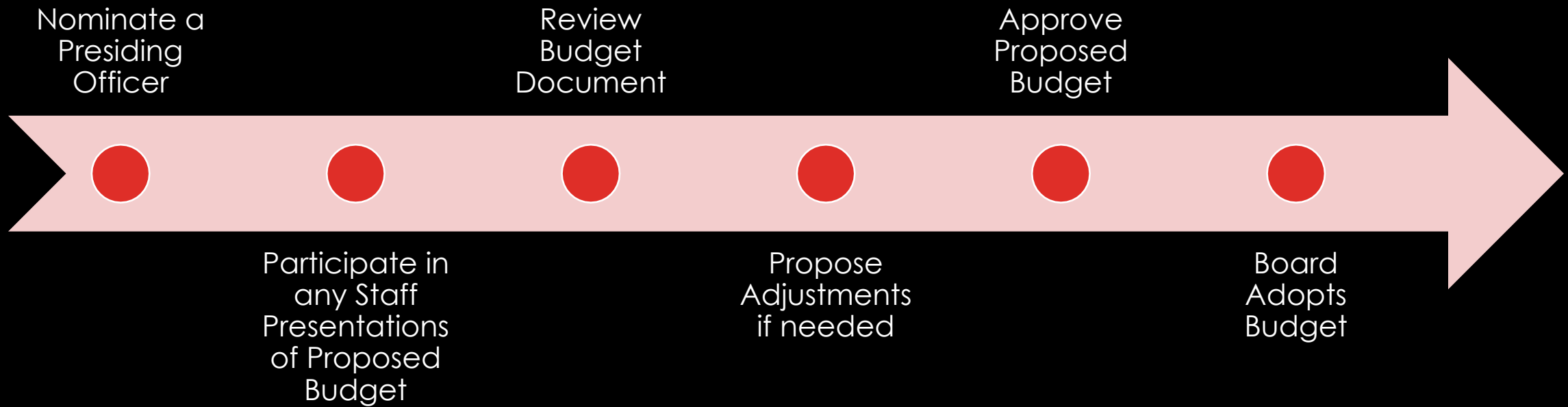




BUDGET 101

April 16, 2025

ROLE OF THE BUDGET COMMITTEE



WHAT WE CAN'T TALK ABOUT

- Specific estimates or appropriations for 2025.2026
- The question of whether to fund specific programs or expenditures
- The question of whether to impose any tax levy , or the amount of any levy



WHAT WE CAN TALK ABOUT!

- Role of the budget committee, budget calendar, expectations, etc.
- Committee's preference for ground rules
- Orientation on the organization of the District
- Orientation on budget document and types of activities or programs and expenditures made from each fund
- General discussion of visions and goals, spending priorities, how to make trade off decisions
- General economic predictions
- Any and all discussion of the current year budget or prior year budgets, including what might be done differently next year.

DISTRICT BUDGETING PROCESS

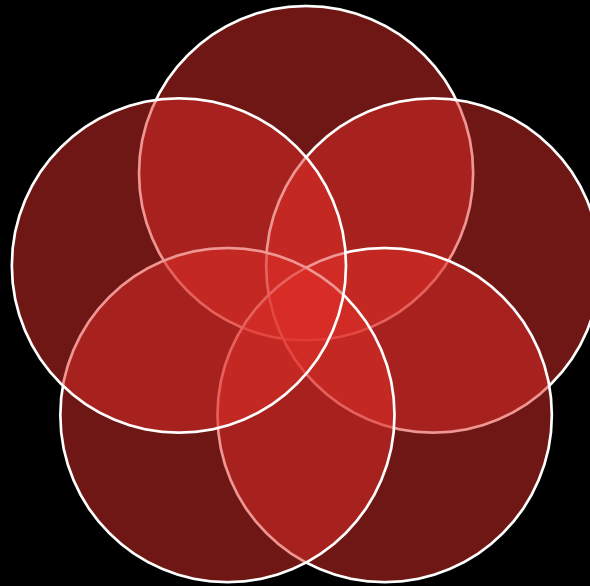
Ongoing
Needs
Assessment

How much
cash will
we have

Continuous
Program
Review

A-ROI

New
Mandates



SOURCES OF FUNDING



State School
Fund

Local,
Intermediate,
& Federal
Revenue

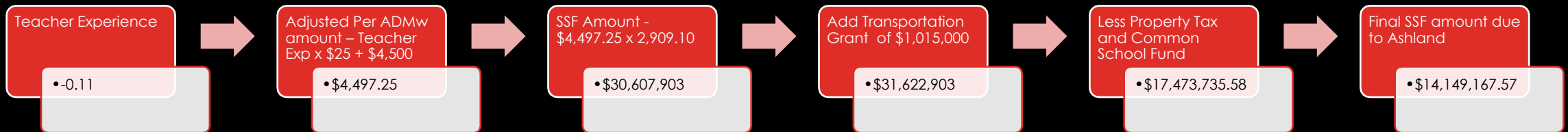
Special
Revenue
Funds

Debt Service
Fund

Capital
Projects

Internal
Service Funds

STATE SCHOOL FUND FORMULA EXAMPLE



STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion with a 49/51 split as of 3/5/2025

Jackson County, Ashland SD 5 - 2041

2024-2025 Local Revenue

Property Taxes and In-lieu of property taxes from local sources	=	\$17,125,000.00
Common School Fund	=	\$348,735.58
County School Fund	=	\$0.00
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	=	\$17,473,735.58

2024-2025 Experience Adjustment

District Average Teacher Experience	=	11.98
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.11

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-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,450,000.00
Transportation per ADMr Rank	=	18%
Transportation Reimbursement Rate	=	70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant	=	\$1,015,000.00

2024-2025 Extended ADMw

2024-2025 ADMw	2,849.71	2023-2024 ADMw	2,909.10	Extended ADMw	2,909.10
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2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.11 by \$25 then add \$4500 to the result = \$4,497.25
Then multiply \$4,497.25 by the Extended ADMw 2909.1016 and then by the funding ratio 2.339524830147 = \$30,607,903.15

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$30,607,903.15 to the Transportation Grant \$1,015,000.00 = \$31,622,903.15

2024-2025 State School Fund Grant

Subtract the Local Revenue \$17,473,735.58 from the Total Formula Revenue \$31,622,903.15 = \$14,149,167.57

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw	=	\$10,521	Total Formula Revenue per Extended ADMw	=	\$10,870
Charter Schools Rate(ORS 338.155)	=	\$10,741			

Payments

SSF Total Paid To Date	\$10,484,562	SSF Estimated Remaining Balance Due	\$3,664,605.57
Small HS Grant Total Paid To Date		Small HS Grant Estimated Remaining Balance Due	\$0.00
		High Cost Disability Estimated Remaining Balance Due	\$0.00

SPECIAL REVENUE FUNDS

- 200- 249
- Title 1, Title II, Title III, Title IV, IDEA

Federal Funds
\$1,224,219



- 251

Student Investment Account
\$2,515,593



- 252

M98 – High School Success
\$749,831



- 277

Bus Replacement Fund
\$200,000



- 280

SB1149 – Cool Schools Fund
\$5,000 per year



- 290

OSU Outdoor School Fund
\$115,000



- 299

FOOD SERVICE
\$725,000



- Varies

Other State and Local Grants
\$450,000



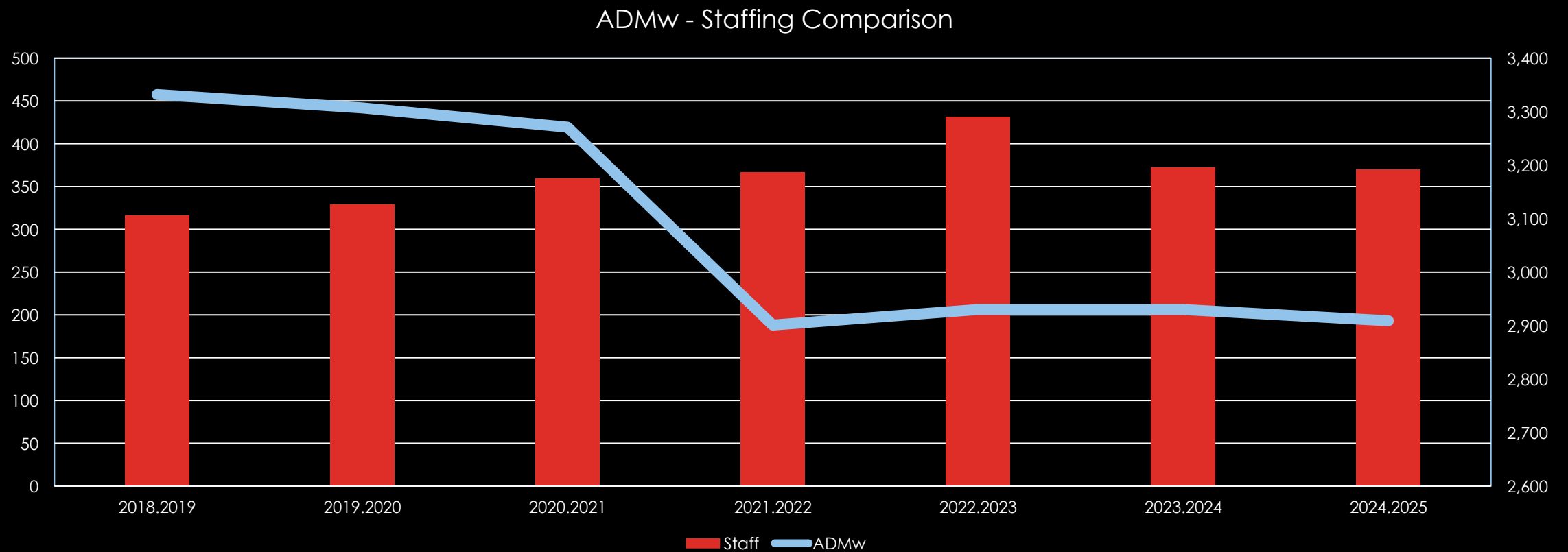
ACCOUNT CODE STRUCTURE

FUND	FUNCTION	OBJECT	CENTER	AREA of RESPONSIBILITY	SUB AREA OF RESPONSIBILITY	PROJECT
•100 - General Fund	•1250 – Students with Disabilities	•0410 – Supplies	•015 - Student Services	•320 – Special Education	•014 – Extended Assessments	•015 - SPED

2024.2025 BUDGET ISSUES

- Overspending of budget – how we got there and what are we doing about that
- **How we got there**
 - Declining enrollment
 - Loss of 423 students from 2018.2019 to 2024.2025
 - Equates to a loss of SSF revenue - \$4,441,500,000
 - Staffing was not adjusted to accommodate such a dramatic loss
 - Overspending of ESSER and other funds
 - Budgeting Revenue too high and Expenditures too low

ADM TO STAFFING COMPARISON



2024.2025 BUDGET ISSUES CON'T

- **What we are doing about it**

- District leadership team is going through the exercise of “right-sizing”
- Scrutinizing the budget for all areas where savings can be realized
 - **The District has made good progress this year**
- Exploring all grant opportunities
- Ensuring that we are getting reimbursement for those programs that are grant funded
- Exploring the option of a loan
 - TAN
 - Full Faith & Credit/Line of Credit
- Looking forward –
 - Adequately budgeting for those expenditures that are non-negotiable
 - Monitor issues at the Federal level that could affect both State and Federal Funding

The image features a solid black background. At the top, there is a decorative, wavy border with a color gradient. From left to right, the colors transition from a bright yellow, through orange and red, to a vibrant green and finally a light blue. The text "QUESTIONS?" is centered in the lower half of the image in a white, serif typeface.

QUESTIONS?