



BUDGET COMMITTEE AGENDA - MAY 15

1. Welcome and Introductions (Tell us a little about yourself)
2. Meeting Objectives
3. Meeting Norms
4. Powerpoint Presentation to Provide Overview of Budgeting Process
 - a. Includes Fiscal/Strategic Plan Handout
5. One Page Summary
6. Superintendent Message
7. Budget Notebook Review
8. Final discussion



OBJECTIVES

- To leave with a shared understanding of the budgeting process
- To have an overview and complete understanding of Jefferson 14J's budget
- To have an approved budget to present to our Board at the June Board Meeting





MEETING NORMS

- Be civil and respectful to one another
- Listen to understand
- Ask questions and to respect the questions of others
- Confer in good faith and in the best interest of the school district





Jefferson School District 14J
Budget Presentation 2019-20
Estimate as of 05/15/2019





Projected State School Fund

Governor's Budget
\$9 Billion

- This budget is based on an estimate of what we know right now. It is our best guess at this point in time.





What does this mean for Jefferson
School District?





Let's begin with how funding is
calculated





How State School Fund is calculated?

Student Enrollment - (828 - 855)

- ADMw
- Teacher Experience

Local Property Taxes

Transportation (First Student)





ADMw Components

STATE SCHOOL FUND GRANT
2019-2020

As of 3/4/2019

Marion County, Jefferson SD 14J

District ID: 2140

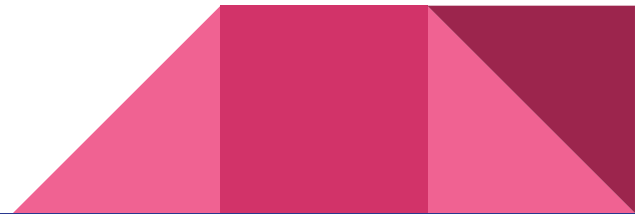
2019-2020 Extended ADMw

Jefferson SD 14J: District total extended ADMw for funding calculations

	2019-2020		2018-2019	
ADMr:	858.00 X 1.00 =	858.00	842.25 X 1.00 =	842.25
Students in ESL programs:	73.00 X 0.50 =	36.50	89.00 X 0.50 =	44.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	1.00 X 1.00 =	1.00
133 IEP Students capped at 11% of District ADMr:	94.38 X 1.00 =	94.38	92.65 X 1.00 =	92.65
Students on IEP Above 11% of ADMr:	14.70 X 1.00 =	14.70	14.70 X 1.00 =	14.70
Students in Poverty:	123.08 X 0.25 =	30.77	157.74 X 0.25 =	39.44
Students in Foster Care and Neglected/Delinquent:	2.00 X 0.25 =	0.50	2.00 X 0.25 =	0.50
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	68.34 X 1.00 =	68.34	68.34 X 1.00 =	68.34
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2019-2020 ADMw	1,103.19	2018-2019 ADMw	1,103.37
	Jefferson SD 14J Extended ADMw		1,103.37	
	Jefferson SD 14J Extended ADMw		1,103.37	



Revenue





Local Revenue

04/26/2019

Property Taxes = \$2,248,538

Federal Forest Fees = \$7,000

Common School Fund = \$82,041

https://www.oregon.gov/dsl/About/Documents/csf_fact_sheet.pdf

County School Fund = \$3,500

State Managed Timber = \$1,000

Total \$2,342,074



Revenue for Jefferson School District (Estimate)

State School Fund \$9,660,396

(-) Local Revenue \$2,342,079 Local revenue is taken out of the State School Fund. Fairness to each School District (Removed to get the state school fund amount. Then, add back in transportation and local revenue for a total.)

- = State School Fund Grant \$6,878,069
- (+) Transportation \$440,248 (reimbursed at 70%)
- (+) Local Revenue \$2,342,079
- Total General Fund Revenue \$9,660,396





State School Fund Grant

STATE SCHOOL FUND GRANT
2019-2020

Based on \$8.9 Billion Budget with 49/51 split as of 3/4/2019

Marion County, Jefferson SD 14J

District ID: 2140

2019-2020 Local Revenue		2019-2020 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$2,248,538.00	Salaries =	N/A
Federal Forest Fees =	\$7,000.00	Payroll =	N/A
Common School Fund =	\$82,040.53	Purchased Services =	N/A
County School Fund =	\$3,500.00	Supplies =	N/A
State Managed Timber =	\$1,000.00	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
Local Revenue =	\$2,342,078.53	Non-Reimbursable =	N/A
2019-2020 Experience Adjustment		Net Eligible Trans. Expend. =	\$628,925.00
District Average Teacher Experience =	13.02	Trans per ADMr Rank. 63%	Transportation Reimburs. Rate 70.00%
State Average Teacher Experience =	12.09	Grant (Rate* Net Eligible Expend) =	\$440,247.50
Experience Adjustment (Difference in District and State Teacher Experience) =	0.93		

2019-2020 Extended ADMw		
2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
1,103.19	1,103.37	1,103.37

2019-2020 General Purpose Grant
 (Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio
 (1,103.37 x [\$4500 + (\$25 x 0.93)]) X 1.842857404270 = **\$9,197,387**

2019-2020 Total Formula Revenue
 General Purpose Grant + Transportation Grant
 = **\$9,197,387 + \$440,248 = \$9,637,635**

2019-2020 State School Fund Grant		
Total Formula Revenue - Local Revenue		
= \$9,637,635	- \$2,342,079	= \$7,295,556

General Purpose Grant per Extended ADMw= \$8,336
 Total Formula Revenue per Extended ADMw= \$8,735
 Charter Schools Rate(ORS 338.155)= \$8,337

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



Known Expenditures

- Staffing \$8,152,302 FTE 90
- PERS Increase
 - 2018-19 \$281,117
 - 2019-20 \$531,274
- Utilities \$431,121
- 1st Student Transportation \$612,000
- Dues, Fees, Legal and Audit Services, Software and Property Insurance \$477,455
- Supplies \$170,116
- Licensed and Classified Substitutes \$225,500
- Athletics \$90,000 (Transfer form General Fund to Athletics)
- Cool School Loan \$52,000 (Transfer form General Fund to Debt Service Fund)
- Early Retirement Health Insurance \$60,000 (Transfer form General Fund to Retiree fund)



Strategic Plan

Identified District Priorities

Facilities

- JHS Roof Repairs \$43,000
- JHS Installing Gutters \$10,000

Curriculum

- Math \$50,000
- ELD \$10,000
- Health \$2,450

Contingency \$125,000

Note: This budget is for a biennium. It will be split 49% in year one; 51% in year two





Staff Level Wish List

Wish List:

- Prep Period for AVID Teacher
- Instructional Assistant JMS
- Health Assistant
- .5 FTE Media Specialist JES
- Alternative Program (Teacher and an Instructional Assistant)
- Human Resources Analyst at the District Office

