Alsea Budget Committee Meeting

Tuesday, May 20, 2025 6:00 PM
Alsea School Library, 301 S 3rd St, Alsea, OR 97324

1. **Call to Order**
   a. Flag Salute
2. **Approval of Agenda**
3. **Approval of Minutes - 04.22.2025 Budget Committee Meeting Minutes**

Alsea Budget Committee Meeting
Tuesday, April 22, 2025
6:30 PM
Alsea School Library

Alsea School District 7J
301 South 3rd Street
Alsea, OR 97324
541.487.4305

Budget Committee Members Present: Cheryl VanLeuven, MacKenzie Webb, Kathi Gamler, Tracy Foster attended via phone

Board Members Present: Risteen Follett, Soren Rounds, Jamie Olsen, Russ Ceperich came at 6:40 PM via Zoom link.

Staff Members Present: Krista Nieraeth, Don Staehely, Lora Nickle

1. **Call to Order –** 6:30 PM
2. **Approval of Agenda**
   Agenda approved as presented.
3. **Election of Officers**
   MacKenzie Webb nominated Tracy Foster for Committee Chair, Cheryl VanLeuven seconded the motion. Motion carried 7-0.
   Tracy Foster nominated MacKenzie Webb for Committee Vice Chair, Cheryl VanLeuven seconded the motion. Motion carried 7-0.
   Lora Nickle was appointed as the Budget Committee secretary.
4. **Review of Budget Message and Proposed Budget 2025-26**
   Ms. Nieraeth read the 2025-2026 Budget Message. Mr. Staehely reviewed the proposed budget funds as well as explained how the amounts for each area of the budget are calculated.
   The committee asked clarifying questions.
5. **Next Budget Committee meeting**
   May 20, 2025 at 6:00 PM
6. **Meeting Adjourn** – 7:53 PM

4. **Patron Comments**

The Alsea School Board of Directors values the opinions and input of students, staff, parents, and community members. Although board meetings are held in public, they are not meetings of the public. Please keep your comments to 3 minutes or less. If you intend to speak to the board this evening, you will need to fill out one of the blue comment cards and hand it to the Board Secretary, Lora Nickle. Public comments may also be made via Zoom. If you intend to speak via Zoom, please put your name in the comments so that the board chair can call on you. Before you begin your comments, please state your name and if you are speaking for an organization, please state that organization. For more information about public comments at a board meeting, please see Alsea School District Policy BDDH.

5. **Budget Discussion**

a. Review 2025-26 Proposed Budget

b. Financial Impacts to Proposed Budget

- ADMw Update
- SB849 - PERS Rate
- Unemployment Reserve
- General Fund - Use of Cash

Alsea School District 7J
Change in 25-26 State School Support ADMw Estimate and Impact on 25-26 Proposed Budget

	ODE	3/3/2025 - Used to develop Budget		ADMw Projection Based on 24-25 Update			
	Weight	**Total**	**ADMw**	**Total**	**ADMw**		**Change**
ADMr	1.00	222.00	222.00	222.00	222.00		-
ESL	0.50	6.00	3.00	6.00	3.00		-
Pregnant and Parenting	1.00	-	-	-	-		-
IEP	1.00	24.42	24.42	24.42	24.42		-
IEPs above 11%	1.00	25.40	25.40	3.80	3.80	1)	(21.60)
Students in Poverty	0.25	26.00	6.50	26.00	6.50		-
Foster Care	0.25	-	-	-	-		-
Remote Elementary	1.00	38.82	38.82	55.01	55.01	1)	16.19
Small High School	1.00	50.46	50.46	50.46	50.46		-
Total ADMw			370.60	431.16	365.19		(5.41)
Prior Yrs ADMw			370.18		347.83		
Greater ADMw Amt between Yrs			**370.60**		**365.19**		**(5.41)**
Rate			**$ 4,371.50**		**$ 4,371.50**		
Ratio			**2.4754260426**		**2.4754260426**		
Total			**$ 4,010,383.02**		**$ 3,951,839.66**		**$ (58,543.36)**

1) ODE uses prior fiscal year figures for payments during the 25-26 fiscal year. Final adjustments will not be made until after all districts haved submitted audit figures and will be made on May 2027.

Alsea SD's Cap Waiver Data

	2021-22	2022-23	2023-24
ADMr	935	469	265
IEP % of ADMr	12.2%	18.34%	15.82%
# IEP over IEP Weight	11	34	13
Severity - # of students with more costly diagnoses	Lower proportion of students with more costly diagnoses	Higher proportion of students with more costly diagnoses	Lowest proportion of students with more costly diagnoses
SSF Revenues for Special Education	$1,024 M	$539 k	$325 k
Expenditures (District + ESD)	$1,636 M	$1,438 M	$683 k
Expenditures as % over revenues	60% over revenues	167% over revenues	110% over revenues

ADMw Estimates

Grade	24-25 3Q ADM	24-25 Total	25-26 Projected	25-26 Total
KG	13.06		14	
1	12.44		12	
2	31.84		13	
3	31.16		29	
4	22.64		29	
5	26.44		21	
6	16.99		20	
7	16.61		15	
8	15.24	186.42	17	170
9	10.09		16	
10	16.19		10	
11	9.88		16	
12	10.81	46.97	10	52
		233.39	222	222

2024-25 Estimate

District: **Alsea** School: **Alsea Charter**

SmSchoolC	Maximums	ADMa	Minimums	AdjADMa	Grade Cnt	Grd total		multiplier	Dist factor	**SmScwt**
Primary grades	252	186.42	25	186.42	9		9	0.0045	1	**55.01441**
			School:							
SmHSC	Maximums	ADMa	Minimums	AdjADMa	Grade Cnt	Grd total		multiplier		**SmHSwt**
Secondary grades	350	46.97	60	60	4		4	0.0029		**50.46**

2025-26 Estimate

District: **Alsea** School: **Alsea Charter**

SmSchoolC	Maximums	ADMa	Minimums	AdjADMa	Grade Cnt	Grd total		multiplier	Dist factor	**SmScwt**
Primary grades	252	170	25	170	9		9	0.0045	1	**62.73**
			School:							
SmHSC	Maximums	ADMa	Minimums	AdjADMa	Grade Cnt	Grd total		multiplier		**SmHSwt**
Secondary grades	350	52	60	60	4		4	0.0029		**50.46**

Unemployment Liability Exposure (Breaks)

Employee	Days	Annual Salary	52 Weekly	WBA	Breaks Period	Break Benefit	Annual (26 weeks)	Qualify Friday	Reason
1	159	23,382.00	449.65	292.00	12	3,504	7,592	No	WBA less than annual weekly
2	162	29,004.00	557.77	362.00	12	4,344	9,412	No	WBA less than annual weekly
3	162	23,367.00	449.37	292.00	12	3,504	7,592	No	WBA less than annual weekly
4	200	45,936.00	883.38	574.00	10	5,740	14,924	No	WBA less than annual weekly
5	162	27,877.00	536.10	348.00	12	4,176	9,048	No	WBA less than annual weekly
6	159	27,198.00	523.04	339.00	12	4,068	8,814	No	WBA less than annual weekly
7	200.5	39,892.00	767.15	498.00	10	4,980	12,948	No	WBA less than annual weekly
8	162	29,005.00	557.79	362.00	12	4,344	9,412	No	WBA less than annual weekly
9	159	26,848.00	516.31	335.00	12	4,020	8,710	No	WBA less than annual weekly
10	159	47,534.00	914.12	594.00	12	7,128	15,444	No	WBA less than annual weekly
11	162	37,078.00	713.04	463.00	12	5,556	12,038	No	WBA less than annual weekly
12	159	26,750.00	514.42	334.00	12	4,008	8,684	No	WBA less than annual weekly
13	159	26,855.00	516.44	335.00	12	4,020	8,710	No	WBA less than annual weekly
14	164	25,295.00	486.44	316.00	12	3,792	8,216	No	WBA less than annual weekly
15	162	29,004.00	557.77	362.00	12	4,344	9,412	No	WBA less than annual weekly
16	162	27,332.00	525.62	341.00	12	4,092	8,866	No	WBA less than annual weekly
17	159	29,650.00	570.19	370.00	12	4,440	9,620	No	WBA less than annual weekly
18	165	27,671.00	532.13	345.00	12	4,140	8,970	No	WBA less than annual weekly
19	159	41,790.00	803.65	522.00	12	6,264	13,572	No	WBA less than annual weekly
20	162	28,434.00	546.81	355.00	12	4,260	9,230	No	WBA less than annual weekly
21	172	31,103.00	598.13	388.00	12	4,656	10,088	No	WBA less than annual weekly
						95,380	211,302		

Annual Breaks	Weeks	200 days
Thanksgiving	1	1
Winter	2	2
Spring	1	1
Summer	8	6
	12	10

The employee is a 4 day a week school year employee. The base salary is $29,000. Can the employee apply for unemployment on the non-workday of a week? Will that day qualify as a day for the five-day waiting period?

Annual Base Salary - $29,000
Weekly Salary - $557.69 ($29,000/52) – correct computation?

Unemployment Weekly Benefit Allowance for $29,000 - $362

Answer: No, the weekly benefit allowance is less than the weekly salary; therefore, the day is not eligible for either the waiting period or unemployment benefits.

ALSEA SCHOOL DISTRICT NO. 7J
GENERAL FUND

		Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Estimate 2024-25	23-25 Biennium	Estimate 2025-26	Estimate 2026-27	25-27 Biennium
	State Funding			**$ 5.00**		**$ 5.20**	**$ 10.20**	**$ 5.57**	**5.79**	**$ 11.36**
	ADMr	934.77	468.80	265.48	295.00	222.13		222.00	222.00	
	ADMw	1,120.07	613.44	398.68	395.11	364.02		365.19	365.19	
	State Funding ADMw Used	1,120.07	1,120.07	613.44	395.11	398.68		365.19	365.19	
	Change in ADMw		-	(506.63)	(218.33)	3.57		(33.49)	-	
	Resources									
1	State School Support Fund									
	Local Revenue (Taxes)	$ 458,301	$ 485,129	$ 508,832	$ 530,000	530,000		545,000	561,350	
	County Fund	8,805	7,543	6,305	-	-				
	Common School Fund	48,709	63,817	51,631	41,205	40,053		32,225	32,225	
	Federal Forest Fees	-	-	-	-	-				
	Formula Allocation	10,736,993	11,774,678	6,739,620	4,527,702	4,313,526		4,247,615	4,496,807	
		11,252,808	12,331,168	7,306,388	5,098,907	4,883,579		4,824,840	5,090,382	
	Less:									
	SSF Adjustment Prior Yr	-	-	-	-	(87,988)		-	-	
	Total SSF Allocation	**11,252,808**	**12,331,168**	**7,306,388**	**5,098,907**	**4,795,591**		**4,824,840**	**5,090,382**	
	Change In SSF Compared to Prior FY		**1,078,360**	**(5,024,780)**		**(2,510,797)**		**29,249**	**265,542**	
2	Local Sources (1000)	134,403	442,927	412,669	158,098	497,197		361,972	286,972	
3	County Sources (2000)	69	-	7,651	7,600	7,027		7,100	7,100	
4	State Sources (3000)	8,393	8,125	-	-	-		-	-	
5	Federal Sources (4000)	-	-	-	-	-				
6	Other Resources (5300)	-	-	4,999	-	38,582		-	-	
7	Total Resources Received in FY	**11,395,672**	**12,782,220**	**7,731,707**	**5,264,605**	**5,338,397**		**5,193,912**	**5,384,454**	
8	Beginning Fund Balance as of July 1	1,696,388	1,146,493	4,390,473	6,700,000	6,716,065		6,400,000.00	4,728,088	
9	Total Resources	**$ 13,092,060**	**$ 13,928,713**	**$ 12,122,181**	**$ 11,964,605**	**$ 12,054,462**		**11,593,912**	**$ 10,112,542**	
	Expenditures									
10	100 - Salaries	**$ 4,979,423**	**$ 4,458,785**	**$ 2,329,659**	**$ 2,814,833**	**$ 2,520,146**		**$ 2,752,579**	**$ 2,847,645**	
	Licensed	1,773,426	1,842,541	914,508	1,130,372	1,003,951		1,084,729	1,137,643	
	Classified/Confidential	1,375,129	1,226,177	713,925	782,926	719,540		823,838	845,449	
	Administrators	650,515	716,695	304,728	338,992	289,581		320,352	326,759	
	Supervisor	915,345	479,853	123,973	210,739	177,342		185,467	189,176	
	Substitutes	164,534	114,831	126,193	193,000	175,500		175,500	175,500	
	Stipends	100,474	78,688	146,332	158,804	154,232		162,693	173,118	
	Early Retirement	-	-	-	-	-				
11	200 - Benefits	**2,627,224**	**2,555,901**	**1,521,505**	**2,029,760**	**1,720,913**		**1,860,149**	**1,923,568**	
12	300 - Purchased Services	**2,105,714**	**949,798**	**688,627**	**718,602**	718,602		749,545	749,545	
13	400 - Materials and Supplies	**1,617,027**	**1,027,655**	**288,770**	**434,190**	434,190		405,900	405,900	
14	500 - Capital Outlay	**75,356**	**36,745**	**98,063**	**30,000**	30,000		30,000	30,000	
15	600 - Other Services	**262,117**	**133,290**	**155,158**	**139,900**	139,900		155,050	155,050	
16	700 - Transfers					-				
	Food Service	**76,500**	**240,066**	**65,334**	**123,405**	62,552		100,000	100,000	
	Bus Replacement	**5,000**	**136,000**	**259,000**	**140,002**	140,002		112,601	112,601	
	Capital Projects	**200,000**	**-**	**-**	**700,000**	700,000		200,000	200,000	
	800 - Contingency				**500,000**			500,000	500,000	
	Savings					(811,843)				
17	Total Expenditures	**$ 11,948,361**	**$ 9,538,240**	**$ 5,406,115**	**$ 7,630,692**	**$ 5,654,462**		**$ 6,865,824**	**$ 7,024,309**	
18	Ending Fund Balance	**$ 1,143,699**	**$ 4,390,473**	**$ 6,716,065**	**$ 4,333,913**	**$ 6,400,000**		**$ 4,728,088**	**$ 3,088,233**	
	Use of Cash	**$ (552,689)**	**$ 3,243,980**	**$ 2,325,592**	**$ (2,366,087)**	**$ (316,065)**		**$ (1,671,912)**	**$ (1,639,855)**	
	Original Use of Cash					**$ (16,065)**		**$ (1,732,783)**	**$ (1,764,303)**	
	Changes Compared to Budget									
	1) Decrease in SSF Funding					**(300,000)**		**(58,543)**	**14,720**	**(343,823)**
	Changed IEPs over 11% ADMw									
	Changed Remote Elementary ADMw									
	2) Proposed PERS Rate Change per SB 849							**46,240**	**47,852**	**94,092**
	Lowered rates by 1.68% - Savings									
	3) Decrease in Unemployment Rate - Savings							**75,114**	**63,816**	**138,930**
	4) Decrease in funding from WLA due to reduced PR Costs							**(1,940)**	**(1,940)**	**(3,880)**
	Revised Use of Cash					**(316,065)**		**(1,671,912)**	**(1,639,855)**	**(114,681)**
	Original Projected Ending Cash 6/30/27									**3,202,914**
	Revised Projected Ending Cash 6/30/27									**$ 3,088,233**

c. Recommended Changes to the 2025-26 Proposed Budget
d. Discussion / Questions
6. **Set Next Meeting or Approve Proposed Budget Resolution**
7. **Adjournment**