



Proposed Budget Alsea School District

For FY23-24

*“Teach to lighten the load of darkness”
“Teach the meaning of loving to learn”*

Presentation

- Budget Message
- Budget Assumptions
- Enrollments
- All Fund Summaries
- General Fund
- Special Revenue Funds
- Debt Service Fund
- Capital Projects
- Informational Section
- Items for consideration

(pg.14)



FYE June 30, 2024

[illegible]

Enrollment trends

Breakdown

- Brick and Mortar – Estimated with K-12
 - Kindergarten : 20
 - Grades 1-8 : 150
 - Grades 9-12 : 72
 - Total 242 Enrollment Goal
- LAHO – Estimated with a K-3 model
 - Kindergarten: 55
 - Grades 1-3 : 122
 - Total 177 Enrollment Goal

****This does not include extra weights****

Budget Assumptions

• page 15 in Budget

- 9.9 billion State budget with 49/51 split
- 3 million beginning fund balance as resource
- \$120,000 as planned General Fund Contingency
- FY23.24 - COLA and Step Freeze for All staff, except Certified
- All 163 day classified employees will get 5 paid holidays
- All Employees will not have PAID lunch breaks (BOLI requirements still apply)
- PERS costs have increased
- Health insurance remains the same
 - Exception change:
 - .75 – 1.0 FTE (Full)
 - .50 - .74 FTE (prorated to FTE),
 - .49 FTE and Lower has no health insurance benefits

Other Budget Items

- School Insurance costs have increased estimated at 20%
- Unemployment has increased – Estimating 80K into budget
- MOE budgeted in General Fund around 1.4 million
- LAHO budget in General Fund only: 1,130,000
 - Extra 4 teachers budgeted in SIA Grant (If enrollment requires need)
- 1 New Bus purchase this coming year
- Outsourcing Food Service program
- Athletic Program has been put into Special Revenue Fund for Transparency (Fund 218)

Financial Section - Overview

Pages 23 - 35



Alsea School District #7J
PROPOSED BUDGET - ALL FUNDS
FYE JUNE 30, 2024

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES					
Local sources	672,105	126,220	92,000	15,000	905,325
Intermediate sources	6,500	47,000	-	-	53,500
State sources	6,847,998	1,102,777	-	2,100,000	10,050,775
Federal sources	-	636,222	-	-	636,222
TOTAL REVENUE	7,526,603	1,912,219	92,000	2,115,000	11,645,822
EXPENDITURES					
Instruction	3,749,045	1,314,728	-	-	5,063,773
Support services	4,073,748	436,764	-	-	4,510,512
Enterprise and community services	-	289,260	-	-	289,260
Facilities acquisition and construction	-	233,052	-	3,914,747	4,147,799
Debt service	20,100	249,425	92,000	-	361,525
Contingency	120,000	-	-	-	120,000
TOTAL EXPENDITURES	7,962,893	2,523,229	92,000	3,914,747	14,492,869
REVENUES OVER (UNDER) EXPENDITURES	(436,290)	(611,010)	-	(1,799,747)	(2,847,047)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	546,605	-	-	546,605
Operating transfers out	(546,605)	-	-	-	(546,605)
Gain (loss) on sale of capital assets	5,000	-	-	-	-
Bonds and premium on proceeds	-	-	-	-	-
Payments to bond escrow agent	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(541,605)	546,605	-	-	-
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(977,895)	(64,405)	-	(1,799,747)	(2,842,047)
FUND BALANCE, JULY 1	3,000,000	64,405	18,000	1,799,747	4,882,152
FUND BALANCE, JUNE 30 2024	2,022,105	-	18,000	-	2,040,105

Revenue Summary for All Funds

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - Local Sources	\$ 672,105	\$ 126,220	\$ 92,000	\$ 15,000	\$ 905,325
2000 - Intermediate Sources	\$ 6,500	\$ 47,000	\$ -		\$ 53,500
3000 - State Sources	\$ 6,847,998	\$ 1,102,777		\$ 2,100,000	\$ 10,050,775
4000 - Federal Sources	\$ -	\$ 636,222			\$ 636,222
5100 - Long term Debt Financing Sources	\$ -			\$ -	\$ -
5200 - Interfund Transfers		\$ 546,605		\$ -	\$ 546,605
5300 - Sale of Fixed Assets	\$ 5,000				\$ 5,000
5400 - Beginning Fund Balance - ASB		\$ 35,000			\$ 35,000
5400 - Beginning Fund Balance	\$ 3,000,000	\$ 29,405	\$ 18,000	\$ 1,799,747	\$ 4,847,152
Grand Total	\$ 10,531,603	\$ 2,523,229	\$ 110,000	\$ 3,914,747	\$ 17,079,579

Expenditure Summary by Function

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - INSTRUCTION	\$ 3,749,045	\$ 1,314,728			\$ 5,063,773
2000 - SUPPORT SERVICES	\$ 4,073,748	\$ 436,764			\$ 4,510,512
3000 - ENTERPRISE AND COMMUNITY SERVICES		\$ 289,260			\$ 289,260
4000 - FACILITIES ACQUISITION AND CONSTRUCTION		\$ 233,052		\$ 3,914,747	\$ 4,147,799
5100 - DEBT SERVICE	\$ 20,100	\$ 249,425	\$ 92,000		\$ 361,525
5200 - TRANSFER OF FUNDS	\$ 546,605				\$ 546,605
6000 - CONTINGENCIES	\$ 120,000				\$ 120,000
7000 - Unappropriated Ending Fund Balance	\$ 2,022,105		\$ 18,000		\$ 2,040,105
Grand Total	\$ 10,531,603	\$ 2,523,229	\$ 110,000	\$ 3,914,747	\$ 17,079,579

Expenditure Summary by Object Classification

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
100 - Salaries	\$ 3,760,000	\$ 744,499			\$ 4,504,499
200 - Associated Payroll Costs	\$ 2,631,293	\$ 516,016			\$ 3,147,309
300 - Purchased Services	\$ 635,250	\$ 178,663		\$ 950,000	\$ 1,763,913
400 - Supplies and Materials	\$ 428,250	\$ 543,655			\$ 971,905
500 - Capital Outlay	\$ 238,000	\$ 283,167		\$ 2,964,747	\$ 3,485,914
600 - Other Objects	\$ 150,100	\$ 257,229	\$ 92,000		\$ 499,329
700 - Transfers	\$ 546,605				\$ 546,605
800 - Other Use of Funds	\$ 2,142,105		\$ 18,000		\$ 2,160,105
Grand Total	\$ 10,531,603	\$ 2,523,229	\$ 110,000	\$ 3,914,747	\$ 17,079,579

Alsea School District #7J

Fund Number and Title		Proposed Budget FY2023-24	Proposed Budget FTE
100	General Fund	\$ 10,531,603	62.22
200	Special Revenue Funds	\$ 59,200	
203	Title I-A	\$ 43,000	0.65
207	YTP	\$ 36,000	0.40
210	IDEA Part B 611	\$ 122,455	2.00
216	IDEA Part B 619	\$ 1,500	
218	Athletics	\$ 171,700	1.37
221	Title II-A Teacher Quality	\$ 5,670	
226	ESSA Partnerships	\$ 85,100	0.69
230	LEA ESSER	\$ 68,252	
232	ESSER III	\$ 171,800	
250	Non-Federal Reporting	\$ 100,000	
251	Student Success Act	\$ 755,504	7.01
252	High School Success M98	\$ 158,913	0.93
253	Vision Screening	\$ 500	
257	Baseball/Softball Program	\$ 3,750	
259	Student Activity Funds	\$ 89,500	
261	EIIS Grant	\$ 2,765	
263	Forest Camp M99	\$ 11,000	0.03
264	KPI	\$ 12,000	0.38
265	Menstrual Dignity Act	\$ 7,100	
267	TAP Asbestos Assessment	\$ 25,000	
290	Bus Replacement Fund	\$ 294,540	
291	KV/WLA Summer Transportation	\$ 8,720	1.50
299	Nutrition Services	\$ 289,260	2.00
310	Debt Service - Bond 2021	\$ 110,000	
400	Capital Projects Funds	\$ 274,747	
410	Bond 2021	\$ 1,540,000	
420	OSCIM	\$ 2,100,000	
Grand Total		\$ 17,079,579	79.18

General Fund (page 35)

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
100	General Fund	1111	Current Year's Taxes	\$ 438,281	\$ 453,202	\$ 450,000	\$ 499,000
		1112	Prior Year's Taxes	\$ 4,768	\$ 3,966	\$ 1,500	\$ 1,000
		1114	Payments in Lieu of Property Taxes	\$ -	\$ -	\$ -	\$ -
		1190	Penalties and Interest on Taxes	\$ 1,333	\$ 1,133	\$ 1,000	\$ 800
		1311	Tuition From Individuals	\$ -	\$ -	\$ -	\$ -
		1412	Transportation Fees From Other Districts Within th	\$ -	\$ -	\$ -	\$ 88,505
		1510	Interest on Investments	\$ 20,401	\$ 26,580	\$ 25,000	\$ 25,000
		1511	Interest on Tax Revenue	\$ -	\$ -	\$ -	\$ -
		1710	Admissions	\$ -	\$ -	\$ -	\$ -
		1740	Fees	\$ -	\$ -	\$ -	\$ -
		1910	Rentals			\$	\$ 12,000
		1920	Contributions/Donations	\$ -	\$ 800	\$ 1,000	\$ 6,000
		1940	Services Provided to Education Agencies	\$ 45,802	\$ 64,167	\$ 35,000	\$ -
		1960	Recovery of Prior Years' Expenditure	\$ 424	\$ (2,613)	\$ -	\$ -
		1980	Fees Charged to Grants	\$ 2,148	\$ 6,048	\$ 4,000	\$ 15,000
		1990	Miscellaneous	\$ 33,437	\$ 39,421	\$ 15,000	\$ 23,800
		1991	Misc - Erate	\$ -	\$ -	\$ -	\$ 1,000
		2101	County School Funds	\$ 3,450	\$ 8,805	\$ 2,500	\$ 2,500
		2102	Education Service District Resources	\$ 11,538	\$ -	\$ 5,000	\$ 4,000
		2199	Other Intermediate Sources	\$ 17	\$ 69	\$ -	\$ -
		3101	State School Fund - General Support	\$ 7,667,488	\$ 10,736,993	\$ 10,531,799	\$ 6,773,657
		3103	Common School Fund	\$ 25,344	\$ 48,709	\$ 26,000	\$ 66,341
		3199	Other Unrestricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -
		3203	Special Education Programs	\$ 11,921	\$ 8,393	\$ 5,000	\$ 8,000
		5300	Sale of or Compensation for Loss of Fixed Assets	\$ 5,927	\$ -	\$ 5,000	\$ 5,000
		5400	Resources - Beginning Fund Balance	\$ 2,300,055	\$ 1,696,388	\$ 1,800,000	\$ 3,000,000
100	Total			\$ 10,689,133	\$ 13,092,060	\$ 12,907,799	\$ 10,531,603

General Fund (page 33)

- Revenue

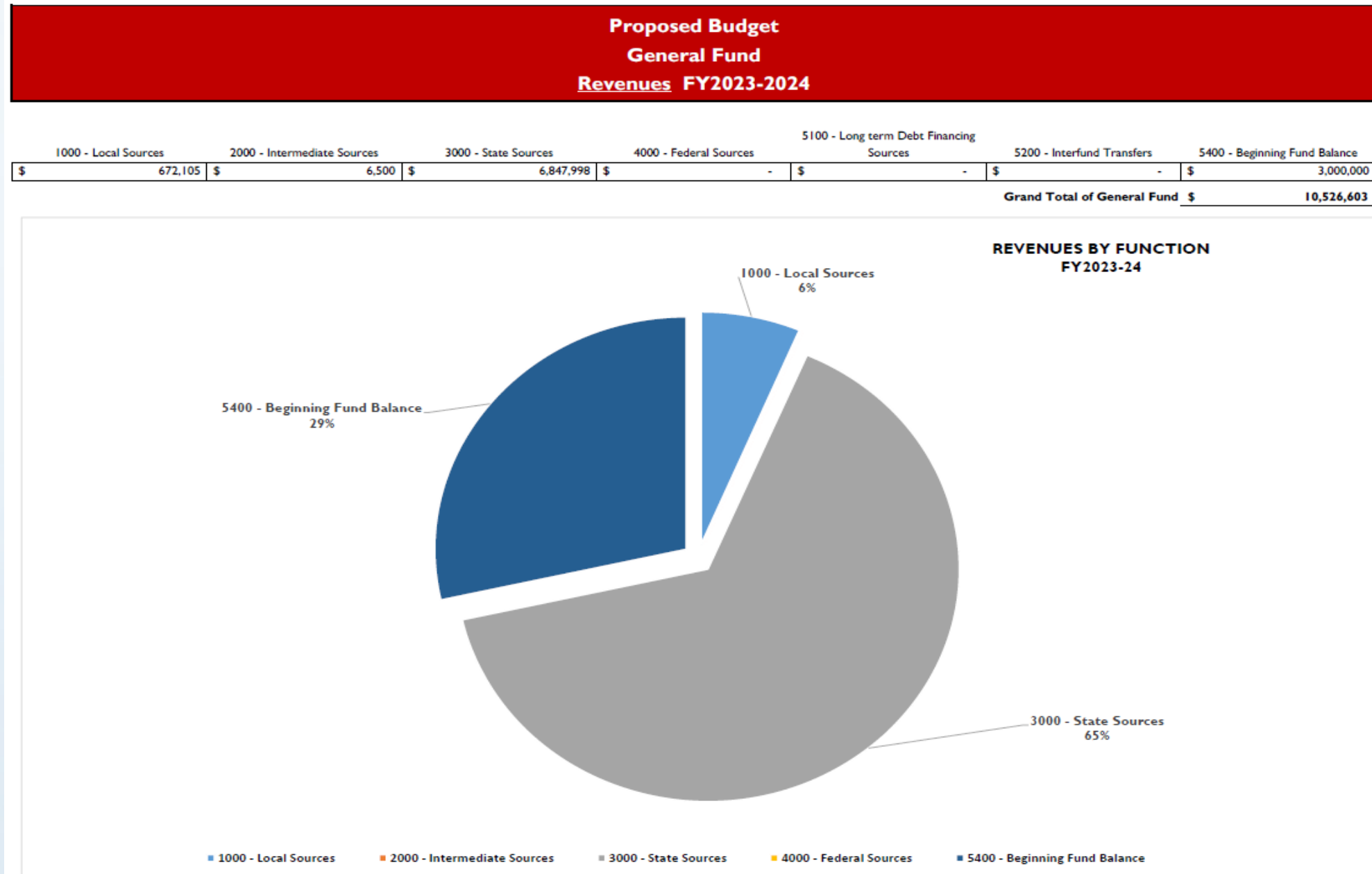
- Local Source

- Donations
 - Fees

- Property tax

- State School Funding

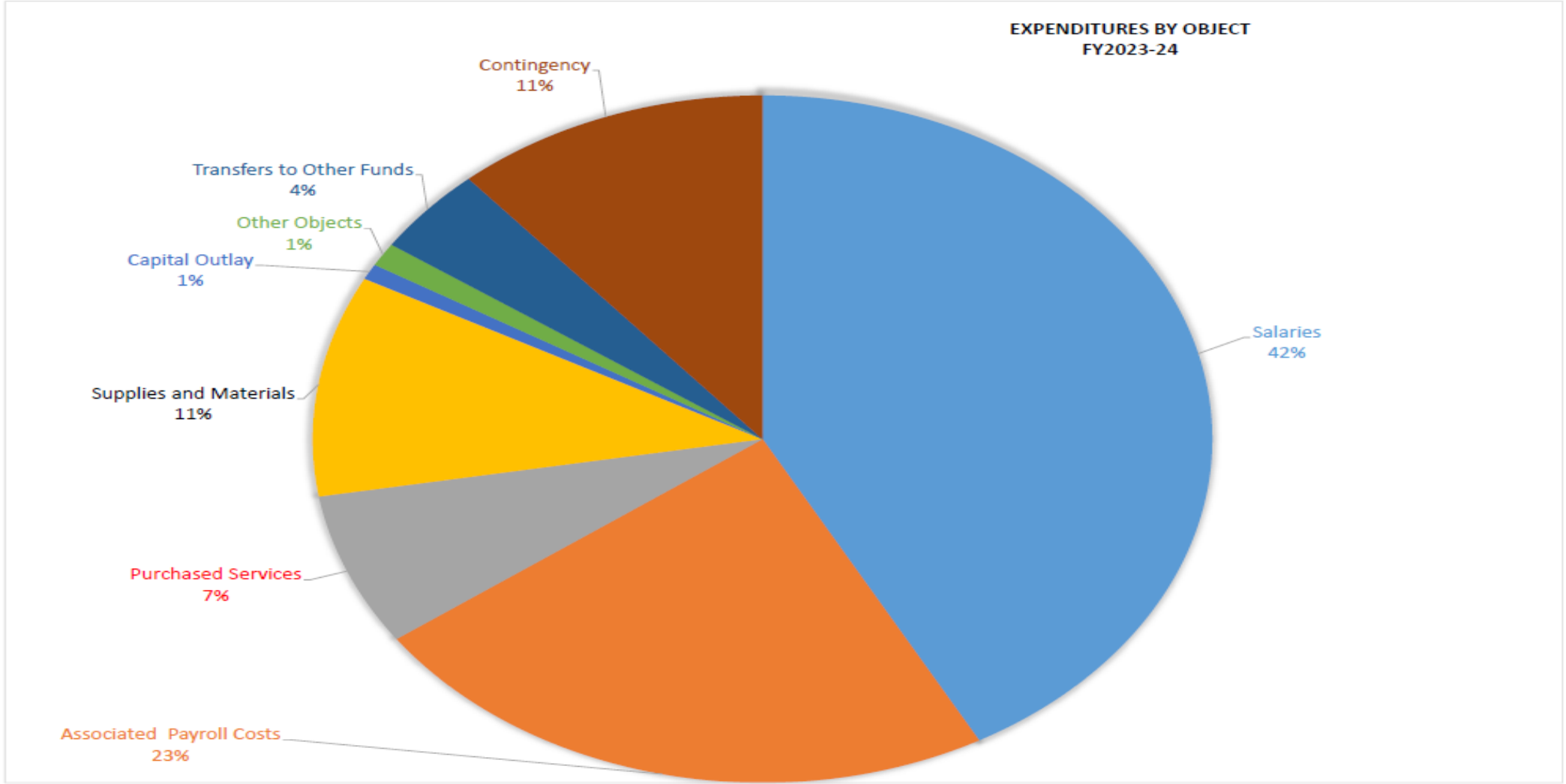
- Trans. Grant



General Fund (page 34)

Proposed Budget General Fund Expenditures FY2023-2024

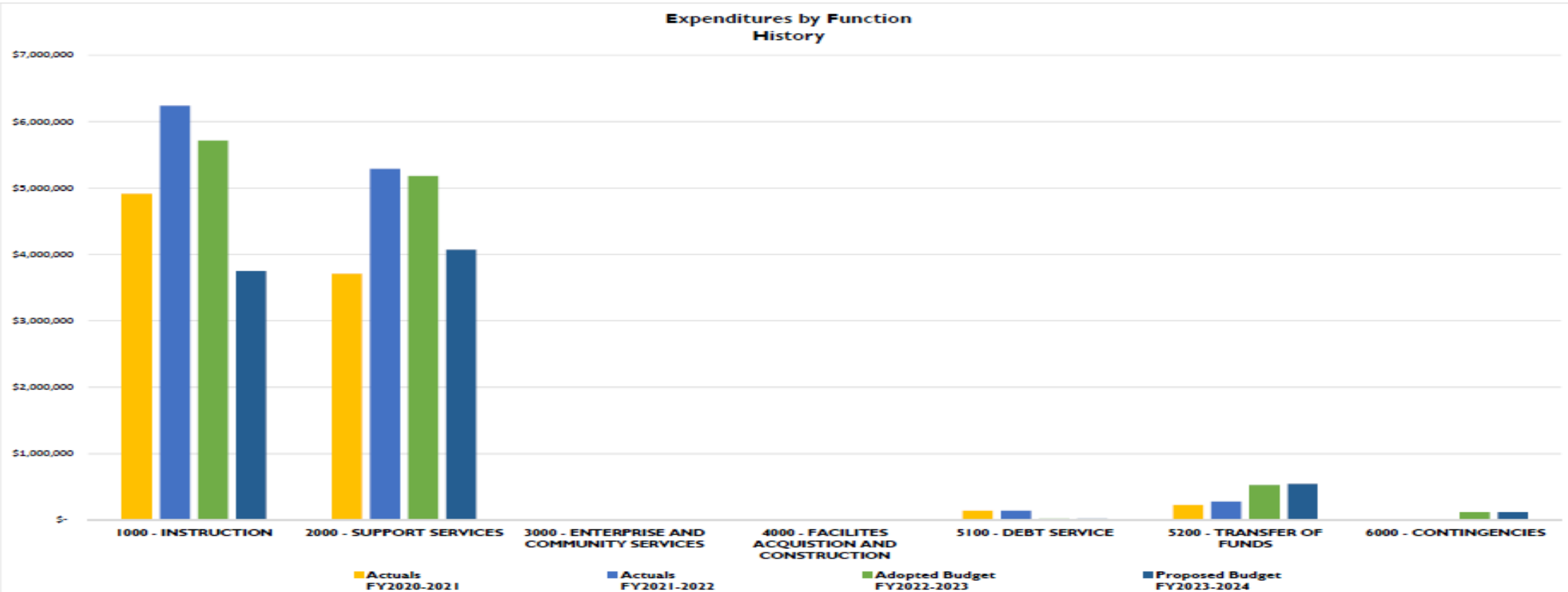
Salaries	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Contingency
\$ 3,760,000	\$ 2,631,293	\$ 635,250	\$ 428,250	\$ 238,000	\$ 150,100	\$ 2,142,105
						\$ 10,531,603



General Fund (page 31)

General Fund Expenditures by FUNCTION (History)

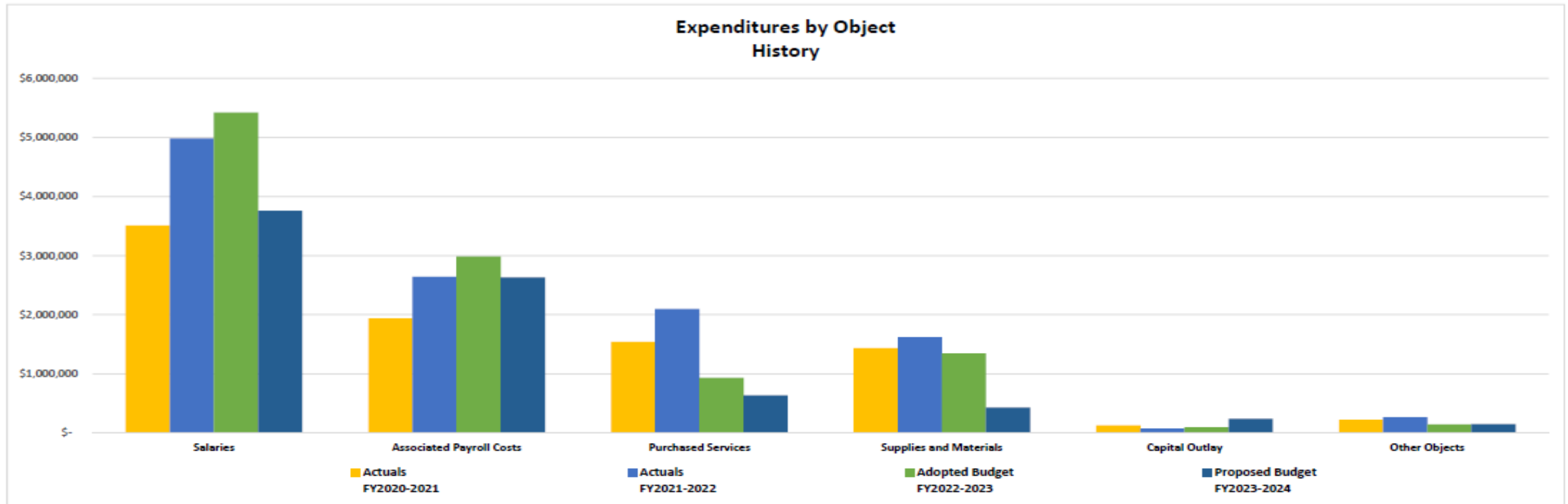
Function	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	Proposed Budget FY2023-2024
1000 - INSTRUCTION \$	4,915,006 \$	6,237,398 \$	5,715,113 \$	3,749,045
2000 - SUPPORT SERVICES \$	3,711,462 \$	5,288,185 \$	5,180,957 \$	4,073,748
3000 - ENTERPRISE AND COMMUNITY SERVICES \$	- \$	- \$	- \$	-
4000 - FACILITES ACQUISITION AND CONSTRUCTION \$	- \$	- \$	- \$	-
5100 - DEBT SERVICE \$	141,278 \$	141,278 \$	19,995 \$	20,100
5200 - TRANSFER OF FUNDS \$	225,000 \$	281,500 \$	530,000 \$	546,605
6000 - CONTINGENCIES \$	- \$	- \$	120,000 \$	120,000
7000 - Unappropriated Ending Fund Balance \$	- \$	- \$	1,341,734 \$	2,022,105
Total Expenditures \$	8,992,745 \$	11,948,361 \$	12,907,799 \$	10,531,603



General Fund (page 32)

General Fund Expenditures by OBJECT (History)

Object	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	Proposed Budget FY2023-2024
Salaries \$	3,511,922 \$	4,979,423 \$	5,421,988 \$	3,760,000
Associated Payroll Costs \$	1,934,385 \$	2,638,229 \$	2,984,362 \$	2,631,293
Purchased Services \$	1,539,170 \$	2,094,709 \$	929,348 \$	635,250
Supplies and Materials \$	1,432,401 \$	1,617,027 \$	1,343,031 \$	428,250
Capital Outlay \$	128,990 \$	75,356 \$	95,000 \$	238,000
Other Objects \$	220,877 \$	262,117 \$	142,337 \$	150,100
Transfers to Other Funds \$	225,000 \$	281,500 \$	530,000 \$	546,605
Other Use of Funds \$	- \$	- \$	1,461,734 \$	2,142,105
Total Expenditures \$	8,992,745 \$	11,948,361 \$	12,907,799 \$	10,531,603



General Fund Transfer (page 28)

Fund Title	Fund	Actuals FY20-21	Actuals FY21-22	Adopted Budgeted FY22-23	Projected Use in FY22-23	Proposed Budget FY23-24
Athletic Program	218					\$ 164,200
Bus Replacement - OLD	240	\$ 5,000				
Bus Replacement - NEW	290		\$ 80,853	\$ 210,000	\$ 136,000	\$ 259,000
Electronic Connectivity Fund (EFC)	258				\$ 75,673	
Student Body Funds (ASB) LEADERSHIP	259				\$ 3,000	
Dyslexia Grant	271	\$ 538				
Forest Camp Measure 99	223	\$ 4,402				
Nutrition Services - OLD	250	\$ 55,756				
Nutrition Services - New	299		\$ 647	\$ 120,000	\$ 160,000	\$ 123,405
Capital Projects	400	\$ 159,304	\$ 200,000	\$ 200,000	\$ -	\$ -
Total		\$ 225,000	\$ 281,500	\$ 530,000	\$ 374,673	\$ 546,605

Operating Contingency Used/Proposed (page 29)

FUND	FY20-21 Budget	FY20-21 Actuals	FY21-22 Budget	FY21-22 Actuals	Adopted Budget FY2022-23	Proposed Budget FY2023-2024
100 - General Fund	\$ 1,214,000	\$ -	\$ 93,755	\$ -	\$ 120,000	\$ 120,000
Percentage of Use		0.00%		0.00%	\$ 120,000	\$ 120,000

Special Revenue Funds

- Fund 218 – Athletics
- Fund 290 – Bus Replacement
- Fund 299 – Food Service
- Grants – Local, State, and Federal

Fund 100 – Transportation Agreements

- There are agreements with:
 - Willamette Leadership Academy
 - AND
 - Kings Valley Charter

To provide Transportation Service

Revenue

- Transportation Grant: Expenses increase while the Enrollment stay low,
- this creates better Transportation Grant Reimbursement Rate for Alsea School District
- Would be at 70% rather than 90%

- **What this means for the ALSEA School District Budget**

- We hire all transportation employees
- We purchase bus replacement
- We have ALL Transportation Costs on the Alsea Budget
- Alsea School District cannot make additional revenue off these agreements!

Fund 290 – Bus Replacement

					Bus Replacement Lease Schedule								
					Lease to purchase Payment								
Down Payment					FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Alsea SD	2019 - Year	Bus #	4	\$	-	\$22,268.72	\$20,349.99	\$20,349.99	\$22,322.02	\$23,158.10			
Kings Valley	2019 Year	Bus #	76	\$	-	\$22,682.74	\$21,096.13	\$22,682.74	\$22,322.02	\$23,588.44			
Alsea SD	2020 - Year	Bus #	5	\$	-	\$23,043.81	\$20,900.52	\$21,694.74	\$22,519.14	\$23,371.79			
Kings Valley	2021 - Year	Bus #	55	\$	-		\$24,251.40	\$22,370.66	\$22,874.00	\$23,388.66	\$23,915.28		
Alsea SD	2021 - Year	Bus #	58	\$	-		\$24,251.40	\$22,370.66	\$22,874.00	\$23,388.66	\$23,915.28		
Kings Valley	2023 - Year	Bus #	66	\$	35,888.00			\$20,780.99	\$20,376.09	\$20,981.26	\$21,602.66		
Alsea SD	2023 - Year	Bus #	7	\$	35,888.00				\$20,780.99	\$20,376.09	\$20,981.26	\$21,602.66	
Kings Valley	2023 - Year	Bus #	60	\$	35,888.00				\$20,780.99	\$20,376.09	\$20,981.26	\$21,602.66	
WLA	2023 Year	Bus #	18	\$	44,282.00				\$27,114.00	\$27,452.00	\$27,452.00	\$27,452.00	
Alsea SD	2024 Year	Bus #	6	\$	43,500.00	ESTIMATED				\$20,300.00	\$ 16,100.00	\$ 16,100.00	\$ 16,100.00
									\$226,381.09				

Interest Payment				FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Alsea SD	2019 - Year	Bus #	4	\$1,774.28	\$3,274.01	\$3,274.01	\$1,734.98	\$884.90				
Kings Valley	2019 Year	Bus #	76	\$1,807.26	\$3,393.87	\$1,807.26	\$1,734.98	\$901.56				
Alsea SD	2020 - Year	Bus #	5	\$1,219.19	\$3,362.48	\$2,568.26	\$1,743.86	\$891.21				
Kings Valley	2021 - Year	Bus #	55		\$201.60	\$2,082.34	\$1,579.00	\$1,064.34	\$537.72			
Alsea SD	2021 - Year	Bus #	58		\$201.60	\$2,082.34	\$1,579.00	\$1,064.34	\$537.72			
Kings Valley	2023 - Year	Bus #	66		\$1,465.01	\$1,869.91	\$1,264.74	\$643.34				
Alsea SD	2023 - Year	Bus #	7				\$1,465.01	\$1,869.91	\$1,264.74	\$643.34		
Kings Valley	2023 - Year	Bus #	60				\$1,465.01	\$1,869.91	\$1,264.74	\$643.34		
WLA	2023 Year	Bus #	18				\$338.00	\$3,033.20	\$2,061.33	\$1,050.47		
Alsea SD	2024 - Year	Bus #	6	ESTIMATED - with Higher Interest Rate				\$7,105.00	\$ 5,684.00	\$ 4,557.00	\$ 3,430.00	\$ 3,430.00
								\$19,327.71				

Debt Service - Bond

- Rate to be Levied for FY23.24
 - page 149
- \$97,000 to be able to make Bond and Interest Payments

Debt Service - Bond

Payments per year

Alsea School District #7J

Debt Service Schedule

FYE June 30, 2024

General Obligation Bond Series 2021

Issue Date: March 30, 2021

	Year of Maturity	Principal	Interest	Total
1	FY21-22	\$ 10,000	\$ 73,850	\$ 83,850
2	FY22-23	\$ 25,000	\$ 62,700	\$ 87,700
3	FY23-24	\$ 30,000	\$ 61,950	\$ 91,950



Overall View

	Year of Maturity	Principal	Interest	Total
1	FY21-22	\$ 10,000	\$ 73,850	\$ 83,850
2	FY22-23	\$ 25,000	\$ 62,700	\$ 87,700
3	FY23-24	\$ 30,000	\$ 61,950	\$ 91,950
4	FY24-25	\$ 35,000	\$ 61,050	\$ 96,050
5	FY25-26	\$ 40,000	\$ 60,000	\$ 100,000
6	FY26-27	\$ 45,000	\$ 58,800	\$ 103,800
7	FY27-28	\$ 50,000	\$ 57,450	\$ 107,450
8	FY28-29	\$ 55,000	\$ 55,950	\$ 110,950
9	FY29-30	\$ 60,000	\$ 54,300	\$ 114,300
10	FY30-31	\$ 65,000	\$ 52,500	\$ 117,500
11	FY31-32	\$ 70,000	\$ 50,550	\$ 120,550
12	FY32-33	\$ 75,000	\$ 48,450	\$ 123,450
13	FY33-34	\$ 85,000	\$ 46,200	\$ 131,200
14	FY34-35	\$ 90,000	\$ 43,650	\$ 133,650
15	FY35-36	\$ 95,000	\$ 40,950	\$ 135,950
16	FY36-37	\$ 105,000	\$ 38,100	\$ 143,100
17	FY37-38	\$ 115,000	\$ 34,950	\$ 149,950
18	FY38-39	\$ 120,000	\$ 31,500	\$ 151,500
19	FY39-40	\$ 130,000	\$ 27,900	\$ 157,900
20	FY40-41	\$ 140,000	\$ 24,000	\$ 164,000
21	FY41-42	\$ 150,000	\$ 19,800	\$ 169,800
22	FY42-43	\$ 160,000	\$ 15,300	\$ 175,300
23	FY43-44	\$ 170,000	\$ 10,500	\$ 180,500
24	FY44-45	\$ 180,000	\$ 5,400	\$ 185,400
		\$ 2,100,000.00	\$ 1,035,800.00	\$ 3,135,800.00

Capital Projects

Overall View For USE on Bond Project

- **Fund 400 – General Building**
 - Only Beginning Fund Balance – no transfer proposed
- **Fund 410 – Bond Project Fund**
 - **Remaining bond proceeds**
- **Fund 420 – OSCIM Grant**
 - **Matching of Original Bond Proceeds**

Informational Section

- State School Fund – State Level – Page 145
 - State School Fund – Page 146
 - ADM breakdown – Page 147
- Sample Motion to Approve Proposed Budget – Page 148
 - Sample Resolution for Allocations – Page 149
 - FTE Report – Page 150 - 151

Date: 2/22/2023
 To: District Business Managers
 Re: 2023-24 State School Fund Estimates

	2023-24	2024-25	2023-25 Biennium
	\$4,851,000,000	\$5,049,000,000	\$9,900,000,000
2023-24 Budget Appropriation for school districts & ESDs:			\$4,851,000,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$14,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$6,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
		Menstrual Hygiene HB 3294	(\$2,853,450)
Transfers/Deductions			(\$62,585,117)
State Revenue for Formula			\$4,788,414,883
District Local Revenue:			\$2,317,729,088
ESD Local Revenue:			\$157,636,914
Local Rev. for Formula (District + ESD)			\$2,475,366,003
Total Revenue For Formula			\$7,263,780,886
District Share at 95.50%			\$6,936,910,746
ESD Share at 4.50%			\$326,870,140
Other Transfers/Deductions:		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$1,500,000)
327.008(12)(a)-(B)		Less share of EAF	(\$8,735,125)
Districts			(\$65,235,125)
327.008(14)		Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
ESDs			(\$9,219,125)
Formula Revenue for Distribution			
School Districts			\$6,871,675,621
ESDs			\$317,651,015

Sources for 2023-24 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2022-23
11% Cap Waiver Basis:	2021-22
Poverty Basis:	December 2022
School District Funding Ratio:	2.160205173
Transportation Grant:	\$290,033,493.00
Estimated ADMr:	544,336
Estimated ADMw:	676,919
District Accrual per ADMw:	\$570
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,721

If you have any questions please contact Adam Krein at Adam.Krein@ode.oregon.gov

STATE SCHOOL FUND GRANT

2023-2024

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

Benton County, Alesa SD 7J - 1899**2023-2024 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$500,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$86,340.92
County School Fund	=	\$6,500.00
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	=	\$572,840.92

2023-2024 Experience Adjustment

District Average Teacher Experience	=	7.58
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	-4.32

2023-2024 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	=	\$1,200,000.00
Transportation per ADMr Rank		91%
Transportation Reimbursement Rate		90.00%
90.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$1,080,000.00

2023-2024 Extended ADMw

2023-2024 ADMw 618.97

2022-2023 ADMw 660.49

Extended ADMw 660.49

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of -4.32 by \$25 then add \$4500 to the result = \$4,392.00
 Then multiply \$4,392.00 by the Extended ADMw 660.492 and then by the funding ratio 2.160205173097 = \$6,266,497.85

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$6,266,497.85 to the Transportation Grant \$1,080,000.00 = \$7,346,497.85

2023-2024 State School Fund Grant

Subtract the Local Revenue \$572,840.92 from the Total Formula Revenue \$7,346,497.85 = \$6,773,656.93

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,488

Total Formula Revenue per Extended ADMw = \$11,123

Charter Schools Rate(ORS 338.155) = 10,124

STATE SCHOOL FUND GRANT
2023-2024

As of 2/22/2023

Benton County, Alsea SD 7J

District ID: 1899

2023-2024 Extended ADMw

Alsea SD 7J: District total extended ADMw for funding calculations

	2023-2024		2022-2023	
ADMr:	459.00 X 1.00 =	459.00	0.00 X 1.00 =	0.00
Students in ESL programs:	26.00 X 0.50 =	13.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
77 IEP Students capped at 11% of District ADMr:	50.49 X 1.00 =	50.49	55.30 X 1.00 =	55.30
Students on IEP Above 11% of ADMr:	0.40 X 1.00 =	0.40	0.40 X 1.00 =	0.40
Students in Poverty:	29.00 X 0.25 =	7.25	0.00 X 0.25 =	0.00
Students in Foster Care and Neglected/Delinquent:	2.00 X 0.25 =	0.50	2.00 X 0.25 =	0.50
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2023-2024 ADMw	530.64	2022-2023 ADMw	56.20
	Alsea SD 7J Extended ADMw		660.49	

Alsea Charter School: Charter ADMw for information only

	2023-2024		2022-2023	
ADMr:	0.00 X 1.00 =	0.00	502.70 X 1.00 =	502.70
Students in ESL programs:	0.00 X 0.50 =	0.00	12.03 X 0.50 =	6.02
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	29.00 X 0.25 =	7.25
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	88.33 X 1.00 =	88.33	88.33 X 1.00 =	88.33
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2023-2024 ADMw	88.33	2022-2023 ADMw	604.30

Alsea SD 7J Extended ADMw

660.49



ALSEA SCHOOL DISTRICT 7J

PO Box B Alsea, Oregon 97324
541.487.4305 Fax 541.487.4089

MOTION TO APPROVE THE PROPOSED BUDGET FOR FY2023-2024

BE IT HEREBY RESOLVED:

THAT, the Budget Committee of Alsea School District #7J, approves the proposed budget for FY2023-2024 in the sum of \$17,079,579 and;

THAT, the Budget Committee further approves the taxes to be levied for Alsea School District #7J as follows:

General Fund operations for Education	\$5.0811 per thousand of Assessed Value
Excluded from Limitation	\$97,000 for Payment of Bonded Debt

Approved at the meeting held on this 2nd day of May 2022.

Budget Committee Chair

Date

Alsea School District #7J

RESOLUTION NO. 23-XX

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Alsea School District #7J hereby adopts the budget for fiscal year 2023-2024 in the total amount of **\$17,079,579***
This budget is now on file at 301 S. 3rd Street Alsea, Oregon 97324

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023 for the following purposes:

General Fund

Instruction.....	\$ 3,749,045
Support Services.....	\$ 4,073,748
Enterprise & Community Services.....	\$ -
Facilities Acquisition	\$ -
Transfers.....	\$ 546,605
Debt Service	\$ 20,100
Contingency.....	\$ 120,000
Total.....	\$ 8,509,498

Debt Service Fund

Debt Service.....	\$ 92,000
Total.....	\$ 92,000

Special Revenue Fund

Instruction.....	\$ 1,314,728
Support Services.....	\$ 436,764
Enterprise & Comm.....	\$ 289,260
Facilities Acquisition	\$ 233,052
Debt Service.....	\$ 249,425
Total.....	\$ 2,523,229

Capital Project Fund

Facilities Acquisition	\$ 3,914,747
Total.....	\$ 3,914,747

Total APPROPRIATIONS, All Funds	\$ 15,039,474
Total Unappropriated and Reserve Amounts, All Funds	\$ 2,040,105
TOTAL ADOPTED BUDGET	\$ 17,079,579 *

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2023-2024 :
(1) In the amount at the rate of \$5.0811 per \$1000 of assessed value for permanent rate tax;
(2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
(3) In the amount of **\$97,000** for debt service on general obligation bonds;

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax.....\$ 5.0811/\$1000
Local Option Tax..... \$ 0.00/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 97,000.00

The above resolution statements were approved and declared adopted on **June 8th, 2023.**

Risteen Follett, Chair Board of Directors

Sean Gallagher, Superintendent

ATTEST

Lora Nickla, Executive Assistant

FTE Allocations

Extra Duty/Acedemic Stipends		Athletics Program	
Teacher on Special Assignment (TOSA)	0.11	HEAD FOOTBALL COACH	0.11
Teacher on Special Assignment (TOSA)	0.11	ASSISTANT FOOTBALL COACH	0.11
Teacher on Special Assignment (TOSA) LAHO	0.11	HEAD VOLLEYBALL COACH	0.11
Music Program Director	0.11	VARSITY HEAD BASKETBALL COACH - Boys	0.11
Drama HS Advisor	0.06	VARSITY HEAD BASKETBALL COACH - Girls	0.11
Annual Advisor	0.11	HEAD BASEBALL COACH	0.11
Testing Coordinator	0.06	HEAD SOFTBALL COACH	0.11
TAG/Enrichment Coordinator	0.03	HEAD TRACK COACH	0.11
ELL Coordinator - LAHO	0.03		
ELL Coordinator - Brick and Mortar	0.03	HEAD M.S. FOOTBALL COACH	0.05
Concessions Coordinator	0.03	ASSISTANT M.S. FOOTBALL COACH	0.05
Dyslexis Coordinator (1)	0.03	HEAD M.S. VOLLEYBALL COACH	0.05
Dyslexis Coordinator (2) LAHO	0.03	ASSISTANT M.S. VOLLEYBALL COACH	0.05
Guidance/Career Counselor	0.06	M.S. BASKETBALL COACH - Girls	0.05
Forest Camp	0.06	M.S. BASKETBALL COACH - Boys	0.05
Mentor Teacher	0.03	M.S. TRACK COACH	0.05
MTSS/RTI/Data Team	0.03		
MS/HS CTE Coordinator	0.17	Administration - Athletic Director	0.14
SR. Prom/Banquet Advisor	0.03		
SR. Advisor	0.03	Total FTE	1.37
MS Leadership	0.03		
HS Leadership	0.03		
Class Advisor - Grade 7	0.03		
Class Advisor - Grade 8	0.03		
Class Advisor - Grade 9	0.03		
Class Advisor - Grade 10	0.03		
Class Advisor - Grade 11	0.03		
Activity Duty	0.03		
Total FTE	1.48		

FTE Allocations

[illegible]

Items to consider:

- Revenue from State can Fluctuate
 - Both in General and Grants Funding
- State has not finalized their Biennium budget
- Enrollments need to increase for FY23.24 for Financial Stability

Questions and Public Comment

*Email before next meeting

larae.sullivan@lblestd.k12.or.us