



ROSEBURG PUBLIC SCHOOLS
Roseburg, Oregon

No. 1

Budget Committee Meeting

April 17, 2024

BUDGET COMMITTEE MEMBERS:

DISTRICT STAFF:

Michael Leone	Keith Cubic	Jared Cordon, Superintendent
Andrew Shirtcliff	Tom Nelson	Michelle Knee, Assistant Superintendent
Rev. Howard Johnson	Micki Hall	Cheryl Northam, Director of Finance & Operations
Rod Cotton	Bayley Adams	Jill Weber, Director of Teaching & Learning
Steve Hammerson	Becky Marr	Melissa Roberts, Director of Student Services
Andrea Miner	Nikki Messenger	Danielle Littlefield, Budget & Accounting Manager
Ann Krimetz	Mia Murphy	Tiffany Farrington, Administrative Assistant

NOTES OF THE BUDGET MEETING

TIME, PLACE: The first meeting of the Budget Committee of Douglas County School District No. 4 to approve the Budget for the 2024-2025 fiscal year was held via Zoom and in person in the Boardroom of the District Office at 6:00pm on Wednesday, April 17, 2024.

ATTENDANCE: Committee members present: Michael Leone, Rod Cotton, Steve Hammerson, Andrea Miner, Ann Krimetz, Keith Cubic, Tom Nelson, Bayley Adams, Becky Marr, Nikki Messenger, and Mia Murphy.

District Staff present: Jared Cordon, Michelle Knee, Cheryl Northam, Jill Weber, Melissa Roberts, Danielle Littlefield, and Tiffany Farrington

CALL TO ORDER: Budget Committee Chair for 2023-24, Keith Cubic, called the meeting to order at 6:01pm.

FLAG SALUTE: Tom Nelson led the committee in the Pledge of Allegiance.

INTRODUCTION OF COMMITTEE: Each committee and staff member present gave a brief introduction of themselves.

SELECTION OF BUDGET COMMITTEE CHAIR AND VICE CHAIR:

Selection of Budget Committee Chair: Rod Cotton nominated Keith Cubic as Chair, Tom Nelson seconded, and the vote was unanimously in favor.

Selection of Vice-Chair: Nikki Messenger nominated Tom Nelson as Vice Chair, Steve Hammerson seconded, and the vote was unanimously in favor.

BUDGET MESSAGE:

Superintendent Cordon presented the Budget Message for 2024-25. While not reading it aloud, Mr. Cordon encouraged the committee to read the message and reflect on it as we go through the budget process. Instead, Mr. Cordon chose to talk about a few things that relate to the budget and our financial position. To begin, he expressed his belief that schools are at a bit of an inflection point across the state of Oregon and there are budget issues in other areas. He is grateful to work in a place where the Board and the district have worked so hard to develop a strategic plan that prioritizes spending on the needs of the children. Our strategic plan is the framework for this proposed budget being presented tonight. This budget reflects the needs and expectations we have for our staff and children. Mr. Cordon then brought attention to page 3 of the

message which shares a few investments we've made in order to enhance the experience for kids. We want kids to have a supportive, joyful learning experience. It's also an expectation that we have a process where as kids move through our school system their futures are accounted for in terms of what the possibilities are. Moving to the last two pages of the message, Mr. Cordon began by explaining the biennial budget process of the state legislature detailing last year's session. We are in the middle of that biennium, so we know where we're going to be next year. Schools have had quite a bit of funding with some additional federal funding such as ESSER funding designed for COVID relief. Mr. Cordon explained how these funds were used, however, this grant will be ending and so those funds must be spent and jobs completed by September, 2024. In regards to another bond, when we think about our long term financial position we must continue to talk about our aging facilities. Mr. Cordon wanted to note that the potential liability with aging buildings is significant. This continues to be a community conversation that we need to have. Lastly, he reminds the committee of our democratic responsibility in holding ourselves accountable to do what we say we're going to do. The Board's strategic plan is that all students will receive the support, care, and instruction they need to graduate with a plan for a successful future. We believe the balanced budget presented tonight will meet those needs.

Mr. Cubic asked if there were any questions for Mr. Cordon regarding the Budget Message of which there were none.

Cheryl Northam spoke briefly to set up the rest of the agenda and at Mr. Cubic's request to explain how the budget committee works and the budget process for our three new members. She also confirmed that the public may attend the meetings and ask questions. The meetings are recorded on Zoom and then posted on our website.

MAJOR GRANTS UPDATE:

The floor was then turned over to Michelle Knee. Mrs. Knee presented a document via slides (attached) giving an overview of our four major grants and a summary of each program's purposes.

The first grant discussed was the Student Investment Account (SIA). Mrs. Knee explained that the preliminary grant estimates in her presentation were received in the last day or two and so are different than the projected totals in the proposed budget document. Mrs. Knee gave some background on the Student Success Act and described the purpose of the funds and how each must be used. This grant has four strategies. While discussing "Strategy #1", she noted that we are now fully staffed with School Psychologists (6) which historically has not been the case and each of our elementary and middle schools now has a Skills Trainer. Our STEAM teachers, who are a part of "Strategy #2", travel to provide lessons for all of our elementary students. Classroom Libraries have also been an investment under this strategy. "Strategy #3" has helped us add additional Special Education Teachers and IA's as well as full time music teachers in all of our schools. Additional elementary and middle school teachers have helped to reduce class sizes and the middle school TOSA's (Teacher on Special Assignment) provide administrative support. Next year we will have full time TOSA's in all of our elementary schools as well. Mr. Cubic asked where this is located in the budget document. Mrs. Northam answered it is on page 251. "Strategy #4" has allowed us to eliminate fees for sports and electives. We are currently in our third year of offering this for students and families. Mrs. Knee paused for questions of which there were none.

Next, Mrs. Knee moved on to discuss one of our new grants, the Early Literacy Grant. Mr. Cubic asked where this is located in the budget document. Mrs. Northam explained that some of the grants are listed separately and some are grouped together. This particular grant is on page 225. Mrs. Knee gave an overview of the grant and highlighted a few areas. We currently have one district literacy coach serving our elementary schools, but this grant will allow us to have two beginning next year. A home-based summer reading program has been created that will include backpacks with books for kids and information for parents on how they can support their students over the summer. Classes for parents on how to utilize the materials with their children will also be offered. She also detailed a new summer school program that will focus on literacy, specifically those needing additional assistance. It will be held at Melrose, Fullerton IV, and Green, Summer learning will continue at Winchester as in the past. The basis for inviting students will be on their literacy/reading needs/levels. Transportation as well as breakfast and lunch will be provided. It will run July 1st through August 1st from 8:15am – 12:15pm. ESY will continue at Fir Grove as well as Summer Learning for credit retrieval and incoming freshmen at RHS. Ms. Messenger informed the committee that the city library would be in contact as they are always looking for opportunities to get books in the hands of kids. Mr. Nelson asked how participation has been with these types of summer programs and have they met expectations? Mrs. Knee explained that last year we didn't have as many programs to offer, but the previous year when we had funding from the state for summer learning we had about 500 elementary children who participated. We tend to have good participation and she believes providing transportation helps with this. Mr. Cotton expressed concern about children wanting to attend but who are not invited. Mrs. Knee and Dr.

Weber explained that this particular program is targeted for those kids that are struggling in reading and need additional support in catching up. It is also the purpose behind the grant of which we must follow specific parameters. Mr. Cotton further expressed his concern for even the best of readers falling behind. Dr. Weber explained that is what the backpack program is designed for...to keep kids reading over the summer. Mrs. Knee explained that once the invitations are accepted, any open spots can be filled. The Winchester program utilizes a different grant so any student may attend there. Mr. Cordon emphasized that when kids fall behind in reading, school is hard. He went on to briefly summarize the importance of this intensive literacy program. Mrs. Krimetz asked to clarify if this was just K-3? Mrs. Knee stated that the first year of the grant can be K-5, but in future years it will be narrowed to K-3. Mr. Adams inquired as to who creates the invitation list. Mrs. Knee answered that the Teaching and Learning Department works with the schools after compiling all of their data on each individual student. She further explained that with all of our grants we are "given a box we have to stay in." There are specific parameters and expectations we must follow, and we must provide quarterly reports to ODE on where and how we are spending this money. Ms. Murphy expressed her excitement for this program. She has personally witnessed how the drop off in reading over the summer creates a tremendous struggle for these children in catching up in the fall.

The next major grant is the High School Success Grant, also referred to as Measure 98. Danielle Littlefield informed the committee this grant can be seen on page 271. Mrs. Knee explained that this is a state grant and went over its intent as well as some of the major investments we've made using these funds. One such investment are the Smaller Learning Communities for freshmen at RHS. Dr. Weber gave a brief explanation of the program and its purpose. As Mrs. Knee continued on, Ms. Marr asked how the high school graduation coaches differ from the counselors. Dr. Weber explained that the counselors focus on students' 4 year academic goals, grades, issues with friends, etc. whereas the Graduation Coaches are able to give individualized support due to their smaller caseloads. They are assigned a specific cohort of students who need support on top of what the counselors provide whether it be they are not on track for graduation or are failing courses and are struggling. They also teach a Success class for more specific support. Mr. Cordon further discussed the importance of having graduation coaches so that those kids facing challenges or need a little bit longer than four years do not go unnoticed. Mr. Nelson asked if these coaches are also classroom teachers? Mr. Cordon and Mrs. Knee answered that while they are certified teachers and teach 2 periods of their Success class, they do not teach additional subjects. Mrs. Knee continued on and explained that 2 of the 5 counselors are paid with this grant as well as the automotive teacher and our new P20 Pathways Coordinator who we share with UCC. She explained the basics of the new Pathways program using the nursing program as an example. Mr. Cordon discussed how this program will help our kids see a "pathway" to a job in our community upon graduating by giving specific examples in both the health care and timber fields. Mr. Hammerson asked about an expiration date or how we can anticipate whether or not this grant money will continue or change. Mr. Cordon explained that some grants are limited and come with an expiration date and some are legislatively approved. Both SIA and Measure 98 are legislative. He also gave a brief overview of the CAT tax and its purpose. These grants can expire but we watch the business and economic forecasts and do not see any shifting in the near future. Mr. Cotton asked if the virtual anatomical table came out of this fund. Mrs. Knee explained it did along with some SIA funds. Mr. Cordon added that the anatomical table was purchased due to the dual credit program with UCC and accreditation requirements.

Lastly, Mrs. Knee introduced and gave an overview of the Title I-A grant which is a federal grant. Mrs. Littlefield shared that this grant is located on page 191. Mrs. Knee explained that previously this was called, "No Child Left Behind." In the past, qualification was determined by free and reduced lunch applications. We now rely on information provided through SNAP benefits. She gave a rundown on those schools identified as Title I and their respective percentages. Conversation ensued amongst the committee regarding Title I and in summary 40% is the threshold for qualifying, the trend does appear to be increasing (3-4 years ago Fir Grove was 75% and is now 94.5%) and qualification is based on the size of the family and their annual income (\$31,200 for a family of 4). Mrs. Littlefield informed the committee that this revenue does include a carryover from the current year. Mrs. Knee confirmed that we are allowed to carryover a percentage of this grant each year. Mrs. Knee continued on describing some of the investments made using these grant funds (see presentation document attached for a complete list). Mrs. Knee opened the discussion for questions. Mrs. Krimetz asked for an explanation of "Parent/Family Involvement." Mrs. Knee explained that Title I comes with specific parameters of what parent involvement can look like in the schools. Examples would be our STEAM Night or Reading Nights. Typically these activities involve science, math, and/or reading. She also assured Mrs. Krimetz that we have been doing these activities for quite some time. Mr. Adams inquired about where we are in regards to staffing for these programs to which Mrs. Knee shared that at this time we are fully staffed. Mr. Cordon suggested to the committee that as they go through the budget, to keep in mind with the Title I funds, the law is specific in that we can supplement, but we cannot supplant. Mrs. Knee encouraged the committee to email or call with any questions. Ms. Marr inquired whether there was a grant based

on the district as a whole qualifying as Title I or if it must be broken down by school. Mrs. Knee explained that in order for that to happen ALL schools must qualify. Regardless, the district would receive the same amount of funds. We would just distribute it to more schools. Mr. Cordon mentioned that some of our non-Title I schools have students in poverty and that is something continually on our minds. Ms. Marr asked how the Free & Reduced meals work as for example, all meals are free at Melrose. Mrs. Northam explained that all students in the district receive free meals and then gave an overview on how that program works and how we are reimbursed by the federal and state governments. Mr. Nelson inquired as to whether or not the poverty numbers are increasing because of more and more kids moving to private or homeschool settings and typically those families have higher incomes. Mr. Cordon explained that the district has looked at this and the overall poverty level in the community is increasing. More committee conversation ensued regarding income level but in summary we have found that the numbers are not disproportionate and the percentage of students leaving the district whether at poverty level or not are about equal. Ms. Marr questioned if COVID played a role in this and Mr. Cordon confirmed that it clearly had an impact. He further explained that due to inflation the federal government has been a little more gracious with SNAP benefits and it is easier to qualify now so those too play a role. Mrs. Knee concluded by letting the committee know that the main consideration is where can the district put these funds to best support the most students. Mrs. Krimetz expressed the hope that our push with the CTE programs and our efforts to provide job opportunities will help to lower the poverty level and help change our community for the better.

CAPTIAL PROJECTS & DEBT SERVICE DISCUSSION

Mr. Cubic then turned the floor over to Mrs. Northam for a discussion on facilities and debt service which can be found beginning on page 333 of the budget document (presentation slides attached). Mrs. Northam began with Fund 400 which is the capital projects fund (major maintenance) used to separate out the funds the district receives from a seismic rehabilitation grant from our other maintenance projects. We have been successful over the last ten years in receiving multiple grants and have seen the maximum grant amount increased from \$1.5 million per project to \$2.5 million. Mrs. Northam further explained the purpose behind the grant clarifying that “immediate occupancy” translates to community shelter and so the focus tends to be on large spaces such as gyms for the bulk of the grants. Mrs. Northam presented a list of the past seismic awards giving a brief overview of the projects. Winchester and Eastwood have been awarded grants and construction will begin this summer. Mr. Cordon wanted the committee to know that these grants do not come automatically as they are quite competitive. He wished to acknowledge the Business Office for their efforts in obtaining these grants. Mrs. Northam informed the committee that over the last 10-12 years we have received approximately \$17.1M in seismic rehabilitation project funds. We have pending applications for Sunnyslope Elementary and the CTE building at RHS as well. The gym space at Jo Lane will be the next to be assessed. Engineering work needed to complete these projects will utilize TAP grants from ODE. A question was posed about the CTE Building project to which Mr. Cordon addressed giving a brief overview on the current building issues. Mrs. Northam went on to explain that while seismic rehabilitations are being completed we are able to make additional upgrades which allows us to not have to use maintenance funds. This is a notable side benefit. Mr. Cordon added that the district works closely with city and county planning on emergency response and these buildings will be great community assets in the event of an earthquake or other emergency. Mrs. Northam explained that the seismic grants are targeted toward schools and emergency services such as fire stations. Next, is Capital Projects Fund Senate Bill 1149. Pacific Power assesses a public purpose charge that goes to schools for energy efficiency projects that must be approved by the Oregon Department of Energy. We keep these in a separate fund as we are accountable for these funds and must report how we are spending them. Fund 402 is our RHS parking lot fund which consists of the fees received from students utilizing the high school lots and amounts to approximately \$17,000 per year. These funds are set aside for major repairs to the current lots or it is the hope that one day we will be able to build an additional lot. Along the same lines, Fund 403 is our Field Fund which was created to reserve funds and plan for the replacement of the artificial turf spaces within the district of which we now have two. The revenue in this fund comes from a transfer from the general fund. These fields have a maximum life of 13 years and cost about \$700,000 or more to replace so this fund helps plan ahead to avoid having to use all of the funds in our major maintenance 404 fund to replace an artificial turf surface. Ms. Marr asked how many years the football turf field has been in place and Mrs. Northam answered that it was replaced six years ago. Mr. Nelson emphasized the importance of the new field now that modular classrooms are utilizing a good portion of the practice field. A conversation then ensued regarding the high school parking issue that included an explanation on the process by which students can use the lots, an increase in people parking due to the new field, and the challenges of building a new lot. Mrs. Northam would like to go on record that there are no plans for creating additional parking areas at RHS at this time. The final capital projects fund is 404 which is our Major Maintenance Fund. This fund is funded by a transfer from the General Fund which is currently about \$1 million. The expenditures in this fund are all major maintenance projects. Essentially, we are building up an ending fund balance to pay for major projects such as roof replacements or update flooring and to prepare for any major

unexpected repairs to a building. The balance in this fund, however, would be insufficient to revamp an entire school. Mr. Nelson inquired if we were overbudget on the softball field and how it was funded. Mrs. Northam explained that we budgeted and a portion of the cost was absorbed in the previous fiscal year when some of the work began, \$500,000 was put into the general fund, and the rest is going to come from our major maintenance fund. It is her hope that we can shift appropriation within the general fund at the end of this year and account for all those costs within the general fund preserving that major maintenance fund ending balance moving forward. However, this will be a decision made by the school board when it is presented in June. It is still her estimate that the whole softball field cost is about \$2.5 million but we do not have all of the bills in yet. Mr. Cordon confirmed we are about where we thought the cost would be. Mr. Nelson inquired about the use of the new field. Mr. Cordon and Mrs. Northam explained that the intent behind the field was that it be multi-use so other sports may use it for practice or PE classes may use it during the day. Mr. Adams asked how the decision is made to transfer funds out of the general fund to these capital funds and if transfers are made throughout the year. Mrs. Northam explained the Budget Committee's role in that process and that generally one entry is made a year with budgeted transfers out. The transfers are shown on the monthly Board financial report.

Next, Mrs. Northam began an overview of the 300 or Debt Service funds beginning on page 317. The 300 Fund was our general obligation bond debt and is included for history purposes only. The district had a capital improvements bond passed by voters in the early 2000's and it was paid off in December of 2021. 301 is the Full Faith and Credit Fund. The district borrowed some funds to be paid by some energy efficiency monies and we did some projects within the district in the 2000's. This has since been paid off and so is also included for history only. Fund 302 on page 327 is our PERS Bonded Debt Service Fund. This fund is used to record the revenue and expenditures of the district's pension obligation bonds. Over time Oregon PERS has identified a deficit in retiree benefits and the revenue available to pay those benefits. Even if they were 100% funded, a UAL (unfunded actuarial liability) could happen. So, it is really a projection and the result could be the raising of rates for employers. This has happened twice in the early 2000's and then recently in 2022. Recently, the district banded together with about 30 other school districts and sold bonds with the estimation that we would pay less in interest than we would in employer fees. Mrs. Northam briefly explained the details of this transaction and then expressed to the committee that she would be happy to sit down with anyone interested to explain the in's and out's of this. In summary, this fund services the debt that we pay our bond holders and the benefit is that all of the payroll lines listed in the budget document are budgeted for quite a bit less than they would have been. Mr. Cordon added that two years ago this saved the district about \$4 million. Mrs. Northam agreed that the timing was good.

BUDGET COMMITTEE MEETING SCHEDULE:

NEXT MEETING – TIME AND SITE:

The committee will reconvene on Wednesday, May 1, 2024 at 6:00pm via Zoom and in person in the Boardroom of the District Office. In the meantime, Mr. Cubic encouraged the attendees to make notes and email questions to the Business Office staff. The staff will in turn respond to all of the questions at the next meeting. He emphasized that this is very valuable to the process as a whole as well as beneficial for all of the committee members.

RECESS:

Hearing no other questions or requests, at 7:56pm Mr. Cubic recessed the meeting until May 1st (motion by Steve Hammerson and seconded by Tom Nelson).

Prepared by Tiffany Farrington, Budget Committee Secretary

2024/2025 Grants Overview

Budget Committee Meeting

Roseburg Public Schools

April 17, 2024



Student Investment Account (SIA)

Preliminary SIA Grant Estimate for 24/25: \$4,369,420.50

The Student Success Act was passed by the Oregon Legislature in May 2019.

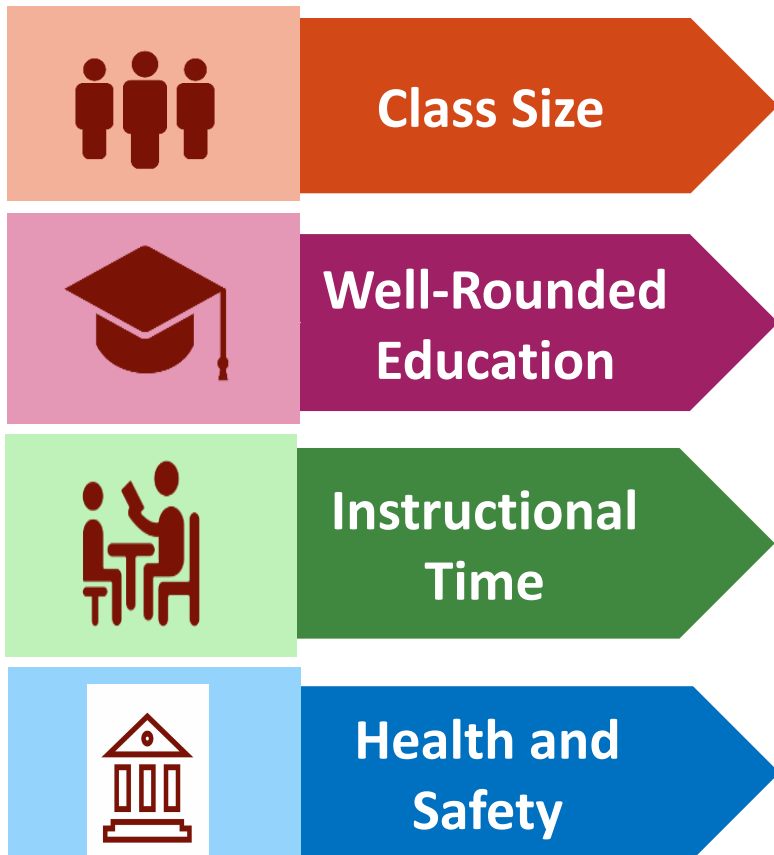
The funds may be used for two purposes:

- **Meet students' mental and behavioral health needs.**
- **Increase academic achievement and reduce academic disparities for:**
 - **Students with disabilities**
 - **Students of color**
 - **Emerging bilingual students**
 - **Students navigating poverty, homelessness, and foster care; and other students that have historically experienced disparities in our schools.**



Student Investment Account (SIA)

Allowable Uses of SIA Funds:



Strategy #1

Strategy #1: Create a culture of safety and respect for all students and adults that supports the social, emotional, and physical well-being of students and adults that is critical to academic and professional success

Investments:

- Social Emotional Learning Coordinator
- Additional School Psychologists (2)
- Skills Trainers (10)



**Health and
Safety**



Strategy #2

Strategy #2: Ensure instructional materials and tasks are appropriately challenging and supportive for all students, are aligned with content area standards and are culturally and academically relevant

Investments/Activities:

- Elementary STEAM Teachers (3)
- Materials for STEAM
- K-12 Classroom Libraries



**Well-Rounded
Education**



Strategy #3

Strategy #3: Establish systems and interventions to identify and remove barriers to graduation for all students



Class Size



**Well-Rounded
Education**

Investments/Activities:

- Special Education Teachers (3)
- Special Education IAs (8)
- Elementary Music Teachers (2)
- Elementary Teachers (4)
- Middle School Teachers (6)
- Middle School TOSAs (2)
- High School Health & Wellness Teacher
- RVS Teachers/Staff (5)



Strategy #4

Strategy #4: Ensure educators and families have the tools to support academic success for every student



**Instructional
Time**



**Well-Rounded
Education**

Investments/Activities:

- IRLA Formative Reading Assessment for Elementary
- Before/After School Programs
Electives and Extracurricular
Activities
- Offset Student Fees



Early Literacy Grant

**Preliminary Early Literacy Grant Estimate for 24/25:
\$457,178.53**

In 2023, the Oregon Legislature established early literacy as a top priority.

The Early Literacy Success Initiative has four goals:

- **Increase early literacy for children from birth to third grade**
- **Reduce literacy academic disparities for student groups that have historically experienced academic disparities**
- **Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge**
- **Increase access to early literacy learning through the support that is research-aligned, culturally responsive, student-centered and family centered.**



Early Literacy Grant

Early Literacy Grant Investments:

- **2 District Literacy Coaches**
- **Home-based Summer Reading**
- **ELA Professional Learning (K-5)**
- **Phonics & Literacy Materials**
- **Intensive Elementary Literacy Summer School**



High School Success (Measure 98)

**Preliminary HSS Grant Estimate for 24/25:
\$1,504,116.57**

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 in grade 9**
- **Increase the graduation rates of high schools**
- **Improve high school graduates' readiness for college and career.**

Funding is provided to establish or expand programs in three specific areas:

- **Dropout Prevention**
- **Career & Technical Education**
- **College-Level Education Opportunities**



High School Success (Measure 98)

High School Success Grant Investments:

- **9th & 10th Grade Smaller Learning Communities (includes 4.5 teachers plus planning and professional learning time.**
- **2 High School Graduation Coaches**
- **Summer transition & credit recovery courses for high school students**
- **Dual credit courses**
- **AP courses**
- **2 additional High School Counselors**
- **High School Automotive Teacher**
- **CTE Equipment/Supplies for auto, health occupations, agriculture, business, manufacturing & drafting**
- **P20 Pathways Coordinator (split position w/UCC)**



Title I

**Preliminary Title I-A Grant Estimate for 24/25:
\$2,089,907**

The purpose of Title I, Part A is to provide all children an opportunity to receive a fair, equitable, and high-quality education. Title I, Part A of the federal Every Student Succeeds Act provides financial assistance to districts and schools who serve a larger population of children experiencing poverty. By providing additional resources, the program is intended to ensure that all students have access to academically enriching curriculum and meet the state's challenging academic standards.



Title I-A

Title I-A funds can only be used to support students at identified Title I-A schools. Schools are identified as Title I-A schools based the percentage of students of poverty enrolled.

Current Title I-A schools:

- **Fir Grove Elementary - 94.5%**
- **Eastwood Elementary - 88.3%**
- **Sunnyslope Elementary - 85.8%**
- **Winchester Elementary - 85.2%**
- **Fullerton IV Elementary - 81.5%**
- **Green Elementary - 75.1%**
- **Jo Lane Middle School - 67.6%**
- **Fremont Middle School - 67.4%**



Title I-A

Title I-A Grant Investments:

- **Elementary & Middle School Learning Specialists**
- **Instructional Assistants**
- **Elementary Teachers on Special Assignment (TOSA)**
- **Pre-K classroom at Green Elementary School**
- **Homeless Liaison**
- **Parent/Family Involvement**
- **Staff Professional Learning**
- **Purchase Technology**
- **Teaching & Learning Coordinator**





ROSEBURG SCHOOL DISTRICT

2024-25 Proposed Budget

Explanation of debt service and capital improvement funds





Fund 400-Seismic Grant Fund

The district has been successful in the last 10 years with applying and receiving multiple seismic rehabilitation grants. Until recently, the maximum grant amount per project was \$1.5 million and the purpose was to upgrade the space to **life safety** standards.

This means the structure was rehabilitated to withstand an earthquake long enough for the occupants to exit safely. Now, the maximum grant is \$2.5 million and the spaces are upgraded to both **life safety** and **immediate occupancy** standards. The goal is that the space can be safely used as a community shelter after an earthquake event.

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Fund 400-Seismic Grant Fund

Past seismic awards include:

- 2013 Roseburg High School main gym, \$1.5M
- 2017 Green Elementary School gym and classroom spaces, \$1.5M
- 2017 Fullerton IV Elementary School, gym, classroom spaces, outdoor covered sidewalks \$1.5M
- 2017 Hucrest Elementary School, gym, cafeteria, classroom spaces \$1.5M
- 2017 Melrose Elementary School, gym/cafeteria, outdoor covered sidewalks \$900,000
- 2020 Fremont Middle School gym, \$2.5M
- 2021 Joseph Lane Middle School multipurpose room, \$1.2M
- 2022 Eastwood Elementary School multipurpose room, gym \$2.5M
- 2023 Winchester Elementary School gym and library \$2.5M

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Fund 400-Seismic Grant Fund

- Over \$17.1M in financing.
- Pending applications: Sunnyslope Elementary and the CTE building at RHS. Using TAP grants from ODE for the application engineering work, the next space to be assessed is the gym space at Joseph Lane Middle School.
- At times, the district chooses to make upgrades to the spaces being seismically rehabilitated while the construction crews are on site. If those upgrades cannot be covered by the seismic grant, the district will use maintenance funds (Fund 404) for those expenditures.



Fund 401-SB 1149 Fund

This fund accounts for monies received through a public purpose charge on Pacific Power invoices. The funds are to be used for energy efficiency projects as approved by the Oregon Department of Energy.

Fund 402-RHS parking lot Fund

In 2021-22 the district began to reallocate the fees received from students for parking at RHS to this fund. The proceeds will accumulate and will be used for major repairs or additions to parking at RHS. This is a way to match expenditures with funding.

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Fund 403 Field Fund

This fund was created to reserve funds and plan for the replacement of the artificial turf spaces in the district. The maximum life span of artificial turf is at most 13 years and the cost for replacement can average around \$700,000. The softball field is new, and the multipurpose field artificial turf was replaced six years ago. The revenue in this fund comes from a transfer from the general fund.

Fund 404 Capital Projects Fund

The main capital projects fund for the district is funded by a transfer from the general fund. The expenditures in this fund are all major maintenance projects, and for projects more than the annual transfer in, any ending fund balance from the prior year is used. In other words, this fund is a way to plan for major projects, such as roofing, or to complement the work not covered by seismic grants.

The district plans to always keep some ending balance in this fund to cover a major unexpected repair to a building. Although insufficient to fund the more major repairs such as a building replacement, the district can routinely update flooring, replace some HVAC, and other related building needs.





Fund 302-PERS Bonded Debt Service Fund

This fund is used to record the revenue and expenditures of the district's pension obligation bonds. Over time, the Oregon Public Employees Retirement System has identified a deficit in retiree benefits and the revenue available to pay those benefits.

This is referred to as the unfunded actuarial liability, or UAL. The district has sold pension obligation bonds to pay our UAL, saving hundreds of thousands dollars over time.