

# 2025-2026 BUDGET INFORMAL MEETING

FOR THE PURPOSE OF TRAINING

APRIL 30, 2025

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ST. HELENS SCHOOL DISTRICT #502

DR. KAREN GRAY, ACTING SUPERINTENDENT

CHRISTY WOODARD, CHIEF FINANCIAL OFFICER

# AGENDA

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- What We Can't Discuss Today
- Role of Budget Committee
- Local Budgeting Law
- Public Meeting Law
- Budget Definitions
- Budget Document Terms and Account Segments
- Overview of Funds

# WHAT WE CAN'T DISCUSS TODAY

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- Specific estimates of revenue, expenditures, or appropriation amounts
- Whether or not to fund any specific program or expenditure
- Question of whether to impose a tax levy, or the amount of the levy

# BUDGET COMMITTEE ROLES

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- Elect presiding officer
- Establish budget committee procedural rules
- Review budget document and budget message
  - Compare two previous years' actual data, the current budget data, and the proposed figures
  - May change estimates of resources and requirements
  - Taxation
  - Allocation of resources and requirements
  - Balance budget
- Ask questions of budget officer or other staff
  - Request additional information
    - The committee is entitled to receive any information needed in order to approve the budget.
- Approve budget and imposed tax rate, sending recommendation to the school board.

# LOCAL BUDGETING LAW

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- Establishes standard procedures for preparing, presenting, and administering the budget.
- Requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.
  - Appoint a budget officer
  - Form a budget committee
  - Publish notices
  - Make budgets available for public review
  - Create opportunities for public comment

# PUBLIC MEETING LAW

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- Hold meetings that are open to the public
  - A quorum is required to conduct committee business (one more than half of the total members) (5)
- Publish notices of meetings
- Keep meeting minutes
  - Motions needed for final budget, and tax to be imposed
  - A majority of total committee (5) must vote for a motion to pass
- Members of a governing body should not gather or discuss the budget outside of public budget meetings
  - Telephone conference calls or other electronic communication are subject to Public Meeting Law
  - Questions can be asked outside of meetings to the Budget Officer OR Chief Financial Officer

# BUDGET DEFINITIONS

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- Resources = Revenue
- Requirements = Expenditures
- State School Fund Formula
  - ODE's method of allocating revenue to K-12 school districts
    - To ensure every district receives the same amount per student
    - Adjusted only for uncontrollable cost differences
      - Some groups of students need additional supports and are more expensive to educate
      - The SSF helps provide funding equity around the state by adding additional funding for these students which is called "weighting"



# BUDGET DOCUMENT TERMS & ACCOUNT SEGMENTS

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<b>Capital outlay.</b> Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings	<b>Payroll Expenses.</b> Health and accident insurance premiums, social security and retirement contributions.
<b>Contingency.</b> Funds held for emergency use. Requires board resolution prior to use (up to 15%). Supplemental budget required if over 15% will be used.	<b>Revenues.</b> Monies received or anticipated, from either tax or nontax sources.
<b>Expenditures.</b> Decreases in net financial resources.	<b>Transfers.</b> Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a resource in the receiving fund.
<b>Fund.</b> A division in a budget segregating independent fiscal and accounting requirements.	<b>Unappropriated ending fund balance.</b> Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with needed cash flow until other monies are received. <b>No expenditure can be made from these funds in the current year. (Exception – certain emergencies such as a natural disaster)</b>



# BUDGET DEFINITIONS

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- $ADMr$  = Average Daily Membership resident (# of Students)
- $ADMw$  =  $ADMr$  + Adjustments for Additional Costs to Educate certain groups of students (weighted)

Groups of Students Requiring Additional Costs	Weighting (w)
Poverty	.25
English Language Learners (ELL)	.50
Pregnant/Parenting	1.00
Special Education (capped at 11% of $ADMr$ )	1.00
Foster Care, Neglected/Delinquent	.25

# BUDGET DEFINITIONS

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- State School Fund Formula (continued)
  - **State Aid + Local Revenue = ADMw x \$ per ADMw**
    - Or: State Aid + Local Revenue = (# Students + Cost Factors) x Base Funding per Student
  - Each district's share of total funding depends **solely** on the base funding per student and their additional cost factors or weighting (w)
    - This is a balanced equation where ADMw and \$ per ADMw as determined by the state is always the result of our total funding.
    - If one factor on the left side of the equation changes, the other factor must compensate.
      - If local revenues rise, state aid decreases. If local revenues fall, state aid increases.

# BUDGET DOCUMENT TERMS & ACCOUNT SEGMENTS

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- Funds
  - General Fund – 100
  - Special Revenue Funds– 2XX
  - Debt Service Funds – 3XX
  - Capital Project Funds – 4XX
- Budget will include
  - Prior Year Actual amounts (2022-23, and 2023-24)
  - Current year budget as adopted
  - Proposed, approved, and adopted amounts for 2025-26
  - School Districts prepare their budget according to functions and objects
  - Budget amounts will include full time equivalents (FTEs) where applicable and amounts in dollars (\$)

# GENERAL FUND

## FUND 100

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- Used for the general operating expenses of the district
- May be transferred to other funds by Board Resolution for restricted uses such as Debt Service, Property Purchases and Capital Expenditures
  - Other funds may not be moved into the General Fund
- Revenues are from State, Intermediate and Local Sources
- Expenditures include:
  - **Non-discretionary or fixed expenses** such as bargained salaries, benefits, employer payroll expenses, custodial, food services, and contracted transportation **(85-90% of the budget)**
  - **Discretionary expenses** such as purchased services and supplies
- SHSD board policy requires a 5% Unappropriated Ending Fund Balance

# SPECIAL REVENUE FUNDS

## FUND 200 – RESTRICTED FUNDS

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- Federal, State and Local Grants
- Other Special Sources of Revenue such as donations or transfers from other funds
- **Restricted use – may not be used for other purposes**
- Examples:
  - Federal Title and Special Education Grants (Title I, IDEA, etc)
  - SIA
  - HSS

# OTHER RESTRICTED FUNDS

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- PERS Debt Service Fund
- General Obligation Bonds Funds
- Capital Construction Fund (Construction Excise Tax)

# RESOURCES

PROVIDED ELECTRONICALLY AFTER MEETING

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- Budget Committee Calendar - <https://www.sthelens.k12.or.us/fs/resource-manager/view/5922d1f5-380a-40ea-9161-4c4a2d616a83>
- Budget Committee Handbook - <https://4.files.edl.io/72ae/08/23/212225-268a769a-1407-48a0-a7c4-9b3358130502.pdf>
- Local Budgeting in Oregon - [https://www.oregon.gov/dor/forms/FormsPubs/local-budgeting-oregon\\_504-400.pdf](https://www.oregon.gov/dor/forms/FormsPubs/local-budgeting-oregon_504-400.pdf)
- Local Budgeting Manual - [https://www.oregon.gov/dor/forms/FormsPubs/local-budgeting-manual\\_504-420.pdf](https://www.oregon.gov/dor/forms/FormsPubs/local-budgeting-manual_504-420.pdf)
- Audited Financials for the Fiscal Year Ending June 30, 2024  
(Acceptance of report at May board meeting)
- School Finance/Budget Committee Basics - <https://youtu.be/P-i-chaof6A>



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**Thank You!**