

# Pleasant Hill School District No. 1

Budget Committee Orientation  
May 2, 2022





# Purpose of the budget

- Presents the financial plan estimating expenditures and revenues for a fiscal year.
- Creates authority to spend public money in accordance to Oregon Budget Law.
- Provides certification of property taxes to the county assessor.



# Oregon Budget Law

*The budget process is designed to be a joint effort between the people affected by the budget and the officials responsible for providing the services. All committee members have equal authority and responsibility.*

Budget law requires each district to:

- Designate a **Budget Officer**
- Set up a **Budget Committee**
- Publish public **Notice of the Budget Committee Meeting**



# Budget Committee Responsibilities

- Receive the Superintendent's Budget Message and review the Proposed Budget.
- Hear and consider public comment.
- Discuss and make changes to the Proposed Budget as needed.
- Approve the Budget.
- Approve an amount or rate of total *ad valorem* taxes to be certified by the county assessor.
- Forward the Approved Budget to the School Board for additional public hearing and adoption.



# Budget Committee Requirements

- All meetings are subject to public meeting laws.
  - All budget discussions must be held in public meetings.
- A quorum (6 for PH) must be present to conduct business.
- A majority vote is required to take action.
- The budget committee may request and receive additional information from district staff.
- Any member of the public may speak.
- The budget committee may establish time limits and other policies for the public comment period.
- The Proposed Budget becomes public as soon as the budget document is released to the Budget Committee.



# 2022-23 Budget Calendar

May 6 Publish Notice of Budget Committee Meeting

**May 16 First Budget Committee Meeting**

*Elect officers, receive the Budget Message,  
review the Proposed Budget and hear public comment*

**June 6 Second Budget Committee Meeting**

*Approve the Budget and set the date for the public hearing  
by the Board*

**June 13 Third Budget Committee meeting (if needed)**

June 10 Publish Notice of Budget Hearing

**June 20 Public hearing on Approved Budget and Board  
adoption of the Budget**

June 30 Final date for Board adoption of the Budget



# Funds - Sources

Fund	Source
General Fund	State funding, local property taxes, interest earnings, other local sources
Special Revenue Fund	<ul style="list-style-type: none"><li>•Grants - Federal, state and local grants</li><li>•Student Body Funds - Fees, payments and donations related to student activities</li><li>•Reserves - General Fund transfers</li><li>•Nutrition Services Fund - Breakfast and lunch sales, federal reimbursement and commodities, state matching funds, General Fund transfers</li></ul>
Debt Service Fund	Local property taxes



# Funds - Uses and Restrictions

Fund	Use	Restrictions
General Fund	District general operations	Not restricted
Special Revenue Fund	<ul style="list-style-type: none"><li>•Grants - Purposes identified by the grant</li><li>•Student body funds - Funds received by schools to support student activities</li><li>•Reserves - For specific services, projects, property or equipment</li><li>•Nutrition Services Fund - To support the district food service program</li></ul>	<ul style="list-style-type: none"><li>•Grants - Restricted by the terms of the grant</li><li>•Student body funds - Restricted to purposes for which funds were collected</li><li>•Reserves - Restricted for certain uses by board resolution</li><li>•Nutrition Services Fund - Restricted to support the food service program</li></ul>
Debt Service Fund	Payment of principal and interest on G.O. bonds	Restricted for debt service on outstanding bonds





## State School Fund

- Distributed through a formula developed to provide equal funding to all districts
- Allocated on per student basis, with extra weighting for certain special needs
- The 2021-2023 State School Grant has been approved at 9.299 billion dollars.
- We are going into the second year of the biennium. Funds are to be distributed 49%/51% over the two years of the biennium.



# 2022-23 State School Fund Grant

## Estimate dated 2/25/2022

STATE SCHOOL FUND GRANT  
2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

**Lane County, Pleasant Hill SD 1 - 2081**

<b>2022-2023 Local Revenue</b>		<b>2022-2023 Transportation Grant</b>	
Property Taxes and in-lieu of property taxes from local sources =	\$3,378,370.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$100,606.49	Purchased Services =	N/A
County School Fund =	\$25,000.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
<b>Sum of Local Revenue =</b>	<b>\$3,503,976.49</b>	Non-Reimbursable =	N/A
		Net Eligible Trans Expenditures =	\$1,013,000.00
		Transportation per ADMr Rank	77%
		Transportation Reimbursement Rate	70.00%
		70.00% of the Net Eligible Transportation Expenditures =	
		the Transportation Grant \$709,100.00	
<b>2022-2023 Experience Adjustment</b>			
District Average Teacher Experience =	10.83		
State Average Teacher Experience =	12.30		
Experience Adjustment (Difference in District and State Teacher Experience) =	-1.47		

**2022-2023 Extended ADMw**

2022-2023 ADMw 1,080.21      2021-2022 ADMw 1,091.92      Extended ADMw 1,091.92

**2022-2023 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -1.47 by \$25 then add \$4500 to the result = \$4,463.25  
Then multiply \$4,463.25 by the Extended ADMw 1091.9232 and then by the funding ratio 2.09059674947 = \$10,188,578.08

**2022-2023 Total Formula Revenue**

Add the General Purpose Grant \$10,188,578.08 to the Transportation Grant \$709,100.00 = \$10,897,678.08

**2022-2023 State School Fund Grant**

Subtract the Local Revenue \$3,503,976.49 from the Total Formula Revenue \$10,897,678.08 = \$7,393,701.58

**2022-2023 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$9,331      Total Formula Revenue per Extended ADMw = \$9,980  
Charter Schools Rate( ORS 338.155 ) = \$9,432

**Payments**

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due



# State School Fund (SSF) formula

## **2022-2023 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$3,378,370.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$100,606.49
County School Fund	=	\$25,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$3,503,976.49</b>

*These amounts are based on our December estimates and are subject to change*



# State School Fund (SSF) formula

## 2022-2023 Experience Adjustment

District Average Teacher Experience = 10.83

State Average Teacher Experience = 12.30

Experience Adjustment (difference in  
District and State Teacher Experience) = -1.47



# State School Fund (SSF) formula

## 2022-2023 Transportation Grant

Net eligible transportation expenditures x our  
transportation reimbursement rate (70%)

$$\$1,013,000 \times 70\% = \$709,100$$

- ODE reimburses eligible transportation costs, according to district costs per ADMr
- For us, the state reimburses 70% of approved home to school transportation costs

*The transportation grant is also based on our December estimate and is subject to change.*



# SSF Formula - General Purpose Grant

## 2022-2023 Extended ADMw

2022-2023 ADMw 1,080.21

2021-2022 ADMw 1,091.92

Extended ADMw 1,091.92



# State School Fund (SSF) formula

## 2022-2023 General Purpose Grant

*(Extended ADMw x [\$4500 +  
(\$25 x Experience Adjustment)]  
x Funding Ratio)*

*(1091.9232 x \$4463.25 x 2.09059674947=  
\$10,188,578.08)*



# State School Fund (SSF) formula

## **2022-2023 Total Formula Revenue**

$$\begin{aligned} &\text{General Purpose Grant} + \text{Transportation Grant} \\ &= \$10,188,578.08 + \$709,100.00 = \\ &\quad \mathbf{\$10,897,678.08} \end{aligned}$$

## **2022-2023 State School Fund Grant**

$$\begin{aligned} &\text{Total Formula Revenue} - \text{Local Revenue} \\ &= \$10,897,678.08 - \$3,503,976.49 = \\ &\quad \mathbf{\$7,393,701.58} \end{aligned}$$





# SSF Formula - General Purpose Grant

## 2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,331  
(before Transportation Grant)

Total Formula Revenue per Extended ADMw = \$9,980  
(includes Transportation Grant)



# SSF Formula - Student Count

STATE SCHOOL FUND GRANT  
2022-2023

As of 2/24/2022

Lane County, Pleasant Hill SD 1

District ID: 2081

## 2022-2023 Extended ADMw

### Pleasant Hill SD 1: District total extended ADMw for funding calculations

	2022-2023		2021-2022	
ADMr:	920.00 X 1.00 =	920.00	931.62 X 1.00 =	931.62
Students in ESL programs:	5.00 X 0.50 =	2.50	1.97 X 0.50 =	0.99
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
155 IEP Students capped at 11% of District ADMr:	101.20 X 1.00 =	101.20	102.48 X 1.00 =	102.48
Students on IEP Above 11% of ADMr:	4.70 X 1.00 =	4.70	4.70 X 1.00 =	4.70
Students in Poverty:	105.87 X 0.25 =	26.47	107.20 X 0.25 =	26.80
Students in Foster Care and Neglected/Delinquent:	4.00 X 0.25 =	1.00	4.00 X 0.25 =	1.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	24.34 X 1.00 =	24.34	24.34 X 1.00 =	24.34
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
<b>2022-2023 ADMw</b>	<b>1,080.21</b>		<b>2021-2022 ADMw</b>	<b>1,091.92</b>
<b>Pleasant Hill SD 1 Extended ADMw</b>				<b>1,091.92</b>

Pleasant Hill SD 1 Extended ADMw

1,091.92



# 2022-23 Projected ADMr

Grade	District ADMr (Cohort Survival for Actual 2/28/22 Grades 1-12)	Total Projected ADMr (Includes projection of InterDistrict Transfer slots filled)
K - 5	421	427
6 - 12	525	548
Total	946	975



# Additional State Funding

2022-23 State Funding	ODE Grant Estimate Feb 2022
State School Fund Grant	\$7,393,702
+ Small High School Grant (estimate)	63,300
+ High Cost Disability Grant (estimate)	50,000
<b>Total State Funding</b>	<b>\$7,457,762</b>

- Small High School Grant - \$2.5 million for small districts
- High Cost Disability Grant - \$55 million per year to partially reimburse districts for costs greater than \$30,000 per IEP student
- This estimate does not show prior year adjustments - e.g., final ADM, changes in local revenue and state resources



- Budget Orientation, Monday, May 2.
  
- Budget Committee Meeting, Monday, May 16
  - Receive Superintendent's Budget Message
  - Review Proposed 2022-23 Budget
  - Hear and discuss public comment