

BUDGET COMMITTEE MEETING

Wednesday, April 15, 2026 6:15 PM

South Umpqua School District, 558 Chadwick Ln, Myrtle Creek, OR 97457

1. **Call meeting to order**

2. **Roll Call**

Budget Committee members:

David Marshall

Cynthia Rohm

Don Brown

Jennifer Reid

3. **Elect Budget Chair and Vice Chair**

4. **Establish Ground Rules**

5. **Review Budget Work Session Handout**

6. **Budget Committee Presentation**

7. **Current Budget Information, Projection and Cost**

8. **Questions and Comments**

9. **Date and Time of Next Meeting-May 20,2026, 6:15
pm**

10. **Meeting adjourned**

11. **Flag Salute**



Superintendent's Reports

April 15, 2026

To: Board of Directors

From: Superintendent, Erika Bare
Director of Fiscal Services, Shy Chapman

Subject: Superintendent Reports – Fiscal Responsibility (Board Priority)

Date: April 10, 2026

Summary:

Superintendent Erika Bare and Director of Fiscal Services Shy Chapman will provide announcements/reports to the Board on Fiscal Responsibility.

Attached are the following documents to review at the April 15th Budget Committee Organizational Meeting:

1. Budget Committee Handout, which provides an overview of the budgeting process.
2. A presentation of the 2025-26 adopted budget vs. actual revenues/expenditures, and assumptions for the proposed 2026-27 general fund budget.
3. An excel spreadsheet showing the general fund expenses by department.
4. The Debt Service Fund summary.

Budget Committee

PROPOSED GROUND RULES

- Meeting time limit set for two hours (6:15 pm to 8:15 pm)
- Don't take or make decisions and discussions personally
- Allow every member the opportunity to speak; all ideas will be considered
- No deliberating outside of the Budget Committee meetings
- Allow the Budget Officer adequate time to research and respond to complex questions or requests

In the event of budget reductions:

- *If opposed to a reduction, suggest an alternative*
- *Make suggested reductions only in areas where we have control; administration will need time to investigate possible impact of suggested reductions.*

Budget Workshop Handout



Purpose of a Budget Committee:

- The budget committee is established in accordance with Oregon Revised Statute (ORS) 294.414. The purpose of the committee is to review, discuss, recommend changes and approve the proposed budget presented to them by the budget officer.

Who is on the Budget Committee?

- The committee consists of the School Board members and an equal number of citizens. Our budget committee consists of 14 members – 7 Board Members and 7 appointed members.

Who can be appointed to the Budget Committee?

- Any registered voter residing within the School District boundaries who is not an officer, agent or employee of the district can apply to the budget committee.

How long do Budget Committee members serve on the committee?

- Budget Committee members are appointed by the Board of Directors for three-year terms. Members may be reappointed for additional terms if they so desire and the Board agrees.

Who prepares the Proposed Budget?

- Each year the Board appoints a Budget Officer, generally the Superintendent or Business Manager. It is the responsibility of the Budget Officer to prepare the Proposed Budget for presentation to the Budget Committee.

How is the Proposed Budget Developed?

- Generally, during December or January of each year, the Business Manager begins gathering information about the amount of revenue that will be available for the next year.
- Once a revenue estimate has been made the Business Manager calculates an estimated cost of all personnel. Included are the cost of salaries, associated payroll costs, and fringe benefits. These cost estimates are based upon contractual obligations the District has with personnel or amounts the Board directs the Business Manager to use when there is no contract. In addition, the cost of certain District level programs (transportation, utilities, property and liability insurance, etc.) are estimated.
- District administrators are then asked to review their department budgets for all other expenditures with the Business Manager. As these estimates are developed, consideration is given to available resources, State and Federal requirements, as well as guidelines established by the Board of Directors.
- The Budget Office evaluates the individual department budgets along with the estimated cost of personnel and other district level services and develops the "Proposed Budget."

Budget Workshop Handout



What happens at Budget Committee meetings?

- The Committee elects officers (chair and vice chair).
- The Proposed Budget and Budget Message are submitted to the Budget Committee.
- The Budget Officer reviews significant changes in the budget from the previous year.
- The Budget Committee then has the opportunity to ask questions or request specific information on the budget.
- The Budget Committee may also receive input from the citizens of the District.
- Once this review is completed, public input is considered, and all other related issues have been discussed, the Budget Committee approves the Budget as proposed or as revised.
- Once approved, the Board of Directors holds a budget hearing. At the hearing, citizen input on the approved budget is heard and considered by the Board.
- Following the hearing, the Board may choose to make certain changes to the approved budget.

What happens after all changes are made to the Approved Budget?

- Once all changes are made to the approved budget (and no later than June 30), the Board must adopt the budget, make appropriations and levy the property taxes.
- The Budget Officer then "Certifies the Levy" to the County Assessor and delivers copies of the adopted budget document to those agencies which require copies.

What kinds of changes can the Board make to the approved budget?

- Following the budget hearing the Board may make changes to the approved budget which include the following:
 - Increase overall revenue and expenditures by up to 10% of the original budget amount. This will generally only happen when the District determines there are additional revenues that were not originally anticipated in the proposed budget.
 - Changes within the budget which do not occur as the result of additional revenues. i.e., a decrease with one program area and an increase in another.
 - Decrease the budget because revenue estimates are down.

Can changes be made to the Budget after it is adopted?

- Yes. Under certain circumstances the Board can change the budget after it has been adopted.
- If the District determines that it will receive less revenue than it expected the Board can, by resolution, reduce the budgeted expenditures and appropriations.
- If revenues come in at a level which is higher than expected, the Board may authorize the expenditure of additional revenues in the following situations:
 - Specific grants, gifts and bequests
 - Bond proceeds in the year of sale.

Oregon Education Programs and Acronyms Overview

Federal and State Education Programs:

- Title I-A – Provides financial assistance to schools with high numbers of low-income children to help all students meet academic standards (ESSA).
- Title II-A – Supports teacher and principal quality through training, recruitment, and professional development.
- Title IV-A – Student Support & Academic Enrichment: Promotes well-rounded education, safe school environments, and effective technology use.
- Title V-B – Rural Education Achievement Program (REAP): Assists rural districts in improving student outcomes.
- Title VI – Funds proposals in areas such as technology use, instructional materials, critical thinking skills, dropout prevention, literacy, and school improvement.
- IDEA – Individuals with Disabilities Education Act: Provides federal funding for special education services.
- PERKINS V – Federal career and technical education (CTE) funding aligned with industry and workforce needs.
- SIA (Student Investment Account) – Oregon state funding from the Corporate Activity Tax to support mental health and academic achievement.
- M98 (Measure 98) – High School Success: Focuses on graduation, dropout prevention, and career/college readiness.
- EARLY LITERACY – Funds research-aligned strategies like high-dosage tutoring and educator coaching for birth–grade 3.
- COPS – Supports evidence-based school safety initiatives through federal funding.
- TAPP – Tribal Attendance Promising Practices: Supports Native student attendance through culturally aligned strategies.
- TAP – Technical Assistance Program: Helps districts assess facilities needs and engage their communities.

Support Programs and Associations:

- SSF – State School Fund: Primary source of K-12 public school funding in Oregon.
- PERS – Public Employees Retirement System: Retirement benefits for Oregon’s public sector employees.
- COLA – Cost of Living Adjustment: Adjusts retirement benefits to reflect inflation.

Unions and Local Organizations:

- OSEA – Oregon School Employees Association (classified union)
- SUEA – South Umpqua Education Association (licensed union)

District and School Acronyms:

- SUSD – South Umpqua School District
- DSC – District Service Center
- SUHS – South Umpqua High School
- CMS – Coffenberry Middle School
- CVS – Canyonville School
- TCE – Tri City Elementary School
- MCE – Myrtle Creek Elementary School

Legislation & Agencies:

- ODE – Oregon Department of Education
- HB/SB – House Bill / Senate Bill

2026-27

Budget Committee

Organizational Meeting

April 15, 2026



Contents

1. Budget Committee Background
2. Budget Calendar
3. 2025-26 Budget vs Expected Actuals
4. 2026-27 Proposed Budget

Budget Committee Background

Purpose of Budget Committee:

- The budget committee is established annually in accordance with Oregon Revised Statute (ORS) 294.414 for the purpose of reviewing, discussing, recommending changes, and approving the district's proposed budget.

Resources Used to Develop Proposed Budget:

- State and Federal Requirements
- Oregon Dept of Education
- District Administrators
- Contractual Obligations
- Vendor Information

Budget Calendar

- ✓ April 15, 2026 - Budget Committee Organizational Meeting
- ✓ May 20, 2026 - Presentation of Budget Message and Proposed Budget
Proposed budget posted on website & mailed upon request to committee members in advance of the meeting
- ✓ June 3, 2026 - Budget Hearing

2025-26 Budget vs Actuals

General Fund

25-26 Budget

- Enrollment 1,658.06 ADMw
- Beginning Fund Balance \$3,503,807
- State School Fund \$15,203,421
- Total Rev & Beg Fund \$23,554,008
- Total Expenditures \$21,817,312
- *Ending Fund Balance \$1,736,696*

25-26 Actuals

- Enrollment 1,610.54 ADMw
- Beginning Fund Balance \$4,540,219
- State School Fund \$14,415,582 (due to decreased enrollment)
- Total Rev & Beg Fund \$23,805,226 *Expected*
- Total Expenditures \$20,269,150 *Expected*
- *Ending Fund Balance \$3,536,076 Expected*

2026-27 Proposed Budget

(Assumptions)

- ❖ Enrollment 1,570.86 ADMw (1360 students)
- ❖ Total Revenues, Beg Balance & Transfer \$23,287,839
 - ❖ Revenues \$19,619,810
 - ❖ Est Beginning Fund Balance \$3,536,076 as of 4/10/26
 - ❖ Transfer into Gen Fund Revenue to balance \$131,953
- ❖ Total Expenditures \$23,287,839
- ❖ Est Beginning Fund Balance \$3,536,076 as of 4/10/26
- ❖ Labor Pool COLA Increases:
 - *Classified 2%*
 - *Licensed 6%*
 - *Administrative 12%*
 - *Supervisory 5%*
 - *Confidential/Central Office 2%*
- ❖ Insurance Benefits \$21,318 per person (85% of family cap)
- ❖ Transfer from Gen Fund - \$10,000 Food Service Match (Required by ODE)
- ❖ Projected Ending Fund Balance \$1,157,794 *(Required 5% per policy DBDB)*

Questions?

Shy Chapman

Director of Fiscal Services

541-863-3115 x 56019

Shy.chapman@susd.k12.or.us



South Umpqua School District #19
Estimated 2025-2026 Revenues and Expenditures
As of April 10th, 2026

2025-2026 Fiscal Year

	Prior Year Actual Audited	2025-26 Budget	Actual YTD 4/10/26	Total Projected for the Year	Net Difference
REVENUE					
Taxes, Current & Prior	4,163,716	4,273,234	4,228,442	4,273,234	-
Interest on Investments	705	700	-	700	-
Student Activities	56,960	55,000	58,354	58,354	3,354
Miscellaneous Local Sources	170,229	147,150	71,293	147,150	-
County School Fund	20,314	20,000	-	20,000	-
Other Intermediate Sources	3,638	4,555	2,758	4,555	-
ESD Flow Through	123,720	124,521	82,311	124,521	-
State School Support Fund	13,995,191	15,203,421	12,439,651	14,415,582	(787,839)
Common School Fund	195,515	195,520	190,476	190,476	(5,044)
Other State Grants In Aid	9,795	1,100	-	1,100	-
Prior YR Forster Child Transportation Reimb	4,557	-	4,335	4,335	4,335
Federal Forest Fees	22,027	25,000	-	25,000	-
TOTAL REVENUE	18,766,368	20,050,201	17,077,621	19,265,007	(785,194)
ESTIMATED BEGINNING FUND BALANCE	5,076,392	3,503,807	4,540,219	4,540,219	1,036,412
TOTAL REVENUE & BEG. FUND BALANCE	23,842,760	23,554,008	21,617,840	23,805,226	251,218
EXPENDITURES					
Instruction					
Salaries	5,295,429	5,619,953	3,552,311	5,450,411	169,542
Associated Payroll Costs	2,975,879	3,880,475	1,953,135	3,021,865	858,610
Purchased Services	508,683	488,924	441,815	488,924	-
Supplies & Materials	399,452	202,859	83,564	202,859	-
Capital Outlay			-	-	-
Other Objects	27,420	17,850	15,197	17,850	-
Total Instruction	9,206,863	10,210,061	6,046,021	9,181,910	1,028,152
Support Services					
Salaries	3,319,620	3,594,336	2,614,791	3,568,782	25,554
Associated Payroll Costs	1,740,030	2,560,202	1,519,578	2,061,733	498,469
Purchased Services	2,449,888	3,146,793	1,816,840	3,146,793	-
Supplies & Materials	755,640	971,711	645,221	971,711	-
Capital Outlay	72,044	113,717	29,735	113,717	-
Other Objects	292,362	396,206	372,861	396,206	-
Total Support Services	8,629,583	10,782,965	6,999,027	10,258,942	524,023
Community and Enterprise Services					
Associated Payroll Costs	5,210	14,286	10,710	14,286	-
Transfers to Other Funds	1,416,196	810,000	814,012	814,012	(4,012)
				-	
TOTAL EXPENDITURES	19,257,852	21,817,312	13,869,770	20,269,150	1,548,162
ESTIMATED ENDING FUND BALANCE	4,584,908	1,736,696	7,748,070	3,536,076	1,799,380

SOUTH UMPQUA SCHOOL DISTRICT 2026-27 GENERAL FUND SUMMARY BY OBJECT													
	Board of Directors	Administration	Distirct Services	Student Services	Textbooks	Unemploy	Choice Program	Canyonville	Myrtle Creek Elementary	Coffenberry	Tri City Elementary	South Umpqua HS	Total Fund 100
Expenses By Object													
Instructional													
01?? - Salaries	\$ -	\$ -	\$ -	\$ 1,116,482			\$ 145,806	\$ 756,248	\$ 741,928	\$ 1,030,560	\$ 815,569	\$ 1,439,134	6,045,727.45
02?? - Associated PR Costs	-	-	-	869,794		65,600	72,347	492,232	522,465	640,630	544,518	\$ 855,071	4,062,656.12
03?? - Purchased Services	-	-	-	111,080				43,918	44,122	60,462	50,589	\$ 128,850	439,021.00
04?? - Supplies	-	-	-	29,000	268,235			16,695	17,160	22,150	17,125	\$ 75,580	445,945.00
05?? - Capital Outlay				-				-					-
06?? - Other Expenses	-	-	-	-	-			600		1,000		\$ 17,200	18,800.00
Total Instructional	\$ -	\$ -	\$ -	\$ 2,126,356	\$ 268,235	\$ 65,600	\$ 218,153	\$ 1,309,693	\$ 1,325,675	\$ 1,754,802	\$ 1,427,801	\$ 2,515,835	\$ 11,012,150
Support Services													
01?? - Salaries		\$ 809,495	\$ 885,919	\$ 215,053				\$ 256,572	\$ 315,375	\$ 469,522	\$ 343,535	\$ 534,671	\$ 3,830,142
02?? - Associated PR Costs		485,499	641,716	122,842		49,200		175,043	238,290	292,015	247,206	356,873	2,608,685.08
03?? - Purchased Services	151,200	405,990	2,194,316	399,072				10,858	7,190	14,200	7,250	15,360	3,205,436.00
04?? - Supplies	4,500	508,371	360,450	5,400				11,200	11,500	17,650	11,200	26,520	956,791.00
05?? - Capital Outlay	-	51,118	15,000	-				-	-	-	-	-	66,118.00
06?? - Other Expenses	408,368	12,600	300	1,500				1,105	1,100	2,100	1,100	4,350	432,523.00
Total Support Services	\$ 564,068	\$ 2,273,073	\$ 4,097,701	\$ 743,866	\$ -	\$ 49,200	\$ -	\$ 454,778	\$ 573,455	\$ 795,487	\$ 610,291	\$ 937,774	\$ 11,099,695
ENTERPRISE & COMMUNITY SERVICES													
02?? - Associated PR Costs						\$ 8,200							\$ 8,200
Total General Fund Expenses	564,068	2,273,073	4,097,701	\$ 2,870,222	\$ 268,235	\$ 123,000	\$ 218,153	\$ 1,764,471	\$ 1,899,131	\$ 2,550,289	\$ 2,038,092	\$ 3,453,609	\$ 22,120,045
Transfer to other funds	10,000												10,000
Unreserved Fund Balance - 5%	1,157,794												1,157,794
Total	\$ 1,731,862	\$ 2,273,073	\$ 4,097,701	\$ 2,870,222	\$ 268,235	\$ 123,000	\$ 218,153	\$ 1,764,471	\$ 1,899,131	\$ 2,550,289	\$ 2,038,092	\$ 3,453,609	\$ 23,287,839

Debt Service Fund

SCHEDULE OF LONG-TERM DEBT FY 2026-27			
	Principal	Interest	Total
Limited Tax Pension PERS Bond 2002 (WF)	845,000	68,820	913,820
Limited Tax Pension PERS Bond 2003 (WF)	910,000	74,600	984,600
Qualified Construction Bond 2010 (BNY)	30,000	1,512	31,512
Qualified Construction Bond 2012 (BNY)	0	16,188	16,188
Full Faith Obligation Bond (JP Morgan Chase) - last payment 6/1/26	0	0	0
Total Bonds Payable FY 26/27	\$1,785,000	\$161,120	\$1,946,120
Dues & Fees			\$10,575
TOTAL REQUIREMENTS			\$1,956,695

Long-Term Debt:

PERS UAL Bonds:

The District issued bonds as part of the Oregon School Boards Association Limited Tax Pensions Bond Pool in 2002 & 2003. The proceeds of which were used to finance a portion of the estimated unfunded actuarial liability of each issuer with the Oregon Public Employees Retirement System. Our district chose to take out PERS Unfunded Actuarial Liability (UAL) bonds to keep our PERS rate down and help us with unfunded liabilities. Our current rate is 0% because our side accounts are so strong. Each month the principal and interest to pay back the bonds are taken directly out of our state school fund payments. Final payment is set for June 30, 2028 for both PERS Bonds.

Qualified School Construction Bonds:

The District issued Qualified School Construction Bonds in the amount of \$500,000 in 2010 & \$350,000 in 2012. The monies were used for repairs and upgrades and weatherization projects throughout the District. Each month the principal and interest to pay back the bonds are taken directly out of our state school fund payments. Final maturity on QSCB 2010 is June 30, 2027 and QSCB 2012 on June 30, 2030.

Full Faith and Credit Obligation Bond

The District entered into a Full Faith and Credit Obligation financing agreement with JP Morgan Chase for the amount of \$1,600,000 in 2021. The agreement is structured with five annual principal installment payments on June 1st of each year in the amount of \$320,000, and semiannual accrued interest payments on the first of June and December. The final payment is set for June 1st, 2026.