

Board of Directors Meeting
 School District 4J, Lane County
 4J Education Center / Hybrid
 (in-person or via Zoom)
 200 North Monroe Street
 Eugene, Oregon 97402
 Wednesday, June 5, 2024

NOTICE: The Regular Board Meeting at 7:00 p.m. will be open to the public to attend in person, via live broadcast on KRVM 1280-AM and 98.7 FM, on the internet at <https://icecast.4j.lane.edu/board> and via Zoom Webinar at <https://4j-lane-edu.zoom.us/j/91225128314>, Webinar ID: 912 2512 8314

School Board Meeting Request Forms:

Sign up to provide public comment: www.4j.lane.edu/board/publiccomment

The board will hear public testimony in person or via Zoom from community members who sign up in advance. Up to 10 people will be scheduled to provide public comment at each regular meeting. Priority will be given to residents who have not recently provided public comment in a board meeting.

Requests to provide public comment must be submitted no later than 5 p.m. on the Monday before the meeting.

**7:00 PM
 Regular Meeting**

- I. **7:00 p.m. Regular Board Meeting:**
- II. Call to Order, Roll Call, Flag Salute, Land Acknowledgement
- III. Agenda Approval
- IV. Introduction of Guests and Superintendent's Report
 - 1. Sheldon String Ensemble Performance 3
 Presenter: Gale Fiszman and Students
 - 2. Recognition of Music Students that went to State
 Presenter: Shira Fadeley, Music Teacher on Special Assignment (TOSA)
- V. Receive Reports from High School Student Representatives
- VI. Items Raised by the Audience
- VII. Comments by Employee Groups
- VIII. Comments and Committee Reports by Individual Board Members

- IX. **Consent Group - Items for Action**
 - 1. Approve Minutes for Board Meetings: 4
 May 01, 2024, Regular Board Meeting Minutes
 May 08, 2024, Board Spring Retreat I Minutes
 May 15, 2024, Board Work Session Minutes
 May 15, 2024, Regular Board Meeting Minutes
 - 2. Approve Resolution #2024-06051 City of Springfield Housing Diversity Tax Exemption (HDTE) 34
 Presenter: Katie Carroll, Housing Analyst, Development & Public Works Department, City of Springfield
 - 3. Approve Middle School (6-8) Spanish Dual Language and Immersion (DLI) Instructional Materials Adoption 59
 Presenters: Adrienne Pierce, Secondary Curriculum & Multi-Tiered Systems of Support (MTSS) Administrator
 Lynette Williams, DLI & World Language Specialist/TOSA

4.	Approve Proposed Tuition Rates for 2024-25 School Year Presenters: Bob Blyth, Associate Director Financial Services; Kari Blake, Student Services Financial Management Analyst III	62
5.	Approve Meal Prices for the 2024-25 School Year Presenter: Jill Cuadros, Director of Nutrition & Warehouse Services	64
6.	Approve Overnight Field Trip for NATIVES Sky Camp for June 17-21, 2024 Presenters: Becky White, NATIVES Program Equity Manager; Josh Davies, NATIVES Program Administrator	65
X.	Items for Information	
1.	High School Schedule Presenter: Greg Borgerding, Ed.D., Director of Secondary Education—High Schools 25 Minutes	84
XI.	Items for Action	
1.	Resolution #2025-01 to Adopt the Fiscal Year 2024-2025 Budget Presenter: Matt Brown, Director Financial Services 20 Minutes	133
XII.	Items for Action at a Future Meeting	
1.	Approve the Board of Directors' Participation in Two Upcoming Oregon School board Association (OSBA) Conferences: August 09-11, 2024 OSBA Summer board Conference (SBC), Salem Convention Center November 07-09, 2024 OSBA Annual Convention, Portland Marriott Downtown Waterfront Presenter: Maya Rabasa, Board Chair 5 Minutes	247
2.	Discussion of Interest in Board Leadership Among Board Directors for the 2024-25 School year Presenter: Maya Rabasa, Board Chair 10 Minutes	253
XIII.	Suggestions by the Board for Consideration of Items at a Future Meeting	
XIV.	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.



ITEM FOR INFORMATION

Date of Meeting

June 5th 2024

Title

Sheldon String Ensemble

Presenter/s

Gale Fiszman, Sheldon Music Teacher and 10 Students

Background or Description

We will be performing the Finale from Symphony No. 2 by Emilie Mayer, arr. By Lauren Taylor

Sheldon String Ensemble meets everyday at 7:30 in the morning. Next year we will lose one senior, but we will be gaining several additional students. We are small, but mighty. These students have varying levels of experience; they have been playing anywhere between 8 and 2 years. They are very supportive and encouraging; learning from each other. It is inspiring to teach them. Our Cellist, Sophomore Reese Melton, won 5th at State out of 27 Cellists.

We are small because Sheldon does not have a feeder program, these students started in many different places:

- Springfield Public Schools.....2
- ESYO String Academy.....2
- Community Music Institute UO.... 1
- North Carolina.....1
- Private lessons.....2
- Sheldon High School.....1
- Spencer Butte MS..... 1

Orchestra has been a class at Sheldon since the 1960s, when the school was first built. In 2013 Sheldon Orchestra had 40 students. Cal Young Orchestra, which met during school as a class every day and Monroe Orchestra, which met 2 times a week before school, were cut in June of 2013. Now we are in danger of being cut. In order to keep this program strong there needs to be a feeder program at the middle schools, so that students can start a string instrument, just as they do a band instrument. This is what happens at Roosevelt Middle School and the South Region has a flourishing program. The following are some comparable districts that have at least one orchestra in each of their high schools, if not 2 or 3. They are Springfield, Corvallis, Salem, Bend, Beaverton, Forest Grove, Clackamas, Lake Oswego, West Linn, Grants Pass, Medford and Ashland. My wish is for 4j students to have the same opportunities.



ITEM FOR ACTION–CONSENT AGENDA

Date of Meeting

June 5, 2024

Title

Approve Minutes for the Board Meetings below:

May 1, 2024 Regular Board Meeting Minutes

May 8, 2024 Board Retreat Minutes

May 15, 2024 Board Work Session Minutes

May 15, 2025 Regular Board Meeting Minutes

**MINUTES OF THE REGULAR BOARD MEETING
OF THE BOARD OF DIRECTORS
SCHOOL DISTRICT 4J, LANE COUNTY, OREGON**

Date: May 1, 2024

The Board of Directors (BOD) of School District No. 4J, Lane County, Oregon, held a regular board meeting at 7:00 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 on Friday, April 26, 2024.

ROLL CALL

BOARD MEMBERS PRESENT:

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

STAFF:

Colt Gill, Interim Superintendent
Steve Menachemson, Director of Technology
Matt Brown, Director of Finance
Brooke Wagner, Director of Human Resources
Sebastian Bolden, Director of Middle School Education
Justin Corey, Madison Middle School Principal
Dr. Gina Wilde, Madison Middle School Assistant Principal
Adrienne Pierce, Secondary Curriculum Administrator
Tammy Steeves, Secondary ELA Specialist/Teacher on Special Assignment (TOSA)
Debbie McKim, Executive Assistant to the Interim Superintendent and Board

EMPLOYEE GROUPS:

Sabrina Gordon, President of Eugene Education Association (EEA)
Lisa Jenkins-Easton, Oregon School Employees Association (OSEA)

OTHER:

Nancy Buffum, President of Eugene Education Foundation (EEF)

MEDIA:

KRVM

I. REGULAR BOARD MEETING

II. CALL TO ORDER, ROLL CALL, FLAG SALUTE, LAND ACKNOWLEDGEMENT

Chair Maya Rabasa called the regular board meeting to order at 7:02 p.m. She said the names of the board members who were present. Interim Superintendent Colt Gill led the flag salute and Chair Rabasa read the land acknowledgement statement.

III. AGENDA APPROVAL

Chair Rabasa requested to add an Item for Action to review the proposal of pathways for reviewing policies relevant to materials displayed in district classrooms.

IV. INTRODUCTION OF GUESTS AND SUPERINTENDENT'S REPORT

Interim Superintendent Colt Gill provided a report. He referenced the annual audit, explaining that the Finance Department just completed their work. He cited challenging circumstances the department faced and mentioned that they are planning for a timelier submission in the future. The auditors have given a clean opinion with no reservations. He emphasized that even through staffing changes and challenges using new a software tracking system, the department is being accountable for public funds and is tracking the funds appropriately. The auditors identified 18 areas for improvement and have developed a plan to correct the deficiencies. Interim Superintendent Gill mentioned that the Finance Department has posted four positions to better support the district's readiness for audits in the future. They have upgraded technology support providing more access to utilize the software and develop expertise in it.

V. ITEMS RAISED BY THE AUDIENCE

Valerie Blood, 4J parent and special education volunteer, voiced that she has reached out to the district multiple times about how the needs of students, teachers, and staff are not being met. She cited not having proper staffing and training in place to meet the needs of all students and allow inclusion to occur in classrooms. The behavior systems in place are not working. She asserted that the Multi-Tiered Systems of Support (MTSS) is not proactive and preventative. She explained that teachers and staff do not have time to write down the data and the district is not allowing time to complete important documentation. She questioned what the point of the training is if the staff do not have time to implement what they've learned. She questioned when individuals who underwent Mandt training can share their knowledge with other teachers and staff. She questioned if when a trained staff is out sick, if the school is in violation of not having enough trained staff per student. She said district elementary schools continue to have room clears and suggested it is because of lack of staffing. She urged not investing so much in the district's future but instead meeting the needs of students, staff, and teachers today.

Heather Hickox and Denise Alasco, both of Network Charter School, introduced the Outdoor Credit Recovery Adventure Program (OCRAP) designed to help recover lost learning opportunities and recover lost credits. Past activities have included camping at the Rogue River, attending shows at the Hult Center, and the Jordan Schnitzer Art Museum, among other excursions. OCRAP is hosting a celebration at the Eugene Science Center on May 8 at 6:00 p.m.

Elizabeth Nordy, 4J educator and Eugene Education Association member, expressed concern about the emotional wellbeing of students and staff. She is concerned for support staff who have been physically and verbally attacked and for students who become dysregulated and resort to violence. Many students who rely on special design instruction are not receiving all their services due to support staff being pulled for a few students that need constant, one-on-one adult supervision. Ms. Nordy urged fully staffing all buildings and investing in a pool of qualified substitutes.

Tori Brooks SPED Educational Assistant (EA) and Oregon School Employees Association (OSEA) member, stated that there are a number of students requiring significant adult support to make it through the school day. These students demonstrate through violent and aggressive behavior that what [the district] is doing is not helping them progress their social, emotional, or academic goals. Support staff have been physically attacked and verbally threatened. Ms. Brooks said that when she voiced concern about aggression, she was told “this is the job.” She has been sworn at, attacked, stalked, choked, and threatened. She described the student body witnessing such aggression. She suggested each school year begin with robust behavior guidelines and academic support plans paired with effective and ongoing training on how to implement plans to keep students and staff safe.

Abbie Stillie, Eugene Science Center Board Member, thanked the district for supporting the partnership between the district and the Eugene Science Center. This year, Eugene Science Center staff took their portable planetarium to 17 elementary and middle schools for planetarium shows. She said the partnership between a community organization provides a valuable opportunity to engage and interact with science in a unique and exciting way. Kelley Middle School is having a planetarium show on May 20 and 21.

Richard Flores, EA at Adams Elementary School, and Jorda Zealer, addressed critical issues affecting district schools. Mr. Flores offered three suggestions to enhance the educational environment: 1. Simplify reporting of behavior incidents. 2. Provide adequate staffing to ensure that employees can use their contractually guaranteed leave without negatively impacting students and other staff 3. Provide training for all staff. Mr. Flores cited challenges faced in the Life Skills room at Adams Elementary School. The staff are shouldering a heavy workload and working beyond contract hours. He said safety concerns have become a significant issue. Without proper staffing levels, they are unable

to ensure a safe and effective learning environment. He urged collaborative solutions that prioritize the wellbeing of students and staff.

VI. COMMENTS BY EMPLOYEE GROUPS

Sabrina Gordon, Eugene Education Association (EEA) President shared the need for better systems of support for the districts most vulnerable students. She voiced common needs that have surfaced for EEA and OSEA. She said one of the needs is a clear and accessible system for reporting incidents and documenting the need for a response. Feedback has indicated that current systems are confusing and not well understood. There are multiple forms and staff report mixed messages about when and where to use them. The tools should be used to ensure that every student receives the support they require to thrive academically and socially. Ms. Gordon addressed staffing levels. She said the district has been experiencing substitute shortages for years and the daily average of unfilled absences across the district is 25%. Ms. Gordon mentioned that EEA and OSEA unions are currently working with the district to improve student supports through bargaining. EEA has proposed a new article for their collective bargaining agreement called Safe Learning Environment, emphasizing the protection of physical safety and preserving the dignity of students who are struggling and in need of additional support. The next bargaining session is scheduled for Thursday, May 9, 2024.

Lisa Jenkins-Easton, OSEA President, shared that she is proud of the work that is beginning to take shape from the effort demonstrated in partnership with licensed colleagues. OSEA will continue identifying leaders to support the needs of classified staff. They are looking forward to bargaining legislative changes directly related to special education workers. She asserted that district students and staff need negotiations to move forward. She said the OSEA investment at the state level to ensure workers voices were heard created legislative changes and it is her obligation to make sure voices are heard and change happens. She added she fears the district will lose valuable staff.

VII. RECEIVE REPORTS FROM HIGH SCHOOL STUDENT REPRESENTATIVES

Sheridan Schilling provided a report from Churchill High School. Prom is happening on Saturday, May 4 at the Ford Alumni Center. The Lancer Pageant on Friday, April 19 was a huge success and more than \$26,000 was raised for the Children's Miracle Network. Churchill thespians are debuting the musical Mean Girls on Monday, May 6. Ms. Schilling reported that state testing is beginning soon, and students are preparing. Eighth grade parent night and student night are on May 7 and May 9, respectively. Lacrosse, baseball, softball, track, and tennis are all underway. Ms. Schilling highlighted Teacher Appreciation Week happening May 6 through May 10.

Carmen Gonzales Valle reported on the recent successes of Sheldon High School sport teams, including lacrosse, golf, softball, and tennis. She said Sheldon's wind ensemble

will showcase their talent at the state festival, their solo cellist placed fifth at state, and their flute soloist placed eighth at state. On April 29 the Environmental Club celebrated Earth Day by promoting recycling. Sheldon's theatre program had a successful first week. There are two more showings on May 3 and May 4. Ms. Gonzales Valle added that students are gearing up for state exams and are stressed because the teachers had to cram their lessons due to the new schedule. She cited loss of instructional time as a challenge for students and teachers.

Parker Anderson provided a report from North Eugene High School. Prom is on Saturday, May 4. The tennis team held their Senior Night on April 30. Baseball and softball are on track to make playoffs. The theatre has their spring musical Into The Woods opening mid-May. North hosting visits last week from Kelley Middle School and Madison Middle School. Mr. Anderson brought attention to the high staff retention rate, commenting that it reflects a sign that the school environment has improved. He reported that their Assistant Principal is moving and will be missed. He mentioned that state testing is beginning soon, and there is some additional stress because the schedule remains not effective, as a lot of instructional time is lost. He said students are wondering if things will be the same next year and urged a conversation to address the issue. Lastly, Mr. Anderson referenced an article published on April 10, 2024, in Issue 6 of North Eugene High School's paper, The Caledonian, titled "Open Letter to the 4J Board of Directors," written by Mason Tyler. Mr. Anderson read the entire article aloud.

VIII. COMMENTS AND COMMITTEE REPORTS BY INDIVIDUAL BOARD MEMBERS

Mr. Di Liberto reported many activities including an Advancement Via Individual Determination (AVID) walkthrough at Roosevelt Middle School, an English Language Arts (ELA) rollout at the Bailey Hill site, a Kodomo Celebration and open house at Yujin Gakuen Japanese Immersion Elementary School, afterschool activities with students at Kelley Middle School, a parent meeting on conscious discipline at Awbrey Park, Kindergarten registration at El Camino Del Rio Elementary School, and touring the Student Health Center at North Eugene High School. Mr. Di Liberto expressed enthusiasm and support for all the activities he witnessed in the district.

Ms. Newman attended a celebration in honor of AVID graduates, a Yujin Gakuen Kodomo Celebration and open house, the Oregon Behavioral Health Summit, a ninth-grade social studies class at Sheldon High School, and visited the Student Health Center at North Eugene High School. She remarked that during her visits to high schools she hears about challenges with the school schedule. Ms. Newman said that the 4J Budget Committee is preparing to review and study the proposed budget for the 2024-25 school year. She explained that the committee has work ahead to understand how to navigate diminishing state and federal revenues along with increasing demands.

Ms. Munro reported visiting Ridgeline Montessori School (the first visit of a weeklong tour of the district's charter schools), attending literacy training for early elementary educators, and a meeting of the Finance and Audit Committee. She reported that this is the second year the district has delivered a late audit. She mentioned that both audits were delivered without an opinion (i.e. favorably). Ms. Munro said they are hoping to schedule a mid-point Finance and Audit Committee meeting to occur in the fall.

Ms. Thessen reported attending the Lane County Student Health Conference. She expressed concern about International Baccalaureate (IB) testing and the new schedule, stating that IB testing is a culmination of four years of students' commitment. She is curious about how the passage rates will be under the new schedule in comparison with other years. She said students have reported feeling overwhelmed that they may not pass.

Vice Chair Jonak highlighted Neurodiversity Family Support Night happening on Wednesday, June 5.

Chair Maya Rabasa provided information about the district's Student Health Centers. She emphasized that the health centers provide timely and extensive services for all community members, including, but not limited to, children. She reported attending a Fun Night at Edgewood Elementary School. Chair Rabasa recognized May 1 as International Interpreters Day and International Workers Day. She honored district unions, Oregon School Employees Association (OSEA) and the Eugene Education Association (EEA).

IX. CONSENT GROUP – ITEMS FOR ACTION

1. APPROVE BOARD WORK SESSION MEETING MINUTES FROM APRIL 3, 2024 AND REGULAR BOARD MEETING MINUTES FROM APRIL 3, 2024

2. APPROVE THE PURCHASE OF REPLACEMENT MACBOOK AIR LAPTOPS FOR STUDENTS AND STAFF

3. APPROVE FISCAL YEAR 2023 AUDIT REPORT

MOTION: Vice Chair Jonak made a motion to approve the consent agenda. Seconded by Ms. Munro. **The motion passed unanimously, 7:0:0; Chair Rabasa, Vice Chair Jonak, Ms. Thessen, Ms. Newman, Mr. Di Liberto, Ms. Munro, and Mr. Hamilton all voting in favor.**

X. ITEM FOR INFORMATION

1. RECEIVE PRESENTATION OF MADISON MIDDLE SCHOOL'S CONTINUOUS IMPROVEMENT PLAN (SCIP)

Presenters: Justin Corey, Madison Middle School Principal and Dr. Gina Wilde, Madison Middle School Assistant Principal

Principal Corey and Assistant Principal Wilde provided a PowerPoint presentation on the Madison Middle School Continuous Improvement Plan (SCIP).

Principal Corey presented their school mission, “To empower all students to have an ‘I can’ attitude and prepare them for success in an ever-changing world.”

Dr. Wilde added that the school utilizes a philosophy, PRIDE, standing for purpose, relationship, integrity, dignity, and empathy.

Principal Corey shared some relevant statistics. Of 408 students enrolled, 26% are students of color, 15% are students with individualized education plans (IEPs), and 2% McKinney-Vento.

He said there are a number of programs available for students to utilize, including FOCUS, affinity groups, No Place for Hate, WEB, and the ReFocus Room. He mentioned other built-in supports, like Positive Approach for Student Success (PASS), Justice League, and onsite counselors.

Dr. Wilde outlined their Student Continuous Improvement Plan (SCIP) goals:

1. Student Attendance

Student attendance is aligned to “timely communication and meaningful community engagement.” The goal is to continue closing the gaps between the Hispanic subgroup and white subgroup and overall student body. Data reveals that Madison Middle School met that goal in the recent school year, and now the focal group has attendance that is higher than pre-pandemic rates and which surpassed the white subgroup and the overall schoolwide average.

2. Academic Achievement

Academic achievement is aligned to “a coordinated focus on equitable outcomes for all students with amplified attention to the needs of those who we have underserved.” The goal is to improve on at least two of four academic indicators on Oregon Statewide Assessment System (OSAS) state reporting and close the existing gaps between the Hispanic subgroup and other groups. Madison Middle School worked hard to collect and analyze school data, revealing that students who have good attendance are also more academically successful. Conversely, students who are missing a lot of school are not as academically successful.

3. School Culture

School culture is aligned to “Safety and wellbeing for all students and staff.” The goal is to reduce incidences of reported harassment by 25% and increase knowledge of the reporting process.

Principal Corey described their next steps as monitoring and adjusting the plan as necessary. He said they will take what is successful and apply it to all subgroups.

Mr. Di Liberto asked if the interim assessment is something that Madison Middle School has done before, who is being tested, and what are the disciplines.

Dr. Wilde responded that it is their first time doing interim assessments; and students are doing interims in math, language arts, and science.

Mr. Di Liberto asked how many periods an assessment takes.

Dr. Wilde responded that they take one period.

Ms. Newman asked what kind of restorative practices and/or trainings they use.

Dr. Wilde responded that they complete various trainings, they utilize the ReFocus Room, the PASS program, and a “reconnection card” to promote positive integration back into the classroom.

Ms. Munro asked, in reference to goal three, if they targeted certain types of harassment and if they have seen reductions.

Principal Corey responded that what they see a lot of is verbal harassment and/or written on social media. As a result, they are educating students on understanding the concept of intent v impact.

Dr. Wilde responded that another focus is empowering reporting, meaning working with kids when they do report. She said students are hesitant to report, but staff have developed a reputation of supporting the students to increase reporting.

Ms. Munro asked what is something they thought would be part of the plan but changed after implementation.

Principal Corey replied that he wanted to hire a bilingual staff person to connect with families, but they received no applicants.

Vice Chair Jonak asked if interim assessments are shared with all educators and families.

Principal Corey responded that although all educators can access the information, they are likely to only review their subject matter.

Dr. Wilde said they have not shared the data with families yet. This is the first year using it, so they are still trying to work out bugs in the system.

Ms. Thessen asked if, because of the ReFocus room and other resources, they feel that they are identifying students that will end up needing 504s and IEPs who would otherwise go unidentified.

Principal Corey responded that on occasion that can happen, but most of the time students have already been identified as needing 504s and IEPs.

Dr. Wilde addressed Ms. Thessen’s question by stating that that is one of the primary goals of PASS—to provide a second tier of support.

Vice Chair Jonak asked if they have a student receiving additional supports, but not an IEP, if the support follows the student as they leave Madison Middle School and transition to high school.

Principal Corey responded that they do what is called a transition meeting. He noted, however, that those meetings are harder to accomplish if the student is not transferring to a neighboring high school.

Dr. Wilde added that Synergy provides a record that will travel with the student.

Chair Rabasa asked, regarding school culture, if the numbers they shared in the PowerPoint is for all students or for Latinx students.

Principal Corey responded that the data regarding school culture/harassment is for all students. The first two goals are for the Latinx focus group.

Chair Rabasa mentioned that she noticed a pattern [in the data] of less students than there are reports, possibly indicating that there are students who are being repeatedly harassed and/or harassing. She asked if there are additional levels of support for those students.

Principal Corey answered that their primary response is individualized care provided by a trusted adult staff member.

XI. ITEMS FOR ACTION

1. INVITATION FOR A MEMBER OF THE 4J BOARD OF DIRECTORS TO SIT ON THE CHINESE IMMERSION SCHOOL NAMING COMMITTEE

Presenter: Colt Gill, Interim Superintendent

Interim Superintendent Gill explained that a Chinese Immersion School Naming Committee is forming. The committee will include students, community members, family members, educators, a district administrator, and a board member. He recommended that the board nominate and elected a representative.

Chair Rabasa nominated Ms. Thessen to sit on the Chinese Immersion School Naming Committee.

MOTION: Chair Rabasa moved to appoint Ms. Thessen to sit on the Chinese Immersion School Naming Committee. Seconded Ms. Newman. **The motion passed unanimously; 7:0:0; Chair Rabasa, Vice Chair Jonak, Ms. Thessen, Ms. Newman, Mr. Di Liberto, Ms. Munro, and Mr. Hamilton all voting in favor.**

2. REVIEW THE PROPOSAL OF PATHWAYS FOR REVIEWING POLICIES RELEVANT TO MATERIALS DISPLAYED IN DISTRICT CLASSROOMS

Presenter: Chair Maya Rabasa

Chair Rabasa described two steps for the proposal of pathways for reviewing policies relevant to materials displayed in district classrooms. She provided some background, explaining that the district heard from a group of students and families expressing that students felt unsafe and unwelcome in a learning space. Thus, in March 2024, a 4J teacher was directed to remove an item from their classroom. In response the BOD committed to conducting a review of the relevant policies that led to the decision. The BOD discussed the process and the majority of the BOD indicated they would like to be involved in reviewing policy. There was flexibility for how those policies and laws would be gathered for review. The BOD expressed strong support for community voice and legal counsel, specifically legal counsel with a focus on constitutional law.

Chair Rabasa presented two options:

1. District staff gather relevant policy and law and the entire board reviews it in a June work session.
2. A policy workgroup coordinate with district staff to gather relevant policy and law and receive community input, and the entire board reviews it in an August work session.

She clarified that for the second option, they will either select workgroup members from the board randomly, based on those who have expressed interest, or it will be determined by board leadership.

Ms. Newman asked if there is staff capacity to support option number two.

Interim Superintendent Gill requested holding a meeting with the policy workgroup for a sense of the parameters for researching the policy and law before answering definitively.

The BOD discussed the two options, exploring their personal preferences, expectations, timeline, and the importance of creating a safe space for all persons involved.

MOTION: Vice Chair Jonak moved to approve a policy workgroup to coordinate with district staff to gather relevant policy and law and receive community input in a safe and inclusive space. Seconded by Ms. Newman. **The motion passed unanimously, 7:0:0; Chair Rabasa, Vice Chair Jonak, Ms. Thessen, Ms. Newman, Mr. Di Liberto, Ms. Munro, and Mr. Hamilton all voting in favor.**

MOTION: Vice Chair moved to approve that the Board of Directors select board members by random selection to sit on the policy workgroup. **Seconded by Mr. Di Liberto. The motion passed unanimously, 7:0:0; Chair Rabasa,**

Vice Chair Jonak, Ms. Thessen, Ms. Newman, Mr. Di Liberto, Ms. Munro, and Mr. Hamilton all voting in favor.

XII. ITEMS FOR ACTION AT A FUTURE MEETING

1. HIGH SCHOOL LANGUAGE ARTS (ELA) INSTRUCTIONAL MATERIALS ADOPTION FOR GRADES 9-10

Presenters: Adrienne Pierce, Secondary Curriculum Administrator and Tammy Steeves, Secondary ELA Specialist/Teacher on Assignment (TOSA)

Ms. Pierce and Ms. Steeves provided a PowerPoint presentation regarding the adoption of high school Language Arts (ELA) instructional materials.

Ms. Steeves explained why they are interested in bringing a new curriculum to the district, stating that Oregon Department of Education (ODE) standards have been updated, but the district has not had an opportunity to update their curriculum. The last time district curriculum was updated was in 2007. Teachers have been creating materials to keep up with the standards. Furthermore, data reveals that current curriculum is not supporting all students. Ms. Steeves and Ms. Pierce believe the new curriculum, HMH Into Literature, will help fill those gaps. The curriculum has been piloted, reviewed, and evaluated. The department tested two other curricula as well, but those materials were not as successful as HMH Into Literature.

Ms. Steeves outlined their working timeline. The initial HMH Into Literature launch was during the 2021-22 school year. The curriculum was then piloted and reviewed. If adopted, the new curriculum will be implemented during the 2024-25 school year.

Ms. Pierce described how the new curriculum supports the district's equity lens, stating that educator feedback revealed that the lessons provided choice for students with a range of difficulties and offered culturally relevant topics.

Ms. Pierce and Ms. Steeves responded to questions from the BOD. They explained that with one hundred percent support, the Curriculum Review Team will recommend the curriculum, HMH Into Literature, for school board adoption at their May 15, 2024 regular meeting.

XIII. SUGGESTIONS BY THE BOARD FOR CONSIDERATION OF ITEMS AT A FUTURE MEETING

Mr. Di Liberto requested data regarding District Assessment Inventory (HB 4124).

Ms. Thessen requested follow-up regarding the high school schedule.

XIV. ADJORN

Chair Rabasa adjourned the regular board meeting at 10:01 p.m.

MINUTES OF 4J BOARD OF DIRECTORS SPRING RETREAT
SCHOOL DISTRICT 4J, LANE COUNTY, OREGON

Date: May 8, 2024

The Board of Directors (BOD) of School District No. 4J, Lane County, Eugene, Oregon, held a spring retreat at 4:30 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 on May 3, 2024.

ROLL CALL

BOARD MEMBERS PRESENT:

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

STAFF:

Colt Gill, Interim Superintendent
Sherry Moore, Executive Assistant to the Chief of Staff
Debbie McKim, Executive Assistant to the Interim Superintendent and Board

OTHER GUESTS:

Vince Adams, Board Development Specialist, Oregon School Boards Association (OSBA)

EMPLOYEE ASSOCIATIONS:

None.

MEDIA:

None.

I. CALL 4J BOARD OF DIRECTORS SPRING RETREAT TO ORDER

Chair Maya Rabasa called the 4J Board of Directors Spring Retreat to order at 4:33 p.m.

II. ROLL CALL

Chair Rabasa said the names of the board members and attendees who were present.

III. ITEMS FOR INFORMATION

Board Development Specialist Vince Adams from the Oregon School Boards Association (OSBA) introduced himself. Mr. Adams explained that in his role as Board Development

Specialist he provides training to school boards. Mr. Adams has ten years' experience serving on the Corvallis School District School Board.

The group engaged in an icebreaker game and shared the reasons why they chose to serve on the school board.

Ms. Munro voiced that her purpose serving on the school board is her history with the district and belief that public school is an important part of community and democracy. Her why is helping Eugene School District 4J become a functional bureaucracy with organizational clarity.

Ms. Newman said her why is that she feels strongly about public education and the role it plays for our voting public, economy, and equity for everyone. Specifically, she is passionate about aligning early childhood education and K-12 with an emphasis on special education and inclusion.

Interim Superintendent Gill said his why is supporting the needs of his community, students, and educators in a district he cares about.

Chair Rabasa is a former teacher inspired by what education could be.

Ms. Thessen said she is passionate about supporting neurodivergent students.

Mr. Di Liberto is a former 4J educator who wants to be part of a school board that considers its constituents and stakeholders.

Vice Chair Jonak said her why is to revolutionize neurodivergent students' right to access quality special education.

Mr. Hamilton explained that he has experience coaching athletics and has always enjoyed supporting youth.

1. REFRESHER ON PUBLIC MEETING LAWS AND BOARD RULES AND RESPONSIBILITIES

Mr. Adams introduced a refresher on public meeting laws and board rules and responsibilities via PowerPoint presentation.

He referenced Oregon's Public Meetings Law (ORS 192.620), "The Oregon form of government requires an informed public aware of the deliberations and decisions of governing bodies and the information upon which such decisions were made. It is the intent of [public meetings law] that decisions of governing bodies be arrived at openly."

He emphasized that while there have been new legislative updates to public meeting law, the changes to the process are not significant. He stressed avoiding email, text, and other methods of communicating to prevent unwittingly convening a meeting. According to HB 2805, convening means "gathering in a physical location; using electronic, video or

telephonic technology to communicate contemporaneously among participants; using serial electronic written communication among participants; or using an intermediary to communicate among participants.”

Chair Rabasa asked for more clarification around serial meetings.

Mr. Adams responded to think about the distinction between sharing information and lobbying. He urged having conversations in public. He provided examples of what are acceptable (discussing meeting logistics) and what are not acceptable (discussing board elections) conversations to have. He emphasized the distinction: the first example is acceptable for collecting information for the logistics of the board and the second example is not acceptable as it has the potential to shape a decision.

Mr. Adams and the BOD went over the 4J definition of a quorum, “a quorum will consist of the majority of the board members. Any four members of the board shall constitute a quorum.” He emphasized that four is still a quorum even in the case of a vacancy.

Mr. Adams and the BOD discussed best practice for occasions when the board members convene for an event or social gathering. He cautioned school board members about convening in a group, recommending that board members disperse and mingle as a means to signal public trust in that setting. Members constituting a quorum may not decide on or deliberate towards any decision.

Public meeting laws do not apply to communications between members that are a) purely factual or educational in nature and convey no deliberation or decision on any matter that might reasonably come before the governing body, b) not related to any matter that, at the time, could reasonably be foreseen to come before the governing body for deliberation and decision, or c) non substantive in nature, such as scheduling, leaves of absence, etc. For example, emailing an article to board members or logistics for carpooling.

There was discussion about the ethics of appropriate communication and the difference between sharing information versus lobbying. Mr. Adams recommended if there is any question about the ethics of sharing information, best practice is to share the information (i.e. article) in a handout during a public meeting.

Mr. Adams introduced the topic of public meeting minutes. The minutes must be a true reflection of the matters discussed and the views of the participants and be made available to the public within a reasonable time after the meeting. He went over public meeting requirements, including that a meeting must occur within the district, must be Americans with Disabilities Act (ADA) accessible, must be remotely/virtually accessible, and must be publicly noticed (7-10 days for a regular meeting, 24-hours for a special meeting, or in the event of an emergency meeting, the minutes must describe the emergency justifying less than 24 hours’ notice).

Mr. Adams informed the BOD that the Superintendent's contract is a public record and is to be discussed only in a public meeting, rather than in an executive session.

Mr. Adams covered committees and subcommittees, noting that they are also subject to public meetings law if they have 1) authority to make decisions for a public body or 2) authority to make recommendations to a public body. For workgroups making recommendations to the superintendent, he strongly advocated using charter documents and offered a template for use.

There was discussion about utilizing resolutions along with motions. A motion is a proposal from a member of the meeting whereas a resolution reflects the general opinion of the board. Not all motions can be resolutions, but all resolutions come from motions. Resolution numbers may assist with record keeping, as they assign a number to every motion. Mr. Adams said that resolutions are an administrative process for tracking actions.

Mr. Adams went over executive sessions, permitted for specific reasons: to consider matters relating to the safety of the governing body, staff, and volunteers, security of public body facilities and meeting spaces, cyber security, employee dismissal, discipline, or complaint, labor negotiations, real property transactions, records exempt from public disclosure, consult with attorney regarding pending or threatened litigation, evaluate employee performance, and student expulsion. Voting must take place in open session, except for executive session held pursuant to ORS 332.061 (expulsion of a minor student or examination of a student's confidential records). He added that the easiest way for the board to get into trouble is by straying off topic in an executive session.

Executive session violations may include complaints, fines, and lawsuits. Fines may include a civil penalty of up to \$1,000 for each board member who participates in an illegal executive session. He noted that the Oregon Government Ethics Commission (OGEC) is no longer obligated to wait for a complaint.

Mr. Adams shared information pertaining to media. Media can be excluded in four cases: labor negotiations, considering expelling a student, discussing students' confidential records, discussing litigation against the district in which the report or the reporter's media organization is involved.

Mr. Adams urged the BOD to reference the Oregon Attorney General's Public Records and Meetings Manual (2019 edition) online at <https://www.doj.state.or.us/oregon-department-of-justice/public-records/attorney-generals-public-records-and-meetings-manual/>. For legal guidance, email pacelegal@osba.org.

Mr. Adams went over how to build a meeting agenda. He and the BOD discussed the frequency and length of 4J school board meetings. He inquired about the amount of time spent in public meetings. Interim Superintendent Gill described the 4J public meeting

format and BOD members offered context for the information they provide in meetings, resulting in a discussion about the history, function, and expectation of board member reports.

Mr. Adams suggested that board member reports may be performative. He advised moving board member reports and non-substantive agenda items to the end of the meeting.

Interim Superintendent Gill brought up the challenge of staff reports occurring so late in the evening.

There was discussion about restructuring the school board agenda by moving board member reports to end of meeting, limiting the board member report time to approximately two minutes, or sharing board member comments in an alternative format.

There was discussion about the functionality and content of student representative reports. Chair Rabasa explained that each high school has two alternating representatives on the board.

Ms. Munro brought up a concern about board packets and how the information is presented. She said it is sometimes challenging to understand and noted that student representatives and members of the public may also be reading it.

Vice Chair Jonak added that sometimes the information is too little and sometimes it is too much. She provided an example of receiving a two-hundred-page report, only to have the presenters deliver a condensed presentation at the board meeting. She would have preferred a condensed report in the meeting packet.

Mr. Adams responded with a comment about a findings letter, which provides all the substantive information.

At his request, Chair Rabasa explained the current process for building the school board agenda. Mr. Adams expressed approval of 4J procedures and acknowledged that the BOD has faced unusual circumstances this school year, resulting in more meeting time, less policy work, and other challenges.

Mr. Adams suggested that the BOD consider using consolidated information as a place to put reports, not referring to it unless a question comes up. Furthermore, if there *is* a question on an agenda item, he strongly urged submitting it to staff ahead of time so that they can prepare an answer.

Chair Rabasa responded that the working agreements state that questions must go through the Superintendent.

Mr. Adams noted that there seems to be a lot of congestion in the process. He said review of school board agendas will give him a better sense of if the 4J school board process is aligned with their strategic priorities.

Interim Superintendent Gill responded that other departments in the district could benefit from better aligning with board priorities, for example the Finance Department.

Mr. Adams offered a series of recommendations, starting with considering strategic abandonment by focusing attention on what is going to have the most impact on children. Regarding agendas, he said to look at three agendas: the upcoming agenda, the two weeks out agenda, and the one month out agenda. He recommended utilizing a spreadsheet with all twelve months. He offered a template for use. He added that the BOD may want to consider reversing the order of agenda items.

Vice Chair Jonak asked about starting the regular board meetings at 6:00 p.m. instead of 7:00 p.m.

Chair Rabasa responded that the last time that was proposed, it did not get good feedback, but it could always be reconsidered.

Mr. Adams brought forward the topic of electing school board officers (i.e. Chair and Vice Chair). He explained that the Chair has a four-year term limit, and officers are elected during an organizational meeting.

There was consensus to hold an organizational meeting during the first week of July 2024.

Discussion ensued about leadership expectations, existing inequities, and the mechanism for nominating school board members to a leadership position. The Chair will solicit the willingness of school board members for nomination.

2. FINALIZING BOARD WORKING AGREEMENTS

Mr. Adams and the BOD reviewed the draft board working agreements, including norms, board roles, responsibilities, and relationships, operations and decision-making, communications, and governing law and policy documents.

Adjustments were made to refine language and provide more clarity. Board members may email Chair Rabasa with further suggestions. Next steps include finalizing the working agreements. Mr. Adams will offer guidance and follow up with the board.

There was consensus to hold a tentative school board retreat on Thursday, June 6 at 4:30 p.m.

IV. ADJOURNMENT

Chair Rabasa adjourned the 4J Board of Directors spring retreat at 8:59 p.m.

MINUTES OF WORK SESSION
SCHOOL DISTRICT 4J, LANE COUNTY, OREGON

Date: May 15, 2024

The Board of Directors (BOD) of School District No. 4J, Lane County, Eugene, Oregon, held a work session at 5:30 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 on May 10, 2024.

ROLL CALL

BOARD MEMBERS PRESENT:

Chair Rabasa
Vice Chair Jenny Jonak
Judy Newman
Erika Thessen
Tom Di Liberto
Morgan Munro
Rick Hamilton

STAFF:

Colt Gill, Interim Superintendent
Dr. Kerry Frazee, Prevention Services Administrator
Dr. Ritu Roy, Special Projects Manager, Prevention Services
Seth Pfaefflin, Student Services Director
Jaime Hock, Mental Health Specialist
Sherry Moore, Executive Assistant to the Chief of Staff
Debbie McKim, Executive Assistant to the Superintendent/Board Secretary

OTHER GUESTS:

None.

EMPLOYEE ASSOCIATIONS:

None.

MEDIA:

KRVM

I. CALL TO ORDER, ROLL CALL

Chair Maya Rabasa called the work session to order at 5:32 p.m. She said the names of the board members and guests in attendance.

II. RECEIVE REPORT FROM THE OFFICE OF STUDENT WELLBEING

A continuation of the PowerPoint presentation originally started on April 17, 2024, Dr.

Kerry Frazee and her team further provided a report from the Office of Student Wellbeing. The department works in collaboration with community partners to enhance and strengthen mental health resources available to students and families in Eugene School District 4J.

Dr. Frazee explained that the district is currently in their second year of implementation of a strategic plan for suicide prevention known as JED's Comprehensive Approach. The program is designed specifically for high schools but will be adapted districtwide.

Staff introduced the Oregon Department of Education's (ODE) Integrated Model of Mental Health, developed in 2020.

Dr. Frazee invited members of the Care and Advocacy Team to share some of their experiences working in the district.

Mental Health Specialist Jaime Hock described providing support to more than four district schools and meeting with students one-on-one. She supports approximately eight students daily. Her job requires a lot of flexibility. Her role also includes providing professional development and coordinating Parent Nights. Ms. Hock emphasized the importance of self-regulation for adults working with youth. She explained that conscious discipline is not a set of lessons, but a practice.

Mr. Di Liberto asked if Parent Night is in every school.

Ms. Hock explained that Parent Nights are still being piloted and expanding. More grant funding and a strategic rollout plan are in the works.

Staff shared that consistency is needed throughout all the schools; when students move schools they should experience the same culture and expectations.

Dr. Roy added that when thinking about district culture the key is not leaving anyone, staff or students, behind. She reflected on a recent opportunity she had to train alongside a range of district staff.

Dr. Frazee said the Care and Advocacy Team has a model of providing mental health support in schools, but they do not yet have a provider in every school.

Ms. Newman asked how all the district teams work together.

Ms. Hock responded that every school operates a little bit differently. Personally, she tries to maintain relationships with counselors and data teams by using good communication. She added that job descriptions do not always match the role staff were hired to do.

Ms. Newman asked how that is managed in a big system like 4J.

Dr. Frazee responded that job classifications occur in the Human Resources department.

Interim Superintendent Gill agreed that the HR Department can help classify and make sure that everyone knows their role and the role of their partners. He explained that many of the resources are new to the district and [the district] is going through growing pains. He added that he has not seen a district that is as well-resourced to address behavioral needs as 4J. As impressive as the investment is, he said the district is still far from meeting student needs according to the national standard. The ratio for students to counselors in Oregon is roughly 600 to 1; and yet the national recommendation is 200 to 1.

Mr. Pfaefflin said data reveals that Oregon has some of the lowest access to mental health care for youth, putting more emphasis on providing adequate support in schools, while strengthening community partnerships.

Chair Rabasa suggested that the district create a directory of care.

Dr. Frazee responded that a directory of care is something the department has worked on and it is still in development. There are challenges, such as shifting positions and descriptions. She said it would be an exciting project to have a directory of care aligned with the districts' data management system for employees.

Chair Rabasa asked how the district is ensuring that approaches are culturally relevant and identity affirming.

Dr. Roy explained that students are going to go to staff who have a shared identity. Whenever there is trauma, personal or systemic, it takes time to rebuild trust and community. She emphasized the need for internal/institutional trauma informed practices.

Vice Chair Jonak asked how special education (SPED) is integrated into district services, for example, beyond an Individual Education Program (IEP).

Mr. Pfaefflin responded that integration is achieved through ongoing district trainings, including autism and masking trainings, and interdepartmental collaboration.

Dr. Frazee thanked the BOD for their time.

III. ADJORN

Chair Rabasa adjourned the work session at 6:37 p.m.

**MINUTES OF THE REGULAR BOARD MEETING
OF THE BOARD OF DIRECTORS
SCHOOL DISTRICT 4J, LANE COUNTY, OREGON**

Date: May 15, 2024

The Board of Directors (BOD) of School District No. 4J, Lane County, Oregon, held a regular board meeting at 7:00 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 on May 10, 2024.

ROLL CALL

BOARD MEMBERS PRESENT:

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

STAFF:

Colt Gill, Interim Superintendent
Matt Brown, Director of Finance
Bob Blyth, Assistant Director of Finance
Seth Pfaefflin, Director of Student Services
Adrienne Pierce, Curriculum Administrator, Instruction Department
Lynette Williams, Teacher on Special Assignment
Brooke Wagner, Director of Human Resources
Sherry Moore, Executive Assistant to the Chief of Staff
Debbie McKim, Executive Assistant to the Interim Superintendent and Board

EMPLOYEE GROUPS:

None.

OTHER:

Sheridan Schilling, Churchill High School
Carmen Gonzalez Valle, Sheldon High School (online)

MEDIA:

KRVM

I. REGULAR BOARD MEETING

II. CALL TO ORDER, ROLL CALL, FLAG SALUTE, LAND ACKNOWLEDGEMENT

Chair Maya Rabasa called the regular board meeting to order at 7:07 p.m. She said the names of the board members who were present. Interim Superintendent Colt Gill led the flag salute and Chair Rabasa read the land acknowledgement statement.

III. AGENDA APPROVAL

The agenda was approved as presented.

IV. INTRODUCTION OF GUESTS AND SUPERINTENDENT'S REPORT

Interim Superintendent Gill explained that during the meeting there will be a budget presentation followed by a public hearing on the proposed 2024-25 budget. He shared a video illustrating that schools across Oregon are beginning to experience extreme budget challenges. He detailed several contributing factors and said there is no one single place to lay blame for Oregon's school funding dilemma. He emphasized how critical the upcoming 2025 legislative session will be as legislators will set the budget for the next biennium. Eugene School District 4J will continue to add positions, relying on general fund dollars when COVID relief dollars run out. 4J has a significant reserve, but like a household savings account, it is good to cover one-time expenses, but does not go far when applied to ongoing expenses. He cautioned that if ongoing, the reserve funds will be spent down, and the district will need to look for additional revenue. Interim Superintendent Gill shared a video of superintendents across the state of Oregon speaking of significant economic shortfalls. The video can be found here: https://www.youtube.com/watch?v=0tLsWOen_5Q He emphasized that while this is not the current experience at 4J, it could be in a year or two. The outcome may be determined during the spring 2025 legislative session.

Relating to the current proposed 2024-25 budget, Interim Superintendent Gill stated that last week, the Budget Committee forwarded a set of recommendations to the 4J Board of Directors (BOD). They are as follows:

1. Seek clarity on budget/spending priorities
2. Carefully review and consider expenses
3. Initiate a board discussion and approval of an updated reserve policy
4. Review and approve the budget process for the future

He said recommendations one, three, and four can be addressed over the next three to six months. The second recommendation will require more direction from the board. He suggested the BOD communicate the options they would like to see district staff deliver at the June 5, 2024 meeting; ahead of budget adoption on June 30, 2024. He provided examples of options, such as naming specific areas of spending to be reconsidered, providing criteria to guide staff, and naming existing goals and priorities.

V. RECEIVE REPORTS FROM HIGH SCHOOL STUDENT REPRESENTATIVES

Sheridan Schilling provided a report from Churchill High School. She explained that students have been busy with academics and sports. Last week AP testing began across the school and IP students are continuing testing. Students and teachers reported less time to prepare given the new schedule. The play, Mean Girls, opened to their largest attendance yet. Final performances are May 16-18. Boys and girls track and tennis are performing exceptionally. Churchill High School graduation is on June 11. Ms. Schilling highlighted Asian American and Pacific Islander Heritage Month. Churchill is holding a celebratory assembly.

Carmen Gonzalez Valle provided a report from Sheldon High School. Boys track is going to state. The boys baseball team went to playoffs. The girls lacrosse team placed second in their league. Students are looking forward to a weeklong Spring Fest. AP and IP exams are coming. Ms. Gonzalez Valle recognized May as Asian Pacific Islander Month and Mental Health Awareness Month.

Nellie Schmitke-Rosiek provided a report from South Eugene High School via Ms. Thessen. The CTE programs end of year showcase happened on May 14. CTE catering students served an excellent buffet at the event. She hopes the CTE showcase becomes a regular event, it was a wonderful way to display and celebrate student work.

VI. CONDUCT PUBLIC HEARING ON PROPOSED 2024-25 BUDGET & BUDGET PRESENTATION

There were no individuals present for public comment specific to the proposed 2024-25 budget.

Finance Director Matt Brown, Assistant Finance Director Bob Blyth, and Director of Student Services Seth Pfaefflin provided a PowerPoint presentation of the proposed 2024-25 budget.

For fiscal year 2024-25, the overall budget is \$601,767,487, a decrease of \$47 million from the current year. A majority of the decrease comes from a lower beginning fund balance from where the district started the 2023-24 budget.

Mr. Brown presented a list of all district resources: beginning fund balance, property taxes, local option levy, other local sources, intermediate sources, federal and state sources, interfund transfers, and other resources. The beginning fund balance reduces by 22% overall. Elementary and Secondary School Emergency Relief (ESSER) funds end on September 30, 2024.

On the expenditure side, FY 2024-25 notable increases include adding educators, counselors, nutrition services, custodial supplies, utility costs, unemployment, and salary increases. Mr. Brown highlighted enrollment trends, indicating that 4J could lose up to

2,000 students. He reiterated that student enrollment dictates what the district receives in State School fund dollars.

Ms. Newman asked where the enrollment projections come from.

Mr. Brown responded that the projections are produced internally by the Research and Planning Department. He offered to follow up with more information.

Mr. Brown presented a slide showing an increase in district staffing over the past several years; from 1,629 staff in 2021/22 to 2,152 staff in 2023/24. He said the district is adding 57 FTEs—mostly counselors, teachers, and licensed professionals.

Mr. Brown explained that during the previous Budget Committee meeting, there were questions about special education (SPED) spending. He introduced Mr. Pfaefflin to discuss the topic further with the Board of Directors (BOD).

Mr. Pfaefflin referenced a handout detailing the use of state and local sources to support SPED in the district. He said spending and costs have steadily increased. He provided a spreadsheet showing five years of staffing data. He noted there is a funding cap in the state of Oregon of 11%. Eugene School District 4J sits at roughly 13.5%.

Chair Rabasa requested that the information presented in the handout be provided for public viewing.

Mr. Brown responded affirmatively.

Ms. Jonak asked Mr. Pfaefflin if, other than FTE licensed, there are other categories that are increasing positions for next year.

Mr. Pfaefflin responded that it is still being determined.

Ms. Newman asked why the SPED child count went down by 150.

Mr. Pfaefflin responded that SPED didn't decrease as much as general enrollment, in fact they have remained roughly even with the percentage of students in SPED.

VII. ITEMS RAISED BY THE AUDIENCE

Allison Kreider (online), teacher at Howard Elementary School, brought up challenges filling certified positions. She asserted that the district is denying the impact. Over the past thirty days they have experienced a shortage of sixteen certified positions that remain unfilled. It has resulted in increased workloads for other teachers without additional compensation. She said many times teachers/classrooms absorb additional students for the entire day, causing disruption. Specialists in the school have had to cancel their classes and take over other classrooms. SPED and other specialized classes have been impacted. She provided a recent example of staying home from work ill and learning that no substitute was available to cover her class. A reading specialist and other

staff took on the extra work. She urged how critical it is to address the issue, not just at Howard Elementary School, but across the district.

VIII. COMMENTS BY EMPLOYEE GROUPS

None.

IX. COMMENTS AND COMMITTEE REPORTS BY INDIVIDUAL BOARD MEMBERS

Chair Rabasa prefaced by stating that at a recent retreat, the BOD discussed centering stakeholder voices by reducing the time for individual board member comments during a regular board meeting to approximately two minutes.

Ms. Newman shared that she spent a day in the office at Edgewood Elementary School. She observed lots of regulating, staff supporting students, volunteers, and other activities. She attended a Community Circle at Cal Young Middle School, commenting that the community building and belonging she witnessed was impressive.

Mr. Hamilton attended the district’s spring Professional Development and Awards Ceremony.

Ms. Thessen spoke to students who do not yet have plans for after graduation. She said success looks different for every student. For some, their biggest accomplishment may have been showing up at school and surviving. Ms. Thessen highlighted CTE programs and gap years. She encouraged the district to continue raising up all students, not just the ones with high GPAs and traditional paths.

X. CONSENT GROUP – ITEMS FOR ACTION

MOTION: Vice Chair Jonak moved to approve the items on the consent group. Ms. Newman seconded. **The motion carried unanimously, 7:0:0; Chair Rabasa, Vice Chair Jonak, Ms. Thessen, Ms. Newman, Mr. Di Liberto, Ms. Munro, and Mr. Hamilton all voting in favor.**

XI. ITEM FOR INFORMATION

None.

XII. ITEMS FOR ACTION

None.

XIII. ITEMS FOR ACTION AT A FUTURE MEETING

1. MIDDLE SCHOOL SPANISH DUAL LANGUAGE AND IMMERSION

Curriculum and Multi-tiered Systems of Support (MTSS) Administrator Adrienne Pierce and DLI and World Language Specialist/Teacher On Special Assignment Lynette Williams provided a PowerPoint presentation on Middle School Spanish Dual Language and Immersion.

Ms. Pierce noted that the curriculum will be the first viable Spanish immersion program for both Kelley and Monroe middle schools. They piloted the program with existing dual language and immersion educators.

Ms. Williams explained that in addition to meeting the language arts standards, the district needed to incorporate a world language component. She emphasized the talent necessary to teach to both of those criteria in a language arts program. She noted that historically it was difficult for educators to find a program suitable for middle schoolers.

Ms. Williams explained that the piloting phase led to identifying a program suitable for sixth graders, known as Benchmark, and a program suitable for seventh and eighth graders, known as Galeria A. When the teachers piloted the programs, they were unanimous in their feeling that Galeria A was more worthy of adoption because it had clearly articulated its connection to the language arts standards, was more robust, and user-friendly. Both programs had a good digital website, but Galeria A integrated more easily with Canva. Educators who piloted the program expressed 100% support of Galeria A.

Ms. Pierce explained that the cost breakdown is \$175,000, or approximately fifty dollars per student annually. Additionally, there are professional development costs amounting to roughly \$18,080.

Ms. Newman asked if the budget covers seven years.

Ms. Pierce responded affirmatively.

2. BOARD MEMBER CALENDAR DRAFT FOR THE 2024-25 SCHOOL YEAR

Interim Superintendent Gill presented the board member calendar draft for the 2024-25 school year. He explained that traditionally the BOD meets the first and third Wednesday of the month. The calendar draft for the 2024-25 school year reflects that. Due to an occasional executive or work session, board members are asked to set aside every Wednesday should a meeting be called. Interim Superintendent Gill mentioned the potential of alternating the board calendar for the next year or beyond. He collected some information pertaining to other school district calendars.

Vice Chair Jonak asked Interim Superintendent Gill to elaborate on comparisons with other school districts.

Interim Superintendent Gill said he went on the websites of neighboring or similar school districts and the vast majority hold one meeting per month as a regular board meeting and one meeting per month as a work session. They are on the same cycle of two days per month. One district has a model similar to 4J, a work session followed by a regular board meeting, but they have fewer meetings throughout the year. In another example, school

board members met in committees frequently throughout the year, in addition to their regularly scheduled board meetings.

Ms. Munro brought up that at their recent retreat, the BOD discussed opportunities to make best use of meeting time. She encouraged moving towards considering the opportunity to have a work session and regular meeting as the monthly structure.

She explained, for the listening audience, that work sessions can begin as early as four p.m. and regular sessions begin at seven p.m. She suggested that a structured work session will actually allow for more discussion.

Chair Rabasa responded that if the one work session/one regular session per month model were considered, it is important to know that 4J policy states that decisions cannot be made in work sessions. She pointed out that it already feels like things move slowly with the current model.

Ms. Newman inquired about the board practice of requiring three reads, stating that if the board only meets once per month to make decisions that could get truncated.

Ms. Thessen expressed general support for the one work session/one regular session per month model. However, because it will reduce the public's ability to give comment, she suggested holding quarterly public comment sessions.

Chair Rabasa responded that receiving public comments during a work session is also an option.

Vice Chair Jonak expressed general support for the alternate meeting model. She suggested creating a different format for public input, in addition to holding quarterly public comment sessions.

There was consensus that the Community Input Committee, made up of Chair Rabasa, Mr. Di Liberto, and Ms. Thessen, will coordinate a time to select dates for the board member calendar draft for the 2024-25 school year.

3. 2024-25 BUDGET PRESENTATION DISCUSSION

Finance Director Matt Brown and Assistant Finance Director Bob Blyth received questions from the BOD regarding the 2024-25 budget.

Ms. Newman cited 57 FTE and questioned the rationale for increasing staff alongside dwindling resources. She expressed concern that the positions might eventually be cut.

Chair Rabasa said to consider how many of the 57 FTE have already been hired.

Mr. Di Liberto shared his perspective that he wants the district to spend money on students the best way possible and treat employees correctly.

Vice Chair Jonak brought up the district goal of increasing equitable outcomes and achievements. She noted that a priority effort was professional development for training and staff. She commented that professional development and training, which does not necessarily consume additional resources, may be a way for the district to invest that makes sense and supports efforts without having to hire new employees.

Mr. Hamilton echoed concern about the issue of hiring staff that potentially cannot be sustained by the budget.

Ms. Munro stated for the listening audience that the 2024-25 budget proposes using a massive amount of district savings (2/3 of savings in one year) in a way that does not feel sustainable to continue the following year. She asserted that the district would go from having a savings of approximately 66 million to zero within 18 to 24 months. She said Oregon's funding model forces the district to determine how use the limited resources in the best way possible. Ms. Munro suggested the district make changes in ways that are steps down instead of a cliff. She is concerned with the potential for the district to spend 40 million dollars on investments that cannot be repeated next year, for example, new employees. She suggested that the district consider how to best spend its reserves and to view programs like the free and reduced lunch through a new lens.

Chair Rabasa responded, regarding the free and reduced lunch program, that there is nothing preventing families who can afford to cover the cost of their children's lunches from donating money to 4J. She suggested a potential communications solution.

Chair Rabasa asked, out of the 40 million, how much is contributing to getting district reserves at a healthy level?

Ms. Newman requested information about hiring 57 FTE with use of reserves.

Ms. Thessen asked the approximate monthly cost of payroll.

Ms. Blyth stated that payroll is just under 11 million.

Vice Chair Jonak added that she has mixed feelings about hiring staff that may not be employed in the future because she feels that students do have immediate needs. She suggested exploring the topic of hiring and retention with the employee union groups. She voiced her concern about the district spending 13.5 million on Wells Fargo building, including the ongoing operational costs of approximately half a million per year.

Ms. Schilling offered that it is important to think about longevity and the future. She wants to make sure that her younger brother gets the same opportunities that she is getting in high school. She said that the budget potentially plummeting is terrifying. She said sacrifices have to be made, and suggested thinking about the long term, not just today.

Ms. Thessen asked, regarding the free and reduced lunch program, if there is a discernable difference if a student took lunch but not breakfast.

Mr. Brown responded that he will check in with the Nutritional Services Manager and follow up with the information.

Ms. Munro commented about the budget versus the actual spent and how many positions go unfilled. She questioned the manner the district determines which position gets hired and which position does not. She requested more information about the process and suggested that if it were done intentionally and strategically it could result in a more realistic budget projection.

Ms. Newman asked if the money for the Wells Fargo building renovation is reflected in the proposed budget.

Mr. Brown responded affirmatively.

Interim Superintendent Gill summarized the questions outlined by school board members. The Finance Department will follow-up during an upcoming June school board meeting.

Ms. Munro asked if the proposed budget includes the passing of the local option levy.

Mr. Brown responded affirmatively.

Ms. Newman asked about a possible option to direct the district to underspend.

Mr. Blyth responded that the information being presented is the district's appropriation levels, once that is set, the budget can be adjusted to reflect lower spending levels.

Mr. Brown and Mr. Blyth wrapped up the discussion with a commitment to follow up with the BOD at their upcoming June school board meeting.

XIV. SUGGESTIONS BY THE BOARD FOR CONSIDERATION OF ITEMS AT A FUTURE MEETING

There were none.

XV. ADJORN

Chair Rabasa adjourned the regular board meeting at 9:30 p.m.



CONSENT AGENDA—ITEM FOR ACTION

Date of Meeting

June 5, 2024

Title

Approve Resolution #2024-06051 Agreeing to City of Springfield Housing Diversity Tax Exemption (HDTE)

Presenter

City of Springfield Staff: Katie Carroll, Housing Analyst, Development & Public Works Department

Background

The Springfield City Council has adopted a property tax exemption to incentivize the development of multiple-unit housing that meets certain requirements in specified transit-served and core areas of Springfield. This tax exemption is known as the multiple-unit property tax exemption (aka MUPTE) in Eugene, but Springfield is calling it the Housing Diversity Tax Exemption (HDTE). The program will exempt property taxes of qualifying projects for 10 years on new residential improvements, new parking for residents, and new commercial space in a mixed-use building when it's determined to be a public benefit. Land, existing improvements, and other new improvements will still be taxed. The idea behind the exemption is that by forgoing some property taxes, more multiple-unit housing projects will “pencil” and be built than would without the exemption.

For the exemption to apply to the tax levy of all taxing districts and not just the City's, the City needs support from enough other districts to equal at least 51% of the total tax levy. The City Council is asking the 4J School Board to support this program by allowing the HDTE to also apply to 4J's tax levy. To support the exemption, the 4J School District's governing body must approve by resolution the policy of providing tax exemptions for multiple-unit housing as provided in City of Springfield Ordinance No. 6476. The 4J School District would only be impacted by approved projects located in the Glenwood Riverfront area.

City staff presented on the HDTE as an item for future action at the Board's March 6, 2024 meeting. All materials attached are new from the Board's last review of this item. A letter from the City Manager is included which further summarizes the HDTE program and City's request for support. Attached to the letter are copies of the City's Housing Strategy which describes how Springfield is working to address housing needs, Ordinance 6476 adopting the HDTE program, and Resolution 2024-11 adopting the Program Guidelines.



May 9, 2024

RE: Springfield Housing Diversity Property Tax Exemption

Dear Eugene School District School Board,

The Springfield City Council has identified housing as a key community need. A low supply of housing in the community has driven up prices and makes it difficult for people to move to and remain in our community. Over 40% of Springfield renters are cost-burdened (paying more than 30% of their income on housing), and the rental vacancy rate is just 1.6%.¹ A 5% rental vacancy rate is typically considered healthy or balanced. These statistics indicate the impact that a shortage of housing has on our community.

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To address this issue, the City Council created a Housing Strategy (see attachment) to incentivize the creation of housing at all price points. One strategy the City Council identified to address Springfield’s need for more multiple-unit housing, is implementation of the state-enabled multiple-unit property tax exemption (codified at ORS 307.600-637). This tool will help make it more feasible for developers to build needed housing for Springfield residents, especially in this challenging market with limited housing options.

The Springfield City Council adopted the Oregon multiple-unit property tax exemption as the **Housing Diversity Tax Exemption (HDTE) Program** on May 6, 2024, which will exempt qualifying residential property owners from paying some ad valorem real property taxes for ten years. The tax exemption applies to new residential improvements, new parking for residents, and new commercial space in a mixed-use building when it’s determined to be a public benefit. Existing improvements, other new improvements, and land will continue to be taxed.

The program’s tax exemption will only apply to the tax levy of Springfield unless the City receives support from the governing bodies of other impacted taxing districts such that their combined rates total at least 51% of the combined rate of all taxing districts. **The City Council is asking the Eugene School District School Board to support this program by allowing the Housing Diversity Tax Exemption to also apply to the Eugene School District’s tax levy. To support the exemption, the Eugene School District’s governing body must approve by resolution the policy of providing tax exemptions for multiple-unit housing as provided in City of Springfield Ordinance No. 6476.**

¹ U.S. Dept. of Housing and Urban Development, CHAS Data (2016-2020); U.S. Census, American Community Survey 5-year (2022).

In order to qualify for a tax exemption, a project must add at least five new dwelling units through addition, conversion, or new construction. All projects must also provide a public benefit to the community. Only projects located within designated areas of Springfield are eligible to apply for the tax exemption. The exemption is intended to spur development that would not otherwise happen. If a project doesn't get built, taxing districts lose out on the revenue that project would generate over its lifetime once its exemption period ends. While exempting taxes has the potential to decrease revenue in the short-term in some circumstances, incentivizing new housing development has significant potential to generate new revenue in the long-term by adding valuable improvements to the tax rolls.

City Council recognizes this property tax exemption program is one tool that could help make more housing developments pencil in our community. Please consider supporting the City's efforts to bring needed housing to Springfield.

City staff is available to provide additional information and/or to come to a board meeting to answer questions. The City appreciates your partnership and consideration of this request to support the Housing Diversity Tax Exemption.

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Sincerely,



Nancy Newton
City Manager

Staff Contact for Questions and Next Steps:

Katie Carroll, Housing Analyst
City of Springfield
kcarroll@springfield-or.gov
541-726-3660

Attachments:

- City of Springfield Housing Strategy
- Springfield Ordinance No. 6476
- Springfield Resolution No. 2024-11

Springfield Housing Strategy

UPDATE
FALL
2023

In 2016, the **Springfield City Council** directed staff to evaluate housing needs and to build on strategies to both increase the supply of housing and the accessibility of housing across the housing continuum. The result is the **Springfield Housing Strategy**, which includes the actions the City is taking to address the community's housing needs.

We want Springfield to be a welcoming community for all people in every phase of life, whether it's just starting out with a new family or downsizing to a smaller home.

Sheltering

Allow for temporary sheltering options.

Overnight Parking Program

Allow religious and social institutions and industrial sites to host up to 3 vehicles, campers, or trailers. Provide City general funds to support non-profits running the parking program. **STATUS: ONGOING**

RVs as Temporary Housing

Temporarily allow RVs to be occupied on private property to address regional shortage of affordable temporary housing options. **STATUS: ONGOING**

Shelter Sites

Process emergency shelter site requests from local agencies. **STATUS: ONGOING**

Affordable Housing Development

Incentivize and fund development of income-qualified housing.

Income-Qualified Affordable Housing Development

Award federal HOME funds and other one-time funds toward new Affordable Housing projects. **STATUS: ONGOING**

Springfield Land Acquisition Program

Identify land suitable for Affordable Housing development and use federal funds to acquire or help developers acquire land. **STATUS: ONGOING**

Development Fee Waiver for Non-profit Affordable Housing Providers

Waive development fees for homeownership and rental Affordable Housing developed by non-profits. **STATUS: ONGOING**

Low-Income Rental Housing Property Tax Exemption

Allow property taxes to be exempted for 20 years for income-qualified rental housing. **STATUS: ONGOING**

SDC Waiver for Homeownership

Waive system development charges (SDCs) for housing that is sold affordably to low-income homebuyers. **STATUS: WAIVED THROUGH 2025**

Renter Assistance

Provide assistance to support low-income renters in Springfield.

Springfield Eugene Tenants Association (SETA)

Award one-time CDBG coronavirus relief funds to SETA to support their tenant hotline to assist, educate, and empower renters on housing rights issues. **STATUS: FUNDED FOR 2024**

Home Ownership Assistance

Provide assistance to prospective and current low-income homeowners.

Home Repair Program

Provide up to \$10,000 over 5 years in financial assistance with CDBG funds (as a grant) to help very low-income homeowners with home repairs that address health, safety, or accessibility needs. **STATUS: ONGOING**

Springfield Home Ownership Program

Partner with DevNW to provide up to \$25,000 in financial assistance with CDBG funds (as an interest-free loan) to help first-time low-income homebuyers purchase a home. **STATUS: ONGOING**

Housing Diversity & Production

Increase the supply and diversity of housing at all levels.

Springfield Development Code Update

Updated Development Code to support efficient, timely, clear development review. Implement State middle housing laws to allow more diverse housing types in residential zones. **STATUS: COMPLETED**

SDC Waiver for ADUs

Waive system development charges (SDCs) for Accessory Dwelling Units (ADUs). **STATUS: WAIVED THROUGH JUNE 2027**

Housing Diversity Tax Exemption

Consider multi-year waiver of property taxes for multiple unit housing to incentivize development in some areas of Springfield. **STATUS: IN PROGRESS**

Springfield Housing Snapshot UPDATE FALL 2023

What is housing affordability?

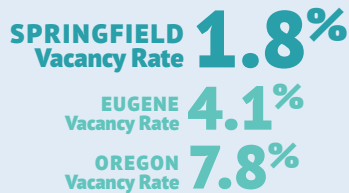
Housing is considered affordable if a household spends less than 30% of its gross income on housing-related costs, including utilities.⁴ Housing affordability is a term applicable to **households at a range of incomes.**

How is that different from Affordable Housing?

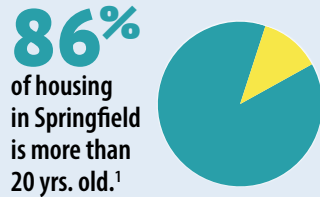
Affordable Housing is housing priced so that a **household at or below the median income** pays no more than 30% of its total gross income on housing and utilities.⁹

Springfield's housing market

Housing is **hard to find** in Springfield, due to a very low vacancy rate.¹



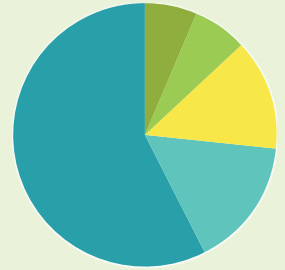
Springfield's **housing inventory** is aging.



Housing mix & development

Springfield's housing mix¹

- 57% Detached single-unit
- 15.7% Multi-unit (5+ units)
- 13.5% Attached single-unit or duplex
- 6.9% Mobile home
- 6.3% 3-4 units
- 0.6% Boat, RV, van, etc.



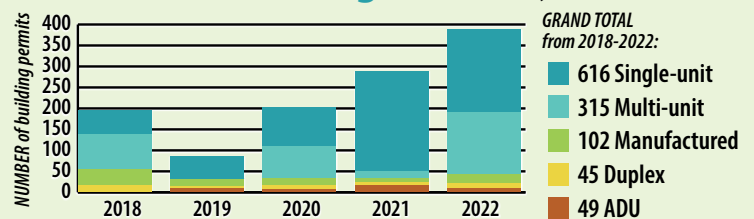
Springfield needs an estimated **8,258 new housing units** over the next **2 decades** to address **existing** underproduction and **projected future need.**²

The **average home sale price** in Springfield has increased.³

Year	Average home sale price
2022	\$434,900
2021	\$382,400
2020	\$334,800
2019	\$287,300
2018	\$268,300

The City issued **building permits**

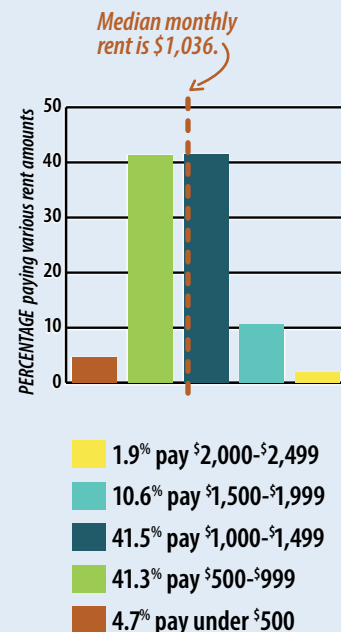
for **1,127 new dwellings** over the last 5 years.⁵



Fair Market Rent in Springfield:⁴

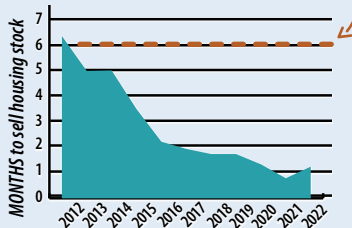
Year	1-Bedroom	2-Bedroom
2023	\$1,025	\$1,349
2022	\$958	\$1,254
2021	\$917	\$1,201

Gross monthly rent paid in Springfield in 2021.¹



Inventory for home sales is low in Lane County.³

Less than 6 months is a sellers market.



Inventory is based on how long it would take to sell the entire stock of homes at the current sales pace.

Income & affordability

Springfield overall **POVERTY** Rate **16%**¹

Poverty among Springfield's **RENTERS** **19.9%**¹

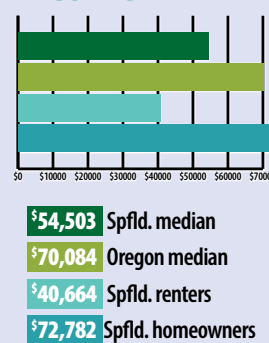
Poverty among Springfield's **HOMEOWNERS** **5.3%**¹

Springfield **UNHOUSED** residents **1,014 people**⁶ *At some point in 2022.*

TENANT-BASED VOUCHERS in Springfield **994 households**⁷

WAIT LIST for **HOUSING CHOICE VOUCHERS** **3,094 households**⁷ in Lane County

Median household income¹



Springfield households

53.5% are homeowners¹

46.5% are renters¹

25% of homeowners are cost burdened⁸

46% of renters are cost burdened⁸

Households are **cost burdened** if they pay 30% or more of income on housing.

SOURCES: ¹ US Census ACS 5-year (2021), ² EcoNW for OHCS (2021), ³ RMLS, ⁴ HUD, ⁵ City of Springfield (2023), ⁶ Lane County (2022), ⁷ Homes for Good (Aug. 2023), ⁸ CHAS (2015-2019), ⁹ Eugene-Springfield Metro Plan.



COMMUNITY DEVELOPMENT DIVISION | Development & Public Works Dept.
 City of Springfield, Oregon | bit.ly/spfldhousing

SPRINGFIELDOR @CITYOFSPRINGFIELDOREGON
 SPFLDOREGON CITY-OF-SPRINGFIELD

CITY OF SPRINGFIELD, OREGON
ORDINANCE NO. 6476 (GENERAL)

AN ORDINANCE ADOPTING SPRINGFIELD MUNICIPAL CODE SECTIONS 3.550 THROUGH 3.558 TO ENACT A PROPERTY TAX EXEMPTION FOR MULTIPLE-UNIT HOUSING TO INCREASE HOUSING DIVERSITY, ADOPTING A SEVERABILITY CLAUSE, AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Springfield has a shortage of housing that is affordable and accessible to households of various incomes and sizes;

WHEREAS, the 2011 Residential Land and Housing Needs Analysis for the City of Springfield estimated that about 40 percent of new housing units needed to accommodate Springfield’s projected population growth from 2010 to 2030 would be multiple-unit housing;

WHEREAS, a 2018 report titled “Spurring multifamily housing development in Springfield, Oregon” prepared by LOCUS: Responsible Real Estate Developers and Investors found that only one multiple-unit housing project had been built in Springfield during the period from 2008 to 2018, and recommended that the City institute a multiple-unit property tax exemption to address barriers to the development of multiple-unit housing;

WHEREAS, in the past five years, more multiple-unit housing projects have been proposed and completed in Springfield than in the previous decade;

WHEREAS, according to the U.S. Census Bureau’s American Community Survey 5-year data, the share of housing in Springfield that is multiple-unit housing (5 or more units) has not increased during the last decade, and as of 2022 made up only 16 percent of the city’s housing units;

WHEREAS, new multiple-unit housing built in Springfield during the last decade has not kept pace with the estimated need outlined in the 2011 Residential Land and Housing Needs Analysis, resulting in a lack of housing diversity in Springfield;

WHEREAS, despite the incremental progress of past five years toward meeting Springfield’s multiple-unit housing needs, a changing market context, including high interest rates, high construction costs, and high land costs has made development more difficult without financial incentives such as tax exemptions;

WHEREAS, the Common Council has approved a Housing Strategy that identifies and implements various initiatives to help address the City’s unmet housing needs, including the need for greater housing diversity;

WHEREAS, ORS 307.600 through 307.637 enables cities to establish a program exempting multiple-unit housing meeting specified requirements from ad valorem real property taxes for up to ten years;

WHEREAS, the Common Council finds it in the public interest to adopt the multiple-unit property tax exemption as part of the City’s Housing Strategy to help the address the need for more multiple-unit

housing, particularly in core areas of the City and areas close to transit, in order to diversify the housing stock and increase the accessibility of housing;

WHEREAS, the Springfield City Council held a public hearing on March 4, 2024 in accordance with the requirements of ORS 307.606(3), and has determined that multiple-unit housing meeting the specifications of this ordinance as outlined in Exhibit A would not be built without the benefits provided by the multiple-unit tax exemption;

NOW, THEREFORE, THE COMMON COUNCIL OF THE CITY OF SPRINGFIELD ORDAINS AS FOLLOWS:

Section 1. Springfield Municipal Code sections 3.550 through 3.558 are hereby adopted as provided in Exhibit A, which is attached hereto and incorporated herein by reference.

Section 2. The tax exemption adopted in this Ordinance only applies to the tax levy of the City of Springfield, except that the exemption shall apply to the ad valorem property taxes of all taxing districts when the rates of ad valorem taxation of taxing districts whose governing boards adopt a resolution as provided in Section 3 herein, when combined with the rate of taxation of the City, equals 51 percent or more of the total combined rate of taxation levied on the property which is tax exempt under the provisions of this Ordinance.

Section 3. The Common Council hereby directs and authorizes the City Manager to request all other taxing districts whose boundaries include the property designated for tax exemption under this Ordinance, to approve by resolution of the taxing district's governing body the policy of providing tax exemptions for multiple-unit housing as provided herein.

Section 4. Severability Clause. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion hereof.

Section 5. Effective Date. This ordinance shall become effective 30 days from the date of passage by City Council and approval by the Mayor.

ADOPTED by the Common Council of the City of Springfield this 6th day of May, 2024, by a vote of 6 for and 0 against.

APPROVED by the Mayor of the City of Springfield this 6th day of May, 2024




Mayor

ATTEST:



City Recorder

REVIEWED & APPROVED
AS TO FORM



DATE: 5/6/2024
SPRINGFIELD CITY ATTORNEY'S OFFICE

CHAPTER 3 Public Improvements
HOUSING DIVERSITY TAX EXEMPTION

3.550 Housing Diversity Tax Exemption (HDTE) – State Statutes Adopted

The provisions of the Multiple Unit Property Tax Exemption (MUPTE) in ORS 307.600 through 307.637 are hereby adopted to stimulate the creation of multiple-unit housing through new construction, addition, or conversion in core and transit-supported areas of the City as designated in these sections 3.550 through 3.558.

3.552 Definitions

For the purposes of the Housing Diversity Tax Exemption code in sections 3.550 through 3.558, the following definitions apply. Where the definitions in this section conflict with a definition provided in ORS 307.603, the definition in this section will prevail. Unless specifically defined below or in ORS 307.603, words or phrases used in the Housing Diversity Tax Exemption code must be interpreted so as to give them the meaning they have in common usage.

Approval Authority. The individual or public body with authority to make a final decision on an application under the provisions of sections 3.550 through 3.558 of this code and the Program Guidelines: specifically, the City Manager or Council.

Multiple-Unit Housing. Newly constructed structures, stories, or other additions to existing structures and structures converted in whole or in part from other use to housing, where the structure has a minimum of five new dwelling units, excluding cottage clusters.

Program Guidelines. The standards and guidelines for this program as adopted by resolution of the Council.

Project. The proposed construction, addition, or conversion of multiple-unit housing for which applicant is applying for a tax exemption under this section.

Transient Lodging. As defined in section 7.700 of this code.

3.554 Application Criteria

(1) The Approval Authority may approve an application under this section if it finds that the project meets the following criteria:

- (a) The applicant has attended a pre-application meeting;
- (b) The applicant has site control at time of application;
- (c) The project is for multiple-unit housing that will add a minimum of five new dwelling units;
- (d) The project will be located within an eligible program area as shown in Figures 1 through 5 of this section;
- (e) The project will include public benefits that comply with the requirements of the program guidelines;
- (f) The project will be completed on or before the date specified in ORS 307.637;
- (g) At completion, project will conform to the requirements of the Springfield Comprehensive Plan, any applicable refinement plans or functional plans, and the Springfield Development Code, in effect at the time the application under this section is approved;
- (h) The project cannot be designed or used as transient lodging; and

- (i) The project will conform with any additional criteria provided in the program guidelines.

Figure 1

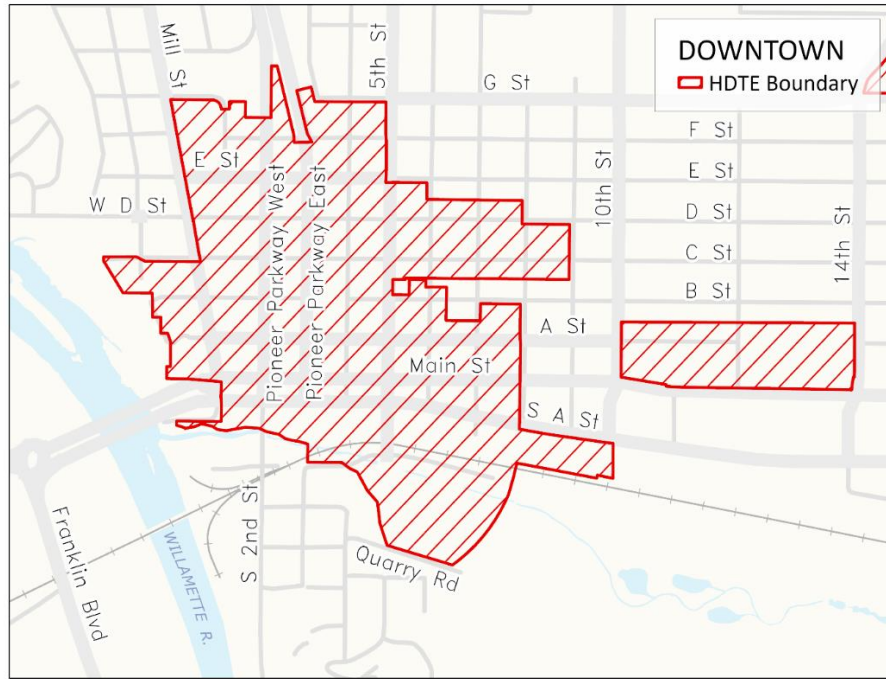


Figure 2

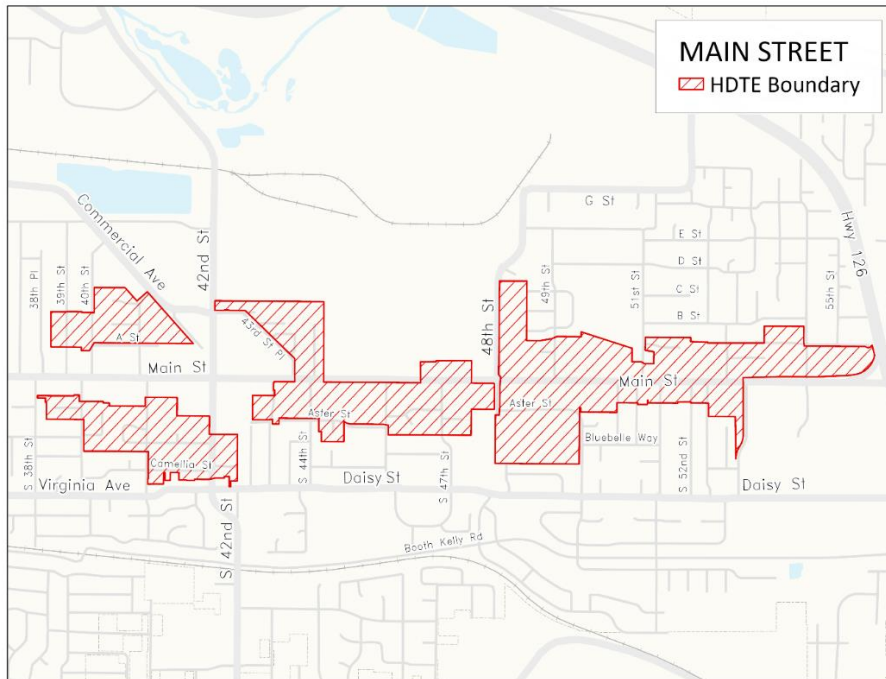


Figure 3

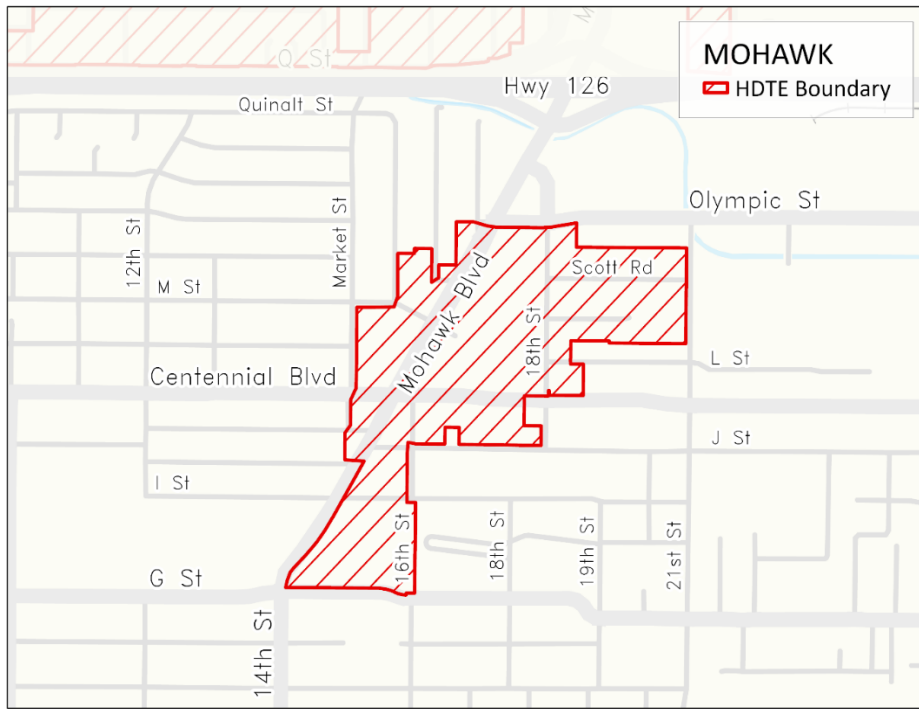


Figure 4

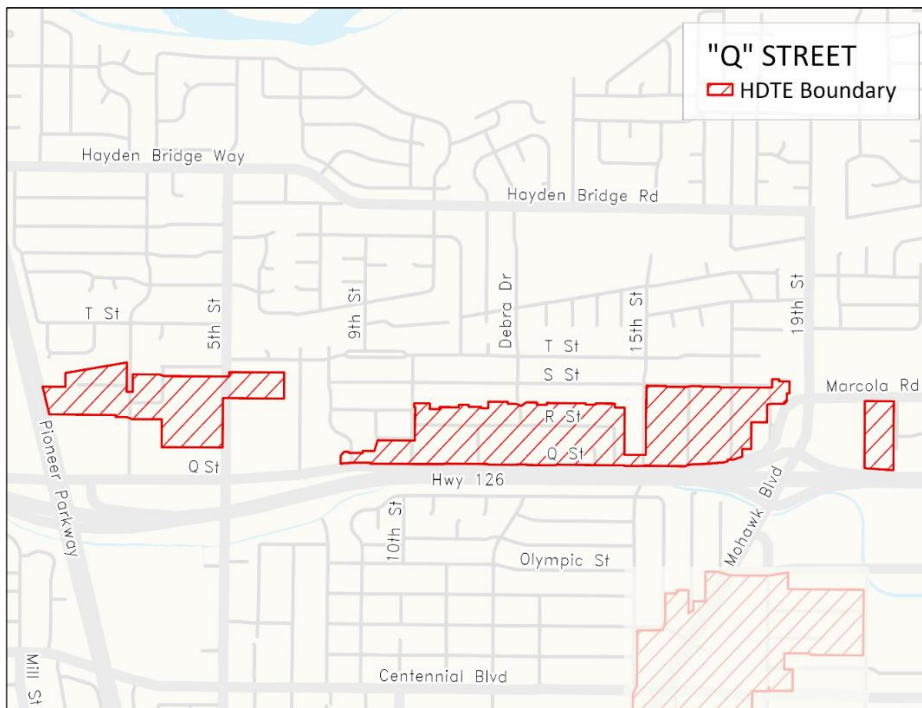


Figure 5



3.556 Application Review

- (1) Prior to submission of an application, the applicant must attend a pre-application meeting.
- (2) Applications must be submitted to the City Manager or designee as provided in ORS 307.615 and the program guidelines, on a form prescribed by the City Manager or designee. Complete applications must be submitted by February 1 immediately preceding the first assessment year for which the exemption is requested and must be accompanied by the application fee as established by Council resolution. Applications will not be considered complete until all required information and the application fee have been received.
- (3) The Approval Authority will review a complete application and make a final decision to approve, approve with conditions, or deny the application. An application not acted upon within 180 days of the date the complete application was received by the City will be deemed approved.
- (4) Following approval or denial of an application, the City will provide notice to the applicant and Lane County Assessor as provided in ORS 307.621.

3.558 Exemption

- (1) Multiple-unit housing that is granted an exemption under sections 3.550 through 3.558 and ORS 307.600 through 307.637 will be exempt from ad valorem taxation for 10 successive years. The first year of exemption is the assessment year beginning January 1 immediately following the calendar year in which construction, addition, or conversion is completed, as determined by that stage in the construction process when, pursuant to ORS 307.330, the improvement would have gone on the tax rolls in the absence of the exemption.

(2) The exemption does not include the land or any improvements which are not part of the multiple-unit housing included in the project, except as specifically allowed herein. In the case of a structure to which stories or other improvements are added or a structure is converted in whole or in part from another use to dwelling units, only the increase in value attributable to the addition of or conversion to dwelling units for the project may be exempt from taxation. The exemption includes parking constructed for the multiple-unit housing construction, addition or conversion. The exemption includes commercial property to the extent that the commercial property is determined to be a public benefit element of a multiple-unit housing construction, addition, or conversion by the Approval Authority. Exemptions run with the property and will continue if the property is sold during its exemption period.

(3) At any time, the Council may, by resolution, set a limit on the maximum amount of foregone tax revenue provided as a benefit of the exemption under this section. Provided, however, the maximum amount of foregone tax revenue shall not apply to any decrease or limit the amount of any exemption that was approved before the date a resolution is adopted under this subsection. The authority provided under this subsection includes the authority to adopt a resolution at any time to amend or repeal a limit on the maximum amount of foregone tax revenue previously adopted under this subsection.

CITY OF SPRINGFIELD, OREGON
RESOLUTION NO. 2024-11

A RESOLUTION ADOPTING PROGRAM GUIDELINES FOR THE HOUSING DIVERSITY TAX EXEMPTION TO IMPLEMENT SPRINGFIELD MUNICIPAL CODE SECTIONS 3.550 THROUGH 3.558

WHEREAS, the City of Springfield has a shortage of housing that is affordable and accessible to households of various incomes and sizes;

WHEREAS, the City of Springfield has developed a Housing Strategy that identifies and implements initiatives to help address the City’s unmet housing needs, including the need for more housing diversity;

WHEREAS, ORS 307.600 through 307.637 enables cities to establish a program exempting multiple-unit housing meeting specified requirements from ad valorem real property taxes for up to ten years;

WHEREAS, the Common Council has found it in the public interest to adopt a multiple-unit property tax exemption as part of the City’s Housing Strategy to help address the need for more diverse housing in Springfield;

WHEREAS, the Springfield City Council adopted Ordinance 6476, which adopts Springfield Municipal Code (SMC) sections 3.550 through 3.558, establishing an ad valorem real property tax exemption program pursuant to ORS 307.600 through 307.637;

WHEREAS, ORS 307.606(4) requires that prior to accepting applications for exemptions under the program, the City must promulgate standards and guidelines to use in reviewing and granting approvals of applications, and SMC 3.552 provides for these Program Guidelines to be adopted by Resolution of the Common Council; and

WHEREAS, the Program Guidelines, attached as Exhibit A and incorporated herein by reference, provide the process to be followed by the City in reviewing and granting tax exemptions for multiple-unit housing under this program,

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF SPRINGFIELD:

Section 1: The Program Guidelines for processing applications for the Housing Diversity Tax Exemption, attached as Exhibit A hereto, are approved and adopted as the procedures to be followed in considering applications for exemption, and the policy contained therein is declared to be the policy of the City of Springfield governing the basic requirements for the program.

Section 2: This Resolution will take effect upon the effective date of Ordinance 6476, An Ordinance Adopting Springfield Municipal Code Sections 3.550 through 3.558 to Enact a Property Tax Exemption For Multiple-unit Housing to Increase Housing Diversity, Adopting a Severability Clause, and Providing an Effective Date.

ADOPTED by the Common Council of the City of Springfield this 6th day of May, 2024,
by a vote of 6 for and 0 against.

ATTEST:



City Recorder

REVIEWED & APPROVED
AS TO FORM

Kristina Kraaz

DATE: 5/6/2024
SPRINGFIELD CITY ATTORNEY'S OFFICE

Housing Diversity Tax Exemption - City of Springfield

Program Guidelines

The following standards and guidelines expand on program requirements articulated in the Springfield Municipal Code (SMC) sections 3.550-3.558, and in ORS 307.600-637. Prospective applicants should review both the code requirements and these guidelines before applying.

Purpose

Property tax exemptions are one tool available to incentivize an increase to the supply and diversity of housing. The Housing Diversity Tax Exemption (HDTE) program adopts the Oregon Multiple Unit Property Tax Exemption (MUPTEx) for approved housing projects in designated areas of Springfield. The program, enabled by state law, encourages development of new multiple-unit housing in transit-supported and core areas of Springfield by reducing the operating costs for qualified projects during their first several years of operation. Housing made available for rental or sale of individual units is eligible for the exemption. Applicants intending to build multiple-unit low-income rental housing projects may be better served by the Low Income Rental Housing Property Tax Exemption (see SMC 3.500 through 3.508).

Exemption

Applicants building multiple-unit housing that meets the definition in SMC 3.552 can apply to receive an exemption of property taxes for a period of ten (10) successive years on new residential improvements if program requirements are met.

Onsite parking improvements are exempted if:

- (i) The parking is constructed at the same time as the multiple-unit housing construction, addition, or conversion; and
- (ii) The parking will be for residents of the multiple-unit housing.

Parking that pre-dates the multiple-unit housing project or parking that is exclusively for commercial tenants and patrons is not exempt. The applicant must demonstrate that the parking will be available to residents. For example, the application may include a parking management plan, a site plan showing location of resident parking and any associated signage, or an operating plan detailing leasing of parking spaces to residents of the multiple-unit housing.

Ground floor commercial uses fronting on either side of Main Street between 38th Street and Bob Straub Parkway are exempt if they meet the public benefit requirement for Commercial Space listed under OPTION 1 of these program guidelines.

Ground floor commercial uses within a mixed-use building with at least five dwelling units are exempt if determined to be a public benefit by the Approval Authority under OPTION 3 of these program guidelines.

Eligibility Criteria

To be eligible for the exemption, applicants must meet the following minimum criteria:



- Applicant has attended a pre-application meeting
- Applicant controls (owns or has proof of future ownership) of project site at time of application
- The project site is within the city limits
- Project will add a minimum of five new dwelling units and meet the definition of “Multiple-Unit Housing” in SMC section 3.552
- Project site is located within an eligible program area as shown in SMC section 3.554
- Project will provide public benefits as outlined in these program guidelines
- The construction of the project for which the exemption is sought will be completed on or before the date specified in ORS 307.637
- At completion, the project will conform to the requirements of the Springfield Comprehensive Plan, any applicable refinement plans or functional plans, and the Springfield Development Code, in effect at the time the application for this tax exemption is approved
- Project must comply with the Springfield Development Code and not rely on any type of statutory exemption or exception
- Applicants receiving system development charge (SDC) payment assistance from the Springfield Economic Development Agency (SEDA) are not eligible for the tax exemption unless the project will have a height of four or more stories upon completion (includes projects that have ground-floor commercial)
- Projects on properties abutting Main Street between 38th Street and Bob Straub Parkway may not include any ground floor residential in buildings fronting Main Street.
- Projects granted the exemption cannot be designed or used as transient lodging, including but not limited to hotels, motels, Airbnbs, VRBOs, and Short Term Rentals
- **Projects for which the applicant has already applied for a building permit are not eligible for the exemption**

Application

A complete application must be filed on or before February 1 for consideration of an exemption beginning July 1 of the following assessment year. Any application which does not contain all required information and/or the required fee shall be returned and considered not filed. The City reserves the right to request additional materials from the applicant during its review.

At a minimum, the application must contain:

- Explanation of why the applicant is requesting the exemption
- Preliminary site plans showing major features, including public benefits, as applicable
- Legal description of the property
- Proof of ownership/site control
- Project design elements and planned façade materials
- Description of existing use of the property
- Justification of the elimination of any existing sound or rehabilitable housing or businesses on the project site



- Proposed number of housing units, including a breakdown of the number of units by unit size
- Description and preliminary proof of the public benefits to be provided
- Description of parking and preliminary proof that parking will be available to residents of the multiple-unit housing if applicant is seeking to include in exemption

An application fee will be charged at the time of application and should be made payable to the City of Springfield. Application fees cover the City's costs for processing the application. If an application is denied, the City will not refund the fee. The Lane County Assessor will collect a separate fee for approved applications to cover its costs for processing the tax exemption.

Review Process

1. Before submitting an application, the applicant must attend a pre-application meeting to discuss their plans for meeting the requirements of the program, including provision of public benefits.
2. A complete application must be submitted by February 1 immediately preceding the first assessment year for which the exemption is requested. Applications are accepted on a rolling basis, but applicants are encouraged to coordinate timing with the project's development applications. Applicants should bear in mind the Lane County Assessor's assessment date when determining application timing. Tax exemptions will not begin until a project is complete and assessed at its completed value. Applicants may wish to consult with the Lane County Assessor for additional information.
3. The City Manager or designee will be the Approval Authority for applications applying for approval under public benefit **OPTION 1 or OPTION 2** and will rule on the application within one hundred and eighty days (180) of the City's receipt of a complete application. Review may require a follow-up meeting with the applicant to clarify or request additional application materials.

The Council will be the Approval Authority for applications applying for approval under public benefit **OPTION 3**. The City Manager or designee will review applications applying for approval under public benefit **OPTION 3** and forward a recommendation to the Council to approve, approve with conditions, or deny the application. Review may require a follow-up meeting with the applicant to clarify or request additional application materials. The Council will rule on the application within one hundred and eighty days (180) of the City's receipt of a complete application. The Council may approve, approve with conditions, or deny the application. The Council may hold a public hearing on the application at its discretion. Final action by the Council shall be by resolution.

Applications not acted upon within 180 days of receipt of complete application are deemed approved. Following approval or denial of an application, the City will provide notice to the applicant and Lane County Assessor as provided in ORS 307.621.



Prior to issuance of the Certificate of Occupancy, the applicant may be required to record one or more restrictions or other covenants pertaining to the property that reflects any requirements or conditions required in the application approval.

4. The City may require the applicant to provide verification of the project’s public benefits and proof that parking will be available to residents before issuing the Building Permit and/or Certificate of Occupancy.
5. For approved projects, the City Manager or designee may require submission of an annual report during the exemption period to verify the continuation of public benefits and continued conformance with other eligibility requirements. The project owner will be required to allow on-site inspections for the purposes of verifying that the project remains in compliance with its eligibility requirements.

Public Benefits

In exchange for granting the property tax exemption, the City requires applicants to include public benefits as part of the project. There are three options applicants can choose between to meet the public benefit requirement for the program.

OPTION 1: Clear and Objective Criteria

The applicant may pick public benefits from the list below to include in the project. The applicant may include two (2) public benefits if at least one benefit is a List A item. The applicant must include three (3) public benefits if all proposed benefits are List B items. These benefits must be in addition to any land use or building code requirements. The timing of City verification is at the discretion of the City. **The City Manager or designee will be the Approval Authority for applications applying under OPTION 1.**

Benefit	List A	List B
Amenities Supporting Bicyclists and Pedestrians	Provide at least one element from the following list: <ul style="list-style-type: none"> • Raised or signalized pedestrian crossing in excess of any requirements and as approved by the Community Development Department • Street lighting in excess of any requirements (one or more) • Create new sidewalk connections in excess of any requirements (100 feet or more of block length) • Convert existing curbside sidewalk to setback sidewalk in excess of any requirements (100 feet or more of block length) 	Provide at least one element from the following list: <ul style="list-style-type: none"> • Striping and signage for pedestrian crossing in excess of any requirements and as approved by the Community Development Department • Create new sidewalk connections in excess of any requirements (50 feet to 99 feet of block length) • Convert existing curbside sidewalk to setback sidewalk in excess of any requirements (50 feet to 99 feet of block length)



	Applicant must show on site plan at application and include letter of support from the Community Development Department. City to verify prior to issuance of building permit and/or certificate of occupancy.	
Units Accessible to a Range of Household Sizes		Project provides a mix of unit sizes. To qualify, must provide at least three different unit sizes. At least 10% of the total number of units must be allocated to each of the three unit sizes. Unit sizes include: live/work ¹ , studio, 1 bed, 2 bed, 3 bed, etc. (Round up decimals to the nearest whole number)
	Applicant must state plan for providing in application. City will verify during building plan review and at certificate of occupancy.	
Affordable Housing	At least 20% of units (only available for 6+ unit projects) are reserved for households with low incomes (at or below 80% AMI) for the duration of the exemption through: <ul style="list-style-type: none"> • Master lease with non-profit; OR • Housing Choice Voucher; OR • Similar housing subsidy program (Round up decimals to the nearest whole number)	At least 10% of units are reserved for households with low incomes (at or below 80% AMI) for the duration of the exemption through: <ul style="list-style-type: none"> • Master lease with non-profit; OR • Housing Choice Voucher; OR • Similar housing subsidy program (Round up decimals to the nearest whole number)
	Applicant must state plan for providing affordable units and include letter of support from sponsoring agency as applicable. Prior to issuance of certificate of occupancy and annually, must submit verification letter, including letter of confirmation from entity issuing vouchers/leases.	
Amenities Supporting Mass Transit Use	Provide at least one element from the following list: <ul style="list-style-type: none"> • Create new sidewalk to provide connection to a nearby bus stop location in excess of any requirements (100 feet or more of block length) • Installation of bus shelter or enhancement of existing bus shelter 	Provide at least one element from the following list: <ul style="list-style-type: none"> • Create new sidewalk to provide connection to a nearby bus stop location in excess of any requirements (50 feet to 99 feet of block length) • Installation and maintenance of trash receptacle at bus stop for duration of exemption
	Applicant must show on site plan at application and include letter of support from the Community Development Department and/or Lane Transit District (LTD) as applicable. City to verify prior to certificate of occupancy.	
Dedication of Land or Easement for Public Purpose	Dedication or easement to a public agency on the project site which is not otherwise required, but which serves as a public benefit. Examples of dedications/easements that may be acceptable include: pedestrian or bike access path, park space, utility easements.	
	Applicant must show planned location on site plan and submit a letter of support from the public agency verifying the dedication is sufficient. City to verify legal documentation of easement or dedication prior to certificate of occupancy.	

¹ Live/work unit is a dwelling unit or sleeping unit in which a significant portion of the space includes a nonresidential use that is operated by the tenant (OSSC 202.1).



EV and Micro-mobility Charging	Provide Electric Vehicle (EV) charging stations for a minimum of 40% of parking spaces, and a minimum of 2 EV charging stations. Stations may be limited to residents. (Round up decimals to the nearest whole number)	Provide micro-mobility charging stations with locking which are accessible to the public. A minimum of 1 space for every 5 units is required with a maximum of 5 spaces required. (Round up decimals to the nearest whole number)
	Applicant must show on site plan at application. City to verify at building permit and/or prior to certificate of occupancy. Must annually submit report verifying still in use.	
Offsite ADA Accessibility	Create ADA accessible path from front entrance of building to nearest transit stop in excess of any requirements. This could include curb improvements and/or sidewalk panel replacement.	Replace existing broken or deteriorated sidewalk to help make ADA connections offsite for a minimum of one block face in excess of any requirements.
	Applicant must show on site plan at application and include letter of support from the Community Development Department. City to verify prior to certificate of occupancy.	
Accessible Units ²		Where Type A units are required, increase accessibility to fully accessible ADA units; AND where Type B units are required, increase accessibility of at least 60% of Type B units to Type A units. A maximum of 20 Type B units must be upgraded to Type A units to meet this requirement. For projects with different unit sizes (1 bed, 2 bed, etc.), at least one unit of each unit size must be upgraded from Type B to Type A (where applicable).
	Applicant must explain plan for meeting requirement. City will verify during building plan review and prior to certificate of occupancy.	
Child Care Center ³	Provide Child Care Center onsite. The center may be limited to residents or open more broadly. The applicant must demonstrate how the center will be provided for the duration of the exemption.	
	Applicant must show location of child care center on site and building plans and demonstrate that code requirements for facility are met. Applicant should identify the care provider if available. City to verify prior to certificate of occupancy. Must annually submit copy of certification of child care center.	
Energy Efficiency/Green Building	Project will comply with one of the following certification programs: <ul style="list-style-type: none"> • Energy Trust New Building Path to Net Zero • LEED Platinum • Earth Advantage Platinum or higher • Similar energy certification (applicant will be required to justify) 	Project will comply with one of the following certification programs: <ul style="list-style-type: none"> • Energy Trust of Oregon New Building Whole Building • Energy Trust Multifamily Market Solutions Best • LEED Silver or higher • Earth Advantage Silver or higher

² The terms Type A and Type B are defined in the Oregon Structural Specialty Code.

³ Child care center is defined in ORS 329A.440.



	<p>how program is similar to one of the above)</p>	<ul style="list-style-type: none"> Similar energy certification (applicant will be required to justify how program is similar to one of the above)
<p>Applicant must show some level of coordination with the certifying agency in application. City to verify prior to issuance of building permit and/or certificate of occupancy.</p>		
Development or Redevelopment of Underutilized Property	<p>Project meets all of the following criteria:</p> <ul style="list-style-type: none"> Aggregate development site is at least 0.5 acre. Project will increase residential density to at least 40% above minimum density requirement for the site <i>or</i> 40% above current density, whichever is greater. Projects that hit maximum allowable density also qualify. Project must not permanently displace any existing residents or businesses. 	<p>Project meets all of the following criteria:</p> <ul style="list-style-type: none"> Aggregate development site is at least 0.25 acre. Project will increase residential density to at least 40% above minimum density requirement for the site <i>or</i> 40% above current density, whichever is greater. Projects that hit maximum allowable density also qualify. Project must not permanently displace any existing residents or businesses.
<p>Applicant must demonstrate how requirement is met in application. If there are existing residents or businesses that are temporarily displaced, applicant must demonstrate how they will provide for return of those residents/businesses after completion of project. Within six months of the project's completion, owner must demonstrate that displaced residents or businesses are back on site or have voluntarily decided to not return.</p>		
Community Spaces		<p>Project includes at least one of the following community spaces which will be open to the public free of charge for at least 30 hours per week for the duration of the exemption.</p> <ul style="list-style-type: none"> Community garden with seating Public plaza or park with seating Common meeting rooms (can be open to public by reservation) Rooftop gardens with seating Playground Facilities for cultural groups, youths, or seniors
<p>Applicant must show facility on site plan and explain how facility will meet requirements for public access. City to verify prior to certificate of occupancy. Must annually submit report verifying still in use.</p>		
Moderate Income Rental Housing	<p>At least 30% of units are reserved at prices affordable to households with moderate incomes (at or below 100% AMI) for the duration of the exemption. Required maximum rent levels to be calculated annually by City.</p> <p>(Round up decimals to the nearest whole number)</p>	<p>At least 15% of units are reserved at prices affordable to households with moderate incomes (at or below 100% AMI) for the duration of the exemption. Required maximum rent levels to be calculated annually by City.</p> <p>(Round up decimals to the nearest whole number)</p>

	Applicant must complete moderate income housing worksheet with application and submit proposed rental prices. Prior to issuance of certificate of occupancy and annually, must submit rent rolls to verify moderate income units.	
Ground Floor Commercial Space	Provide ground floor commercial space fronting on Main Street between 38 th Street and Bob Straub Parkway. The commercial space must be in a mixed-use building that includes at least 5 dwelling units above the ground floor.	
	Where multiple buildings in a project meet this definition, the applicant may only count this as one required public benefit.	
	Applicant must show ground floor commercial space on site and building plans and demonstrate that code requirements are met. City to verify prior to building permit and/or certificate of occupancy. Must annually submit report verifying space still in a commercial use.	

OPTION 2: Fee-in-Lieu for ADA Accessibility

The applicant may pay a fee in lieu of including a public benefit in the project which will be dedicated to completing infrastructure projects in HDTE program areas that increase ADA accessibility for the community.

The fee will be 10% of the total HDTE tax exemption. Project owners can pay the fee annually during years three through ten of the exemption or may pay upfront with a 5% discount. **The City Manager or designee will be the Approval Authority for applications applying under OPTION 2.**

OPTION 3: Council Proposal

The applicant may choose to propose one or more public benefits to include in the project which do not meet the clear and objective criteria listed under OPTION 1. These benefits may be of a similar nature to those listed under OPTION 1 or may be other public benefits that are consistent with ORS 307.600 through 307.637.

The burden is on the applicant to explain how the benefit(s) they have proposed meet the program’s requirements. The City reserves the right to exercise discretion in determining whether the proposed public benefits are appropriate for the site and if program requirements have been sufficiently met.

The applicant must explain how the proposed benefit(s) further adopted City policies (if any) and demonstrate how they will certify to the City that the public benefit is included in the project. If any other public agencies will be impacted, the applicant should include a letter of support for the benefit from the relevant agency. In most cases, proposed benefit(s) should go above and beyond development requirements. Exceptions should be rare and require justification from the applicant. **The Council will be the Approval Authority for applications applying under OPTION 3.**

Examples of public benefits an applicant may wish to propose include:



- **Accessibility Features:** This may include dwelling units and/or communities designed to allow for aging in place and/or to meet mobility needs. It could also include other accessibility retrofits and upgrades not otherwise required by code.
- **Community Spaces:** Community spaces are locations where people can gather and spend ample time building community. This may include recreation facilities or other community-serving facilities. These may be limited to residents or paying customers if Council finds the proposal provides a sufficient public benefit.
- **Disaster Resiliency:** This may include building to an acceptable above-minimum seismic code standard, building to an acceptable flood standard within the 42nd Street levee impact area, including resilient community spaces (e.g. warming/cooling or cleaner air spaces, emergency food and water supplies), or including emergency shelter space.
- **Extra Costs Associated with Infill and Redevelopment:** This may include development costs that go well beyond the regular cost of development, such as brownfield site remediation, high costs for offsite construction staging, or significant installation or replacement of infrastructure. The applicant should demonstrate the additional cost and include a comparative basis to show how the costs go beyond typical development costs.
- **Energy Efficiency and Green Building:** This may include features such as a significant portion of the building's energy being provided by renewable energy, reuse of grey water, green roofs, and other similar features.
- **Tenant amenities:** This may include features such as broadband internet connection, and in-unit A/C.
- **Innovative Material Use/Re-Use:** This may include preservation of a building shell or façade of an existing significant or historic building. It could also include significant use of innovative construction materials or techniques such as mass timber, 3D printing, or straw bales.
- **Public Art:** Public art may include the installation of sculptures, murals, or other forms of public art. It may also include galleries or performance venues.
- **Special Architectural Features:** Special architectural features could include extraordinary material use, outstanding architectural design, restoration of missing historical features based on photographic evidence, or similar.
- **Structured Parking:** This may include providing parking in a structure or as tuck-under parking to address parking needs while helping to create a dense urban form.

The criteria used by Council to weigh public benefits proposed under OPTION 3 are:

- The proposed public benefit(s) will provide a benefit to the public which is proportional to the exemption requested; and
- The public benefit(s) goes above and beyond development requirements, or the applicant has made a compelling argument for an exception; and
- The public benefit(s) will extend for at least the duration of exemption; and
- The public benefit(s) will be included as part of the construction of the project; and
- Staff will be able to verify on-going compliance without notable increase to workload.

Monitoring



After a project is approved for the exemption, the project owner must continue to comply with program requirements for the duration of the exemption. The owner of a property receiving the HDTE may be required to submit a report annually to the City and must allow on-site inspections verifying the continuation of all conditions of approval, including public benefits. The City or Lane County Assessor may conduct additional monitoring of projects granted the exemption as needed, including following the sale of a project participating in the program which is still within its exemption period.

The City Manager or designee shall submit an annual report to Council summarizing the status and fiscal impact of all approved projects within an exemption period.

Termination

If the City finds that construction of multiple-unit housing was not completed on or before the date specified in these guidelines, or that any provision of ORS 307.600-637, SMC section 3.550-558, or the program guidelines are not being met, or any condition of approval is not being or has not been complied with, the City shall give notice to the property owner and any known lender of the proposed termination of the exemption. The notice shall list the reasons for termination and require the project owner to appear at a time specified by the City (not less than 20 days after mailing the notice) to show cause, if any, why the exemption should not be terminated. For additional guidance on termination of an exemption, refer to ORS 307.627, and ORS 307.631.

Extension

If the City finds that, due to circumstances beyond the control of an owner who is acting in good faith, the multiple-unit housing cannot be completed by the date specified in these guidelines, it may grant an extension of up to one year for completion of construction.

Changes to a Project

Following a project's approval for exemption, the applicant may need to make changes to the project from what was approved due to materials availability, land use requirements, or other unforeseen circumstances. Before making changes, the applicant must contact the City to determine if the changes can be approved. Changes to a project that relate to specific conditions upon which the approval of the application is based will require a new application and approval.

Additional Requirements

The City may choose to apply additional regulations or requirements on applications at any time. The City may choose to alter or eliminate the tax exemption program at any time. Applications that have been approved before program changes are made will continue under the program guidelines in effect at their time of acceptance.



Resolution No: 2024-06051

Date: June 5, 2024

CITY OF SPRINGFIELD

HOUSING DIVERSITY TAX EXEMPTION

Resolution agreeing to the standards and guidelines established by the City of Springfield for providing tax exemptions for multiple-unit housing to increase housing diversity under ORS 307.600 to ORS 307.637 and Sections 3.550 through 3.558 of the Springfield Municipal Code.

WHEREAS, the City of Springfield has a shortage of housing that is affordable and accessible to households of various incomes and sizes;

WHEREAS, the Springfield City Council has found it in the public interest to adopt a multiple-unit property tax exemption as part of the City's Housing Strategy to help address the need for more diverse housing in Springfield;

WHEREAS, the Springfield City Council adopted Ordinance 6476, which adopts Springfield Municipal Code (SMC) sections 3.550 through 3.558, establishing an ad valorem real property tax exemption program pursuant to ORS 307.600 through 307.637;

WHEREAS, pursuant to ORS 307.606(1) the tax exemption adopted in Ordinance 6476 only applies to the tax levy of the City of Springfield, except that the exemption shall apply to the ad valorem property taxes of all taxing districts when the rates of ad valorem taxation of taxing districts whose governing boards adopt a resolution in support of the program, when combined with the rate of taxation of the City, equals 51 percent or more of the total combined rate of taxation levied on the property which is tax exempt under the provisions of Ordinance 6476;

WHEREAS, Eugene School District 4J Board concurrence with the tax exemption will help reach the 51 percent total combined tax rate of taxation levied as required by ORS 307.606(1);

NOW, THEREFORE, BE IT RESOLVED that Eugene School District 4J Board of Directors approve, by resolution of the Board, the policy of providing tax exemptions for multiple unit housing as provided in City of Springfield Ordinance 6476.

Maya Rabasa, Board Chair
Eugene School District 4J Board of Directors



CONSENT AGENDA—ITEM FOR ACTION

Date of Meeting

June 5, 2024

Title

Middle School (6-8) Spanish Dual Language and Immersion Instructional Materials Adoption

Presenters

Adrienne Peirce, Secondary Curriculum & MTSS Administrator
Lynette Williams, DLI & WL Specialist/TOSA

Background

This item was presented at the May 15, 2025 regular board meeting as an Item For Action at a Future Meeting. Currently in 4j our Spanish Dual Language and Immersion Programs at Kelly and Monroe MS do not have a viable, aligned, comprehensive curriculum. Compliance with the OARs Chapter 581, Division 22 standards requires us to have a curriculum in place so teachers can provide up-to-date instruction that aligns with the current Oregon [World Language](#) and [\(E\)LA Education Standards](#). Introducing a GVC Spanish Dual Language and Immersion curriculum for middle school level will result in our students growing in their reading, writing, speaking and listening skills, preparing them for high school level ELA coursework, and enhancing their overall English language literacy skills.

Best practices in Dual Language Immersion Education demands we provide high-quality instructional materials emphasizing the alignment to our World Language standards and three shifts in (E)LA standards which emphasize text complexity, knowledge building, and grounding work in evidence from the text, in addition to being culturally inclusive.

After a rigorous review, 100% of our 6-8 MS Spanish Dual Language Immersion Adoption Pilot Team (which is composed of 1 Admin, 2 MS DLI teachers and 1 DLI TOSA) has followed the current Board ARs for Instructional Materials Adoption for core curriculum and unanimously recommends the district purchase Benchmark Adelante for 6th grade and Galaría for 7th and 8th to be used for the Spanish Dual Language and Immersion Programs at both Kelly and Monroe Middle School



The estimated total purchase price of this contract is ~ \$137,000

The Benchmark purchase includes teacher’s editions for each 6th grade DLSI teacher, an Implementation Guide, student materials for each student that are updated yearly, a 7-year digital student (and teacher) license with access to all curriculum components, including audio-versions of the student texts for the life of the contract, and on-going, flexible professional development at \$47,000.

In addition the Galaría purchase will also include teacher’s editions for each 7th and 8th grade DLSI teacher, an Implementation Guide, student materials for each student that are updated yearly, a 7-year digital student (and teacher) license with access to all curriculum components, including audio-versions of the student texts for the life of the contract, and on-going, flexible professional development at \$90,000

We will purchase the program as soon as possible so that we can have materials barcoded and in classrooms before staff return in the fall of 2024; as well as ensuring materials are available for community viewing.

Options and Alternatives

Without the purchase of the first ever aligned, comprehensive middle school Spanish Dual Language and Immersion curriculum, 4J will continue to be years out of compliance with Division 22 standards for several of our DLI programs. Without a viable, aligned, updated Spanish Immersion curriculum teachers will likely continue to need to build and translate their own materials, which although meaningful puts additional work on our teachers and does not provide an opportunity for better alignment across each program. The alternative to purchasing an SI curriculum is to maintain the status quo of not providing aligned, high-quality materials throughout the district.

Which students, and how many, are served by this project?

For this 7-year contract with Benchmark and Galaría a total of 2 Spanish Immersion Middle School Programs will be served, with an approximate total of ~360 students.

Budget/Resource Implications:

Materials Purchase		
Product	Product Description	Unit Price
Benchmark Adelante	Grade 6 Dual Language and	\$47,000.00



	Immersion Spanish Language Arts Curriculum (All physical and digital components as well as professional development)	
Vista Higher Learning Galería	Grade 6 Dual Language and Immersion Spanish Language Arts Curriculum (All physical and digital components as well as professional development)	\$90,000

Funding: all materials purchased comes from instructional reserve or bond funds.

Recommendation

On behalf of the Superintendent, Instructional Leadership recommends the approval of purchasing Benchmark and Galería , to provide access to our approved Spanish Immersion curriculum for Kelly and Monroe Middle School SI programs.

Resources

[IAC/IC Presentation MS Spanish DLI Adoption](#)

[MS Spanish DLI Instructional Materials Selection Process Documentation - IIAR-AR](#)



ITEM FOR ACTION – CONSENT AGENDA

Date of Meeting

June 5, 2024

Title

Approve Tuition Rates for the 2024-25 School Year

Presenters

Bob Blyth, Associate Director Financial Services
Kari Blake, Student Services Financial Management Analyst III

Background

Each year a few non-resident students pay tuition to attend 4J schools, and other districts contract with us to provide services to their students with special needs. This tuition is charged when the non-resident student does not fall within the parameters under which the district receives state reimbursement through the State School Fund. The board sets tuition rates for students in kindergarten, elementary school, middle school, high school and special education. We propose the following rates for the 2024-25 school year:

Rates for General Education Students

Grades K-12 \$11,565 or \$1,285 per month (nine months)

General education tuition rates are analyzed in conjunction with the state per child calculation. These rates represent an average increase of approximately 3.01% over 2023-24 rates for all grades.

Rates for Students with Special Needs

Elementary, Middle and High School Learning Center:
\$15,832 plus the cost of related services

Elementary, Middle and High School Comprehensive Learning Center:
\$26,196 plus the cost of related services

Special education tuition rates are calculated using 2024-25 projected caseloads, staffing allocations, average salaries, and the December special education census. These rates represent an increase of 5.99% from the 2023-24 learning center rate and a 7.2% increase for the comprehensive learning center rate.

Options and Alternatives

The Board may approve the proposed tuition rates, amend the rates, or decline to approve one or more of these rates. Without Board approved tuition rates, the District would be challenged to negotiate fair, consistent contracts with other districts when providing services to special needs students. The lack of general education rates would also impact the process of accepting non-resident students, most notably international students coming to study here.

Budget/Resource Implications

Pre-approved out-of-district students are allowed to transfer without tuition charges.

Board and Superintendent Goals

Setting tuition rates is related to the Board goal to provide prudent stewardship of District resources to best support student success, educational equity and choice.

Recommendation

The superintendent recommends approval of the tuition rates as proposed.



CONSENT AGENDA—ACTION ITEM

Date of Meeting

June 5, 2024

Title

Approve Meal Prices for the 2024–25 School Year

Presenter

Jill Cuadros, Director of Nutrition & Warehouse Services

Description

In compliance with federal child nutrition program requirements for meal pricing ([2 CFR § 210.14](#), which lays out federal regulations for nonprofit school food service programs), Nutrition Services proposes no changes to meal pricing for 2024–25.

Level	Paid Breakfast	Paid Lunch
Elementary	\$ 1.75	\$ 3.25
Middle	\$ 2.00	\$ 3.50
High	\$ 2.00	\$ 3.75
Reduced Price	\$ 0.30	\$ 0.40
Milk/Milk Alternative	\$ 0.75	\$ 0.75
Adult Meals*	\$ 4.00	\$ 6.00

*The current pricing for adults reflects actual costs; participation is less than 1%.

Meals have not been charged to students since the onset of the pandemic. The District’s general fund offset meal charges to students for two years post-pandemic, and now the District has been able to expand the Community Eligibility Program ([CEP](#)) to all 4J schools. This makes meals no cost for all students without submission of an application. Also notable is Oregon’s new Expanded Income Guidelines ([EIG](#)), making eligible for free and reduced-price meals, families with incomes up to 300% of the federal poverty level; federal sources make eligible families with income up to 185% of the federal poverty level qualified. Oregon’s “no lunch shaming” policies also require meals to be provided regardless of ability to pay, but may leave families and the district with negative meal account balances.

In response to and at the board’s request, it is recommended that federal funds be utilized for all first breakfasts, lunches & after-school meals through the School Breakfast Program ([SBP](#)), the National School Lunch Program ([NSLP](#)) & the Child and Adult Care Food Program ([CACFP](#)). For any additional meals, single milks & non-compliant meal services (for example, to affinity groups, enrichment clubs & other organized activities within the school day) outside of federal guidelines, those meal shall be charged at the above prices to the general fund. Non-school fund resources are required to be transferred for the value of these meal charges. Together, these federal, state, and local funds provide a strong safety net for reducing child hunger, increasing access to school meals, and reducing the stigma of participation in school meals.

Board and Superintendent Goals

Setting prices for school lunches and breakfasts is related to the board goal of prudent stewardship of district resources to best support student success, educational equity.

Recommendation

The Superintendent recommends approval of meal prices as proposed.



ITEM FOR ACTION–CONSENT AGENDA

Date of Meeting

6/5/2024

Title

Overnight Field Trip for NATIVES Sky Camp

Presenter/s

Becky White – NATIVES Program Equity Manager
Josh Davies – NATIVES Program Administrator

Background

This is a trip for the NATIVES Program going to Sky Camp in Springfield OR. The trip will occur June 17, 2024 - June 21, 2024. This will be a chance for the students to attend a summer camp and share cultural knowledge.

Budget/Resource Implications:

Paid out through NATIVES Program grant funds.

Recommendation

The Superintendent recommends the approval of this request

(Itinerary is attached)

2024 NATIVES CULTURE CAMP



NATIVES
Indian Education
PROGRAM

The Plan for the 2024 Summer Culture Camp is to have the best camp possible for the resources available. A program has been planned that the staff hope will be both culturally educational and enjoyable for both students and staff. The camp goals are:

- 1) To continue to emphasis upon cultural education based upon:
 - a) Respect for Oneself;
 - b) Respect for One's family and community;
 - c) Respect for Elders;
 - d) Respect for Mother Earth and all her creatures.
- 2) To provide a multitude of worthwhile activities, with an emphasis upon caring, relaxation and enjoyment.
- 3) To encourage Elders/traditional leaders to visit the camp and share experiences and skills with the students and staff.
- 4) To address the diversity of students by allowing some selection of activities.
- 5) To allow adequate time for adult staff, CIT and Counselors to receive proper training and prepare for students.
- 6) To provide wholesome meals that encourage proper eating habits.

The camp activities will be selected from the tradition of a variety of Native American Nations, and in all instances, these traditional activities will be presented as such to the campers. The adult staff and resource persons will be encouraged to introduce their activities as "one of many " Tribal ways. The cultural diversity of the campers will often represent over 50 different Tribes.

The camp enrollment will be limited to a reasonable number. Each clan will be supervised by at least one Counselor in Training and one Counselor. We look forward to our clans learning about themselves and being their own community. We know this is a short camp this year, however we will utilize this time to get to know each other.

We look forward to seeing you at camp this year.

Camp Committee Responsibilities: None this year

- 1) Review resources, job descriptions, site, proposed budget; suggest activities, resource people, and approve menus.

Hiring Sub-Committee: Josh Davies, HR

- 1) Screen and select CIT, Counselors, Class Knowledge Instructors, and volunteers (if applicable).

Camp Coordinator: Josh Davies

- 1) Assist in the recruitment of camp staff and cultural resource persons.
- 2) Coordinate getting materials and supplies to camp.
- 3) Coordinate the camp schedule and activities.
- 4) Coordinate inservice for all staff.
- 5) Oversee the day-by day mechanics of the camp.
- 6) Assist with activities where needed.

Camp Accounting/Processing: Josh Davies, Becky White

- 1) Oversee budgetary procedures concerning acquisition of supplies, food items, transportation, payroll, etc.
- 2) Carry out management functions of planning, implementing and evaluating camp.

Cooks: Still need one, Tammaro, Josh Davies

- 1) Plan the menu, assist in ordering food.
- 2) Organize kitchen supplies and procedures.
- 3) Prepare and evaluate daily meals.
- 4) Oversee volunteer kitchen staff.
- 5) Pack remaining supplies at the end of camp
- 6) Have current food handlers safety card.

Camp Elder:

Camp Elder:

Craft Activities:

Drum Coordinator:

Computer/IT Needs: Josh Davies

Camp Nurse: Krystle Rodriguez

Counselor Coordinator (males):

Counselor Coordinator (females):

Worker Mentor: None this year

YT Coordinator: None this year

Kitchen Coordinator:

Janitor:

Counselors: Hanna Evans, McKenzie Grisham, **still need 4 more.**

- 1) Always provide supervision of campers during the week unless on scheduled breaks.
- 2) Supervise personal health and safety of campers.
- 3) Supervise and guide campers throughout the cultural sessions unless on a scheduled break.
- 4) Assist with activities where needed.
- 5) Provide support and guidance to Counselors in Training (CIT)

Counselors In Training: Sailee Baldwin, Jordan Davies, Diego Arthur, **still need 3 more.**

- 1) Assist Counselors with all tasks unless on scheduled break.

Youth Team Coordinators: **NONE THIS YEAR**

- 1) Assist Camp coordinator as requested
- 2) Work with the Camp coordinator to ensure the youth team are completing tasks.

Youth Team: **NONE THIS YEAR**

- 1) Provide technical support services to Adult Staff and Counselors.
- 2) Assist campers in tasks as needed.
- 3) Assist in specific tasks at the request and/or director of the staff.

All Adult Staff (including volunteers): Delilah Davies, Audree Taylor, Janiya Taylor, Haili Bowen, Darcy Snyder Dickey, Julie Siestrem, Adina Higdon, Kaitlyn Bryant, **still need a few more.**

- 1) Check master plan for assignments. If your name is listed first, you are the prime planner for that session.
- 2) If you need additional assistance in your area, please let the Camp Coordinator know so that someone can be assigned to work with you.
- 3) If you are not formally assigned to the session, jump right in and assist where you can. Each staff members is assigned to at least three out of the four sessions, with one flex session to rest or visit other sessions.

ANY TIME YOU DON'T HAVE A CLASS, CHECK WITH KITCHEN STAFF TO SEE IF YOU ARE NEEDED TO HELP!!!

PROBLEM-SOLVING: Adult staff willing and able to support Counselors and CITs will have opportunities to help mentor throughout camp. Please provide daily encouragement, a ready ear (when you can), and advice if requested. All Counselors must report with the Coordinator at least once a day. **Critical issues should be reported to Camp Coordinator daily, emergency issues ASAP.**

REMINDERS:

- 1) **EVERYONE:** Mosquito repellent and sunscreen are a necessity!!! You may be in the sunlight for 6-7 hours daily.
- 2) **Counselors and CITs:** Remind your campers to use sunscreen and wear hats (if brought). The danger of permanent damage to skin is very high from 10am to 3pm.

NOTE TO STAFF AND VOLUNTEERS: If you are without something to do, please make give away items. We need many items for our Pow Wow and Potlach. A special area will be reserved for this activity by staff.

NOTE: On Monday at Training, Counselors and CITs must prepare:

- 1) Packing the Uhaul
- 2) First Aid and CPR training
- 3) Food Handlers card
- 4) Clan Lists
- 5) Understand any special needs of clan members (food requirements, nighttime needs, medication needs, etc.)
- 6) Clan name tags (just their names)
- 7) Plan for student participation with respect to posters, skits, clan ice breakers

Camp Schedule

Tuesday, June 11: IPC is presented final camp agenda

Monday, June 17: Inservice for CITs, Counselors, and staff
Location: Bailey Hill
Time: Begin promptly at 9am with an agenda presentation. Day will conclude when all agenda items are covered

Tuesday, June 18:

7:00am Staff will leave from Bailey Hill with Uhaul and head to Sky Camp

8:00am Staff will unpack Uhaul at camp

Staff set up stations

Kitchen staff will unload food and prep for lunch

8:00am Josh, Krstyle and another adult will be at District Office getting ready to receive campers

TIMES CAN BE DELAYED IF NEED BE TO 10AM & 11AM.

9:00am Campers arrive at District Office

10:30am **Greet Campers from bus**

Campers will arrive to Sky Camp

Counselors, CITs and staff greet campers as they arrive

Get chalets ready

Counselors/CITs form clans

Notify nurse of no shows

Transport items to chalet

10:55am Everyone make their way to main lodge

11:00am Everyone at main lodge

Clan warm up - ice breaker

Go over P and P's with campers

Answer any questions

11:45am Return to Cabins/Wash up for lunch

Noon-12:45pm Lunch

Session 1

12:50pm- 1:55pm

Clan A	Archery	Clan N
Clan B	Archery	Clan O
Clan C		Clan P
Clan D		Clan Q

Session 2

2:00pm-3:05pm

Clan A		Clan N
Clan B		Clan O
Clan C	Archery	Clan P
Clan D	Archery	Clan Q

Snack Break

3:10pm-3:30pm

Session 3

3:35pm-4:40pm

Clan A	Clan N	Archery
Clan B	Clan O	Archery
Clan C	Clan P	
Clan D	Clan Q	

Session 4

4:45pm-5:50pm

Clan A	Clan N	
Clan B	Clan O	
Clan C	Clan P	Archery
Clan D	Clan Q	Archery

5:55pm Wash and get ready for Flag

6:15pm Flag Pole

6:30pm-7:15pm Dinner

7:30pm-9:15pm Night Activity
Give away craft activity

8:30-8:45pm	Snack
9:20pm	To the cabins/wind down/bathroom
9:30pm	Cabin Talks - Focus on and share "Something Good"
10:00pm	Lights out for Campers CITs stay with campers in cabins
10:00pm	Nightly meeting with Camp Coordinator, staff, and Counselors
Adults and Classroom Knowledge Instructors get tables and sessions set up for day 2	
11:00pm	Lights out (or as soon as possible)

Wednesday, June 19th:

8:00am	Flag Announcements
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8:30am	Breakfast
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Session 1
9:15am-10:15am

Clan A	Clan N
Clan B	Clan O
Clan C	Clan P
Clan D	Clan Q

Snack
10:20am-10:40am

Session 2
10:45-11:45am

Clan A	Clan N
Clan B	Clan O
Clan C	Clan P
Clan D	Clan Q

11:50am-noon	Return to cabins/Clean-up for lunch
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Noon-12:45pm

Lunch

Session 3

1:00pm-2:00pm

Clan A

Clan N

Clan B

Clan O

Clan C

Clan P

Clan D

Clan Q

Session 4

2:05-3:05pm

Clan A

Clan N

Clan B

Clan O

Clan C

Clan P

Clan D

Clan Q

Snack

3:15-3:35pm

3:45-5:45pm

Clan time - prepare for evening activity - skits

5:45pm

Wash up

6:00

Flag

6:30pm-7:15pm

Dinner

7:30-9:15pm

Skits/Outside active time

8:15pm

Snack - graham crackers

9:30pm

To Cabins

Bathrooms

Something good for the day

Reinforce Clan mascot

10:00pm

Lights out for Campers

CITs stay with campers in cabins

10:00pm

Nightly meeting with Camp Coordinator, staff, and Counselors

Adults and Classroom Knowledge Instructors get tables and sessions set up for day 3

11:00pm Lights out (or as soon as possible)

Thursday, June 20th:

8:00am Flag

8:30am Breakfast

Session 1
9:30am-10:30am

Clan A	Clan N
Clan B	Clan O
Clan C	Clan P
Clan D	Clan Q

Snack
10:35am-10:55am

Session 2
11:00-noon

Clan A	Clan N
Clan B	Clan O
Clan C	Clan P
Clan D	Clan Q

12:15pm Return to cabins/clean-up for lunch

12:30-1:15pm Lunch

Session 3
1:20-2:20pm

Clan A	Clan N
Clan B	Clan O
Clan C	Clan P
Clan D	Clan Q

Session 4
2:25pm-3:25pm

Clan A	Clan N
Clan B	Clan O

Clan C
Clan D

Clan P
Clan Q

3:35-5:15pm

Main Lodge
Pow Wow Jeopardy

5:30pm

Return to Cabins/Clean up for dinner

5:45pm

Flag

6:00-6:45pm

Salmon Dinner

6:45pm-7:30pm

Clans clean up cabins and get regalia on
Staff get main lodge set up for pow wow

7:45pm-10:00pm

Pow Wow and Potlach
Drum:
MC: Josh Davies
Arena Director:
Head man dancer:
Head woman dancer: Janiya Taylor

10:00pm

Return to Cabins -
Reinforce Respect

10:15pm

Lights out for campers
CITs stay with cabins

10:15pm

Nightly meeting with Camp Coordinator, staff, and Counselors

Adults and Classroom Knowledge Instructors pack up as much as possible

11:00pm

Lights out (or as soon as possible)

Friday, June 21st:

8:00am

Flag and Salmon Ceremony (speak about)

8:45am

Breakfast

10:00am

Campers return to cabins. Pack all gear, Carry to bus loading

Porch.
 Counselors - pick up any items in the lodge that belong to your Campers. Make sure you do final check on cabin and surrounding. You are responsible for making certain that campers do not leave items behind

11:00am Bring all packing items to grassy area in front of main lodge

11:30am Bus departs for Eugene
 Josh, Krystle and another staff will accompany students back to District Office

11:30am Staff members pack, do basic pickup of cabins, and bring gear to Lodge

1:30pm Lunch for staff/workers who are at camp

1:45pm-3:00pm All staff assist in cleaning remaining items/locations, assist in packing remaining camp supplies and materials for transport back to Eugene.

3:00pm Departure from Camp

4:00pm ALL STAFF AND WORKERS MUST MEET AT BAILEY TO HELP UNLOAD UHAUL

5:00pm NATIVES Program will host final camp meeting at future disclosed location

Menu for Sky Camp 2024

Monday 6/17/24:

Staff/workers only @ Bailey Hill

Breakfast: ANY IDEAS????

Lunch: Sandwiches

Dinner: Pizza

Tuesday 6/18/24:

Staff/workers only

Breakfast: Bagels, cream cheese, fruit, danishes, coffee and juice

Campers Arrive/Everyone's here

Lunch: Cold sandwiches, fruit, chips, green salad, dessert, coffee/milk/water

Snack:

Dinner: Spaghetti, green salad, pesto/alfredo sauce option, breadsticks, steamed veggies, fruit, dessert, coffee/milk/water

Wednesday 6/19/24:

Everyone's here

Breakfast: eggs, bacon, sausage links, muffins, cereal, oatmeal, fruit, yogurt, coffee/milk/water

Snack:

Lunch: grilled cheese, tomato soup, pb/j, chips, fruit, green salad, yogurt, dessert, water/coffee/milk

Snack:

Dinner: Turkey/Ham, mashed potatoes, gravy, steamed veggies, rolls, green salad, yogurt, dessert, coffee/milk/water

Thursday 6/20/24:

Everyone's here

Breakfast: pancakes, sausage, eggs, fruit, yogurt, cereal, oatmeal, coffee/milk/water

Snack:

Lunch: chicken strips, mac salad, green salad, mashed potatoes, gravy, corn, dessert, coffee/milk/water

Snack:

Everyone's here and Guests

Pow Wow Dinner: Salmon (get this from CTCLUSI), chicken fettuccini, steamed veggies, camp fire potatoes, green salad, fruit, rolls, dessert, coffee/milk/water

Friday 6/21/24:

Everyone's here

Breakfast: Biscuits and Gravy, bacon, eggs, toast, fruit, yogurt, oatmeal, cereal, coffee/milk/water

Snack

Workers only – Campers leave

Lunch: Leftovers – eat what you can – eliminate waste/leftovers

**Sky Camp 2024 Overall List of Staff, Workers,
and Volunteers as of 5-28-24 (Deadline is 5/31/24)**

<u>Staff</u>	<u>Workers</u>	<u>Volunteers</u>	<u>Class Knowledge Instructors</u>
Josh Davies Sean Himmelman Becky White Krystle Rodriguez Jene Conrad Jene's EA	Delilah Davies Hanna Evans - Counselor Jackie McQuaid McKenzie Grishman - Counselor (tutor) Audree Taylor Janiya Taylor - Dance/stick game Haili Bowen - Kitchen (M/T/Th) Tomarro - Cook Dinners (T/W/Th) Bilibineli Blackhorn (potential tutor) Lillian Blanche (tutor) Susan Hinkle (potential tutor) Stefanie Lune (potential tutor) Spot held for Janitor Spot held for Cook Kellen Morgan - Archery (only on 6/18)	Any IPC Members (list below)	Josh Davies - Paddles Josh Davies - Shinny Sean Himmelman - Outdoor Survivor Kellen Morgan - Archery (only on 6/18) Janiya Taylor - Women's Dance - Men's Dance - Stick Game All Staff/Workers - Potlach Gift Making Becky White - Crafts/Art/Beading - Hand Drums - Rattles Josh (up for grabs) - Curriculum: Respect 78

Sky Camp 2024 Overall List of

Campers as of 5-28-24 (Deadline is June 7th, 2024)

	<u>3rd</u>		<u>4th</u>		<u>5th</u>		<u>6th</u>		<u>7th</u>		<u>8th</u>		<u>9th</u>		<u>10th</u>	
<u>C</u>																
<u>CIT</u>																
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
1			Damhien Arthur	Justus Davies	Jack Youngblood	Madison Falkenstein	Ikaika Whitenack	Daralynn Arthur	Diaz Arthur	Venus Ray-Morro	Bryant Richmond (+)		Andrew Colton			
2				Abigail Dean		Amelia Colton		Addy Banks (?)	Brian Cheyenne		Raiden Ray (?)					
3						Paislie Dean			Jerimiah Dean							
4																
5																
6																
7																

Field Trip Checklist

Preliminary Field Trip Request completed

Fund Raising (if needed) Plan

Draft Itinerary

Confirm Transportation

Secretary/Finance Clerk Initial: Scout

Confirm Nutrition 3 weeks prior

1 of the 2 options must be initialed:

In-House Nutrition Initial: Scout

Commercial Nutrition Initial: Scout

Confirm Finance

Secretary/Finance Clerk Initial: Scout

Parent/Guardian Correspondence (emails, notification of Field Trip)

Parental/Guardian meeting

Date: Mon June 17th (will notify families)

Parent/Guardian Permission Slips / Formularios de Permiso signed

Volunteer/chaperone meeting/communication

Background checks - *working w/ HR; May 31st worker packet deadline*

Fingerprinting (for overnight) ✓

1st Aid Certification/Training - *June 17th trying to coordinate w/ Joy*

Medication administration training (if needed)

Epinephrine Training (if needed)

Glucagon Training (if needed)

Other certifications and trainings (if needed)

Please List Food Handlers Card 6/17/24

Date: _____

Permission Slips reviewed with Nurse

1st Aid Items Collected

Medical Info Prepared

Nurse Sign: _____ Date: _____

- Krystle sending email for confirmation

Lodging (if overnight)

Sleeping arrangements for students and chaperones *in progress working w/ SkyCamp*

Student groups (need to be made in advance and shared with guardians) *- in progress*

Credit Card from Secretary or Instruction (if needed)

Detailed/finalized Itinerary

Administrator Sign Off

Signature:  Date 5/29/24

Documentation (Included this scanned checklist) uploaded to Drive

Itinerary Form

Section I – General Information (check all that apply)

First time travel for this group/itinerary OR Annual/Repeated trip (i.e. annual Fall choir retreat)

School: NATIVES Program Name of group: NATIVES Program

Dates of travel: June 18-21, 2024 Initiator: Josh Davies

Destination: Sky Camp, 83930 Peninsula Rd, Fall Creek, OR 97138

Number of nights of overnight stay: 3 Number of school days students will miss: 0

Rationale for missed school days: N/A

Number of students (if overnight, give gender identity breakdown): **40 (maximum)**

Number of chaperones (if overnight, give gender identity breakdown): 6

Background checks will be completed and verified on all chaperones. Fingerprinting is required for chaperones for overnight trips.

What specific responsibilities have been assigned to the chaperones? Cooking food, cleaning kitchen, monitoring supply levels, leading activities which vary from day to day, making sure campers are where they're supposed to be at correct times, overnight sleeping monitoring.

Section II – Transportation and Lodging Information

- Transportation: 4j bus Non District commercial transportation (bus, train, plane) must be SPAB
- 4j mini bus (Type 20) Rental Vehicle (no rental of 15-passenger vans allowed) when a flight is needed

For use of 4J minibus or Rental Cars, please identify the 4J current certified mini-bus drivers:

Name of Driver(s): _____

4J mini buses cannot be used for trips which total more than 600 miles round trip.

Number of miles round trip: _____

Name the type(s) of non-district transportation to be used (including to and from airport) and company

name: _____

Name and location of lodging and description of room arrangements (chaperones may not share rooms with students; see AR). Include breakdown of students & chaperones by gender identity and bed check assignments here. The bed check schedule should be included in Section 4. Students are not allowed to stay with host families without written permission from the Superintendent or designee: _____

Sky Camp, 83930 Peninsula Rd, Fall Creek, OR 97438

Campers will be divided by gender + age, and monitored by chaperones, we do not have those details yet as we are still collecting applications.

For all travel requests, transportation details and a pre-trip driver requirements forms (If driving a Type 20 NCSD minibus must be included).



ITEM FOR INFORMATION

Date of Meeting

June 5, 2024

Title

High School Schedule

Presenter

Greg Borgerding, Ed.D., Director of Secondary Education | High Schools

Background

A SCHEDULE CHANGE IN REVIEW

We began the discussion to change to a new high school schedule in August 2022. A group of decision makers which were comprised of EEA leadership, 4J District Administrators, Regional Equity Managers, Superintendent Cabinet members, the superintendent and key leaders from the Strategic Decision Group discussed the needs and values in the district and asked for proposed changes that would serve our students best. The group of decision makers followed a linear process for examining the data, defining needs, and framed problems that needed to be solved. Through this process it was collaboratively identified that changing the bell schedule and the school trimester schedule needed to occur. In a subsequent follow up meeting the EEA and 4J District Administrators discussed key values that should be at the forefront of the work that was to be done and vetted with each decision that would be made. The transition to a new high school schedule was guided by several collaboratively developed priorities between the Eugene Education Association and Eugene 4J School District Administrators.

- **Develop a schedule that first prioritizes Special Education and English Language Learner services**
 - Students receiving Special Education and English Language Learner services need time in their schedule that allows them to receive services without sacrificing the ability to access electives. They are not forced to trade opportunity to receive services.
- **Allow flexibility within schedule for student access to affinity groups, enrichment/extensions, interventions**
 - Similar to the need identified for students receiving Special Education and English Language Learner services, student members of affinity groups need time in their schedule which allows them to regularly meet without sacrificing the ability to access electives. They are not forced to trade elective opportunities for structured activities to increase belonging.
- **Increase planning and collaboration time**
 - Teachers and school staff need time built into the daily/weekly schedule that provides an opportunity for meaningful collaboration. These times are not in addition, or prior to, the actual workday.

- **Schedules which, promote positive relationships for students and staff**
 - Students keep the same teacher for the duration of class. For year-long courses we strive to keep students with the same teacher for all terms of that class.
- **Maintain or decrease class size**
 - Class size remains a concern, and shouldn't be negatively impacted by this schedule change.

Framing The Process

The problem that we sought to solve in designing the new high school schedule was how to best support students' academic progress in a directed and systematic manner as we transitioned to a semester schedule. Specifically, we recognized that the move to a semester schedule would require a redesign of our approach to supporting student success, and we aimed to create a schedule that provided students with additional time and support to achieve their academic goals.

To address this challenge, we engaged in a rigorous decision-making process that was grounded in the Decision Quality Framework. We formed subcommittees of educators to share expertise and work collaboratively to identify the priorities that would guide our decision-making process. These priorities included prioritizing access and opportunities for students receiving support services, providing flexibility for students to access affinity groups, enrichments, extensions, and interventions, increasing opportunities for collaboration among educators, promoting positive relationships for students and staff, and maintaining or decreasing class size.

With these priorities in mind, we developed a range of potential solutions that were designed to provide students with additional time and support in a directed and systematic manner. Ultimately, we selected a schedule that included designated time for targeted interventions, academic support, and enrichment opportunities, while also ensuring that class sizes remained manageable.

Through this process, we were able to design a new high school schedule that addressed the challenge of supporting students' academic progress in a directed and systematic manner, while also incorporating the values and priorities that were identified by our subcommittees. We are confident that this schedule will provide students with the additional time and support that they need to achieve their academic goals, and we look forward to seeing the positive impact that it will have on our school community.

Subcommittees Purpose and Process

After establishing the goal of changing the schedule the district organized a work group to identify a new schedule frame to build a new schedule. Upon choosing the new schedule frame subsequent subcommittees would be formed to address the finer aspects and details of the schedule and how to implement it. The subcommittees and larger work group responsible for developing the schedule prioritized the values that had been previously established and framed their entire process around these values. To achieve these priorities, the subcommittees and larger work group engaged in a thorough process of review and planning. This process has included:

- **Gathering input:** The group has gathered input from a wide range of stakeholders, including students, parents, teachers, and administrators, to ensure that the new schedule reflects the needs and perspectives of the entire school community.
- **Analyzing data:** The group has analyzed a wide range of data, including student achievement data, attendance data, and data on student support services, to identify areas where the current schedule is not meeting the needs of students and where changes can be made to improve outcomes.
- **Examining best practices:** The group has examined best practices from other schools and districts, as well as research on effective scheduling practices, to identify strategies that can be implemented in the new schedule.
- **Developing options:** The group has developed several options for the new schedule, taking into account the priorities identified above and the input and data gathered throughout the process.
- **Soliciting feedback:** The group has solicited feedback on the options from stakeholders, including through surveys, focus groups, and public meetings, to ensure that the final schedule reflects the needs and perspectives of the entire school community.
- **Refining the schedule:** Based on the feedback received, the group has refined the schedule to ensure that it meets the needs of all students and aligns with the identified priorities.

The high school schedule development process involved four separate subcommittees of educators who collaborated to improve teaching skills and academic performance. Each subcommittee focused on a specific area of the schedule (FLEX, Professional Development,

Logistics, and Scheduling, a.k.a. Synergy) and worked to develop recommendations that aligned with the identified priorities. These subcommittees provided valuable input to the larger work group, ensuring that the final schedule reflected the needs of all stakeholders.

The subcommittees operated in an organized and productive manner, sharing ideas and collaborating to solve problems. They were solution-oriented and strove to develop practical solutions that would benefit all students. They were not focused on maintaining the status quo or promoting one school's past practices over others. Instead, their recommendations were grounded in identified priorities and values.

It is important to note that the subcommittees were not a decision-making body for the new high school schedule. They were also not intended to compromise student values and needs. Their goal was to serve students to the greatest extent possible. The subcommittees were composed of a fixed number of members who have been selected based on their expertise and representation from various stakeholder groups. They worked collaboratively and efficiently to develop recommendations that met the needs of all students. Through this thorough process of review and planning, the subcommittees and larger work group felt that the new high school schedule would improve outcomes for all students and provide them with the support and opportunities they need to succeed.

The Initial Discussion on Designing the FLEX Period

As we worked to design a new high school schedule that would provide additional time and support for students, we were intentional in our efforts to address specific learning gaps and provide targeted interventions that would help students succeed. We recognized that flexibility would be a key consideration in designing a schedule that would work for all students, and we

worked to ensure that the schedule was structured in a way that would allow us to provide targeted support and interventions.

One of the key features of the new schedule is the concept of the Flex period, which would be a weekly designated time for targeted interventions and academic support. During this period, students would be directed to attend interventions that were designed to address specific learning gaps and provide additional support. The Flex period would be structured and strategic, with specific students identified for intervention and support.

In addition to providing targeted interventions and support, the Flex period would also allow for additional time and support for students who need it. Students who are mastering standards may have the opportunity to engage in enrichment activities during the Flex period, providing them with additional opportunities to practice and deepen their understanding of key concepts. Students may also have a choice in the activities available to them during the Flex period, helping to engage them in their learning and keep them motivated. By being intentional, structured, strategic, directed, and timely in our approach to providing support, we are confident that we will be able to make a positive impact on student learning and success.

In designing the Flex period, it was important for us to consider not only what it should be, but also what it should not be. We recognized that there were certain approaches to providing additional time and support that would not be effective in addressing the needs of all students. For example, the Flex period is intentional and structured, with interventions and support designed to address specific learning gaps and provide targeted support. It is not an open-access time where students may or may not show up, or where support is available, but not directed towards specific students or learning goals. We also recognized the importance of being timely in our interventions and support. The Flex period is a weekly designated time, allowing for

timely interventions and support that can help students stay on track and make progress towards their academic goals. It is not a situation where interventions may only occur after a grading period, when it may be too late to make a significant impact on student learning.

Finally, we were mindful of the potential for inequality in our approach to providing additional time and support. We worked to ensure that the interventions and support provided during the Flex period were targeted towards specific students and learning goals, and that all students had access to the support they needed to succeed. We recognize that perpetuating inequality would be counterproductive to our goals of improving student learning and success, and we were intentional in our efforts to avoid this.

As we prioritized our work on the Flex period, we reviewed several key areas. We considered which days of the week would be designated for Flex, the design of the Flex period itself, how we would identify students for academic intervention, and how we would direct students to attend the Flex period. We also discussed the role of credit and attendance in the Flex period, and how we would ensure that students received credit for their attendance and participation. We recognized the importance of advisory work in the Flex period, including required elements such as Adi's Act, Erin's Law, and the bus video. We also discussed the importance of forecasting and surveys in understanding the needs of our students and making data-driven decisions about the design and implementation of the Flex period.

Additionally, we prioritized the social and emotional aspects of the Flex period, recognizing the importance of SEL curriculum, AVID strategies, and community building in supporting the holistic needs of our students. By considering each of these areas and how they would fit into the overall design of the Flex period, we were able to create a comprehensive plan

that would effectively support our students in their academic and personal growth. One specific product that came out of the Subcommittee work was the definition of the FLEX period.

FLEX Academic Intervention Definition - *Flex Academic Intervention is a systematic and targeted time within the school day that intentionally provides learning opportunities for students to acquire academic support and expanded learning opportunities.*

It is designed based on specific learning gaps and interventions, identifies specific students, and requires attendance for credit. The Flex period is structured and strategic, with activities directed towards specific student needs and delivered in a timely manner. It also provides additional practice and enrichment opportunities for students who have mastered standards. It is not an open access time, but rather an intentional and structured intervention that perpetuates equity and supports student success.

Refining FLEX After Hearing Feedback from Teachers

In April Director of Secondary Education Dr. Greg Borgerding reviewed the Subcommittee work to a large group of teachers and fielded a question and answer listening session. The feedback from this meeting was summarized in a communication to the superintendent on behalf of the EEA. The summary called for specific refinements to better meet the needs of teachers. These refinements were made in collaboration with the Eugene Education Association to ensure that the proposed recommendations were realistic and feasible for implementation. The refinements included simplifying the A/B/C schedule for next year by putting C day on Wednesday with early release and running all 8 periods on a shorter schedule, with no directed interventions, extensions, or rotating affinity groups (later after extended

collaborative discussion, affinity groups were added back to C 'Flex' days), during classes on that day. The goal is to have consistent bell schedules on Monday, Tuesday, Thursday, and Friday to reduce confusion for students and teachers.

Additionally, there was a request that the lunch period on Monday, Tuesday, Thursday, and Friday will be lengthened to better accommodate affinity groups. Furthermore, calendar time will be set aside next year to more thoroughly plan all the other details of this chosen schedule, and educators will be communicated with regularly and consistently throughout the year to build understanding and confidence in using this schedule to meet the shared values used to select it.

High School Schedule Revision 2024-2025

Schedule Change Overview 2022-2023

Background

- Discussion initiated in August 2022 by decision-making group consisting of EEA leadership, 4J District Administrators, Regional Equity Managers, and Superintendent Cabinet members.
- Identified the need to change bell and trimester schedules.

Priorities

- Special Education and English Language Learner services prioritized in new schedule.
- Flexibility for student access to affinity groups, enrichment, and interventions.
- Increased planning and collaboration time for teachers.
- Promotion of positive relationships for students and staff.
- Maintenance or decrease in class size.

Framing the Process

Decision-Making Process

- Grounded in Decision Quality Framework.
- Subcommittees formed to identify priorities and develop recommendations.

Key Steps

- Gathering input from stakeholders.
- Analyzing data on student needs and outcomes.
- Examining best practices.
- Developing options and soliciting feedback.
- Refining schedule based on feedback.

Flex Period Development and Refinement

Flex Period Purpose

- Weekly designated time for targeted interventions and support.
- Structured and strategic approach.
- Provides additional practice and enrichment opportunities.

Refinements

- Simplification of A/B/C schedule.
- Lengthening time period for affinity groups.
- Dedicated calendar time for planning and communication with educators.

Overview of Feedback/Revision Process 2023-2024

Purpose: Review of new high school schedule through surveys, focus groups, and listening sessions.

- Participants: Teachers, students, parents, administrators.
- Methodology: Thought Exchange surveys, focus group protocol, student focus groups, teacher listening sessions, survey feedback.
- Goal: Identify strengths, weaknesses, and recommendations for improvement.

Parent Feedback

($n = 274$)

Common Ground:

- Positive Impact on Family Time.
- Increased Student Autonomy.
- Appreciation for Affinity Groups.

Differences:

- Concerns About Academic Impact.
- Mixed Feelings About Schedule Structure.
- Impact on Extracurricular Activities.

Overall:

- Consensus on positive aspects
- Varied perspectives on academic performance, schedule structure, and extracurricular involvement

Administrator Feedback

(N = 14)

What's Working:

- Expansion of Affinity Groups.
- Increased Elective Options.
- 90-Minute Class Periods.
- Reduced Homework.
- Improved Supervision.
- Longer Lunch Period.
- Enhanced Credit Opportunities.
- Easier Teacher Coordination.

Not Working:

- Challenges with Wednesdays.
- Overemphasis on Content in AB Schedule.
- Lack of Breaks in 90-Minute Periods.
- Teachers over assigning homework.
- Staff Discontent.
- Insufficient Time for Interventions and Advisory.

Ideas for Improvement:

- Shorter Grading Periods
- Rotating A/B on C Day
- Late Start Wednesdays
- Increased Advisory Frequency
- Revision of Curriculum
- Staff Training and Collaboration

Student and Teacher Feedback

Student Feedback: Student Survey ($n = 2034$); Student Focus Group ($n = 20$)

- Strengths: Denser Classes, Class Variety, Breakfast Breaks.
- Weaknesses: Large Class Sizes, Short Lunchtime, Content Cutting.
- Recommendations: Balanced Schedule, Class Structure, Advisory Improvements, Enhanced Breaks.

Teacher Feedback Survey: Teacher Survey ($n = 119$); Teacher Listening Sessions: ($n = 115$)

- Insights: Positive Aspects, Challenges.
- Recommendations: Alternative Schedules, Extended Lunchtime, Advisory Improvements, Collaboration.

Overall Recommendations:

- Attendance and Engagement on Wednesdays.
- Curriculum Alignment and Workload Management.
- Student Support and Advisory Time.

Issues to Address

- Rotating A/B on C Day - Balanced Schedule, Attendance and Engagement on Wednesdays
- Class Structure (How to teach on a block schedule?)
- Advisory - Curriculum Improvement & Student Support Time
- Enhanced Breaks
- Extended Lunchtime
- Increased Collaboration to address Curriculum Alignment and Workload Management
- Staff Training

How we addressed the issues:

- Rotating A/B on C Day - Balanced Schedule, Attendance and Engagement on Wednesdays
 - a. Longer class periods, less transitions, reliable schedule
- Class Structure (How to teach on a block schedule?)
 - a. Professional Development - Teaching engagement strategies and alternatives to homework
- Advisory - Curriculum Improvement & Student Support Time
 - a. Advisory Content Menu for Principals to meet requirements and have flexibility with what gets taught on any given Advisory period
- Enhanced Breaks
 - a. Incorporated 15 minute passing period/break in the morning
- Extended Lunchtime
 - a. Maintained 40 minute lunches
- Increased Collaboration to address Curriculum Alignment and Workload Management
 - a. Dedicated early release time for teacher collaboration. This is protected by principals to ensure teacher planning and collaboration.
- Staff Training
 - a. TOSA's provide on-going professional learning to support block teaching and curriculum alignment

Decision

Revised High School Schedule

	Monday (A) - 90 min		Tuesday (B) - 90 min		Wednesday (A) - 75 min		Thursday (B) - 75 min		Friday (A) - 90 min	
Wk. 1	Period 1	8:30 - 10:00	Period 5	8:30 - 10:00	Period 1	8:30-9:45	Period 5	8:30 - 9:45	Period 1	8:30 - 10:00
	Period 2	10:15 - 11:45	Period 6	10:15 - 11:45	Period 2	10:00-11:15	AdvisoryAffinity	10:00 - 10:45	Period 2	10:15 - 11:45
	Lunch (40)	11:45 - 12:20	Lunch (40)	11:45 - 12:20	Lunch (40)	11:15-11:50	Period 6	10:50 - 12:05	Lunch (40)	11:45 - 12:20
	Period 3	12:25 - 1:55	Period 7	12:25 - 1:55	Period 3	11:55-1:10	Lunch (50)	12:05 - 12:50	Period 3	12:25 - 1:55
	Period 4	2:00 - 3:30	Period 8	2:00 - 3:30	Period 4	1:15-2:30	Period 7	12:55 - 2:10	Period 4	2:00 - 3:30
					Collaboration		Period 8	2:15 - 3:30		
	Monday (B) - 90 min		Tuesday (A) - 75 min		Wednesday (B) - 75 min		Thursday (A) - 90 min		Friday (B) - 90 min	
Wk. 2	Period 5	8:30 - 10:00	Period 1	8:30 - 9:45	Period 5	8:30-9:45	Period 1	8:30 - 10:00	Period 5	8:30 - 10:00
	Period 6	10:15 - 11:45	Advisory/Affinity	10:00 - 10:45	Period 6	10:00-11:15	Period 2	10:15 - 11:45	Period 6	10:15 - 11:45
	Lunch (40)	11:45 - 12:20	Period 2	10:50 - 12:05	Lunch (40)	11:15-11:55	Lunch (40)	11:45 - 12:20	Lunch (40)	11:45 - 12:20
	Period 7	12:25 - 1:55	Lunch (50)	12:05 - 12:50	Period 7	11:55-1:10	Period 3	12:25 - 1:55	Period 7	12:25 - 1:55
	Period 8	2:00 - 3:30	Period 3	12:55 - 2:10	Period 8	1:15-2:30	Period 4	2:00 - 3:30	Period 8	2:00 - 3:30
			Period 4	2:15 - 3:30	Collaboration					

*Typical two week sequence

Revised High School Schedule

Wk. 1	Monday (A) - 90 min	Tuesday (B) - 90 min	Wednesday (A) - 75 min	Thursday (B) - 75 min	Friday (A) - 90 min
	Period 1 8:30 - 10:00 Period 2 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 3 12:25 - 1:55 Period 4 2:00 - 3:30	Period 5 8:30 - 10:00 Period 6 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 7 12:25 - 1:55 Period 8 2:00 - 3:30	Period 1 8:30-9:45 Period 2 10:00-11:15 Lunch (40) 11:15-11:50 Period 3 11:55-1:10 Period 4 1:15-2:30 Collaboration	Period 5 8:30 - 9:45 Advisory/Affinity 10:00 - 10:45 Period 6 10:50 - 12:05 Lunch (50) 12:05 - 12:50 Period 7 12:55 - 2:10 Period 8 2:15 - 3:30	Period 1 8:30 - 10:00 Period 2 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 3 12:25 - 1:55 Period 4 2:00 - 3:30
Wk. 2	Monday (B) - 90 min	Tuesday (A) - 75 min	Wednesday (B) - 75 min	Thursday (A) - 90 min	Friday (B) - 90 min
	Period 5 8:30 - 10:00 Period 6 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 7 12:25 - 1:55 Period 8 2:00 - 3:30	Period 1 8:30 - 9:45 Advisory/Affinity 10:00 - 10:45 Period 2 10:50 - 12:05 Lunch (50) 12:05 - 12:50 Period 3 12:55 - 2:10 Period 4 2:15 - 3:30	Period 5 8:30-9:45 Period 6 10:00-11:15 Lunch (40) 11:15-11:55 Period 7 11:55-1:10 Period 8 1:15-2:30 Collaboration	Period 1 8:30 - 10:00 Period 2 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 3 12:25 - 1:55 Period 4 2:00 - 3:30	Period 5 8:30 - 10:00 Period 6 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 7 12:25 - 1:55 Period 8 2:00 - 3:30

**Typical two week sequence*

4 Day Week (if Monday were a holiday)

Monday - Holiday X	Tuesday (A) - 75 min A	Wednesday (B) - 75min B	Thursday (A) - 90 min A	Friday (B) - 90 min B
	Period 1 8:30 - 9:45 Advisory/Affinity 10:00 - 10:45 Period 2 10:50 - 12:05 Lunch (50) 12:05 - 12:50 Period 3 12:55 - 2:10 Period 4 2:15 - 3:30	Period 5 8:30-9:45 Period 6 10:00-11:15 Lunch (40) 11:15-11:55 Period 7 11:55-1:10 Period 8 1:15-2:30 Collaboration	Period 1 8:30 - 10:00 Period 2 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 3 12:25 - 1:55 Period 4 2:00 - 3:30	Period 5 8:30 - 10:00 Period 6 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 7 12:25 - 1:55 Period 8 2:00 - 3:30

4 Day Week (if Friday were a holiday)

Monday (A) - 90 min A	Tuesday (B) - 90 min B	Wednesday (A) - 75min A	Thursday (B) - 75 min B	Friday - Holiday X
Period 1 8:30 - 10:00 Period 2 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 3 12:25 - 1:55 Period 4 2:00 - 3:30	Period 5 8:30 - 10:00 Period 6 10:15 - 11:45 Lunch (40) 11:45 - 12:20 Period 7 12:25 - 1:55 Period 8 2:00 - 3:30	Period 1 8:30-9:45 Period 2 10:00-11:15 Lunch (40) 11:15-11:55 Period 3 11:55-1:10 Period 4 1:15-2:30 Collaboration	Period 5 8:30 - 9:45 Advisory/Affinity 10:00 - 10:45 Period 6 10:50 - 12:05 Lunch (50) 12:05 - 12:50 Period 7 12:55 - 2:10 Period 8 2:15 - 3:30	

SEPTEMBER

Monday	Tuesday	Wednesday	Thursday	Friday
2	3	4	5	6
Labor Day - No School		Building Based Schedule	A	B
9	10	11	12	13
A	B	A	B	A
16	17	18	19	20
B	A	B	A	B
23	24	25	26	27
A	B	A	B	A
30	1	2	3	4
B				

90 min block

60 min block

75 min block

OCTOBER

Monday	Tuesday	Wednesday	Thursday	Friday
30	1	2	3	4
	A	B	A	B
7	8	9	10	11
A	B	A	B	No School
14	15	16	17	18
A	B	A	B	A
21	22	23	24	25
B	A	B	A	B
28	29	30	31	1
A	B	A	B	A

90 min block

60 min block

75 min block

NOVEMBER

Monday	Tuesday	Wednesday	Thursday	Friday
4	5	6	7	No School - 8
B	A	B	A	Midterm Grading / PD 2hrs
No School - 11	12	13	14	15
	B	A	B	A
18	19	20	21	22
B	A	B	A	B
No School - 25	No School - 26	No School - 27	No School - 28	No School - 29
Parent/Teacher Conferences	Parent/Teacher Conferences	Non-Contract	Thanksgiving	

90 min block

60 min block

75 min block

DECEMBER

Monday	Tuesday	Wednesday	Thursday	Friday
2	3	4	5	6
A	B	A	B	A
9	10	11	12	13
B	A	B	A	B
16	17	18	19	20
A	B	A	B	A
23	24	25	26	27
No School - Winter Break	No School - Winter Break	No School - Winter Break	No School - Winter Break	No School - Winter Break
30	31	1	2	3
No School - Winter Break	No School - Winter Break	No School - Winter Break	No School - Winter Break	No School - Winter Break

90 min block

60 min block

75 min block

JANUARY

Monday	Tuesday	Wednesday	Thursday	Friday
30	31	1	2	3
No School - Winter Break	No School - Winter Break	No School - Winter Break	No School - Winter Break	No School - Winter Break
No School - 6	7	8	9	10
Planning / Professional Development	B	A	B	A
13	14	15	16	17
B	A	B	A	B
No School - 20	21	22	23	24
MLK Jr Day	A	B	A	B
27	28	29	30	No School - 31
A	B	A	B	Grading Day Last Day Semester 1

90 min block

60 min block

75 min block

FEBRUARY

Monday	Tuesday	Wednesday	Thursday	Friday
No School - 3	4	5	6	7
Transition Planning	A	B	A	B
10	11	12	13	14
A	B	A	B	A
No School - 17	18	19	20	21
President's Day Possible Make-up Day	B	A	B	A
24	25	26	27	28
B	A	B	A	B

90 min block

60 min block

75 min block

MARCH

Monday	Tuesday	Wednesday	Thursday	Friday
3	4	5	6	7
A	B	A	B	A
10	11	12	13	14
B	A	B	A	B
17	18	19	20	21
A	B	A	B	A
24	25	26	27	28
No School - Spring Break	No School - Spring Break	No School - Spring Break	No School - Spring Break	No School - Spring Break
No School - 31	1	2	3	4
Planning / Professional Development				

90 min block

60 min block

75 min block

APRIL

Monday	Tuesday	Wednesday	Thursday	Friday
31	1	2	3	4
	B	A	B	A
7	8	9	10	11
B	A	B	A	B
14	15	16	17	No School - 18
A	B	A	B	Midterm grading Professional Development 2 hrs
21	22	23	24	25
A	B	A	B	A
28	29	30	1	2
B	A	B	A	B

90 min block

60 min block

75 min block

May				
Monday	Tuesday	Wednesday	Thursday	Friday
28	29	30	1	2
			A	B
5	6	7	8	9
A	B	A	B	A
12	13	14	15	16
B	A	B	A	B
19	20	21	22	23
A	B	A	B	A
No School - 26	27	28	29	30
Memorial Day	B	A	B	A

90 min block

60 min block

75 min block

June

Monday	Tuesday	Wednesday	Thursday	Friday
2	3	4	5	6
B	A	B	A	B
9	10	11	12	13
A	B	A	B	C*
16	17	18	19	20
Teacher Last Day Grading	Possible Make up day	Possible Make Up Day		* Half Day/Building Based Schedule
23	24	25	26	27
30	1	2	3	4

90 min block

60 min block

75 min block

C Day

Bell Schedules in 4J Schools

SCHOOL	M, TU, TH, & F		W (ER)		
Camas, Chavez, Chinese Immersion, Gilham, Holt, Howard, Spring Creek, and Twin Oaks	330 MINUTES		265 MINUTES		
	7:55 to 2:25	390	7:55 to 1:10	315	
	Lunch & Recess	60	Lunch & Recess	50	
Adams, Awbrey Park, Buena Vista, Charlemagne, Edgewood, Edison, Family, McCornack, River Rd, Willagillespie, and Yujin Gakuen	330 MINUTES		265 MINUTES		
	8:30 to 3:00	390	8:30 to 1:45	315	
	Lunch & Recess	60	Lunch & Recess	50	
Middle Schools	335 MINUTES		275 MINUTES		
	9:00 to 3:40	400	9:00 to 2:35	335	
	Lunch	30	Lunch	30	
	P Time & Break	35	P Time & Break	30	
High Schools	M	Alternating TU & TH	W	Alternating TU & TH	F
	90 Minutes	75 Minutes	75 Minutes	90 Minutes	90 Minutes
	90 Minutes	45 Minute Advisory	75 Minutes	90 Minutes	90 Minutes
	90 Minutes	75 Minutes	75 Minutes	90 Minutes	90 Minutes
	90 Minutes	75 Minutes	75 Minutes	90 Minutes	90 Minutes
	90 Minutes	75 Minutes	75 Minutes	90 Minutes	90 Minutes
	90 Minutes	75 Minutes	Collaboration Time	90 Minutes	90 Minutes
INSTRUCTIONAL MINUTES					
360	345	300	360	360	

M	T	W	R	F	GRADES KG TO 5			M	T	W	R	F
			9/5	9/6	DAYS	NUMBER IN YEAR	INST. MINUTES				330	330
9/9	9/10	9/11	9/12	9/13	REGULAR	138	330	330	330	265	330	330
9/16	9/17	9/18	9/19	9/20	WEDNESDAY	36	265	330	330	265	330	330
9/23	9/24	9/25	9/26	9/27				330	330	265	330	330
9/30	10/1	10/2	10/3	10/4	SCHOOL DAYS FOR ALL STUDENTS		171	330	330	265	330	330
10/7	10/8	10/9	10/10	10/11	EXTRA DAYS FOR KG		1	330	330	265	330	
10/14	10/15	10/16	10/17	10/18				330	330	265	330	330
10/21	10/22	10/23	10/24	10/25	INSTRUCTIONAL TIME			330	330	265	330	330
10/28	10/29	10/30	10/31	11/1	IN MINUTES		53925	330	330	265	330	330
11/4	11/5	11/6	11/7	11/8	IN HOURS		898.8	330	330	265	330	
11/11	11/12	11/13	11/14	11/15					330	265	330	330
11/18	11/19	11/20	11/21	11/22				330	330	265	330	330
11/25	11/26	11/27	11/28	11/29								
12/2	12/3	12/4	12/5	12/6				330	330	265	330	330
12/9	12/10	12/11	12/12	12/13				330	330	265	330	330
12/16	12/17	12/18	12/19	12/20				330	330	265	330	330
12/23	12/24	12/25	12/26	12/27								
12/30	12/31	1/1	1/2	1/3								
1/6	1/7	1/8	1/9	1/10					330	265	330	330
1/13	1/14	1/15	1/16	1/17				330	330	265	330	330
1/20	1/21	1/22	1/23	1/24					330	265	330	330
1/27	1/28	1/29	1/30	1/31				330	330	265	330	
2/3	2/4	2/5	2/6	2/7					330	265	330	330
2/10	2/11	2/12	2/13	2/14				330	330	265	330	330
2/17	2/18	2/19	2/20	2/21					330	265	330	330
2/24	2/25	2/26	2/27	2/28				330	330	265	330	330
3/3	3/4	3/5	3/6	3/7				330	330	265	330	330
3/10	3/11	3/12	3/13	3/14				330	330	265	330	330
3/17	3/18	3/19	3/20	3/21				330	330	265	330	330
3/24	3/25	3/26	3/27	3/28								
3/31	4/1	4/2	4/3	4/4					330	265	330	330
4/7	4/8	4/9	4/10	4/11				330	330	265	330	330
4/14	4/15	4/16	4/17	4/18				330	330	265	330	
4/21	4/22	4/23	4/24	4/25				330	330	265	330	330
4/28	4/29	4/30	5/1	5/2				330	330	265	330	330
5/5	5/6	5/7	5/8	5/9				330	330	265	330	330
5/12	5/13	5/14	5/15	5/16				330	330	265	330	330
5/19	5/20	5/21	5/22	5/23				330	330	265	330	330
5/26	5/27	5/28	5/29	5/30					330	265	330	330
6/2	6/3	6/4	6/5	6/6				330	330	265	330	330
6/9	6/10	6/11	6/12	6/13				330	330	265	330	165

M	T	W	R	F	GRADES 6 TO 8			M	T	W	R	F
			9/5	9/6	DAYS	NUMBER IN YEAR	INST. MINUTES				335	335
9/9	9/10	9/11	9/12	9/13	REGULAR	138	335	335	335	275	335	335
9/16	9/17	9/18	9/19	9/20	WEDNESDAY	36	275	335	335	275	335	335
9/23	9/24	9/25	9/26	9/27				335	335	275	335	335
9/30	10/1	10/2	10/3	10/4	SCHOOL DAYS FOR ALL STUDENTS		171	335	335	275	335	335
10/7	10/8	10/9	10/10	10/11	EXTRA DAYS FOR G6		1	335	335	275	335	
10/14	10/15	10/16	10/17	10/18				335	335	275	335	335
10/21	10/22	10/23	10/24	10/25	INSTRUCTIONAL TIME			335	335	275	335	335
10/28	10/29	10/30	10/31	11/1	IN MINUTES		54955	335	335	275	335	335
11/4	11/5	11/6	11/7	11/8	IN HOURS		915.9	335	335	275	335	
11/11	11/12	11/13	11/14	11/15					335	275	335	335
11/18	11/19	11/20	11/21	11/22				335	335	275	335	335
11/25	11/26	11/27	11/28	11/29								
12/2	12/3	12/4	12/5	12/6				335	335	275	335	335
12/9	12/10	12/11	12/12	12/13				335	335	275	335	335
12/16	12/17	12/18	12/19	12/20				335	335	275	335	335
12/23	12/24	12/25	12/26	12/27								
12/30	12/31	1/1	1/2	1/3								
1/6	1/7	1/8	1/9	1/10					335	275	335	335
1/13	1/14	1/15	1/16	1/17				335	335	275	335	335
1/20	1/21	1/22	1/23	1/24					335	275	335	335
1/27	1/28	1/29	1/30	1/31				335	335	275	335	
2/3	2/4	2/5	2/6	2/7					335	275	335	335
2/10	2/11	2/12	2/13	2/14				335	335	275	335	335
2/17	2/18	2/19	2/20	2/21					335	275	335	335
2/24	2/25	2/26	2/27	2/28				335	335	275	335	335
3/3	3/4	3/5	3/6	3/7				335	335	275	335	335
3/10	3/11	3/12	3/13	3/14				335	335	275	335	335
3/17	3/18	3/19	3/20	3/21				335	335	275	335	335
3/24	3/25	3/26	3/27	3/28								
3/31	4/1	4/2	4/3	4/4					335	275	335	335
4/7	4/8	4/9	4/10	4/11				335	335	275	335	335
4/14	4/15	4/16	4/17	4/18				335	335	275	335	
4/21	4/22	4/23	4/24	4/25				335	335	275	335	335
4/28	4/29	4/30	5/1	5/2				335	335	275	335	335
5/5	5/6	5/7	5/8	5/9				335	335	275	335	335
5/12	5/13	5/14	5/15	5/16				335	335	275	335	335
5/19	5/20	5/21	5/22	5/23				335	335	275	335	335
5/26	5/27	5/28	5/29	5/30					335	275	335	335
6/2	6/3	6/4	6/5	6/6				335	335	275	335	335
6/9	6/10	6/11	6/12	6/13				335	335	275	335	165

M	T	W	R	F	M	T	W	R	F	GRADES 9 TO 11			M	T	W	R	F
			9/5	9/6				A90	B90	DAYS	NUMBER IN YEAR	INST. MINUTES				360	360
9/9	9/10	9/11	9/12	9/13	A90	B90	A75	B75	A90	A90s	50	360	360	360	300	345	360
9/16	9/17	9/18	9/19	9/20	B90	A75	B75	A90	B90	A75s	15	345	360	345	300	360	360
9/23	9/24	9/25	9/26	9/27	A90	B90	A75	B75	A90	A WED.	21	300	360	360	300	345	360
9/30	10/1	10/2	10/3	10/4	B90	A75	B75	A90	B90				360	345	300	360	360
10/7	10/8	10/9	10/10	10/11	A90	B90	A75	B75		B90s	48	360	360	360	300	345	
10/14	10/15	10/16	10/17	10/18	A90	B90	A75	B75	A90	B75s	21	345	360	360	300	345	360
10/21	10/22	10/23	10/24	10/25	B90	A75	B75	A90	B90	B WED.	15	300	360	345	300	360	360
10/28	10/29	10/30	10/31	11/1	A90	B90	A75	B75	A90				360	360	300	345	360
11/4	11/5	11/6	11/7	11/8	B90	A75	B75	A90		LAST DAY	1	180	360	345	300	360	
11/11	11/12	11/13	11/14	11/15		B90	A75	B75	A90					360	300	345	360
11/18	11/19	11/20	11/21	11/22	B90	A75	B75	A90	B90	INSTR. HOURS ON A DAYS		491.3	360	345	300	360	360
11/25	11/26	11/27	11/28	11/29						INSTR. HOURS ON B DAYS		483.8					
12/2	12/3	12/4	12/5	12/6	A90	B90	A75	B75	A90	INSTR. HOURS ON LAST DAY		3.0	360	360	300	345	360
12/9	12/10	12/11	12/12	12/13	B90	A75	B75	A90	B90				360	345	300	360	360
12/16	12/17	12/18	12/19	12/20	A90	B90	A75	B75	A90	SCHOOL DAYS FOR ALL STUDENTS		171	360	360	300	345	360
12/23	12/24	12/25	12/26	12/27						EXTRA DAYS FOR G9		1					
12/30	12/31	1/1	1/2	1/3													
1/6	1/7	1/8	1/9	1/10		B90	A75	B75	A90	TOTAL INSTRUCTIONAL TIME				360	300	345	360
1/13	1/14	1/15	1/16	1/17	B90	A75	B75	A90	B90	IN MINUTES		58680	360	345	300	360	360
1/20	1/21	1/22	1/23	1/24		A75	B75	A90	B90	IN HOURS		978.0		345	300	360	360
1/27	1/28	1/29	1/30	1/31	A90	B90	A75	B75					360	360	300	345	360
2/3	2/4	2/5	2/6	2/7		A75	B75	A90	B90					345	300	360	360
2/10	2/11	2/12	2/13	2/14	A90	B90	A75	B75	A90				360	360	300	345	360
2/17	2/18	2/19	2/20	2/21		B90	A75	B75	A90					360	300	345	360
2/24	2/25	2/26	2/27	2/28	B90	A75	B75	A90	A90				360	345	300	360	360
3/3	3/4	3/5	3/6	3/7	A90	B90	A75	B75	A90				360	360	300	345	360
3/10	3/11	3/12	3/13	3/14	B90	A75	B75	A90	B90				360	345	300	360	360
3/17	3/18	3/19	3/20	3/21	A90	B90	A75	B75	A90				360	360	300	345	360
3/24	3/25	3/26	3/27	3/28													
3/31	4/1	4/2	4/3	4/4		B90	A75	B75	A90					360	300	345	360
4/7	4/8	4/9	4/10	4/11	B90	A75	B75	A90	B90				360	345	300	360	360
4/14	4/15	4/16	4/17	4/18	A90	B90	A75	B75					360	360	300	345	
4/21	4/22	4/23	4/24	4/25	A90	B90	A75	B75	A90				360	360	300	345	360
4/28	4/29	4/30	5/1	5/2	B90	A75	B75	A90	B90				360	345	300	360	360
5/5	5/6	5/7	5/8	5/9	A90	B90	A75	B75	A90				360	360	300	345	360
5/12	5/13	5/14	5/15	5/16	B90	A75	B75	A90	B90				360	345	300	360	360
5/19	5/20	5/21	5/22	5/23	A90	B90	A75	B75	A90				360	360	300	345	360
5/26	5/27	5/28	5/29	5/30		B90	A75	B75	A90					360	300	345	360
6/2	6/3	6/4	6/5	6/6	B90	A75	B75	A90	B90				360	345	300	360	360
6/9	6/10	6/11	6/12	6/13	A90	B90	A75	B75	C				360	360	300	345	180

LEVEL	INSTRUCTIONAL HOURS	LEGAL REQUIREMENT	DIFFERENCE	MAX TIME WAIVERS	TOTAL WITH WAIVERS
ELEMENTARY	898.8	900	(1.2)	60 (*)	958.8
MIDDLE	915.9	900	15.9	60	975.9
HIGH (9-11)	978.0	990	(12.0)	60	1038.0
(*) 120 FOR GRADES K-3					

EXECUTIVE SUMMARY OF NEW HIGH SCHOOL SCHEDULE

EUGENE SCHOOL DISTRICT 4J

APRIL 5TH, 2024

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FORWARD

In an effort to review the new high school schedule and learn from lived experience of teachers, students, parents and administrators, we conducted several surveys, focus groups, and listening sessions to elicit feedback and identify problems and areas of concern that could be remedied. Additionally, we looked for elements that were successful and supported teachers and students. Teachers, students, and parents were given surveys through Thought Exchange. Administrators were queried through a Focus Group Protocol during a regularly scheduled Administrator meeting. Students from all four traditional high schools and ECCO, the alternative high school were invited and participated in the student focus group. Finally teachers were heard in two separate yet identical listening sessions to gather their thinking, perceptions and feedback. The following report summarizes and synthesizes these surveys, focus groups and listening sessions and provides recommendations for change.

Parent Survey Feedback

Based on the parent feedback regarding the impact of the new high school schedule on their families, there are both common ground observations and differences in their experiences:

Common Ground:

Positive Impact on Family Time: Many parents noted that the new schedule has allowed for more quality time with their children due to factors such as fewer transitions and longer class periods.

Increased Student Autonomy: Several parents observed that the schedule has encouraged their children to become more independent in managing their time and responsibilities.

Appreciation for Affinity Groups: Some parents expressed gratitude for the scheduled time for affinity groups, recognizing the importance of these groups for their children's social and emotional well-being.

Differences:

Concerns About Academic Impact: While some parents praised the schedule for providing more time for in-depth learning, others raised concerns about academic challenges such as condensed content and increased workload.

Mixed Feelings About Schedule Structure: While some parents appreciated the flexibility of the schedule, others found it challenging to navigate, especially regarding scheduling conflicts and transitions.

Impact on Extracurricular Activities: Views on the schedule's impact on extracurricular activities varied, with some parents appreciating the flexibility it offers for participation, while others expressed concerns about conflicting schedules and limited time for activities.

Overall, while there is some consensus on the positive aspects of the new schedule, such as increased family time and student autonomy, there are also differences in how families perceive its impact on academic performance, schedule structure, and extracurricular involvement.

Administrator Feedback

Based on the administrators' feedback on the high school schedule, several key points emerge:

What's Working:

- **Expansion of Affinity Groups:** The schedule has facilitated the expansion of affinity groups, promoting social and emotional well-being among students.
- **Increased Elective Options:** Students have more choices in electives, allowing for a more personalized learning experience.
- **90-Minute Class Periods:** Longer class periods enable more in-depth learning and reduce transitions, enhancing focus and productivity.
- **Reduced Homework:** Students experience reduced homework load, contributing to lower stress levels.
- **Improved Supervision:** The schedule makes it easier for administrators to supervise students and conduct classroom observations.
- **Longer Lunch Period:** The extended lunch period provides students with more time to eat and engage in extracurricular activities.
- **Enhanced Credit Opportunities:** The schedule offers more opportunities for students to earn credits, potentially facilitating timely graduation.
- **Easier Teacher Coordination:** It is easier to schedule common prep times and block teachers together, promoting collaboration and professional development.

Not Working:

- **Challenges with Wednesdays (C Days):** Both teachers and students tend to skip Wednesdays, impacting attendance and instructional continuity.
- **Overemphasis on Content in AB Schedule:** The AB schedule may lead to an overfocus on content delivery, resulting in excessive lecture and homework assignments.
- **Lack of Breaks in 90-Minute Periods:** The absence of breaks during longer class periods can be detrimental to student focus and well-being.
- **Issues with AP Teachers and Homework:** AP teachers seem to assign more homework, posing challenges for students and potentially affecting their well-being.
- **Staff Discontent:** Some staff members do not favor the new schedule, possibly due to concerns about workload or instructional effectiveness.
- **Insufficient Time for Interventions and Advisory:** There is a need for more time dedicated to interventions and advisory sessions to support student academic and personal development.

Ideas for Improvement:

- **Shorter Grading Periods:** Consider shortening grading periods, such as quarters, to improve instructional pacing and feedback.

- **Rotating A/B on C Day:** Implement a rotating A/B schedule on C days to address issues with attendance and instructional continuity.
- **Late Start Wednesdays:** Explore the possibility of starting school later on Wednesdays to address attendance concerns.
- **Increased Advisory Frequency:** Consider scheduling advisory sessions twice a week to provide more opportunities for student support and guidance.
- **Revision of Curriculum:** Review and potentially revise curriculum structures, such as 9th Grade Humanities and 9th Grade 101, to better support student transitions and academic success.
- **Staff Training and Collaboration:** Utilize experienced teachers to train others and foster collaboration, promoting instructional excellence and professional growth.

Overall, the feedback highlights both successes and challenges associated with the new schedule, along with valuable suggestions for improvement and refinement.

Student Focus Group Synthesis

From the student focus group held on January 26, 2024, several key themes emerged regarding the strengths, weaknesses, and recommendations for the high school schedule:

Strengths:

- **Denser Classes with Extended Time:** Students appreciated the balance between denser class content and longer durations, allowing for better digestion of information.
- **Class Variety:** There was positivity expressed about the variety and number of classes offered, providing students with more options.
- **Importance of Breakfast Breaks:** The success of having breakfast during the 10-minute breaks was acknowledged and appreciated by students.

Weaknesses:

- **Large Class Sizes:** Some classes were deemed too big, affecting the quality of education and individualized attention.
- **Short Lunchtime:** Lunch periods were not long enough for students to go through the line, eat, or participate in clubs adequately.
- **Content Cutting and Condensing:** The A&B schedule led to cutting and condensing of content, especially affecting IB and AP classes.

Recommendations:

- **Balanced Schedule for Well-being:** Suggestions included switching to 4 periods on Wednesdays, alternating every other week, avoiding consecutive blocks of all 8 classes in one day, and considering switching the schedule to Fridays for a less stressful start to the weekend.
- **Class Structure and Electives:** Recommendations included implementing brain breaks during longer class times, offering more hands-on electives, and making electives more accessible, especially when prerequisites are involved.
- **Advisory Improvements:** Proposed changes to advisory included having it every day instead of just once a week, ensuring it's more than just pre-done lessons, and incorporating study time or office hours.
- **Enhanced Breaks and Lunchtime:** Suggestions included shorter passing times to add more time to lunch, providing more substantial lunch portions, and offering more opportunities for clubs during lunch breaks.

Overall, students emphasized the importance of a balanced, flexible, and student-centric schedule that considers factors such as breaks, lunchtime, class structure, elective accessibility, and overall well-being. They also highlighted the need for better communication and collaboration between students, teachers, and administrators in addressing these concerns and implementing solutions effectively.

Executive Summary of Teacher Listening Sessions:

Key Insights:

Positive Aspects of the Current Schedule:

- Longer class periods are beneficial for in-depth teaching, especially for labs and projects.
- Extended prep time allows for better planning and collaboration among teachers.
- Some teachers appreciate the clarity provided by the semester schedule and A/B block days.
- Opportunities for extra rehearsals, field studies, and additional support for ELD students are noted.

Challenges with the Current Schedule:

- Wednesdays are widely criticized, dubbed "Whiplash Wednesday," with concerns about exhaustion and lack of productivity.
- Students find it difficult to manage eight classes per semester, leading to organizational issues and high absence rates.
- Advisory sessions are not effective, with low attendance and lack of meaningful content.
- Students with IEPs, 504 plans, and ELD needs struggle with the longer class periods and lack of daily check-ins.
- Clubs, affinity groups, and interventions are not adequately accommodated within the schedule.

Recommendations for Improvement:

- Consider alternative schedule formats, such as a rotating A/B schedule or a staggered eight-day cycle, to address the challenges of the current schedule.
- Explore options to extend lunchtime or incorporate dedicated time for affinity groups and interventions.
- Provide more training and resources for teachers to deliver effective advisory sessions.
- Review and streamline communication across schools to ensure consistency in schedule implementation and support.
- Prioritize student well-being by addressing issues of exhaustion and stress caused by the current schedule.
- Seek input from all stakeholders, including students, teachers, and parents, to inform the development of a revised schedule.

Overall, the feedback highlights the need for a schedule that balances instructional time, student support, and teacher well-being, while addressing the diverse needs of students and educators.

The common concerns about the new schedule expressed by teachers in the listening sessions include:

Impact on Learning Targets: Teachers expressed concern that the schedule change has led to sacrificed learning targets. They feel that they are not able to cover the required standards adequately, resulting in students not being where they need to be based on previous teaching.

Make-Up Time and Absences: Teachers noted that absences are amplified because of the make-up process, particularly when students have to come in early to make up missed time. This creates challenges for both students and teachers in managing their schedules and workload.

Efficiency of Wednesdays: Wednesdays were widely criticized for being inefficient and unproductive. Teachers and students alike feel overwhelmed and stressed on Wednesdays, which are often perceived as a wasted day with limited instructional value.

Class Sizes and Caseloads: Many teachers reported an increase in class sizes and caseloads, making it challenging to build relationships with students and provide individualized support. This has particularly negative effects on students with special needs and those requiring interventions.

Transition Times and Breaks: Teachers highlighted issues with transition times between classes and the limited duration of breaks, such as lunch periods. They feel that these factors contribute to student exhaustion and disengagement.

Difficulty in Managing Workload: Teachers expressed feeling overwhelmed with the increased workload, including grading, lesson planning, and accommodating individual student needs. This has been exacerbated by larger class sizes and more frequent transitions between classes.

Impact on Special Programs: There are concerns about how the new schedule affects students in special programs such as SPED, ELD, and 504 plans. Teachers feel that the schedule does not adequately support these students' needs and may even worsen their academic performance.

Retention and Achievement: Teachers noted a decline in student retention of material and academic achievement, particularly among freshmen and students in advanced courses such as AP and IB. They attribute this to the reduced frequency of class meetings and longer periods between instructional sessions.

Lack of Collaboration and Support: Teachers expressed frustration with the lack of collaboration time and support for addressing issues related to the new schedule. They feel that there is insufficient training and resources available to help them navigate the challenges effectively.

Overall, the common concerns revolve around the negative impact of the new schedule on teaching effectiveness, student learning outcomes, and the overall well-being of both teachers and students. There is a strong sentiment among teachers that the schedule change has not been successful in achieving its intended goals and requires significant revisions to address the identified issues.

Despite the concerns raised, there are several common strengths of the new schedule that were acknowledged during the listening sessions:

Flexibility: The new schedule offers increased flexibility in terms of instructional delivery and class formats. Teachers appreciate having more options for structuring their lessons and incorporating different teaching strategies to meet the diverse needs of students.

Extended Class Periods: Longer class periods provide opportunities for more in-depth discussions, hands-on activities, and student-centered learning experiences. Teachers find that they can cover more material and delve deeper into complex topics during extended class periods.

Block Schedule Benefits: The block schedule allows for longer periods of uninterrupted instruction, which can enhance student engagement and reduce transition time between classes. Teachers appreciate the block schedule's ability to facilitate deeper learning and focus on complex concepts.

Professional Development Opportunities: The new schedule has created opportunities for professional development and collaboration among teachers. With fewer classes to teach each day, teachers have more time to participate in professional learning communities, plan collaboratively, and share best practices with their colleagues.

Student Choice and Autonomy: The flexible schedule empowers students to take more ownership of their learning and make informed choices about their academic pursuits. Teachers value the opportunity to offer a variety of elective courses and extracurricular activities that align with students' interests and career goals.

Reduced Stress for Students: Some teachers observed that the new schedule has led to reduced stress levels among students, particularly those who struggled with the traditional schedule's demanding pace. Longer class periods and fewer transitions provide students with more time to absorb information and complete assignments, leading to a more balanced workload.

Integration of Technology: The new schedule encourages the integration of technology into instruction, allowing teachers to incorporate digital resources, multimedia presentations, and online collaboration tools into their lessons. Teachers appreciate the opportunities to leverage technology for differentiated instruction and personalized learning experiences.

Alignment with College and Career Readiness: The new schedule better aligns with the demands of college and career readiness by emphasizing critical thinking, problem-solving, and communication skills. Teachers see the schedule as better preparing students for success in postsecondary education and the workforce.

Opportunities for Enrichment and Remediation: The flexible schedule enables teachers to offer enrichment activities and targeted interventions to support students who need additional academic assistance or enrichment opportunities. Teachers appreciate the ability to tailor instruction to meet the diverse needs of their students effectively.

These strengths highlight the potential benefits of the new schedule in promoting student engagement, fostering collaboration among teachers, and supporting personalized learning experiences. While there are challenges to address, recognizing and leveraging these strengths can help maximize the schedule's effectiveness in meeting the needs of all students.

Recommendations:

Based on the feedback provided by administrators, three major areas that could be addressed for the next school year are:

Attendance and Engagement on Wednesdays (C Days): Develop strategies to improve attendance and engagement on Wednesdays, which are currently perceived as problematic by both teachers and students. This may involve reevaluating the purpose and structure of C Days, considering alternative scheduling options, or implementing incentives to encourage participation.

Curriculum Alignment and Workload Management: Address concerns related to curriculum alignment, workload management, and instructional effectiveness, particularly in AP classes. This could involve providing additional support and resources to AP teachers, reviewing and revising curriculum structures to better accommodate the AB schedule, and ensuring that workload expectations are reasonable and balanced across courses.

Student Support and Advisory Time: Enhance student support services and advisory programs to better meet the academic and personal needs of students. This may include increasing the frequency of advisory sessions, implementing interventions to support struggling students, providing more opportunities for academic and career counseling, and promoting the integration of social-emotional learning into the curriculum.



RESOLUTION No. 2025-01

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Eugene School District No. 4J hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$601,767,487. This budget is now on file at the District Finance Office, 200 North Monroe Street, Eugene, OR.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024 and for the purposes shown below are hereby appropriated as follows:

<u>General Fund (100)</u>		<u>Special Revenue Funds (200s)</u>	
Instruction	153,106,050	Instruction	30,847,396
Support Services	104,997,944	Support Services	18,227,222
Enterprise & Community Svsc	549,360	Enterprise & Community Svsc	14,040,090
Other Uses	17,497,000	TOTAL	63,114,708
TOTAL	276,150,354		
<u>Debt Service Funds (300s)</u>		<u>Capital Project Funds (400s)</u>	
Other Uses	45,403,468	Instruction	2,825,270
TOTAL	45,403,468	Support Services	18,171,098
		Facilities Acquisition	98,319,285
		TOTAL	119,315,653
<u>Internal Service Funds (600s)</u>		<u>Private Trust Funds (700s)</u>	
Support Services	42,064,400	Instruction	119,108
TOTAL	42,064,400	Support Services	108,103
		TOTAL	227,211
<u>Other (Unappropriated & Contingency)</u>			
General Fund - Contingency	6,000,000		
General Fund - Unappropriated	16,706,647		
Special Purpose Funds - Contingency	3,950,000		
Debt Service Funds - Unappropriated	10,519,746		
Capital Project Funds - Unappropriated	10,000,000		
Internal Service Funds - Unappropriated	8,315,300		

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

- (1) At the rate of \$4.7485 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax; and
- (3) In the amount of \$42,286,711 for debt service on general obligations bonds

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categories for purposes of Article XI section 11b as:

Education Limitation

Permanent Tax.....\$4.7485 / \$1,000

Local Option Tax.....\$1.5000 / \$1,000

Excluded from Limitation

General Obligation Bond Debt Service.....\$42,286,711

The above resolution statements were approved and declared adopted on June 5, 2024.

Clerk

Chair of the Board



EUGENE SCHOOL DISTRICT 4J ADOPTED BUDGET 2024-2025



EUGENE SCHOOL DISTRICT 4J

Eugene, Oregon

ADOPTED BUDGET

2024-25

Prepared by:
Financial Services

Andy Dey
Superintendent (through March 2024)

Colt Gill
Interim Superintendent

Matt Brown
Director of Financial Services

Bob Blyth
Associate Director of Financial Services

BUDGET FORMAT

Welcome to the Eugene School District 4J. If you are a new reader of our budget document or you need a review, the following section will guide you through the budget document's format and organization as well as the budget preparation process.

Budget Format

The budget document is organized into four sections:

- Executive Summary
- Organizational Section
- Financial Section
- Informational Section

The **Table of Contents** leads the budget document. Summary information is shown on the first few pages of the budget document.

The **Executive Summary** includes the Budget Message and an overview of the 2024-25 budget. The narrative presents the budget in the context of the foundation and core values of the Eugene School District. In addition, summary budget information is presented in tabular and graphic format as well as student enrollment history and projections, budget

forecasts and additional data.

The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

The Budget at a Glance highlights major budget changes from 2024-25 with an emphasis on the General Fund, Grant Funds and Capital Project Funds.

The **Organizational Section** is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

The **Financial Section** contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.

The **Informational Section** includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.



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BUDGET MESSAGE

Dear Eugene School District Budget Committee and Community Members,

Welcome to the 2024-25 Eugene School District 4J budget document and we are excited to present you the annual budget. As we prepare the 2024-25 budget, it is always important to take a step back and reflect on not only the great things our district has done over the last couple of years but also think about our priorities and goals for the future. As we see changes both positive and negative around the State of Oregon regarding education, our district remains steadfast in our commitment to serve our children and community in the future to the best of our abilities and resources. At a time when we see many districts starting to make large reductions in staffing, we remain committed to increasing results of our investments over the last couple of years and we will strive to continually identify where resources can be best spent to achieve desired outcomes.

Heading into the 2023-25 biennium, the State School Fund was funded at \$10.2 billion. In addition to the State School Fund, our district has seen increases in our Special Purpose funding related to Integrated Guidance, which includes Student Investment Activities (SIA), High School Success (HSS), and many other state and federal mandated programs. This increase in resources allows our district to invest more into our schools to assist students and our families with the support they need to be successful and prepare our students for life after their 4J education.

As our district continues into the future, there are definitely opportunities that will cause our district to adjust throughout the upcoming years. Much of these opportunities are related to changes and losses in specific funding areas. In 2024-25, the district will no longer be receiving ESSER funding. This was a federal funding source that over the last three years allowed our district to make investments across our community and we made great strides from being able to add additional staff to maintain our lowest class sizes our district has had over the last decade, make needed investments into our facilities to keep them safe and healthy, and uplift several new programs that will continue into the future such as equity and inclusion program and staffing, grow your own programs for staff development and growth, and support services for our students and community.

As some of these funds go away, our 2024-25 budget still accomplishes continuing programs where we see measured and desired results along with identifying what items may not be needed moving into the future. Every year, our district reviews and updates our financial forecast with the most up-to-date information. At our informational budget committee session in January, our budget committee reviewed the Budget Roadshow for 2024-25 that is delivered to staff across our district. In this presentation we review our funding sources and also discuss our forecast model for the next few years. In this presentation we discussed our beginning fund balance for the General Fund and how that has grown over the last decade from a combination of additional revenues and expenditures not fully spent through a combination of vacancies and one-time COVID expenditures. These items in combination with a conservative approach to estimates of beginning fund balance over the last 10 years has created the results and totals we have to date.

Our district has a current reserve policy of 5%, which is roughly \$11 Million of our General Fund. The School Board had discussions on updating this policy based on best practices and recommendations last year. We anticipate having these discussions in the upcoming 2024-25 year with a potential increase as part of this discussion. The greatest commodity that can be purchased with these available funds is time. Time allows the district to make meaningful and engaging discussions and decisions to allow the district to avoid cliff-diving and reactive decisions instead of proactive ones. With that said, our district understands that organizational and staffing pivots will need to be made over the next two to three years to ensure we make adjustments over time to sustain our budget and remain fiscally responsible. Within the 2024-25 budget proposed budget, and primarily within the General Fund, we have identified reductions in expenses mainly from a combination of savings expectations from 2023-24, a reduction in transfers, natural attrition assumptions, along with pivoting some expenditures to more state mandated funding resources like Integrated Guidance and other special purpose funds. This is a first year step in a multi-year strategy to right-size our expenditures with the overarching goal of maintaining our General Fund expenditures within the yearly available resources; in short, our district is making adjustments over the next few years to get into a situation where our General Fund is not spending more than it brings in each year.

As we look into next year's budget, this being the second half of the biennium, the district has a good handle on State School Funds in relation to funding for Eugene School District. Ongoing adjustments due to enrollment may continue as actuals and new forecasts come in through the year. From last year, we have seen increases in more dedicated funding such as Integrated Guidance, which includes funding for the Student Investment Act, High School Success and other programs throughout our district. Our district went through a public process as we geared up for the new biennium of Integrated Guidance and we look forward to the future and our continued success in the areas of investment. We will continue building from the 2023-24 year and continue to make decisions for our district based on our three major outcomes and values:

1. Timely communication and meaningful engagement
2. Equitable Outcomes for all with an amplified focus on underserved students
3. Safety and wellbeing for all students and staff

In closing, I want to thank the School Board, Administration, staff and community for their dedication and hard work put into completing the 2024-25 budget. Thank you to the Budget Committee for their continued commitment and providing feedback as we navigate through to the future. Your work helps provide guidance on priorities and helps build a framework for future investments. We will continue to advocate at the legislation level for our students and the State of Oregon. We will continue to look for innovative ways to improve and continue to partner with our community to ensure that all of our students have an opportunity to succeed. I am pleased to present the 2024-25 budget to you all.

Respectfully submitted,

Andy Dey
Superintendent
Eugene School District 4J

THE BUDGET AT A GLANCE

The Budget Process

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. A balanced budget is when the projected resources equal projected requirements within each fund. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Eugene School District 4J appropriates its expenditure budget at the major function level. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Debt Service, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance. The District's budget message and adopted budget is based on a \$10.2 billion State School Funding level for the 2023-25 biennium. The 2024-25 adopted budget for the district is \$601 Million for all funds, a decrease from the 2023-24 adopted budget. The main reason for the decrease is attributed to less beginning fund balances across the entire budget and reduced Capital Project funds.

General Fund

As adopted, the General Fund budget for 2024-25 totals \$298,857,000. This is an increase of only \$2 million from the 2023-24 adopted budget. An analysis is provided further in the budget document of major objects for Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

It is generally helpful to compare this year's budget to the previous year. Overall, General Fund operating revenue is budgeted at a 4.8% increase, however the beginning fund balance is budgeted at an 11% decrease. Combined, this means that the General Fund has an increase in available resources of

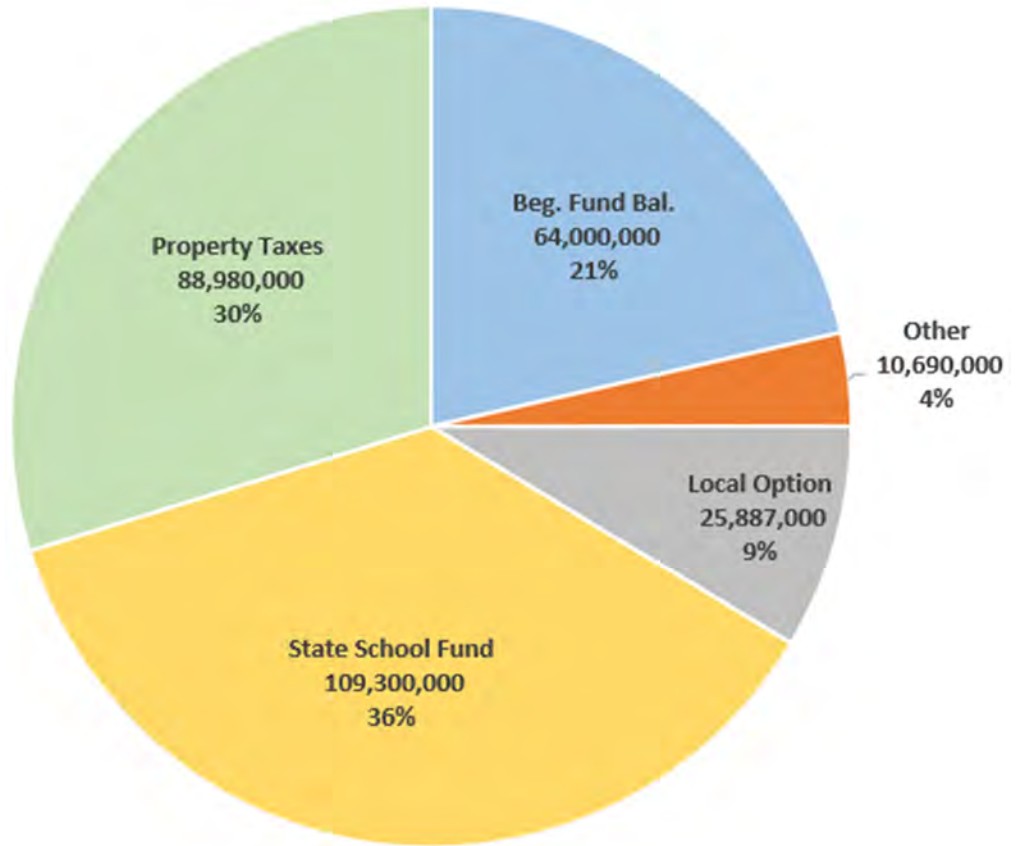
less than 1% over last year. On the expenditure side, salaries and associated payroll costs are budgeted to increase 9.4%. Purchased Services, Supplies, Capital Outlay and other uses have a combined increase of 2.6%. Transfers out of the General Fund are budgeted at a 25% increase. These transfers out are mainly to assist with funding deferred maintenance projects, assisting nutritional services, and curriculum adoption purchases anticipated in the future.



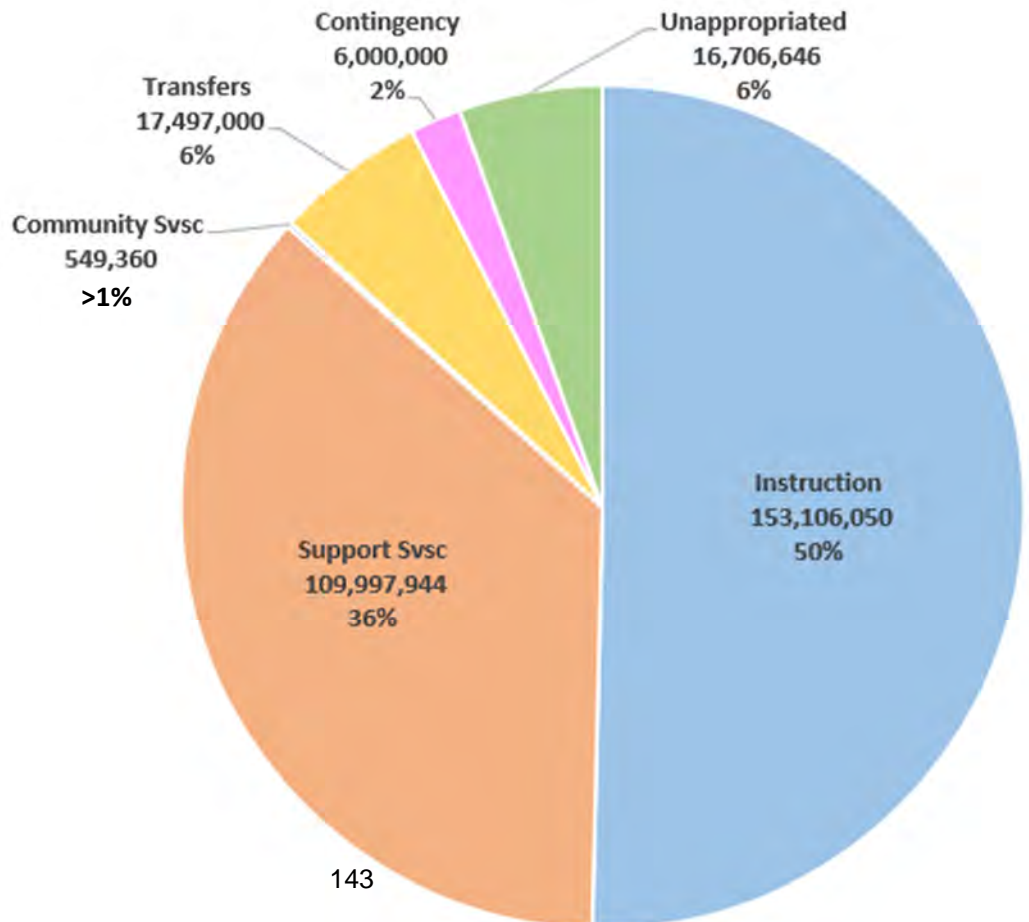
As illustrated in the charts on the next page, the 2024-25 adopted budget allocates 51% to Instruction, 35% to Support Services, 6% to Other Uses which are Transfers to other funds, 2% in Contingency and 6% as Unappropriated funds.

Property taxes and State School Fund make up roughly 66% of the overall revenues of the General Fund. The Local Option Levy accounts for about 9% of the 2024-25 General Fund budgeted resources. The beginning fund balance is budgeted at \$64 Million, which is a decrease from the previous year's as expenditures continue to outpace resources.

General Fund
Revenue by Category



General Fund
Expenditure by Function



Eugene School District 4J
Board of Directors
Guiding Beliefs and Values

- | |
|---|
| <ul style="list-style-type: none">• Do what’s best for all 4J students• Continue to learn and grow• Respect and care about each other |
|---|

In order to meet the district mission statement above, the board has adopted the following guiding beliefs and values:

Students

- We believe that all children can learn.
- We believe that all students deserve to be and feel safe and welcome at school.
- We believe that our students’ education and welfare are our most important commitments.
- We believe that a student’s success in school should be independent of factors such as race, ethnicity, socioeconomic status, disability, gender, gender identity, sexual orientation, native language, and religion.
- We believe that public schools should foster development beyond academics such as character, creativity, resourcefulness, citizenship, respect for diverse cultures, environmental stewardship, an understanding of workplace expectations, and a lifelong love of learning.

Staff

- We value highly qualified, caring and diverse staff that reflects our student population and believe they are the key to meeting our goals for students.
- We believe in collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- We believe that it is essential for staff and board members to hold high expectations of all students, that these expectations are critical to student success, and that we must hold ourselves and each other accountable for the achievement of all students.
- We believe that high-quality instruction is integral to student success and best achieved by providing strong instructional leadership, targeted professional development, and system-wide accountability and support for student growth.

Community

- We believe that the board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, community and local, state and federal governments on social, political and economic challenges and inequities.
- We value public support for our schools and believe that the board plays a critical role in generating and sustaining community partnerships and ongoing financial and other support.

Leadership

- We believe it is our duty to provide safe learning environments and meaningful, equitable and highly effective instruction, to support all students to thrive socially, emotionally and academically, and to reduce the disparity of outcomes for historically underserved students.
- We believe it is critical for the board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all—board, staff and students—and believe that it is essential to student success in school.

Strategic Goals & Strategies

The Eugene School District 4J elected four new School Board Members in the previous election. With the influx of new leadership, the district will look at reviewing strategic goals and strategies in the near future to best align with an updated Beliefs and Values statement on the previous page. The document on the previous page was last updated in 2021. The process of setting strategic goals and strategies is vitally important for the budget process and the process of making financial decisions that can effect all aspects of the district. The alignment of these two items is crucial in ensuring that our resources are effectively utilized to enhance the educational experience for our students and support our staff. By aligning our budget with our strategic goals and strategies, we can create a more focused and impactful financial plan that drives student success and community growth.

Strategic Goal Process

Creating strategic goals is a fundamental process for guiding an organization's direction and ensuring its long-term success. This process involves several key steps, each designed to align the goals with the organization's mission and values. Basic steps of a strategic goal process include the following:

1. Assess the current situation - Conducting internal and external analysis
2. Define Mission and Vision - The mission statement clarifies the organization's purpose and primary objectives that should reflect the core values. The vision statement outlines the desired future state of the organization and provides long-term perspective that inspires and guides decision making.
3. Identify Strategic Issues - identifying the critical issues that the organization must address to achieve its vision.
4. Develop Strategic Goals - focus on goals that align closely with the organization's mission and vision.
5. Formulate Strategies - develop detailed plans outlining steps needed to achieve each goal
6. Implement - Clearly communicating goals and plans to all stakeholders.
7. Monitor and Evaluate Progress - Create performance metrics and feedback loops.
8. Adjust and Refine - Continuous improvement based on the feedback and data and refine strategies and action plans.



BUDGET MEETING CALENDAR 2024-2025

- Monday - January 22, 2024
 - ◇ Committee Overview
 - ◇ Finance Overview

- Monday - March 12, 2024
 - ◇ Review of Debt Service Funds
 - ◇ Review of Capital Project Funds
 - ◇ Review of Insurance Reserve Funds

- Monday - April 30, 2024
 - ◇ Review of Special Revenue Funds

- Monday - May 7, 2024
 - ◇ Review of General Fund
 - ◇ Review Updated Forecast Models
 - ◇ Budget Committee Approves Tax Levy
 - ◇ Budget Committee Approves 2024-25 Proposed Budget

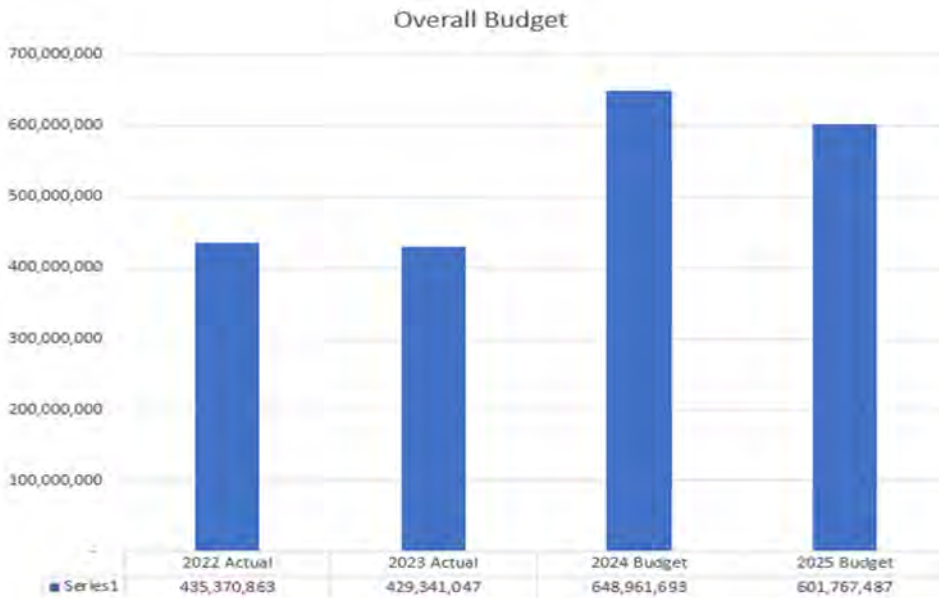


BUDGET SUMMARY BY FUND - ALL FUNDS

Fund Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted
100 General Fund	202,333,611	216,653,216	296,486,000	298,857,000
200 Special Revenue Funds	13,158,562	18,439,534	31,811,385	25,829,494
201 Federal Grants Funds	21,644,173	12,291,866	21,064,908	3,201,660
250 State & Local Grants Fund	11,496,970	6,904,342	4,711,714	4,517,720
251 Student Investment Act Fund	9,728,107	13,860,909	15,670,597	17,200,000
252 High School Success Fund	5,188,344	4,140,324	5,687,925	5,360,300
299 Nutrition Services Fund	7,806,529	8,858,626	9,435,000	10,955,534
300 Debt Service Funds	31,709,462	45,444,556	49,543,000	55,923,214
400 Capital Project Funds	98,056,243	65,388,933	163,716,000	129,315,654
600 Internal Service Funds	34,205,967	37,307,475	50,599,000	50,379,700
700 Trust Fund	42,894	41,266	236,168	227,211
Total	435,370,862	429,331,047	648,961,697	601,767,487

Summary of Major Changes from Previous Year

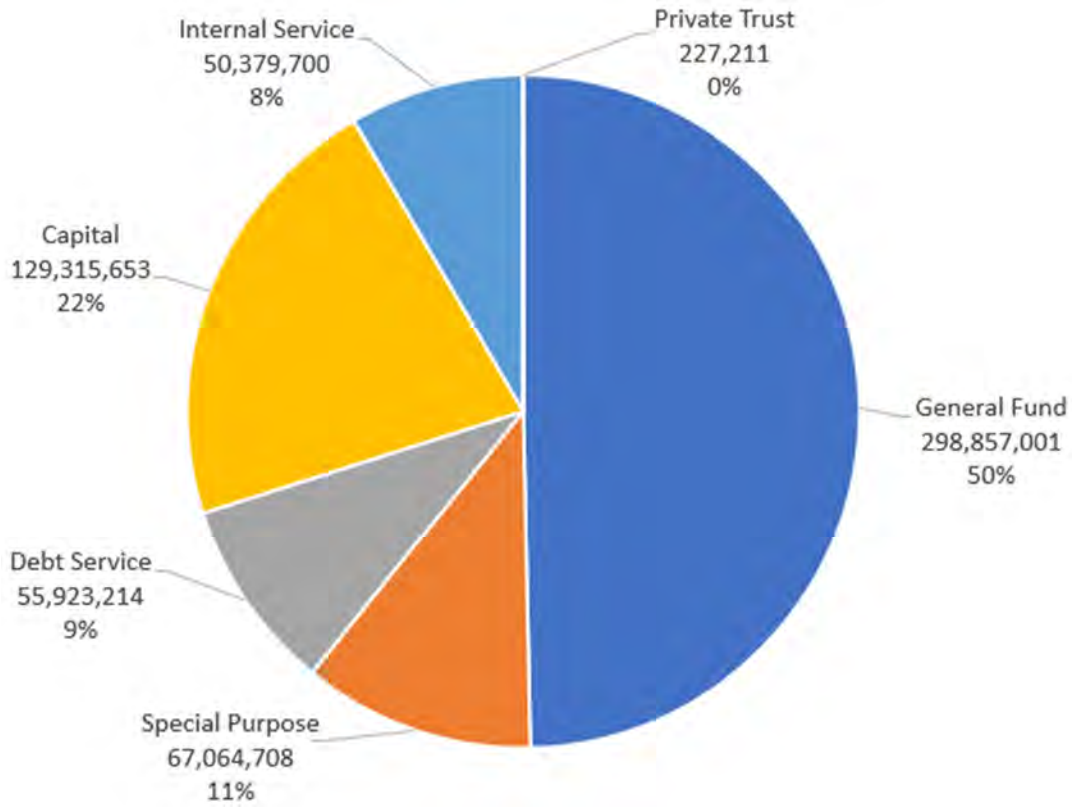
The major changes in appropriation levels were in Fund 201, which is directly related to a loss of COVID ES-SER Federal Grant funds that will be fully expended by Sept 2024. The other major decrease in appropriations is in the Capital Project Funds. The district is completing the building of new school facilities and with that, fewer funds are required to be appropriated.



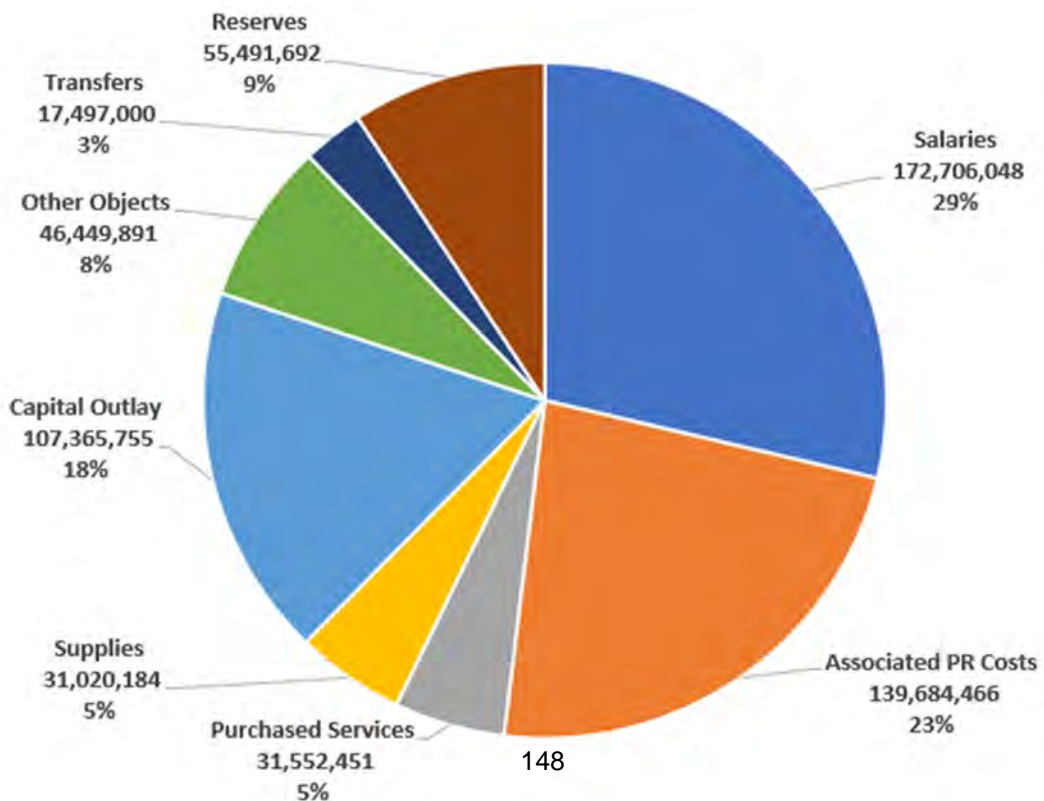
Total Budget Comparison

The graph on the left represents two years of actuals for overall budget spending and the adopted budgets for 2024 and 2025. It is worth noting that the district typically does not spend all of its appropriations as you can see from the difference of actuals vs. budget.

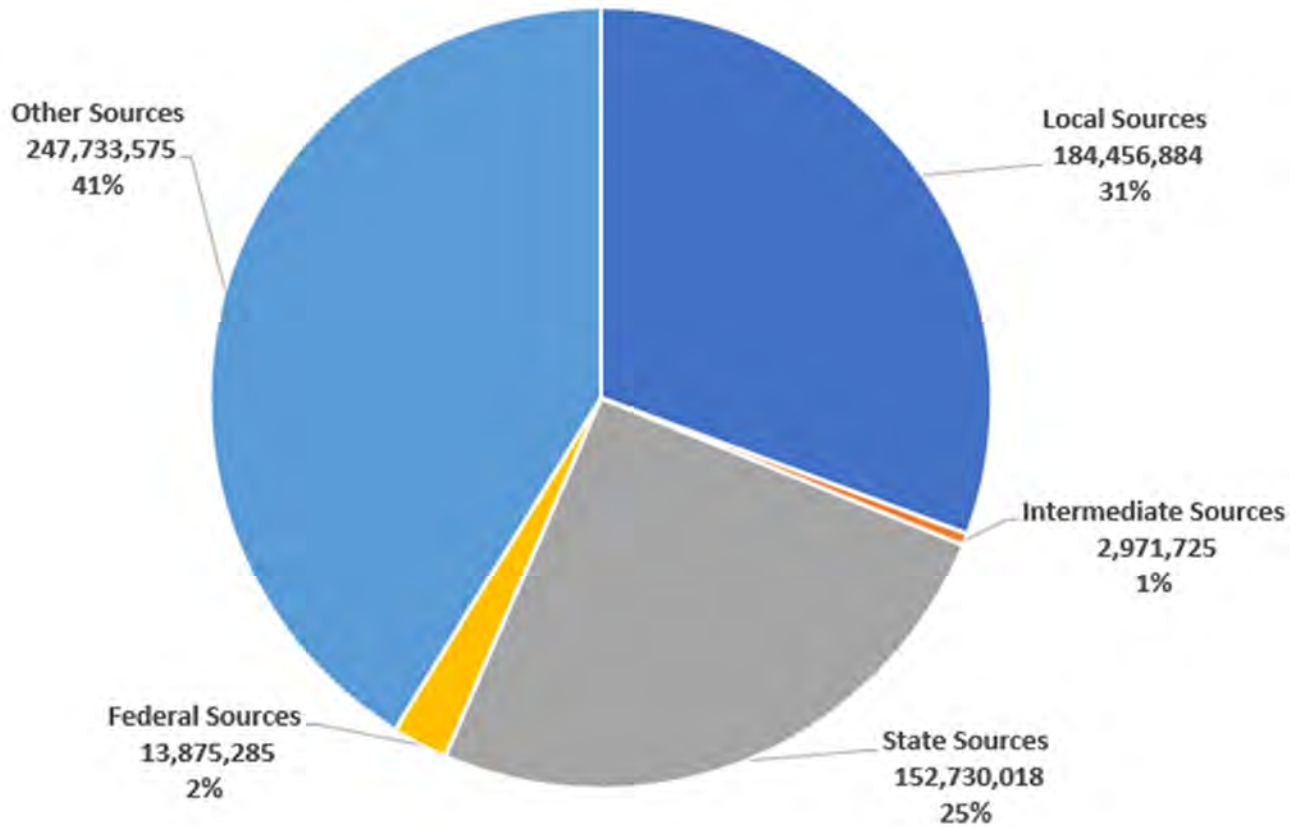
BUDGET SUMMARY BY FUND - ALL FUNDS



TOTAL EXPENDITURES BY OBJECT - ALL FUNDS



TOTAL REVENUES BY OBJECT - ALL FUNDS



Major Revenue Sources

The major resources within our district come from Oregon State School Fund dollars that are approved by the Oregon State Legislature. Outside of lobbying for additional funds within the State School Fund, the district has little influence over the amount of dollars that it receives through the designated state formula based on a number of metrics such as enrollment, teacher experience, poverty rates, and other attributes. The other main attribute of local revenue is property taxes. The district assumes a 3% increase each year based on Measure 5 and 50 limits. Included as well in Local Sources is the district's local option levy that accounts for about \$25 million in the upcoming year. "Other Sources" are a combination of beginning fund balances and interfund transfers. The third largest category is State Sources, which is mainly State Grant revenue related to High School Success, Student Investment Act, and other state grant resources that the district receives each year based on the Oregon Legislature. The district receives estimates from the State of Oregon on these grant amounts each year so the district can effectively budget these resources within the requirements of each grant. These main resources account for 97% of the district resources.

POSITION HISTORY & PERSONNEL BUDGET

Over the last several years, as shown below, the district has increased overall staffing by 522 FTEs over the last 3 years. While growing by this large number of FTE, the district still remains consistent on proportional staffing in regards to Licensed, Classified, and MAPS members. Overall as a district, personnel accounts for \$0.88 of every \$1 in our General Fund operating expenditures. Information below was pulled in October of each fiscal year to account for adjustments made with personnel after school begins in September.

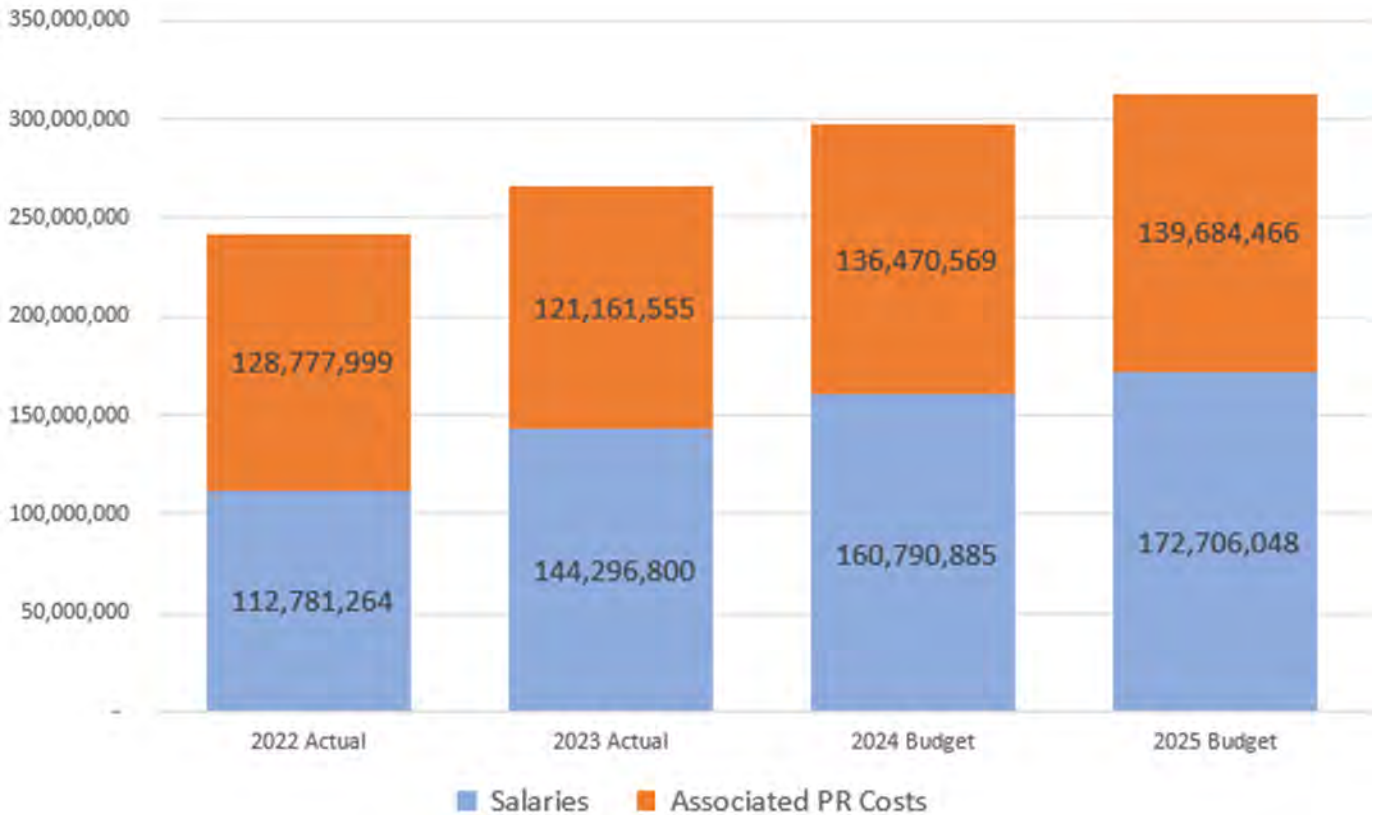
District Employees - by Group

	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Licensed	986	1,069	1,111
Classified	507	762	871
MAPS	136	165	170
TOTAL	1,629	1,996	2,151

District Employees - FTE Proportions

	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Licensed	61%	54%	52%
Classified	31%	38%	40%
MAPS	8%	8%	8%
TOTAL	100%	100%	100%

Personnel Costs over time



DEBT SUMMARY

The Eugene School District has two debt service funds setup for two distinct debt services. The first is Fund 300 which includes all of our General Obligation Bonds. This currently consists of three General Obligations (2011, 2013, and 2018). As of fiscal year 2024, the district has sold all but one issuance of the 2018 bond, which is \$49.3 Million. The district anticipates issuing this next fiscal year in 2024-25. For the General Obligation Bonds, debt service payments continue for the district until 2042. Below is a debt service schedule of principal and interest payments for the General Obligation debts under Fund 300.

The second debt service is related to the PERS Bond (Public Employees Retirement System) in Fund 370. These bonds were originally issued in 2004 to help curb the costs of ongoing and increasing pension increases. These bonds are scheduled to be paid off in

2028. Below is a debt service schedule of principal and interest payments for the PERS Debt service in Fund 370.

The district’s last bond rating, completed in 2022 through Moody’s rating, was Aa. This is the second highest rating, just below Aaa.

Overall debt capacity is only at 18.45% based on the 2022 Real Market Value of our local area.

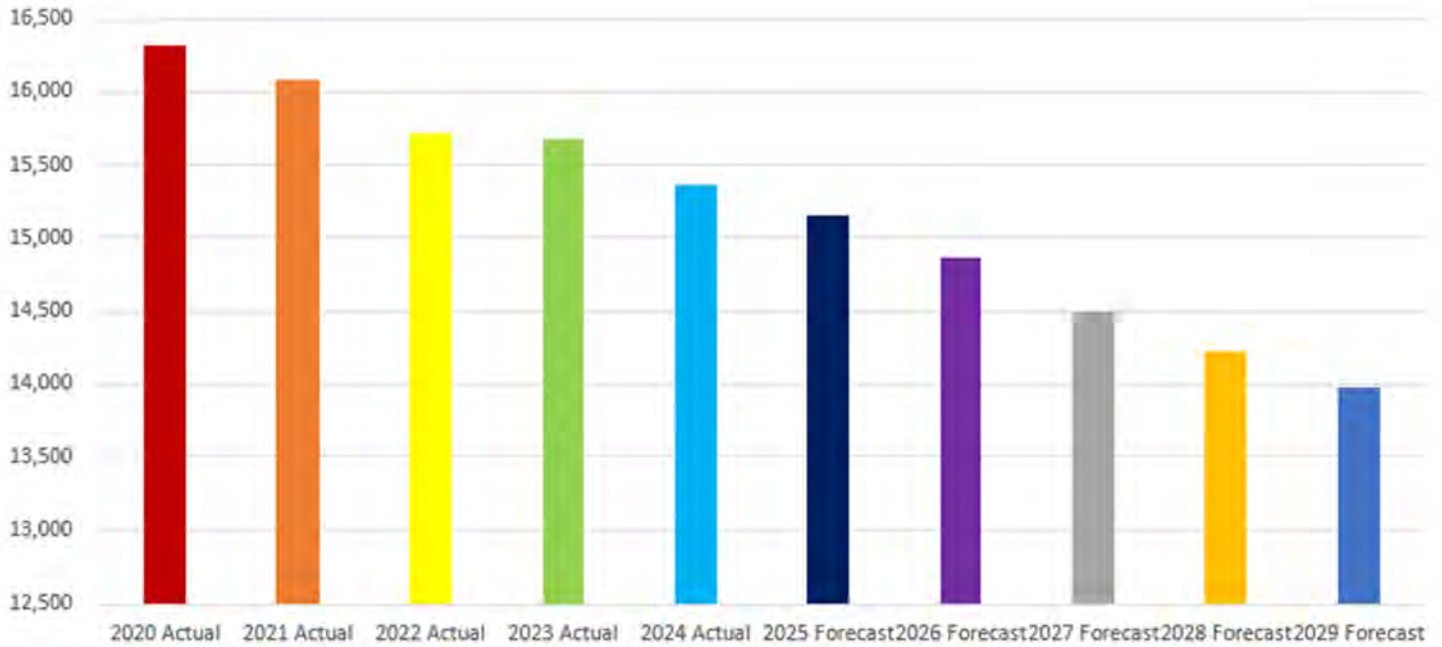
DATE	Principal	Interest	Total
06/30/25	31,025,000	14,378,482	45,403,482
06/30/26	26,411,288	14,533,195	40,944,483
06/30/27	28,468,311	13,763,254	42,231,564
06/30/28	42,123,545	12,888,880	55,012,425
06/30/29	28,490,517	11,557,696	40,048,213
06/30/30	25,075,140	10,839,110	35,914,250
06/30/31	26,711,602	10,201,666	36,913,268
06/30/32	18,275,000	7,374,148	25,649,148
06/30/33	19,605,000	6,815,788	26,420,788
06/30/34	20,925,000	6,286,068	27,211,068
06/30/35	22,250,000	5,746,538	27,996,538
06/30/36	23,950,000	4,887,588	28,837,588
06/30/37	25,740,000	3,962,588	29,702,588
06/30/38	27,615,000	2,968,038	30,583,038
06/30/39	29,425,000	2,078,688	31,503,688
06/30/40	11,895,000	1,138,800	13,033,800
06/30/41	12,640,000	781,950	13,421,950
06/30/42	13,425,000	402,750	13,827,750
TOTAL	434,050,403	130,605,227	564,655,629

DATE	Principal	Interest	Total
06/30/25	5,085,000	1,371,497	6,203,314
06/30/26	5,630,000	1,118,314	6,467,216
06/30/27	6,220,000	837,216	6,745,989
06/30/28	3,295,000	525,989	3,477,148
TOTAL	20,230,000	3,853,016	22,893,667



STUDENT ENROLLMENT HISTORY AND PROJECTIONS

The District's adopted budget is based on the number of projected students. State School Funding, the primary source of District revenue, is calculated on the number and demographic of students enrolled. The District's 2024-25 budget projection includes an anticipated enrollment. Over the next coming years the district is anticipating a shrinking enrollment value based on local and state estimates. The following chart displays the student population from the previous five years and projections for the next five years. Our forecast for the next five years shows the district's enrollment declining by an average of 1.9% each year.



BUDGET COMMITTEE MEMBERS

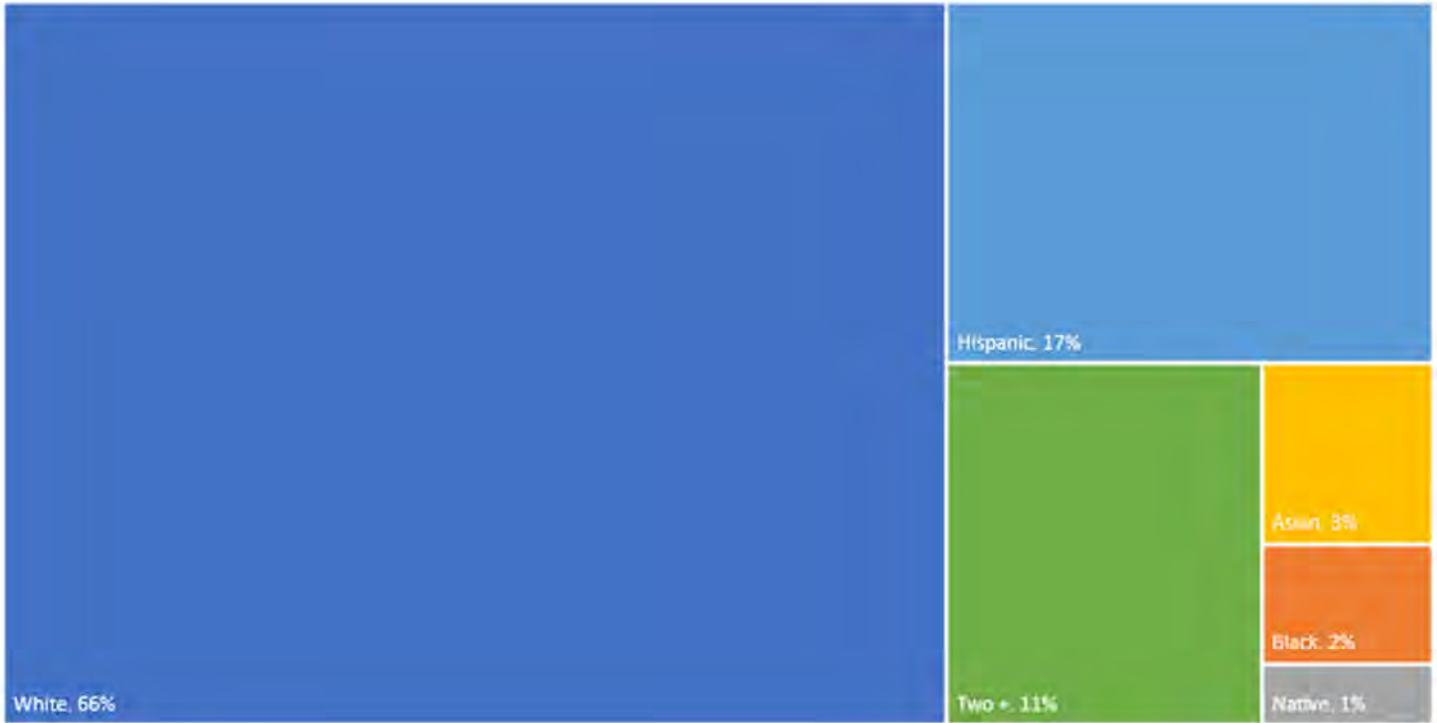
The Eugene School District 4J's budget committee reviews the budget proposal, listens to comments from community members, and then approves the total budget to send to the school board for adoption. The committee reviews the proposal to ensure that the district spends the money in furtherance of the expressly stated goals of the district. The committee is made up of the 7 members of the school board of directors and an equal number of district residents elected by the board. Budget committee members are elected through an open vote of the school board when there are open positions. These members serve for three years and receive no salary for their service. Members must reside within the district boundaries, must be registered to vote, and cannot be employees of the district.

<u>NAME</u>	<u>POSITION</u>	<u>TERM ENDS</u>
Maya Rabasa	Board Chair	6/30/25
Jenny Jonak	Board Vice Chair	6/30/27
Tom Di Liberto	Board Member	6/30/27
Rick Hamilton	Board Member	6/30/27
Morgan Munro	Board Member	6/30/27
Judy Newman	Board Member	6/30/25
Ericka Thessen	Board Member	6/30/25
Dakota Boulette	Budget Committee	6/30/25
Scott Fellman	Budget Committee	6/30/26
Amy Fellows	Budget Committee	6/30/24
Eric Richardson	Budget Committee	6/30/25
Courtney Salic	Budget Committee	6/30/26
Abbie Stillie	Budget Committee	6/30/26
Dave Wallace	Budget Committee	6/30/24

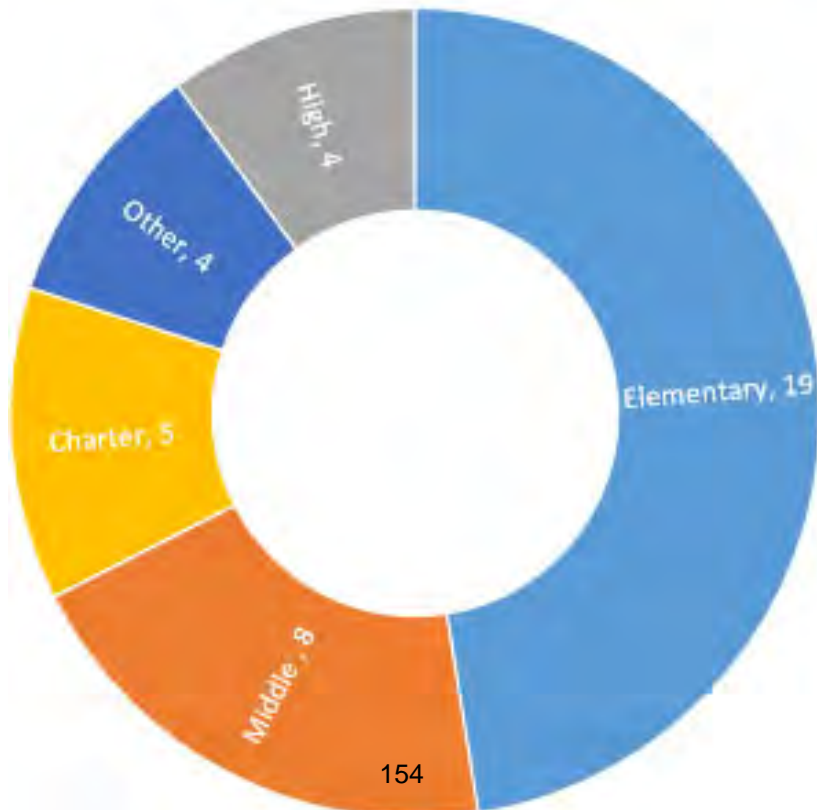


District-wide Facts at a Glance

Student Demographics

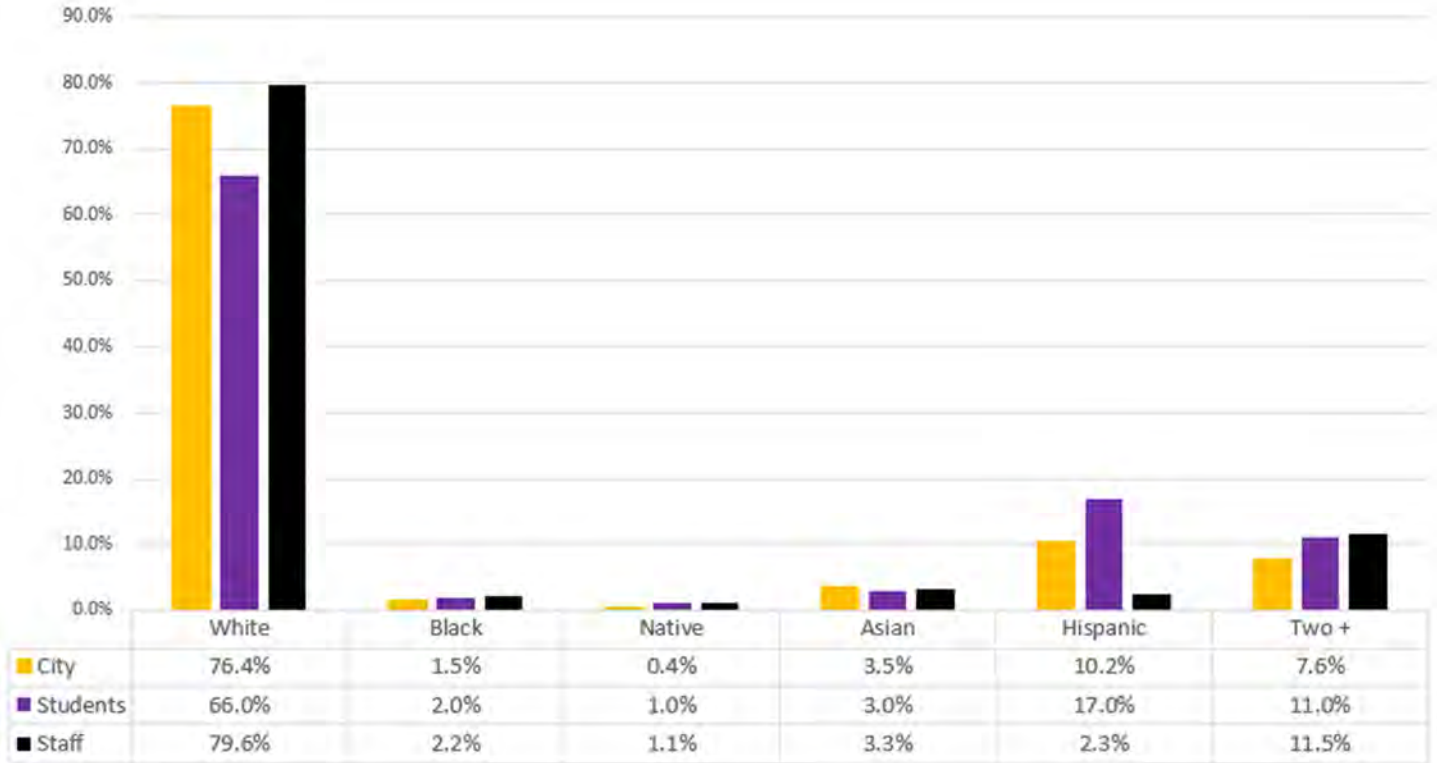


Eugene School District 4J - Schools & Options



The District and the Community

Ethnicity Comparison - Community vs. Students vs. Staff



Population Overview

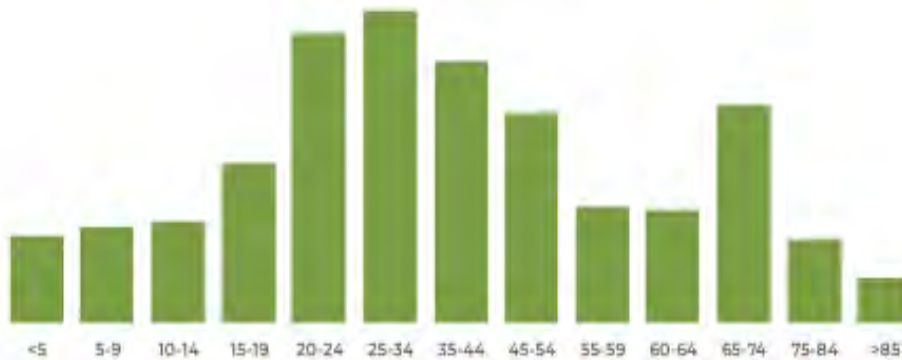


TOTAL POPULATION
176,755

▲ 2.0%
vs. 2021

GROWTH RANK
70 out of **240** Municipalities in Oregon

POPULATION BY AGE GROUP



The District and the Community



LANE COUNTY

Top Taxpayers for Tax Year 2023 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	2,310,396.69	116,203,450	165,613,121
2	1359672	VALLEY RIVER CENTER	11	1,749,249.49	95,654,631	107,534,517
3	1292716	NORTHWEST NATURAL GAS COMPANY	33	1,234,037.92	73,816,000	73,816,000
4	1230342	MCKAY INVESTMENT COMPANY LLC	6	1,226,214.09	62,729,271	89,993,673
5	1138124	PEACEHEALTH	37	1,023,178.87	682,210,185	1,240,045,415
6	1312855	CHASE VILLAGE LLC	3	981,364.08	49,331,883	116,752,146
7	1462302	ACC OP LLC GARDEN AVENUE	2	871,509.99	43,809,662	111,350,163
8	1437642	SHEPARD INVESTMENT GROUP LLC	40	860,398.57	43,901,469	115,620,075
9	1580271	LUMEN TECHNOLOGIES INC	35	849,394.31	51,005,332	51,005,332
10	1464959	OREGON VA1C LLC	1	811,792.49	40,807,742	64,452,300

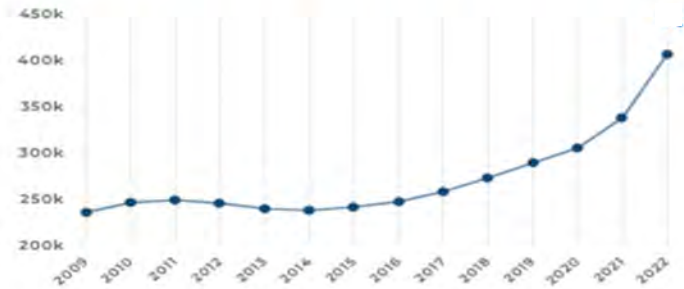
The software application we use to process property tax information in Lane County, Ascend, assigns party numbers to each individual listed on an account. When new records are entered or current records are updated, the system checks for an exact match on the name. If an exact match is found, the same party number is assigned. If no exact match is found, a new party number is assigned.

The Top Taxpayer report is a summary of taxes paid per party number.

Housing Overview



2022 MEDIAN HOME VALUE
\$406,000



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

HOME OWNERS VS RENTERS

Eugene State Avg.



HOME VALUE DISTRIBUTION



* 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.

Household Analysis

TOTAL HOUSEHOLDS
75,532

Family households and Married couples, as a percentage of total population, are significantly lower than the state average. This is a trend that is currently affecting student enrollment numbers for the Eugene School District 4J.



HOUSEHOLD INCOME

Above \$200,000

8%

▼ 25%
lower than state average

Median Income

\$61,481

▼ 20%
lower than state average

Below \$25,000

20%

▲ 35%
higher than state average

Multiyear Financial Reporting & Budget Process

Reporting Entity

The district was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades PreK-12. The District is governed by a separately elected seven-member Board which approves the administrative officials. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principals (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 since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in the basic financial statements of the District's audited financial report.

The following is an overview of the District's funds:

General Fund - The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which contain program descriptions, budgeted positions and program and service analysis. In addition, explanations are available for significant variances which exist between the 2023-24 and 2024-25 budget.

Revenue comes from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up 66% of all General Fund revenue, including beginning fund balance.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: Special Education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of three grants including: general purpose, transportation, and high-cost disability grants.

In addition, voters renewed a five-year Local Option Levy in 2020 that generates property taxes to be spent specifically on district operations. The levy comprises 9% of all General Fund revenue in Fiscal Year 2024-2025.

Special Revenue Funds - Our special revenue funds are made up of several individual funds:

- Title Grants
- IDEA
- Donations
- Billables
- KRVM
- EEF Gifts and Grants
- Student Body
- School Based Donations
- Special Purpose Reserve

These funds all together make up around 4% of the overall district's budget.

Multiyear Financial Reporting & Budget Process

Federal Grants Funds - This is our Federal Grants Fund. In previous years, this was home to ESSER funding during COVID. FY 2024-2025 will be the first in a few years where no ESSER dollars are anticipated to be spent as the district is anticipating to finalize spending as of June 30, 2024.

Additional Federal Grants that are within this fund are related to Natives and Perkins grants. This portion makes up about 1% of the overall budget for 2024-2025.

State and Local Funds - This is the district State and Local Grants Fund. It encompasses roughly 1% of the 2024-2025 budget. This fund is home to several smaller grants that are received from local or state sources

Student Investment Act Fund - This is the home of one of the Integrated Guidance Funds that are received from the State of Oregon. The fund accounts for about 3% of the overall budget and is part of Integrated Guidance.

High School Success Fund - Is the home of the other portion of Integrated Guidance funds that are received from the State of Oregon. The fund accounts for about 1% of the overall budget and is part of Integrated Guidance.

Nutrition Services Fund - Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon as well as a transfer from the General Fund to assist with operations.

Debt Service Fund - Accounts for the District's payment of principal and interest on long-term obligations, including General Obligation (GO) bonds and Limited Tax Pension Obligations. GO bonds allow the District to finance capital projects such as the construction of new schools, rebuilding schools and equipment. Voters must approve the sale of these bonds. Limited Tax Pension Obligation bonds were issued to finance the District's unfunded actuarial liability in the Oregon Public Employees Retirement System.

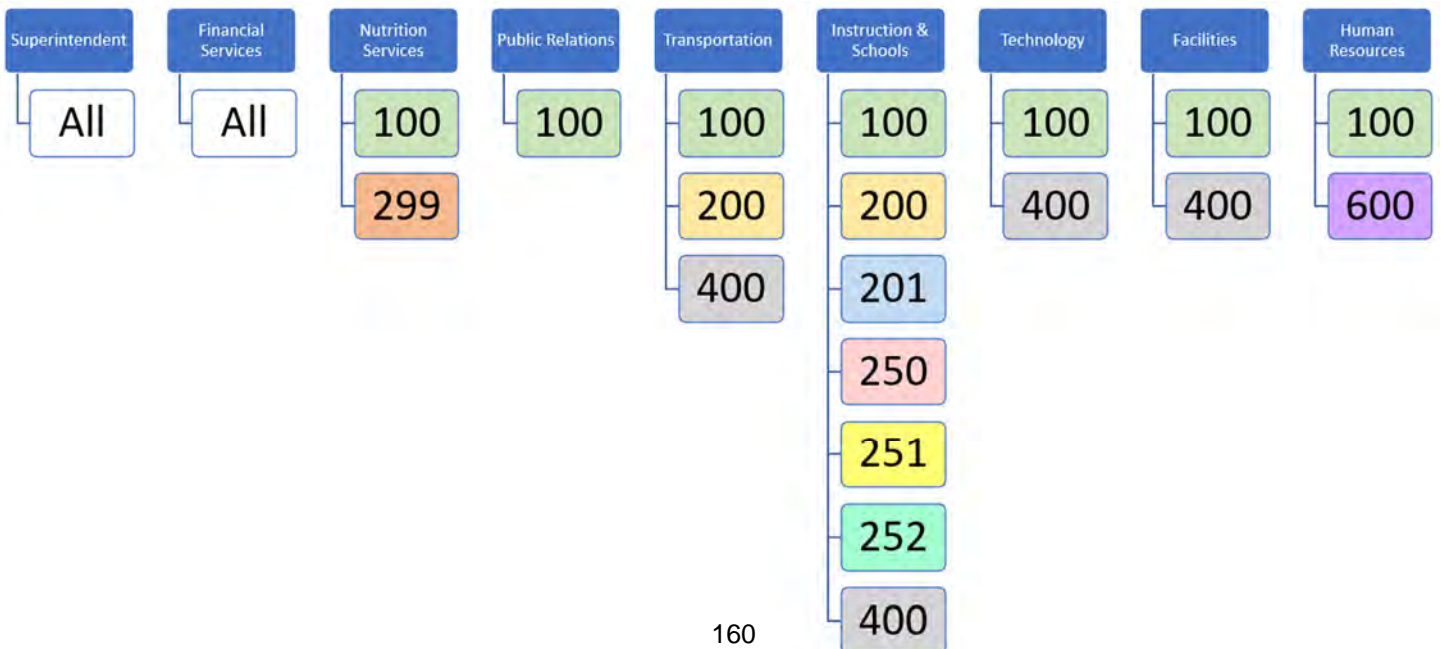
Capital Projects Fund - Accounts for activities related to the acquisition, construction, and improvement of District facilities and equipment. Principal revenue sources are proceeds from the sale of GO bonds, construction excise tax and interest earnings.

Internal Service Fund - Accounts for insurance costs incurred (up to insurance policy deductible limits) for the District's insurance programs. Other funds within this category are insurance reserve funds for each group of employees (Licensed, Classified, MAPS/ Admin) as well as an operating fund for the district's wellness clinic and post-retirement benefits fund.

Relationship Between Departments & Funds

Shown below is a chart that identifies major departments and their relationship to each fund area in our budget. As shown, our General Fund is a main re-

source for all of our departments, no matter their specialty. Over time this can make the burden of our limited General Fund resources more difficult as we navigate potential long term financial opportunities.



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BASIS OF ACCOUNTING

The budgetary basis of accounting is the same as the accounting principles generally accepted in the United States of America for governmental fund types.

Government-wide and internal service financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, and accrued vacation which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are insurance services. Operating expenses for internal service funds include the cost of materials and supplies, insurance premiums, losses and claims, and administrative expenses.

DISTRICT BUDGET GOALS

The District budget shall serve as the financial plan of operation. The District's strategic plan guides the budgeting process. The Board shall approve the budget calendar, appoint the budget committee membership and adopt the district budget. The District will provide the budget and budget documents on an annual basis. The administration shall provide opportunities for students, staff and the community to provide feedback regarding the alignment of the budget with the Strategic Plan. The District budget shall be prepared and authorized in full compliance with the Local Budget Law. The Director of Financial Services shall be the budget officer.

The District will budget for a minimum General Fund 5% contingency to ensure an ending General Fund balance of at least 5% of total actual revenues.

The Budget Process

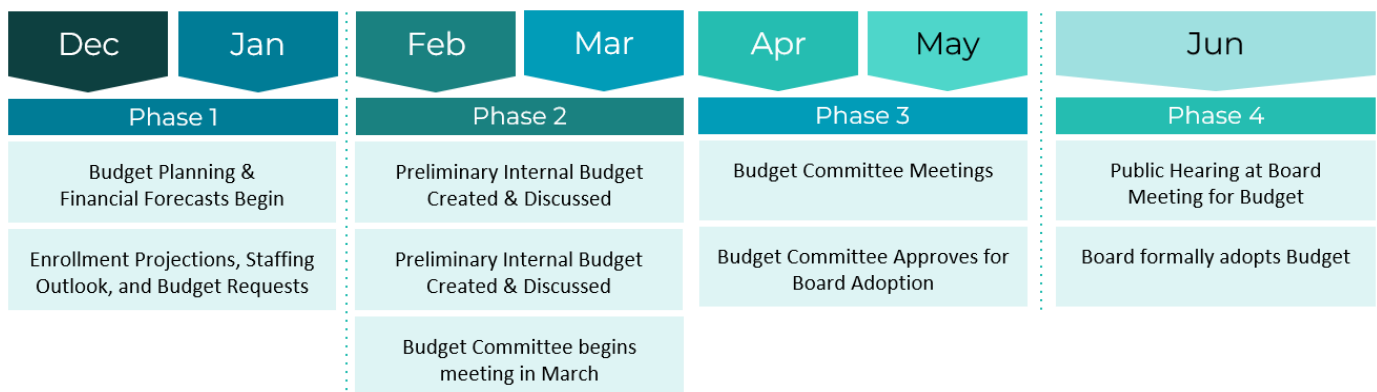
The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

The Superintendent is the final decision-making body for creating the District’s budget. Once a proposed budget is developed, the Superintendent presents the budget and Budget Message to the Budget Committee, which then reviews, asks questions and receives public comment. The Budget Committee approves a budget for adoption by the School Board. Notice of the budget meetings are published in the local newspaper, five to thirty days before the first budget meeting, and posted on the District’s website for at least ten days before the first budget meeting. Once a document is given to the Budget Committee, citizens may obtain a copy by calling the Financial Services Department at the District office or by downloading it from the District’s website (www.4j.lane.edu).

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further

public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review. After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

If the District receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a 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 expenditures in the supplemental budget are less than 10% of the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the School Board must first publish the supplemental budget and hold a public hearing.



Measures and Levies

MEASURE 5 & 50. In November 1990, Oregon voters approved Measure 5, a citizen’s initiative limiting total taxes on each property in the state to 1.5% of the property’s real market value and shifting responsibility for funding public education to the state from the local level. Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction. In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis. Since Measure 5 was passed, the state’s share of funding to schools increased from about 30% to about 70%. In 1997, Oregon voters approved Measure 50 to clarify legal ambiguities in a prior measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The District’s permanent rate was set at \$4.7485 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 98 (High School Success). In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to

public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students, and to establish or expand dropout prevention strategies in high schools.

MEASURE 99. In November 2016, Oregon voters approved Measure 99 using Oregon Lottery funds to create the Oregon Outdoor School Education Fund. The program dedicates funds to provide every student in fifth or sixth grade the opportunity to attend a week-long outdoor school program.

LOCAL SUPPORT. Since 1992, District voters have approved several general obligation bond levies, one local option levy, and four renewals of the local option levy. District voters approved the initial local option levy in 2000 of \$1.50 per \$1,000 of assessed property value to assist with operations. Local option capacity represents 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.

School Board Budget and Reporting Policies

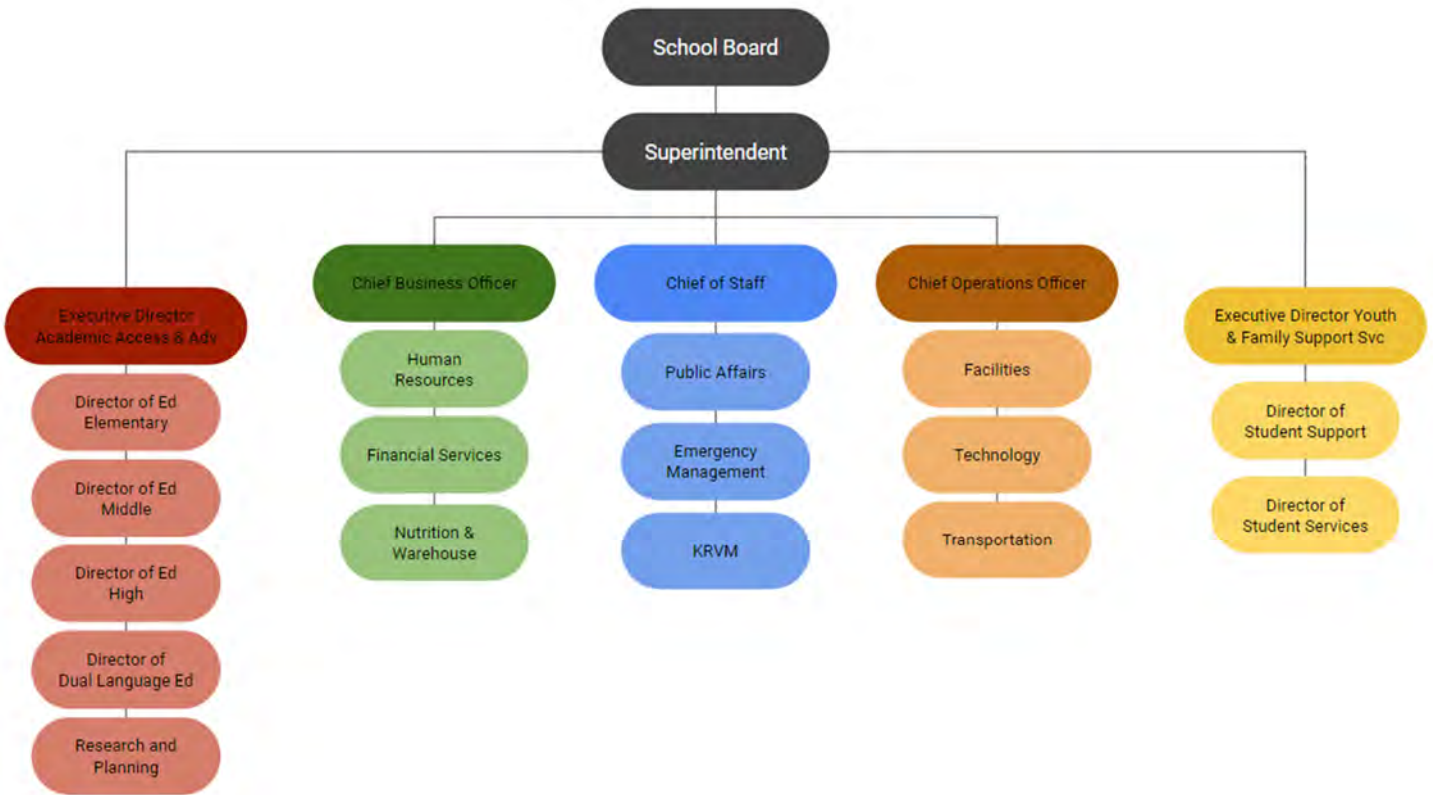
School Board policy states that the District Budget Committee will consist of the seven members of the Board and seven electors appointed by the Board as required by law. The terms for each of the appointed members of the Budget Committee are three years. The Budget Committee holds one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document.

The budget officer announces the time and place for all meetings, as provided by law. All meetings of the Budget Committee are open to the public. The function of the Budget Committee is to approve budget estimates for an educational plan previously determined by the Board. The Budget Committee will determine levels of spending but will not determine programs. The Budget Committee will approve an estimated budget document for submission to the Board. The District budget shall serve as the financial plan of operation for the District. The Board approves the budget calendar, appoints the Budget Committee members and adopts the District budget. The District provides the budget and budget docu-

ments on an annual basis. The District budget is prepared and authorized in full compliance with the Local Budget Law.

The Adopted Budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers are authorized when completed by official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer. Board policy states that the District reserves include both a sufficient General Fund Ending Fund Balance of at least 5% to address adverse conditions which negatively affect the District's revenues. The Board receives quarterly financial reports that include estimates of expenditures for the major general fund accounts in comparison to budget appropriations, actual receipts in comparison to budget estimates and the District's overall cash condition. An audit of the accounts of the District is completed annually by an independent firm of certified public accountants selected by the Board. A copy of the audit report will be presented to the Board with the audited financial statements.

Organizational Chart



School Board 2022-2023



Maya Rabasa, Board Chair



Jenny Jonak, Board Vice Chair



Tom Di. Liberto



Rick Hamilton



Morgan Munro



Judy Newman



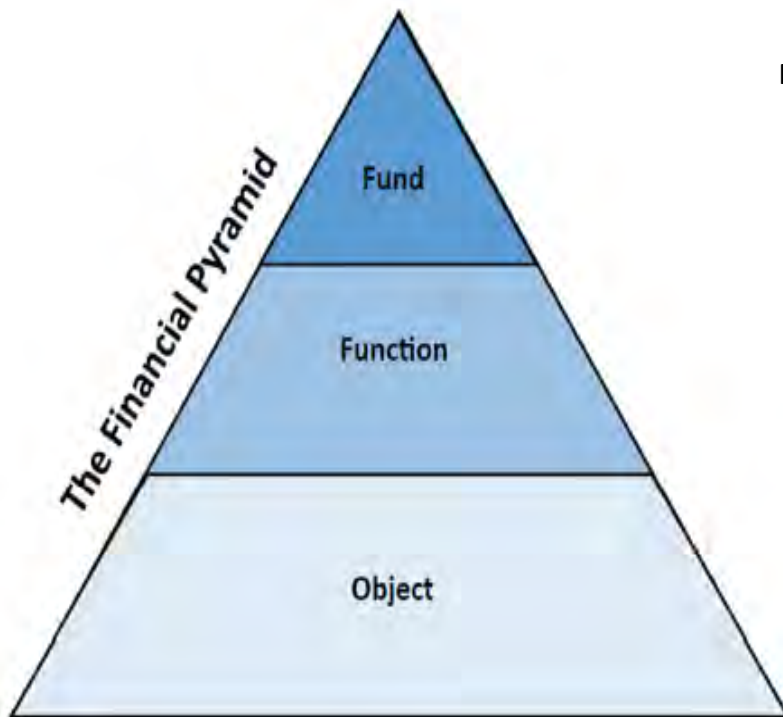
Ericka Thessen

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

FINANCIAL OVERVIEW

The Financial Sec. on contains detailed information on Eugene School District 4J revenues and expenditures. The initial part of this section is a summary for all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures by fund.

The primary elements used to classify revenues and expenditures are fund, function, and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service. The seven categories are Instruction, Support Services, Enterprise & Community Services, Long-Term Debt, Transfers, Contingency and Unappropriated Ending Fund Balance. Objects are used to describe the type of goods or service and are broken down into eight categories: Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, Transfers and Contingency. As shown in the chart below, these elements can be viewed as a pyramid with fund being the top level and object being the lowest level of detail. This pyramid approach is reflected in all the financial reports that follow.



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

<u>FUND SUMMARY</u>	<u>AMT</u>
100	298,857,000
200	25,570,267
201	3,451,660
250	4,526,947
251	17,200,000
252	5,360,300
299	10,955,534
300	55,923,214
400	129,315,654
600	50,379,700
700	227,211
TOTAL	601,767,487

<u>FUND</u>	<u>DESCRIPTION</u>	<u>AMT</u>	<u>FUND</u>	<u>DESCRIPTION</u>	<u>AMT</u>
100	General Fund	298,857,000	400	Capital Projects	2,003,124
			410	Bond 2013	816,800
201	Federal Grant - Other	3,201,660	420	Bond 2011	0
202	Federal Grant - Direct	250,000	450	Property Sale Revenue	4,781,925
210	Title Grants	8,725,909	460	Bond 2018	77,797,495
220	IDEA	3,470,589	461	Program Moves	6,122,989
250	State & Local Grants	4,517,720	462	2018 Bond - Facility	7,802,118
251	Student Investment Act	17,200,000	463	2018 Bond - Safety	161,797
252	High School Success	5,360,300	464	2018 Bond - Equity	2,147,286
260	Donations	456,232	465	2018 Bond - Instruction	2,825,272
261	Billables	1,089,659	466	2018 Bond - Technology	2,093,262
262	KRVM	1,486,100	490	Capital Equipment	22,763,586
270	EEF Gifts	834,000			129,315,654
275	EEF Grants	0			
280	Student Body Fund	7,500,000	600	Insurance - Risk	3,600,000
281	School Based Donations	0	610	Insurance - Licensed	21,010,000
290	Special Purpose Reserve	2,017,005	620	Insurance - Classified	16,675,000
298	Catering	0	630	Insurance - Admin	3,820,000
299	Nutrition Services	10,955,534	640	Insurance - Wellness Clinic	2,429,000
		67,064,708	650	District Post Retirement	2,845,700
					50,379,700
300	Debt Service	47,001,914			
370	Debt Service - PERS	8,921,300	780	Private Trust Fund	227,211
		55,923,214			

Not Appropriated Funds

In Fiscal Year 2024-25, Fund 298 is no longer used or appropriated. This fund was originally setup to be used specifically for the catering side of Nutrition Services. These services have been folded into the Nutrition Services Fund 299. All other funds are appropriated as shown above.

FUND BALANCES - Beginning Fund Balances by Fund

<u>FUND</u>	<u>DESCRIPTION</u>	<u>2024-25</u>	<u>% of Total</u>
100	General Fund	64,000,000	30.7%
201	ESSER	-	
202	Natives	-	
210	Title Grants	-	
220	IDEA	-	
250	State & Local Grants	-	
251	Student Investment Act	-	
252	High School Success	-	
260	Donations	-	
261	Billables	-	
262	KRVM	709,100	0.3%
270	EEF Gifts	500,000	0.2%
275	EEF Grants	-	
280	Student Body Fund	4,000,000	1.9%
281	School Based Donations	-	
290	Special Purpose Reserve	17,005	0.0%
298	Catering	-	
299	Nutrition Services	750,000	0.4%
300	Debt Service	4,781,747	2.3%
370	Debt Service - PERS	2,718,000	1.3%
400	Capital Projects	2,003,124	1.0%
410	Bond 2013	-	
420	Bond 2011	-	
450	Property Sale Revenue	4,781,925	2.3%
460	Bond 2018	77,764,888	37.3%
461	Program Moves	6,122,989	2.9%
462	2018 Bond - Facility upgrades	7,802,118	3.7%
463	2018 Bond - Safety & Security	161,797	0.1%
464	2018 Bond - Equity	2,647,286	1.3%
465	2018 Bond - Instruction	2,825,270	1.4%
466	2018 Bond - Technology	2,093,261	1.0%
490	Capital Equipment	12,763,585	6.1%
600	Insurance Reserve - Risk	2,500,000	1.2%
610	Insurance Reserve - Licensed	2,275,000	1.1%
620	Insurance Reserve - Classified	2,030,000	1.0%
630	Insurance Reserve - Admin	710,000	0.3%
640	Insurance Reserve - Wellness Clinic	1,500,000	0.7%
650	District Post Retirement	3,181,000	1.5%
780	Private Purpose Trust Fund	-	
		208,638,095	

INTERFUND TRANSFERS

Below is a list of the scheduled transfers between funds. All Transfers Out this fiscal year will be taken from the General Fund to support Nutrition Services aiding in the free school lunch program for all students, future purchases in student curriculum, a one-time investment in deferred maintenance reserves, additional risk management reserves, and union-contract stipulated FICA reserves for the insurance reserves of each employee group.

<u>FUND</u>	<u>DESCRIPTION</u>	<u>2023-24 Adopted</u>	<u>PURPOSE</u>
100	General Fund - Transfer Out	17,497,000	Transfer Out for Services
	Total Transfers Out	\$17,497,000	
290	Special Purpose - Transfer In	2,000,000	Curriculum
299	Nutrition Services - Transfer In	3,237,000	General Assistance
490	Facilities - Transfer In	10,000,000	Deferred Maintenance
600	Risk Management - Transfer In	2,000,000	Risk Management Reserves
610/620/630	Insurance Reserves - Transfer In	260,000	FICA Taxes Reserves
	Total Transfers In	\$17,497,000	



Summary of Revenues by Object

	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources	182,240,335	206,536,060	201,705,484	214,785,521	214,785,521	214,785,521
2000 Intermediate Sources	3,950,589	3,380,461	3,613,234	2,971,725	2,971,725	2,971,725
3000 State Sources	118,747,037	135,255,817	139,126,807	138,949,839	138,949,839	138,949,839
4000 Federal Sources	32,846,676	29,232,701	39,933,431	26,387,943	26,387,943	26,387,943
5000 Other Sources	270,518,461	313,568,034	265,078,680	218,672,458	218,672,458	218,672,458
Total Revenues	608,303,098	687,973,073	649,457,637	601,767,486	601,767,486	601,767,486

Summary of All Expenditures by Object

	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
100 Salaries	122,944,708	143,686,004	164,902,574	172,706,048	172,706,048	172,706,048
200 Associated PR Costs	109,380,617	120,363,526	130,524,053	139,684,466	139,684,466	139,684,466
300 Purchased Services	28,363,239	30,462,076	37,062,422	31,552,450	31,552,450	31,552,450
400 Supplies & Materials	21,600,321	24,748,220	36,052,664	34,910,684	34,910,684	34,910,684
500 Capital Outlay	94,173,919	52,594,494	155,515,740	107,365,755	107,365,755	107,365,755
600 Other Objects	34,250,164	48,552,577	58,343,260	64,765,190	64,765,191	64,765,192
800 Other Uses	7,799,601	5,173,880	66,568,945	50,782,893	50,782,893	50,782,893
Total Expenditures	418,512,569	425,580,777	648,969,657	601,767,486	601,767,487	601,767,488

Summary of All Expenditures by Function

	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Instruction	140,742,613	160,868,988	182,170,995	186,897,823	186,823,823	186,823,823
2000 Support Services	137,711,579	153,701,366	198,587,131	183,460,664	183,395,164	183,395,164
3000 Enterprise & Community Services	5,503,771	7,230,110	11,631,511	15,397,553	15,397,553	15,397,553
4000 Facilities Acquisition & Construction	97,305,793	55,401,107	136,327,000	98,319,285	98,319,285	98,319,285
5000 Other Uses	37,243,565	48,373,596	60,888,000	62,900,468	62,900,468	62,900,468
6000 Contingencies	-	-	20,409,000	9,250,000	9,250,000	9,250,000
7000 Unappropriated	-	-	39,001,000	45,541,692	45,541,692	45,541,692
Total Expenditures	418,507,321	425,575,166	649,014,637	601,767,486	601,627,986	601,627,986

General Fund

Fund 100 - The General Fund is the District's major operating fund and accounts for a large portion of the District's financial resources. Revenues come from three main sources: The State School Fund, local property taxes and the local operating levy. General Fund expenditures represent costs incurred to support regular, alternative and special education programs throughout the District. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts.

Summary of Revenues and Expenditures by Object

100 - General Fund	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources	102,869,037	112,286,486	108,935,000	121,007,000	121,007,000	121,007,000
2000 Intermediate Sources	3,929,452	3,255,721	3,435,000	2,750,000	2,750,000	2,750,000
3000 State Sources	97,360,560	109,910,339	111,630,000	111,100,000	111,100,000	111,100,000
4000 Federal Sources	69,731	350	-	-	-	-
5000 Other Sources	64,457,722	66,417,340	72,486,000	64,000,000	64,000,000	64,000,000
Total Revenues	268,686,502	291,870,236	296,486,000	298,857,000	298,857,000	298,857,000
100 Salaries	106,851,825	117,849,984	129,557,703	143,739,762	143,739,762	143,739,762
200 Associated PR Costs	66,697,977	70,933,654	80,275,950	85,948,075	85,948,075	85,948,075
300 Purchased Services	14,900,958	16,952,580	20,035,296	20,654,991	20,654,991	20,654,991
400 Supplies & Materials	3,917,587	4,252,154	7,528,527	8,030,496	8,030,496	8,030,496
500 Capital Outlay	369,879	481,671	137,999	129,085	129,085	129,085
600 Other Objects	1,795,238	1,022,210	1,554,580	150,944	150,945	150,946
800 Other Uses	7,799,601	5,160,962	57,395,945	40,203,647	40,203,647	40,203,647
Total Expenditures	202,333,065	216,653,216	296,486,000	298,857,000	298,857,001	298,857,002

General Fund

100 - General Fund Revenues By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1000 Local Sources					
1110 Property Taxes	78,087,825	81,090,012	83,060,000	88,980,000	88,980,000	88,980,000
1120 Local Option Taxes	22,825,796	25,488,365	23,000,000	25,887,000	25,887,000	25,887,000
1200 Revenue from Local Governments	24,357	87	30,000	-	-	-
1311 Tuition from Individuals	-	43,200	175,000	-	-	-
1411 Transportation	48,656	14,327	-	-	-	-
1500 Earnings on Investments	451,556	3,761,988	1,050,000	5,000,000	5,000,000	5,000,000
1700 Extracurricular Activities	41,387	41,809	220,000	40,000	40,000	40,000
1800 Community Service Activities	-	-	-	-	-	-
1910 Rentals	692	-	-	-	-	-
1960 Recovery of Prior Year Exp	(56,795)	90,470	-	-	-	-
1980 Fees Charged to Grants	811,855	960,133	600,000	600,000	600,000	600,000
1990 Miscellaneous	633,708	796,095	800,000	500,000	500,000	500,000
Total 1000	102,869,037	112,286,486	108,935,000	121,007,000	121,007,000	121,007,000
2000 Intermediate Sources						
2101 County School Funds	905,696	1,323,065	250,000	250,000	250,000	250,000
2102 General ESD Funds	2,646,876	1,830,025	2,885,000	2,200,000	2,200,000	2,200,000
2199 Other Intermediate Sources	376,880	102,630	300,000	300,000	300,000	300,000
Total 2000	3,929,452	3,255,720	3,435,000	2,750,000	2,750,000	2,750,000
3000 State Sources						
3101 SSF - General	94,156,000	105,678,608	107,000,000	106,500,000	106,500,000	106,500,000
3103 Common School Fund	1,060,596	2,265,982	2,550,000	2,550,000	2,550,000	2,550,000
3199 Other Unrestricted Grants	2,064,586	1,924,219	2,000,000	2,000,000	2,000,000	2,000,000
3900 On Behalf of the District	79,379	41,530	80,000	50,000	50,000	50,000
Total 3000	97,360,561	109,910,339	111,630,000	111,100,000	111,100,000	111,100,000
4000 Federal Sources						
4900 On Behalf of the District	69,731	350	-	-	-	-
Total 4000	69,731	350	-	-	-	-
5000 Federal Sources						
5161 GASB96 SBITA	-	63,904	-	-	-	-
5400 Beginning Fund Balance	64,457,721	66,353,437	72,486,000	64,000,000	64,000,000	64,000,000
Total 5000	64,457,721	66,417,341	72,486,000	64,000,000	64,000,000	64,000,000
Revenues Total	268,686,502	291,870,236	296,486,000	298,857,000	298,857,000	298,857,000

General Fund

100 - General Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1111 Elementary Programs					
100 Salaries	25,563,980	28,260,716	29,152,738	31,064,100	31,064,100	31,064,100
200 Associated PR Costs	15,925,355	17,603,595	18,526,871	18,516,695	18,516,695	18,516,695
300 Purchased Services	45,635	150,420	2,085,205	2,089,550	2,089,550	2,089,550
400 Supplies & Materials	595,186	356,647	378,106	413,890	413,890	413,890
600 Other Objects	17,408	614	-	100	100	100
Total 1111	42,147,564	46,371,992	50,142,920	52,084,335	52,084,335	52,084,335
1113 Elementary Extracurricular						
100 Salaries	8,985		43,035	45,600	45,600	45,600
200 Associated PR Costs	3,314		16,784	17,897	17,897	17,897
Total 1113	12,299	-	59,819	63,497	63,497	63,497
1121 Middle School Programs						
100 Salaries	11,261,421	12,548,856	11,302,675	13,875,038	13,875,038	13,875,038
200 Associated PR Costs	6,914,514	7,196,200	6,828,595	8,009,795	8,009,795	8,009,795
300 Purchased Services	22,961	18,169	10,686	7,100	7,100	7,100
400 Supplies & Materials	226,383	216,332	246,154	242,220	242,220	242,220
Total 1121	18,425,278	19,979,556	18,388,110	22,134,153	22,134,153	22,134,153
1122 Middle School Extracurricular						
100 Salaries	190,098	110,689	193,104	310,855	310,855	310,855
200 Associated PR Costs	67,705	44,476	75,309	121,284	121,284	121,284
300 Purchased Services		3,850	1,160			
400 Supplies & Materials	981	1,076	4,900	5,000	5,000	5,000
Total 1122	258,784	160,090	274,473	437,139	437,139	437,139
1131 High School Programs						
100 Salaries	16,863,992	18,014,003	17,599,431	19,319,068	19,319,068	19,319,068
200 Associated PR Costs	10,019,665	10,219,689	10,577,073	11,110,195	11,110,195	11,110,195
300 Purchased Services	120,755	88,036	25,446	25,924	25,924	25,924
400 Supplies & Materials	249,778	211,194	351,557	440,512	440,512	440,512
600 Other Objects	14,242	27,029	32,572	32,572	32,572	32,572
800 Other Uses	171	179	-	-	-	-
Total 1131	27,268,604	28,560,131	28,586,079	30,928,271	30,928,271	30,928,271
1132 High School Extracurricular						
100 Salaries	1,503,844	1,371,235	1,886,616	1,836,807	1,836,807	1,836,807
200 Associated PR Costs	574,169	591,618	814,969	797,658	797,658	797,658
300 Purchased Services	193,995	285,047	418,355	122,000	122,000	122,000
400 Supplies & Materials	105,768	155,454	520,586	1,539,000	1,539,000	1,539,000
500 Capital Outlay		9,545	21,900	-	-	-
600 Other Objects	6,245	17,099	-	-	-	-
Total 1132	2,384,021	2,429,998	3,662,426	4,295,465	4,295,465	4,295,465
1140 Pre-K Programs						
100 Salaries		1,122				
200 Associated PR Costs		669				
300 Purchased Services		561				
400 Supplies & Materials		4,052	600	1,000	1,000	1,000
Total 1140	-	6,404	600	1,000	1,000	1,000

General Fund

100 - General Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1210 Talened & Gifted Programs					
100 Salaries	57,333	60,313	46,025	48,025	48,025	48,025
200 Associated PR Costs	28,359	30,721	24,489	24,488	24,488	24,488
300 Purchased Services	108	632		20,000	20,000	20,000
400 Supplies & Materials	1,210	1,987	3,500	62,500	62,500	62,500
Total 1210	87,010	93,654	74,014	155,013	155,013	155,013
1220 Restrictive Programs						
100 Salaries	3,464,308	3,434,817	3,745,305	4,328,999	4,328,999	4,328,999
200 Associated PR Costs	2,561,323	2,350,410	2,517,187	2,814,848	2,814,848	2,814,848
300 Purchased Services	35,439	41,520	63,706	98,350	98,350	98,350
400 Supplies & Materials	29,909	30,793	56,312	367,750	367,750	367,750
Total 1220	6,090,979	5,857,541	6,382,510	7,609,947	7,609,947	7,609,947
1250 Less Restrictive Programs						
100 Salaries	6,753,663	8,155,310	10,118,064	11,781,834	11,781,834	11,781,834
200 Associated PR Costs	4,473,621	5,145,255	6,921,840	7,987,162	7,987,162	7,987,162
300 Purchased Services	7,715	90,066	90,792	140,000	140,000	140,000
400 Supplies & Materials	21,920	15,097	33,000	100,000	100,000	100,000
Total 1250	11,256,919	13,405,729	17,163,696	20,008,996	20,008,996	20,008,996
1260 Treatment and Habilitation						
100 Salaries	117,989	136,193	83,370	10,075	10,075	10,075
200 Associated PR Costs	65,732	77,415	51,169			
300 Purchased Services	146,556	176,191	150,000	156,125	156,125	156,125
400 Supplies & Materials	5,290	4,936	-	5,000	5,000	5,000
Total 1260	335,566	394,736	284,539	171,200	171,200	171,200
1271 Remediation						
300 Purchased Services	9					
Total 1271	9	-	-	-	-	-
1280 Alternative Education						
100 Salaries	953,718	825,134	2,345,705	2,078,730	2,078,730	2,078,730
200 Associated PR Costs	572,690	503,652	1,410,836	1,118,997	1,118,997	1,118,997
300 Purchased Services	8,572,709	9,066,192	9,943,239	9,902,488	9,902,488	9,902,488
400 Supplies & Materials	58,894	37,719	100,205	91,498	91,498	91,498
600 Other Objects	-	69	1,000	500	500	500
Total 1280	10,158,013	10,432,765	13,800,985	13,192,213	13,192,213	13,192,213
1291 English Language Learner						
100 Salaries	1,482,594	1,587,091	1,479,083	1,519,113	1,519,113	1,519,113
200 Associated PR Costs	944,603	1,000,229	914,091	477,207	477,207	477,207
300 Purchased Services	4,473	5,672	4,000	4,000	4,000	4,000
400 Supplies & Materials	13,547	7,441	23,500	24,500	24,500	24,500
Total 1291	2,445,216	2,600,433	2,420,674	2,024,820	2,024,820	2,024,820
1294 Youth Corrections Education						
100 Salaries	20,719	21,549				
200 Associated PR Costs	12,715	13,133				
Total 1294	33,433	34,682	-	-	-	-

General Fund

100 - General Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1400 Summer School Programs					
100 Salaries		1,056				
200 Associated PR Costs		457				
400 Supplies & Materials			25,000			
Total 1400	-	1,514	25,000	-	-	-
2110 Attendance & Social Work Services						
100 Salaries	832,668	885,411	1,143,749	1,251,005	1,251,005	1,251,005
200 Associated PR Costs	575,261	546,764	777,590	843,730	843,730	843,730
300 Purchased Services	94,459	85,115	81,000	106,500	106,500	106,500
400 Supplies & Materials	38,746	126,246	145,200	127,150	127,150	127,150
500 Capital Outlay	-					
600 Other Objects	5,086	4,152	3,000	4,000	4,000	4,000
800 Other Uses	995	9,342		15,000	15,000	15,000
Total 2110	1,547,215	1,657,030	2,150,539	2,347,385	2,347,385	2,347,385
2120 Guidance Services						
100 Salaries	2,726,159	2,628,191	3,476,653	3,742,675	3,742,675	3,742,675
200 Associated PR Costs	1,532,339	1,493,146	2,046,242	2,083,717	2,083,717	2,083,717
300 Purchased Services	1,794	2,390	4,050	2,250	2,250	2,250
400 Supplies & Materials	9,011	10,173	16,682	21,378	21,378	21,378
600 Other Objects	125	4,125	150	150	150	150
Total 2120	4,269,428	4,138,024	5,543,777	5,850,170	5,850,170	5,850,170
2130 Health Services						
100 Salaries	906,437	966,652	1,297,857	1,627,476	1,627,476	1,627,476
200 Associated PR Costs	580,537	612,120	854,602	1,054,107	1,054,107	1,054,107
300 Purchased Services	347,629	533,937	259,500	309,200	309,200	309,200
400 Supplies & Materials	10,228	19,219	57,000	84,500	84,500	84,500
600 Other Objects	123	-	1,500			
Total 2130	1,844,954	2,131,927	2,470,459	3,075,283	3,075,283	3,075,283
2140 Psychological Services						
100 Salaries	815,346	831,246	1,162,065	1,447,992	1,447,992	1,447,992
200 Associated PR Costs	465,700	493,907	720,048	874,639	874,639	874,639
400 Supplies & Materials	17,295	16,102	20,750	24,300	24,300	24,300
Total 2140	1,298,341	1,341,255	1,902,863	2,346,931	2,346,931	2,346,931
2150 Speech Pathology & Audiology Services						
100 Salaries	1,281,331	1,496,182	1,586,708	1,877,200	1,877,200	1,877,200
200 Associated PR Costs	710,494	813,185	929,813	1,104,088	1,104,088	1,104,088
300 Purchased Services	355	1,420	6,000	5,500	5,500	5,500
400 Supplies & Materials	3,340	3,501	8,500	8,700	8,700	8,700
Total 2150	1,995,520	2,314,289	2,531,021	2,995,488	2,995,488	2,995,488
2160 Other Treatment Services						
100 Salaries	615,533	824,418	806,692	814,491	814,491	814,491
200 Associated PR Costs	374,855	429,593	499,117	686,709	686,709	686,709
400 Supplies & Materials	6,681	5,250	4,500	5,200	5,200	5,200
Total 2160	997,069	1,259,262	1,310,309	1,506,400	1,506,400	1,506,400

General Fund

100 - General Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2190 Student Support Services					
100 Salaries	1,461,413	1,744,214	2,129,846	2,396,434	2,396,434	2,396,434
200 Associated PR Costs	792,773	938,085	986,684	1,054,231	1,054,231	1,054,231
300 Purchased Services	121,197	167,319	210,200			
400 Supplies & Materials	48,731	78,747	110,158			
600 Other Objects	405	81				
Total 2190	2,424,518	2,928,445	3,436,888	3,450,665	3,450,665	3,450,665
2210 Improvement of Instruction Services						
100 Salaries	3,228,075	3,885,552	4,702,243	5,555,936	5,555,936	5,555,936
200 Associated PR Costs	1,793,480	2,217,272	2,972,152	3,088,218	3,088,218	3,088,218
300 Purchased Services	98,717	171,278	191,300	181,000	181,000	181,000
400 Supplies & Materials	184,912	116,200	229,885	214,850	214,850	214,850
600 Other Objects	31,037	175	-	-	-	-
Total 2210	5,336,221	6,390,477	8,095,581	9,040,004	9,040,004	9,040,004
2220 Educational Media Services						
100 Salaries	268,785	288,485	337,310	427,976	427,976	427,976
200 Associated PR Costs	206,951	219,008	205,217	163,990	163,990	163,990
300 Purchased Services	245	1,250	2,703	450	450	450
400 Supplies & Materials	124,881	101,360	143,518	145,263	145,263	145,263
600 Other Objects		81		210	210	210
Total 2220	600,863	610,185	688,748	737,889	737,889	737,889
2230 Assessment and Testing						
100 Salaries	47,001	35,876	141,841	199,949	199,949	199,949
200 Associated PR Costs	17,735	11,753	37,573	66,021	66,021	66,021
300 Purchased Services	1,405					
400 Supplies & Materials	153,622	33,107	52,600	37,500	37,500	37,500
Total 2230	219,763	80,736	232,014	303,470	303,470	303,470
2240 Instructional Staff Development						
100 Salaries	353,868	507,194	743,774	1,058,695	1,058,695	1,058,695
200 Associated PR Costs	132,809	167,042	221,486	362,286	362,286	362,286
300 Purchased Services	185,199	84,088	214,805	197,610	197,610	197,610
400 Supplies & Materials	42,702	48,620	68,297	53,109	53,109	53,109
600 Other Objects	6,333	5,191	2,930			
Total 2240	720,910	812,135	1,251,292	1,671,700	1,671,700	1,671,700
2310 Board of Education Services						
100 Salaries	9,299	92,524				
200 Associated PR Costs	1,025	42,876				
300 Purchased Services	92,328	58,370	33,000	40,000	40,000	40,000
400 Supplies & Materials	778	6,093	11,500	6,650	6,650	6,650
600 Other Objects	21,101	22,996	24,300	25,000	25,000	25,000
Total 2310	124,531	222,859	68,800	71,650	71,650	71,650

General Fund

100 - General Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2320 Executive Administration Services					
100 Salaries	364,946	539,512	491,315	856,790	856,790	856,790
200 Associated PR Costs	205,839	282,687	273,474	431,400	431,400	431,400
300 Purchased Services	33,011	36,296	68,050	77,000	77,000	77,000
400 Supplies & Materials	20,051	55,577	32,600	40,210	40,210	40,210
600 Other Objects	3,150	500	15,000	10,000	10,000	10,000
Total 2320	626,998	914,571	880,439	1,415,400	1,415,400	1,415,400
2410 Office of Principal Services						
100 Salaries	8,922,442	9,876,484	10,603,606	10,875,896	10,875,896	10,875,896
200 Associated PR Costs	5,344,827	5,810,113	6,344,518	6,600,925	6,600,925	6,600,925
300 Purchased Services	100,887	108,338	90,514	143,213	143,213	143,213
400 Supplies & Materials	610,345	610,974	670,497	631,060	631,060	631,060
600 Other Objects	4,537	19,757	11,593	17,412	17,412	17,412
Total 2410	14,983,037	16,425,666	17,720,728	18,268,506	18,268,506	18,268,506
2510 Direction of Business Support Services						
100 Salaries	-	-	558,260	-	-	-
200 Associated PR Costs	-	325	326,213	-	-	-
300 Purchased Services	-	-	3,000	-	-	-
400 Supplies & Materials	-	-	3,500	-	-	-
600 Other Objects	-	-	1,500	-	-	-
Total 2510	-	325	892,473	-	-	-
2520 Fiscal Services						
100 Salaries	1,142,270	1,290,901	1,449,063	2,582,760	2,582,760	2,582,760
200 Associated PR Costs	712,699	770,316	895,923	1,527,903	1,527,903	1,527,903
300 Purchased Services	142,986	233,294	693,500	689,800	689,800	689,800
400 Supplies & Materials	30,570	22,429	49,000	62,000	62,000	62,000
500 Capital Outlay	-	63,904	-	-	-	-
600 Other Objects	3,145	2,060	8,500	10,000	10,000	10,000
800 Other Uses	-	-	-	10,000	10,000	10,000
Total 2520	2,031,670	2,382,904	3,095,986	4,882,463	4,882,463	4,882,463
2540 Operation and Maintenance of Plant Services						
100 Salaries	5,511,787	6,456,241	8,678,118	9,327,970	9,327,970	9,327,970
200 Associated PR Costs	3,840,764	4,122,960	5,647,074	5,892,974	5,892,974	5,892,974
300 Purchased Services	3,062,042	4,246,682	3,815,881	4,958,681	4,958,681	4,958,681
400 Supplies & Materials	424,367	447,166	1,452,171	1,342,131	1,342,131	1,342,131
500 Capital Outlay	318,496	398,853	135,999	126,185	126,185	126,185
600 Other Objects	1,225,626	1,297,020	1,422,500	11,500	11,500	11,500
800 Other Uses	1,102,887	975,428	107,000	-	-	-
Total 2540	15,485,968	17,944,351	21,258,743	21,659,441	21,659,441	21,659,441

General Fund

100 - General Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2550 Student Transportation Services					
100 Salaries	3,839,810	4,701,257	5,262,842	4,886,263	4,886,263	4,886,263
200 Associated PR Costs	2,726,476	3,247,081	3,800,402	3,741,329	3,741,329	3,741,329
300 Purchased Services	160,065	172,086	265,029	256,300	256,300	256,300
400 Supplies & Materials	80,675	174,864	630,030	577,200	577,200	577,200
500 Capital Outlay	51,383	6,553	2,000	2,900	2,900	2,900
600 Other Objects	15,012	16,971	23,000	24,500	24,500	24,500
800 Other Uses	1,154,775	1,234,993	336,225	549,900	549,900	549,900
Total 2550	8,028,196	9,553,806	10,319,528	10,038,392	10,038,392	10,038,392
2570 Internal Services						
100 Salaries	437,976	457,064	241,080	682,860	682,860	682,860
200 Associated PR Costs	270,460	270,817	181,447	475,463	475,463	475,463
300 Purchased Services	10,721	40,639	4,500	14,000	14,000	14,000
400 Supplies & Materials	25,688	(5,396)	12,750	36,000	36,000	36,000
600 Other Objects	3,919	-	500	4,000	4,000	4,000
800 Other Uses	7,762	11,979		18,000	18,000	18,000
Total 2570	756,527	775,103	440,277	1,230,323	1,230,323	1,230,323
2630 Information Services						
100 Salaries	350,210	633,402	728,404	837,870	837,870	837,870
200 Associated PR Costs	201,820	288,951	416,688	507,270	507,270	507,270
300 Purchased Services	34,442	43,376	94,700	42,500	42,500	42,500
400 Supplies & Materials	10,687	74,516	-	118,600	118,600	118,600
600 Other Objects	2,952	1,678	-	2,500	2,500	2,500
Total 2630	600,111	1,041,922	1,239,792	1,508,740	1,508,740	1,508,740
2640 Staff Services						
100 Salaries	2,861,570	2,156,299	2,383,878	2,904,785	2,904,785	2,904,785
200 Associated PR Costs	1,471,921	1,260,924	1,256,457	1,611,338	1,611,338	1,611,338
300 Purchased Services	255,192	161,700	107,250	260,750	260,750	260,750
400 Supplies & Materials	122,345	294,126	112,400	124,000	124,000	124,000
500 Capital Outlay		2,816	-			
600 Other Objects	431,505	(406,062)		5,000	5,000	5,000
Total 2640	5,142,532	3,469,802	3,859,985	4,905,873	4,905,873	4,905,873
2660 Technology Services						
100 Salaries	2,394,982	2,728,131	3,204,257	3,576,360	3,576,360	3,576,360
200 Associated PR Costs	1,407,440	1,580,732	1,963,649	2,131,851	2,131,851	2,131,851
300 Purchased Services	1,004,929	846,714	758,290	792,700	792,700	792,700
400 Supplies & Materials	642,844	967,088	497,500	481,925	481,925	481,925
600 Other Objects	2,195	8,754	2,000	3,500	3,500	3,500
Total 2660	5,452,391	6,131,419	6,425,696	6,986,336	6,986,336	6,986,336
2680 Interpretation and Translation Services						
100 Salaries	-	14,115	-	68,960	68,960	68,960
200 Associated PR Costs	-	5,875	-	42,597	42,597	42,597
300 Purchased Services	-	10,920	-	-	-	-
Total 2680	-	30,910	-	111,557	111,557	111,557

General Fund

100 - General Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2690 Other Support Services – Central						
100 Salaries	-	-	-	158,320	158,320	158,320
200 Associated PR Costs	-	-	-	85,558	85,558	85,558
Total 2690	-	-	-	243,878	243,878	243,878
2700 Supplemental Retirement Program						
200 Associated PR Costs	1,000,000	350,000	350,000	350,000	350,000	350,000
Total 2700	1,000,000	350,000	350,000	350,000	350,000	350,000
3100 Food Services						
100 Salaries		14,169	90,267	27,445	27,445	27,445
200 Associated PR Costs		5,968	54,060	18,538	18,538	18,538
Total 3100	-	20,138	144,327	45,983	45,983	45,983
3300 Community Services						
100 Salaries		579				
200 Associated PR Costs		48				
300 Purchased Services	3,000	21,000	12,000	12,000	12,000	12,000
400 Supplies & Materials	221	-				
Total 3300	3,221	21,627	12,000	12,000	12,000	12,000
3500 Custody and Care of Children Services						
100 Salaries	237,274	267,798	328,371	335,410	335,410	335,410
200 Associated PR Costs	168,009	174,586	149,520	152,967	152,967	152,967
300 Purchased Services		15				
400 Supplies & Materials		3,465	2,000	3,000	3,000	3,000
Total 3500	405,284	445,864	479,891	491,377	491,377	491,377
5100 Debt Service						
600 Other Objects	1,092					
Total 5100	1,092	-	-	-	-	-
5200 Transfers of Funds						
700 Fund Transfers	5,533,011	2,929,041	13,925,000	17,497,000	17,497,000	17,497,000
Total 5200	5,533,011	2,929,041	13,925,000	17,497,000	17,497,000	17,497,000
6000 Contingencies						
800 Other Uses			14,844,000	6,000,000	6,000,000	6,000,000
Total 6000	-	-	14,844,000	6,000,000	6,000,000	6,000,000
7000 Unappropriated Ending Fund Balance						
800 Other Uses			29,649,000	16,706,646	16,706,646	16,706,646
Total 7000	-	-	29,649,000	16,706,646	16,706,646	16,706,646
Expenditures Total	202,333,065	216,653,297	296,486,000	298,857,000	298,857,000	298,857,000

Special Revenue Funds

Fund 210 - Title grant funds are monies that are intended to supplement the existing State funding for education. These funds are released yearly from the federal government; State Educational Agencies and local Educational Agencies then allocate a percentage to individual schools and districts. Title I - Funds programming for students from low-income families. Funds must go toward helping these learners meet challenging and relevant academic state standards. Title II - Funds support teacher, principal, administrator, and staff professional development. These funds should be used to boost the amount of qualified educators in the area. Title III - Funds are for English Language Learners (ELL) and immigrant students. Title IV - Funds are intended to emphasize three main focus areas. The first is to support a well-rounded education by incorporating advanced classes, fine arts, foreign languages, STEAM, and other innovative programs. The second is to create safe and healthy schools through the utilization of social-emotional learning and health lifestyle habits. The third is to effectively utilize technology through properly preparing staff as well as provide high-quality digital learning experiences for underserved students.

Fund 220 - This fund is the IDEA (Individuals with Disabilities Education Act, which receives federal dollars for early intervention and special education services.

Fund 260 - This fund is a donation fund that is used for private grants for specific schools and donations related to the district's AVID program.

Fund 261 - The Billables Fund is to assist in tracking services that are provided to other entities.

Fund 262 - This fund is KRVM, our local radio station. They receive dollars from local resources and work with the school district on offering programs to students.

Fund 270 - The district work with the Eugene Education Foundation that is a standalone not-for-profit responsible for receiving and administering hundreds of private gifts each year, and then disbursing those gifts according to donor intent or in support of the aims of the district. This specific fund tracks gifts through EEF to the district.

Fund 275 - The district work with the Eugene Education Foundation that is a standalone not-for-profit responsible for receiving and administering grants that staff and teachers can apply for each year, and then disbursing those grants according to grant guidelines. A specific budget is not proposed because the district does not know how much in grants will be awarded from year to year. As required by Oregon Budget Law, a supplemental budget is approved towards the end of each fiscal year that accounts for the actual grant dollars to ensure correct appropriations are made in the fund. Actuals then are reported after the fiscal year audit is completed.

Fund 280/281 - This fund tracks money held and spent directly from each school in their own student body funds. These funds could be things from yearly fees for sports, yearbooks, dances, etc. Each school has their own student body account that may be used at the discretion of the school.

Fund 290 - This fund is reserved for several items including curriculum adoption and curriculum development and technology replacement costs.

Special Revenue Funds

Summary of Revenues and Expenditures by Object

200 - Special Revenue Funds

	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources	9,237,161	4,666,109	7,092,232	5,947,366	5,947,366	5,947,366
2000 Intermediate Sources	-	124,740	178,234	209,525	209,525	209,525
3000 State Sources	-	15,280	7,586	-	-	-
4000 Federal Sources	2,632,958	11,679,223	12,820,331	12,196,498	12,196,498	12,196,498
5000 Other Sources	13,183,842	13,524,907	11,615,000	7,226,105	7,226,105	7,226,105
Total Revenues	25,053,961	30,010,258	31,713,384	25,579,494	25,579,494	25,579,494
100 Salaries	978,352	7,677,402	9,883,795	8,442,047	8,442,047	8,442,047
200 Associated PR Costs	666,159	4,603,315	4,516,248	4,295,780	4,295,780	4,295,780
300 Purchased Services	908,962	1,659,728	1,544,293	1,323,272	1,323,272	1,323,272
400 Supplies & Materials	1,827,242	3,277,317	8,411,660	11,050,960	11,050,960	11,050,960
500 Capital Outlay	200,186	349,116	25,000	-	-	-
600 Other Objects	124,520	615,462	779,389	467,435	467,435	467,435
800 Other Uses	-	12,918	6,553,000	-	-	-
Total Expenditures	4,705,421	18,195,259	31,713,384	25,579,494	25,579,494	25,579,494

Special Revenue Funds

200 - Special Revenue Funds. Revenues By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources						
1312 Tuition Within State	-	243,813	4,105	-	-	-
1700 Extracurricular Activities	8,307,931	2,502,844	3,700,000	3,500,000	3,500,000	3,500,000
1800 Community Service Activities	-	-	37,923	-	-	-
1910 Rentals	28,395	27,200	28,000	28,000	28,000	28,000
1920 Private Sources	243,885	185,404	778,551	611,232	611,232	611,232
1990 Miscellaneous	656,950	1,706,847	2,543,653	1,808,134	1,808,134	1,808,134
Total 1000	9,237,161	4,666,109	7,092,232	5,947,366	5,947,366	5,947,366
2000 Intermediate Sources						
2102 General ESD Funds	-	124,740	163,728	-	-	-
2199 Other Intermediate Sources	-	-	14,506	209,525	209,525	209,525
Total 2000	-	124,740	178,234	209,525	209,525	209,525
3000 State Sources						
3199 Other State Sources	-	15,280	7,586	-	-	-
Total 3000	-	15,280	7,586	-	-	-
4000 Federal Sources						
4500 Restricted Federal Through State	2,632,958	11,679,223	12,820,331	12,196,498	12,196,498	12,196,498
Total 4000	2,632,958	11,679,223	12,820,331	12,196,498	12,196,498	12,196,498
5000 Federal Sources						
5200 Transfers from Other Funds	2,000,000	1,000,000	-	2,000,000	2,000,000	2,000,000
5400 Beginning Fund Balance	11,183,842	12,524,907	11,615,000	5,226,105	5,226,105	5,226,105
Total 5000	13,183,842	13,524,907	11,615,000	7,226,105	7,226,105	7,226,105
Revenues Total	25,053,961	30,010,258	31,713,384	25,579,494	25,579,494	25,579,494

Special Revenue Funds

200 - Special Revenue Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1111 Elementary Programs					
100 Salaries	1,278	2,212	173,497	-	-	-
200 Associated PR Costs	4,875	893	94,000	-	-	-
300 Purchased Services	2,501	1,120	450,000	-	-	-
400 Supplies & Materials	68,453	11,054	1,496,873	405,874	405,874	405,874
Total 1111	77,107	15,279	2,214,371	405,874	405,874	405,874
1113 Elementary Extracurricular						
100 Salaries	-	690	1,200,000	125,000	125,000	125,000
200 Associated PR Costs	-	163	155,000	75,000	75,000	75,000
300 Purchased Services	14,358	44,224	140,000	75,000	75,000	75,000
400 Consumable Supplies	124,136	247,948	3,910,000	1,300,000	1,300,000	1,300,000
Total 1113	138,494	293,024	5,405,000	1,575,000	1,575,000	1,575,000
1121 Middle School Programs						
100 Salaries	20,061	2,980	-	-	-	-
200 Associated PR Costs	12,293	1,237	-	-	-	-
300 Purchased Services	7,545	4,026	-	-	-	-
400 Consumable Supplies	202,571	57,195	175,000	255,000	255,000	255,000
Total 1121	242,470	65,438	175,000	255,000	255,000	255,000
1122 Middle School Extracurricular						
100 Salaries	-	872	-	-	-	-
200 Associated PR Costs	-	174	-	-	-	-
300 Purchased Services	8,159	39,989	-	150,000	150,000	150,000
400 Consumable Supplies	146,987	207,690	-	710,000	710,000	710,000
Total 1122	155,146	248,725	-	860,000	860,000	860,000
1131 High School Programs						
100 Salaries	-	4,294	-	-	-	-
200 Associated PR Costs	-	3,381	-	-	-	-
300 Purchased Services	-	20,606	-	-	-	-
400 Consumable Supplies	69,840	113,177	547,874	709,600	709,600	709,600
600 Other Objects	-	-	-	-	-	-
Total 1131	69,840	141,458	547,874	709,600	709,600	709,600
1132 High School Extracurricular						
100 Salaries	712	204,879	-	75,000	75,000	75,000
200 Associated PR Costs	14,483	76,049	-	40,000	40,000	40,000
300 Purchased Services	168,411	457,218	-	250,000	250,000	250,000
400 Consumable Supplies	563,217	970,397	-	1,350,000	1,350,000	1,350,000
500 Capital Outlay	58,097	10,063	25,000	-	-	-
600 Other Objects	2,129	3,404	20,000	-	-	-
800 Other Uses	-	24	-	-	-	-
Total 1132	807,049	1,722,034	45,000	1,715,000	1,715,000	1,715,000

Special Revenue Funds

200 - Special Revenue Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1140 Pre-K Programs						
100 Salaries	-	166,289	240,342	-	-	-
200 Associated PR Costs	-	117,619	32,083	-	-	-
300 Purchased Services		129				
Total 1140	-	284,037	272,425	-	-	-
1210 Talened & Gifted Programs						
400 Consumable Supplies	-	-	-	2,500	2,500	2,500
Total 1210	-	-	-	2,500	2,500	2,500
1220 Restrictive Programs						
100 Salaries	88,715	596,511	633,653	403,531	403,531	403,531
200 Associated PR Costs	53,430	383,923	453,982	263,599	263,599	263,599
300 Purchased Services	-	14,835	15,000	-	-	-
400 Consumable Supplies	17,381	18,639	15,000	-	-	-
Total 1220	159,526	1,013,908	1,117,635	667,130	667,130	667,130
1250 Less Restrictive Programs						
100 Salaries	339,555	1,683,873	1,559,980	1,356,416	1,356,416	1,356,416
200 Associated PR Costs	298,777	1,159,891	1,170,868	979,294	979,294	979,294
300 Purchased Services	305	540	-	-	-	-
400 Consumable Supplies	-	9,028	2,250	-	-	-
Total 1250	638,637	2,853,332	2,733,098	2,335,710	2,335,710	2,335,710
1260 Treatment and Habilitation						
100 Salaries	72,294	92,346	94,903	21,549	21,549	21,549
200 Associated PR Costs	47,392	53,968	62,253	12,648	12,648	12,648
600 Other Objects		628				
Total 1260	119,686	146,943	157,156	34,197	34,197	34,197
1271 Remediation						
100 Salaries	-	284,621	216,468	160,800	160,800	160,800
200 Associated PR Costs	-	145,124	135,386	-	-	-
300 Purchased Services	45,787	129,325	96,547	173,608	173,608	173,608
400 Consumable Supplies	3,600	9,100	42,833	24,755	24,755	24,755
Total 1271	49,387	568,170	491,234	359,163	359,163	359,163
1272 Title IA/D						
100 Salaries	-	2,091,764	2,627,419	2,257,162	2,257,162	2,257,162
200 Associated PR Costs	-	1,394,117	1,264,832	1,522,990	1,522,990	1,522,990
300 Purchased Services		195,779	124,481	146,591	146,591	146,591
400 Consumable Supplies	10,101	155,771	515,295	704,847	704,847	704,847
Total 1272	10,101	3,837,431	4,532,027	4,631,590	4,631,590	4,631,590
1280 Alternative Education						
100 Salaries	16,896	25,872	51,423	354,111	354,111	354,111
200 Associated PR Costs	10,344	15,862	39,380	-	-	-
300 Purchased Services	-	-	-	72,619	72,619	72,619
400 Consumable Supplies	218,828	62,468	94,000	1,000	1,000	1,000
Total 1280	246,068	104,203	184,803	427,730	427,730	427,730

Special Revenue Funds

200 - Special Revenue Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1291 English Language Learner					
100 Salaries		747				
200 Associated PR Costs		251				
300 Purchased Services	-	5,984	-			
400 Consumable Supplies	27,000	67,102	111,739	99,735	99,735	99,735
Total 1291	27,000	74,084	111,739	99,735	99,735	99,735
1400 Summer School Programs						
100 Salaries	-	95,986	-	-	-	-
200 Associated PR Costs	-	4,014	-	-	-	-
300 Purchased Services	-	14,488	-			
400 Consumable Supplies	-	-	-	10,000	10,000	10,000
Total 1400	-	114,488	-	10,000	10,000	10,000
2110 Attendance & Social Work Services						
100 Salaries	-	79,146	149,557	157,680	157,680	157,680
200 Associated PR Costs	-	60,612	72,829	111,401	111,401	111,401
300 Purchased Services	22	30,512	27,150	27,000	27,000	27,000
400 Consumable Supplies	1,206	21,565	26,761	16,833	16,833	16,833
Total 2110	1,228	191,835	276,297	312,914	312,914	312,914
2120 Guidance Services						
300 Purchased Services	-	3,900	-	-	-	-
400 Consumable Supplies	-	5,513	-	-	-	-
Total 2120	-	9,413	-	-	-	-
2130 Health Services						
100 Salaries	-	11,105	7,935	-	-	-
200 Associated PR Costs	-	4,485	4,871	-	-	-
300 Purchased Services	7,038	25,000	196,392	-	-	-
400 Consumable Supplies	786	-	96,747	-	-	-
Total 2130	7,824	40,590	305,945	-	-	-
2140 Psychological Services						
100 Salaries	66,083	56,815	61,360	75,765	75,765	75,765
200 Associated PR Costs	30,818	27,816	44,015	46,524	46,524	46,524
Total 2140	96,901	84,631	105,375	122,289	122,289	122,289
2150 Speech Pathology & Audiology Services						
100 Salaries	80,727	113,042	120,393	171,762	171,762	171,762
200 Associated PR Costs	43,765	64,893	79,158	108,575	108,575	108,575
400 Consumable Supplies	337	240	-	20,000	20,000	20,000
Total 2150	124,829	178,176	199,551	300,337	300,337	300,337
2160 Other Treatment Services						
100 Salaries	-	364,791	413,009	434,359	434,359	434,359
200 Associated PR Costs	-	210,929	259,829	258,519	258,519	258,519
400 Consumable Supplies	-	17,662	-	-	-	-
Total 2160	-	593,382	672,838	692,878	692,878	692,878

Special Revenue Funds

200 - Special Revenue Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2190 Student Support Services						
100 Salaries	-	116,025	123,098	196,215	196,215	196,215
200 Associated PR Costs	-	72,130	85,961	138,645	138,645	138,645
300 Purchased Services	-	-	5,394	-	-	-
400 Consumable Supplies	-	228,597	47,456	500	500	500
600 Other Objects	-	1,637				
Total 2190	-	418,389	261,909	335,360	335,360	335,360
2210 Improvement of Instruction Services						
100 Salaries	2,536	591,743	410,559	619,388	619,388	619,388
200 Associated PR Costs	1,381	319,582	183,649	257,950	257,950	257,950
300 Purchased Services	-	23,380	128,328	2,000	2,000	2,000
400 Consumable Supplies	128,207	884,382	304,140	659,989	659,989	659,989
600 Other Objects	-	54,443	130,000	70,000	70,000	70,000
Total 2210	132,124	1,873,529	1,156,676	1,609,327	1,609,327	1,609,327
2220 Educational Media Services						
400 Consumable Supplies	65	79,949	-	-	-	-
500 Capital Outlay	9,909		-	80,200	80,200	80,200
600 Other Objects		691				
Total 2220	9,974	80,641	-	80,200	80,200	80,200
2230 Assessment and Testing						
400 Consumable Supplies	22,420	20,935	-	23,500	23,500	23,500
600 Other Objects		1,048				
Total 2230	22,420	21,983	-	23,500	23,500	23,500
2240 Instructional Staff Development						
100 Salaries	81,241	650,249	1,302,200	1,601,208	1,601,208	1,601,208
200 Associated PR Costs	40,738	293,048	232,152	282,836	282,836	282,836
300 Purchased Services	46,916	467,059	151,000	229,334	229,334	229,334
400 Consumable Supplies	10,183	43,790	77,000	-	-	-
Total 2240	179,078	1,454,147	1,762,352	2,113,378	2,113,378	2,113,378
2410 Office of Principal Services						
400 Consumable Supplies	-	560	-	-	-	-
Total 2410	-	560	-	-	-	-
2520 Fiscal Services						
300 Purchased Services	437,682	13,826	-	-	-	-
400 Consumable Supplies	-	-	250,000	-	-	-
600 Other Objects	120,129	550,806	626,389	394,435	394,435	394,435
Total 2520	557,811	564,632	876,389	394,435	394,435	394,435
2550 Student Transportation Services						
100 Salaries	11,802	124,424	150,000	100,000	100,000	100,000
400 Consumable Supplies	2,596		316,000	30,500	30,500	30,500
800 Other Uses	-	12,893				
Total 2550	14,398	137,317	466,000	130,500	130,500	130,500

Special Revenue Funds

200 - Special Revenue Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2660 Technology Services						
100 Salaries	28,609	17,681	-	-	-	-
200 Associated PR Costs	16,772	9,282	-	-	-	-
300 Purchased Services		13				
400 Consumable Supplies	173,947	18,250	235,692	240,047	240,047	240,047
Total 2660	219,328	45,226	235,692	240,047	240,047	240,047
3100 Food Services						
400 Consumable Supplies	-	-	400,000	400,000	400,000	400,000
Total 3100	-	-	400,000	400,000	400,000	400,000
3300 Community Services						
100 Salaries	167,848	298,446	348,000	332,100	332,100	332,100
200 Associated PR Costs	91,090	183,868	146,000	197,800	197,800	197,800
300 Purchased Services	176,593	167,212	210,000	210,200	210,200	210,200
400 Consumable Supplies	19,111	20,247	37,000	43,000	43,000	43,000
600 Other Objects	2,263	2,804	3,000	3,000	3,000	3,000
800 Other Uses	-	-	698,000	700,000	700,000	700,000
Total 3300	456,905	672,578	1,442,000	1,486,100	1,486,100	1,486,100
3500 Custody and Care of Children Services						
400 Supplies & Materials		6,058				
Total 3500	-	6,058	-	-	-	-
4120 Site Acquisition and Development Services						
300 Purchased Services	-	565	-	-	-	-
500 Capital Outlay	142,090	339,053	-	-	-	-
Total 4120	142,090	339,618	-	-	-	-
6000 Contingencies						
800 Other Uses	-	-	5,565,000	3,250,000	3,250,000	3,250,000
Total 4150	-	-	5,565,000	3,250,000	3,250,000	3,250,000
Expenditures Total	4,705,421	18,195,259	31,713,384	25,579,494	25,579,494	25,579,494

Federal Grant Funds

Fund 201 - This fund was primarily used for ESSER funds. ESSER stands for Elementary and Secondary School Emergency Relief Fund and originated as part of the Coronavirus Aid Relief and Economic Security (CARES) Act of 2020. It has since been amended and updated to include three rounds of funding; as of 2022, the federal government is distributing ESSER III funds to state education agencies. The district anticipates to fully spend out ESSER dollars by the expiration date of the Federal fiscal year, which is September 2024.

Fund 202 - The District’s Federal Grants Direct Fund 202 is primarily used for our Natives Grant that operates our Natives Program throughout the District.

Summary of Revenues and Expenditures by Object

201 - Federal Grant Funds

	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2000 Intermediate Sources	-	-	-	12,200	12,200	12,200
3000 State Sources	-	-	86,991	322,161	322,161	322,161
4000 Federal Sources	21,747,995	12,465,084	21,540,179	3,117,299	3,117,299	3,117,299
5000 Other Sources	109,005	71,054	-	-	-	-
Total Revenues	21,857,000	12,536,138	21,627,170	3,451,660	3,451,660	3,451,660
100 Salaries	4,307,786	3,137,089	3,249,558	1,739,282	1,739,282	1,739,282
200 Associated PR Costs	2,719,140	2,303,497	2,202,406	731,826	731,826	731,826
300 Purchased Services	2,735,747	3,307,989	4,083,806	497,772	497,772	497,772
400 Supplies & Materials	11,354,347	3,373,245	3,934,168	460,295	460,295	460,295
500 Capital Outlay	737,147	378,487	8,115,000	-	-	-
600 Other Objects	32,838	35,831	42,232	22,485	22,485	22,485
Total Expenditures	21,887,005	12,536,138	21,627,170	3,451,660	3,451,660	3,451,660

Federal Grant Funds

201 - Federal Grant Funds Revenues By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2000 Intermediate Sources						
2199 Other Immediate Sources	-	-	-	12,200	12,200	12,200
Total 2000	-	-	-	12,200	12,200	12,200
3000 State Sources						
3900 On Behalf of the District		-	86,991	322,161	322,161	322,161
Total 3000	-	-	86,991	322,161	322,161	322,161
4000 Federal Sources						
4300 Restricted Federal Grants	4,490,827	244,275	230,424	250,000	250,000	250,000
4500 Restricted Federal Through State	17,257,168	12,220,809	21,309,755	2,867,299	2,867,299	2,867,299
Total 4000	21,747,995	12,465,084	21,540,179	3,117,299	3,117,299	3,117,299
5000 Other Sources						
5100 Long Term Debt Financing	-	71,057	-	-	-	-
5400 Beginning Fund Balance	109,005	(3)				
Total 5000	109,005	71,054	-	-	-	-
Revenues Total	21,857,000	12,536,138	21,627,170	3,451,660	3,451,660	3,451,660

Federal Grant Funds

201 - Federal Grant Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1111 Elementary Programs					
100 Salaries	1,042,952	211,266	-	-	-	-
200 Associated PR Costs	697,333	128,943	-	-	-	-
400 Supplies & Materials	192,994	156,365	1,022,000	-	-	-
600 Other Objects	-	2,580	-	-	-	-
Total 1111	1,933,279	499,154	1,022,000	-	-	-
1121 Middle School Programs						
100 Salaries	176,923	-	-	-	-	-
200 Associated PR Costs	135,185	-	-	-	-	-
400 Supplies & Materials	58,650	19,466	-	-	-	-
Total 1121	370,758	19,466	-	-	-	-
1131 High School Programs						
100 Salaries	336,312	-	-	-	-	-
200 Associated PR Costs	250,059	-	-	-	-	-
400 Supplies & Materials	31,552	46,411	16,785	18,000	18,000	18,000
500 Capital Outlay	19,919	-	-	-	-	-
600 Other Objects	-	850	-	-	-	-
Total 1131	637,842	47,261	16,785	18,000	18,000	18,000
1132 High School Extracurricular						
100 Salaries	91,375	-	-	-	-	-
200 Associated PR Costs	30,122	-	-	-	-	-
300 Purchased Services	51,996	51,062	-	-	-	-
400 Supplies & Materials	13,786	1,608	-	-	-	-
Total 1132	187,279	52,670	-	-	-	-
1140 Pre-k Programs						
100 Salaries	1,963	-	-	-	-	-
200 Associated PR Costs	1,250	-	-	-	-	-
Total 1140	3,213	-	-	-	-	-
1210 Programs for Talented & Gifted						
100 Salaries	652	-	-	-	-	-
200 Associated PR Costs	376	-	-	-	-	-
Total 1210	1,028	-	-	-	-	-
1220 Restrictive Programs						
100 Salaries	37,429	113,103	-	148,500	148,500	148,500
200 Associated PR Costs	23,496	63,533	-	58,000	58,000	58,000
Total 1220	60,925	176,636	-	206,500	206,500	206,500
1250 Less Restrictive Programs						
100 Salaries	501,047	250,673	168,178	187,080	187,080	187,080
200 Associated PR Costs	344,265	165,880	73,036	135,081	135,081	135,081
300 Purchased Services	7,116	8,433	5,960	-	-	-
400 Supplies & Materials	-	5,574	1,490	-	-	-
600 Other Objects	-	-	12,309	-	-	-
Total 1250	852,428	430,560	260,973	322,161	322,161	322,161

Federal Grant Funds

201 - Federal Grant Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1260 Treatment and Habilitation					
100 Salaries	2,245	-	-	-	-	-
200 Associated PR Costs	1,303	-	-	-	-	-
Total 1260	3,548	-	-	-	-	-
1271 Remediation						
100 Salaries	26,709	262,857	-	1,155,100	1,155,100	1,155,100
200 Associated PR Costs	19,434	172,598	20,000	450,300	450,300	450,300
300 Purchased Services	520	65,029	620,000	393,000	393,000	393,000
400 Supplies & Materials	-	35,201	-	50,000	50,000	50,000
500 Capital Outlay	-	-	150,000	-	-	-
Total 1271	46,663	535,685	790,000	2,048,400	2,048,400	2,048,400
1280 Alternative Education						
100 Salaries	332,039	189,723	-	-	-	-
200 Associated PR Costs	208,945	126,380	-	-	-	-
300 Purchased Services	909,541	684,096	-	-	-	-
400 Supplies & Materials	57,257	2,834	-	-	-	-
Total 1280	1,507,782	1,003,033	-	-	-	-
1291 English Language Learner						
100 Salaries	22,330	-	-	-	-	-
200 Associated PR Costs	14,876	-	-	-	-	-
Total 1291	37,206	-	-	-	-	-
1400 Summer School Programs						
100 Salaries	1,302	-	2,472,000	-	-	-
200 Associated PR Costs	1,291	-	1,648,000	-	-	-
300 Purchased Services	226,485	1,021,344	-	-	-	-
Total 1400	229,078	1,021,344	4,120,000	-	-	-
2110 Attendance & Social Work Services						
100 Salaries	70,192	84,090	172,649	132,310	132,310	132,310
200 Associated PR Costs	44,968	55,446	-	51,600	51,600	51,600
300 Purchased Services	121,966	129,156	51,765	8,272	8,272	8,272
400 Supplies & Materials	25,528	43,112	44,734	5,464	5,464	5,464
600 Other Objects	883	120	-	-	-	-
Total 2110	263,537	311,924	269,148	197,646	197,646	197,646
2120 Guidance Services						
100 Salaries	41,666	50,630	-	-	-	-
200 Associated PR Costs	33,201	28,504	-	-	-	-
Total 2120	74,867	79,134	-	-	-	-
2130 Health Services						
100 Salaries	451,010	462,520	-	-	-	-
200 Associated PR Costs	327,954	338,695	-	-	-	-
300 Purchased Services	1,728	3,879	-	-	-	-
400 Supplies & Materials	280,343	308,011	-	-	-	-
600 Other Objects	-	10	-	-	-	-
Total 2130	1,061,035	1,113,115	-	-	-	-

Federal Grant Funds

201 - Federal Grant Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2140 Psychological Services						
100 Salaries	22,665	-	-	-	-	-
200 Associated PR Costs	15,859	-	-	-	-	-
Total 2140	38,524	-	-	-	-	-
2150 Speech Pathology and Audiology Services						
100 Salaries	22,363	-	-	-	-	-
200 Associated PR Costs	17,250	-	-	-	-	-
Total 2150	39,613	-	-	-	-	-
2160 Other Student Treatment Services						
100 Salaries	22,855	7,677	9,223	7,555	7,555	7,555
200 Associated PR Costs	13,680	5,880	5,372	4,645	4,645	4,645
Total 2160	36,535	13,557	14,595	12,200	12,200	12,200
2190 Student Support Services						
100 Salaries	-	-	310,000	-	-	-
200 Associated PR Costs	-	-	206,000	-	-	-
300 Purchased Services	13,085	-	-	-	-	-
400 Supplies & Materials	-	-	2,090,000	-	-	-
Total 2190	13,085	-	2,606,000	-	-	-
2210 Improvement of Instruction Services						
100 Salaries	424,212	237,955	93,045	94,337	94,337	94,337
200 Associated PR Costs	203,445	52,156	-	22,400	22,400	22,400
300 Purchased Services	21,184	164,584	54,000	31,500	31,500	31,500
400 Supplies & Materials	127,830	724,969	229,570	100,831	100,831	100,831
500 Capital Outlay	-	45,182	-	-	-	-
600 Other Objects	-	2,696	-	-	-	-
Total 2210	776,671	1,227,542	376,615	249,068	249,068	249,068
2220 Educational Media Services						
100 Salaries	1,175	207,436	24,461	10,800	10,800	10,800
200 Associated PR Costs	1,217	121,246	-	8,400	8,400	8,400
300 Purchased Services	-	-	86,080	65,000	65,000	65,000
400 Supplies & Materials	-	41,882	4,000	-	-	-
Total 2220	2,392	370,564	114,541	84,200	84,200	84,200
2230 Assessment and Testing						
100 Salaries	340	-	-	-	-	-
200 Associated PR Costs	134	-	-	-	-	-
Total 2230	474	-	-	-	-	-
2240 Instructional Staff Development						
100 Salaries	68,961	779,554	-	-	-	-
200 Associated PR Costs	26,865	291,059	-	-	-	-
300 Purchased Services	27,704	176,710	-	-	-	-
400 Supplies & Materials	1,090	-	-	-	-	-
Total 2240	124,620	1,247,323	-	-	-	-

Federal Grant Funds

201 - Federal Grant Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2320 Executive Administration Services					
100 Salaries	43,941	-	-	-	-	-
200 Associated PR Costs	20,826	-	-	-	-	-
400 Supplies & Materials	-	22,500	-	-	-	-
Total 2320	64,767	22,500	-	-	-	-
2520 Fiscal Services						
300 Purchased Services	-	-	1,560,000	-	-	-
400 Supplies & Materials	-	-	112	-	-	-
500 Capital Outlay	-	-	400,000	-	-	-
600 Other Objects	18,811	29,280	29,923	22,485	22,485	22,485
Total 2520	18,811	29,280	1,990,035	22,485	22,485	22,485
2540 Operation and Maintenance of Plant Services						
100 Salaries	60,321	2,726	-	-	-	-
200 Associated PR Costs	27,248	816	-	-	-	-
300 Purchased Services	957,897	704,828	-	-	-	-
400 Supplies & Materials	50,266	18,371	400,000	-	-	-
500 Capital Outlay	-	39,757	625,000	-	-	-
Total 2540	1,095,732	766,498	1,025,000	-	-	-
2550 Student Transportation Services						
100 Salaries	146,882	26,040	-	3,600	3,600	3,600
200 Associated PR Costs	50,732	17,458	-	1,400	1,400	1,400
400 Supplies & Materials	-	11,092	150,000	5,000	5,000	5,000
500 Capital Outlay	-	202,653	900,000	-	-	-
Total 2550	197,614	257,243	1,050,000	10,000	10,000	10,000
2570 Internal Services						
400 Supplies & Materials	241,259	172,665	-	-	-	-
Total 2570	241,259	172,665	-	-	-	-
2630 Information Services						
300 Purchased Services	-	27,952	305,000	-	-	-
400 Supplies & Materials	-	50,199	-	-	-	-
500 Capital Outlay	-	71,057	-	-	-	-
Total 2630	-	149,208	305,000	-	-	-
2640 Staff Services						
100 Salaries	94,415	7,535	-	-	-	-
200 Associated PR Costs	54,312	571,434	-	-	-	-
300 Purchased Services	-	-	379,001	-	-	-
Total 2640	148,727	578,969	379,001	-	-	-
2640 Staff Services						
100 Salaries	94,415	7,535	-	-	-	-
200 Associated PR Costs	54,312	571,434	-	-	-	-
300 Purchased Services	-	-	379,001	-	-	-
Total 2640	148,727	578,969	379,001	-	-	-

Federal Grant Funds

201 - Federal Grant Funds Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2660 Technology Services						
100 Salaries	143,152	126,420	-	-	-	-
200 Associated PR Costs	77,831	73,468	-	-	-	-
300 Purchased Services	392,035	161,133	-	-	-	-
400 Supplies & Materials	696,497	1,572,782	700,000	-	-	-
600 Other Objects	9,341,866	295	-	-	-	-
Total 2660	10,651,381	1,934,098	700,000	-	-	-
3100 Food Services						
100 Salaries	94,834	116,888	-	-	-	-
200 Associated PR Costs	55,391	65,610	-	-	-	-
300 Purchased Services	89,677	109,457	-	-	-	-
400 Supplies & Materials	61,279	164,593	197,477	281,000	281,000	281,000
Total 3100	301,181	456,548	197,477	281,000	281,000	281,000
3300 Community Services						
370 Tuition Other	-	125	-	-	-	-
Total 3300	-	125	-	-	-	-
3500 Custody & Care of Children Services						
100 Salaries	25,535	-	-	-	-	-
200 Associated PR Costs	20,443	-	-	-	-	-
Total 3500	45,978	-	-	-	-	-
4110 Facilities Acquisition & Construction						
300 Purchased Services	72,693	200	-	-	-	-
400 Supplies & Materials	16,108	-	100,000	-	-	-
500 Capital Outlay	717,228	19,836	6,040,000	-	-	-
600 Tax, Lic, Assessments	13,144	-	-	-	-	-
Total 4110	819,173	20,036	6,140,000	-	-	-
Expenditures Total	21,887,005	12,536,138	21,377,170	3,451,660	3,451,660	3,451,660

Fund 250 - State and Local Grants

Fund 250 - Fund 250 is comprised of grants awarded by State entities and local donors. Some partnerships include funds from United Way, Universities including U of O and OSU, EWEB and City of Eugene.

Summary of Revenues and Expenditures by Object

250 - State & Local Grants

	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources	369,593	612,222	866,106	810,042	810,042	810,042
2000 Intermediate Sources	21,137	-	-	-	-	-
3000 State Sources	5,363,407	6,289,699	3,838,687	3,707,678	3,707,678	3,707,678
4000 Federal Sources	-	2,421	6,921	-	-	-
5000 Other Sources	5,773,292	-	-	-	-	-
Total Revenues	11,527,429	6,904,342	4,711,714	4,517,720	4,517,720	4,517,720
100 Salaries	584,622	3,435,721	694,577	1,412,757	1,412,757	1,412,757
200 Associated PR Costs	281,166	729,259	434,449	835,295	835,295	835,295
300 Purchased Services	2,598,426	1,224,521	1,888,782	775,357	775,357	775,357
400 Supplies & Materials	1,017,615	1,112,376	813,295	1,334,041	1,334,041	1,334,041
500 Capital Outlay	6,956,971	241,653	809,241	-	-	-
600 Other Objects	58,170	160,812	71,370	160,270	160,270	160,270
Total Expenditures	11,496,970	6,904,342	4,711,714	4,517,720	4,517,720	4,517,720

Fund 250 - State and Local Grants

250 - State & Local Grants Revenues By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1000 Local Sources					
1920 Contributions from Private	316,312	584,871	866,106	810,042	810,042	810,042
1990 Miscellaneous	53,281	27,351				
Total 1000	369,593	612,222	866,106	810,042	810,042	810,042
2000 Intermediate Sources						
2990 On Behalf of the District	21,137	-	-	-	-	-
Total 2000	21,137	-	-	-	-	-
3000 State Sources						
3299 Restricted State Grants	11,025,253	5,842,952	3,496,796	3,647,679	3,647,679	3,647,679
3900 On Behalf of the District	(5,661,846)	446,747	341,891	60,000	60,000	60,000
Total 3000	5,363,407	6,289,699	3,838,687	3,707,679	3,707,679	3,707,679
4000 Federal Sources						
4500 Restricted Federal Grants	-	-	4,500	-	-	-
4700 Grants-In-Aid	-	2,421	2,421	-	-	-
Total 4000	-	2,421	6,921	-	-	-
5000 Other Sources						
5400 Beginning Fund Balance	5,773,292	-	-	-	-	-
Total 5000	5,773,292	-	-	-	-	-
Revenues Total	11,527,429	6,904,342	4,711,714	4,517,721	4,517,721	4,517,721

Fund 250 - State and Local Grants

250 - State & Local Grants Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1111 Elementary Programs						
300 Purchased Services	716,722	23,546	-	100	100	100
400 Supplies & Materials	-	15,760	62,110	4,121	4,121	4,121
600 Other Objects	18,594	-	-	-	-	-
Total 1111	735,316	39,306	62,110	4,221	4,221	4,221
1121 Middle School Programs						
100 Salaries	10,344	1,775	-	-	-	-
200 Associated PR Costs	4,154	-	-	-	-	-
300 Purchased Services	720,262	-	1,000	-	-	-
400 Supplies & Materials	7,991	7,997	8,100	6,034	6,034	6,034
Total 1121	742,751	9,772	9,100	6,034	6,034	6,034
1122 Middle School Extracurricular						
400 Supplies & Materials	-	3,168	1,854	263	263	263
Total 1122	-	3,168	1,854	263	263	263
1131 High School Programs						
100 Salaries	97	403	-	-	-	-
200 Associated PR Costs	29	52	-	-	-	-
300 Purchased Services	540,578	10,080	-	-	-	-
400 Supplies & Materials	192,550	90,784	172,143	112,950	112,950	112,950
500 Capital Outlay	36,953	-	-	-	-	-
600 Other Objects	15,236	16,286	3	-	-	-
Total 1131	785,443	117,605	172,146	112,950	112,950	112,950
1132 High School Extracurricular						
300 Purchased Services	-	1,082	-	-	-	-
400 Supplies & Materials	-	4,998	-	-	-	-
Total 1132	-	6,080	-	-	-	-
1140 Pre-K Programs						
100 Salaries	135,066	153,235	430,963	202,445	202,445	202,445
200 Associated PR Costs	89,814	104,828	-	297,855	297,855	297,855
300 Purchased Services	-	120	-	-	-	-
400 Supplies & Materials	15,359	114,240	55,209	39,640	39,640	39,640
Total 1140	240,239	372,423	486,172	539,940	539,940	539,940
1220 Restricted Programs for Students with Disabilities						
400 Supplies & Materials	-	-	-	1,000	1,000	1,000
Total 1220	-	-	-	1,000	1,000	1,000
1250 Less Restrictive Programs for Student with Disabilities						
100 Salaries	-	27,025	-	-	-	-
200 Associated PR Costs	-	19,337	-	-	-	-
300 Purchased Services	-	861	-	-	-	-
400 Supplies & Materials	-	1,482	3,384	-	-	-
Total 1250	-	48,705	3,384	-	-	-
1280 Alternative Education						
100 Salaries	7,248	40,804	-	48,950	48,950	48,950
200 Associated PR Costs	1,417	13,271	-	-	-	-
300 Purchased Services	490,215	839,459	932,351	644,000	644,000	644,000
400 Supplies & Materials	396	2,000	-	-	-	-
Total 1280	499,276	895,534	932,351	692,950	692,950	692,950
1292 Teen Parent Programs						
400 Supplies & Materials	-	-	-	6,500	6,500	6,500
Total 1292	-	-	-	6,500	6,500	6,500

Fund 250 - State and Local Grants

250 - State & Local Grants Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1400 Summer School Programs					
100 Salaries	198,600	874,954	85,000	5,000	5,000	5,000
200 Associated PR Costs	69,569	264,813	375,800	80,000	80,000	80,000
300 Purchased Services	77,107	121,664	3,000	37,000	37,000	37,000
400 Supplies & Materials	579,434	224,272	10,074	15,553	15,553	15,553
500 Capital Outlay	77,254	(3,942)	-	-	-	-
600 Other Objects	50	-	-	-	-	-
Total 1400	1,002,014	1,481,761	473,874	137,553	137,553	137,553
2110 Attendance & Social Work Services						
100 Salaries	-	17,511	14,614	22,763	22,763	22,763
200 Associated PR Costs	-	9,899	8,361	13,112	13,112	13,112
300 Purchased Services	311	-	-	-	-	-
400 Supplies & Materials	3,356	9,212	2,731	-	-	-
Total 2110	3,667	36,622	25,706	35,875	35,875	35,875
2120 Guidance Services						
100 Salaries	14,347	9,068	17,033	-	-	-
200 Associated PR Costs	10,301	5,997	12,612	-	-	-
400 Supplies & Materials	-	3,000	3,000	1,900	1,900	1,900
Total 2120	24,648	18,065	32,645	1,900	1,900	1,900
2140 Psychological Services						
200 Associated PR Costs	28	-	-	-	-	-
Total 2140	28	-	-	-	-	-
2150 Speech Pathology and Audiology Services						
400 Supplies & Materials	-	-	-	1,000	1,000	1,000
Total 2150	-	-	-	1,000	1,000	1,000
2160 Other Treatment Services						
100 Salaries	-	-	-	9,354	9,354	9,354
200 Associated PR Costs	-	-	-	6,758	6,758	6,758
Total 2160	-	-	-	16,112	16,112	16,112
2190 Student Support Services						
100 Salaries	2,941	19,849	3,538	17,596	17,596	17,596
200 Associated PR Costs	1,941	11,517	2,176	9,930	9,930	9,930
Total 2190	4,882	31,366	5,714	27,526	27,526	27,526
2210 Improvement of Instructional Services						
100 Salaries	140,175	265,985	504,228	589,455	589,455	589,455
200 Associated PR Costs	82,902	153,125	28,000	427,640	427,640	427,640
300 Purchased Services	2,601	81,550	34,382	11,600	11,600	11,600
400 Supplies & Materials	33,855	176,779	297,852	860,444	860,444	860,444
600 Other Objects	207	1,059	800	-	-	-
Total 2210	259,740	678,498	865,262	1,889,139	1,889,139	1,889,139
2220 Educational Media Services						
400 Supplies & Materials	7,500	-	-	-	-	-
Total 2220	7,500	-	-	-	-	-
2240 Instructional Staff Development						
100 Salaries	-	28,409	-	469,469	469,469	469,469
200 Associated PR Costs	-	11,383	-	-	-	-
300 Purchased Services	-	42,467	42,308	68,607	68,607	68,607
400 Supplies & Materials	38,390	51,960	-	-	-	-
600 Other Objects	-	5,990	-	-	-	-
Total 2240	38,390	140,209	42,308	538,076	538,076	538,076

Fund 250 - State and Local Grants

250 - State & Local Grants Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2520 Fiscal Services					
600 Other Objects	23,688	137,477	70,567	160,270	160,270	160,270
Total 2520	23,688	137,477	70,567	160,270	160,270	160,270
2540 Ops & Maintenance Services						
300 Purchased Services	893	93,985	809,243	-	-	-
400 Supplies & Materials	-	119,570	-	66,400	66,400	66,400
500 Capital Outlay	210,061	241,653	809,241	-	-	-
Total 2540	210,954	455,208	1,618,484	66,400	66,400	66,400
2550 Student Transportation Services						
100 Salaries	27,442	126,742	(361,800)	46,525	46,525	46,525
200 Associated PR Costs	-	68	-	-	-	-
400 Supplies & Materials	10,223	34,031	38,400	54,700	54,700	54,700
Total 2550	37,665	160,841	(323,400)	101,225	101,225	101,225
2620 Planning, Research, Development Services						
400 Supplies & Materials		980	980	-	-	-
Total 2620	-	980	980	-	-	-
2640 Staff Services						
100 Salaries	-	1,837,000	-	1,200	1,200	1,200
200 Associated PR Costs	3,375	121,291	7,500	-	-	-
300 Purchased Services	1,688	9,706	22,500	14,050	14,050	14,050
400 Supplies & Materials	10,391	6,202	-	14,750	14,750	14,750
Total 2640	15,454	1,974,199	30,000	30,000	30,000	30,000
2660 Technology Services						
400 Supplies & Materials	49,456	49,128	46,679	46,680	46,680	46,680
Total 2660	49,456	49,128	46,679	46,680	46,680	46,680
3100 Food Services						
100 Salaries	48,363	32,961	-	-	-	-
200 Associated PR Costs	17,635	13,679	-	-	-	-
400 Supplies & Materials	67,278	200,372	110,778	102,106	102,106	102,106
Total 3100	133,276	247,012	110,778	102,106	102,106	102,106
3300 Community Services						
400 Supplies & Materials	-	383	-	-	-	-
Total 3300	-	383	-	-	-	-
4110 Facilities Service Area						
300 Purchased Services	-	-	45,000	-	-	-
Total 4110	-	-	45,000	-	-	-
4120 Site Acquisition and Development Services						
300 Purchased Services	6,296	-	45,000	-	-	-
400 Supplies & Materials	1,831	-	-	-	-	-
500 Capital Outlay	3,991,873	-	-	-	-	-
Total 4120	4,000,000	-	45,000	-	-	-
4150 Building Acquisition & Improvement Services						
300 Purchased Services	41,753	-	-	-	-	-
500 Capital Outlay	2,640,830	-	-	-	-	-
Total 4150	2,682,583	-	-	-	-	-
Expenditures Total	11,496,970	6,904,342	4,756,714	4,517,720	4,517,720	4,517,720

Fund 251 - Student Investment Act (SIA)

Fund 251 - During the 2019 legislative session, Oregon’s leaders past the Student Success Act. There are two stated purposes for the funds distributed by the State of Oregon. The first is to meet students’ mental or behavioral health needs, and second is to increase academic achievement for students, including reducing academic disparities for economically disadvantaged students, students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, students who are English language learners, students who are foster children, students who are homeless and any other student groups that have historically experience academic disparities.

Summary of Revenues and Expenditures by Object

251 - Student Investment Act Fund	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
3000 State Sources	9,728,107	13,860,909	15,670,596	17,200,000	17,200,000	17,200,000
Total Revenues	9,728,107	13,860,909	15,670,596	17,200,000	17,200,000	17,200,000
100 Salaries	4,991,038	6,258,419	13,724,691	10,329,100	10,329,100	10,329,100
200 Associated PR Costs	2,726,580	3,615,216	-	4,131,352	4,131,352	4,131,352
300 Purchased Services	837,530	2,446,395	1,146,807	1,858,762	1,858,762	1,858,762
400 Supplies & Materials	876,745	1,296,191	730,159	829,998	829,998	829,998
600 Other Objects	296,214	244,688	68,939	50,788	50,788	50,788
Total Expenditures	9,728,107	13,860,909	15,670,596	17,200,000	17,200,000	17,200,000

Fund 251 - Student Investment Act (SIA)

251 - Student Investment Act Fund Revenues By Object		Actual (Audited)		Current Budget	2024-25 Budget		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
3000	State Sources						
	3200 Restricted Grants	9,728,107	13,860,909	15,670,596	17,200,000	17,200,000	17,200,000
	Total 3000	9,728,107	13,860,909	15,670,596	17,200,000	17,200,000	17,200,000
	Revenues Total	9,728,107	13,860,909	15,670,596	17,200,000	17,200,000	17,200,000

Fund 251 - Student Investment Act (SIA)

251 - Student Investment Act Fund Expenses By Object	Actual (Audited)		Current	2024-25 Budget		
	2021-22	2022-23	Budget	Proposed	Approved	Adopted
			2023-24			
1111 Elementary Programs						
100 Salaries	381,943	837,909	2,700,228	1,730,819	1,730,819	1,730,819
200 Associated PR Costs	273,057	510,287	-	1,448,907	1,448,907	1,448,907
300 Purchased Services	5,324	-	-	-	-	-
400 Supplies and Materials	433,818	1,118,801	-	-	-	-
Total 1111	1,094,142	2,466,997	2,700,228	3,179,726	3,179,726	3,179,726
1113 Elementary Extracurricular						
410 Consumable Supplies	-	-	-	18,000	18,000	18,000
Total 1113	-	-	-	18,000	18,000	18,000
1121 Middle School Programs						
100 Salaries	160,064	241,094	1,278,672	1,231,933	1,231,933	1,231,933
200 Associated PR Costs	95,149	141,635	-	567,275	567,275	567,275
Total 1121	255,213	382,729	1,278,672	1,799,208	1,799,208	1,799,208
1122 Middle School Extracurricular						
100 Classified Salaries	22,077	-	-	-	-	-
200 Associated PR Costs	8,340	-	-	-	-	-
400 Supplies and Materials	11,649	14,922	-	60,000	60,000	60,000
Total 1122	42,066	14,922	-	60,000	60,000	60,000
1131 High School Programs						
100 Classified Salaries	228,177	343,529	128,000	694,390	694,390	694,390
200 Associated PR Costs	132,913	200,828	-	-	-	-
Total 1131	361,090	544,357	128,000	694,390	694,390	694,390
1132 High School Extracurricular						
100 Classified Salaries	16,588	-	-	16,496	16,496	16,496
200 Associated PR Costs	6,501	-	-	-	-	-
300 Purchased Services	-	180	-	3,000	3,000	3,000
400 Supplies and Materials	17,211	28,214	-	47,250	47,250	47,250
Total 1132	40,300	28,394	-	66,746	66,746	66,746
1140 Pre-K Programs						
100 Classified Salaries	37,818	15,626	35,000	-	-	-
200 Associated PR Costs	18,141	7,107	-	-	-	-
300 Purchased Services	40,683	16,808	-	-	-	-
400 Supplies and Materials	15,520	960	-	-	-	-
Total 1140	112,162	40,501	35,000	-	-	-
1220 Restricted Programs						
400 Supplies and Materials	149,940	-	-	-	-	-
Total 1220	149,940	-	-	-	-	-
1250 Less Restrictive Programs						
100 Classified Salaries	13,774	9,210	-	-	-	-
200 Associated PR Costs	8,064	6,430	-	-	-	-
Total 1250	21,838	15,640	-	-	-	-
1271 Remediation						
100 Classified Salaries	112,572	61,943	657,250	159,235	159,235	159,235
200 Associated PR Costs	67,565	36,282	-	184,279	184,279	184,279
300 Purchased Services	15,408	96,207	290,250	279,866	279,866	279,866
400 Supplies and Materials	24,964	2,826	123,000	12,750	12,750	12,750
600 Other Objects	13	-	-	-	-	-
Total 1271	220,522	197,258	1,070,500	636,130	636,130	636,130
1280 Alternative Education						
100 Classified Salaries	-	-	-	397,132	397,132	397,132
300 Purchased Services	410,463	652,260	545,057	885,255	885,255	885,255
400 Supplies and Materials	-	-	-	48,026	48,026	48,026
Total 1280	410,463	652,260	545,057	1,330,413	1,330,413	1,330,413

Fund 251 - Student Investment Act (SIA)

251 - Student Investment Act Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1291 English Language Learner					
100 Classified Salaries	125,471	89,733	609,000	517,153	517,153	517,153
200 Associated PR Costs	73,548	53,032	-	323,639	323,639	323,639
300 Purchased Services	226	-	-	-	-	-
400 Supplies and Materials	38,783	8,940	-	-	-	-
Total 1291	238,028	151,705	609,000	840,792	840,792	840,792
1400 Summer School Programs						
100 Classified Salaries	487,430	186,758	190,000	-	-	-
200 Associated PR Costs	163,335	72,277	-	-	-	-
400 Supplies and Materials	27,535	41,470	500,000	152,490	152,490	152,490
Total 1400	678,300	300,505	690,000	152,490	152,490	152,490
2110 Attendance & Social Work Services						
100 Classified Salaries	240,223	312,904	25,000	852,001	852,001	852,001
200 Associated PR Costs	121,846	173,019	-	229,698	229,698	229,698
300 Purchased Services	625	-	-	266,740	266,740	266,740
400 Supplies and Materials	53,610	11,332	-	211,243	211,243	211,243
Total 2110	416,304	497,255	25,000	1,559,682	1,559,682	1,559,682
2120 Guidance Services						
100 Classified Salaries	-	-	544,000	675,728	675,728	675,728
200 Associated PR Costs	-	-	-	270,272	270,272	270,272
300 Purchased Services	-	-	-	13,500	13,500	13,500
400 Supplies and Materials	-	-	-	120,000	120,000	120,000
Total 2120	-	-	544,000	1,079,500	1,079,500	1,079,500
2130 Health Services						
100 Classified Salaries	202,675	271,567	114,000	-	-	-
200 Associated PR Costs	124,500	158,374	-	-	-	-
300 Purchased Services	178,337	1,118,157	-	-	-	-
400 Supplies and Materials	51,558	-	-	-	-	-
Total 2130	557,070	1,548,098	114,000	-	-	-
2140 Psychological Services						
100 Classified Salaries	237,859	640,057	139,500	-	-	-
200 Associated PR Costs	128,724	374,926	-	-	-	-
400 Supplies and Materials	944	48,000	-	-	-	-
Total 2140	367,527	1,062,983	139,500	-	-	-
2190 Student Support Services						
100 Classified Salaries	1,167,422	878,541	2,866,336	1,521,458	1,521,458	1,521,458
200 Associated PR Costs	726,340	575,839	-	608,542	608,542	608,542
300 Purchased Services	317	1,418	1,000	-	-	-
400 Supplies and Materials	613	-	-	-	-	-
Total 2190	1,894,692	1,455,798	2,867,336	2,130,000	2,130,000	2,130,000
2210 Improvement of Instruction Services						
100 Classified Salaries	1,414,469	2,023,505	3,057,609	1,038,397	1,038,397	1,038,397
200 Associated PR Costs	733,858	1,152,210	-	-	-	-
300 Purchased Services	9,680	5,019	199,500	62,675	62,675	62,675
400 Supplies and Materials	40,167	17,537	6,919	30,000	30,000	30,000
600 Other Objects	-	747	10,000	-	-	-
Total 2210	2,198,174	3,199,018	3,274,028	1,131,072	1,131,072	1,131,072
2220 Educational Media Services						
100 Classified Salaries	-	-	365,760	308,234	308,234	308,234
400 Supplies and Materials	-	-	75,240	95,240	95,240	95,240
Total 2220	-	-	441,000	403,474	403,474	403,474

Fund 251 - Student Investment Act (SIA)

251 - Student Investment Act Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2240 Instructional Staff Development					
100 Classified Salaries	37,417	282,657	5,500	14,286	14,286	14,286
200 Associated PR Costs	13,680	112,079	-	-	-	-
300 Purchased Services	174,367	406,434	10,000	47,727	47,727	47,727
400 Supplies and Materials	-	352	25,000	-	-	-
600 Other Objects	-	2,000	-	-	-	-
Total 2240	225,464	803,522	40,500	62,013	62,013	62,013
2310 Board of Education Services						
300 Purchased Services	2,100	-	-	-	-	-
Total 2310	2,100	-	-	-	-	-
2320 Executive Administration Services						
100 Classified Salaries	-	-	589,300	-	-	-
300 Purchased Services	-	-	100,000	-	-	-
Total 2320	-	-	689,300	-	-	-
2520 Fisal Services						
100 Classified Salaries	46,057	62,858	160,536	111,457	111,457	111,457
200 Associated PR Costs	31,023	40,895	-	76,761	76,761	76,761
300 Purchased Services	-	163	-	-	-	-
400 Supplies and Materials	45	-	-	-	-	-
600 Other Objects	296,201	241,941	58,939	50,788	50,788	50,788
Total 2520	373,326	345,857	219,475	239,006	239,006	239,006
2550 Student Transportation Services						
100 Classified Salaries	58,998	523	-	5,358	5,358	5,358
400 Supplies and Materials	10,388	442	-	-	-	-
2550	69,386	965	-	5,358	5,358	5,358
2630 Information Services						
100 Classified Salaries	-	-	259,000	-	-	-
300 Purchased Services	-	149,750	1,000	-	-	-
Total 2630	-	149,750	260,000	-	-	-
3300 Community Services						
100 Classified Salaries	-	-	-	1,055,021	1,055,021	1,055,021
200 Associated PR Costs	-	-	-	421,979	421,979	421,979
300 Purchased Services	-	-	-	300,000	300,000	300,000
400 Supplies and Materials	-	-	-	35,000	35,000	35,000
Total 3300	-	-	-	1,812,000	1,812,000	1,812,000
Expenditures Total	9,728,107	13,858,514	15,670,596	17,200,000	17,200,000	17,200,000

Fund 252 - High School Success (HSS)

Fund 252 - High School Success is a fund initiated by ballot Measure 98 in November 2016. The intent of High School Success is to improve student progress toward graduation beginning with Grade 9, increase the graduation rates of high schools, and improve high school graduates’ readiness for college and career. All High School Success recipients must meet eligibility requirements in order to receive and spend funds. Funding is provided by the State of Oregon to establish or expand programs in three specific areas: dropout prevention, career & technical education, and college-level education opportunities.

Summary of Revenues and Expenditures by Object

252 -High School Success	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
3000 State Sources	5,188,344	4,140,325	5,687,925	5,360,300	5,360,300	5,360,300
Total Revenues	5,188,344	4,140,325	5,687,925	5,360,300	5,360,300	5,360,300
100 Salaries	2,196,277	1,810,717	2,575,250	2,462,800	2,462,800	2,462,800
200 Associated PR Costs	1,131,620	1,030,002	1,049,000	964,000	964,000	964,000
300 Purchased Services	251,547	415,936	768,500	593,500	593,500	593,500
400 Supplies & Materials	1,204,424	780,976	1,241,175	1,258,000	1,258,000	1,258,000
500 Capital Outlay	403,951	99,078	-	-	-	-
600 Other Objects	525	3,616	14,000	22,500	22,500	22,500
800 Other Uses	-	-	40,000	59,500	59,500	59,500
Total Expenditures	5,188,344	4,140,325	5,687,925	5,360,300	5,360,300	5,360,300

Fund 252 - High School Success (HSS)

252 -High School Success
 Revenues By Object

3000 Local Sources
 3200 Restricted Grants
 Total 1000
 Revenues Total

Actual (Audited)		Current Budget	2024-25 Budget		
2021-22	2022-23	2023-24	Proposed	Approved	Adopted
5,188,344	4,140,325	5,687,925	5,360,300	5,360,300	5,360,300
5,188,344	4,140,325	5,687,925	5,360,300	5,360,300	5,360,300
5,188,344	4,140,325	5,687,925	5,360,300	5,360,300	5,360,300

Fund 252 - High School Success (HSS)

252 -High School Success Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1121 Middle School Programs						
100 Salaries	95,668	-	-	-	-	-
200 Associated PR Costs	56,110	-	-	-	-	-
Total 1121	151,778	-	-	-	-	-
1131 High School Programs						
100 Salaries	703,985	768,832	1,297,885	1,435,800	1,435,800	1,435,800
200 Associated PR Costs	436,909	485,530	480,836	725,000	725,000	725,000
300 Purchased Services	3,031	78,321	165,000	307,000	307,000	307,000
400 Supplies & Materials	234,013	477,113	543,175	992,000	992,000	992,000
500 Capital Outlay	830	91,517	-	-	-	-
600 Other Objects	19	1,669	14,000	17,500	17,500	17,500
Total 1131	1,378,787	1,902,982	2,500,896	3,477,300	3,477,300	3,477,300
1132 High School Extracurricular						
100 Salaries	4,763	21,549	24,865	29,000	29,000	29,000
200 Associated PR Costs	1,816	11,468	12,643	12,000	12,000	12,000
300 Purchased Services	-	1,456	5,000	31,500	31,500	31,500
400 Supplies & Materials	11,365	43,464	16,000	-	-	-
500 Capital Outlay	8,367	566	-	-	-	-
600 Other Objects	153,288	-	-	5,000	5,000	5,000
Total 1132	179,599	78,503	58,508	77,500	77,500	77,500
1280 Alternative Education						
300 Purchased Services	3,802	1,202	-	10,000	10,000	10,000
400 Supplies & Materials	454,776	71,708	50,000	-	-	-
Total 1280	458,578	72,910	50,000	10,000	10,000	10,000
1400 Summer School Program						
100 Salaries	647,580	117,529	624,370	74,000	-	-
200 Associated PR Costs	222,295	33,513	-	26,000	26,000	26,000
300 Purchased Services	21,550	24	125,000	-	-	-
400 Supplies & Materials	390,646	104,428	600,000	220,000	220,000	220,000
500 Capital Outlay	28,705	6,995	-	-	-	-
600 Other Objects	525	1,936	-	-	-	-
Total 1400	1,311,301	264,425	1,349,370	320,000	246,000	246,000
2110 Attendance & Social Work Services						
100 Salaries	316,260	334,530	368,950	436,000	436,000	436,000
200 Associated PR Costs	189,047	191,541	209,812	178,000	178,000	178,000
300 Purchased Services	35,000	14,750	29,500	-	-	-
400 Supplies & Materials	-	21,003	-	20,000	20,000	20,000
Total 2110	540,307	561,824	608,262	634,000	634,000	634,000
2120 Guidance Services						
100 Salaries	168,830	147,165	184,475	-	-	-
200 Associated PR Costs	79,507	76,984	94,944	-	-	-
400 Supplies & Materials	4,536	-	-	-	-	-
Total 2120	252,873	224,149	279,419	-	-	-
2130 Health Services						
300 Purchased Services	-	73,885	-	-	-	-
Total 2130	-	73,885	-	-	-	-
2210 Improvement of Instruction Services						
100 Salaries	253,530	397,887	74,705	365,000	356,000	356,000
200 Associated PR Costs	144,761	226,581	250,765	4,000	4,000	4,000
300 Purchased Services	106,468	145,552	95,000	50,000	50,000	50,000
400 Supplies & Materials	93,543	61,669	32,000	26,000	26,000	26,000
500 Capital Outlay	31,863	-	-	-	-	-
600 Other Objects	-	11	-	-	-	-
Total 2210	630,165	831,700	452,470	445,000	436,000	436,000

Fund 252 - High School Success (HSS)

252 -High School Success Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2220 Educational Media Services						
400 Supplies & Materials	12,611	-	-	-	-	-
Total 2220	12,611	-	-	-	-	-
2240 Instructional Staff Development						
100 Salaries	3,019	17,978	-	75,000	75,000	75,000
200 Associated PR Costs	1,175	4,384	-	-	-	-
300 Purchased Services	81,771	100,745	349,000	195,000	138,500	138,500
400 Supplies & Materials	339	-	-	-	-	-
Total 2240	86,304	123,107	349,000	270,000	213,500	213,500
2520 Fiscal Services						
100 Salaries	-	-	-	48,000	48,000	48,000
200 Associated PR Costs	-	-	-	19,000	19,000	19,000
Total 2240	-	-	-	67,000	67,000	67,000
2540 Ops & Maintenance Services						
400 Supplies & Materials	1,131	-	-	-	-	-
Total 2540	1,131	-	-	-	-	-
2550 Student Transportation Services						
100 Salaries	2,644	5,249	-	-	-	-
400 Supplies & Materials	1,370	1,591	40,000	59,500	59,500	59,500
Total 2550	4,014	6,840	40,000	59,500	59,500	59,500
4120 Site Acquisition & Development Services						
500 Capital Outlay	180,896	-	-	-	-	-
Total 4120	180,896	-	-	-	-	-
Expenditures Total	5,188,344	4,140,325	5,687,925	5,360,300	5,220,800	5,220,800

Nutrition Service Funds

Fund 298 - THIS FUND IS NOT USED ANYMORE. Beginning in FY 2023, the district no longer uses this fund. All funds and operations have been moved into the Nutrition Services Fund 299. This fund will remain within the budget document until the Actuals data falls off the reporting requirements in FY 2026. Any remaining funds that were not budgeted in FY 2024 will be adjusted with a supplemental budget before the end of FY 2024 and funds will be transferred to Fund 299. Originally, Fund 298 was setup specifically for non-program food revenue and expenses which would be for items such as events and catering. These are now tracked within Fund 299 (Nutritional Services) but are earmarked with a specific code within our fund structure to identify and report these items separation to Oregon Department of Education.

Fund 299 - The Nutrition Services Fund provides meals and snacks in compliance with National School Lunch Program (NSLP), School Breakfast Program (SBP), and At-Risk Afterschool Meal Program (CACFP) requirements. These programs are supported by federal and state reimbursements, commodity food credits from the U.S. Department of Agriculture (USDA), revenue generated from meal sales and General Fund transfers. Student meals must meet Child Nutrition Program requirements and the program must offer free and reduced priced meals to eligible students. The District also participates in the Farm to School program, which provides grant funds to purchase food from local sources.

Summary of Revenues and Expenditures by Object

299 -Nutrition Services Fund	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1000 Local Sources	51,726	83,073	200,000	234,000	234,000
3000 State Sources	93,537	876,392	1,149,000	1,106,950	1,106,950	1,106,950
4000 Federal Sources	8,395,992	5,085,623	4,901,000	5,627,584	5,627,584	5,627,584
5000 Other Sources	1,037,615	3,364,458	3,185,000	3,987,000	3,987,000	3,987,000
Total Revenues	9,578,870	9,409,546	9,435,000	10,955,534	10,955,534	10,955,534
100 Salaries	1,814,316	2,071,644	2,675,000	3,458,800	3,458,800	3,458,800
200 Associated PR Costs	1,624,673	1,571,376	2,497,000	2,928,110	2,928,110	2,928,110
300 Purchased Services	59,596	65,625	41,000	151,000	151,000	151,000
400 Supplies & Materials	745,590	1,521,552	3,726,000	4,396,624	4,396,624	4,396,624
600 Other Objects	-	-	-	21,000	21,000	21,000
Total Expenditures	4,244,175	5,230,197	8,939,000	10,955,534	10,955,534	10,955,534

Nutrition Service Funds

299 - Nutrition Services Fund Revenues By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1000 Local Sources					
1600 Food Service	51,726	83,073	200,000	234,000	234,000	234,000
Total 1000	51,726	83,073	200,000	234,000	234,000	234,000
3000 State Sources						
3102 SSF School Lunch Match	48,059	56,933	49,000	56,950	56,950	56,950
3299 Restricted State Grants	45,478	819,459	1,100,000	1,050,000	1,050,000	1,050,000
Total 3000	93,537	876,392	1,149,000	1,106,950	1,106,950	1,106,950
4000 Federal Sources						
4500 Restricted Federal Grants	8,018,970	4,376,859	4,438,000	5,093,624	5,093,624	5,093,624
4900 On Behalf of the District	377,022	709,037	463,000	533,960	533,960	533,960
Total 4000	8,395,992	5,085,896	4,901,000	5,627,584	5,627,584	5,627,584
5000 Other Sources						
5200 Transfer In	500,000	1,586,000	2,335,000	3,237,000	3,237,000	3,237,000
5400 Beginning Fund Balance	537,614	1,778,459	850,000	750,000	750,000	750,000
Total 5000	1,037,614	3,364,459	3,185,000	3,987,000	3,987,000	3,987,000
Revenues Total	9,578,869	9,409,820	9,435,000	10,955,534	10,955,534	10,955,534

299 -Nutrition Services Fund Expenses By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2570 Internal Services					
100 Salaries	75,835	58,432	-	169,300	169,300	169,300
200 Associated PR Costs	48,373	36,494	207,000	127,350	127,350	127,350
Total 2570	124,208	94,926	207,000	296,650	296,650	296,650
3100 Food Services						
100 Salaries	1,738,481	2,013,212	2,675,000	3,289,500	3,289,500	3,289,500
200 Associated PR Costs	1,576,300	1,534,885	2,290,000	2,800,760	2,800,760	2,800,760
300 Purchased Services	59,596	65,625	41,000	151,000	151,000	151,000
400 Supplies & Materials	745,590	1,521,549	3,726,000	4,396,624	4,396,624	4,396,624
600 Other Objects	-	-	-	21,000	21,000	21,000
Total 3100	4,119,967	5,135,271	8,732,000	10,658,884	10,658,884	10,658,884
Expenditures Total	4,244,175	5,230,197	8,939,000	10,955,534	10,955,534	10,955,534

300s - Debt Service Funds

Individual Funds within 300s

Fund 300 - The Debt Service Fund accounts for principal and interest payments on long-term general obligation. Expenditures budgeted in 2024-25 represent the portion of principal and interest on outstanding debt that must be paid during the fiscal year. Each year the district sets the debt service levy on local property at a rate that will provide revenue to cover these debt costs. Other sources of income include interest earnings and charges to other funds.

Fund 370 - In February 2004, the District sold \$53.4 million in pension bonds to finance one-half of the calculated unfunded actuarial liability in the Public Employees Retirement System (PERS) at that time. The estimated net present value of the savings to the District over the life of the bonds was projected to be \$13.9 million. Fund 370 is funded from the State School Fund proceeds received by the district and the PERS pension bond is scheduled to be paid in full in on June 30, 2028.

Summary of Revenues and Expenditures by Object

300 - Debt Service Funds	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources	31,735,105	46,584,226	46,448,000	47,758,652	47,758,652	47,758,652
4000 Federal Sources	-	-	665,000	5,446,562	5,446,562	5,446,562
5000 Other Sources	2,677,460	3,035,510	2,430,000	2,718,000	2,718,000	2,718,000
Total Revenues	34,412,565	49,619,736	49,543,000	55,923,214	55,923,214	55,923,214
600 Other Objects	31,706,462	45,444,555	46,963,000	45,403,468	45,403,468	45,403,468
800 Other Uses	-	-	2,580,000	10,519,746	10,519,746	10,519,746
Total Expenditures	31,706,462	45,444,555	49,543,000	55,923,214	55,923,214	55,923,214

300s - Debt Service Funds

300 - Debt Service Funds Revenues By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1000 Local Sources					
1110 Taxes	25,814,446	39,469,774	40,246,000	40,950,352	40,950,352	40,950,352
1500 Earnings on Investments	44,101	642,880	290,000	705,000	705,000	705,000
1990 Miscellaneous	5,876,558	6,471,573	5,912,000	6,103,300	6,103,300	6,103,300
Total 1000	31,735,105	46,584,227	46,448,000	47,758,652	47,758,652	47,758,652
4000 Federal Sources						
4900 On behalf of the District	-	-	665,000	5,446,562	5,446,562	5,446,562
Total 4000	-	-	665,000	5,446,562	5,446,562	5,446,562
5000 Other Sources						
5400 Beginning Balance	2,677,460	3,035,510	2,430,000	2,718,000	2,718,000	2,718,000
Total 5000	2,677,460	3,035,510	2,430,000	2,718,000	2,718,000	2,718,000
Revenues Total	34,412,565	49,619,737	49,543,000	55,923,214	55,923,214	55,923,214

300 - Debt Service Funds Expenditures By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	5100 Debt Service					
600 Other Objects	31,709,462	45,444,555	46,963,000	45,403,468	45,403,468	45,403,468
Total 5100	31,709,462	45,444,555	46,963,000	45,403,468	45,403,468	45,403,468
7000 Unappropriated						
800 Other Uses	-	-	2,580,000	10,519,746	10,519,746	10,519,746
Total 7000	-	-	2,580,000	10,519,746	10,519,746	10,519,746
Expenditures Total	31,709,462	45,444,555	49,543,000	55,923,214	55,923,214	55,923,214

400s - Capital Project Funds

Fund 400 - District Maintenance fund. This fund supports Capital Improvements and Repairs and Maintenance Programs which manages several significant projects throughout the District, such as: sports field turf installation and maintenance, gym floor refinishing, parking facilities maintenance and upgrades, and irrigation, lighting, and heating upgrades. The program funds 2.25 FTE for custodial services located at the Youth Sports Park locations. Local reimbursements from the City of Eugene and usage fees paid by youth sports organizations such as KidSports are the primary sources of operating revenue for this program. Building rental fees paid to the district also fund this program. The proceeds from bond sales are not a source of revenue for this program.

Fund 410 - Represents funds from the 2013 Bond measure. This bond was passed to replace, renovate, repair, and remodel school facilities and other property used for district purposes, address student safety and security across the district, replace textbooks and instructional materials, acquire technology to support effective classroom instruction, and improve technology infrastructure, acquire vehicles for transporting students and enhance access routes to schools, and acquire equipment.

Fund 420 - This fund is dedicated in relation to construction and projects identified in the 2011 Bond. This bond is fully spent out.

Fund 450 - Preventive Maintenance fund. The funds are used for property purchases, non-bondable program moves (Staffing extended contracts for packing/unpacking, moving company, etc.), non-bondable maintenance improvements to district buildings (previously the source for gym floor repairs, siding repairs, etc.), real-estate agent and legal related expenses, and district wide consulting fees associated with property zoning/annexation/etc. The goal of the Preventive Maintenance Program is to assure systems operate efficiently and useful lives are extended, and to implement energy conservation efforts.

Fund 460 - Represents funds from the 2018 Bond measure. In November 2018, local voters approved a \$319.3 million bond measure. The funding was designated for the building of three new schools (F460): North Eugene High School, Camas Ridge Elementary, and Edison Elementary. Along with funding three new schools the bond will provide funds for the purchase new buses for student transportation (F460), programmatic moves (F461), district facility upgrades (F462), district safety and security upgrades (F463), the ability to improved equity and CTE access (F464), provide new instruction curriculum (F465) and upgrade technology in classrooms (F466).

Fund 490 - Capital Equipment Reserve Fund - The goal of this fund is to support ongoing capital purchases for student technology, equipment, vehicles as well as buses and activity vans. The funding for this fund comes from established student technology and equipment reserves, State School Fund formula supporting bus and activity van replacements, as well as General Fund Transfers. The state reimburses replacement costs for buses and vans used to transport students at a rate of 70% of the allowable fleet depreciation. Vehicles are depreciated over a ten-year period.

400s - Capital Project Funds

Summary of Revenues and Expenditures by Object

400 - Capital Project Funds	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources	802,005	5,069,507	20,000	-	-	-
3000 State Sources	718,884	-	800,000	-	-	-
5000 Other Sources	170,110,912	214,499,959	162,857,680	129,315,653	129,315,653	129,315,653
Total Revenues	171,631,801	219,569,466	163,677,680	129,315,653	129,315,653	129,315,653
100 Salaries	1,052,402	1,154,395	1,669,000	1,011,000	1,011,000	1,011,000
200 Associated PR Costs	620,612	652,869	-	479,128	479,128	479,128
300 Purchased Services	5,130,254	3,373,672	6,241,500	3,263,585	3,263,585	3,263,585
400 Supplies & Materials	480,523	8,945,961	9,386,680	7,325,270	7,325,270	7,325,270
500 Capital Outlay	85,505,785	51,044,489	146,388,500	107,236,670	107,236,670	107,236,670
600 Other Objects	32,196	494,108	-	10,000,000	10,000,000	10,000,000
Total Expenditures	92,821,772	65,665,494	163,685,680	129,315,653	129,315,653	129,315,653

400s - Capital Project Funds

400 - Capital Project Funds Revenues By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources						
1500 Earnings on Investments	538,862	4,646,876	-	-	-	-
1910 Rentals	160,984	361,093	-	-	-	-
1990 Miscellaneous	102,159	61,538	20,000	-	-	-
Total 1000	802,005	5,069,507	20,000	-	-	-
3000 State Sources						
3222 SSF Transportation Equip	718,884	-	800,000	-	-	-
Total 3000	718,884	-	800,000	-	-	-
5000 Other Sources						
5200 Interfund Transfers	2,250,000	-	10,000,000	10,000,000	10,000,000	10,000,000
5300 Sale of Fixed Assets	43,943	65,914	-	-	-	-
5400 Beginning Balance	167,816,969	214,434,045	152,857,680	119,315,653	119,315,653	119,315,653
Total 5000	170,110,912	214,499,959	162,857,680	129,315,653	129,315,653	129,315,653
Revenues Total	171,631,801	219,569,466	163,677,680	129,315,653	129,315,653	129,315,653

400s - Capital Project Funds

400 - Capital Project Funds Expenditures By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2110 Attendance & Social Work Services					
100 Salaries	272	84,120	518,000	-	-	-
200 Associated PR Costs	183	39,333	1,300,000	-	-	-
300 Purchased Services	-	15,320	263,000	-	-	-
400 Supplies & Materials	4,525	-	74,000	-	-	-
500 Capital Outlay	-	-	216,000	-	-	-
800 Other Uses	-	-	1,849,000	-	-	-
Total 2110	4,980	138,773	4,220,000	-	-	-
2310 Board of Education Services						
200 Associated PR Costs	-	5,038	-	-	-	-
300 Purchased Services	8,250	3,300	-	-	-	-
Total 2310	-	5,038	-	-	-	-
2520 Fiscal Services						
200 Associated PR Costs	32,277,311	34,196,244	2,827,000	36,790,500	36,790,500	36,790,500
300 Purchased Services	720,877	785,374	3,000	853,000	853,000	853,000
400 Supplies & Materials	144,766	185,627	-	225,000	225,000	225,000
600 Other Objects	-	83,927	-	-	-	-
Total 2520	33,142,954	35,251,172	2,830,000	37,868,500	37,868,500	37,868,500
2540 Ops & Maint. Plant Services						
100 Salaries	4,914	1,139	10,000	10,500	10,500	10,500
200 Associated PR Costs	3,423	973	12,000	11,100	11,100	11,100
300 Purchased Services	-	-	851,000	1,000	1,000	1,000
400 Supplies & Materials	-	-	207,000	-	-	-
Total 2540	8,337	2,112	1,080,000	22,600	22,600	22,600
1111 Elementary Programs						
200 Associated PR Costs	-	1,429	-	-	-	-
300 Purchased Services	-	-	426,000	-	-	-
400 Supplies & Materials	106,323	4,164,404	3,001,680	1,025,270	1,025,270	1,025,270
Total 1111	106,323	4,165,833	3,427,680	1,025,270	1,025,270	1,025,270
1121 Middle Programs						
400 Supplies & Materials	-	259,808	-	900,000	900,000	900,000
Total 1121	-	259,808	-	900,000	900,000	900,000
1131 High School Programs						
400 Supplies & Materials	6,973	754,051	-	900,000	900,000	900,000
Total 1131	6,973	754,051	-	900,000	900,000	900,000
2110 Attendance & Social Work Services						
300 Purchased Services	31,700	15,641	-	-	-	-
400 Supplies & Materials	-	1,046	-	-	-	-
Total 2110	31,700	16,687	-	-	-	-
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	714,772	52,978	-	-	-	-
500 Capital Outlay	-	-	-	500,000	500,000	500,000
Total 2520	714,772	52,978	-	500,000	500,000	500,000

400s - Capital Project Funds

400 - Capital Project Funds Expenditures By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	2540 Ops & Maint. Plant Services					
100 Salaries	1,000,260	1,071,378	1,325,000	1,011,000	1,011,000	1,011,000
200 Associated PR Costs	596,120	620,080	-	479,128	479,128	479,128
300 Purchased Services	11,960	10,726	-	-	-	-
400 Supplies & Materials	10,393	149,675	-	-	-	-
500 Capital Outlay	449,132	1,503,482	13,335,000	6,324,124	6,324,124	6,324,124
600 Other Objects	-	10,014	-	-	-	-
Total 2540	2,067,865	3,365,355	14,660,000	7,814,252	7,814,252	7,814,252
2550 Student Transportation Services						
300 Purchased Services	-	-	3,000,000	1,763,585	1,763,585	1,763,585
500 Capital Outlay	212,937	1,159,585	3,743,000	-	-	-
Total 2550	212,937	1,159,585	6,743,000	1,763,585	1,763,585	1,763,585
2630 Information Services						
100 Salaries	32,942	6,716	344,000	-	-	-
200 Associated PR Costs	20,359	3,857	-	-	-	-
Total 2630	53,301	10,573	344,000	-	-	-
2660 Technology Services						
300 Purchased Services	-	82,980	-	1,500,000	1,500,000	1,500,000
400 Supplies & Materials	146,850	501,447	6,384,000	4,500,000	4,500,000	4,500,000
500 Capital Outlay	-	-	2,279,000	2,093,261	2,093,261	2,093,261
Total 2660	146,850	584,427	8,663,000	8,093,261	8,093,261	8,093,261
3100 Food Services						
400 Supplies & Materials	-	17,625	1,000	-	-	-
500 Capital Outlay	-	168,880	-	-	-	-
Total 3100	-	186,505	1,000	-	-	-
4110 Facilities						
100 Salaries	19,199	27,838	-	-	-	-
200 Associated PR Costs	4,134	7,727	-	-	-	-
400 Supplies & Materials	5,365	5,083	-	-	-	-
Total 4110	28,698	40,648	-	-	-	-
4120 Site Acquisition, Construction & Improvement						
300 Purchased Services	218,061	152,988	-	-	-	-
400 Supplies & Materials	2,596	11,845	-	-	-	-
500 Capital Outlay	2,666,045	1,235,867	4,832,500	5,598,728	5,598,728	5,598,728
Total 4120	2,886,702	1,400,700	4,832,500	5,598,728	5,598,728	5,598,728
4150 Building Acquisition, Construction & Improvement						
300 Purchased Services	4,153,760	3,058,360	2,815,500	-	-	-
400 Supplies & Materials	202,024	3,080,974	-	-	-	-
500 Capital Outlay	82,192,795	46,976,677	122,199,000	92,720,557	92,720,557	92,720,557
600 Other Objects	17,072	484,094	-	-	-	-
Total 4150	86,565,651	53,600,105	125,014,500	92,720,557	92,720,557	92,720,557
7000 Unappropriated						
800 Other Uses	-	-	-	10,000,000	10,000,000	10,000,000
Total 7000	-	-	-	10,000,000	10,000,000	10,000,000
Expenditures Total	92,821,772	65,665,494	163,685,680	129,315,653	129,315,653	129,315,653

600s - Internal Service Funds

Individual Funds within 600s

Fund 600 - The District's Risk Management Fund is an internal service fund established to fund Workers Compensation and Unemployment insurance along with Risk Management activities throughout the district. The majority of revenue comes from a beginning balance. The other main revenue source for this fund are contributions made through payroll deductions for Workers Compensation and Unemployment Insurance, and General Fund transfers. On the expenditure side, the largest expenditure is unemployment and workers compensation payments.

Fund 610 - This fund is specially setup for our Licensed employee group as an insurance reserve fund. The district paid benefit for health insurance, long term disability, and life insurance is captured through the payroll process for Licensed employees and that portion is placed in this fund to be paid out to the district's carrier OEBB.

Fund 620 - This fund is specially setup for our Classified employee group as an insurance reserve fund. The district paid benefit for health insurance, long term disability, and life insurance is captured through the payroll process for Classified employees and that portion is placed in this fund to be paid out to the district's carrier OEBB.

Fund 630 - This fund is specially setup for our MAPS/Administration employee group as an insurance reserve fund. The district paid benefit for health insurance, long term disability, and life insurance is captured through the payroll process for MAPS/Admin employees and that portion is placed in this fund to be paid out to the district's carrier OEBB.

Fund 640 - Eugene School District operates a Wellness Clinic for health care service available for most 4J employees that has been in operation since 1988. The District has contracted with Cascade Health Solutions to provide a full range of healthcare services at the clinic since July 2012. The fund's primary resource is a monthly employee contribution and insurance reimbursements. Expenditures consist mainly of a payment for services provided by the clinic.

Fund 650 - The Postemployment Benefits Fund was established in 1991 as the District Retirement Fund to account for the receipt of funding for and disbursement of postemployment benefits. The fund provides monthly cash payments and/or insurance benefits for eligible employees. Benefit levels and eligibility have been bargained and vary among the different employee groups. This program ended in July 1996 for administrators and July 1998 for teachers. The fund provides benefits for most administrators and teachers hired before those dates, as well as a limited contribution to health premiums for retired classified employees.

Summary of Revenues and Expenditures by Object

600 - Internal Service Funds	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources	37,133,514	37,205,341	37,964,000	38,854,000	38,854,000	38,854,000
3000 State Sources	293,498	162,873	200,000	100,000	100,000	100,000
5000 Other Sources	12,934,891	12,425,479	12,505,000	11,425,700	11,425,700	11,425,700
Total Revenues	50,361,903	49,793,693	50,669,000	50,379,700	50,379,700	50,379,700
100 Salaries	168,090	290,633	873,000	110,500	110,500	110,500
200 Associated PR Costs	32,912,690	34,924,338	39,549,000	39,370,900	39,370,900	39,370,900
300 Purchased Services	901,560	975,296	1,129,000	2,258,000	2,258,000	2,258,000
400 Supplies & Materials	176,248	188,191	281,000	225,000	225,000	225,000
500 Capital Outlay	-	-	40,000	-	-	-
600 Other Objects	199,765	530,617	8,797,000	8,415,300	8,415,300	8,415,300
Total Expenditures	34,358,353	36,909,075	50,669,000	50,379,700	50,379,700	50,379,700

600s - Internal Service Funds

600 - Internal Service Funds Revenues By Object	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Sources						
1500 Earnings on Investments	23,470	199,849	174,000	289,000	289,000	289,000
1990 Miscellaneous	37,110,044	37,005,492	37,790,000	38,565,000	38,565,000	38,565,000
Total 1000	37,133,514	37,205,341	37,964,000	38,854,000	38,854,000	38,854,000
3000 State Sources						
3900 On behalf of the District	293,498	162,873	200,000	100,000	100,000	100,000
Total 3000	293,498	162,873	200,000	100,000	100,000	100,000
5000 Other Sources						
5200 Interfund Transfers	783,011	343,041	590,000	2,260,000	2,260,000	2,260,000
5400 Beginning Balance	12,151,880	12,082,438	11,915,000	9,165,700	9,165,700	9,165,700
Total 5000	12,934,891	12,425,479	12,505,000	11,425,700	11,425,700	11,425,700
Revenues Total	50,361,903	49,793,693	50,669,000	50,379,700	50,379,700	50,379,700

600s - Internal Service Funds

600 - Internal Service Funds Expenditures By Object	Actual (Audited)		Current	2024-25 Budget		
	2021-22	2022-23	Budget	Proposed	Approved	Adopted
			2023-24			
2550 Student Transportation Services						
600 Other Objects	3,639	36,878	-	-	-	-
Total 2550	3,639	36,878	-	-	-	-
2640 Attendance & Social Work Services						
100 Salaries	490	150,839	-	-	-	-
200 Associated PR Costs	6,310	110,592	34,290,000	2,100,000	2,100,000	2,100,000
300 Purchased Services	172,432	186,623	7,000	54,000	54,000	54,000
400 Capital Outlay	26,957	2,564	-	-	-	-
600 Other Objects	196,126	409,812	-	-	-	-
Total 2640	402,315	860,430	34,297,000	2,154,000	2,154,000	2,154,000
2690 Other Support Services						
300 Purchased Services	-	-	-	1,350,000	1,350,000	1,350,000
600 Other Objects	-	-	-	100,000	100,000	100,000
Total 2690	-	-	-	1,450,000	1,450,000	1,450,000
2700 Supplemental Retirement						
100 Salaries	162,415	54,536	345,000	100,000	100,000	100,000
200 Associated PR Costs	625,465	556,839	55,000	19,300	19,300	19,300
300 Purchased Services	-	-	1,070,000	450,000	450,000	450,000
Total 2700	787,880	611,375	1,470,000	569,300	569,300	569,300
7000 Unappropriated						
800 Other Uses	-	-	6,772,000	8,315,300	8,315,300	8,315,300
Total 7000	-	-	6,772,000	8,315,300	8,315,300	8,315,300
Expenditures Total	34,350,105	36,905,778	50,669,000	50,379,700	50,379,700	50,379,700

700s - Private Trust & Agency Funds

Individual Funds within 700s

Fund 780 - Trust Fund - The Private Trust Fund is used to administer privately funded scholarship programs that benefit individual students. The District established this fund in 2017-18 to report scholarship-related balances and activities for scholarships. Majority of revenues come from Private Grants, identified as part of Local Sources. The remaining revenue comes from State Sources, specifically for Drivers Education.

Summary of Revenues and Expenditures by Object

700 - AGENCY & TRUST FUND	Actual (Audited)		Current Budget	2024-25 Budget		
	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
	1000 Local Sources	42,194	29,096	180,146	174,461	174,461
3000 State Sources	700	-	56,022	52,750	52,750	52,750
5000 Other Sources	233,722	229,327	-	-	-	-
Total Revenues	276,616	258,423	236,168	227,211	227,211	227,211
300 Purchased Services	38,659	40,333	183,438	176,211	176,211	176,211
400 Supplies & Materials	-	257	-	-	-	-
600 Other Objects	4,236	677	52,750	51,000	51,000	51,000
Total Expenditures	42,895	41,267	236,188	227,211	227,211	227,211

700s - Private Trust & Agency Funds

700 - AGENCY & TRUST FUND Revenues By Object		Actual (Audited)		Current Budget	2024-25 Budget		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
		1000 Local Sources					
1700 Extracurricular	3,621	-	1,350	1,350	1,350	1,350	
1920 Private Sources	38,573	29,096	178,796	173,111	173,111	173,111	
Total 1000	42,194	29,096	180,146	174,461	174,461	174,461	
3000 State Sources							
3204 Drivers Education	700	-	56,022	52,750	52,750	52,750	
Total 3000	700	-	56,022	52,750	52,750	52,750	
5000 Other Sources							
5400 Beginning Balance	233,722	229,327	-	-	-	-	
Total 5000	233,722	229,327	-	-	-	-	
Revenues Total	276,616	258,423	236,168	227,211	227,211	227,211	

700 - AGENCY & TRUST FUND Expenditures By Object		Actual (Audited)		Current Budget	2024-25 Budget		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
		1121 Middle School Programs					
300 Purchased Services	-	448	15,358	15,358	15,358	15,358	
Total 1121	-	448	15,358	15,358	15,358	15,358	
1122 Middle School Extracurricular							
400 Supplies & Materials	-	257	-	-	-	-	
600 Other Objects	3,250	-	46,750	45,000	45,000	45,000	
Total 1122	3,250	257	46,750	45,000	45,000	45,000	
1131 High School Programs							
300 Purchased Services	700	1,885	56,022	52,750	52,750	52,750	
Total 1131	700	1,885	56,022	52,750	52,750	52,750	
1132 High School Extracurricular							
600 Other Objects	986	677	6,000	6,000	6,000	6,000	
Total 1132	986	677	6,000	6,000	6,000	6,000	
3300 Community Services							
300 Purchased Services	37,959	38,000	112,038	108,103	108,103	108,103	
Total 3300	37,959	38,000	112,038	108,103	108,103	108,103	
Expenditures Total	42,895	41,267	236,168	227,211	227,211	227,211	

2024-25 Budget Resolution



Eugene School District 4J
200 North Monroe Street
Eugene, OR 97402-4295

RESOLUTION No. 2025-01

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Eugene School District No. 4J hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$601,767,487. This budget is now on file at the District Finance Office, 200 North Monroe Street, Eugene, OR.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024 and for the purposes shown below are hereby appropriated as follows:

<u>General Fund (100)</u>		<u>Special Revenue Funds (200s)</u>	
Instruction	153,106,050	Instruction	30,847,396
Support Services	104,997,944	Support Services	18,227,222
Enterprise & Community Svsc	549,360	Enterprise & Community Svsc	14,040,090
Other Uses	17,497,000	TOTAL	63,114,708
TOTAL	276,150,354		
<u>Debt Service Funds (300s)</u>		<u>Capital Project Funds (400s)</u>	
Other Uses	45,403,468	Instruction	2,825,270
TOTAL	45,403,468	Support Services	18,171,098
		Facilities Acquisition	98,319,285
		TOTAL	119,315,653
<u>Internal Service Funds (600s)</u>		<u>Private Trust Funds (700s)</u>	
Support Services	42,064,400	Instruction	119,108
TOTAL	42,064,400	Support Services	108,103
		TOTAL	227,211
<u>Other (Unappropriated & Contingency)</u>			
General Fund - Contingency	6,000,000		
General Fund - Unappropriated	16,706,647		
Special Purpose Funds - Contingency	3,950,000		
Debt Service Funds - Unappropriated	10,519,746		
Capital Project Funds - Unappropriated	10,000,000		
Internal Service Funds - Unappropriated	8,315,300		

2024-25 Budget Resolution

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

- (1) At the rate of \$4.7485 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax; and
- (3) In the amount of \$42,286,711 for debt service on general obligations bonds

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categories for purposes of Article XI section 11b as:

Education Limitation

Permanent Tax.....\$4.7485 / \$1,000

Local Option Tax.....\$1.5000 / \$1,000

Excluded from Limitation

General Obligation Bond Debt Service.....\$42,286,711

The above resolution statements were approved and declared adopted on June 5, 2024.

Clerk

Chair of the Board

2024-25 ED-1 Form

FORM

OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Eugene School District 4J will be held on May 15, 2024 at 7:00 PM at 200 North Monroe Street, Eugene, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved/recommended by the Eugene School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 200 N. Monroe Street, Eugene, Oregon between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Matt Brown, Finance Director

Telephone: 541-790-7608

Email: brown_mat@4j.lane.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	\$293,726,932	\$252,184,000	\$205,957,205
Current Year Property Taxes, other than Local Option Taxes	121,783,596	123,556,000	\$129,930,352
Current Year Local Option Property Taxes	24,264,554	23,000,000	25,887,000
Other Revenue from Local Sources	60,746,665	55,072,485	58,968,169
Revenue from Intermediate Sources	3,380,460	3,613,234	2,971,725
Revenue from State Sources	135,249,382	117,683,715	138,949,840
Revenue from Federal Sources	29,550,451	59,918,259	21,325,196
Interfund Transfers	2,929,041	13,926,000	17,497,000
All Other Budget Resources	224,522	8,000	281,000
Total Resources	\$671,855,603	\$648,961,693	\$601,767,487

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$144,296,800	\$157,854,403	\$172,706,048
Other Associated Payroll Costs	121,161,555	139,652,892	139,684,466
Purchased Services	30,646,410	36,074,309	31,552,451
Supplies & Materials	26,302,952	35,903,146	31,020,184
Capital Outlay	53,118,836	155,514,740	107,365,755
Other Objects (except debt service & interfund transfers)	5,176,833	4,081,203	1,046,423
Debt Service*	45,516,183	47,063,000	45,403,468
Interfund Transfers*	2,929,041	13,926,000	17,497,000
Operating Contingency	0	17,042,000	19,950,000
Unappropriated Ending Fund Balance & Reserves	0	41,850,000	35,541,692
Total Requirements	\$429,148,610	\$648,961,693	\$601,767,487

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$159,762,927	\$225,718,093	\$186,897,824
FTE	1291.77	1276.82	1332.84
2000 Support Services	154,019,951	153,039,454	183,460,664
FTE	799.6	830.86	837.94
3000 Enterprise & Community Service	10,800,157	12,124,146	15,397,553
FTE	96.1	104.74	98.97
4000 Facility Acquisition & Construction	56,120,351	136,432,000	98,319,285
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	45,516,183	46,963,000	45,403,468
5200 Interfund Transfers*	2,929,041	13,926,000	17,497,000
6000 Contingency	0	20,409,000	9,250,000
7000 Unappropriated Ending Fund Balance	0	40,350,000	45,541,692
Total Requirements	\$429,148,610	\$648,961,693	\$601,767,486
Total FTE	2,187.47	2,212.42	2,269.75

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Fiscal year 2025 is showing a decline in revenue that is a result of spending more dollars in fiscal year 2024 than resources, so a lower beginning fund balance is shown. On the expense side, there is an increase in salaries anticipated but a lower amount in capital outlay anticipated.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.7485 per \$1,000)	4.7485	4.7485	4.7485
Local Option Levy	1.5000	1.5000	1.5000
Levy For General Obligation Bonds	\$40,609,690	\$41,731,915	\$42,286,711

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$409,127,258	\$49,300,000
Other Bonds	\$20,230,000	\$0
Other Borrowings	\$0	\$0
Total	\$429,357,258	\$49,300,000

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM OR-ED-50
2024-2025**

To assessor of Lane and Linn County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Eugene SD 4J has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Lane and Linn County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>200 N. Monroe Street</u> Mailing Address of District	<u>Eugene</u> City	<u>OR</u> State	<u>97402</u> ZIP Code	<u>5/15/2024</u> Date Submitted
<u>Matt Brown</u> Contact person	<u>Finance Director</u> Title	<u>541-790-7608</u> Daytime telephone number	<u>brown_mat@4j.lane.edu</u> Contact person e-mail address	

CERTIFICATION— You must check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		
	Rate	— or — Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.7485		Excluded from Measure 5 Limits
2. Local option operating tax2	1.5000		Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			42,286,711
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			42,286,711

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.7485
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount — or — rate authorized per year by voters
Operating	March 21, 2019	2020	2024	\$1.50

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

4J School District Financial Policies

Eugene School District holds a number of financial policies in coordination with Oregon School Business Officers Association (OSBA). A listing of all specific financial policies are available here:

<https://policy.osba.org/eugene/D/>.

Topics of budget policies include the following:

- ◆ 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

Policies are reviewed each year before the budget process begins to ensure that we refresh any needed policies and it also acts as a reminder when the budget process begins to ensure that we stay within our budget policies as we develop the district's budget for the following year.

Glossary of Terms and Acronyms

ACCRUAL BASIS

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flow

ADMw

Average daily membership, weighted for additional student characteristics

ADOPTED BUDGET

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456)

APPROPRIATION

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budgets. The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

ASSESSED VALUE (AV)

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

AUDIT

An official inspection of an individual's or organization's accounts, typically by an independent body.

BALANCED BUDGET

Projected resources equal projected requirements within each fund.

BASIS OF ACCOUNTING

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOND

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BUDGET COMMITTEE

A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

BUDGET MESSAGE

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL PROJECTS FUND

Accounts for resources, usually bond sale proceeds used for activities related to the purchase or construction of major capital assets.

Glossary of Terms and Acronyms

CAPITAL EXPENDITURES

A purchased asset over \$5,000

COLA

Cost of living adjustment

CONTINGENCY

An estimate in an operating fund for unforeseen spending that may become necessary.

DEBT SERVICE FUND

A fund established to account for payment of general long-term debt principal and interest.

ESSER FUND

Elementary and Secondary School Emergency Relief Fund

EXPENDITURES

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis

FISCAL YEAR

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

FULL TIME EQUIVALENT (FTE)

The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is on employee 100% of the time for the entire year. (0.5) FTE is one employee working one half of the day in that position.

FUNCTION

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

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represented the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FUND

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GO BOND

General Obligation Bond

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit

GRANT

A donation or contribution in cash which may be made to support a specific purpose of function, or general purpose.

HR

Human Resources

HSS

High School Success (Measure 98)

INSTRUCTION

The activities dealing directly with the teaching of students or improving the quality of teaching.

INTEGRATED GUIDANCE

Oregon Department of Education (ODE) initiative to streamline the grant application process for six grants. The six grants are High School Success (HSS), Student Investment Account (SIA), Continuous Improvement Planning (CIP), Career and Technical Education (CTE/Perkins), Every Day matters (EDM), and Early Indicator and Intervention System (EIS).

INTERNAL SERVICE FUND

A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

IT

Information & Technology

LEVY

Amount or rate of ad valorem tax certified by a local government for the support of

LIABILITIES

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LOCAL OPTION LEVY

Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. Operating Levies are limited to 5 years, capital levies are limited to the useful life of the project or 10 years, whichever is less.

OBJECT CLASSIFICATION

A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

ODE

Oregon Department of Education

ORS

Oregon Revised Statutes. Oregon laws established by the legislature.

PERS

Public Employees Retirement System

PROPOSED BUDGET

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

REQUIREMENT

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund

RESERVE FUND

Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION

A formal order of a governing body.

RESOURCE

Estimated beginning funds on hand plus anticipated receipts.

SIA

Student Investment Account, the account by which the State of Oregon has divided approximately 50% of the resources of the Student Success Act.

SSA

Student Success Act

SSF

State School Fund

SUPPLEMENTAL BUDGET

A financial plan prepared after the regular budget as been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

TRANSFERS

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

UNAPPROPRIATED ENDING FUND BALANCE

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget unless necessitated by a qualifying emergency.





2024-25 Budget Options

Regular Board Meeting - June 5, 2024

Presentation Outline

- Long-term budget changes
- Responses to Questions from the May 15 Board Meeting
- Review major 2024-25 budget increases
- Recommended 2024-25 budget forecast
- Unknowns
- Questions

Long-Term Budget Changes

Next 3-6 Months

- Seek clarity from the board on budget/spending priorities
- Initiate a board discussion and approval of an updated reserve policy
- Review and improve the budget process for the next budget cycle
 - Align presentations to budget/spending priorities
 - Deliver Proposed Budget Document at the first Budget Meeting
 - Clarify purpose, scope, authority of the Committee and Board

May 15 Board Meeting Discussion

Nutrition Services

Transfer increase of \$900k
 94% - Related to people

Not providing subsidies?

Breakfast - \$380k

Lunch - \$510k

Milk - \$30k

Unintended Consequences:
 CEP, Seconds, Pass Periods,
 milk for home lunches

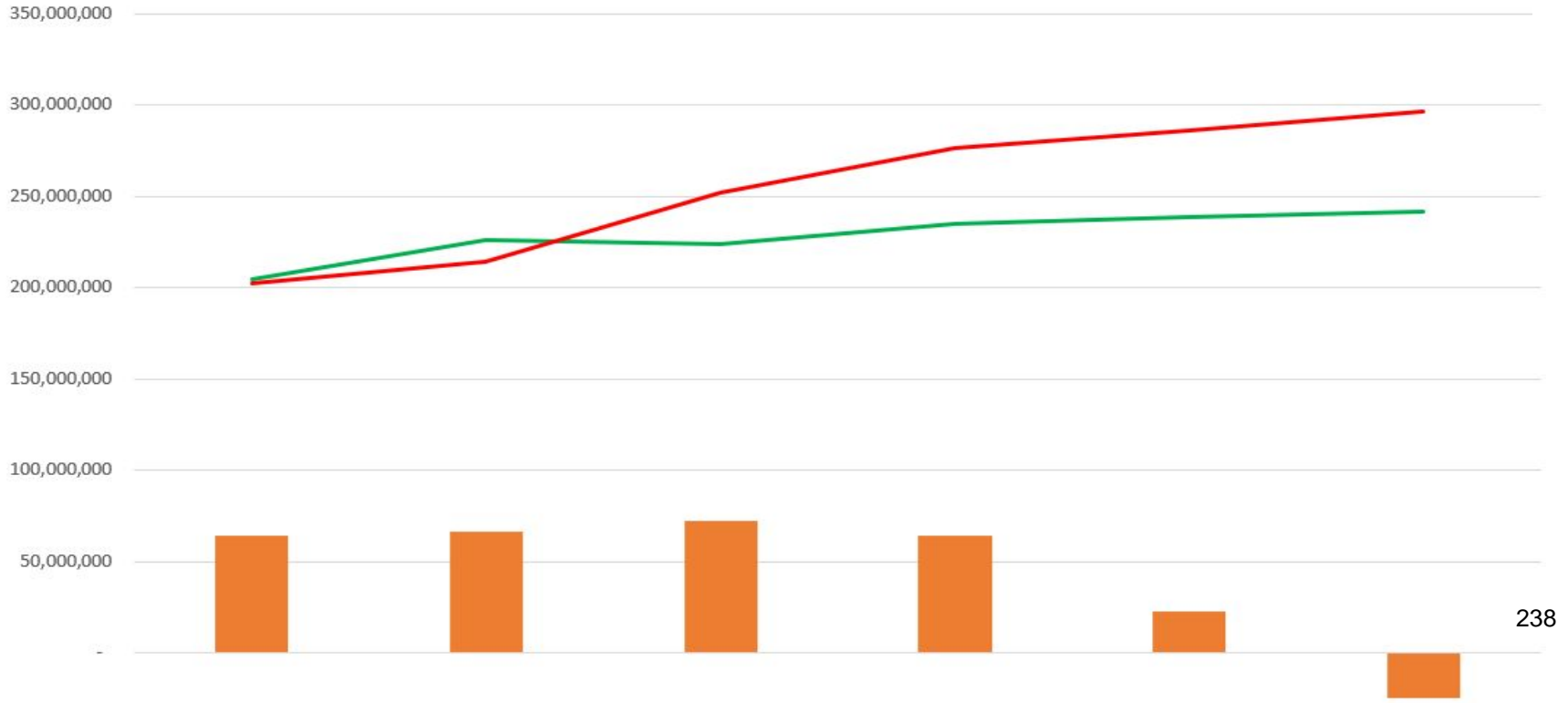
Wells Fargo Building

ESSER Purchased \$3 Million
 Federal Dollars

Deferred Maintenance Transfers

Not just WF Building. \$12
 Million of the \$20 Million was
 estimated to go towards
 building updates.

Status Quo “Glide Path”



(50,000,000)

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	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Forecast	FY27 Forecast
■ Fund Balance	64,457,721	66,353,437	72,486,000	64,000,000	22,706,948	(25,106,184)
■ Actual Revenue	204,228,780	225,930,549	224,000,000	234,857,000	238,370,170	241,466,860
■ Total Expenditures	202,333,065	214,288,442	251,993,000	276,150,052	286,183,302	296,606,365



General Fund Increases in the 24-25 Budget

Investment	Amt over Previous Year
Nutrition Services Transfer (increase from PY)	\$900,000
Continued staffing (from ESSER, 17 positions)	\$2,000,000
New staffing (57 positions)	\$7,500,000
Utility increases	\$700,000
Unemployment increases	\$750,000
Overall compensation increases	\$7,500,000
Curriculum Transfer (increase from PY)	\$1,000,000
Risk Management Transfer (PACE Insurance)	\$1,600,000
Supplies & Services Misc increases	\$2,200,000
Total	\$24,150,000

Detail:

Staffing Increases in the 2024-25 Budget

<u>New General Fund Staffing</u>	<u>Amount</u>
Middle School Schedule (11)	\$1,500,000
Middle School PE (8)	\$1,050,000
Librarians (8)	\$1,050,000
Student Success Coordinators (4)	\$525,000
Assistant Principals at Large Elementary Schools (3)	\$625,000
Custodians (6)	\$510,000
Other Staffing (17)	\$2,240,000
57 Total Positions	\$7,500,000



Detail:

ESSER Staffing Increases in the 2024-25 Budget

<u>ESSER Continued Staffing</u>	<u>Amount</u>
Student Supervision at each high school (4)	\$475,000
District Interpreter (1)	\$80,000
Technology Support Specialists (5)	\$925,000
Campus Monitors (2)	\$120,000
SSD Staffing - Multiple positions (5)	\$400,000
17 Total Positions	\$2,000,000

Unknowns in Future Forecasting

- State School Fund allocation for 2025-26 and beyond
- Vacancy savings due to unfilled or delays in filling positions
- Pace of district and state enrollment decline
- Compensation and Benefit Costs:
 - Increased costs of finalized CBA with EEA (2024-25)
 - Increased costs of finalized CBA with OSEA (2025-26)
 - Increased costs of finalized determination with MAPS (2024-25)



Recommended Future “Glide Path”



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	FY22 Actual	FY23 Actual	FY24 Year-End	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
Fund Balance	64,457,721	66,353,437	75,500,000	67,300,000	38,954,892	23,033,660	18,766,380
Actual Revenue	204,228,780	225,930,549	229,185,000	235,500,000	238,515,000	241,613,550	242,798,088
Total Expenditures	202,333,065	214,288,442	237,319,305	263,845,108	254,436,232	245,880,830	239,720,941

Recommended Glide Path Assumptions

**GOAL - Meet
a new
reserve
policy by
FY28**

***Estimate 8-10%,
which is
\$18.8 - \$23.5
million***

Remaining FY24 Budget

- \$5 Million reduction in Transfers for FY24
- Anticipate 3.0% Vacancy savings
- Anticipate 1.5% Materials & Services savings
- Consider WF Building (\$3M increase in EFB)

Recommended FY25 Updates

- \$5 Million reduction in Transfers for FY25
- Anticipate 3.0% Vacancy savings
- Anticipate 1.5% Materials & Services savings
- Consider WF Building (\$3M increase in revenue)
- Review current expenses after Board prioritization

Future Year Updates FY26 through FY28

- Dependent on unknown factors
- Looking at personnel reductions of 4%-4%-3% in future years

Considerations for the 2024-25 Budget

- Leadership will focus on recommendations from the previous slide (as updated by the Board) and report back to the Board on progress with presentations in October and December.
- Watch for opportunity adjustments as the year progresses.
- No need to make changes to the Budget Adoption Motion.
 - However, adding specific direction on the recommendations is helpful.
 - Specifically any action on the WF Building as it was purchased following Board direction.

Questions?



ITEM FOR ACTION AT A FUTURE MEETING

Date of Meeting

July 5, 2023

Title

Approve the Board of Directors' Participation in Two Upcoming Oregon School Board Association (OSBA) Conferences:
August 09-11, 2024 OSBA Summer Board Conference (SBC), Salem Convention Center
November 7-9, 2024 OSBA Annual Convention, Portland Marriott Downtown Waterfront

Presenter

Maya Rabasa, Board Chair

Background—from [OSBA website](#)

Founded in 1946, OSBA is governed by a member-elected board and serves K-12 public school boards, education service district boards, community college boards, and the State Board of Education.

Through legislative advocacy at state and federal levels, board leadership training, employee management assistance, policy, communications, and legal and financial services, OSBA helps locally elected volunteers fulfill their complex public education roles.

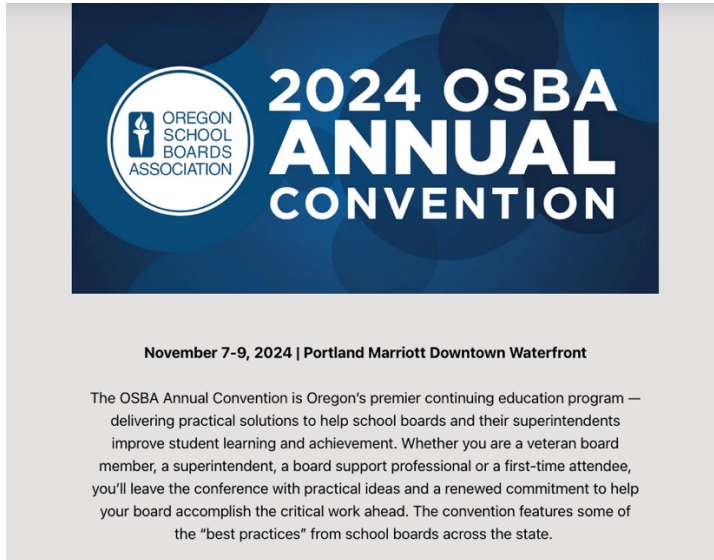
The Board of Directors and 4J staff have found OSBA's conferences, conventions, online resources and trainings, through yearly membership helpful.



Aug. 9-11, 2024 | Salem Convention Center

SBC 2024 is leadership development for *all levels* of board service. It is intended to provide school board members with nuts and bolts-type information regarding board work and provide

boards with practicable information to take back to their boardrooms and implement immediately. The theme for this year’s Summer Board Conference is lift **student success** through the Board Leadership Institute.



November 7-9, 2024 | Portland Marriott Downtown Waterfront

The OSBA Annual Convention is Oregon’s premier continuing education program — delivering practical solutions to help school boards and their superintendents improve student learning and achievement. Whether you are a veteran board member, a superintendent, a board support professional or a first-time attendee, you’ll leave the conference with practical ideas and a renewed commitment to help your board accomplish the critical work ahead. The convention features some of the “best practices” from school boards across the state.

Budget/Resource Implications:

The district covers the cost of mileage, lodging, registration and per diem (a set rate for meals minus meals provided at the conference) for the board of directors to attend OSBA Conferences. While the registration fees are not yet available for either conference, last year’s approximate cost for each 3-day conference was \$1,400 per person. This is an annual conference that has provided valuable tools for board members in past years.

Agenda at a Glance

AUGUST 9-11, 2024
SALEM CONVENTION CENTER



2024 OSBA Summer BOARD CONFERENCE

Lift *student success* through the Board Leadership Institute

Preconference

FRIDAY, AUG. 9

Full day featuring accredited Leadership Institute Silver level workshops led by OSBA Board Development and board members

7 a.m. - 4 p.m.	Conference Registration
7:30-8 a.m.	Morning Coffee Conversations
8-9:30 a.m.	Session
9:30-10 a.m.	Break
10-11:30 a.m.	Session
11:30-11:45 a.m.	Break
11:45 a.m. - 12:45 p.m.	Lunch
12:45-2:15 p.m.	Session
2:15-2:30 p.m.	Break
2:30- 4 p.m.	Session
4-4:30 p.m.	Leadership Institute Silver Level Award Pickup
4:30-6 p.m.	Oregon Rural School Board Members Caucus Meeting
6:10- 8:10 p.m.	Legislative Policy Committee Meeting

Administrative Professionals Workshop

FRIDAY, AUG. 9

Full day workshop led by OSBA staff and administrative professionals

7 a.m. - 4 p.m.	Conference Registration
7:30- 8 a.m.	Morning Coffee Conversations
8-9:30 a.m.	Session
9:30-10 a.m.	Break
10-11:30 a.m.	Session
11:30-11:45 a.m.	Break
11:45 a.m.-12:45 p.m.	Lunch
12:45-2:15 p.m.	Session
2:15-2:30 p.m.	Break
2:30-4 p.m.	Session

Conference Day 1

SATURDAY, AUG. 10

Featuring accredited Leadership Institute Bronze and Gold level workshops led by OSBA staff

7:30 a.m. – 4 p.m.	Registration
7:30 a.m. – 4 p.m.	Visit with Exhibitors
8–8:30 a.m.	Network & Coffee
8:30–8:45 a.m.	Break
8:45–10 a.m.	Hot Topics Roundtable Session
10–10:30 a.m.	Break
10:30–11:45 a.m.	Six Concurrent Workshops
11:45 a.m. – 12 p.m.	Break
12–1 p.m.	Lunch Presentation
1–1:15 p.m.	Break
1:15–2:30 p.m.	Six Concurrent Workshops
2:30–3 p.m.	Break
3–4:15 p.m.	Region Roundtables
4:15–6:15 p.m.	The Oregon LGBTQIA2S+ School Board Members Advisory Committee Meeting
6:30–8:30 p.m.	The Oregon School Board Members Color Caucus

Conference Day 2

SUNDAY, AUG. 11

Featuring innovative and creative best practices workshops led by board members

8–10 a.m.	Registration
8–8:30 a.m.	Network & Coffee
8:30–9:45 a.m.	Six Concurrent Workshops
9:45–10:15 a.m.	Break
10:15–11:30 a.m.	Six Concurrent Workshops



2024 OSBA **summer** BOARD CONFERENCE

Lift **student success** through the Board Leadership Institute

Frequently Asked Questions



2024 OSBA Summer BOARD CONFERENCE

Lift student success through the Board Leadership Institute

Q: Where and when is the Summer Board Conference taking place?

A: The Summer Board Conference will be held at the Salem Convention Center in downtown Salem from Friday, Aug. 9, to Sunday, Aug. 11, 2024.

Q: Who should attend?

A: The conference caters to board members of all levels (including newcomers), superintendents, central office staff and school board administrative professionals.

Q: Where can I find the agendas?

A: Access the conference, pre-conference, and administrative professionals workshop agendas on our Summer Board Conference (SBC) event webpage: <https://osba.org/summer-board-conference>.

Q: What is included in the pre-conference?

A: The pre-conference on Friday, Aug. 9, from 7:30 a.m. to 4:00 p.m., priced at \$305, includes lunch and essential workshops for boards pursuing their silver level in the OSBA Leadership Institute program. Please note, breakfast is exclusively provided to overnight guests at The Grand. For further details on the Leadership Institute program, visit: <https://osba.org/board-development>.

Q: Is there a pre-conference specifically for administrative professionals?

A: Yes, administrative professionals can participate in the full-day workshop on Friday, Aug. 9, from 7:30 a.m. to 4:00 p.m., led by OSBA staff and experienced professionals. Like the leadership Institute pre-conference workshop, the cost for the administrative professionals' workshop is \$305 and includes lunch but not breakfast. It features workshops and discussions essential for administrative professionals serving in support roles for boards and leadership.

Q: Will there be a virtual option for the conference or pre-conference?

A: No, there will not be a virtual option available for this year's pre-conference, administrative professionals' workshop or conference.

Q: What are registration costs? Are meals included?

A: The registration cost for this year's pre-conference and administrative professional workshop is \$305 per person, including Friday lunch but excluding breakfast. The conference registration fee is \$385 per person, covering Saturday lunch but excluding breakfast. Breakfast is exclusively provided to overnight guests at The Grand.

Q: When will registration for the conference be open?

A: Registration will open June 6. For additional information and updates, please visit our event website at <https://osba.org/summer-board-conference>.

Q: When will registration close?

A: All registration will close on July 19. Please note that a \$100 cancellation fee applies, and no refunds will be accepted after this date. After July 19, you must register in-person, on-site at the event, with an additional \$100 fee for on-site registration.

Q: Will on-site registration be available?

A: Yes, on-site registration will be available. But please note that there will be an additional \$100 charge for late registration, and all fees must be paid at the conference.

Q: What is your cancellation policy?

A: All registration will close on July 19. Please note that a \$100 cancellation fee applies, and no refunds will be accepted after this date. After July 19, you must register in-person, on-site at the event, with an additional \$100 fee for on-site registration.

Q: If I bring someone with me, can they join me for meals?

A: Yes, they can join you for meals at the cost of the meal ticket price. Please note that meal tickets are limited in number and will be offered on a first-come, first-served basis. Cash-only payment will be accepted by our registration staff.

Q: What do I do if I have special dietary requirements and/or accessibility accommodations?

A: When registering, there will be a field for you to provide special requests for dietary needs or accessibility accommodations.

Q: Where can I find hotel information?

A: Check out the lodging button on the SBC event webpage <https://osba.org/summer-board-conference>.

Q: Where is the parking located for the Salem Convention Center? How much does it cost?

A: Parking information can be found on the Salem Convention Center website at <https://www.salemconventioncenter.org/parking-guide>.

Q: Can I receive Leadership Institute (LI) credit for attending the conference?

A: Yes, many workshops will be eligible for LI credit, though not all. Please refer to the specific workshops outlined in the conference agenda. Additionally, all workshops in the pre-conference will be eligible for “silver” level LI credit.

Q: When will exhibitors be on site?

A: Conference attendees can visit exhibitors on Saturday and Sunday.

Q: What COVID-19 protocols, if any, will be required?

A: Currently, neither the state of Oregon nor Marion County requires any specific COVID-19 protocols.



Eugene School District 4J
200 North Monroe Street
Eugene, OR 97402-4295

ITEM FOR ACTION AT A FUTURE MEETING

Date of Meeting

June 05, 2024

Title

Discussion of Interest in Board Leadership Among Board Directors

Presenter

Maya Rabasa, Board Chair

Description

Discussion of interest in board leadership for the 2024-25 school year (chair and vice chair).
The board will select who will serve in board leadership for 2024-25 at a future meeting.