | 3,000,000 | - | - |
| **Total Expenditures** | **6,571,742** | **4,567,541** | **9,861,000** | **7,987,050** | - | - |

## Special Revenue Funds

### Revenues

| 200 - Special Revenue Funds. Revenues By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1000 Local Sources** | | | | | | |
| 1700 Extracurricular Activities | 2,824,548 | 2,651,472 | 3,500,000 | 3,500,000 | | |
| **Total 1000** | **2,824,548** | **2,651,472** | **3,500,000** | **3,500,000** | - | - |
| **3000 State Sources** | | | | | | |
| 3199 Other State Sources | 26,943 | - | - | - | | |
| **Total 3000** | **26,943** | - | - | - | - | - |
| **4000 Federal Sources** | | | | | | |
| 5161 On Behaf of the District | 599,254 | - | - | - | | |
| **5000 Federal Sources** | | | | | | |
| 5200 Transfers from Other Funds | 1,000,000 | 2,000,000 | 1,000,000 | - | | |
| 5400 Beginning Fund Balance | 10,212,986 | 8,091,989 | 5,361,000 | 4,487,050 | | |
| **Total 5000** | **11,212,986** | **10,091,989** | **6,361,000** | **4,487,050** | - | - |
| **Revenues Total** | **14,663,731** | **12,743,461** | **9,861,000** | **7,987,050** | - | - |

## Expenditures

| 200 - Special Revenue Funds Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1111 Elementary Programs** | | | | | | |
| 100 Salaries | 1,132 | - | - | - | | |
| 200 Associated PR Costs | 390 | - | - | - | | |
| 300 Purchased Services | - | - | - | - | | |
| 400 Supplies & Materials | 207,744 | (50,669) | 4,570,000 | 175,000 | | |
| **Total 1111** | **209,266** | **(50,669)** | **4,570,000** | **175,000** | - | - |
| **1113 Elementary Extracurriculuar** | | | | | | |
| 100 Salaries | 15,613 | 500 | - | - | | |
| 200 Associated PR Costs | 14,617 | 744 | - | - | | |
| 300 Purchased Services | 70,801 | 2,363 | - | - | | |
| 400 Consumable Supplies | 292,993 | 8,438 | - | 4,500,000 | | |
| 500 Capital Outlay | - | 206 | - | - | | |
| 600 Other Objects | - | 42 | - | - | | |
| **Total 1113** | **394,024** | **12,293** | - | **4,500,000** | - | - |
| **1121 Middle School Programs** | | | | | | |
| 300 Purchased Services | 4,400 | - | - | - | | |
| 400 Consumable Supplies | 46,323 | 433 | 80,000 | 31,594 | | |
| 500 Capital Outlay | 599,254 | - | - | - | | |
| **Total 1113** | **649,977** | **433** | **80,000** | **31,594** | - | - |
| **1122 Middle School Extracurriculuar** | | | | | | |
| 100 Salaries | 4,885 | 1,053 | - | - | | |
| 200 Associated PR Costs | 5,092 | 2,750 | - | - | | |
| 300 Purchased Services | 58,286 | 11,891 | - | - | | |
| 400 Consumable Supplies | 265,218 | 33,595 | - | - | | |
| 600 Other Objects | - | 231 | - | - | | |
| **Total 1113** | **333,481** | **49,520** | - | - | - | - |
| **1131 High School Programs** | | | | | | |
| 100 Salaries | - | - | - | - | | |
| 200 Associated PR Costs | - | - | - | - | | |
| 300 Purchased Services | 67,002 | 305 | 80,000 | - | | |
| 400 Consumable Supplies | 23,907 | 1,523 | 125,000 | 22,000 | | |
| **Total 1131** | **90,909** | **1,828** | **205,000** | **22,000** | - | - |
| **1132 High School Extracurricular** | | | | | | |
| 100 Salaries | 209,333 | 87,364 | - | - | | |
| 200 Associated PR Costs | 61,303 | 96,667 | - | - | | |
| 300 Purchased Services | 449,830 | 236,044 | - | - | | |
| 400 Consumable Supplies | 1,011,112 | 538,789 | - | - | | |
| 500 Capital Outlay | 2,700 | 3,513 | - | - | | |
| 600 Other Objects | 3,826 | 11,517 | - | - | | |
| 800 Other Uses | - | - | - | - | | |
| **Total 1132** | **1,738,104** | **973,894** | - | - | - | - |
| **1250 Less Restrictive Programs** | | | | | | |
| 100 Salaries | - | 10,181 | - | - | | |
| 200 Associated PR Costs | - | 34,542 | - | - | | |
| **Total 1280** | - | **44,723** | - | - | - | - |
| **1280 Alternative Education** | | | | | | |
| 300 Purchased Services | 16,459 | - | - | - | | |
| 400 Consumable Supplies | 28,552 | 5,108 | - | - | | |
| **Total 1280** | **45,011** | **5,108** | - | - | - | - |

| 200 - Special Revenue Funds Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1291 English Language Learner** | | | | | | |
| 400 Consumable Supplies | (6,528) | - | 20,000 | - | | |
| 500 Capital Outlay | 19,585 | - | - | - | | |
| **Total 1291** | **13,057** | - | **20,000** | - | - | - |
| **1400 Summer School Programs** | | | | | | |
| 300 Purchased Services | 2,090 | - | - | - | | |
| 400 Consumable Supplies | - | - | 10,000 | - | | |
| **Total 1400** | **2,090** | - | **10,000** | - | - | - |
| **2110 Attendance & Social Work Services** | | | | | | |
| 100 Salaries | 86,153 | 11,280 | - | - | | |
| 200 Associated PR Costs | 33,737 | 52,990 | - | - | | |
| 300 Purchased Services | 6,540 | 5,647 | - | - | | |
| 400 Consumable Supplies | 589,449 | 87,352 | - | - | | |
| 500 Capital Outlay | 1,381,665 | - | - | - | | |
| 600 Other Objects | 62,151 | 5,788 | - | - | | |
| **Total 2110** | **2,159,695** | **163,057** | - | - | - | - |
| **2210 Improvement of Instruction Services** | | | | | | |
| 100 Salaries | - | - | 749,500 | 65,896 | | |
| 300 Purchased Services | - | - | 20,000 | 25,000 | | |
| 400 Consumable Supplies | 59,364 | - | 276,500 | 167,560 | | |
| 600 Other Objects | - | - | 75,000 | - | | |
| **Total 2210** | **59,364** | - | **1,121,000** | **258,456** | - | - |
| **2220 Educational Media Services** | | | | | | |
| 400 Consumable Supplies | 30,456 | 5,823 | 110,000 | - | | |
| **Total 2220** | **30,456** | **5,823** | **110,000** | - | - | - |
| **2230 Assessment and Testing** | | | | | | |
| 400 Consumable Supplies | (81,425) | 11,906 | 40,000 | - | | |
| 600 Other Objects | 104,910 | - | - | - | | |
| **Total 2230** | **23,485** | **11,906** | **40,000** | - | - | - |
| **2240 Instructional Staff Development** | | | | | | |
| 100 Salaries | 1,373 | 6,259 | - | - | | |
| 200 Associated PR Costs | 539 | 30,737 | - | - | | |
| 300 Purchased Services | 644,486 | 12,476 | 5,000 | - | | |
| 400 Consumable Supplies | 125 | - | - | - | | |
| **Total 2240** | **646,523** | **49,472** | **5,000** | - | - | - |
| **2520 Fiscal Services** | | | | | | |
| 300 Purchased Services | 10,800 | - | - | - | | |
| **Total 2520** | **10,800** | - | - | - | - | - |
| **2550 Student Transportation Services** | | | | | | |
| 100 Salaries | 45,655 | 794,773 | - | - | | |
| 200 Associated PR Costs | - | 19,136 | - | - | | |
| 800 Other Uses | 12,912 | 526,075 | - | - | | |
| **Total 2550** | **58,567** | **1,339,984** | - | - | - | - |

## Special Revenue Funds

| 200 - Special Revenue Funds<br>Expenses By Object | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|
| **3500 Custody and Care of Children Services** | | | | | | |
| 100 Salaries | - | 148,183 | - | - | | |
| 200 Associated PR Costs | 63 | 405,179 | - | - | | |
| 300 Purchased Services | 117 | 76,697 | - | - | | |
| 400 Supplies & Materials | 3,993 | 359,887 | - | - | | |
| **Total 3500** | **4,173** | **989,946** | - | - | - | - |
| **4120 Site Acquisition and Development Services** | | | | | | |
| 300 Purchased Services | 640 | - | - | - | | |
| 500 Capital Outlay | 102,120 | - | - | - | | |
| **Total 4120** | **102,760** | - | - | - | - | - |
| **4180 Other Capital Items** | | | | | | |
| 500 Capital Outlay | - | - | 600,000 | - | | |
| **Total 4180** | - | - | **600,000** | - | - | - |
| **5100 Debt Service** | | | | | | |
| 600 Other Objects | - | 970,223 | 100,000 | - | | |
| **Total 5100** | - | **970,223** | **100,000** | - | - | - |
| **6000 Contingencies** | | | | | | |
| 800 Other Uses | - | - | 3,000,000 | 3,000,000 | | |
| **Total 6000** | - | - | **3,000,000** | **3,000,000** | - | - |
| **Expenditures Total** | **6,571,742** | **4,567,541** | **9,861,000** | **7,987,050** | - | - |

## Federal Grant Funds

**Fund 201 - Federal Grants Other -** This fund was primarily used for Elementary and Secondary School Emergency Relief (ESSER) funding, which was established through the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. ESSER funding was distributed in three phases to support school districts in responding to impacts of the COVID-19 pandemic. The district fully expended ESSER funds by the federal deadline of September 2024.

**Fund 202 - Federal Grants Direct -** This fund primarily supports the district's Native American Program through federal grant funding. These resources are used to provide services and supports for Native students across the district.

**Fund 210 - Title Grants -** Title grant funds are federal resources intended to supplement state and local funding for education. These funds are allocated annually by the federal government to State Educational Agencies, which then distribute funding to school districts and individual schools based on specific criteria.

Title funds support targeted programs and student populations through the following categories:

- **Title I -** Supports students from low-income families to help them meet state academic standards
- **Title II -** Supports professional development for teachers, principals, administrators, and staff to strengthen the quality of instruction.
- **Title III** - Supports English Learners and immigrant students in developing language proficiency and academic skills.
- **Title IV** - Supports three primary areas: Providing a well-rounded education (including coursework, fine arts, world languages, and STEAM programs, Promoting safe and healthy schools (including social-emotional learning and student well-being), and Enhancing the effective use of technology to support teaching and learning, particularly for underserved students.

These funds are designed to provide additional targeted support to students and educators, while remaining restricted to specific program requirements and intended uses.

Fund 220 - IDEA (Special Education) - This fund includes federal funding through the Individuals with Disabilities Education Act (IDEA), which supports early intervention and special education services for eligible students.

These funds provide targeted federal resources to support specific student populations and programs, supplementing core funding while remaining restricted to designated purposes and requirements.

### Summary of Revenues and Expenditures by Object

| 201 - Federal Grant Funds | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 2000 Intermediate Sources | - | - | - | - | - | - |
| 3000 State Sources | - | - | 392,978 | 158,313 | - | - |
| 4000 Federal Sources | 28,288,687 | 14,800,553 | 12,350,002 | 12,971,097 | - | - |
| 5000 Other Sources | (3) | (129) | - | - | - | - |
| **Total Revenues** | **28,288,684** | **14,800,424** | **12,742,980** | **13,129,410** | - | - |
| | | | | | | |
| 100 Salaries | 11,638,487 | 7,884,111 | 6,754,193 | 9,249,533 | - | - |
| 200 Associated PR Costs | 6,974,636 | 4,399,233 | 4,760,116 | 2,289,611 | - | - |
| 300 Purchased Services | 5,052,367 | 1,133,033 | 465,495 | 584,036 | - | - |
| 400 Supplies & Materials | 2,472,543 | 780,313 | 373,318 | 505,863 | - | - |
| 500 Capital Outlay | 1,605,506 | 4,140 | - | - | - | - |
| 600 Other Objects | 634,217 | 515,263 | 389,858 | 500,367 | - | - |
| 800 Other Uses | 50,865 | 84,331 | - | - | - | - |
| **Total Expenditures** | **28,428,621** | **14,800,424** | **12,742,980** | **13,129,410** | - | - |

# Federal Grant Funds

## Revenues

| 201 - Federal Grant Funds<br>Revenues By Object | | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|---|
| **3000** | **State Sources** | | | | | | |
| 3900 | On Behalf of the District | - | | 392,978 | 158,313 | - | - |
| | **Total 3000** | - | - | **392,978** | **158,313** | - | - |
| **4000** | **Federal Sources** | | | | | | |
| 4100 | Unrestricted Federal Grants | - | 126 | - | - | - | - |
| 4300 | Restricted Federal Grants | 140,973 | 168,478 | 170,000 | - | - | - |
| 4500 | Restricted Federal Through State | 28,147,714 | 14,607,229 | 12,180,002 | 12,971,097 | - | - |
| 4700 | Grants In-Aid | - | 24,720 | - | - | - | - |
| | **Total 4000** | **28,288,687** | **14,800,553** | **12,350,002** | **12,971,097** | - | - |
| **5000** | **Other Sources** | | | | | | |
| 5400 | Beginning Fund Balance | (3) | (129) | - | - | - | - |
| | **Total 3000** | **(3)** | **(129)** | - | - | - | - |
| | **Revenues Total** | **28,288,684** | **14,800,424** | **12,742,980** | **13,129,410** | - | - |

## Federal Grant Funds

### Expenditures

| 201 - Federal Grant Funds<br>Expenses By Object | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|
| **1111 Elementary Programs** | | | | | | |
| 100 Salaries | 393,626 | - | - | 5,114 | - | - |
| 200 Associated PR Costs | 289,531 | - | - | 8,835 | - | - |
| 300 Purchased Services | 926,017 | - | - | - | - | - |
| **Total 1111** | **1,609,174** | - | - | **13,949** | - | - |
| **1113 Elementary Extracurricular** | | | | | | |
| 400 Supplies & Materials | - | - | - | **90,000** | - | - |
| **Total 1113** | - | - | - | **90,000** | - | - |
| **1121 Middle School Programs** | | | | | | |
| 400 Supplies & Materials | - | 48,105 | - | - | - | - |
| **Total 1121** | - | **48,105** | - | - | - | - |
| **1122 Middle School Extracurricular** | | | | | | |
| 100 Salaries | 17,952 | - | - | - | - | - |
| 200 Associated PR Costs | 5,262 | - | - | - | - | - |
| **Total 1121** | **23,214** | - | - | - | - | - |
| **1131 High School Programs** | | | | | | |
| 100 Salaries | 84,334 | 2,310 | - | - | - | - |
| 200 Associated PR Costs | 67,942 | - | - | - | - | - |
| 300 Purchased Services | - | 952 | | 15,000 | - | - |
| 400 Supplies & Materials | 16,588 | 41,665 | 50,000 | 25,000 | - | - |
| **Total 1131** | **168,864** | **44,927** | **50,000** | **40,000** | - | - |
| **1132 High School Extracurricular** | | | | | | |
| 100 Salaries | 43,718 | - | - | - | - | - |
| 200 Associated PR Costs | 15,890 | - | - | - | - | - |
| **Total 1132** | **59,608** | - | - | - | - | - |
| **1140 Pre-k Programs** | | | | | | |
| 100 Salaries | 186,317 | 191,288 | - | 343,764 | - | - |
| 200 Associated PR Costs | 137,930 | 132,756 | - | 7,635 | - | - |
| 300 Purchased Services | 183 | - | - | 20,497 | - | - |
| **Total 1140** | **324,430** | **324,044** | - | **371,896** | - | - |
| **1210 Programs for Talented & Gifted** | | | | | | |
| 100 Salaries | - | 569,246 | - | - | - | - |
| 200 Associated PR Costs | - | 295,217 | - | - | - | - |
| 400 Supplies & Materials | - | 32,016 | | - | - | - |
| **Total 1210** | - | **896,479** | - | - | - | - |
| **1220 Restrictive Programs** | | | | | | |
| 100 Salaries | 376,512 | - | 367,044 | 313,567 | - | - |
| 200 Associated PR Costs | 199,540 | - | 313,274 | - | - | - |
| 300 Purchased Services | 447 | - | - | - | - | - |
| 400 Supplies & Materials | 23,540 | - | 25,500 | 12,000 | - | - |
| **Total 1220** | **600,039** | - | **705,818** | **325,567** | - | - |

## Federal Grant Funds

| 201 - Federal Grant Funds Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1250 Less Restrictive Programs** | | | | | | |
| 100 Salaries | 1,393,595 | 1,208,853 | 1,391,803 | 1,323,318 | - | - |
| 200 Associated PR Costs | 970,631 | 788,697 | 1,040,041 | - | - | - |
| 300 Purchased Services | 36,851 | 30,857 | 10,000 | - | - | - |
| 400 Supplies & Materials | 1,024 | 220 | 1,000 | - | - | - |
| 600 Other Objects | 13 | - | - | 250 | - | - |
| **Total 1250** | **2,402,114** | **2,028,627** | **2,442,844** | **1,323,568** | - | - |
| **1260 Treatment and Habilitation** | | | | | | |
| 100 Salaries | 24,344 | 38,947 | 25,295 | 26,559 | - | - |
| 200 Associated PR Costs | 14,232 | 18,628 | 15,699 | - | - | - |
| **Total 1260** | **38,576** | **57,575** | **40,994** | **26,559** | - | - |
| **1271 Remediation** | | | | | | |
| 100 Salaries | 692,347 | 1,520,954 | 214,825 | 215,116 | - | - |
| 200 Associated PR Costs | 362,612 | 578,162 | 138,005 | 148,200 | - | - |
| 300 Purchased Services | 405,085 | 171,691 | - | 20,000 | - | - |
| 400 Supplies & Materials | 52,491 | 105,585 | - | 6,607 | - | - |
| **Total 1271** | **1,512,535** | **2,376,392** | **352,830** | **389,923** | - | - |
| **1272 Title IA/D** | | | | | | |
| 100 Salaries | 1,916,248 | 2,343,370 | 2,728,246 | 2,791,153 | - | - |
| 200 Associated PR Costs | 1,313,279 | 1,553,092 | 1,998,024 | 1,504,554 | - | - |
| 300 Purchased Services | 111,644 | 172,109 | 176,685 | 187,819 | - | - |
| 400 Consumable Supplies | 55,271 | 80,783 | 35,471 | 58,254 | - | - |
| **Total 1272** | **3,396,442** | **4,149,354** | **4,938,426** | **4,541,780** | - | - |
| **1280 Alternative Education** | | | | | | |
| 100 Salaries | 151,517 | 107,441 | 27,000 | 336,708 | - | - |
| 200 Associated PR Costs | 103,686 | 62,655 | 10,500 | - | - | - |
| 300 Purchased Services | 1,142,520 | 69,735 | 22,000 | 82,195 | - | - |
| 400 Supplies & Materials | 137,038 | 44,965 | 10,000 | 13,644 | - | - |
| **Total 1280** | **1,534,761** | **284,796** | **69,500** | **432,547** | - | - |
| **1291 English Language Learner** | | | | | | |
| 100 Salaries | - | - | 11,150 | 12,000 | - | - |
| 400 Supplies & Materials | 39,478 | 47,244 | 26,220 | 6,000 | - | - |
| **Total 1291** | **39,478** | **47,244** | **37,370** | **18,000** | - | - |
| **1400 Summer School Programs** | | | | | | |
| 100 Salaries | - | - | - | 178,500 | - | - |
| 400 Supplies & Materials | 159,960 | - | - | - | - | - |
| **Total 1400** | **159,960** | - | - | **178,500** | - | - |
| **2110 Attendance & Social Work Services** | | | | | | |
| 100 Salaries | 267,983 | 267,575 | 318,984 | 447,126 | - | - |
| 200 Associated PR Costs | 150,904 | 179,610 | 191,738 | 232,217 | - | - |
| 300 Purchased Services | 75,611 | 58,737 | 40,740 | 38,975 | - | - |
| 400 Supplies & Materials | 67,745 | 18,843 | 19,238 | 19,060 | - | - |
| 600 Other Objects | 66 | - | 260 | - | - | - |
| **Total 2110** | **562,309** | **524,765** | **570,960** | **737,378** | - | - |

## Federal Grant Funds

| 201 - Federal Grant Funds<br>Expenses By Object | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|
| **2120 Guidance Services** | | | | | | |
| 100 Salaries | 3,021,642 | - | - | - | - | - |
| 200 Associated PR Costs | 1,764,275 | - | - | - | - | - |
| **Total 2120** | **4,785,917** | - | - | - | - | - |
| **2130 Health Services** | | | | | | |
| 100 Salaries | 117,045 | - | - | 46,495 | - | - |
| 200 Associated PR Costs | 85,777 | - | - | - | - | - |
| 400 Supplies & Materials | 8 | - | - | - | - | - |
| **Total 2130** | **202,830** | - | - | **46,495** | - | - |
| **2140 Psychological Services** | | | | | | |
| 100 Salaries | 60,422 | 65,620 | 70,905 | 74,451 | - | - |
| 200 Associated PR Costs | 40,286 | 39,064 | 48,230 | - | - | - |
| **Total 2140** | **100,708** | **104,684** | **119,135** | **74,451** | - | - |
| **2150 Speech Pathology and Audiology Services** | | | | | | |
| 100 Salaries | 190,375 | 201,084 | 225,955 | 222,894 | | |
| 200 Associated PR Costs | 119,960 | 115,020 | 120,184 | - | | |
| 300 Purchased Services | - | 7,954 | 7,000 | - | | |
| **Total 2150** | **310,335** | **324,058** | **353,139** | **222,894** | - | - |
| **2160 Other Student Treatment Services** | | | | | | |
| 100 Salaries | 48,607 | 36,221 | 39,305 | 41,270 | | |
| 200 Associated PR Costs | 28,697 | 18,996 | 23,905 | - | | |
| **Total 2160** | **77,304** | **55,217** | **63,210** | **41,270** | - | - |
| **2190 Student Support Services** | | | | | | |
| 100 Salaries | 199,267 | 213,410 | 231,684 | 243,206 | | |
| 200 Associated PR Costs | 139,108 | 140,780 | 291,702 | - | | |
| 400 Supplies & Materials | 15,037 | - | - | - | | |
| **Total 2190** | **353,412** | **354,190** | **523,386** | **243,206** | - | - |
| **2210 Improvement of Instruction Services** | | | | | | |
| 100 Salaries | 1,250,941 | 523,196 | 475,024 | 946,560 | | |
| 200 Associated PR Costs | 595,070 | 239,378 | 268,992 | 387,788 | | |
| 300 Purchased Services | 243,768 | 22,991 | 24,050 | 26,050 | | |
| 400 Supplies & Materials | 685,514 | 200,905 | 83,189 | 94,418 | | |
| 600 Other Objects | 7,482 | 175 | 1,136 | 150 | | |
| **Total 2210** | **2,782,775** | **986,645** | **852,391** | **1,454,966** | - | - |
| **2220 Educational Media Services** | | | | | | |
| 400 Supplies & Materials | 802 | - | - | - | | |
| **Total 2220** | **802** | - | - | - | - | - |
| **2240 Instructional Staff Development** | | | | | | |
| 100 Salaries | 712,904 | 479,014 | 593,773 | 1,676,732 | | |
| 200 Associated PR Costs | 310,063 | 237,178 | 299,822 | 382 | | |
| 300 Purchased Services | 318,761 | 100,294 | 184,020 | 193,500 | | |
| 400 Supplies & Materials | 21,938 | 16,254 | 2,000 | 105,880 | | |
| 500 Capital Outlay | - | 4,140 | - | - | | |
| 600 Other Objects | - | 2,060 | - | - | | |
| **Total 2240** | **1,363,666** | **838,940** | **1,079,615** | **1,976,494** | - | - |
| **2320 Executive Administration Services** | | | | | | |
| 400 Supplies & Materials | 10,000 | - | - | - | | |
| **Total 2320** | **10,000** | - | - | - | - | - |

## Federal Grant Funds

| 201 - Federal Grant Funds<br>Expenses By Object | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|
| **2510 Direction of Business Support Services** | | | | | | |
| 300 Purchased Services | 21,415 | - | - | - | | |
| **Total 2510** | **21,415** | - | - | - | - | - |
| **2520 Fiscal Services** | | | | | | |
| 300 Purchased Services | 34,971 | - | - | - | | |
| 400 Supplies & Materials | 294,393 | - | - | - | | |
| 600 Other Objects | 483,858 | 513,028 | 388,462 | 499,967 | | |
| **Total 2520** | **813,222** | **513,028** | **388,462** | **499,967** | - | - |
| **2540 Operation and Maintenance of Plant Services** | | | | | | |
| 100 Salaries | 575 | - | - | - | | |
| 200 Associated PR Costs | 175 | - | - | - | | |
| 300 Purchased Services | 1,487,147 | 497,716 | - | - | | |
| 400 Supplies & Materials | 511,841 | 65,830 | - | - | | |
| 500 Capital Outlay | 1,533,068 | - | - | - | | |
| 800 Other Uses | 8,143 | - | - | - | | |
| **Total 2540** | **3,540,949** | **563,546** | - | - | - | - |
| **2550 Student Transportation Services** | | | | | | |
| 100 Salaries | 113,957 | 91,962 | 1,000 | 5,000 | | |
| 300 Purchased Services | - | - | 1,000 | - | | |
| 800 Other Uses | 42,722 | 84,331 | - | - | | |
| **Total 2550** | **156,679** | **176,293** | **2,000** | **5,000** | - | - |
| **2630 Information Services** | | | | | | |
| 400 Supplies & Materials | 32,461 | - | - | - | | |
| 500 Capital Outlay | 71,057 | - | - | - | | |
| 600 Other Objects | 95,755 | - | - | - | | |
| **Total 2630** | **199,273** | - | - | - | - | - |
| **2640 Staff Services** | | | | | | |
| 100 Salaries | 25,701 | - | - | - | | |
| 200 Associated PR Costs | 9,007 | - | - | - | | |
| 300 Purchased Services | 203,736 | - | - | - | | |
| 400 Supplies & Materials | 15,995 | - | - | - | | |
| **Total 2640** | **254,439** | - | - | - | - | - |
| **2660 Technology Services** | | | | | | |
| 100 Salaries | 856 | - | - | - | | |
| 200 Associated PR Costs | 358 | - | - | - | | |
| 300 Purchased Services | 34,005 | (3) | - | - | | |
| 400 Supplies & Materials | 222,171 | - | - | - | | |
| **Total 2660** | **257,390** | **(3)** | - | - | - | - |
| **2690 Other Support Services - Central** | | | | | | |
| 100 Salaries | 732 | - | - | - | | |
| 200 Associated PR Costs | 294 | - | - | - | | |
| 300 Purchased Services | 5,681 | - | - | - | | |
| 600 Other Objects | 47,043 | - | - | - | | |
| **Total 2690** | **53,750** | - | - | - | - | - |

## Federal Grant Funds

| 201 - Federal Grant Funds<br>Expenses By Object | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|
| **3100 Food Services** | | | | | | |
| 100 Salaries | 6,892 | 23,620 | 32,200 | - | | |
| 200 Associated PR Costs | 3,354 | - | - | - | | |
| 400 Supplies & Materials | 109,248 | 77,898 | 120,700 | 75,000 | | |
| **Total 3100** | **119,494** | **101,518** | **152,900** | **75,000** | - | - |
| **3500 Custody & Care of Children Services** | | | | | | |
| 100 Salaries | 340,078 | - | - | - | | |
| 200 Associated PR Costs | 246,773 | - | - | - | | |
| **Total 3500** | **586,851** | - | - | - | - | - |
| **4150 Building Acquisition, Construction, and Improvement Services** | | | | | | |
| 300 Purchased Services | 4,525 | - | - | - | | |
| 500 Capital Outlay | 1,381 | - | - | - | | |
| **Total 4150** | **5,906** | - | - | - | - | - |
| **Expenditures Total** | **28,428,621** | **14,800,424** | **12,742,980** | **13,129,410** | - | - |

## Fund 250 - State and Local Grants

**Fund 250 - State and Local Grants** - This fund includes grants awarded by state agencies and local partners. These partnerships may include organizations such as United Way, universities, EWEB, and the City of Eugene. These funds support a range of programs and initiatives across the district

**Fund 260 - Donations Fund** - This fund accounts for private donations and grants designated for specific schools or programs, including support for the district's AVID program and other targeted initiatives.

**Fund 261 - Billables Funds** - This fund is used to track services provided by the district to other entities, ensuring that costs associated with those services are properly accounted for and reimbursed.

**Fund 262 - KRVM Fund** - This fund supports KRVM, the district's local radio station. KRVM receives revenue from local sources and partners with the district to provide educational programming and student learning opportunities.

**Fund 270 - Eugene Education Foundation (EEF) Gifts** - The district partners with the Eugene Education Foundation, an independent nonprofit organization that receives and administers private donations. This fund tracks gifts distributed to the district through EEF, which are allocated based on donor intent or in support of district priorities.

**Fund 275 - Eugene Education Foundation (EEF) Grants -** This fund tracks grants awarded through the Eugene Education Foundation, which staff and teachers may apply for annually. Because the amount of grant funding varies each year, a specific budget is not initially proposed. In accordance with Oregon Budget Law, a supplemental budget is adopted later in the fiscal year to account for actual grant revenues and ensure appropriate expenditures are authorized. Final amounts are reported following the annual audit.

These funds reflect partnerships and community support that provide additional resources for schools and programs, while remaining designated for specific purposes and subjects to varying levels of availability from year to year.

### Summary of Revenues and Expenditures by Object

| 250 - State & Local Grants | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 1000 Local Sources | 2,743,577 | 3,001,960 | 3,549,494 | 3,462,771 | - | - |
| 2000 Intermediate Sources | 14,073 | - | - | - | - | - |
| 3000 State Sources | 2,419,796 | 5,376,989 | 2,634,578 | 3,542,867 | - | - |
| 4000 Federal Sources | - | 14,777 | - | - | - | - |
| 5000 Other Sources | 1,595,579 | 2,348,501 | 1,330,000 | 850,000 | - | - |
| **Total Revenues** | **6,773,025** | **10,742,227** | **7,514,072** | **7,855,638** | - | - |
| 100 Salaries | 2,031,270 | 2,957,486 | 2,237,191 | 2,264,749 | - | - |
| 200 Associated PR Costs | 1,069,452 | 1,402,110 | 1,300,259 | 977,356 | - | - |
| 300 Purchased Services | 1,062,176 | 1,960,785 | 1,132,706 | 1,783,153 | - | - |
| 400 Supplies & Materials | 907,182 | 1,824,822 | 2,034,231 | 1,783,810 | - | - |
| 500 Capital Outlay | - | 105,464 | - | - | - | - |
| 600 Other Objects | 131,797 | 1,117,553 | 32,429 | 196,235 | - | - |
| 800 Other Uses | 21,734 | 37,239 | 777,256 | 850,335 | - | - |
| **Total Expenditures** | **5,223,611** | **9,405,459** | **7,514,072** | **7,855,638** | - | - |

## Fund 250 - State and Local Grants

| 250 - State & Local Grants Revenues By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1000 Local Sources** | | | | | | |
| 1312 Tuition Within State | 209,209 | 231,074 | 101,235 | 22,026 | - | - |
| 1800 Community Service Activities | 13,855 | - | - | 37,767 | - | - |
| 1910 Rentals | 28,210 | 29,472 | 28,000 | 30,000 | - | - |
| 1920 Contributions from Private | 717,015 | 682,911 | 1,377,442 | 1,336,396 | - | - |
| 1990 Miscellaneous | 1,775,288 | 2,058,503 | 2,042,817 | 2,036,582 | - | - |
| **Total 1000** | **2,743,577** | **3,001,960** | **3,549,494** | **3,462,771** | - | - |
| **2000 Intermediate Sources** | | | | | | |
| 2199 Other Intermediate Sources | 14,073 | - | - | - | - | - |
| **Total 2000** | **14,073** | - | - | - | - | - |
| **3000 State Sources** | | | | | | |
| 3199 Other State Sources | - | - | - | | | |
| 3299 Restricted State Grants | 2,157,406 | 4,990,384 | 2,634,578 | 2,684,774 | - | - |
| 3900 On Behalf of the District | 262,390 | 386,605 | - | 858,093 | - | - |
| **Total 3000** | **2,419,796** | **5,376,989** | **2,634,578** | **3,542,867** | - | - |
| **4000 Federal Sources** | | | | | | |
| 4500 Restricted Federal Grants | - | 14,777 | - | - | - | - |
| **Total 4000** | - | **14,777** | - | - | - | - |
| **5000 Other Sources** | | | | | | |
| 5161 GASB96 SBITA | - | 867,839 | - | | | |
| 5400 Beginning Fund Balance | 1,595,579 | 1,480,662 | 1,330,000 | 850,000 | - | - |
| **Total 4000** | **1,595,579** | **2,348,501** | **1,330,000** | **850,000** | - | - |
| **Revenues Total** | **6,773,025** | **10,742,227** | **7,514,072** | **7,855,638** | - | - |

## Fund 250 - State and Local Grants

| 250 - State & Local Grants Expenses By Object | 2024-25 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1111 Elementary Programs** | | | | | | |
| 100 Salaries | 5,669 | 91,910 | 97,042 | 248,723 | | |
| 200 Associated PR Costs | 1,136 | 53,976 | 77,958 | 202,034 | | |
| 300 Purchased Services | 13,782 | 42,762 | - | - | | |
| 400 Supplies & Materials | 160,195 | 167,226 | 158,857 | 101,723 | | |
| 600 Other Objects | 58 | - | - | - | | |
| **Total 1111** | **180,840** | **355,874** | **333,857** | **552,480** | - | - |
| **1113 Elementary Extracurriculuar** | | | | | | |
| 300 Purchased Services | - | - | - | - | | |
| 400 Supplies & Materials | - | 578 | - | - | | |
| **Total 1111** | - | **578** | - | - | - | - |
| **1121 Middle School Programs** | | | | | | |
| 100 Salaries | 6,990 | 182 | - | - | | |
| 200 Associated PR Costs | 3,724 | 65 | - | - | | |
| 300 Purchased Services | 1,065 | 1,210 | - | - | | |
| 400 Supplies & Materials | 43,250 | 32,703 | 123,135 | 65,069 | | |
| **Total 1121** | **55,029** | **34,160** | **123,135** | **65,069** | - | - |
| **1122 Middle School Extracurricular** | | | | | | |
| 300 Purchased Services | - | - | - | - | | |
| 400 Supplies & Materials | 263 | - | - | - | | |
| **Total 1122** | **263** | - | - | - | - | - |
| **1131 High School Programs** | | | | | | |
| 100 Salaries | 10,834 | 1,671 | - | 12,300 | | |
| 200 Associated PR Costs | 5,899 | 321 | - | - | | |
| 300 Purchased Services | 9,738 | 19,202 | - | - | | |
| 400 Supplies & Materials | 188,107 | 203,739 | 451,856 | 392,212 | | |
| 500 Capital Outlay | - | 6,233 | - | - | | |
| 600 Other Objects | 213 | - | - | - | | |
| **Total 1131** | **214,791** | **231,166** | **451,856** | **404,512** | - | - |
| **1132 High School Extracurricular** | | | | | | |
| 100 Salaries | 699 | - | - | - | | |
| 200 Associated PR Costs | 4 | - | - | - | | |
| 300 Purchased Services | 1,194 | - | - | - | | |
| 400 Supplies & Materials | 1,609 | 10,080 | 8,074 | - | | |
| **Total 1132** | **3,506** | **10,080** | **8,074** | - | - | - |
| **1140 Pre-K Programs** | | | | | | |
| 100 Salaries | 246,239 | 305,554 | 287,500 | 289,711 | | |
| 200 Associated PR Costs | 151,416 | 190,089 | 217,000 | 212,900 | | |
| 300 Purchased Services | - | 225 | 500 | 500 | | |
| 400 Supplies & Materials | 16,145 | 51,964 | 5,500 | 7,400 | | |
| 500 Capital Outlay | - | 38,907 | - | - | | |
| **Total 1140** | **413,800** | **586,739** | **510,500** | **510,511** | - | - |
| **1210 Programs for Talented & Gifted** | | | | | | |
| 400 Supplies & Materials | - | 2,317 | - | - | | |
| **Total 1210** | - | **2,317** | - | - | - | - |
| **1220 Restrictied Programs for Studends with Disabilities** | | | | | | |
| 100 Salaries | 47,144 | 30,975 | 39,090 | 20,526 | | |
| 200 Associated PR Costs | 34,918 | 21,417 | 32,886 | - | | |
| 300 Purchased Services | 60 | - | 25,000 | - | | |
| 400 Supplies & Materials | 972 | 629 | - | - | | |
| **Total 1220** | **83,094** | **53,021** | **96,976** | **20,526** | - | - |

## Fund 250 - State and Local Grants

| 250 - State & Local Grants Expenses By Object | 2024-25 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1250 Less Restrictive Programs for Student with Disabilities** | | | | | | |
| 100 Salaries | 72,839 | 107,874 | - | - | | |
| 200 Associated PR Costs | 53,957 | 70,180 | - | - | | |
| 400 Supplies & Materials | - | 3 | - | - | | |
| **Total 1250** | **126,796** | **178,057** | - | - | - | - |
| **1260 Treatment and Habilitation** | | | | | | |
| 400 Supplies & Materials | 500 | - | - | - | | |
| **Total 1260** | **500** | - | - | - | - | - |
| **1271 Remediation** | | | | | | |
| 300 Purchased Services | 7,093 | 2,997 | 13,846 | 15,373 | | |
| 400 Supplies & Materials | 3,652 | 91 | 2,988 | 9,880 | | |
| **Total 1271** | **10,745** | **3,088** | **16,834** | **25,253** | - | - |
| **1272 Title 1A/D** | | | | | | |
| 300 Purchased Services | - | - | - | 2,645 | | |
| **Total 1272** | - | - | - | **2,645** | - | - |
| **1280 Alternative Education** | | | | | | |
| 100 Salaries | 58,490 | 73,978 | 75,713 | 7,091 | | |
| 200 Associated PR Costs | 20,125 | 24,605 | 1,432 | - | | |
| 300 Purchased Services | 659,790 | 945,929 | 690,100 | 1,407,380 | | |
| 400 Supplies & Materials | 2,769 | 13,562 | 34,532 | 12,032 | | |
| 600 Other Objects | 792 | 1,159 | - | - | | |
| **Total 1280** | **741,966** | **1,059,233** | **801,777** | **1,426,503** | - | - |
| **1292 Teen Parent Programs** | | | | | | |
| 300 Purchased Services | - | 5,508 | - | - | | |
| 400 Supplies & Materials | - | 5,571 | 3,658 | 3,395 | | |
| **Total 1292** | - | **11,079** | **3,658** | **3,395** | - | - |
| **1400 Summer School Programs** | | | | | | |
| 100 Salaries | 38,221 | 57,773 | 50,000 | - | | |
| 200 Associated PR Costs | 15,219 | 21,597 | - | - | | |
| 300 Purchased Services | 29,370 | 72,218 | 22,000 | 5,000 | | |
| 400 Supplies & Materials | 26,871 | 43,326 | 16,654 | - | | |
| **Total 1400** | **109,681** | **194,914** | **88,654** | **5,000** | - | - |
| **2110 Attendance & Social Work Services** | | | | | | |
| 100 Salaries | 11,457 | 16,995 | 1,660 | 26,559 | | |
| 200 Associated PR Costs | 6,646 | 10,993 | 697 | - | | |
| 400 Supplies & Materials | 6,616 | 1,327 | 7,079 | 7,900 | | |
| **Total 2110** | **24,719** | **29,315** | **9,436** | **34,459** | - | - |
| **2120 Guidance Services** | | | | | | |
| 400 Supplies & Materials | 848 | 45,331 | 45,331 | - | | |
| **Total 2120** | **848** | **45,331** | **45,331** | - | - | - |
| **2130 Health Services** | | | | | | |
| 100 Salaries | - | 77,534 | - | - | | |
| 200 Associated PR Costs | - | 28,041 | - | - | | |
| 300 Purchased Services | 325 | 100 | - | 150,000 | | |
| 400 Supplies & Materials | - | 11,918 | - | 286,576 | | |
| **Total 2130** | **325** | **117,593** | - | **436,576** | - | - |
| **2140 Psychological Services** | | | | | | |
| 100 Salaries | 2,823 | 961 | 3,000 | 1,500 | | |
| 200 Associated PR Costs | 1,158 | 339 | 1,259 | - | | |
| **Total 2140** | **3,981** | **1,300** | **4,259** | **1,500** | - | - |
| **2150 Speech Pathology and Audiology Services** | | | | | | |
| 300 Purchased Services | 507 | - | - | - | | |
| 400 Supplies & Materials | 1,654 | 2,472 | - | 15,266 | | |
| **Total 2150** | **2,161** | **2,472** | - | **15,266** | - | - |

## Fund 250 - State and Local Grants

| 250 - State & Local Grants Expenses By Object | 2024-25 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2160 Other Treatment Services** | | | | | | |
| 100 Salaries | 574,952 | 643,244 | 550,955 | 666,248 | | |
| 200 Associated PR Costs | 327,312 | 351,297 | 240,832 | - | | |
| 300 Purchased Services | 15,990 | 25,068 | 20,000 | 20,000 | | |
| 400 Supplies & Materials | 5,901 | 9,080 | 7,500 | 8,700 | | |
| **Total 2160** | **924,155** | **1,028,689** | **819,287** | **694,948** | - | - |
| **2190 Student Support Services** | | | | | | |
| 100 Salaries | 12,645 | 233,959 | - | 33,785 | | |
| 200 Associated PR Costs | 7,420 | 5,383 | - | - | | |
| 400 Supplies & Materials | 204 | 239 | - | 900 | | |
| **Total 2190** | **20,269** | **239,581** | - | **34,685** | - | - |
| **2210 Improvement of Instructional Services** | | | | | | |
| 100 Salaries | 197,983 | 551,360 | 355,925 | 556,851 | | |
| 200 Associated PR Costs | 110,893 | 309,112 | 320,096 | 343,232 | | |
| 300 Purchased Services | 17,189 | 20,733 | 35,000 | 26,000 | | |
| 400 Supplies & Materials | 152,589 | 871,161 | 307,067 | 537,930 | | |
| 600 Other Objects | 25 | 76 | - | - | | |
| **Total 2210** | **478,679** | **1,752,442** | **1,018,088** | **1,464,013** | - | - |
| **2220 Educational Media Services** | | | | | | |
| 300 Purchased Services | 385 | 316 | - | - | | |
| 400 Supplies & Materials | 764 | 447 | - | 791 | | |
| **Total 2220** | **1,149** | **763** | - | **791** | - | - |
| **2240 Instructional Staff Development** | | | | | | |
| 100 Salaries | 346,242 | 348,132 | 327,770 | 34,180 | | |
| 200 Associated PR Costs | 128,588 | 115,766 | 94,837 | - | | |
| 300 Purchased Services | 23,388 | 230,471 | 83,560 | 25,455 | | |
| 400 Supplies & Materials | 106,573 | 50,376 | 49,000 | 154,147 | | |
| 600 Other Objects | - | 312 | - | - | | |
| **Total 2240** | **604,791** | **745,057** | **555,167** | **213,782** | - | - |
| **2410 Office of Principal Services** | | | | | | |
| 200 Associated PR Costs | - | 13 | - | - | | |
| 400 Supplies & Materials | 919 | 469 | - | 3,890 | | |
| **Total 2410** | **919** | **482** | - | **3,890** | - | - |
| **2520 Fiscal Services** | | | | | | |
| 600 Other Objects | 86,872 | 138,505 | 29,429 | 134,235 | | |
| **Total 2520** | **86,872** | **138,505** | **29,429** | **134,235** | - | - |
| **2540 Ops & Maintenance Services** | | | | | | |
| 100 Salaries | - | 391 | - | - | | |
| 200 Associated PR Costs | - | 36 | - | - | | |
| 300 Purchased Services | 151,801 | 474,777 | - | - | | |
| 400 Supplies & Materials | 18,906 | 50,759 | 50,000 | - | | |
| 500 Capital Outlay | - | 60,324 | - | - | | |
| 600 Other Objects | 500 | 500 | - | - | | |
| **Total 2540** | **171,207** | **586,787** | **50,000** | - | - | - |
| **2550 Student Transportation Services** | | | | | | |
| 100 Salaries | 65,391 | 71,875 | 50,000 | 37,500 | | |
| 300 Purchased Services | 1,653 | - | - | - | | |
| 400 Supplies & Materials | - | - | 50,000 | - | | |
| 800 Other Uses | 21,390 | 34,931 | 4,000 | - | | |
| **Total 2550** | **88,434** | **106,806** | **104,000** | **37,500** | - | - |
| **2630 Information Services** | | | | | | |
| 400 Supplies & Materials | - | 1,400 | - | - | | |
| **Total 2620** | - | **1,400** | - | - | - | - |
| **2640 Staff Services** | | | | | | |
| 300 Purchased Services | 6,625 | 41,391 | - | - | | |
| 400 Supplies & Materials | 10,599 | 10,038 | - | - | | |
| **Total 2640** | **17,224** | **51,429** | - | - | - | - |

## Fund 250 - State and Local Grants

| 250 - State & Local Grants Expenses By Object | 2024-25 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2660 Technology Services** | | | | | | |
| 100 Salaries | 2,520 | - | - | - | | |
| 200 Associated PR Costs | 1,381 | - | - | - | | |
| 300 Purchased Services | 2,160 | - | - | - | | |
| 400 Supplies & Materials | 46,056 | 9,692 | 250,000 | 51,800 | | |
| **Total 2660** | **52,117** | **9,692** | **250,000** | **51,800** | - | - |
| **3100 Food Services** | | | | | | |
| 100 Salaries | - | - | - | - | | |
| 200 Associated PR Costs | - | - | - | - | | |
| 400 Supplies & Materials | 90,867 | 207,912 | 400,000 | 86,299 | | |
| **Total 3100** | **90,867** | **207,912** | **400,000** | **86,299** | - | - |
| **3300 Community Services** | | | | | | |
| 100 Salaries | 330,132 | 343,118 | 398,536 | 329,775 | | |
| 200 Associated PR Costs | 199,656 | 198,880 | 313,262 | 219,190 | | |
| 300 Purchased Services | 120,061 | 77,878 | 242,700 | 130,800 | | |
| 400 Supplies & Materials | 20,353 | 20,412 | 63,000 | 37,900 | | |
| 600 Other Objects | 43,337 | 548,562 | 3,000 | 3,000 | | |
| 800 Other Uses | 344 | 2,308 | - | 335 | | |
| **Total 3300** | **713,883** | **1,191,158** | **1,020,498** | **721,000** | - | - |
| **4180 Other Capital Items** | | | | | | |
| 600 Other Objects | - | 319,277 | - | - | | |
| **Total 6000** | - | **319,277** | - | - | - | - |
| **5100 Debt Service** | | | | | | |
| 600 Other Objects | - | 109,162 | - | 59,000 | | |
| **Total 6000** | - | **109,162** | - | **59,000** | - | - |
| **6000 Contingencies** | | | | | | |
| 800 Other Uses | - | | 773,256 | 850,000 | | |
| **Total 6000** | - | - | **773,256** | **850,000** | - | - |
| **Expenditures Total** | **5,223,611** | **9,405,459** | **7,514,072** | **7,855,638** | - | - |

## Fund 251 - Student Investment Act (SIA)

**Fund 251 - Student Success Act -** During the 2019 legislative session, Oregon leaders passed the Student Success Act to provide additional funding to school districts to support student outcomes. The funding is intended to serve two primary purposes: to address students' mental and behavioral health needs, and to improve academic achievement, including reducing disparities for student groups that have historically experienced inequitable outcomes.

These student groups include, but are not limited to, students who are experiencing poverty, students from historically underserved racial or ethnic groups, students with disabilities, English Leaners, students in foster care, and students experiencing homelessness.

These funds are designed to support targeted, student-centered investments that address both academic and well-being needs, while requiring districts to focus resources on reducing disparities and improving outcomes for all students.

### Summary of Revenues and Expenditures by Object

| 251 - Student Investment Act Fund | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 3000 State Sources | 15,809,312 | 20,258,340 | 16,240,320 | 15,579,361 | - | - |
| **Total Revenues** | **15,809,312** | **20,258,340** | **16,240,320** | **15,579,361** | - | - |
| | | | | | | |
| 100 Salaries | 8,460,309 | 10,842,285 | 8,828,556 | 8,936,737 | - | - |
| 200 Associated PR Costs | 4,806,056 | 6,242,895 | 5,049,919 | 6,202,468 | - | - |
| 300 Purchased Services | 1,424,660 | 2,035,083 | 1,446,384 | 112,000 | - | - |
| 400 Supplies & Materials | 805,210 | 1,079,517 | 765,433 | 239,200 | - | - |
| 500 Capital Outlay | - | 34,102 | - | - | - | - |
| 600 Other Objects | 313,077 | 21,550 | 150,028 | 88,956 | - | - |
| 800 Other Uses | - | 2,908 | - | - | - | - |
| **Total Expenditures** | **15,809,312** | **20,258,340** | **16,240,320** | **15,579,361** | - | - |

## Fund 251 - Student Investment Act (SIA)

| 251 - Student Investment Act Fund<br>Revenues By Object | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|
| **3000 State Sources** | | | | | | |
| 3200 Restricted Grants | 15,809,312 | 20,258,340 | 16,240,320 | 15,579,361 | - | - |
| **Total 3000** | **15,809,312** | **20,258,340** | **16,240,320** | **15,579,361** | - | - |
| **Revenues Total** | **15,809,312** | **20,258,340** | **16,240,320** | **15,579,361** | - | - |

## Fund 251 - Student Investment Act (SIA)

| 251 - Student Investment Act Fund<br>Expenses By Object | 2023-24<br>Actuals | 2024-25<br>Actuals | 2025-26<br>Budget | 2026-27<br>Proposed | 2026-27<br>Approved | 2026-27<br>Adopted |
|---|---|---|---|---|---|---|
| **1111 Elementary Programs** | | | | | | |
| 100 Salaries | 1,575,039 | 1,712,034 | 1,191,000 | 1,539,227 | | |
| 200 Associated PR Costs | 1,002,930 | 1,052,574 | 709,000 | 1,284,148 | | |
| 400 Supplies and Materials | 112,317 | 148,907 | - | - | | |
| **Total 1111** | **2,690,286** | **2,913,515** | **1,900,000** | **2,823,375** | - | - |
| **1113 Elementary Extracurricular** | | | | | | |
| 300 Purchased Services | 2,400 | - | - | - | | |
| 400 Supplies and Materials | 3,582 | 5,036 | 5,000 | - | | |
| **Total 1113** | **5,982** | **5,036** | **5,000** | - | - | - |
| **1121 Middle School Programs** | | | | | | |
| 100 Salaries | 1,161,365 | 2,135,143 | 1,964,938 | 1,910,212 | | |
| 200 Associated PR Costs | 714,260 | 1,236,349 | 1,046,062 | 1,223,038 | | |
| 400 Supplies and Materials | 218,050 | - | - | - | | |
| **Total 1121** | **2,093,675** | **3,371,492** | **3,011,000** | **3,133,250** | - | - |
| **1122 Middle School Extracurricular** | | | | | | |
| 100 Classified Salaries | - | 15,210 | 11,000 | 19,300 | | |
| 200 Associated PR Costs | - | 4,783 | - | - | | |
| 300 Purchased Services | 2,067 | 1,988 | 5,800 | - | | |
| 400 Supplies and Materials | 35,013 | 30,980 | 70,200 | 10,200 | | |
| **Total 1121** | **37,080** | **52,961** | **87,000** | **29,500** | - | - |
| **1131 High School Programs** | | | | | | |
| 100 Classified Salaries | 307,403 | 174,398 | - | 223,021 | | |
| 200 Associated PR Costs | 183,317 | 104,792 | - | 157,250 | | |
| 400 Supplies and Materials | 13,475 | - | - | - | | |
| **Total 1131** | **504,195** | **279,190** | - | **380,271** | - | - |
| **1132 High School Extracurricular** | | | | | | |
| 100 Classified Salaries | 160 | 2,392 | - | - | | |
| 200 Associated PR Costs | 73 | 521 | - | - | | |
| 300 Purchased Services | 1,259 | 2,966 | - | - | | |
| 400 Supplies and Materials | 32,708 | 48,328 | 57,000 | 5,000 | | |
| **Total 1132** | **34,200** | **54,207** | **57,000** | **5,000** | - | - |
| **1140 Pre-K Programs** | | | | | | |
| 100 Classified Salaries | 83,952 | 1,083 | 78,687 | - | | |
| 200 Associated PR Costs | 33,607 | 397 | 16,868 | - | | |
| 300 Purchased Services | - | 22 | - | - | | |
| 400 Supplies and Materials | 870 | 888 | - | - | | |
| **Total 1140** | **118,429** | **2,390** | **95,555** | - | - | - |
| **1210 Programs for Talented and Gifted** | | | | | | |
| 100 Classified Salaries | - | - | - | 52,378 | | |
| 200 Associated PR Costs | - | - | - | 32,622 | | |
| **Total 1210** | - | - | - | **85,000** | - | - |
| **1220 Restrictied Programs** | | | | | | |
| 100 Classified Salaries | - | - | - | 92,045 | | |
| 200 Associated PR Costs | - | - | - | 56,955 | | |
| 400 Supplies and Materials | - | - | - | - | | |
| **Total 1220** | - | - | - | **149,000** | - | - |
| **1250 Less Restrictive Programs** | | | | | | |
| 100 Classified Salaries | - | - | - | 254,155 | | |
| 200 Associated PR Costs | - | - | - | 213,095 | | |
| **Total 1250** | - | - | - | **467,250** | - | - |
| **1271 Remediation** | | | | | | |
| 100 Classified Salaries | 938,944 | 396,236 | - | - | | |
| 200 Associated PR Costs | 284,659 | 235,123 | - | - | | |
| 300 Purchased Services | 244,256 | 256,200 | 304,090 | - | | |
| 400 Supplies and Materials | 3,237 | 20,866 | 15,575 | - | | |
| 600 Other Objects | - | 123 | - | - | | |
| **Total 1271** | **1,471,096** | **908,425** | **319,665** | - | - | - |

## Fund 251 - Student Investment Act (SIA)

| 251 - Student Investment Act Fund Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1272 Special Programs** | | | | | | |
| 100 Classified Salaries | - | 145,641 | - | - | | |
| 200 Associated PR Costs | - | 63,905 | - | - | | |
| **Total 1271** | - | **209,546** | - | - | - | - |
| **1280 Alternative Education** | | | | | | |
| 100 Classified Salaries | 279,176 | 354,644 | 353,200 | 54,529 | | |
| 200 Associated PR Costs | 161,786 | 242,498 | 241,800 | 36,600 | | |
| 300 Purchased Services | 490,529 | 1,210,658 | 779,339 | - | | |
| 400 Supplies and Materials | 3,375 | 165,675 | 100,000 | 90,000 | | |
| **Total 1280** | **934,866** | **1,973,475** | **1,474,339** | **181,129** | - | - |
| **1291 English Language Learner** | | | | | | |
| 100 Classified Salaries | 143,151 | 100,311 | 121,212 | 101,436 | | |
| 200 Associated PR Costs | 88,317 | 68,583 | 129,788 | 79,564 | | |
| 400 Supplies and Materials | 6,528 | - | - | - | | |
| **Total 1291** | **237,996** | **168,894** | **251,000** | **181,000** | - | - |
| **1400 Summer School Programs** | | | | | | |
| 100 Classified Salaries | - | 325,142 | 306,081 | 55,000 | | |
| 200 Associated PR Costs | - | 122,270 | 128,019 | 178,000 | | |
| 300 Purchased Services | 25,000 | - | - | - | | |
| 400 Supplies and Materials | 33,345 | 40,189 | 70,345 | - | | |
| **Total 1400** | **58,345** | **487,601** | **504,445** | **233,000** | - | - |
| **2110 Attendance & Social Work Services** | | | | | | |
| 100 Classified Salaries | 244,056 | 446,649 | 511,550 | 262,490 | | |
| 200 Associated PR Costs | 138,179 | 243,749 | 287,450 | 154,510 | | |
| 300 Purchased Services | 41,165 | 21,629 | 26,960 | - | | |
| 400 Supplies and Materials | 50,667 | 113,095 | 97,660 | 45,000 | | |
| **Total 2110** | **474,067** | **825,122** | **923,620** | **462,000** | - | - |
| **2120 Guidance Services** | | | | | | |
| 100 Classified Salaries | 550,461 | 1,124,155 | 1,295,000 | 1,008,053 | | |
| 200 Associated PR Costs | 306,780 | 678,225 | 780,000 | 630,947 | | |
| 300 Purchased Services | 3,292 | 95,015 | 119,620 | - | | |
| 400 Supplies and Materials | 30,027 | 112,038 | 12,500 | - | | |
| **Total 2120** | **890,560** | **2,009,433** | **2,207,120** | **1,639,000** | - | - |
| **2130 Health Services** | | | | | | |
| 100 Classified Salaries | 60,719 | - | - | 156,525 | | |
| 200 Associated PR Costs | 37,018 | - | - | 85,475 | | |
| 300 Purchased Services | 561,307 | - | - | - | | |
| **Total 2130** | **659,044** | - | - | **242,000** | - | - |
| **2140 Psychological Services** | | | | | | |
| 100 Classified Salaries | 146,564 | - | - | - | | |
| 200 Associated PR Costs | 75,092 | - | - | - | | |
| 400 Supplies and Materials | 72,654 | - | - | - | | |
| **Total 2140** | **294,310** | - | - | - | - | - |
| **2160 Other Student Treatment Services** | | | | | | |
| 100 Classified Salaries | - | - | - | 58,820 | | |
| 200 Associated PR Costs | - | - | - | 34,650 | | |
| **Total 1271** | - | - | - | **93,470** | - | - |
| **2190 Student Support Services** | | | | | | |
| 100 Classified Salaries | 856,048 | 1,217,052 | 732,210 | 1,224,593 | | |
| 200 Associated PR Costs | 505,477 | 702,774 | 489,390 | 712,407 | | |
| **Total 2190** | **1,361,525** | **1,919,826** | **1,221,600** | **1,937,000** | - | - |
| **2210 Improvement of Instruction Services** | | | | | | |
| 100 Classified Salaries | 1,095,091 | 1,625,926 | 1,166,615 | 1,209,683 | | |
| 200 Associated PR Costs | 666,880 | 914,254 | 646,365 | 746,647 | | |
| 300 Purchased Services | 9,798 | 75,351 | 36,075 | - | | |
| 400 Supplies and Materials | 28,261 | 114,769 | 149,603 | 50,000 | | |
| 500 Capital Outlay | - | 124,102 | - | - | | |
| **Total 2210** | **1,800,030** | **2,764,402** | **1,998,658** | **2,006,330** | - | - |

## Fund 251 - Student Investment Act (SIA)

| 251 - Student Investment Act Fund Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2220 Educational Media Services** | | | | | | |
| 100 Classified Salaries | 224,437 | 813,046 | 984,000 | 715,270 | | |
| 200 Associated PR Costs | 138,137 | 429,563 | 516,000 | 576,560 | | |
| 400 Supplies and Materials | 72,297 | 197,712 | 122,300 | 39,000 | | |
| **Total 2220** | **434,871** | **1,440,321** | **1,622,300** | **1,330,830** | - | - |
| **2240 Instructional Staff Development** | | | | | | |
| 100 Classified Salaries | 68,249 | 6,908 | 8,663 | - | | |
| 200 Associated PR Costs | 25,952 | 2,791 | 3,077 | - | | |
| 300 Purchased Services | 26,000 | 119,985 | 2,000 | 2,000 | | |
| 600 Other Objects | 2,000 | - | - | - | | |
| **Total 2240** | **122,201** | **129,684** | **13,740** | **2,000** | - | - |
| **2520 Fisacl Services** | | | | | | |
| 100 Classified Salaries | 80,221 | 88,444 | 95,500 | - | | |
| 200 Associated PR Costs | 51,563 | 53,038 | 55,500 | - | | |
| 600 Other Objects | 311,077 | 21,550 | 150,028 | 88,956 | | |
| **Total 2520** | **442,861** | **163,032** | **301,028** | **88,956** | - | - |
| **2550 Student Transportation Services** | | | | | | |
| 100 Classified Salaries | 2,197 | 5,828 | 2,000 | - | | |
| 400 Supplies and Materials | 913 | | 250 | - | | |
| 800 Other Uses | - | 2,908 | - | - | | |
| **2550** | **3,110** | **8,736** | **2,250** | - | - | - |
| **2660 Technology Services** | | | | | | |
| 400 Supplies and Materials | 57,061 | - | - | - | | |
| **Total 2660** | **57,061** | - | - | - | - | - |
| **3300 Community Services** | | | | | | |
| 100 Classified Salaries | 643,076 | 152,043 | 6,900 | - | | |
| 200 Associated PR Costs | 392,029 | 86,706 | 600 | - | | |
| 300 Purchased Services | 17,587 | 251,269 | 172,500 | 110,000 | | |
| 400 Supplies and Materials | 30,830 | 81,034 | 65,000 | - | | |
| **Total 3300** | **1,083,522** | **571,052** | **245,000** | **110,000** | - | - |
| **Expenditures Total** | **15,809,312** | **20,258,340** | **16,240,320** | **15,579,361** | - | - |

## Fund 252 - High School Success (HSS)

**Fund 252 - High School Success -** This fund was established through Measure 98, approved by Oregon voters in November 2016. The purpose of High School Success funding is to improve student progress towards graduation beginning in Grade 9, increase high school graduation rates, and strengthen students' readiness for college and career.

Districts receiving High School Success funds must meet specific eligibility requirements and use the funding in designated program areas. These include dropout prevention, expansion of career and technical education programs, and increased access to college-level learning opportunities.

These funds support targeted investments in high school program and services, with a focus on improving student outcomes and preparing students for success beyond graduation.

### Summary of Revenues and Expenditures by Object

| 252 -High School Success | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 3000 State Sources | 4,881,598 | 5,688,072 | 4,958,978 | 4,663,347 | - | - |
| 5000 Other Sources | - | - | 79,225 | 25,000 | - | - |
| **Total Revenues** | **4,881,598** | **5,688,072** | **5,038,203** | **4,688,347** | - | - |
| 100 Salaries | 2,121,638 | 2,505,350 | 2,926,037 | 2,826,376 | - | - |
| 200 Associated PR Costs | 1,105,043 | 1,398,684 | 1,622,791 | 1,505,864 | - | - |
| 300 Purchased Services | 845,289 | 482,835 | 289,200 | 2,000 | - | - |
| 400 Supplies & Materials | 658,658 | 1,017,014 | 164,275 | 79,107 | - | - |
| 500 Capital Outlay | 124,983 | 30,609 | - | - | - | - |
| 600 Other Objects | 24,377 | 250,022 | 35,900 | 255,000 | - | - |
| 800 Other Uses | - | 3,560 | - | 20,000 | - | - |
| **Total Expenditures** | **4,879,988** | **5,688,074** | **5,038,203** | **4,688,347** | - | - |

## Fund 252 - High School Success (HSS)

| 252 -High School Success Revenues By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **3000 State Sources** | | | | | | |
| 3200 Restricted Grants | 4,881,598 | 5,688,072 | 4,958,978 | 4,663,347 | - | - |
| **Total 3000** | **4,881,598** | **5,688,072** | **4,958,978** | **4,663,347** | - | - |
| **5000 Other Sources** | | | | | | |
| 5300 Sale of Fixed Assets | - | | 79,225 | 25,000 | - | - |
| **Total 3000** | - | - | **79,225** | **25,000** | - | - |
| **Revenues Total** | **4,881,598** | **5,688,072** | **5,038,203** | **4,688,347** | - | - |

## Fund 252 - High School Success (HSS)

| 252 -High School Success Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1131 High School Programs** | | | | | | |
| 100 Salaries | 978,807 | 1,599,263 | 1,707,574 | 1,307,078 | - | - |
| 200 Associated PR Costs | 557,561 | 901,514 | 1,056,426 | 702,412 | - | - |
| 300 Purchased Services | 99,048 | 128,928 | 69,600 | - | - | - |
| 400 Supplies & Materials | 269,011 | 825,095 | 75,275 | 64,260 | - | - |
| 500 Capital Outlay | 91,859 | 30,609 | - | - | - | - |
| 600 Other Objects | 4,089 | 10,184 | 11,900 | 5,000 | - | - |
| 800 Other Uses | - | 1,061 | - | - | - | - |
| **Total 1131** | **2,000,375** | **3,496,654** | **2,920,775** | **2,078,750** | - | - |
| **1132 High School Extracurricular** | | | | | | |
| 100 Salaries | 22,409 | 23,609 | 28,900 | 38,650 | - | - |
| 200 Associated PR Costs | 12,881 | 12,904 | 15,100 | 21,350 | - | - |
| 300 Purchased Services | 6,744 | 5,265 | 18,000 | - | - | - |
| 400 Supplies & Materials | 99,127 | - | - | 4,000 | - | - |
| 500 Capital Outlay | 33,124 | - | - | - | - | - |
| 600 Other Objects | - | 19,436 | 24,000 | 25,000 | - | - |
| **Total 1132** | **174,285** | **61,214** | **86,000** | **89,000** | - | - |
| **1271 Remediation** | | | | | | |
| 100 Salaries | - | - | - | 227,250 | - | - |
| 200 Associated PR Costs | - | - | - | 135,000 | - | - |
| 400 Supplies & Materials | - | - | - | 6,847 | - | - |
| **Total 1280** | - | - | - | **369,097** | - | - |
| **1280 Alternative Education** | | | | | | |
| 300 Purchased Services | 6,336 | 6,289 | - | - | - | - |
| 400 Supplies & Materials | 175 | 27,400 | - | - | - | - |
| **Total 1280** | **6,511** | **33,689** | - | - | - | - |
| **1400 Summer School Program** | | | | | | |
| 100 Salaries | 310,824 | 33,557 | 266,128 | 36,200 | - | - |
| 200 Associated PR Costs | 104,787 | 10,002 | - | 13,800 | - | - |
| 300 Purchased Services | 188,275 | 195,480 | 100,000 | - | - | - |
| 400 Supplies & Materials | 47,829 | 19,922 | 13,000 | - | - | - |
| 600 Other Objects | 277 | 300 | - | - | - | - |
| **Total 1400** | **651,992** | **259,261** | **379,128** | **50,000** | - | - |
| **2110 Attendance & Social Work Services** | | | | | | |
| 100 Salaries | 369,472 | 401,278 | 419,100 | 479,700 | - | - |
| 200 Associated PR Costs | 217,068 | 231,143 | 265,900 | 240,300 | - | - |
| 300 Purchased Services | 15,259 | 803 | 1,600 | - | - | - |
| 400 Supplies & Materials | 11,275 | 25,480 | 3,000 | 4,000 | - | - |
| **Total 2110** | **613,074** | **658,704** | **689,600** | **724,000** | - | - |
| **2120 Guidance Services** | | | | | | |
| 100 Salaries | 57,220 | 128,398 | 153,000 | 397,600 | - | - |
| 200 Associated PR Costs | 25,668 | 72,549 | 101,000 | 190,400 | - | - |
| **Total 2120** | **82,888** | **200,947** | **254,000** | **588,000** | - | - |
| **2130 Health Services** | | | | | | |
| 300 Purchased Services | 147,770 | | - | - | - | - |
| **Total 1230** | **147,770** | - | - | - | - | - |
| **2210 Improvement of Instruction Services** | | | | | | |
| 100 Salaries | 293,347 | 248,414 | 263,135 | 309,898 | - | - |
| 200 Associated PR Costs | 151,865 | 138,039 | 158,865 | 202,602 | - | - |
| 300 Purchased Services | 274,830 | 36,888 | - | - | - | - |
| 400 Supplies & Materials | 229,050 | 119,117 | 73,000 | - | - | - |
| 600 Other Objects | 20,011 | 1,903 | - | - | - | - |
| **Total 2210** | **969,103** | **544,361** | **495,000** | **512,500** | - | - |
| **2220 Educational Media Services** | | | | | | |
| 400 Supplies & Materials | - | - | - | - | - | - |
| **Total 2220** | - | - | - | - | - | - |

## Fund 252 - High School Success (HSS)

| 252 -High School Success Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2240 Instructional Staff Development** | | | | | | |
| 100 Salaries | 47,982 | 20,969 | 17,400 | - | - | - |
| 200 Associated PR Costs | 13,046 | 5,615 | - | - | - | - |
| 300 Purchased Services | 107,027 | 109,182 | 100,000 | 2,000 | - | - |
| 400 Supplies & Materials | 249 | | - | - | - | - |
| 600 Other Objects | - | 120 | - | - | - | - |
| **Total 2240** | **168,304** | **135,886** | **117,400** | **2,000** | - | - |
| **2520 Fiscal Services** | | | | | | |
| 100 Salaries | 35,097 | 45,438 | 46,500 | - | - | - |
| 200 Associated PR Costs | 22,167 | 26,918 | 25,500 | - | - | - |
| 600 Other Objects | - | 218,079 | - | 225,000 | - | - |
| **Total 2240** | **57,264** | **290,435** | **72,000** | **225,000** | - | - |
| **2540 Ops & Maintenance Services** | | | | | | |
| 400 Supplies & Materials | - | - | - | - | - | - |
| **Total 2540** | - | - | - | - | - | - |
| **2550 Student Transportation Services** | | | | | | |
| 100 Salaries | 6,480 | 4,424 | 24,300 | 30,000 | - | - |
| 400 Supplies & Materials | 1,942 | - | - | - | - | - |
| 800 Other Uses | - | 2,499 | - | 20,000 | - | - |
| **Total 2550** | **8,422** | **6,923** | **24,300** | **50,000** | - | - |
| **Expenditures Total** | **4,879,988** | **5,688,074** | **5,038,203** | **4,688,347** | - | - |

## Nutrition Service Funds

**Fund 299 - Nutrition Services -** This fund supports the district's nutrition programs, including the National School Lunch Program (NSLP), School Breakfast Program (SBP), and At-Risk Afterschool Meal Program (CACFP). These programs provide meals and snacks to students in compliance with federal and state requirements.

Program funding is supported through a combination of federal and state reimbursements, commodity food credit from the U.S. Department of Agriculture (USDA), revenue from meal sales, and transfers from the General Fund. All meals served must meet Child Nutrition Program standards, and the district is required to provide free and reduced-price meals to eligible students. The district also participates in the Farm to School program, which provides grant funding to support the purchase of locally sourced food.

This fund plays a critical role in supporting student health and access to nutrition, while operating within strict program requirements and funding guidelines.

### Summary of Revenues and Expenditures by Object

| 299 -Nutrition Services Fund | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 1000 Local Sources | 227,015 | 342,055 | 362,000 | 133,000 | - | - |
| 3000 State Sources | 1,425,236 | 2,319,157 | 1,806,432 | 1,802,000 | - | - |
| 4000 Federal Sources | 5,100,706 | 6,031,409 | 5,866,177 | 5,542,598 | - | - |
| 5000 Other Sources | 2,940,082 | 3,247,800 | 3,940,561 | 1,500,000 | - | - |
| **Total Revenues** | **9,693,039** | **11,940,421** | **11,975,170** | **8,977,598** | - | - |
| | | | | | | |
| 100 Salaries | 3,382,148 | 3,687,280 | 3,989,332 | 2,966,663 | - | - |
| 200 Associated PR Costs | 2,292,869 | 2,536,971 | 3,301,320 | 2,067,249 | - | - |
| 300 Purchased Services | 107,476 | 122,969 | 101,000 | 122,200 | - | - |
| 400 Supplies & Materials | 4,801,119 | 4,367,473 | 4,560,518 | 3,798,486 | - | - |
| 600 Other Objects | 19,768 | 29,266 | 23,000 | 23,000 | - | - |
| 800 Other Uses | - | 365 | - | - | - | - |
| **Total Expenditures** | **10,603,380** | **10,744,324** | **11,975,170** | **8,977,598** | - | - |

## Nutrition Service Funds

| 299 - Nutrition Services Fund Revenues By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1000 Local Sources** | | | | | | |
| 1600 Food Service | 227,015 | 324,270 | 362,000 | 133,000 | - | - |
| 1990 Miscellaneous | - | 17,785 | - | - | - | - |
| **Total 1000** | **227,015** | **342,055** | **362,000** | **133,000** | - | - |
| **3000 State Sources** | | | | | | |
| 3102 SSF School Lunch Match | 60,385 | 58,775 | 62,000 | 62,000 | - | - |
| 3299 Restricted State Grants | 1,364,851 | 2,260,382 | 1,744,432 | 1,740,000 | - | - |
| **Total 3000** | **1,425,236** | **2,319,157** | **1,806,432** | **1,802,000** | - | - |
| **4000 Federal Sources** | | | | | | |
| 4500 Restricted Federal Grants | 4,755,356 | 5,461,868 | 5,375,659 | 5,129,474 | - | - |
| 4900 On Behalf of the District | 345,350 | 569,541 | 490,518 | 413,124 | - | - |
| **Total 4000** | **5,100,706** | **6,031,409** | **5,866,177** | **5,542,598** | - | - |
| **5000 Other Sources** | | | | | | |
| 5200 Transfer In | 2,335,000 | 2,649,751 | 3,940,561 | 1,500,000 | - | - |
| 5400 Beginning Fund Balance | 605,082 | 598,049 | - | - | - | - |
| **Total 5000** | **2,940,082** | **3,247,800** | **3,940,561** | **1,500,000** | - | - |
| **Revenues Total** | **9,693,039** | **11,940,421** | **11,975,170** | **8,977,598** | - | - |

| 299 -Nutrition Services Fund Expenses By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2520 Fiscal Services** | | | | | | |
| 600 Other Objects | - | 10,047 | - | - | - | - |
| **Total 2570** | - | **10,047** | - | - | - | - |
| **2550 Fiscal Services** | | | | | | |
| 100 Salaries | - | 114 | - | - | - | - |
| 800 Other uses | - | 365 | - | - | - | - |
| **Total 2570** | - | **479** | - | - | - | - |
| **2570 Internal Services** | | | | | | |
| 100 Salaries | - | 117,595 | 133,400 | - | - | - |
| 200 Associated PR Costs | - | 90,766 | 107,836 | - | - | - |
| **Total 2570** | - | **208,361** | **241,236** | - | - | - |
| **3100 Food Services** | | | | | | |
| 100 Salaries | 3,382,148 | 3,569,571 | 3,855,932 | 2,966,663 | - | - |
| 200 Associated PR Costs | 2,292,869 | 2,446,205 | 3,193,484 | 2,067,249 | - | - |
| 300 Purchased Services | 107,476 | 122,969 | 101,000 | 122,200 | - | - |
| 400 Supplies & Materials | 4,801,119 | 4,367,473 | 4,560,518 | 3,798,486 | - | - |
| 600 Other Objects | 19,768 | 19,219 | 23,000 | 23,000 | - | - |
| **Total 3100** | **10,603,380** | **10,525,437** | **11,733,934** | **8,977,598** | - | - |
| **Expenditures Total** | **10,603,380** | **10,744,324** | **11,975,170** | **8,977,598** | - | - |

## 300s - Debt Service Funds

### Individual Funds within 300s

**Fund 300 - Debt Service Fund -** This fund accounts for the payment of principal and interest on the district's long-term general obligation debt. Budgeted expenditures represent the required annual payments on outstanding bonds. Each year, the district establishes a debt service levy on local property taxes to generate sufficient revenue to meet these obligations. Additional revenue sources may include interest earnings and transfers from other funds.

**Fund 370 - PERS Pension Bond Fund -** In February 2004, the district issued approximately $53.4 million in pension bonds to finance a portion of its unfunded actuarial liability within the Public Employees Retirement System (PERS). The issuance was projected to generate an estimated net present value savings of $13.9 million over the life of the bonds. The pension bond is scheduled to be fully repaid by June 30 2027.

These funds support the district's long-term financial obligations, ensuring required debt payments are met while continuing to influence overall financial capacity and planning.

### Summary of Revenues and Expenditures by Object

| 300 - Debt Service Funds | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 1000 Local Sources | 49,287,275 | 44,672,926 | 41,830,452 | 42,935,000 | - | - |
| 4000 Federal Sources | - | 669,571 | 664,815 | 665,000 | - | - |
| 5000 Other Sources | 4,491,902 | 9,792,282 | 9,927,206 | 12,566,000 | - | - |
| **Total Revenues** | **53,779,177** | **55,134,780** | **52,422,473** | **56,166,000** | - | - |
| 600 Other Objects | 43,986,895 | 45,403,347 | 43,824,483 | 42,234,000 | - | - |
| 800 Other Uses | - | - | 8,597,990 | 13,932,000 | - | - |
| **Total Expenditures** | **43,986,895** | **45,403,347** | **52,422,473** | **56,166,000** | - | - |

## 300s - Debt Service Funds

| 300 - Debt Service Funds Revenues By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1000 Local Sources** | | | | | | |
| 1110 Current Taxes | 40,337,277 | 40,820,701 | 36,112,452 | 35,931,000 | | |
| 1190 Interest Delenquent Taxes | 25,563 | 128,229 | 75,000 | 50,000 | | |
| 1500 Earnings on Investments | 1,072,818 | 1,003,627 | 643,000 | 410,000 | | |
| 1990 Miscellaneous | 7,851,617 | 2,720,369 | 5,000,000 | 6,544,000 | | |
| **Total 1000** | **49,287,275** | **44,672,926** | **41,830,452** | **42,935,000** | - | - |
| **4000 Federal Sources** | | | | | | |
| 4900 On behalf of the District | - | 669,571 | 664,815 | 665,000 | | |
| **Total 4000** | - | **669,571** | **664,815** | **665,000** | - | - |
| **5000 Other Sources** | | | | | | |
| 5400 Beginning Balance | 4,491,902 | 9,792,282 | 9,927,206 | 12,566,000 | | |
| **Total 5000** | **4,491,902** | **9,792,282** | **9,927,206** | **12,566,000** | - | - |
| **Revenues Total** | **53,779,177** | **55,134,780** | **52,422,473** | **56,166,000** | - | - |

| 300 - Debt Service Funds Expenditures By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **5100 Debt Service** | | | | | | |
| 600 Other Objects | 43,986,895 | 45,403,347 | 43,824,483 | 42,234,000 | | |
| **Total 5100** | **43,986,895** | **45,403,347** | **43,824,483** | **42,234,000** | - | - |
| **7000 Unappropriated** | | | | | | |
| 800 Other Uses | - | - | 8,597,990 | 13,932,000 | | |
| **Total 7000** | - | - | **8,597,990** | **13,932,000** | - | - |
| **Expenditures Total** | **43,986,895** | **45,403,347** | **52,422,473** | **56,166,000** | - | - |

## 400s - Capital Project Funds

**Fund 400 - District Maintenance Fund -** This fund supports capital improvements, repairs, and ongoing maintenance projects across the district. These projects include sports field turn installation and maintenance, gym floor refinishing, parking lot maintenance and upgrades, and improvements to irrigation, lighting, and heating systems. The program also supports 2.25 FTE for custodial services at Youth Sports Park locations. Revenue for this fund is primarily generated through local reimbursements from the City of Eugene, usage fees from community partners such as KidSports, and building rental fees. Bond proceeds are not a revenue of this fund.

**Fund 450 - Property Sales Fund -** This fund supports a range of non-bondable costs, including property purchases, program relations, and facility improvements that are not eligible for bond funding. It also covers expenses such as moving services, real estate and legal costs, and districtwide consulting related to property and land use. The goal of this fund is to ensure that building systems operate efficiently, extend the useful life of district facilities, and support energy conservation efforts.

**Fund 460 - 2018 Bond Fund -** This fund represents proceeds from the 2018 voter-approved bond measure totaling $319.3 million. Bond funds are designated for major capital investments, including the construction of North Eugene High School, Camas Ridge Elementary, and Edison Elementary. Additional investments include new student transportation buses, programmatic relocations, districtwide facility improvements, safety and security upgrades, expanded access to career and technical education (CTE), instructional materials, and classroom technology.

**Fund 490 - Capital Equipment Reserve Fund** - This fund supports ongoing capital purchases, including student technology, equipment, vehicles, buses, and activity vans. Funding sources include established reserves, and transfers from the General Fund.

These funds support the district's long-term capital investments and maintenance needs, ensuring that facilities, equipment, and infrastructure remain safe, functional, and aligned with student and program needs.

### Summary of Revenues and Expenditures by Object

| 400 - Capital Project Funds | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 1000 Local Sources | 6,154,656 | 5,264,729 | 62,000 | 1,950,000 | - | - |
| 4000 Federal Sources | 9,805 | 8,300 | - | - | - | - |
| 5000 Other Sources | 138,983,766 | 117,743,001 | 95,941,486 | 71,249,734 | - | - |
| **Total Revenues** | **145,148,227** | **123,016,030** | **96,003,486** | **73,199,734** | - | - |
| | | | | | | |
| 100 Salaries | 1,154,395 | 1,216,943 | 1,185,668 | 998,450 | - | - |
| 200 Associated PR Costs | 652,869 | 655,980 | 616,399 | 493,900 | - | - |
| 300 Purchased Services | 3,373,673 | 6,356,171 | 4,500,000 | 500,000 | - | - |
| 400 Supplies & Materials | 8,945,958 | 2,707,081 | 10,317,874 | 4,750,000 | - | - |
| 500 Capital Outlay | 51,044,491 | 22,044,550 | 79,383,545 | 53,304,384 | - | - |
| 600 Other Objects | 494,108 | 199,437 | - | 13,153,000 | - | - |
| **Total Expenditures** | **65,665,494** | **33,180,162** | **96,003,486** | **73,199,734** | - | - |

## 400s - Capital Project Funds

### Revenues

| 400 - Capital Project Funds Revenues By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1000 Local Sources** | | | | | | |
| 1200 Revenue from Local Governments | | 382,783 | - | - | - | - |
| 1500 Earnings on Investments | 5,283,403 | 3,888,518 | - | 1,200,000 | - | - |
| 1910 Rentals | 514,370 | 752,743 | 62,000 | 750,000 | - | - |
| 1990 Miscellaneous | 356,883 | 240,685 | - | - | - | - |
| **Total 1000** | **6,154,656** | **5,264,729** | **62,000** | **1,950,000** | - | - |
| **4000 Federal Sources** | | | | | | |
| 4900 On Behalf of District | 9,805 | 8,300 | - | - | - | - |
| **Total 4000** | **9,805** | **8,300** | - | - | - | - |
| **5000 Other Sources** | | | | | | |
| 5100 Long Term Debt Financing | - | 1,120,615 | - | - | - | - |
| 5200 Interfund Transfers | 5,000,000 | 10,000,000 | - | - | - | - |
| 5300 Sale of Fixed Assets | 105,207 | 171,695 | - | 2,900,000 | - | - |
| 5400 Beginning Balance | 133,878,559 | 106,450,691 | 95,941,486 | 68,349,734 | - | - |
| **Total 5000** | **138,983,766** | **117,743,001** | **95,941,486** | **71,249,734** | - | - |
| **Revenues Total** | **145,148,227** | **123,016,030** | **96,003,486** | **73,199,734** | - | - |

## 400s - Capital Project Funds

### Expenditures

| 400 - Capital Project Funds Expenditures By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1111 Elementary Programs** | | | | | | |
| 200 Associated PR Costs | 1,429 | - | - | - | - | - |
| 400 Supplies & Materials | 4,164,404 | 928,429 | 1,772,625 | - | - | - |
| **Total 1111** | **4,165,833** | **928,429** | **1,772,625** | - | - | - |
| **1121 Middle Programs** | | | | | | |
| 400 Supplies & Materials | 259,808 | 68,898 | 1,772,624 | - | - | - |
| **Total 1121** | **259,808** | **68,898** | **1,772,624** | - | - | - |
| **1131 High School Programs** | | | | | | |
| 400 Supplies & Materials | 754,051 | 409,467 | 1,772,625 | 500,000 | - | - |
| **Total 1131** | **754,051** | **409,467** | **1,772,625** | **500,000** | - | - |
| **2110 Attendance & Social Work Services** | | | | | | |
| 100 Salaries | - | 23,852 | - | - | - | - |
| 200 Associated PR Costs | - | 8,302 | - | - | - | - |
| 300 Purchased Services | 15,641 | 250 | - | - | - | - |
| 400 Supplies & Materials | 1,046 | - | - | - | - | - |
| **Total 2110** | **16,687** | **32,404** | - | - | - | - |
| **2210 Improvement of Instruction Services** | | | | | | |
| 100 Salaries | 48,463 | - | - | - | - | - |
| 200 Associated PR Costs | 19,776 | - | - | - | - | - |
| **Total 2210** | **68,239** | - | - | - | - | - |
| **2520 Fiscal Services** | | | | | | |
| 300 Purchased Services | 52,978 | 89,886 | - | - | - | - |
| 500 Capital Outlay | - | 563 | 500,000 | 500,000 | - | - |
| **Total 2520** | **52,978** | **90,449** | **500,000** | **500,000** | - | - |
| **2540 Ops & Maint. Plant Services** | | | | | | |
| 100 Salaries | 1,071,378 | 1,155,252 | 1,185,668 | 998,450 | - | - |
| 200 Associated PR Costs | 620,080 | 633,328 | 616,399 | 493,900 | - | - |
| 300 Purchased Services | 10,726 | 1,020,023 | - | - | - | - |
| 400 Supplies & Materials | 149,675 | 294,718 | - | - | - | - |
| 500 Capital Outlay | 1,503,482 | 1,873,322 | 17,132,789 | 9,235,000 | - | - |
| 600 Other Objects | 10,014 | 12,752 | - | - | - | - |
| **Total 2540** | **3,365,355** | **4,989,395** | **18,934,856** | **10,727,350** | - | - |
| **2550 Student Transportation Services** | | | | | | |
| 300 Purchased Services | - | 2,530 | 3,000,000 | - | - | - |
| 400 Supplies & Materials | - | (31,464) | - | - | - | - |
| 500 Capital Outlay | 1,159,585 | 2,119,273 | 1,500,000 | 1,500,000 | - | - |
| **Total 2550** | **1,159,585** | **2,090,339** | **4,500,000** | **1,500,000** | - | - |
| **2630 Information Services** | | | | | | |
| 100 Salaries | 6,716 | 7,259 | - | - | - | - |
| 200 Associated PR Costs | 3,857 | 4,292 | - | - | - | - |
| **Total 2630** | **10,573** | **11,551** | - | - | - | - |
| **2660 Technology Services** | | | | | | |
| 300 Purchased Services | 82,980 | 447,850 | 1,500,000 | 500,000 | - | - |
| 400 Supplies & Materials | 501,447 | 380,234 | 5,000,000 | 4,250,000 | - | - |
| 500 Capital Outlay | - | 52,232 | 4,864,231 | 4,864,231 | - | - |
| **Total 2660** | **584,427** | **880,316** | **11,364,231** | **9,614,231** | - | - |
| **3100 Food Services** | | | | | | |
| 400 Supplies & Materials | 17,625 | - | - | - | - | - |
| 500 Capital Outlay | 168,880 | 24,887 | - | - | - | - |
| **Total 3100** | **186,505** | **24,887** | - | - | - | - |

## 400s - Capital Project Funds

| 400 - Capital Project Funds Expenditures By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **4110 Facilities** | | | | | | |
| 100 Salaries | 27,838 | 15,633 | - | - | - | - |
| 200 Associated PR Costs | 7,727 | 4,744 | - | - | - | - |
| 300 Purchased Services | - | 7 | - | - | - | - |
| 400 Supplies & Materials | 5,083 | 5,725 | - | - | - | - |
| **Total 4110** | **40,648** | **26,109** | - | - | - | - |
| **4120 Site Acquisition, Construction & Improvement** | | | | | | |
| 300 Purchased Services | 152,988 | 1,542,908 | - | - | - | - |
| 400 Supplies & Materials | 11,845 | 759 | - | - | - | - |
| 500 Capital Outlay | 1,235,867 | 2,757,277 | 2,028,528 | 2,028,528 | - | - |
| 600 Other Objects | - | 99,013 | - | - | - | - |
| **Total 4120** | **1,400,700** | **4,399,957** | **2,028,528** | **2,028,528** | - | - |
| **4150 Building Acquisition, Construction & Improvement** | | | | | | |
| 100 Salaries | - | 14,947 | - | - | - | - |
| 200 Associated PR Costs | - | 5,314 | - | - | - | - |
| 300 Purchased Services | 3,058,360 | 3,252,717 | - | - | - | - |
| 400 Supplies & Materials | 3,080,974 | 650,315 | - | - | - | - |
| 500 Capital Outlay | 46,976,677 | 14,697,345 | 53,357,997 | 35,176,625 | - | - |
| 600 Other Objects | 484,094 | 46,541 | - | - | - | - |
| **Total 4150** | **53,600,105** | **18,667,179** | **53,357,997** | **35,176,625** | - | - |
| **4180** | | | | | | |
| 500 Capital Outlay | - | 519,651 | - | - | - | - |
| **Total 4180** | - | **519,651** | - | - | - | - |
| **5100** | | | | | | |
| 600 Other Objects | - | 41,131 | - | 253,000 | - | - |
| **Total 5100** | - | **41,131** | - | **253,000** | - | - |
| **5200 Transfers of Funds** | | | | | | |
| 600 Other Objects | - | - | - | 12,900,000 | - | - |
| **Total 5200** | - | - | - | **12,900,000** | - | - |
| **Expenditures Total** | **65,665,494** | **33,180,162** | **96,003,486** | **73,199,734** | - | - |

## 600s - Internal Service Funds

### Individual Funds within 600s

**Fund 600 - Risk Management Fund** - The internal service fund supports workers' compensation, unemployment insurance, and risk management activities across the district. The primary sources of revenue include beginning fund balances, payroll-related contributions for workers' compensation and unemployment insurance, and transfers from the General Fund. The largest expenditures within this fund are payments related to unemployment and workers' compensation claims.

**Fund 610 - Licensed Insurance Reserve Fund -** This fund is designed as an insurance reserve for licensed employees. District-paid benefits for health insurance, long-term disability, and life insurance are collected through the payroll process and deposited into this fund, where they are used to make payments to the district's insurance provider, OEBB.

**Fund 620 - Classified Insurance Reserve Fund** - This fund serves the same purpose as Fund 610 but for classified employees. Payroll-related benefit contributions are deposited into this fund and used to pay insurance costs to OEBB.

**Fund 630 - MAPS/Administrative Insurance Reserve Fund -** This fund is designated for MAPS and administrative employees. District-paid benefit contributions are collected through payroll and used to fund insurance premiums paid to OEBB.

**Fund 640 - Wellness Clinic Fund** - This fund supports the district's employee Wellness Clinic, which has been in operation since 1988. The district contracts with Cascade Health Solutions to provide healthcare services. Revenue for this fund is generated through monthly employee contributions and insurance reimbursements, while expenditures primarily consist of payments for clinic services.

**Fund 650 - Postemployment Benefits Fund -** Established in 1991 as the District Retirement Fund, this fund accounts for postemployment benefits for eligible employees. Benefits may include monthly cash payments and/or insurance coverage. Eligibility and benefit levels vary by employee group and are based on negotiated agreements. While the program was closed to new participants in the late 1990s, the fund continues to provide benefits to eligible retirees and a limited contribution toward health premiums for certain classified employees.

These internal service funds support employee benefits, risk management, and long-term obligations, ensuring that the district meets its commitments while maintaining stability in employee-related costs over time.

### Summary of Revenues and Expenditures

| 600 - Internal Service Funds | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 1000 Local Sources | 41,715,201 | 41,885,986 | 39,554,000 | 43,224,000 | - | - |
| 3000 State Sources | 73,449 | 105,457 | 100,000 | 200,000 | - | - |
| 5000 Other Sources | 16,679,926 | 17,404,591 | 10,919,000 | 11,122,000 | - | - |
| **Total Revenues** | **58,468,576** | **59,396,034** | **50,573,000** | **54,546,000** | - | - |
| | | | | | | |
| 100 Salaries | 323,861 | 96,430 | 60,500 | 177,261 | - | - |
| 200 Associated PR Costs | 39,276,565 | 40,169,685 | 38,612,000 | 45,539,939 | - | - |
| 300 Purchased Services | 2,902,694 | 3,245,173 | 2,958,000 | 1,236,000 | - | - |
| 400 Supplies & Materials | 543,399 | 248,697 | 225,000 | 255,000 | - | - |
| 600 Other Objects | 161,384 | 349,718 | 450,000 | 576,000 | - | - |
| 800 Other Uses | - | - | 8,267,500 | 6,761,800 | - | - |
| **Total Expenditures** | **43,207,903** | **44,109,703** | **50,573,000** | **54,546,000** | - | - |

## 600s - Internal Service Funds

### Revenues

| 600 - Internal Service Funds Revenues By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1000 Local Sources** | | | | | | |
| 1500 Earnings on Investments | 344,609 | 286,782 | 289,000 | 115,000 | - | - |
| 1990 Miscellaneous | 41,370,592 | 41,599,204 | 39,265,000 | 43,109,000 | - | - |
| **Total 1000** | **41,715,201** | **41,885,986** | **39,554,000** | **43,224,000** | - | - |
| **3000 State Sources** | | | | | | |
| 3900 On behalf of the District | 73,449 | 105,457 | 100,000 | 200,000 | - | - |
| **Total 3000** | **73,449** | **105,457** | **100,000** | **200,000** | - | - |
| **5000 Other Sources** | | | | | | |
| 5200 Interfund Transfers | 438,653 | 2,143,919 | 275,000 | 200,000 | - | - |
| 5400 Beginning Balance | 16,241,273 | 15,260,672 | 10,644,000 | 10,922,000 | - | - |
| **Total 5000** | **16,679,926** | **17,404,591** | **10,919,000** | **11,122,000** | - | - |
| **Revenues Total** | **58,468,576** | **59,396,034** | **50,573,000** | **54,546,000** | - | - |

## 600s - Internal Service Funds

### Expenditures

| 600 - Internal Service Funds Expenditures By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **2110 Attendance & Social Work Services** | | | | | | |
| 100 Salaries | 92,779 | - | - | - | | |
| 200 Associated PR Costs | 58,463 | - | - | - | | |
| 300 Purchased Services | 1,636,845 | - | - | - | | |
| 400 Supplies & Materials | 60,000 | - | - | - | | |
| **Total 2110** | **1,848,087** | - | - | - | - | - |
| **2520 Fiscal Services** | | | | | | |
| 100 Salaries | 25,258 | 16,166 | - | - | | |
| 200 Associated PR Costs | 35,914,558 | 38,684,778 | 36,790,500 | 39,860,000 | | |
| 300 Purchased Services | 713,940 | 1,027,166 | 853,000 | 1,001,000 | | |
| 400 Supplies & Materials | 483,388 | 221,419 | 225,000 | 250,000 | | |
| 600 Other Objects | 161,384 | 176,718 | - | - | | |
| **Total 2520** | **37,298,528** | **40,126,247** | **37,868,500** | **41,111,000** | - | - |
| **2540 Ops & Maint. Plant Services** | | | | | | |
| 100 Salaries | - | - | 10,500 | 11,761 | | |
| 200 Associated PR Costs | - | - | 11,500 | 9,239 | | |
| 300 Purchased Services | - | - | 1,000 | - | | |
| 400 Supplies & Materials | - | - | - | - | | |
| **Total 2540** | - | - | **23,000** | **21,000** | - | - |
| **2640 Attendance & Social Work Services** | | | | | | |
| 100 Salaries | 191,324 | 40,764 | - | 115,500 | | |
| 200 Associated PR Costs | 124,381 | 991,162 | 1,300,000 | 5,167,700 | | |
| 300 Purchased Services | 551,909 | 351,907 | 154,000 | 235,000 | | |
| 400 Supplies & Materials | - | 16,880 | - | 5,000 | | |
| 600 Other Objects | - | - | - | 576,000 | | |
| **Total 2640** | **867,614** | **1,400,713** | **1,454,000** | **6,099,200** | - | - |
| **2690 Other Support Services** | | | | | | |
| 200 Associated PR Costs | 2,624,742 | - | - | - | | |
| 300 Purchased Services | - | 1,866,100 | 1,950,000 | - | | |
| 400 Supplies & Materials | 11 | 10,398 | - | - | | |
| 600 Other Objects | - | 173,000 | 450,000 | - | | |
| **Total 2690** | **2,624,753** | **2,049,498** | **2,400,000** | - | - | - |
| **2700 Supplemental Retirement** | | | | | | |
| 100 Salaries | 14,500 | 39,500 | 50,000 | 50,000 | | |
| 200 Associated PR Costs | 554,421 | 493,745 | 510,000 | 503,000 | | |
| 300 Purchased Services | - | - | - | - | | |
| **Total 2700** | **568,921** | **533,245** | **560,000** | **553,000** | - | - |
| **7000 Unappropriated** | | | | | | |
| 800 Other Uses | - | - | 8,267,500 | 6,761,800 | | |
| **Total 7000** | - | - | **8,267,500** | **6,761,800** | - | - |
| **Expenditures Total** | **43,207,903** | **44,109,703** | **50,573,000** | **54,546,000** | - | - |

## 700s - Custodial Funds

### Individual Funds within 700s

**Fund 780 - Custodial Fund** - This fund is used to administer privately funded scholarship programs that support individual students. The district established this fund in 2017 to track scholarship balances and related financial activity. The majority of revenue comes from private grants and donations, classified as local sources. Additional revenue is received from state sources, specifically to support driver education programs at the high school level.

This fund supports direct student benefits through scholarships and targeted programs, while ensuring that privately designated funds are managed and distributed in accordance with their intended purpose.

### Summary of Revenues and Expenditures by Object

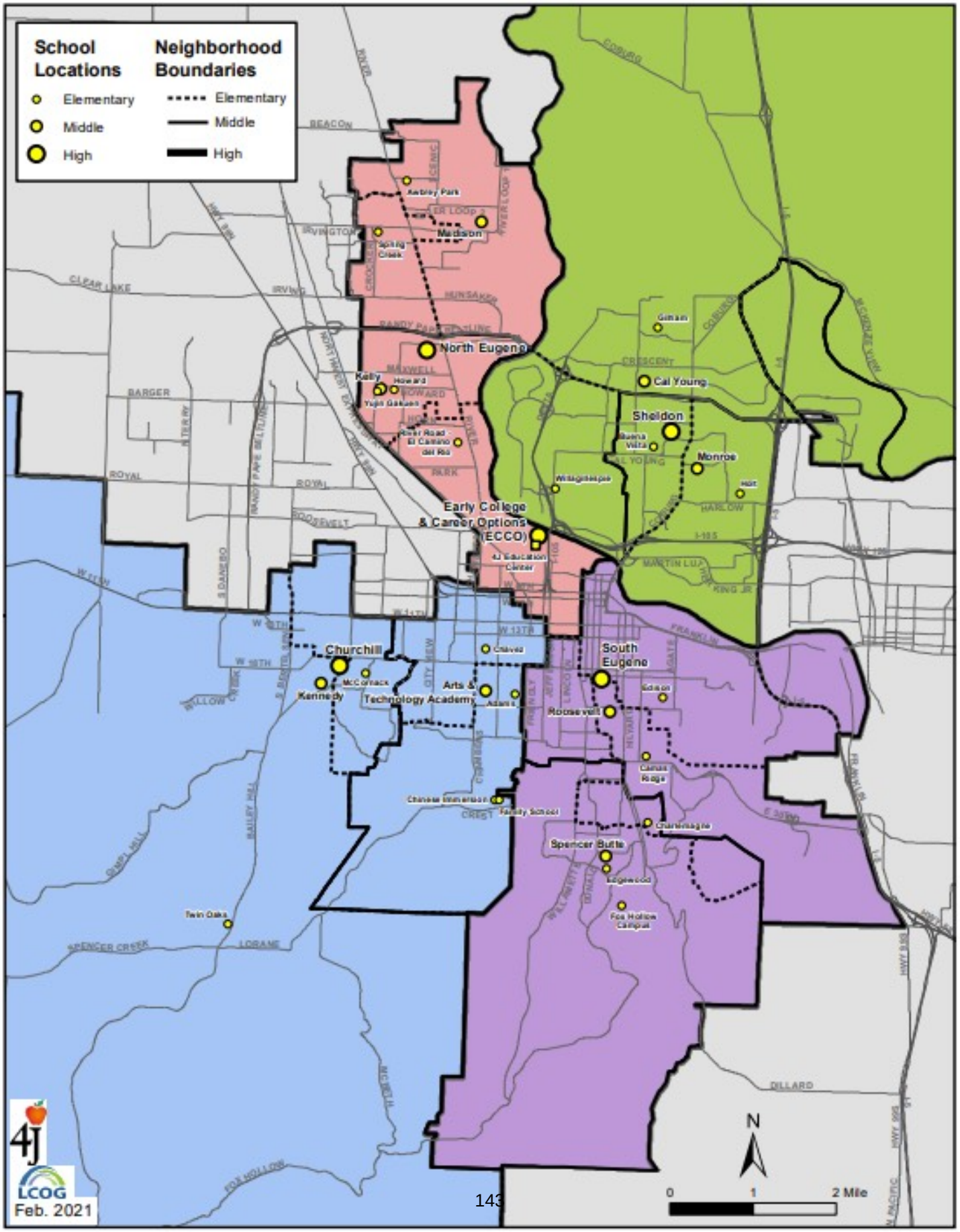
| 700 - CUSTODIAL FUND | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| 1000 Local Sources | 40,012 | 22,895 | 174,461 | - | - | - |
| 3000 State Sources | - | - | 52,750 | 40,000 | - | - |
| 5000 Other Sources | 272,157 | 244,145 | - | 130,000 | - | - |
| **Total Revenues** | **312,169** | **267,040** | **227,211** | **170,000** | - | - |
| | | | | | | |
| 300 Purchased Services | 50,203 | 86,550 | 176,211 | 170,000 | - | - |
| 400 Supplies & Materials | 13,271 | 13,946 | - | - | - | - |
| 600 Other Objects | 4,549 | 4,135 | 51,000 | - | - | - |
| **Total Expenditures** | **68,023** | **104,631** | **227,211** | **170,000** | - | - |

## 700s - Custodial Funds

| 700 - CUSTODIAL FUND Revenues By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1000 Local Sources** | | | | | | |
| 1700 Extracurricular | - | - | 1,350 | - | | |
| 1920 Private Sources | 40,012 | 22,895 | 173,111 | - | | |
| **Total 1000** | **40,012** | **22,895** | **174,461** | - | - | - |
| **3000 State Sources** | | | | | | |
| 3204 Drivers Education | - | - | 52,750 | 40,000 | | |
| **Total 3000** | - | - | **52,750** | **40,000** | - | - |
| **5000 Other Sources** | | | | | | |
| 5400 Beginning Balance | 272,157 | 244,145 | - | 130,000 | | |
| **Total 5000** | **272,157** | **244,145** | - | **130,000** | - | - |
| **Revenues Total** | **312,169** | **267,040** | **227,211** | **170,000** | - | - |

| 700 - CUSTODIAL FUND Expenditures By Object | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Budget | 2026-27 Proposed | 2026-27 Approved | 2026-27 Adopted |
|---|---|---|---|---|---|---|
| **1121 Middle School Programs** | | | | | | |
| 300 Purchased Services | - | - | 15,358 | - | | |
| **Total 1121** | - | - | **15,358** | - | - | - |
| **1122 Middle School Extracurricular** | | | | | | |
| 300 Purchased Services | - | 3,352 | - | - | | |
| 400 Supplies & Materials | 13,271 | 3,901 | - | - | | |
| 600 Other Objects | - | - | 45,000 | - | | |
| **Total 1122** | **13,271** | **7,253** | **45,000** | - | - | - |
| **1131 High School Programs** | | | | | | |
| 300 Purchased Services | 1,485 | 400 | 52,750 | 43,000 | | |
| **Total 1131** | **1,485** | **400** | **52,750** | **43,000** | - | - |
| **1132 High School Extracurricular** | | | | | | |
| 400 Supplies & Materials | - | 1,714 | - | - | | |
| 600 Other Objects | 4,549 | 4,135 | 6,000 | - | | |
| **Total 1132** | **4,549** | **5,849** | **6,000** | - | - | - |
| **3300 Community Services** | | | | | | |
| 300 Purchased Services | 48,718 | 82,798 | 108,103 | 127,000 | | |
| 400 Supplies & Materials | - | 8,331 | - | - | | |
| **Total 3300** | **48,718** | **91,129** | **108,103** | **127,000** | - | - |
| **Expenditures Total** | **68,023** | **104,631** | **227,211** | **170,000** | - | - |

**EUGENE SCHOOL DISTRICT - SCHOOL LOCATIONS**



**2026-27 Resolution**

**2026-27 Resolution**

**2026-27 ED-1 FORM**

**2026-27 ED-50 FORM**

## 4J SCHOOL DISTRICT FINANCIAL POLICIES

Eugene School District maintains a comprehensive set of financial policies in coordination with the Oregon School Boards Association (OSBA). A full listing of these policies is available at https://policy.osba.org/eugene/D/.

Key areas of financial policy include:

- Budget & Definition of Balanced Budget
- Budget Committee
- Bond Post-Issuance Compliance
- Grant Funding Proposals and Applications
- Investment of Funds
- Cash Management
- Administrations to District Events
- Authorized Check Signers
- Bonded Employees and Officers
- Financial Management Policies
- Inventory & Control of Capital Assets
- District Purchasing
- Bidding Requirements
- Personal Service Contracts
- Purchasing Card Program
- Disposal of District Property

These policies are reviewed annually prior to the start of the budget process to ensure they remain current and aligned with district practices. This review also supports consistent application of financial standards and serves as a guide throughout the development of the district's budget.

Together, these policies provide a framework for responsible financial management, ensuring compliance, consistency, and accountability in how public resources are managed and used to support district priorities and student needs.

## GLOSSARY OF TERMS & ACRONYMS

This glossary provides definitions of key financial terms, acronyms, and concepts used throughout the budget document. It is intended to support understanding for all readers, regardless of familiarity with school finance. Terms included here reflect the most commonly used concepts in the district's budget and are referenced throughout the document.

### Budget and Financial Terms

**Balanced Budget**
A budget in which total resources equal total requirements. Oregon law requires school districts to adopt a balanced budget. This is a foundational requirement for how the district plans and manages its finances.

**Fiscal Year**
A 12-month period from July 1 through June 30 to which the annual operating budget applies.

**Full-Time Equivalent (FTE)**
A measure used to represent the workload of an employee. One FTE equals one full-time employee working 100% of the time for the entire year. For example, 0.5 FTE represents one employee working half-time.

**Function**
A group of related activities aimed at accomplishing a major service or program for which a government is responsible.

**Fund**
A fiscal and accounting entity with self-balancing accounts used to track financial resources, liabilities, and activities for specific purposes.

**Fund Balance**
The difference between a fund's assets and its liabilities and reserves. During the fiscal year, it represents the excess of assets and estimated revenues over liabilities, reserves, and appropriations.

**Beginning Fund Balance**
The amount of money available in a fund at the start of the fiscal year.

**Ending Fund Balance**
The amount of money remaining in a fund at the end of the fiscal year after all revenues and expenditures are accounted for. This is an important indicator of the district's financial stability.

**Requirement**
The total amount the district plans to spend and set aside in a fund. Total requirements must always equal total resources.

**Resource**
Beginning fund balances plus anticipated revenues for the fiscal year.

## State Funding and Enrollment Terms

**ADMr (Average Daily Membership Resident)**
A measure of student enrollment based on the number of students attending school in the district. This is the starting point for how the state calculates school funding.

**ADMw (Average Daily Membership Weighted)**
A measure of student enrollment that includes additional weights for specific student needs, such as special education, poverty, and English Learners. These weights recognize that some students require additional resources. ADMw is the primary factor used to determine State School Fund allocations.

**SSF (State School Fund)**
Oregon's primary funding source for K–12 public education. Funding is distributed to districts using a formula largely based on ADMr and ADMw. This is the district's largest source of revenue.

**SIA (Student Investment Account)**
A component of the Student Success Act that provides funding to improve student outcomes, with a focus on reducing disparities and supporting historically underserved students.

**SSA (Student Success Act)**
State legislation passed in 2019 that provides additional funding for schools through a corporate activity tax. The goal is to improve student outcomes, support mental and behavioral health, and reduce disparities.

**HSS (High School Success)**
A state-funded program established under Measure 98 to improve graduation rates and ensure students are prepared for college and careers.

## Financial and Expenditure Terms

**Object Classification**
A method of grouping expenditures by type, such as salaries, supplies, services, capital outlay, and debt service.

**Personnel Costs / Payroll Costs**
Expenses related to employee salaries and associated benefits, including insurance, retirement contributions, and payroll taxes. These costs typically represent the largest portion of a school district's budget.

**Materials and Services**
Expenses for supplies, contracted services, utilities, and other day-to-day operational costs needed to run schools and district operations.

**Capital Outlay**
Expenditures for the acquisition or improvement of long-term assets such as buildings, equipment, or technology. These are typically one-time or infrequent investments.

**Contingency**
Funds set aside within the budget for unexpected expenses or changes during the fiscal year. These funds provide flexibility if conditions change.

**Reserve Fund**
A fund established to accumulate money over time for a specific purpose, such as equipment replacement or future obligations.

**Transfers**
Amounts moved from one fund to finance activities in another. They are recorded as expenditures in the originating fund and revenues in the receiving fund.

**Unappropriated Ending Fund Balance**
Funds set aside to be carried forward into the next fiscal year to provide cash flow stability. These funds cannot be used without formal authorization except in limited circumstances.

## Governance and Process Terms

**Budget Committee**
A group composed of School Board members and appointed community members that reviews the proposed budget, receives public input, and approves the budget before it is adopted by the Board.

**Proposed Budget**
The financial and operating plan prepared by the Budget Officer and presented to the Budget Committee and public for review.

**Supplemental Budget**
A financial plan prepared after the original budget is adopted to address unexpected needs or to spend revenues not anticipated in the original budget.

**Resolution**
A formal decision or order adopted by a governing body.

**Governing Body**
The elected or appointed board responsible for overseeing a local government entity (e.g., school board, city council).

## Programs, Agencies, and Systems

**ODE (Oregon Department of Education)**
The state agency responsible for public education in Oregon.

**ORS (Oregon Revised Statutes)**
The codified laws of the State of Oregon.

**PERS (Public Employees Retirement System)**
Oregon's retirement system for public employees. School districts contribute to PERS on behalf of employees, making it a significant and ongoing cost.

**GAAP (Generally Accepted Accounting Principles)**
Standard accounting rules and guidelines used in the United States.

**GASB (Governmental Accounting Standards Board)**
The organization that establishes accounting and financial reporting standards for state and local governments.

**GO Bond (General Obligation Bond)**
A bond backed by the full faith and credit of a government entity, typically used to fund large capital projects such as school construction or major facility improvements.

**Integrated Guidance**
An initiative by the Oregon Department of Education that combines multiple state and federal grant programs into a single, coordinated planning and reporting process. Instead of managing separate grants independently, districts develop one unified plan aligned to shared goals such as improving student outcomes, advancing equity, and supporting student well-being. In practice, this means the district creates one coordinated plan rather than multiple separate grant plans.

## Revenue and Tax Terms

**Levy**
An amount or rate of tax certified by a local government to generate revenue for operations.

**Local Option Levy**
A voter-approved, temporary tax that provides additional funding beyond the district's permanent tax rate. These levies may support operations, specific programs, or capital projects and are limited in duration.

**Grant**
A financial contribution provided to support a specific program, function, or general purpose.

## Additional Terms

**Instruction**
Activities directly related to teaching students or improving the quality of instruction.

**Internal Service Fund**
A fund used to account for services provided internally between departments on a cost-reimbursement basis.

**Liabilities**
Debts or obligations resulting from past transactions that must be paid in the future.

**Purchased Services**
Expenses for services provided by outside vendors, including utilities, consulting, and contracted work.

**Closing Statement**
Understanding these terms supports clearer engagement with the district's budget and helps ensure shared understanding across the community, staff, and Board as we make decisions about resources, priorities, and student outcomes.

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