

Pleasant Hill School District No. 1

Budget Committee Orientation
May 5, 2025



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**

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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.

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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.

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2025-26 Budget Calendar

- May 4** Publish Notice of Budget Committee Meeting
- May 19** **First Budget Committee Meeting**
Elect officers, receive the Budget Message, review the Proposed Budget and hear public comment
- June 2** **Second Budget Committee Meeting**
Approve the Budget and set the date for the public hearing by the Board
- June 6** Publish Notice of Budget Hearing (if approved)
- June 9** **Third Budget Committee meeting** (if needed)
- June 16** **Public hearing** on Approved Budget and **Board adoption** of the Budget
- June 30** Final date for Board adoption of the Budget

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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"> •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

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Funds - Uses and Restrictions

Fund	Use	Restrictions
General Fund	District general operations	Not restricted
Special Revenue Fund	<ul style="list-style-type: none"> •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 	<ul style="list-style-type: none"> •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

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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 2025-27 State School Grant is estimated to be \$11.359 billion dollars.
- We are going into the first year of the biennium. Funds are expected to be distributed 49%/51% over the two years of the biennium.



2025-26 State School Fund Grant

2025-2026
Based on \$11,359,400,000 budget with a 49/51 split as of 3/3/2025
Lane County, Pleasant Hill SD 1 - 2081

2025-2026 Local Revenue		2025-2026 Transportation Grants	
Property Taxes and In-Lieu of property taxes grants and credits	\$1,801,873.00	Retain	NA
Children Relief Fund	\$138,172.47	Payroll	NA
County Relief Fund	\$28,020.00	Purchased Services	NA
State Managed Timber	\$0.00	Supplies	NA
EDD Equalization	\$0.00	Other	NA
In-Lieu of Property Taxation-Local Grants	\$0.00	Storage Operations	NA
Revenue Adjustments	\$0.00	Bus Operations	NA
Sum of Local Revenue	\$1,968,065.47	Fees Collection	NA
		Non-Substantiable	NA
2025-2026 Experience Adjustments		Net District From Experience	\$820,000.00
District Average Teacher Experience	11.80	Transportation per ADA Rate	21%
State Average Teacher Experience	12.00	Transportation Adjustment Rate	70.00%
Experience Adjustment (Difference in District and State Teacher Experience)	-4.84	75.00% of the Net District Transportation Operations	\$614,000.00
		Net Transportation Grant	\$414,000.00
2025-2026 Extended ADA		2025-2026 General Purpose Grant	
2025-2026 ADA's 1,127.26	2024-2025 ADA's 1,162.16	Multiply the Teacher Experience Adjustment of -0.84 by 628 (the total ADA) to the total = \$4,688.80	
		Then multiply \$4,688.80 by the General ADA's 1,127.26 and then by the funding rate 2.4790902518 = \$12,822,676.49	
2025-2026 Total Formula Revenue		2025-2026 State School Fund Grant	
Add the General Purpose Grant \$12,822,676.49 to the Transportation Grant \$414,000.00 = \$13,236,676.49		Subtract the Local Revenue \$1,968,065.47 from the Total Formula Revenue \$13,236,676.49 = \$11,268,611.02	
2025-2026 Ratio per ADA		2025-2026 Ratio per ADA	
General Purpose Grant per Extended ADA = \$11,100		Total Formula Revenue per Extended ADA = \$11,487	
Charter Schools Rate: CRG 338.156 11 = \$11,525			
Payments			
ERP Total Paid To Date		ERP Estimated Remaining Balance Due	
Small HS Closed Total Paid To Date		Small HS Grant Estimated Remaining Balance Due	
		High Cost District Estimated Remaining Balance Due	




State School Fund (SSF) formula

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes		
from local sources	=	\$3,856,873.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$138,772.67
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	=	\$4,020,645.67

These amounts are based on our March 3rd estimate and are subject to change

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State School Fund (SSF) formula

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.55
State Average Teacher Experience	=	12.09
Experience Adjustment (difference in District and State Teacher Experience)	=	-0.54

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State School Fund (SSF) formula

2025-2026 Transportation Grant
Net eligible transportation expenditures x our
transportation reimbursement rate (70%)

$$\$630,000 \times 70\% = \$441,000$$

- 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 3rd estimate and is subject to change.*

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SSF Formula - General Purpose Grant


2025-2026 Extended ADMw

2025-2026 ADMw 1,127.56

2024-2025 ADMw 1,102.10

Extended ADMw 1,127.56

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State School Fund (SSF) formula

2025-2026 General Purpose Grant

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

*(1127.55 x \$4486.50 x 2.47542604256 =
\$12,522,624.63)*

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State School Fund (SSF) formula

2025-2026 Total Formula Revenue
General Purpose Grant + Transportation Grant
= \$12,522,624.63 + \$441,000.00 =
\$12,963,624.63

2024-2025 State School Fund Grant
Total Formula Revenue - Local Revenue
= \$12,963,624.63 - \$4,020,645.67 =
\$8,942,978.96

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SSF Formula - General Purpose Grant

2025-2026 Rates per ADMw


General Purpose Grant per Extended ADMw = \$11,106
(before Transportation Grant)

Total Formula Revenue per Extended ADMw = \$11,497
(includes Transportation Grant)



SSF Formula - Student Count


Lane County, Pleasant Hill SD 1		District ID: 2081		
Pleasant Hill SD 1: District total extended ADMw for funding calculations				
	2025-2026		2024-2025	
ADM:	956.00 X 1.00	956.00	932.36 X 1.00	932.36
Students in EL programs:	3.00 X 0.50	1.50	1.34 X 0.50	0.67
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
114 IEP Students capped at 11% of District ADM:	105.16 X 1.00	105.16	102.56 X 1.00	102.56
Students on IEP Above 11% of ADM:	5.50 X 1.00	5.50	5.50 X 1.00	5.50
Students in Poverty:	88.54 X 0.25	22.14	95.00 X 0.25	23.75
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:	36.28 X 1.00	36.28	36.26 X 1.00	36.26
Post Graduate Scholars:	0.00 X -0.25	0.00	0.00 X -0.25	0.00
	2025-2026 ADMw	1,127.56	2024-2025 ADMw	1,102.16
	Pleasant Hill SD 1 Extended ADMw		1,127.56	
	Pleasant Hill SD 1 Extended ADMw		1,127.56	



2024-25 Projected ADMr

Grade	District ADMr (Actual Jan 2025 Grades 1-12)	Total Projected ADMr
K - 5	419	405
6 - 12	549	557
Total	968	962

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Additional State Funding

2025-26 State Funding	ODE Grant Projected Mar 3, 2025
State School Fund Grant	\$8,942,978.96
+ Small High School Grant	56,000
+ High Cost Disability Grant	70,000
Total State Funding	\$9,068,979

- 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

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- Budget Orientation, Monday, May 5

- Budget Committee Meeting, Monday, May 19
 - Receive Superintendent's Budget Message
 - Review Proposed 2025-26 Budget
 - Hear and discuss public comment

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Lane County, Pleasant Hill SD 1 - 2081

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$3,856,873.00
Common School Fund	=	\$138,772.67
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	=	\$4,020,645.67

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.55
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.54

2025-2026 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-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$630,000.00
Transportation per ADMr Rank		21%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$441,000.00

2025-2026 Extended ADMw

2025-2026 ADMw 1,127.56 2024-2025 ADMw 1,102.10 Extended ADMw 1,127.56

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.54 by \$25 then add \$4500 to the result = \$4,486.50
Then multiply \$4,486.50 by the Extended ADMw 1127.555 and then by the funding ratio 2.47542604256 = \$12,522,624.63

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$12,522,624.63 to the Transportation Grant \$441,000.00 = \$12,963,624.63

2025-2026 State School Fund Grant

Subtract the Local Revenue \$4,020,645.67 from the Total Formula Revenue \$12,963,624.63 = \$8,942,978.96

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,106 Total Formula Revenue per Extended ADMw = \$11,497
Charter Schools Rate(ORS 338.155) = \$11,106

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
	High Cost Disability Estimated Remaining Balance Due

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

	2025-2026		2024-2025	
ADMr:	956.00 X 1.00	956.00	932.36 X 1.00	932.36
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	2025-2026 ADMw	1,127.56	2024-2025 ADMw	1,102.10
	Pleasant Hill SD 1 Extended ADMw			1,127.56

Pleasant Hill SD 1 Extended ADMw 1,127.56



PLEASANT HILL SCHOOL DISTRICT

EQUITY LENS STATEMENT | 2023-2028

Below are the current equity lens questions for use in planning, decision-making and implementation for policies, practices, and programs. These are a guide only, and there may be other factors to consider. The Lens is an ever-evolving tool for decision making, that changes as our constructs and understanding change.



1

How does this decision align with the vision and mission of the district?



2

How have students, members of the community and/or other stakeholders been involved in this decision-making process?



3

Who does this decision affect negatively?



4

Who does this decision affect positively?



5

What are the unintended consequences of this decision?



6

What data will be used to inform the decision?



7

How will the outcome of this decision be sustainable?