

## Memorandum

**To:** Board of Directors, Estacada School District

**From:** Scott B. Pillar, Director of Finance

**Date:** August 6, 2025

**Subject:** Monthly Board Report – Written

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Thank you for the opportunity to serve as the Director of Finance for the Estacada School District. Since officially beginning in early July, I have focused on closing out the 2024–2025 fiscal year, assessing the district’s current financial position, and aligning the fiscal office with the district’s strategic plan—particularly the financial pillar.

At this time, I am not implementing major changes to the fiscal office’s operations. In my experience, adjustments to how we record, report, or project financial data should be made deliberately and thoughtfully. However, I am introducing one notable change: A redesigned financial report with the addition of a narrative component. My goal is to provide you with clear, timely, and relevant information regarding the district’s financial health. I welcome and encourage your feedback (especially constructive criticism) as I continuously work to improve how financial information is communicated.

During the Board meeting, I will discuss the philosophy behind the new financial report and explain how to interpret its contents. This written narrative will accompany future monthly reports and serve to:

- Outline current and upcoming projects within the fiscal office
- Identify relevant state or national trends
- Highlight any emerging or ongoing financial challenges

### Annual Financial Cycle Overview

The fiscal office operates on a predictable annual cycle, which I will reference regularly in these monthly reports:

- **September–October:** We process the district’s first major payroll of the year, which gives us early insight into how staffing costs—the largest portion of our budget—are tracking.
- **October:** Post drop student enrollment counts are collected providing a more accurate projection of annual revenue. I appreciate the Board’s emphasis on

enrollment monitoring, and I will continue to provide the monthly enrollment graph as part of my standard reporting.

- **November–December:** This period includes intensive audit fieldwork, recording of property tax revenues (our largest local funding source), and early indications of the State of Oregon’s budget performance. While audits look backward, they also help us identify areas for operational improvement. As a note, I am confident the 2024–2025 audit will be completed by the December deadline.
- During this time, we also assess the performance of our grant programs and begin forecasting enrollment and revenue for the 2026–2027 fiscal year.
- **January–February:** These months are focused on year-end activities and routine accounting, with continued monitoring of budget execution and spending trends.
- **Early Spring:** We begin development of the next fiscal year’s budget. I prefer a position-based budgeting approach, which allows us to project staffing costs across all funds with a higher degree of accuracy.
- **Late Spring:** The budget approval process is in full swing. If necessary, we adjust the current-year budget through resolution. This is also when we review district contracts for performance and value.
- **June:** We prepare for the annual audit and begin closing the fiscal year. Payroll is particularly busy as we finalize balance of contract payments, all in anticipation of June 30—our equivalent of New Year’s Eve in the finance office!

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Please know that my door is always open. Transparency is a core value of my team, and I welcome conversations about our work—whether to explain, evaluate, or plan. Thank you for your service to the community and particularly the students of the Estacada School District.