



North Clackamas School District Budget Committee Informational Meeting

March 12, 2024 – 6:30 pm

MEETING DISCUSSION NOTES

Members present: Mitzi Bauer, Julie Skarphol, Nicole Woodfill, Simona Beattie, Tory McVay, Glenn Wachter, Ankur Doshi, Paul Kemp

Members absent: Kathy Wai, Jena Benologa, Angeline Hill, Monica Di Pietrantonio, Jennifer Pope, April Dobson

Staff present: Matt Makara, Cindy Detchon, Shay James, Ivonne Dibblee, Dawna Burke, Tiffany Shireman, Michelle Riddell, Kim Wall

Facilitator: Executive Director of Finance & Business Services Matt Makara called the meeting to order at 6:38 p.m.

1. **Call to Order**
 - a) Introductions
 - b) The May 2, 2023 and May 16, 2023 meeting minutes were reviewed.
2. **Budget Development Calendar and Committee Membership**

Executive Director of Finance & Business Services Matt Makara reviewed the 2024-2025 Budget Calendar and Budget Committee Membership Roster.
3. **Budget Committee Handbook/Board Policy DBEA**

Executive Director of Finance & Business Services Matt Makara provided an overview of the Budget Committee Handbook and Board policy DBEA with committee members.
4. **Budget Guiding Principles**

Executive Director of Finance & Business Services Matt Makara reviewed the District Budget Guiding Principles document with committee members.
5. **Review of 2023-2024 Budget Document**

Director of Fiscal Operations Dawna Burke reviewed the 2023-2024 Adopted Budget document providing an overview of each major section.
6. **Enrollment Update**

Executive Director of Finance & Business Services Matt Makara provided an overview of our 2024-2025 projected enrollment. The district contracts with FLO Analytics to provide demographic information and forecasting. They have provided three estimates (high,

middle, and low) for projected student enrollment. The district uses the middle projection of 17,088 students for the 2024-2025 school year. Enrollment levels are not projected to return to pre-COVID levels for several years. Matt noted that North Clackamas was the only school district of the ten largest districts with increased enrollment this past year.

7. Financial Forecast – General Fund Introduction

Executive Director of Finance & Business Services Matt Makara provided background for the financial forecast presented at the next meeting. He reported that the school district is entering the second year of the biennium for the 2023-2025 budget period. The legislature approved a \$10.2 billion budget, which was lower than the \$10.3 billion budget the Oregon Association of School Business Offices (OASBO) said would be needed to maintain current service levels. Matt noted the following items that will impact the proposed 2024-2025 budget:

- a. The passage of Oregon Senate Bill 489, an unfunded mandate, may require an estimated \$2 million increase in Unemployment Compensation expenses.
- b. The district is bargaining with the Oregon School Employees Association, which may affect compensation expenses.
- c. The district is now using a staffing service to fill some substitute vacancies. Therefore, approximately \$4 million was moved from 199 Other (Subs, Extended Responsibility) to 300 Other Purchased Services.

Matt stated that the district is still financially healthy due to reserves and the community's support, which passed the 5-year Local Option Levy last November, renewing the 2018 5-year Local Option Levy and maintaining existing tax rates.

8. Overview of State School Fund (SSF)

Executive Director of Finance & Business Services Matt Makara provided an overview of the State School Fund and explained Average Daily Membership (ADM) and weighted Average Daily Membership (ADMw) and how it affects school funding. Matt also explained that this is an initial forecast only and is working with the Oregon Department of Education to fix an error on this document.

9. Committee Questions/Comments

Committee members surfaced questions and comments regarding enrollment projections, return on investments, high-cost disability funding, and current legislation.

10. Future Agenda Items

Executive Director of Finance & Business Services Matt Makara provided an overview of upcoming agenda items.

11. Adjournment

As there was no further business before the committee, Executive Director of Finance & Business Services Matt Makara adjourned the Budget Committee meeting at 7:58 pm.

Notes submitted by Kim Wall