Pleasant Hill School District No. 1

Budget Committee Orientation

May 6, 2024

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.

2024-25 Budget Calendar

May 5 Publish Notice of Budget Committee Meeting

May 20 First Budget Committee Meeting

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

June 3 Second Budget Committee Meeting

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

June 9 Publish Notice of Budget Hearing (if approved)

June 10 Third Budget Committee meeting (if needed)

June 17 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	•Grants – Federal, state and local grants •Student Body Funds – Fees, payments and donations related to student activities •Reserves – General Fund transfers •Nutrition Services Fund – Breakfast and lunch sales, federal reimbursement and commodities, state matching funds, General Fund transfers
Debt Service Fund	Local property taxes

Funds – Uses and Restrictions

Fund	Use	Restrictions
General Fund	District general operations	Not restricted
Special Revenue Fund	•Grants – Purposes identified by the grant •Student body funds – Funds received by schools to support student activities •Reserves – For specific services, projects, property or equipment •Nutrition Services Fund – To support the district food service program	•Grants – Restricted by the terms of the grant •Student body funds – Restricted to purposes for which funds were collected •Reserves – Restricted for certain uses by board resolution •Nutrition Services Fund – Restricted to support the food service program
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 2023-2025 State School Grant was approved at $10.2 billion dollars.
- We are going into the second year of the biennium. Funds will be distributed 49%/51% over the two years of the biennium.

2024-25 State School Fund Grant

Estimate dated 3/25/2024

STATE SCHOOL FUND GRANT
2024-2025
Based on $10.2 Billion Budget with a 49/51 split as of 3/25/2024

Lane County, Pleasant Hill SD 1 - 2081

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$3,673,168.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$137,029.57
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
Sum of Local Revenue	=	**$3,835,197.57**

2024-2025 Experience Adjustment

District Average Teacher Experience	=	10.73
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-1.12**

2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$650,000.00
Transportation per ADMr Rank		26%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $455,000.00

2024-2025 Extended ADMw

2024-2025 ADMw 1,151.16 **2023-2024 ADMw** 1,151.97 **Extended ADMw** 1,151.97

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.12 by $25 then add $4500 to the result = $4,472.00
Then multiply $4,472.00 by the Extended ADMw 1151.9675 and then by the funding ratio 2.340889528924 = $12,059,323.36

2024-2025 Total Formula Revenue

Add the General Purpose Grant $12,059,323.36 to the Transportation Grant $455,000.00 = $12,514,323.36

2024-2025 State School Fund Grant

Subtract the Local Revenue $3,835,197.57 from the Total Formula Revenue $12,514,323.36 = $8,679,125.79

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = $10,468
Charter Schools Rate(ORS 338.155) = $10,476
Total Formula Revenue per Extended ADMw = $10,863

State School Fund (SSF) formula

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$3,673,168.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$137,029.57
County School Fund	=	$25,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu Property Taxes (non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	**=**	**$3,835,197.57**

These amounts are based on our March 25th estimate and are subject to change

State School Fund (SSF) formula

2024-2025 Experience Adjustment

District Average Teacher Experience = 10.73
State Average Teacher Experience = 11.85
Experience Adjustment (difference in District and State Teacher Experience) = -1.12

State School Fund (SSF) formula

2024-2025 Transportation Grant

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

$650,000 x 70% = $455,000

- 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 based on our March 25th estimate and is subject to change.

SSF Formula – General Purpose Grant

2024-2025 Extended ADMw

2024-2025 ADMw 1,151.16
2023-2024 ADMw 1,151.97

Extended ADMw 1,151.97

State School Fund (SSF) formula

2024-2025 General Purpose Grant

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

(1151.97 x $4472 x 2.340889528924 =
$12,059,323.36)

State School Fund (SSF) formula

2024-2025 Total Formula Revenue

General Purpose Grant + Transportation Grant

= $12,059,323.36 + $455,000.00 =

$12,514,323.36

2024-2025 State School Fund Grant

Total Formula Revenue – Local Revenue

= $12,514,323.36 - $3,835,197.57 =

$8,679,125.79

SSF Formula – General Purpose Grant

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = $10,468
(before Transportation Grant)

Total Formula Revenue per Extended ADMw = $10,863
(includes Transportation Grant)

SSF Formula – Student Count

STATE SCHOOL FUND GRANT
2024-2025

As of 3/26/2024

Lane County, Pleasant Hill SD 1 District ID: 2081

2024-2025 Extended ADMw

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

		2024-2025			2023-2024
ADMr:	982.00 X 1.00 =	982.00		982.75 X 1.00 =	982.75
Students in ESL programs:	3.00 X 0.50 =	1.50		2.33 X 0.50 =	1.17
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00		0.31 X 1.00 =	0.31
149 IEP Students capped at 11% of District ADMr:	108.02 X 1.00 =	108.02		108.10 X 1.00 =	108.10
Students on IEP Above 11% of ADMr:	2.60 X 1.00 =	2.60		2.60 X 1.00 =	2.60
Students in Poverty:	95.00 X 0.25 =	23.75		95.00 X 0.25 =	23.75
Students in Foster Care and Neglected/Delinquent:	6.00 X 0.25 =	1.50		6.00 X 0.25 =	1.50
Remote Elementary School Correction:	0.00 X 1.00 =	0.00		0.00 X 1.00 =	0.00
Small High School Correction:	31.79 X 1.00 =	31.79		31.79 X 1.00 =	31.79
Post Graduate Scholars:	0.00 X-0.25 =	0.00		0.00 X-0.25 =	0.00
	2024-2025 ADMw	**1,151.16**		**2023-2024 ADMw**	**1,151.97**
			Pleasant Hill SD 1 Extended ADMw		**1,151.97**

Pleasant Hill SD 1 Extended ADMw **1,151.97**

2024-25 Projected ADMr

Grade	District ADMr (Actual Jan 2024 Grades 1-12)	Total Projected ADMr
K - 5	443	441
6 - 12	527	559
Total	970	1000

Additional State Funding

2024-25 State Funding	ODE Grant Projected Mar 25, 2024
State School Fund Grant	$8,679,126
+ Small High School Grant	55,000
+ High Cost Disability Grant	45,000
Total State Funding	**$8,779,126**

- 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 6

- Budget Committee Meeting, Monday, May 20
  - Receive Superintendent's Budget Message
  - Review Proposed 2024-25 Budget
  - Hear and discuss public comment