

Agenda

- Introductions
- Budget Calendar
- Budget 101
- Building a Budget
- Approving the Proposed Budget
- Questions



2024–25 Budget Committee
Information & Training Session
April 18, 2024

Introductions: 2024–25 Budget Committee & Term Dates



BOARD MEMBERS

- 1) Aaron Muñoz June 30, 2025
- 2) Joyce Rosenau June 30, 2025
- 3) Michael Reyes June 30, 2025
- 4) Cayle Tern June 30, 2025
- 5) Patty Carrera June 30, 2027
- 6) Ana Gonzalez Muñoz June 30, 2027
- 7) Francisco Ibarra June 30, 2027

COMMUNITY MEMBERS

- 8) Vacant June 30, 2026
- 9) William Ohle June 30, 2026
- 10) Thatcher Green June 30, 2026
- 11) Victoria Rizzo June 30, 2027
- 12) Catherine Nicewood June 30, 2027
- 13) Kim Richmond June 30, 2028
- 14) Margaret Breithuapt June 30, 2028

Budget Calendar

Date	Meeting Activities	Required Public Notice
Thursday, May 2, 2024	Budget Committee Meeting—Proposed Budget <ul style="list-style-type: none"> • Appoint Presiding Officer • Receive Budget Message • Receive Proposed Budget Document and discuss changes 	<ul style="list-style-type: none"> • Publish twice a Notice of Budget Committee Meeting (date, time, location) • <i>Newspaper notice</i> must be published five to 30 days before the meeting; must include the <i>website address</i>, where the notice must be published at least 10 days before the meeting.
Thursday, May 9, 2024	Budget Committee Meeting—Approved Budget <ul style="list-style-type: none"> • Receive Public Testimony • Budget Committee deliberations <p>Action: Approve Budget and set tax levy</p>	
Wednesday, June 12, 2024	Board of Directors Meeting—Conduct Budget Hearing <ul style="list-style-type: none"> • Open to Public for providing public testimony • Board deliberations 	<ul style="list-style-type: none"> • Publish once a Notice of Budget Summary & Hearing (date, time, location, budget summary) • <i>Newspaper notice</i> must be published five to 30 days before the meeting.
	Board of Directors Meeting—Adopted Budget <p>Action: Adopt Budget, Authorize Appropriations, Impose and Categorize Taxes (required before July 1)</p>	
Monday, July 15, 2024	<ul style="list-style-type: none"> • Submit Tax Certification Documents • File Budget Document with County Recorder and Designated Agencies 	<ul style="list-style-type: none"> • None

Budget 101:

What is a Budget?

- Financial plan containing estimates of revenues and expenditures for a single fiscal year
- Justification for imposing property taxes
- Authority for spending public money
- Legally required under ORS 294 Local Budget Law
- Follows basic format prescribed by Oregon Department of Education

Budget 101:

What is the budget process?



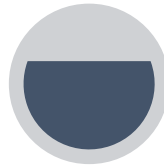
Proposed

Initial budget prepared by RSD staff

Presented at first meeting

Receive Budget Message

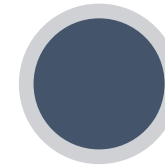
Discussion and deliberation



Approved

Revised budget based on budget committee and public input

Formal approval by the Budget Committee of proposed budget and ad valorem tax rate



Adopted

Approved budget presented to School Board

Formal approval by the School Board of approved budget and any changes made during hearing(s)

No later than June 30

Budget 101:

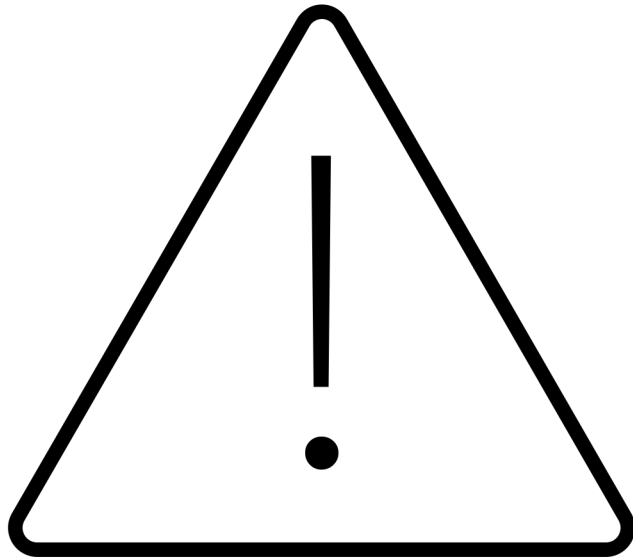
What does the Budget Committee do?



- Receive the Budget Message
- Review the Proposed Budget
- Hear and consider public comment
- Ensure Proposed Budget aligns to the strategic plan and stated goals
- Formally approve budget

Budget 101:

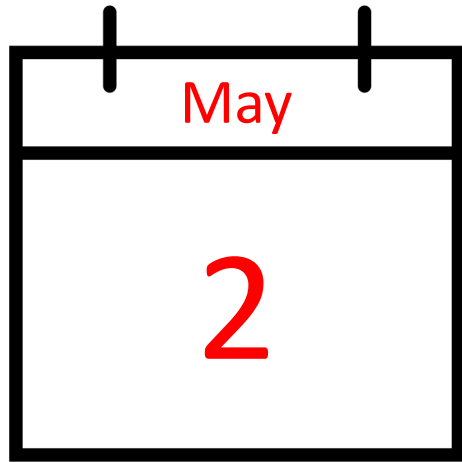
What is not decided by the budget committee?



- X Salary, benefit, or contract terms
- X Class size or staffing level
- X Provision of programs and services
- X Creating or modifying district policies

Budget 101:

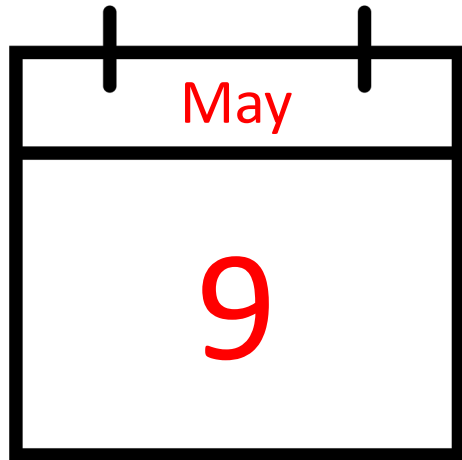
What happens at the first meeting?



- Appoint Presiding Officer
- Receive the Budget Message
- Receive Proposed Budget Document and discuss relevant changes
- Confirm/set dates for future meeting(s)

Budget 101:

What happens at the last meeting?

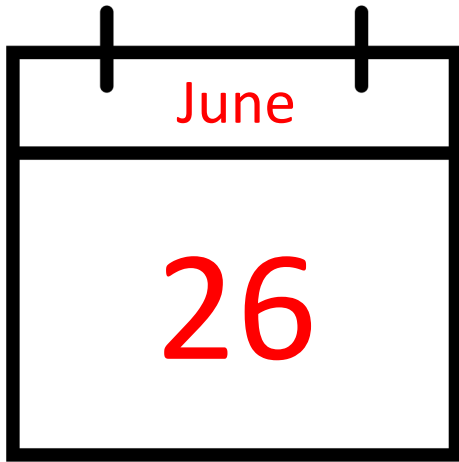


- Receive Public Testimony
- Discuss Proposed Budget
- Finalize Budget for Approval

Action: Approve Budget and Set Tax Levy

Budget 101:

What happens after the Budget Committee meets?



- School Board holds Public Hearing on Approved Budget
- School Board Adopts Budget *(scheduled for same day, but must act before July 1)*

Action: School Board adopts Budget, Authorizes Appropriations & Imposes and Categorize Taxes

Building a Budget: Oregon Budget Law Requirements



Budget Book Contents

Proposed Budget must include:

1. Budget Message
2. Budget Detail Sheets

Adopted Budget must also include:

3. Budget Committee meeting notices
4. Budget Hearing notices
5. Resolution statement to adopt budget and appropriate funds
6. Resolution statement to impose ad valorem taxes
7. Resolution statement to categorize ad valorem taxes
8. Notice of Property Tax Levy

Building a Budget: Oregon Budget Law Requirements

Budget Detail Sheets

2021-22 Actual	2022-23 Actual	2023-24 Budget	Resource Description	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 31,085,035	\$ 34,398,018	\$ 39,044,854	1000 Local Revenue			
\$ 741,251	\$ 744,166	\$ 2,100,727	2000 Intermediate Revenue			
\$ 106,683,602	\$ 100,147,223	\$ 111,653,836	3000 State Revenue			
\$ 31,401	\$ 42,995	\$ 60,000	4000 Federal Revenue			
\$ 24,870,893	\$ 37,921,775	\$ 41,519,249	5000 Other Sources			
\$ 163,412,182	\$ 173,254,175	\$ 194,378,666	Total Resources	\$ -	\$ -	\$ -

Include **actual** expenditures and resources for preceding two years

Include **budgeted** expenditures and resources for current year

Include **proposed, approved, and adopted** expenditures and resources for upcoming year

Building a Budget: Oregon Budget Law Requirements

Budget Detail Sheets for each Fund

- **100 General Fund** is the operating fund
- **200 Special Revenue Fund** is for specific purposes, such as grants or federal funds requiring separate funds
- **300 Debt Service Fund** is for payment of principal and interest on all long-term debt
- **400 Capital Project Fund** is for one or more capital projects, such as facilities and acquisition of other capital assets
- **Reserve Fund** is to accumulate money to finance a future, planned expense

Building a Budget: Oregon Budget Law Requirements

**Within each Fund,
prepare by Source or
Function**

Revenue Source

1000 Local Sources
2000 Intermediate Sources
3000 State Sources
4000 Federal Sources
5000 Other Sources

Expenditure Function

1000 Instruction
2000 Support Services
3000 Enterprise and Community Services
4000 Facilities Acquisition and Construction
5000 Other Uses
6000 Contingency
7000 Unappropriated Ending Fund Balance

Building a Budget: Oregon Budget Law Requirements

**Within each
Expenditure Function,
prepare by Object**

Expenditure Object

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses (Reserve, Contingency)

Estimating Resources

“Each municipal corporation shall estimate in detail its budget resources for the ensuing year by funds and sources” [ORS 294.361(1)].

Generally, an “estimate” is defined as an approximate calculation, or an **opinion formed from imperfect data**. All resource and requirement estimates should be based on “good faith.”

That is, they should be reasonable and be reasonably likely to prove correct, **based on the known facts at the time.**”

Building a Budget: Estimating General Fund Revenue

Step 1: Enrollment Forecast

- Ten-year trend by grade
- Prior-year cohort
- Demographer Forecast
- Birth rates

Step 2: ODE Estimate of Membership and Revenues

- ADMw (Average Daily Membership, Weighted)
- Property Taxes
- Common School Fund
- County School Fund
- Transportation Expenditures

Step 3: ODE Release of State School Fund Estimate (March)

- + Estimate of current year ending fund balance
- + Estimate of Property Tax Receipts
- + Estimate of other local revenue

Building a Budget: Estimating Requirements

Cost of Current Service Level

- Step increase, COLA
- Staffing adjusted for Enrollment Forecast, strategic goals/priorities
- Status quo on purchased services, goods and materials
- Required debt payments, transfers
- Required reserve (ending balance)

Beyond Current Service Level

- Board Goals, Priorities
- Collective Bargaining/Negotiations
- New state/federal mandates (*PFML, Substitutes, Unemployment, etc.*)
- Federal and state grant funding changes
- Local Service Plan Options
- Retirement, vacancies, longevity



Mission:

We lead with equity to educate and support all students to graduate with the skills and confidence to thrive.

Vision:

As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

Approving the Budget:

Board Goals

- Increase the percentage of 3rd grade students whose score on STAR Reading meets or exceeds grade level benchmark from 33% to 50% by August 2028.
- Increase the percentage of 5th grade students whose score on STAR Math meets or exceeds grade level benchmark from 34% to 50% by August 2028.
- Increase the percentage of 8th grade students whose score on STAR Math meets or exceeds grade level benchmark from 27% to 50% by August 2028.
- Increase the percentage of 9th grade students who are on track to graduate from 65% to 85% by August 2028.
- Increase the percentage of the 4-year cohort graduation rate from 62% to 85% by August 2028.

Approving the
Budget:
Board Goals

First
Priorities

**Academic
Success**

**Staff Wellness
& Retention**

Second
Priority

Safe & Well-Maintained Facilities

Third
Priorities

**Student Support
Systems**

**School Safety &
Security**

**Robust, Culturally-Specific
Community Partnerships**