

Board of Directors Meeting
School District 4J, Lane County
Hybrid Meeting (virtual and
in-person)
200 North Monroe Street
Eugene, Oregon 97402
Monday, March 20, 2023

NOTICE: The **Budget Committee Meeting** will begin at **6:00 p.m.** and is open to the public in-person, via live broadcast on KRVM 1280-AM and 98.7 FM, on the internet at www.4j.lane.edu/stream, and via Zoom Webinar at <https://4j-lane-edu.zoom.us/j/97197530840>.

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

The Budget Committee will hear public testimony in-person and via Zoom from community members who sign up in advance. Up to 10 people will be scheduled to provide public comment at each Budget Committee Meeting. Priority will be given to residents who have not recently provided public comment at a Budget Committee Meeting. The deadline to sign up is noon (12 p.m.) on Monday before the Budget Committee Meeting. District staff will contact requesters after the deadline to notify them whether they have been selected to speak and, if so, when and how to connect to provide public comment to the Budget Committee.

**6:00 PM
Budget Committee Meeting (Hybrid: virtual and in-person)**

- I. **6:00 p.m. Regular Budget Committee Meeting:**
- II. Call to Order, Roll Call
Presenter: Gary Campbell, Budget Committee Chair
- III. Items for Action at this Meeting
 - 1. Approve Meeting Minutes for: May 16, 2022 and January 30, 2023 3
Presenter: Matt Brown, Director of Financial Services
- IV. Review responses to questions and requests from members during 16
the January 30 Budget Committee Meeting
Presenter: Matt Brown, Director of Financial Services
- V. Items Raised by the Audience
- VI. Superintendent's Message
Presenter: Dr. Andy Dey, Superintendent
- VII. Items for Information
 - 1. Budget Committee Presentation 29
Presenter: Matt Brown, Director of Financial Services
 - 2. Approve the Proposed/Updated Budget Committee Meeting Dates 51
Presenter: Matt Brown, Director of Financial Services
- VIII. Budget Committee Wrap-up
Presenter: Gary Campbell, Budget Committee Chair
 - Items Raised by Committee Members
 - Agenda Items for Next Meeting
- IX. Adjourn

THIS MEETING WILL BE BROADCAST OVER KRVM-AM (1280)

INFORMATION FOR THE DEAF AND HARD OF HEARING:

Closed Captioning is available during Board meetings through a zoom live feed which is also displayed at in-person meetings.

MINUTES OF THE 4J BUDGET COMMITTEE

School District 4J, Lane County, Oregon
Virtual Meeting via Zoom

May 16, 2022

6:00 p.m.

PRESENT: Josh Burstein, Chair; Dakota Boulette, Gary Campbell, Tom Di Liberto, Anne Fifield, Ericka Thessen, Juan Carlos Valle, Appointed Committee members; Alicia Hays, Judy Newman, Maya Rabasa, Keerti Hasija Kauffman, Michelle Hsu, Board Committee members; Cydney Vandercar, Andrea Belz, Brooke Wagner, Kerry Delf, Misael Flores Gutierrez, Larry Williams, Andy Dey

I. Call to Order

Mr. Burstein called the 4J Budget Committee to order.

I.1. Roll Call

Mr. Burstein called the roll and a quorum was established.

II. Agenda Review

Mr. Burstein reviewed the agenda and noted there would be an opportunity at the end of the meeting for committee members to raise any additional questions and offer suggestions for the next budget process.

III. Public Comment

Mr. Burstein described the procedures for providing public comment.

Sheree Houck, Churchill High School College and Career Readiness Program Manager, expressed her appreciation for 4J students and her job with the District. She said it was imperative to consider all classified employees in the committee's discussions. She said classified employees were a diverse group that brought a breadth of knowledge, experience and skills to their positions. Their contributions were immense and long-lasting. She asked the committee to consider three things:

1. Classified employees deserve a living wage regardless of position
2. Classified employees deserve the same respect given to their certified colleagues
3. If classified employees had the skill set, knowledge and experience to perform a job, let them do it and pay them accordingly

IV. Items for Information

IV.1. Prevention Services Overview

Ms. Wagner said the District had been able to repurpose some funds from the Student Wellness and Safety Department to focus on establishing a Prevention Services unit that would gather services under one umbrella, including hiring a Prevention Services leader to work with mental health specialists, social workers, behavior safety and suicide prevention staff. The position would report to the assistant superintendent supporting instruction. The intent was to unify strategies and streamline communications internally and with community partners.

IV.2. Equity and Inclusion Highlights and Enhancements

Mr. Williams said goals at the beginning of the year included strengthening structures that were already in place. He said affinity groups existed at many of the high schools, some middle schools and a few elementary schools. Five affinity group coordinators were hired to support groups that existed and create groups where none existed. Current affinity groups were the Black Student Union, Latino Student Union, Native American Student Union, Asian-Pacific Islander Student Union and Gay-Straight Alliance Student Union. Once those groups were operating in all high schools and middle schools, four regional equity managers were hired. Equity managers had a more holistic approach than the affinity group coordinators.

Mr. Gutierrez said the District had also created a hate and bias response team, strengthened the child care program for young parents, created an equity section on the 4J website, was developing a newcomer program for emergent bilinguals and revamping a discipline matrix for K-12. He said a wraparound program began two years ago was now housed in a separate building and known as the 4J Family Welcome Center. A full description of the one-stop services for families was on the 4J website. He listed the third-party partnerships that were in place and briefly described the services that were available.

Mr. Williams reviewed the professional development for teachers and staff that focused on building capacity for equity and inclusion work.

Mr. Gutierrez described efforts to support student and staff learning, including use of the same curriculum district-wide to support emergent bilinguals and provision of professional development for EL teachers. An equity library was in the process of development and would be operational in the next school year, allowing staff from across the District to access materials. An equity newsletter was published monthly and also included resources and professional development opportunities. Also in support of emergent bilinguals, the District had purchased phones for newcomers with applications that helped translate in real time.

IV.3. Post-secondary Supports for Students to Succeed in Life After High School

Mr. Dey said the District was investing in new CTE programs and strengthening existing programs so students could choose to go into high wage/high demand jobs after high school. The District was working with industry to determine how existing programs could be enhanced and what investments could be made. Other opportunities available to students seeking college level credits were access to teachers for study sessions to prepare for tests and participation in the AVID (Advancement Via Individual Determination) program. AVID services included assistance with college applications, applications for federal aid and scholarships.

IV.4. Budget Committee Discussion

Mr. Burstein thanked staff for providing such comprehensive information on programs and services in which the committee had expressed interest. He called for comments and questions from committee members.

Mr. Valle thanked staff for the information on equity and inclusion programs and services and encouraged the District to make sure the community was aware of what was available to students and families. He asked how the hate and bias response team supported teachers of color in the District. He also asked which community groups were engaged by the District and whether any civil rights organizations were included. Mr. Williams said the hate and bias team was formed to provide support in incidences of crisis and explained how a committee was formed at a school when warranted by an incident to provide ongoing support and assistance,

both to staff and students. He said meetings with community partners did include civil rights organizations to obtain feedback on 4J's efforts and ways to improve equity and inclusion work.

Mr. Gutierrez said the District was also looking at ways to better publicize its efforts to the community.

Mr. Valle urged the District to assure it was working with all civil rights groups in the community and encouraged consideration of including micro-aggressions and unconscious bias in its training programs.

Mr. Di Liberto commented that community engagement was a critical factor, as demonstrated by the involvement of community members on the Budget Committee. He hoped that the Budget Committee could be part of community outreach efforts and help determine what the public liked or where improvements could be made.

Mr. Burstein agreed with Mr. Di Liberto and said the possibility of beginning the Budget Committee's work earlier next year could be discussed at the end of the meeting.

Mr. Campbell said he was somewhat hesitant to see the committee schedule many more meetings during the year and felt there were opportunities for members to acquire information about 4J operations, programs and services through the staff presentations at Board meetings. That could also avoid having staff make duplicate presentations.

Mr. Burstein stressed the importance of engaging with the community and learning what people needed from the District. He invited staff to highlight any of the information staff had provided in response to questions raised by committee members at the previous meeting.

Ms. Belz explained there were different ways to implement an \$18/hour minimum wage, as set forth in the staff responses to committee questions. The cost to the District would depend on how that minimum wage was implemented. She said typically compensation was a part of negotiations. The Board's designated negotiator met with union representatives and discussed what was important to each side with respect to compensation, benefits or other aspects of employment. Once proposals were exchanged and agreement reached by both sides, the agreement went to the union for ratification and then to the Board for approval. This happened after the budget was adopted, which was why local budget law included a provision for a supplemental budget. At the conclusion of negotiations, typically October or November, the District calculated the additional cost to be implemented as a result of all negotiation factors. That additional cost, as a supplemental budget, was presented to the Board, which then amended the budget to recognize the additional spending and how it would be funded, typically through reserves.

Ms. Belz explained the schedule for adoption of a budget. The District was required to take certain steps prior to the Board's first meeting on the proposed budget. That meeting was scheduled for June 1. A summary presentation of the proposed budget had to be published at least five days prior to that meeting to provide the public with a high level view of the budget; the complete budget was available on the 4J website. In order to meet the publication deadline the committee's work had to be concluded by May 18. The public would have an opportunity to present testimony to the Board at the June 1 meeting, with the Board taking action at its June 22 meeting.

In response to a question from Mr. Burstein, Ms. Belz said that public testimony on the budget could be provided at the June 1 and June 22 Board meeting. The public hearing at the June 1 meeting was required by law.

V. Items for Action

V.1. Approve Meeting Minutes - April 25, 2022, and May 2, 2022

MOTION: Mr. Di Liberto moved, seconded by Mr. Campbell, to approve the April 25, 2022, and May 2, 2022, Budget Committee meeting minutes. The motion passed unanimously, 12:0.

V.2. Approve 2022-2023 Proposed Budget

MOTION: Mr. Valle moved, seconded by Mr. Boulette, to Approve the Budget Total for All Funds, including the General Fund Total of \$270,328,481 and the Other Funds Total of \$277,587,598 and forward it to the Board for consideration.

Ms. Rabasa asked if the proposed budget included the pilot project for additional librarians as previously discussed by the committee. Ms. Belz said ESSER funds were available for those positions in the proposed budget if the Board so chose.

Ms. Rabasa noted that the budget included \$75,000 for ArtSpark and asked if the budget would need to be amended if \$25,000 was added for that program and how that would be communicated to the Board. Ms. Belz said funds from the community engagement would provide the additional resources ArtSpark required to operate a full program. She said in the past ArtSpark expenditures averaged \$60,000, but the budget included the amount ArtSpark had requested, although additional funds were available if needed.

In response to a question from Mr. Boulette, Ms. Belz said that universal free lunch would be supported through the General Fund in the proposed budget.

The motion passed unanimously, 12:0.

V.3. Declare Tax Rates and Debt Service Levy

MOTION: Ms. Thessen moved, seconded by Mr. Valle, to Declare the Tax Rates and Debt Service Levy for the General Fund tax rate of \$4.7485 per \$1,000 of 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 \$40,609,690. The motion passed unanimously, 12:0.

VI. Housekeeping and Next Steps

Ms. Vandercar asked for direction from the committee on presenting a recommendation for the pilot program involving additional librarians, such as the number of new positions and the schools to which they would be assigned. She also asked for recommendations to be presented to Board leadership regarding earlier involvement of the Budget Committee in the process of developing the budget.

Ms. Rabasa said she would work with Mr. Lafer to develop specific information about the librarian pilot program.

Mr. Burstein encouraged community members who were interested to submit their applications for Budget Committee membership. He invited comments and questions regarding the committee's work schedule for the next budget cycle and the possibility of beginning earlier in the year.

Ms. Thessen suggested a future discussion of formalized and established restorative or transformative justice programs in the District at all levels to address or preempt violence in schools. Those types of programs benefited everyone in the District and community. She agreed with beginning the committee's involvement in the budget process in December because of the complexities of public education and the things that were occurring in the region and nationally over the past couple of years.

Ms. Delf said the seven community members of the Budget Committee served on a rolling basis and every year the terms of two or three of them expired. Budget committee members could apply for another term as there were no limitations on terms and the Board would consider them along with any other applicants. To be eligible, an applicant had to be a resident of the District, a registered voter within the District and could not be a staff member of the District or a charter school within the District. The two members whose terms would expire at the end of June were Mr. Valle and Mr. Boulette.

Mr. Campbell said if the meeting schedule for the Budget Committee was moved forward it might be necessary to also move forward the schedule for membership applications. He expressed some concern about the amount of federal funds that was being used for funding staff. It was important to recognize that decisions would need to be made about how positions would be funded when those federal dollars were no longer available in 2024. Declining enrollment rates would also impact the budget and the District should be planning for that decrease in available resources. He also thanked the staff for their support of the Budget Committee.

Mr. Valle acknowledged Sheree Houck for her comments regarding classified staff. Regarding the future, he wanted to learn more about dual-immersion, bilingual programs, including the definition of those programs, what programs were available, were all programs receiving full support and were the same materials available in all the programs. He also hoped to see the librarian pilot program in place and asked if equity meant bilingual, bicultural librarians and mitigation of language barriers. He also wanted a discussion of mental health counselors and needs within the District.

Ms. Fifield asked about the logistics of how ideas proposed by the Budget Committee could be incorporated into the budget if the process began earlier in the year. Ms. Vandercar said committee members would need to be appointed sooner by the Board in order to begin an earlier meeting schedule.

Mr. Valle thanked committee members and staff for a very robust and respectful discussion of the District's budget and operations.

Mr. Burstein thanked community members for their contributions to the budget process and Board members for creating a structure that involved the community in the process. He also thanked staff for providing information in response to the committee's questions.

Ms. Newman, speaking for the Board, expressed her appreciation for the involvement of

community members on the Budget Committee. She felt beginning the process earlier next year could make it more meaningful and less frustrating.

VII. Adjourn

Mr. Burstein adjourned the meeting at 7:30 p.m.

(Recorded by Lynn Taylor)

DRAFT

MINUTES OF THE 4J BUDGET COMMITTEE

School District 4J, Lane County, Oregon
Virtual Meeting via Zoom

January 30, 2023
6:00 p.m.

PRESENT: Gary Campbell, Chair; Dakota Boulette, Vice Chair; Josh Burstein, Tom Di Liberto, Anne Fifield, Alicia Hays, Michelle Hsu, Judy Newman, Loral O'Rourke, Eric Richardson, Ericka Thessen, members; Superintendent Andy Dey; Matt Brown, Director of Finance; Colina Beard, Chief Administrative Officer; Lisa Fjordbeck, Department Operations Coordinator; Bob Blyth, Associate Director of Financial Services; Jenna McCulley, Director of Communications and Intergovernmental Relations, 4J staff.

I.1 Call to Order and Roll Call

Ms. Hays called the 4J Budget Committee meeting to order and a quorum was established. Committee members introduced themselves and described their background and interest in the budget process.

I.2 Superintendent's Message

Superintendent Day thanks members of the committee for their service to the District, students and their families, and the community as a whole. District staff introduced themselves.

II. Items for Action at this Meeting

II.1 Committee Administration

Ms. Hays said the first order of business was to elect a chair and vice chair. Those elections would be held separately.

a. Election of Officers

MOTION: Mr. Burstein nominated Mr. Campbell as chair of the Budget Committee. Ms. Newman provided the second. There being no other nominations, Mr. Campbell was elected unanimously, 10.0.

MOTION: Mr. Burstein nominated Mr. Boulette as vice chair of the Budget Committee. Ms. Thessen provided the second. There being no other nominations, Mr. Boulette was elected unanimously, 10.0

Ms. O'Rourke joined the meeting at 6:20 p.m.

b. Approval of Proposed Budget Committee Meeting Schedule:

January 30, 2023
February 27, 2023
March 20, 2023
April 17, 2023
May 15, 2023
June 5, 2023

Mr. Brown said the meeting scheduled had been proposed prior to examination of the District's internal calendar. Budgets would be distributed to departments and schools between February 5 and 15; they were due back to Financial Services between February 15 and 25. That would leave little time to prepare budget numbers prior to the February 27 meeting. He was willing to move forward with that date to discuss any other issues with the committee. He anticipated having firm budget numbers later in March and March 13 was a potential date.

Ms. Newman suggested having only one meeting in March and allocating more time for that meeting instead of having two meetings.

Members discussed options for revising the schedule.

MOTION: Ms. Hays moved to accept a revised meeting schedule that eliminated the February 27 date and included the option of adding meeting dates during the March 20, meeting. Mr. Boulette provided the second.

Ms. O'Rourke asked that potential dates for additional meetings be available at the March 20, 2023, meeting.

The motion passed unanimously, 11:0.

III. Items Raised by the Audience

Sabrina Gordon, president of the Eugene Education Association (EEA) representing licensed staff in the 4J and Bethel school districts, thanked the committee for the work it was undertaking. She said the committee's questions and ideas often resulted in positive changes for students. She gave an example from the previous year's committee deliberations, which led to budget changes that placed three teacher librarians in three elementary schools in the current year. She encouraged the committee to continue asking questions and making time for thoughtful discussions. Educators and students appreciated the work the committee was doing.

IV. Financial Update

Mr. Brown used a slide presentation, a copy of which was included in the agenda materials, to provide a brief overview of current economic conditions, noting that Oregon's budgetary reserves reflected unprecedented fund balances over the last couple of years, resulting in potentially more funding for education and other state services. Additionally, the District had received significant one-time funding, such as Elementary and Secondary School Emergency Relief (ESSER) funds; those were expected to end at the end of the 2023-2024 school year. Staff had begun planning for the impact of the loss of that additional funding.

Mr. Brown described the components of the District's budget, the budget process and the composition and role of the Budget Committee. In response to a question from Ms. O'Rourke, Mr. Brown affirmed that meeting agendas would include time for committee members to present and discuss their ideas and concerns regarding the budget.

Ms. Newman said it was important for members of the Budget Committee to have a common understanding of the District's goals as those would be guiding principles during the budget process.

Ms. O'Rourke asked what information the committee would receive on May 15. Mr. Brown replied that the intention was to provide at the March and May meetings the entire budget, but focus on specific aspects of the budget at each meeting.

Ms. O'Rourke expressed concern that if the General Fund was not discussed until the May meeting, there would not be adequate time to address any changes the committee might propose. Mr. Brown indicated he was amenable to any changes to the subject matter at each meeting the committee might wish to propose.

Mr. Campbell concurred with moving a discussion of the General Fund to an earlier meeting. He determined there were no objections to moving that discussion to the April meeting.

Mr. Brown identified the six main categories within the budget and briefly described each:

- 100 - General Fund
- 200 - Special Revenue Fund
- 300 - Debt Services
- 400 - Capital Projects
- 600 - Insurance Reserves
- 780 - Private Purpose Fund

Mr. Brown reviewed enrollment history and projections, noting that overall enrollments were declining.

Mr. Blyth explained that projections and their impact depended on the status of other districts within the state. If other district had similar enrollment trends, 4J would remain at the same percentage for distribution of the Safe School Fund. He said many other districts were also projecting lower enrollments into the future.

In response to a question from Mr. Burstein, Mr. Blyth said charter schools were not included in the chart, but were experiencing similar enrollment results as the birth rate was declining.

Mr. Brown said he would share data on charter schools and home school enrollments and the percentage of allocation for those schools. A lower than anticipated number of home school students had returned to the classroom after the COVID-19 pandemic. He would invite Oscar Loureiro to attend a future committee meeting to provide more information on the topics.

Mr. Di Liberto and Mr. Burstein also asked for information on other populations that might not be captured, such as Eugene Online Academy.

Mr. Brown continued with a review of the financial forecast over the next five years. He noted that reserves would exceed expectations due to several factors, including licensed and classified vacancies and unspent resources from the General Fund because of the availability of other resources like grant funds.

Mr. Campbell asked how revenue was expected to rise in the future when enrollments were declining. Mr. Brown explained that was based on percentage increases of property taxes and local option taxes that would be continuing. Mr. Blyth said that projections further in the future were less certain. Staff was using \$9.7 billion as the current estimate of available state funding, but that was subject to negotiations between the legislature and Governor's Office to determine a final number.

Ms. Newman hoped to see revenue and expenditure lines coming together. She asked if the budget would include plans for future sustainability. Mr. Brown said the forecast and revenues were directly attributed to language in contracts through about 2024-2025.

Mr. Burstein said he had heard recently there was discussion of \$10.7 billion instead of \$9.7 billion and those concerned with public education in the state should let legislators know of their support. He asked when the local option levy was next on the ballot and asked if the current budget reserve of five percent had been higher in the past. Mr. Brown said the local option levy would expire in two years and the District had the opportunity to place it on the ballot a year earlier if the Board approved. He said the levy was about \$22 million and represented a sizable part of General Fund revenue. A budget reserve of five percent was the current Board policy. A reserve of five to 15 percent was considered best practice. He said the Board would discuss financial policies in the next fiscal year.

Mr. Brown reviewed the January 2023 General Fund Financial Forecast, a copy of which was included in the agenda materials. He said 85-87 percent of the budget was personnel. He also reviewed the assumptions on which the projections of revenues and expenditures were based. One of the main considerations that would be under discussion during the current and future budget processes was internal transfers from the General Fund. Those transfers had been reduced by the use of ESSER and other funds during the past two years. The District would need to decide whether to continue nutrition services programs such as free food when those federal funds were no longer available. He noted that the District had transferred nearly \$1 million from the General Fund during the current year to continue the free food program.

Mr. Burstein encouraged his colleagues to consider nutrition services as an equity issue during the budget process. Children could not learn if they were hungry.

Ms. O'Rourke asked for information about the nutrition services free food program. She agreed it was an equity issue and that children could not learn if they were hungry, but the District was feeding all students, even those from wealthy families. She suggested reviewing program eligibility and perhaps expanding guidelines for free and reduced lunch programs to include more students. She felt that free food was an unneeded benefit for some. Mr. Brown said he would gather that information.

Mr. Boulette agreed with Mr. Burstein regarding the need for a universal free meal program. He said poverty was a large problem in Oregon, with one in four children facing food insecurity. He favored retaining the program in future years.

Ms. Thessen concurred with Mr. Burstein and Mr. Boulette, commenting that one of the Budget Committee's most important actions in the previous year was to recommend retaining the free meals program for all students. It was not always apparent which students faced difficulty paying for meals and she continued to support the program.

Ms. Newman reiterated the importance of a shared understanding of the District's goals and priorities when discussing budgetary issues.

Mr. Boulette asked for information on the percentage of students in the District that were below the poverty line.

Mr. Brown indicated that was the end of his presentation and invited any additional questions or comments.

Mr. Campbell requested more in depth details on forecasting such as funding, staffing and programming projections in order to provide student services. Mr. Brown said more information would be available once budget requests from departments were received and an updated forecast could be provided.

Ms. Hsu said it would be helpful to understand how other factors like homelessness, foster care and mobility intersected with the data on students and poverty levels.

Superintendent Dey said the poverty level and the number of students who could benefit from free lunch was illusive. The poverty level was restrictive and low and as students got older they were less inclined to go through the process. It was important to find an appropriate level of eligibility. Like many other districts in the state, 4J was at a higher level of staffing than pre-COVID-19. That was by design in order to put more adults in building with the short-term funding that was received; some of those positions were not intended to be long-term. There were decisions to be made and more information would be provided at future meetings.

Ms. Newman remarked that Lane County produced an Assets Limited Income Constrained (ASLIC) report that presented a more accurate picture of the financial struggles of area residents. It addressed the points raised by committee members that

people were struggling even though on paper their incomes were above the poverty level. She recommended that as a resource for the committee and 4J staff.

Mr. Campbell asked that the committee be given information relevant to the March 20 meeting discussion as soon as possible.

V. Budget Committee Wrap-up

Mr. Campbell asked if there were other issues committee members wished to raise.

Ms. O'Rourke said an area of particular interest for her was revamping special education. Of concern were things such as isolation rooms and restraints. She feared that staff attitudes had still not changed and students were regarded as the problem. She recognized it would be an expensive endeavor for the District to make changes, but it was necessary. Schools were seeing more behavioral problems and the District had an opportunity during the seven hours each day a child was in school to provide a safe space. Career and technical education were also important issues for her.

Mr. Richardson appreciated the big picture overview of the District's budget. He asked at what point the committee would have an opportunity to review innovative options for efforts around issues such as behavioral health and peer-led movements and look at how to support those efforts through greater collaboration and alignment within the community. Superintendent Dey agreed that partnerships with organizations that had slightly different but aligned missions to the District were the key to success in the future.

Mr. Campbell said there were collaborative efforts elsewhere in the state such as the Better Together Network and All Hands Raised that had lessons that could be learned.

Ms. Hsu said two of the high schools had school-based health centers with Lane County behavioral specialist that provided services to students. She would like to see those resources available at all high schools, including charter, alternative and online schools.

Mr. Campbell thanked new and returning committee members for serving on the Budget Committee. He agreed it would be helpful to their discussions to review the Board's mission and goals and align with those during the budget process.

Ms. O'Rourke said the Board was interested in hearing the Budget Committee's values and priorities and their voices were important in the budget process.

Ms. Newman said she would work with Superintendent Day and Board leadership to gather information for the committee on District goals and priorities.

Ms. Thessen said she was the parent of two autistic children and as a committee member she wanted to speak out for neurodivergent and disabled students to assure they were accommodated and well supported in such a way that behaviorist models were not used.

Mr. Richardson commented that families with neurodivergent students look to schools as a safety net. The pandemic had demonstrated how important public schools were in that role. Schools in the 21st century should be a place of safety and nurturing. Many parents struggled and schools should look at ways to help them gain skills to work with their children.

Mr. Campbell said future agenda items would include identifying potential dates and times for additional meetings, reviewing and approving meeting minutes and reviewing the District's vision, values and priorities.

VI. Adjourn

Mr. Campbell adjourned the meeting at 7:41 p.m.

(Recorded by Lynn Taylor)

DRAFT



ITEM FOR INFORMATION

Date of Meeting

March 20, 2023

Title

Responses to questions and requests from members during the January 30 Budget Committee Meeting

Presenter

Matt Brown, Director of Financial Services

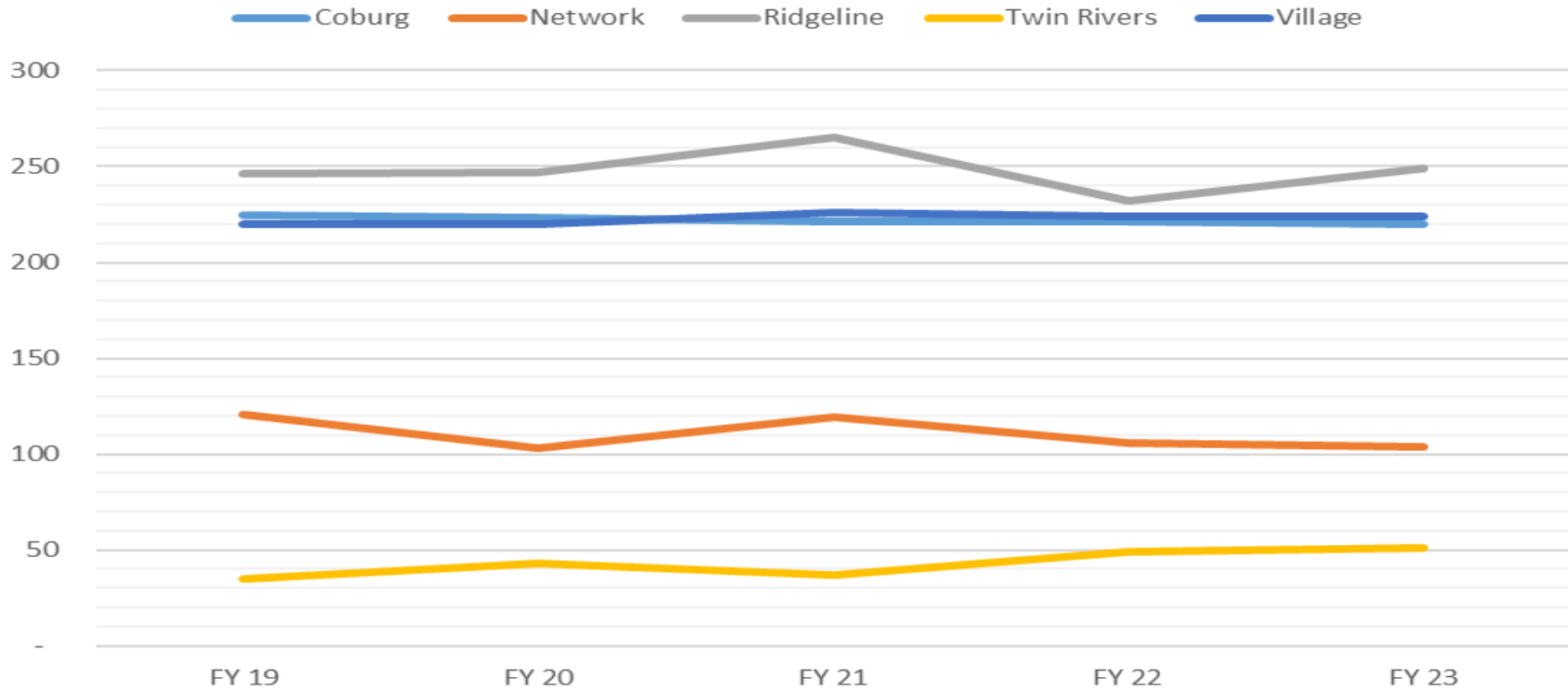
Background

During the January 30 Budget Committee Meeting several questions were raised by committee members. In a follow up email on February 6, the following items were shared with committee members:

- Charter School Enrollment History; graph and data that shows enrollment for each charter school for 2018/19 through 2022/23.
- Student Enrollment Report from Instruction that was presented to the board.
 - Page/Slide 6 reviews the Eugene Online Academy information (as of *October 2022*)
 - Page/Slide 7 reviews Homeschool information (as of *October 2022*)
- ALICE Information - <https://www.unitedforalice.org/oregon>
 - The most recent PDF Report attached for Lane County from 2020.

This information has been included in the agenda packet for the March 20 Budget Committee Meeting

Charter School Enrollment History



CHARTER SCHOOL HISTORY	FY 23			FY 22			FY 21			FY 20			FY 19		
	G: K-8	G: 9-12	Total	G: K-8	G: 9-12	Total	G: K-8	G: 9-12	Total	G: K-8	G: 9-12	Total	G: K-8	G: 9-12	Total
Coburg	220	-	220	221	-	221	221	-	221	223	-	223	225	-	225
Network	14	90	104	15	91	106	12	107	119	15	88	103	11	110	121
Ridgeline	249	-	249	232	-	232	265	-	265	247	-	247	246	-	246
Twin Rivers	6	45	51	7	42	49	2	35	37	-	43	43	-	35	35
Village	224	-	224	224	-	224	226	-	226	220	-	220	220	-	220
Total	713	135	848	699	133	832	726	142	868	705	131	836	702	145	847



Ensuring children thrive as we move from response to recovery

When children are safe, healthy, and supported they have the necessary resources to achieve their full potential. This data card provides benchmarks of child well-being prior to the COVID-19 pandemic, including five-year progress trends. Monitoring key indicators of child well-being helps to protect the progress we have made and understand where our systems and policies are coming up short. Consider these data as a launchpad for discussions as we reimagine an equitable Oregon. Together, we can advocate for policies and investments that center children and strengthen families.

Too many children and families were experiencing or at risk of hunger before the pandemic, now, more find themselves in this position. *How do we ensure families are able to meet their basic needs?*

19%
of children were food insecure.

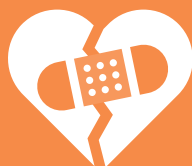


54%
of 3 and 4-year-olds were not in school.

Educational gaps are growing and it is important that children are ready to enter kindergarten. *How do we support community voice in early learning and the continued implementation of the Student Success Act?*

Our interconnectedness has been underscored over the past year. Immunizations offer protection to our children, communities, and future generations against preventable diseases. *How do we ensure safe access to preventative health care?*

75%
of 2-year-olds were immunized.



17.5
children per 1,000 were victims of abuse/neglect.

While reports of child maltreatment have declined since COVID-19, the stress on families has increased, heightening the risk of family violence. *How do we support families to provide safety and resiliency to their children?*

Supported by  THE ANNIE E. CASEY FOUNDATION

 BECKER CAPITAL MANAGEMENT

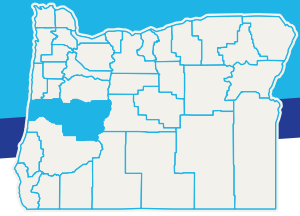
FERGUSON WELLMAN

 Mouthimals

and Columbia Bank



Lane County



2020 COUNTY DATA CARD: HOW OREGON'S CHILDREN ARE FARING

POPULATION	TOTAL	382,067	18.2% are children under 18		1.7% AMERICAN INDIAN/ALASKA NATIVE
	Children under 5	18,314			3.4% ASIAN OR PACIFIC ISLANDER
	Children under 18	69,515			2.9% BLACK OR AFRICAN AMERICAN
					16.5% HISPANIC / LATINX
					75.6% WHITE

FAMILY SUPPORTS	Cash Assistance (TANF) 2,758	Employment Related Day Care (ERDC) 1,705	Food Stamps (SNAP) 18,754
------------------------	-------------------------------------	---	----------------------------------

ECONOMIC WELL-BEING		OREGON		LANE COUNTY				
		Year	Value	Year	Value			
	Children experiencing food insecurity	2018	16%*	N/A	2018	18.9%*	N/A	
	Children in poverty	2018	15.7%	2014	20.1%	2018	22.4%	WORSE
	Unemployment rate	2019	3.7%	2015	5.9%	2019	4.1%	BETTER
	Students eligible for free and reduced lunch	2019-20	49.2%*	N/A	2019-20	56.9%*	N/A	
	Students lacking stable housing	2018-19	3.8%	2014-15	4.7%	2018-19	5.0%	WORSE

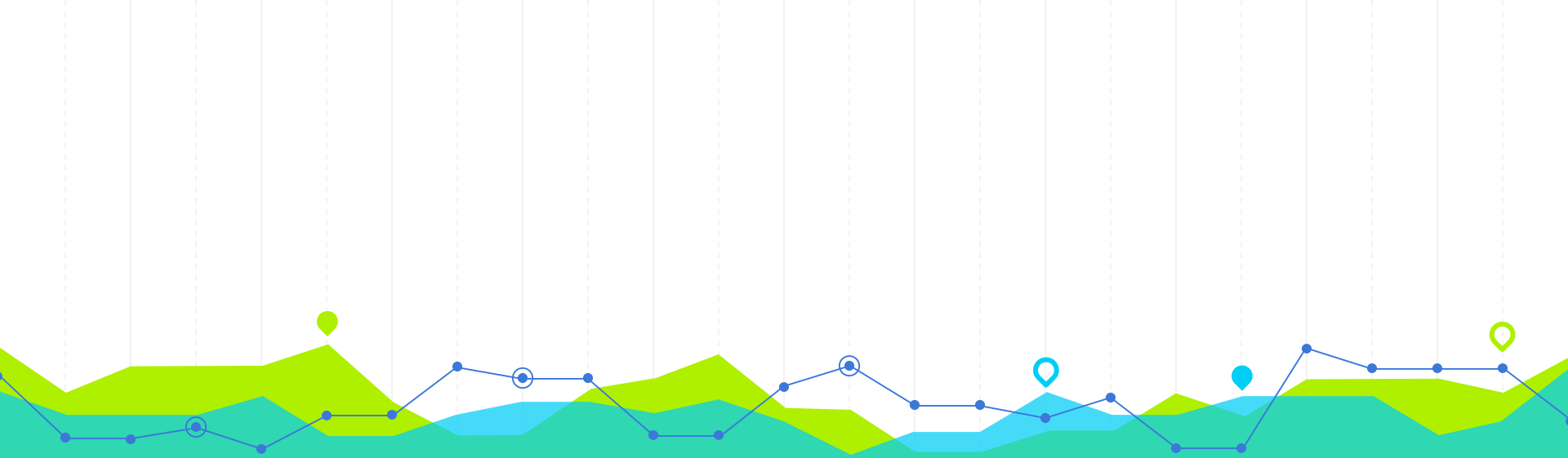
EDUCATION		OREGON		LANE COUNTY				
		Year	Value	Year	Value			
	Young children (ages 3 and 4) not in school	2018	55.1%	2014	55.1%	2018	53.6%	BETTER
	Third-graders proficient in English language arts	2018-19	46.5%	2014-15	45.9%	2018-19	44.7%	WORSE
	Third-graders proficient in math	2018-19	46.4%	2014-15	46.3%	2018-19	44.0%	WORSE
	Eighth-graders proficient in English language arts	2018-19	50.0%	2014-15	54.4%	2018-19	50.4%	WORSE
	Eighth-graders proficient in math	2018-19	40.0%	2014-15	40.8%	2018-19	36.2%	WORSE
	High school students graduating on time	2018-19	80.0%	2014-15	72.0%	2018-19	73.3%	BETTER

HEALTH		OREGON		LANE COUNTY				
		Year	Value	Year	Value			
	Children up-to-date with immunizations	2019	71.0%	2015	70.8%	2019	75.0%	BETTER
	Children without health insurance	2018	3.4%	2014	4.3%	2018	3.3%	BETTER
	Pregnancies receiving first-trimester prenatal care	2019	81.6%	2015	75.8%	2019	79.2%	BETTER
	Infant deaths per 1,000	2019	4.8	2015	5.8	2019	4.0	BETTER
	Teen (ages 15 to 19) pregnancies per 1,000	2019	18.1	2015	21.7	2019	14.2	BETTER

FAMILY AND COMMUNITY		OREGON		LANE COUNTY				
		Year	Value	Year	Value			
	Children who were victims of abuse/neglect per 1,000	2019	15.7	2015	15.4	2019	17.5	WORSE
	Children in foster care per 1,000	2019	8.2	2015	15.4	2019	12.8	BETTER
	Children with 6 or more foster care placements	2019	15.0%	2015	11.4%	2019	12.1%	WORSE
	Youth (age 18+) exiting foster care	2019	8.1%	2015	9.7%	2019	6.9%	BETTER
	Children referred to the juvenile justice system per 1,000	2019	12.9	2015	14.4	2019	10.5	BETTER



* Current data are not directly comparable to prior years



Student Enrollment²⁰ in 4J as of 10/1/2022

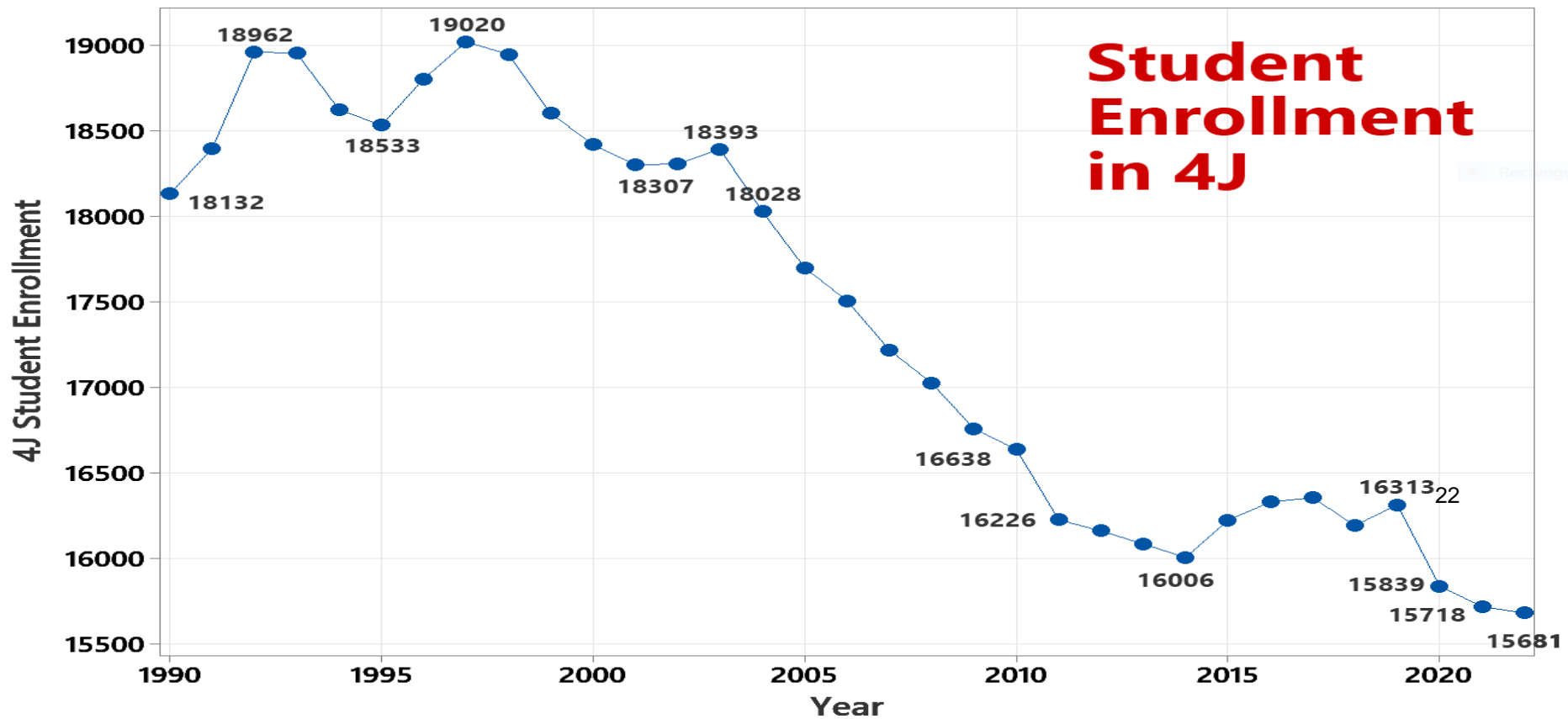
Student Enrollment on 10/1/2022

● 15,681 students, 37 fewer than in 2021 (0.2% drop)

LEVEL	STUDENT HEAD COUNT AS OF 10/1/2022														ENROLL. 10/1/2021	DIFF. WITH 10/1/2021	PROJ.	DIFF. WITH PROJECTED
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL				
ELEMENTARY SCHOOLS	1024	1114	1159	1240	1091	1133								6761	6742	19	6901	(140)
MIDDLE SCHOOLS							1188	1169	1227					3584	3622	(38)	3575	9
HIGH SCHOOLS										1392	1321	1343	1280	5336	5354	(18)	5529	(193)
TOTAL	1024	1114	1159	1240	1091	1133	1188	1169	1227	1392	1321	1343	1280	15681	15718	(37)	16005	(324)

21

Lowest Enrollment since the Early 1960s



Enrollment during the Pandemic, by Grade

GRADE	2022	2021	2020	2019	CHANGE IN 2022	CHANGE FROM 2019 TO 2021
KG	1024	1038	996	1270	19	(529)
G1	1114	1107	1209	1181		
G2	1159	1221	1103	1194		
G3	1240	1090	1148	1202		
G4	1091	1129	1150	1175		
G5	1133	1157	1139	1249	(38)	(193)
G6	1188	1133	1222	1278		
G7	1169	1214	1256	1308		
G8	1227	1275	1277	1229	(18)	127
G9	1392	1364	1334	1342		
G10	1321	1362	1308	1314		
G11	1343	1304	1298	1334	(37)	(595)
G12	1280	1324	1399	1237		
TOTAL	15681	15718	15839	16313		

23

Enrollment during the Pandemic, by Cohort

GRADE IN 22-23	CLASS OF	2022	2021	2020	2019	DIFF. 2022 VS 2019
KG	2035	1024				
G1	2034	1114	1038			
G2	2033	1159	1107	996		
G3	2032	1240	1221	1209	1270	(30)
G4	2031	1091	1090	1103	1181	(90)
G5	2030	1133	1129	1148	1194	(61)
G6	2029	1188	1157	1150	1202	(14)
G7	2028	1169	1133	1139	1175	(6)
G8	2027	1227	1214	1222	1249	(22)
G9	2026	1392	1275	1256	1278	114
G10	2025	1321	1364	1277	1308	13
G11	2024	1343	1362	1334	1229	114
G12	2023	1280	1304	1308	1342	(62)

24

Fewer Students in Eugene Online Academy

Enrollment in Eugene Online Academy, our KG-G12 online program decreased by 74% from 10/1/2021 to 10/1/2022

YEAR	EOA Enrollment
2022	256
2021	950
2020	835
2019 (only G6-G12)	95
2018 (only G6-G12)	16

Significant Drop in the Number of Homeschooled Students

More than half of the increase in the number of 4J students being homeschooled has been reversed as of 10/1/2022

DATE	NUMBER OF HOMESCHOOLED STUDENTS (G1-G12)	CHANGE
10/4/2022	763	DROP OF 293 STUDENTS IN 2022-23
4/5/2022	1056	
10/1/2021	996	INCREASE OF 573 STUDENTS DURING THE PANDEMIC 26
6/1/2021	859	
3/1/2021	810	
11/1/2020	734	
10/1/2020	664	
9/1/2020	540	
2/1/2020	483	

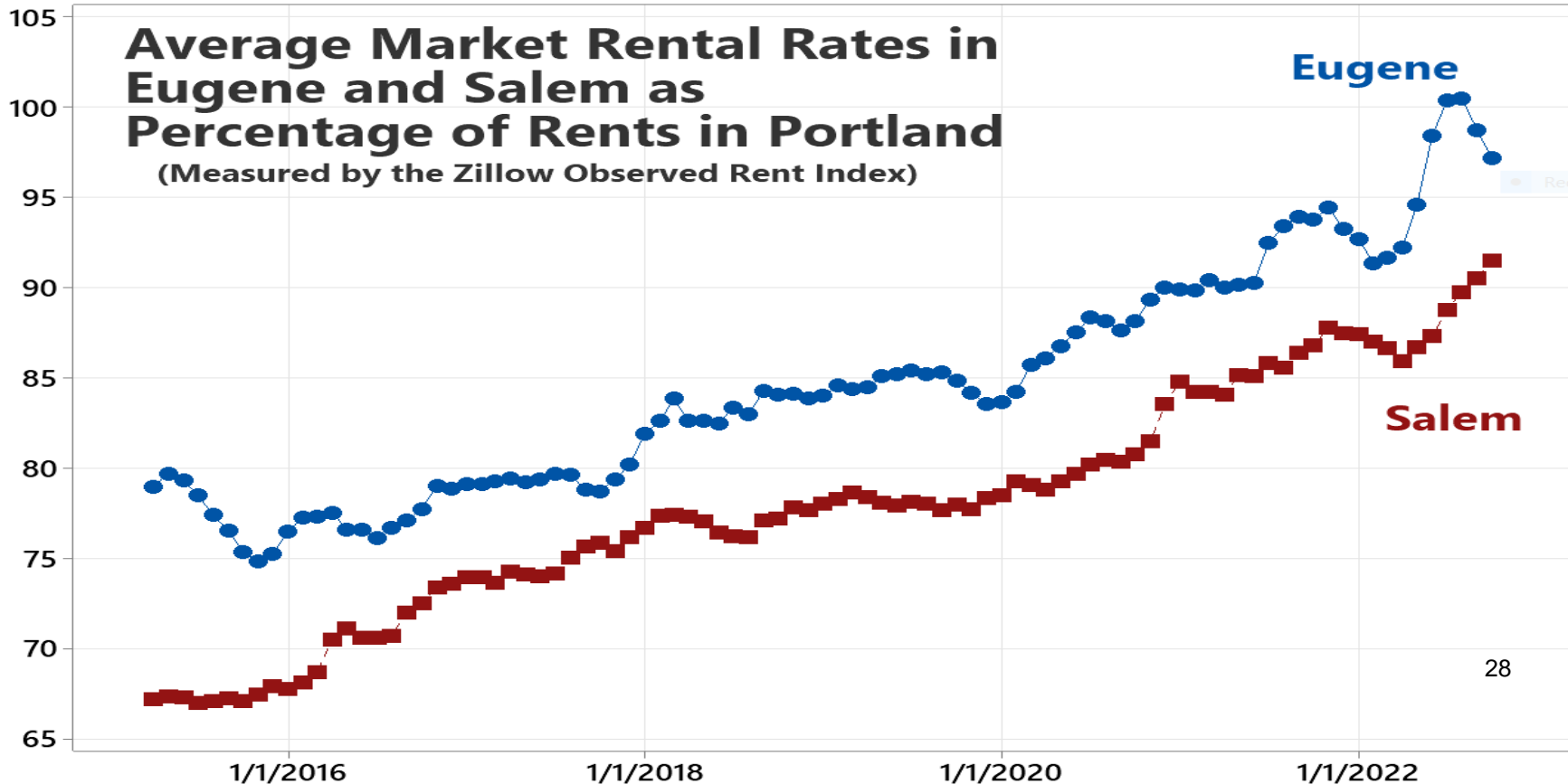
Question?



Average Market Rental Rates in Eugene and Salem as Percentage of Rents in Portland

(Measured by the Zillow Observed Rent Index)

% of Average Rents in Portland



Eugene

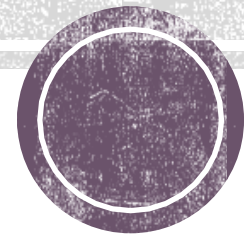
Salem

28

2024 Eugene SD 4J Budget Committee

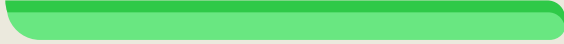
Debt Service, Capital Projects, Insurance Reserves

3/20/2023




AGENDA

1 Debt Service
Budget Overview



2 Capital Projects
Budget Overview



3 Insurance Reserves
Budget Overview



DEBT SERVICE FUNDS

Fund 300 - General Obligation Debt Service

- Debt service payments of General Obligations previously approved by voters.

Fund 370 - PERS Debt Service

- Debt service payments of PERS Pension Bonds taken out by the district in 2004

DEBT SERVICE - ISSUANCES

□ Fund 300 - General Obligation Debt Service

○ May 2011, voters approved \$70 million in General Obligation bonds

- \$35M issued in Aug 2011
- \$15M issued in Aug 2013
- \$4M issued in June 2016
- \$16M issued in June 2017

○ May 2013, voters approved \$170 million in General Obligation bonds

Howard, River Road/El Camino del Rio, Roosevelt, and Arts & Technology Academy among several other updates

- \$25M issued in Aug 2013
- \$80M issued in Sept 2014
- \$36M issued in June 2016
- \$29M issued in June 2017

○ Nov 2018, voters approved \$319.3 million in General Obligation bonds

North Eugene, Edison, Camas Ridge, Gilham among several other updates

- \$150M issued in Apr 2019
- \$120M issued in Apr 2022
- \$49.3 remaining to be issued - likely not issued till 24/25

□ Fund 370 - General Obligation Debt Service

○ \$53.4 million issued in Feb 2004 pension bonds



DEBT SERVICE - FUND 300

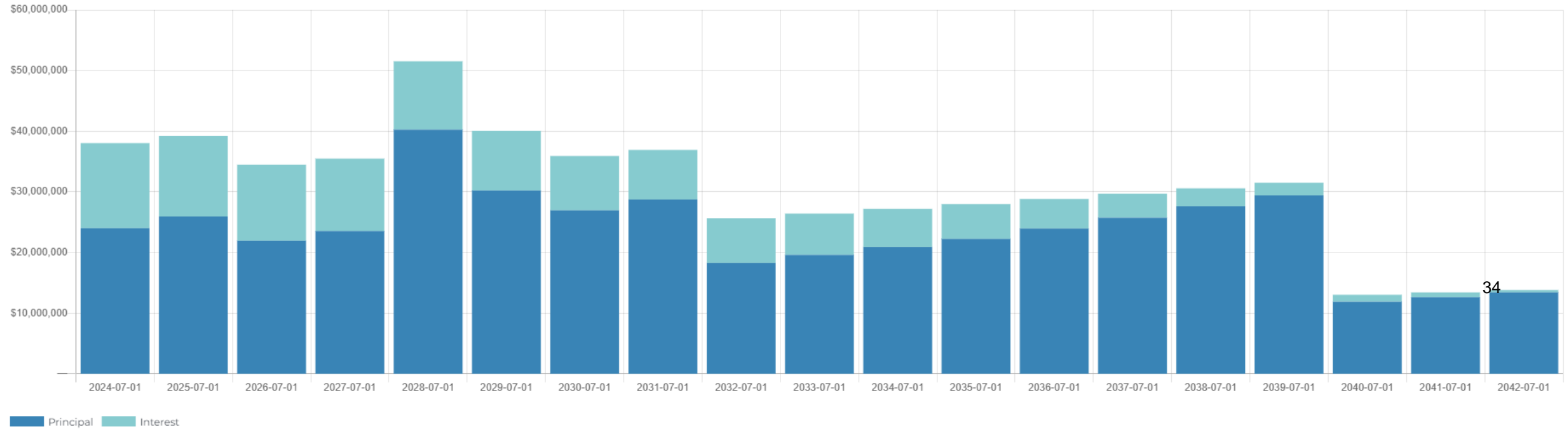
FUND 300 GO BONDS	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	152,736,563	26,174,213	40,603,763	41,161,000
Beg. Balance	855,299	712,032	0	0
TOTAL RESOURCES	152,591,862	26,886,244	40,603,763	41,161,000
Debt Service	151,879,830	26,229,358	40,603,763	41,161,000
TOTAL EXPENDITURES	151,879,830	26,229,358	40,603,763	41,161,000

FUND 370 PERS BONDS	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	5,366,418	5,893,300	7,616,700	8,382,000
Beg. Balance	1,851,717	1,965,428	0	0
TOTAL RESOURCES	7,218,135	7,858,728	7,616,700	8,382,000
Debt Service	5,252,707	5,480,104	7,616,700	8,382,000
TOTAL EXPENDITURES	5,252,707	5,480,104	7,616,700	8,382,000



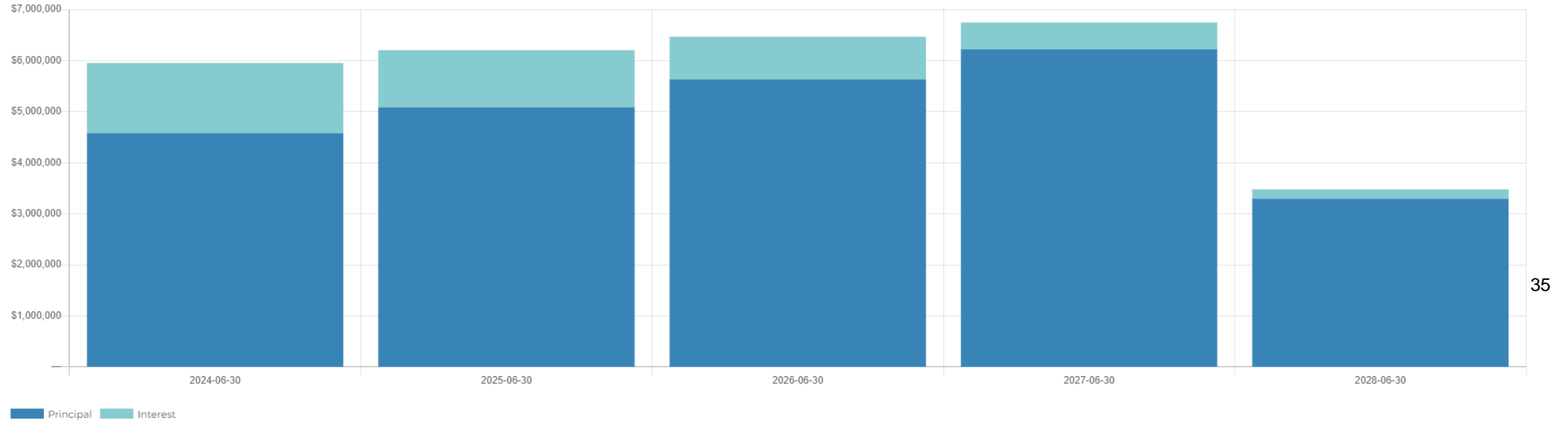
DEBT SERVICE - SCHEDULE

Total Debt Service Over Time for General Obligation from 07/01/2023 to 07/01/2044



DEBT SERVICE - SCHEDULE

Total Debt Service Over Time for Pension Obligation (Appropriation) from 06/30/2023 to 06/30/2028



CAPITAL FUNDS



*Thank You,
4J Community!*



CAPITAL FUNDS

- ❑ Fund 400 - Capital Projects
 - Used by Facilities Department for non-bond related maintenance costs & staff.

- ❑ Funds 410, 420, 460, 461, 462, 463, 464, 465, 466 - Bond Funds
 - Used for actual improvement spending of bond funds

- ❑ Fund 450 - Property Sales
 - Currently holds revenue from previous property sales.

- ❑ Fund 490 - Capital Equipment
 - This fund is used for ongoing capital purchases for student technology, equipment, vehicles, and buses/activity vans.

CAPITAL FUNDS

FUND 400 Capital Projects	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	1,038,779	758,256	73,000	0
Beg. Balance	409,494	1,356,695	1,152,829	2,028,000
TOTAL RESOURCES	1,448,273	2,114,951	1,225,829	2,082,000
PS - Salaries	36,773	60,856	82,722	179,000
PS - Associated Costs	34,353	48,219	68,614	0
MS - Purchased Svsc.	1,251	10,500	0	0
MS - Sup./Materials	1,231	1,376	0	0
Capital Outlay	17,971	0	1,074,493	1,903,000
TOTAL EXPENDITURES	91,578	120,950	1,225,829	2,082,000

FUND 410 2013 BOND	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	19,657	4,321	0	0
Beg. Balance	14,247,179	3,592,149	2,500,000	489,000
TOTAL RESOURCES	14,266,835	3,596,471	2,500,000	489,000
PS - Salaries	2,138	0	0	0
PS - Associated Costs	2,445	0	0	0
MS - Purchased Svsc.	763,323	33,597	0	0
MS - Sup./Materials	157,202	141,341	380,811	0
Capital Outlay	9,689,308	345,582	2,119,189	489,000
Other	60,270	37,448	0	0
TOTAL EXPENDITURES	10,674,686	557,969	2,500,000	489,000

FY24 Plans:

Fund 400 - District wide field maintenance

Fund 410 - Underground tank removals



CAPITAL FUNDS

FUND 420 2011 BOND	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	11,938	2,818,	0	0
Beg. Balance	6,203,043	2,513,063	2,000,000	0
TOTAL RESOURCES	6,214,981	2,515,881	2,000,000	0
PS - Salaries	11,107	9,697	0	0
PS - Associated Costs	1,352	1,115	0	0
MS - Purchased Svsc.	605,268	65,003	0	0
MS - Sup./Materials	51,482	0	0	0
Capital Outlay	3,030,991	2,012,215	2,000,000	0
Other	1,718	18,800	0	0
TOTAL EXPENDITURES	3,701,918	2,106,829	2,000,000	0

FUND 450 PROPERTY SALES	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Property Sale Revenue	65,914	2,872,686	0	0
Beg. Balance	3,281,904	2,898,120	5,571,400	5,367,000
TOTAL RESOURCES	3,347,818	5,770,807	5,571,400	5,367,000
PS - Salaries	173,045	97,690	27,373	0
PS - Associated Costs	102,940	51,718	19,052	0
MS - Purchased Svsc.	180,604	56,045	1,150,714	1,023,500
MS - Sup./Materials	22,912	79,815	2,401,428	0
Capital Outlay	14,139	0	4,174,261	4,343,500 ³⁹
Other	0	9,140	0	0
TOTAL EXPENDITURES	493,640	236,034	5,571,400	5,367,000

FY24 Plans:

Fund 420 - No plans

Fund 450 - Appropriation held for property purchases



CAPITAL FUNDS

FUND 460 2018 BOND PROJECTS	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	282,576	534,541	0	0
Beg. Balance	161,109,530	267,542,735	69,048,460	105,338,000
TOTAL RESOURCES	161,392,105	268,077,276	69,048,460	105,338,000
PS - Salaries	963,330	945,778	923,820	1,490,000
PS - Associated Costs	596,651	544,686	544,672	0
MS - Purchased Svsc.	7,443,370	4,827,258	0	0
MS - Sup./Materials	13,320	236,006	0	0
Capital Outlay	10,610,764	82,084,585	67,577,468	103,848,000
Other	1,524,598	1,049,892	2,500	0
TOTAL EXPENDITURES	21,152,031	89,688,205	69,048,460	105,338,000

FUND 461 PROGRAM MOVES	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Beg. Balance	453,819	2,204,652	2,633,075	6,761,000
TOTAL RESOURCES	453,819	2,204,652	2,633,075	6,761,000
MS - Purchased Svsc.	281,328	55,970	0	0
MS - Sup./Materials	20,109	2,142	0	0
Capital Outlay	1,446,126	362,826	2,633,075	6,761,000
Other	3,270	7,485	0	0
TOTAL EXPENDITURES	1,750,833	428,423	2,633,075	6,761,000

FY24 Plans:

Fund 460 - Ongoing NEHS construction, cameras, and bus purchases

Fund 461 - Appropriations held if we can start a project sooner than anticipated



CAPITAL FUNDS

FUND 462 2018 BOND - FAC UPG.	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Beg. Balance	7,000,000	8,000,000	8,000,000	8,000,000
TOTAL RESOURCES	7,000,000	8,000,000	8,000,000	8,000,000
Capital Outlay	7,000,000	8,000,000	8,000,000	8,000,000
TOTAL EXPENDITURES	7,000,000	8,000,000	8,000,000	8,000,000

FUND 463 2018 BOND - SAFETY	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Beg. Balance	15,813	30,093	63,964	1,791,000
TOTAL RESOURCES	15,813	30,093	63,964	1,791,000
MS - Purchased Svsc.	0	33,871	63,964	1,791,000
Capital Outlay	14,280	0	0	0
TOTAL EXPENDITURES	14,280	33,871	63,964	1,791,000

FY24 Plans:

Fund 462 - Roof projects

Fund 463 - Building and site security improvements



CAPITAL FUNDS

FUND 464 2018 BOND - EQUITY	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Beg. Balance	-148,062	-2,027,749	1,000,000	3,590,000
TOTAL RESOURCES				
MS - Purchased Svcs.	505,965	274,124	0	0
MS - Sup./Materials	15,992	31,643	0	0
Capital Outlay	1,287,505	2,649,719	1,000,000	3,590,000
Other	70,225	44,926	0	0
TOTAL EXPENDITURES	1,879,687	3,000,411	1,000,000	3,590,000

FUND 465 2018 BOND - INSTR.	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Beg. Balance	0	-85,923	2,552,378	3,032,000
TOTAL RESOURCES	0	-85,923	2,552,378	3,032,000
MS - Sup./Materials	85,923	106,323	2,552,378	3,032,000
TOTAL EXPENDITURES	85,923	106,323	2,552,378	3,032,000

FY24 Plans:

Fund 464 - Ongoing equitable access at Churchill, CTE upgrades at Sheldon

Fund 465 - Ongoing curriculum updates



CAPITAL FUNDS

FUND 466 2018 BOND -TECH.	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Beg. Balance	1,877,648	2,128,833	970,000	2,279,000
TOTAL RESOURCES	1,877,648	2,128,833	970,000	2,279,000
MS - Purchased Svsc.	0	44,866	0	0
MS - Sup./Materials	251,184	199,253	0	0
Capital Outlay	0	156,454	970,000	2,279,000
TOTAL EXPENDITURES	251,184	400,573	970,000	2,279,000

FUND 490 CAPITAL EQUIP.	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	46,999	140,164	20,000	20,000
State Sources	914,280	718,884	800,000	800,000
Beg. Balance	10,757	13,298,053	13,688,546	14,167,000
TOTAL RESOURCES	11,718,779	14,157,101	14,508,546	14,987,000
PS - Salaries	0	21,064	0	0
PS - Associated Costs	0	8,023	0	0
MS - Purchased Svsc.	27,145	166,701	969,916	427,000
MS - Sup./Materials	54,489	256,912	6,421,000	6,385,000
Capital Outlay	367,972	695,198	7,045,000	8,174,000 ⁴³
Other	222,549	228,756	72,630	1,000
TOTAL EXPENDITURES	672,155	1,376,655	14,508,546	14,987,000

FY24 Plans:

Fund 466 - District wide project upgrades

Fund 490 - Appropriations for capital equipment purchases



INSURANCE RESERVES



INSURANCE RESERVES

Fund 600 - Insurance Reserves

- This fund is home to our Risk Management Department.

Fund 610 - Insurance Reserves Licensed

- These are district funds held specifically for Licensed members to assist in buying down insurance rates from OEGB.

Fund 620 - Insurance Reserves Classified

- These are district funds held specifically for Classified members to assist in buying down insurance rates from OEGB.

Fund 630 - Insurance Reserves Admin

- These are district funds held specifically for MAPS members to assist in buying down insurance rates from OEGB.

Fund 640 - Wellness Clinic

- Operation of our Wellness Clinic

Fund 650 - Post Employment Benefits

- Early retirement benefit payments (offered in the past).

INSURANCE RESERVES

FUND 600	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	1,116,981	2,572,224	1,085,000	1,180,000
State Sources	142,666	293,498	200,000	200,000
Other Sources	710,000	340,000	340,000	340,000
Beg. Balance	4,144,021	3,878,933	3,500,500	2,500,000
TOTAL RESOURCES	6,113,669	7,084,654	5,125,000	4,220,000
PS - Salaries	376,201	3,186	131,258	518,000
PS - Associated Costs	1,536,426	873,651	1,355,570	1,300,000
MS - Purchased Svsc.	123,680	396,287	359,000	263,000
MS - Sup./Materials	16,735	34,175	75,650	74,000
Capital Outlay	1,513	0	40,000	40,000
Other	180,181	43,527	330,600	176,000
Transfers	0	0	1,000	0
Planned Reserves	0	0	500,000	500,000
Unappropriated	0	0	2,331,922	1,849,000
TOTAL EXPENDITURES	2,234,736	1,350,826	5,125,000	4,220,000

FUND 610 Ins. Res. Licensed	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	16,671,669	17,704,472	18,734,000	18,820,000
Other Sources	106,387	101,495	135,000	100,000
Beg. Balance	2,430,145	2,172,756	1,678,000	2,300,000
TOTAL RESOURCES	19,208,200	19,978,723	20,547,000	21,220,000
PS - Salaries	32,261	33,551	33,550	0
PS - Associated Costs	16,994,236	17,623,867	19,441,385	19,860,000
MS - Purchased Svsc.	9,335	9,520	11,847	0
Transfers	0	0	1,000	0
Unappropriated	0	0	1,059,218	1,360,000 ⁴⁶
TOTAL EXPENDITURES	17,035,832	17,666,939	20,547,000	21,220,000



INSURANCE RESERVES

FUND 620 Ins. Res. Classified	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	11,585,269	12,296,163	13,448,000	13,815,000
Other Sources	61,182	308,492	75,000	70,000
Beg. Balance	1,363,393	1,346,347	2,310,000	2,300,000
TOTAL RESOURCES	13,009,844	13,951,002	15,833,000	16,185,000
PS - Salaries	45,689	(3,621)	0	0
PS - Associated Costs	11,596,306	11,448,204	13,807,000	14,430,000
MS - Purchased Svsc.	4,502	4,628	7,500	7,000
MS - Sup./Materials	0	130	500	0
Unappropriated	0	0	2,018,000	1,748,000
TOTAL EXPENDITURES	11,646,497	11,449,341	15,833,000	16,185,000

FUND 630 Ins. Res. Admin	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	2,362,675	2,467,708	2,547,000	2,609,000
Other Sources	18,594	33,024	40,000	40,000
Beg. Balance	349,404	376,668	300,000	500,000
TOTAL RESOURCES	2,730,674	2,877,400	2,887,000	3,149,000
PS - Associated Costs	2,352,081	2,365,969	2,670,000	2,827,000
MS - Purchased Svsc.	1,925	1,924	3,000	3,000
Unappropriated	0	0	214,000	319,000
TOTAL EXPENDITURES	2,354,006	2,367,893	2,887,000	3,149,000



INSURANCE RESERVES

FUND 640 Wellness Clinic	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	935,590	1,092,946	1,157,000	1,230,000
Beg. Balance	747,714	796,366	871,000	1,110,000
TOTAL RESOURCES	1,683,304	1,889,312	2,028,000	2,330,000
PS - Salaries	7,784	6,748	8,070	10,000
PS - Associated Costs	6,706	4,608	6,871	12,000
MS - Purchased Svsc.	743,058	707,533	802,640	851,000
MS - Sup./Materials	129,391	144,766	201,650	207,000
Unappropriated	0	0	1,008,769	1,250,000
TOTAL EXPENDITURES	886,938	863,654	2,028,000	2,330,000

FUND 650 Post Emp. Benefits	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed
Local Sources	1,052,544	1,000,000	350,000	350,000
Beg. Balance	3,504,086	3,580,811	3,650,000	3,215,000
TOTAL RESOURCES	4,556,630	4,580,811	4,000,000	3,565,000
PS - Salaries	234,781	190,380	350,000	345,000
PS - Associated Costs	741,038	625,426	1,162,000	1,120,000
MS - Purchased Svsc.	0	0	5,000	5,000
Unappropriated	0	0	2,483,000	2,095,000
TOTAL EXPENDITURES	975,818	815,806	4,000,000	3,565,500

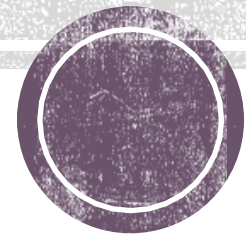


BUDGET COMMITTEE

Proposed Changes to upcoming meeting schedule
(Additional “hold” meetings requested by committee if needed)

- 3/20 - Debt Service, Capital Projects, Insurance Reserves
- 4/17 - Special Revenue Funds & General Fund Revenue
- 5/08 - General Fund Expenses & Approval of Budget
- 5/22 - Holding Place if needed
- 5/29 - Holding Place if needed
- 6/07 - School Board Adoption of Budget

THANK YOU!



Proposed Changes to upcoming Budget Committee Meeting dates:
(Additional “*hold*” meetings requested by committee if needed)

March 20, 2023 – Debt Service, Capital Projects, Insurance Reserves

April 17, 2023 – Special Revenue Funds & General Fund Revenue

May 8, 2023 – General Fund Expenses & Approval of Budget

May 22, 2023 – *Holding Place if needed*

May 25, 2023 – *Holding Place if needed*

Board Meeting - School Board Adoption of Budget on Wednesday, June 7, 2023