

2025-2026 BUDGET COMMITTEE MEETING

MAY 7, 2025

ST. HELENS SCHOOL DISTRICT #502

DR. KAREN GRAY, ACTING SUPERINTENDENT

CHRISTY WOODARD, CHIEF FINANCIAL OFFICER

2025-26 BUDGET MESSAGE

Presented by Dr. Karen Gray

BUDGET PROCESS

- Prepare budget in accordance with Oregon Budget Law (ORS 294)
- Hold meetings that are open to the public
- Publish notice of meetings
- Allow opportunity for public comment
- Keep and publish meeting minutes
- Members of a governing body should not gather or discuss the budget outside of public budget meetings
- Budget committee approves and forwards budget to the School Board for adoption. Budget must be *adopted* by June 30, 2025 – committee needs to approve by June 3, 2025

2025-26 BUDGET – REVENUE (RESOURCES)

General Fund Revenue (p.13)

- Estimates
- Local Sources – property taxes, interest, e-Rate, miscellaneous donations, admissions, concessions
- Intermediate Sources – ESD apportionment, county school fund
- State sources – state school fund, common school fund, timber
- State School Fund Formula: General Purpose Grant + Transportation Grant (70%), less local revenue
- Increase in local revenue and state sources
- \$450,000 other sources – sale of property in Yankton area
- Decrease due to significant decrease in beginning fund balance which is a revenue source in the budget

2025-26 BUDGET – REVENUE (RESOURCES)

STATE SCHOOL FUND GRANT 2025-2026	
Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025	
Columbia County, St Helens SD 502 - 1948	
2025-2026 Local Revenue	
Property Taxes and in-lieu of property taxes from local sources =	\$11,417,762.00
Common School Fund =	\$393,092.46
County School Fund =	\$75,000.00
State Managed Timber =	\$100,000.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
Sum of Local Revenue =	\$11,985,854.46
2025-2026 Experience Adjustment	
District Average Teacher Experience =	11.93
State Average Teacher Experience =	12.09
Experience Adjustment (Difference in District and State Teacher Experience) =	-0.16
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 =	\$2,178,789.00
Transportation per ADMr Rank	33%
Transportation Reimbursement Rate	70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,525,152.30	

2025-2026 Extended ADMw		
2025-2026 ADMw 3,190.34	2024-2025 ADMw 3,280.18	Extended ADMw 3,280.18
2025-2026 General Purpose Grant		
Multiply the Teacher Experience Adjustment of -0.16 by \$25 then add \$4500 to the result = \$4,496.00 Then multiply \$4,496.00 by the Extended ADMw 3280.1843 and then by the funding ratio 2.47542604256 = \$36,506,861.97		
2025-2026 Total Formula Revenue		
Add the General Purpose Grant \$36,506,861.97 to the Transportation Grant \$1,525,152.30 = \$38,032,014.27		
2025-2026 State School Fund Grant		
Subtract the Local Revenue \$11,985,854.46 from the Total Formula Revenue \$38,032,014.27 = \$26,046,159.80		
2025-2026 Rates per ADMw		
General Purpose Grant per Extended ADMw = \$11,130		Total Formula Revenue per Extended ADMw = \$11,594
Charter Schools Rate(ORS 338.155) = \$11,443		

2025-26 BUDGET – EXPENDITURES (REQUIREMENTS)

General Fund Expenditures (p.14)

- Estimates
 - PERS reduction due to 5/6/25 signed legislation
- Reduction in FTE – some movement to grant funds
- Salary & benefits is 72% of our budget
- Unappropriated Ending Fund Balance vs. Contingency – lower overall and all in Contingency
 - \$809,806 = 2% vs. board policy of 5% undesignated
- Reduced transfers to capital projects fund, special revenue grant funds

2025-26 BUDGET – EXPENDITURES (REQUIREMENTS)

General Fund Expenditures (p.19)

- PERS/Tier III/OPSRP – increases due to PERS rate increases
- Instruction Services (311) includes substitute purchased services through ESS
- Textbook adoptions currently on hold
- Middle School (p.20) & High School (p.22) FTE
 - Reduction looks higher due to appropriately reclassifying Virtual Academy to function 1285 and Plymouth High School to function 1284

2025-26 BUDGET – EXPENDITURES (REQUIREMENTS)

General Fund Expenditures

- Student Services (p.26)
 - No FTE reductions – some appropriate reclassification of functions
 - Treatment & Habilitation (p. 30) – placement change, not reduction
 - Emotionally Disabled (p.29) – placement/function change, not reduction
 - Psychological Services (p.37) – Professional services increase due to a need for contracted School Psychological services.
 - Speech Services (p.38) – Moved FTE to purchased service due to difficulty finding qualified candidates

2025-26 BUDGET – EXPENDITURES (REQUIREMENTS)

General Fund Expenditures

- Legal expense increase (p.45)
- Property/General Liability insurance increase (p.52)
- Computer Hardware reduction (p.58)
- All funds reviewed for potential non-salary reductions

2025-26 BUDGET - SPECIAL REVENUE FUNDS FUND 2XX – RESTRICTED FUNDS

- 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
- If no 2025-26 Proposed – we are not expecting that grant to exist in 2025-26

OTHER RESTRICTED FUNDS

- Debt Service Fund (300's)
 - General Obligation Bonds – Fund 301
 - PERS Bonds – Fund 310
- Capital Projects Fund (400's)
 - Capital Projects Fund – Fund 430
 - 2017 Bond – Fund 431
 - 2020 Bond – Fund 432
 - 2023 Bond – Fund 433

RESOURCES

- Budget Terminology – p. 227
- State School Fund Estimates - <https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>
- Local Budgeting in Oregon - 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
- School Finance/Budget Committee Basics - <https://youtu.be/P-i-chaof6A>

QUESTIONS

- Please email the budget committee chair, the Chief Financial Officer (CFO), and the Superintendent with questions, NO LATER THAN May 16, 2025 at 4:00 p.m.
 - Budget Committee Chair – TBD
 - Christy Woodard, CFO – christyw@sthelens.k12.or.us
 - Dr. Karen Gray, Acting Superintendent – kareng@sthelens.k12.or.us

Thank You!