



# Budget Training

APRIL 25<sup>TH</sup> AT 5PM

# Training

- State School Fund
- Property tax
- Transportation grant
- Accounting structure
- Resolution for Appropriation
- Budget Committee Roles
- Programs
- FTE
- Overall Budget – The Why?

# State School Fund (SSF)

- This is the main source to school budgets
- This has many components
  - Main components
    - Property Tax – (State funding LESS this)
    - Local Revenue
    - Transportation Grant funding
    - ADMw
    - Teacher experience
    - State Ratio – This can really effect the amount received by a district

# STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion with a 49/51 split as of 3/21/2023

## Benton County, Alsea SD 7J - 1899

### 2022-2023 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$480,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$63,817.04
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
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$550,317.04</b>

### 2022-2023 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

### 2022-2023 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		90%
Transportation Reimbursement Rate		90.00%
90.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$1,080,000.00

### 2022-2023 Extended ADMw

2022-2023 ADMw 659.38

2021-2022 ADMw 1,128.17

Extended ADMw 1,128.17

# State School Fund (SSF)

### 2022-2023 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 1128.165 and then by the funding ratio 2.13602299636 = \$10,583,781.80

### 2022-2023 Total Formula Revenue

Add the General Purpose Grant \$10,583,781.80 to the Transportation Grant \$1,080,000.00 = \$11,663,781.80

### 2022-2023 State School Fund Grant

Subtract the Local Revenue \$550,317.04 from the Total Formula Revenue \$11,663,781.80 = \$11,113,464.76

### 2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,381

Total Formula Revenue per Extended ADMw = \$10,339

Charter Schools Rate( ORS 338.155 ) = 16,051

# Property Tax

- This is always State School Funding LESS Property Tax
- When Property Tax revenues increase for all School Districts, more than estimated, this will increase the State May Reconciliation for Districts
- This is estimated based on 3% growth, and an uncollectable rate
- This estimate is provided in a December Reporting due to ODE



# Transportation Grant

- This is all Expenses in **General Fund** for Transportation
- PLUS Depreciation
- This is provided to Schools in a 70% - 80% - or 90% Reimbursement Rate
- This % can increase or decrease based on Enrollments vs. General Fund Transportation Expenditures

# Accounting Structure

- Budgets are created on:
  - Best Estimates And Actuals
  - School Districts follow the PBAM (this regulated by ODE) for Accounting Structure
  - Fund, and then Function (for appropriation authority)
    - Then Object (for transparency)



# Resolution for Appropriation

- This is based on Fund and Function appropriation
- This shows and adopts
  - Permanent Tax Rate
  - GO Bond levy, at an amount



# Budget Committee Roles

\*\*\*\*\*All budget committee members have the same authority\*\*\*\*\*

## VI. Budget Committee

- A. A budget committee is established by each local government subject to Local Budget Law.
- B. Committee shall consist of the members of the governing body and an equal number of qualified electors.
- C. Committee shall at its first meeting elect a presiding officer from its members.
- D. The purpose of the budget committee is to receive the budget document and budget message, and to provide the public with an opportunity to ask questions and comment on the budget.
- E. Duty of the committee to review, or revise and approve the budget document.
- F. Committee may compel any official or employee of the municipality to furnish information regarding the budget.

# Programs

- Instructional – this is Function 1000 (for the instruction to students)
  - This can be:
    - Classroom instruction
    - Athletic programs
    - Summer School programs
    - CTE, and Art programs
- Support Services – Function 2000 (for the support of education)
  - This can be:
    - Maintenance
    - Board, Business, and Superintendent
    - Transportation of Students
- Enterprise and Community Services 3000 (this is for Food Service)



# FTE

- Full Time Equivalent (FTE)
- This is:
  - If a person would normally have 8 hours in this position, and they are scheduled to work 6 hours in the position, this would be considered .75 FTE

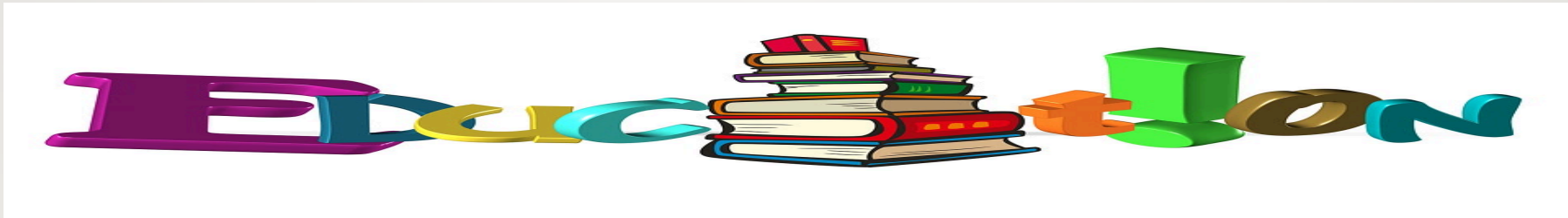
# Overall Budget Process – The Why?

- For Transparency
  - Consistency and read ability when reading multiple budgets
- To establish structure: Revenues, and Expenditure
- All school districts in Oregon follow same budget structure
  - 2 years of Actuals
  - Current year of Adopted
  - Proposed for New Year
- For Public comment

- 2 groups
- Answer as many questions as possible in 5 minutes
  - In each category

**\*\*May not use same answer twice or from the other team**

Team to get most answers, gets first choice of the prizes



Check for Understanding Game