

Ashland School Board
District Budget Committee - Budget 101
Orientation
Wednesday, April 16, 2025 7:00 PM

District Office
885 Siskiyou Blvd
Ashland, Oregon 97520

Agenda

1. Introductions

Presenter: Director of Business Services Sherry Ely

2. Budget Orientation

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Presenter: Director of Business Services Sherry Ely

3. Questions and Discussion

Presenter: Director of Business Services Sherry Ely

4. 2025-2026 Budget Calendar Review

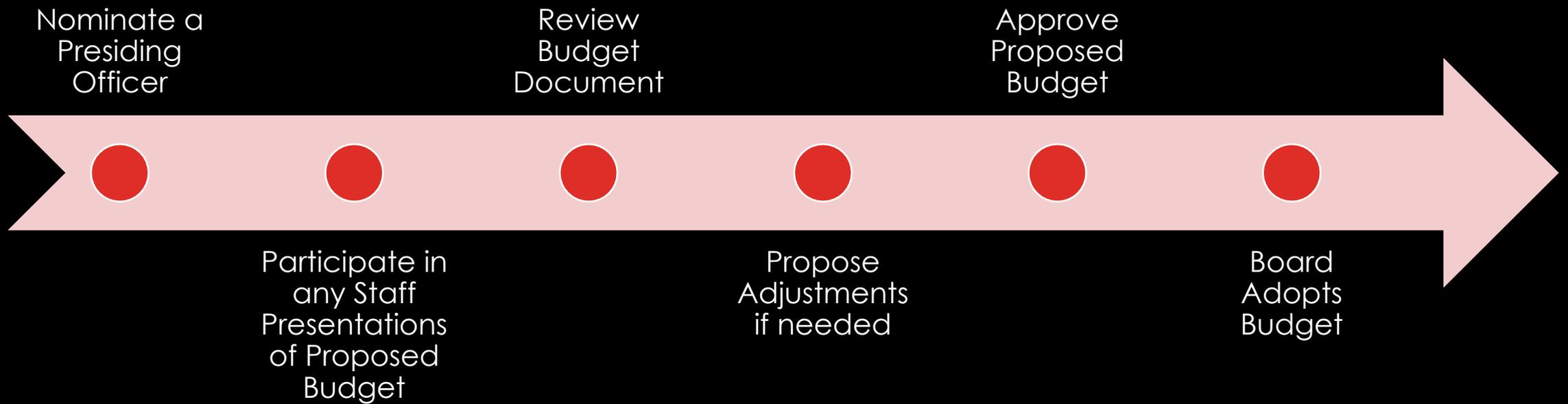
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Presenter: Director of Business Services Sherry Ely

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!

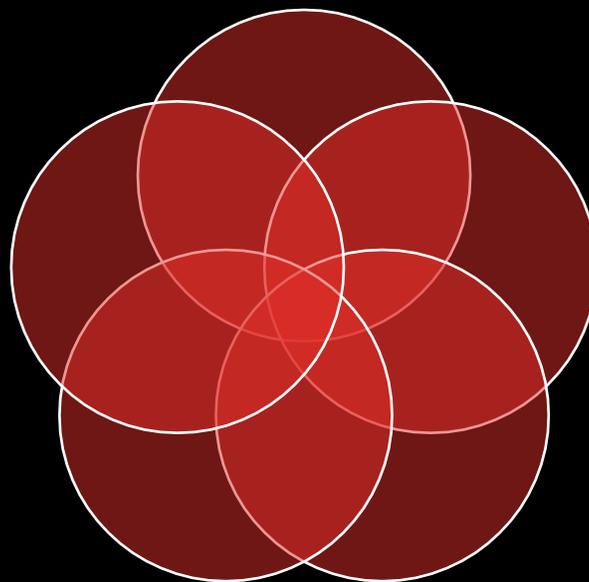
- Role of the budget committee, budget calendar, expectations, etc.
- Committee's preference for ground rules
- Orientation on the organization of the District
- Orientation on budget document and types of activities or programs and expenditures made from each fund
- General discussion of visions and 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

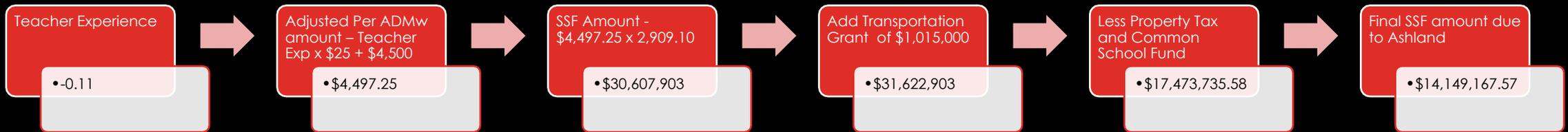
Special
Revenue
Funds

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	2024-2025 Transportation Grant
Property Taxes and In-lieu of property taxes from local sources = \$17,125,000.00	Salaries = N/A
Common School Fund = \$348,735.58	Payroll = N/A
County School Fund = \$0.00	Purchased Services = N/A
State Managed Timber = \$0.00	Supplies = N/A
ESD Equalization = \$0.00	Other = N/A
In-Lieu of Property Taxes(non-local sources) = \$0.00	Garage Depreciation = N/A
Revenue Adjustments = \$0.00	Bus Depreciation = N/A
Sum of Local Revenue = \$17,473,735.58	Fees Collected = N/A
	Non-Reimbursable = N/A
	Net Eligible Trans Expenditures = \$1,450,000.00
2024-2025 Experience Adjustment	Transportation per ADMr Rank = 18%
District Average Teacher Experience = 11.98	Transportation Reimbursement Rate = 70.00%
State Average Teacher Experience = 12.09	70.00% of the Net Eligible Transportation Expenditures =
Experience Adjustment (Difference in District and State Teacher Experience) = -0.11	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

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	9	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

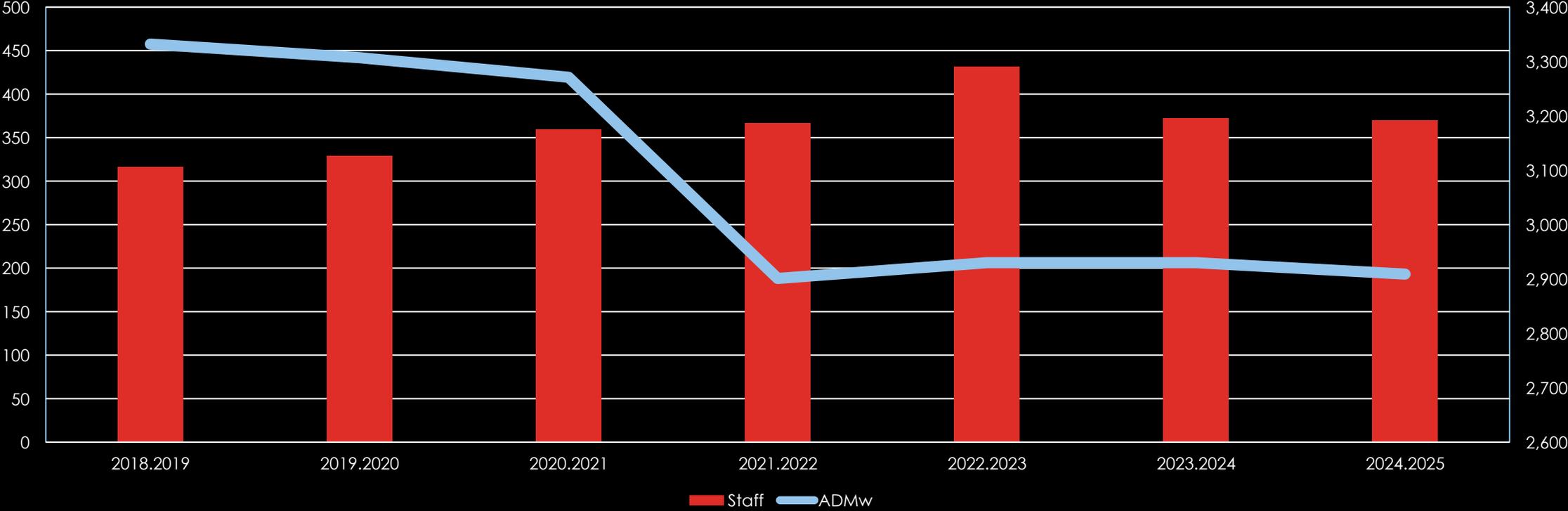
FUND	FUNCTION	OBJECT	CENTER	AREA of RESPONSIBILITY	SUB AREA OF RESPONSIBILITY	PROJECT
•100 - General Fund	•1250 – Students with Disabilities	•0410 – Supplies	•015 - Student Services	•320 – Special Education	•014 – Extended Assessments	•015 - SPED

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

ADMw - 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



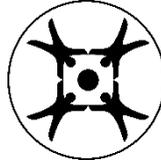
QUESTIONS?

ASHLAND PUBLIC SCHOOLS

JACKSON COUNTY SCHOOL DISTRICT #5

Dr. Joseph Hattrick

Superintendent



Inspiring Learning for Life

MICHELLE CUDDEBACK
Assistant Superintendent

STEVE MITZEL
Executive Director, Operations

APRIL HARRISON
Director, Student Services

SHERRY ELY
Director, Business Services

BOARD OF DIRECTORS

REBECCA DYSON

JILL FRANKO

RUSSELL HATCH

DANIEL RUBY

EVA SKURATOWICZ

2025-2026 BUDGET CALENDAR

- | | |
|---------------|--|
| May 6, 2025 | Publish notice of Budget Committee Meetings
<u>Rogue Valley Times</u> and District web site |
| May 21, 2025 | First Budget Committee Meeting <ul style="list-style-type: none">• Elect presiding officer• Presentation of budget message and budget document• Receive public comment |
| May 28, 2025 | Second Budget Committee Meeting <ul style="list-style-type: none">• Any remaining discussion items and approval vote |
| June 3, 2025 | Publication of Notice of Budget Hearing
ED1 – Financial Summary, Statement of Changes in Activities
Property Tax Levies, Statement of Indebtedness |
| June 12, 2025 | Public hearing on the budget as approved by Budget Committee followed by Board of Education meeting to enact resolutions <ul style="list-style-type: none">• Adopting the budget• Making the appropriations• Categorizing and declaring the tax levies |

NOTE: All Budget Committee meetings are held at 7:00 pm at the Ashland School District Office, 885 Siskiyou Blvd., Ashland, Oregon.