

2024-2025
Proposed Budget



REEDSPORT School District

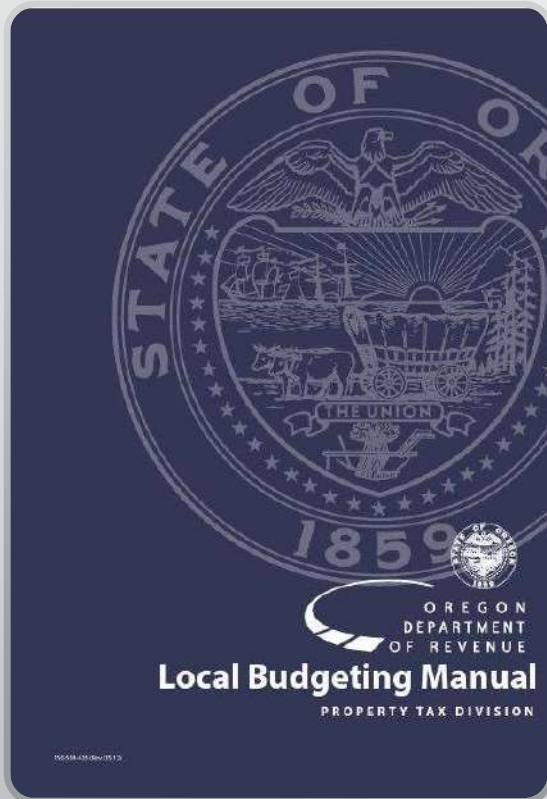
Douglas County School District #105



What is a Budget?

- A ***Budget*** is the district's FINANCIAL "ROAD MAP" for the upcoming fiscal year.
 - Includes estimated costs of goods and services
 - Includes estimate of resources: local, state, and federal





Why is a Budget required by law?

- Taxpayers fund schools, requiring our district to be accountable and transparent in its spending plans.
- Transparency and accountability are facilitated by Budget law through:
 - Uniform procedures
 - Independent committee members
 - Public meetings
 - Public participation

What is the role of a Budget Committee?

- Review the budget document and receive the budget message
- Provide opportunity for public input
 - Members of the public can ask questions and/or make comment about the proposed budget
 - Public can make suggestions to budget committee as they relate to the goals and programs of the district
- Approve the budget and refer it to the district board for adoption
- The Budget Committee is subject to public meeting laws



What does the Budget Committee NOT do?

The budget committee does not set salaries, benefits, or contract terms for employees or administrators.



The budget committee does not set staffing levels.



The budget committee does not decide whether or not a service or program should be provided.



The budget committee does not make district policies.

Can the Committee Change the Budget?



The committee has the authority to change the superintendent's proposed budget, within the limitations specified previously.



After the committee approves the proposed budget and refers it to the board, the board also has authority to change the approved budget.



There are two limitations placed on the board:

If the board increases expenditures in a fund by more than 10%, then the budget must go through a supplemental budget process;

The board does not have the authority to increase taxes approved by the committee.



FUNDS IN THIS BUDGET

- 100 – GENERAL FUND
- 200 – SPECIAL REVENUE FUNDS
 - 200, 201, 209, 214, 215, 216, 219, 220, 222, 224, 234, 237, 244, 250, 251, 252, 258, 272, 278, 286, 289, 291, 292, 298, 299
- 300 – DEBT SERVICE FUND
 - 315, 320
- 400 – CAPITAL/BUILDING FUND
 - 410, 420
- 640 – PROPRIETARY FUNDS
- 750 – OTHER FIDUCIARY FUND

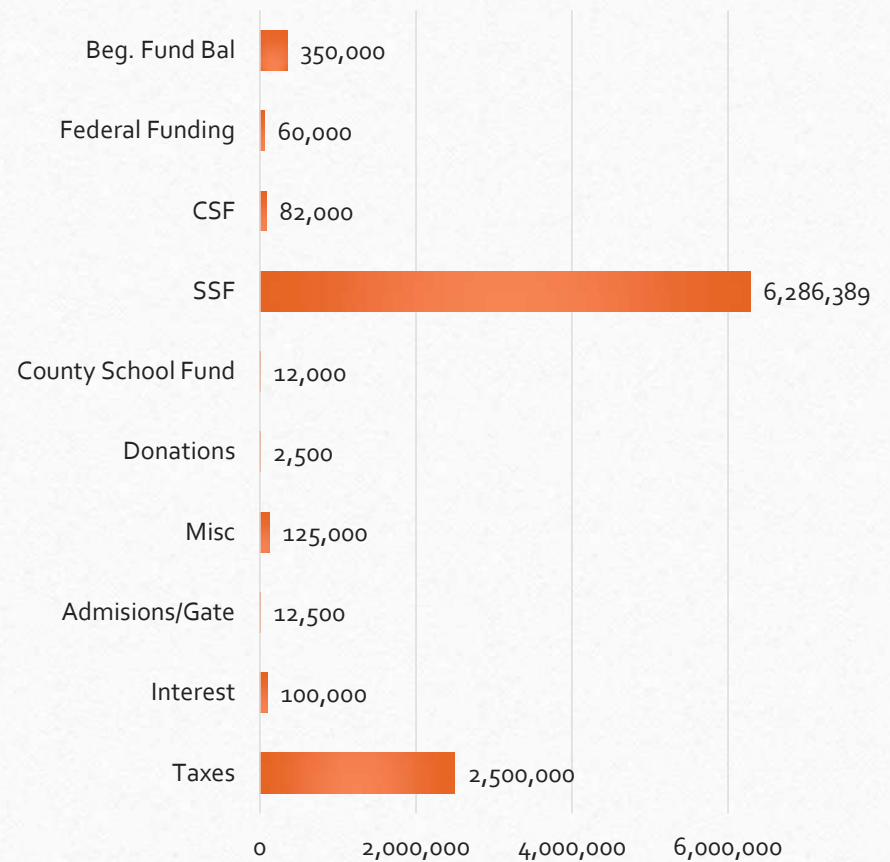


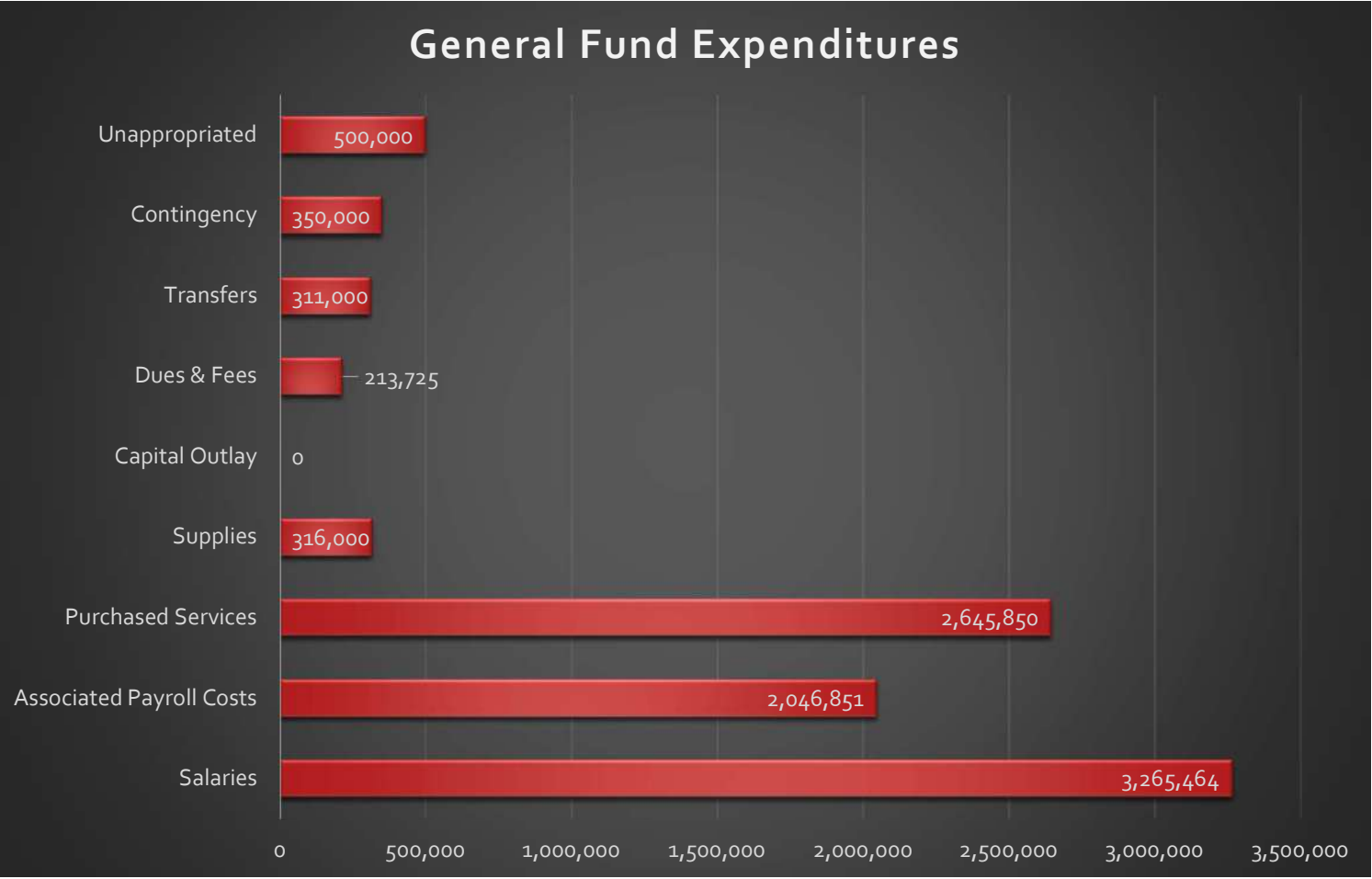
Projected Revenue by Fund

- 100 – GENERAL FUND - \$9,648,889.44
- 200 – SPECIAL REVENUE FUNDS - \$3,168,291.37
- 300 – DEBT SERVICE FUND – \$1,634,296.00
- 400 – CAPITAL/BUILDING FUND - \$100,000
- 640 – PROPRIETARY FUND - \$39,325
- 750 – OTHER FIDUCIARY FUND - \$261,465

General Fund - Revenue

- Taxes \$2,500,000
- Interest on Investments \$100,000
- Admissions/Gates \$12,500
- Miscellaneous \$125,000
- Donations \$2,500
- County School Fund \$12,000
- State School Fund \$6,286,389.44
- Common School Fund \$82,000
- Federal Forest Fees & State Managed Timber - \$60,000
- Beginning Fund Balance \$350,000





Expenditures by Category: Personnel

Salaries & Benefits account for 55% of total General Fund expenditures

Salaries	Benefits	Total
\$3,265,464	\$2,046,851	\$5,312,315


Personnel costs include salaries for all employees (admin, licensed, classified and extra duty contracts), PERS, workman's comp, FICA, social security, and insurance costs.

Expenditures by Category: Purchased Services

\$2,645,850

27% of General Fund budget

- 
- SCESD Business Services
 - DESD Human Resources
 - LEWIS TRANSPORTATION BUS SERVICES

- 
- Utilities
 - Postage
 - Legal Services
 - Electrical
 - Plumbing
 - Heating & Cooling

- 
- Travel & Trainings
 - Audit services
 - Referees/Umpires
 - Dual Credit Tuition

Expenditures by Category:

Supplies & Materials
\$316,000

- 3% of General Fund Budget



- Includes:

- consumable and non-consumable supplies
 - classroom supplies
 - custodial supplies
 - computer software and hardware
 - maintenance supplies
 - athletic supplies



Expenditures by Category: Capital Outlay \$0

CAPITAL OUTLAY PURCHASES, SUCH AS MAINTENANCE EQUIPMENT, TECHNOLOGY EQUIPMENT, VEHICLE, AND ETC. ARE PURCHASED THROUGH RESERVE FUNDS

Expenditures by Category: Dues & Fees \$213,725

2% of General Fund

(bank, athletics & extra curricular,
professional membership)



Contingency & Unappropriated Funds (General Fund)

Contingency

\$350,000

Can touch with board approval

\$850,000

Unappropriated

\$500,000

UNTOUCHABLE without a Supplemental Budget meeting and hearing

Major Changes from Current Year to Next Year

- General Fund revenue decrease \$1,048,473 – Page 13
 - Largely due to 1.45m difference in Beginning Fund Balance
 - Due to SSF revenue shortfall last two years
- Overall, \$4,507,029.19 revenue decrease
 - No more ESSER grant funding
 - BFB Difference
 - Seismic Difference

Questions?



2024-25 Budget questions

Page 15

- #1510 Interest on Investments—What are these investments? Bank account interest, County Taxes Interest
- #1990 Miscellaneous Revenue—What are these? "Miscellaneous. Revenue from local sources not provided elsewhere."
- #3104 State Managed County Timber—What forest? Not sure of this
- #3299 Other State Grants—What are these? Other Restricted Grants-in-aid. Use 3299 for restricted grants in aid from the state, e.g. Student Investment Account, High School Success

Page 17

General Fund? K-6

- #111 Salaries-Licensed—Increasing from 12.81 to 15.11 (2.3 FTE)
- #130 Salaries-Additional—Is this Overtime or Extended Contract or both? Both
- #310 Instructional Prof/Tech Services—Who? Swimming Lessons

Function 1121 Jr High 7-8

Page 17 Cont.

- #111 Salaries-Licensed—Increasing from 2.16-3.81 - **Yes**
- #112 Salaries-Classified—Decreasing from .06-0.00 – **Reallocation of staff and funding**

Page 21

Function 200

- #140 Imputed Value—**Health insurance Benefits for domestic partners**
- #389 Other Non-Instr Prof/Tech Services – Adopted 2024—0.00/Proposed \$150,000.00. Why and for what? **This is for OLP, Online Learning Program**

Page 23

Function 1132

- #112 Salaries—Classified/Confidential—Who? **Anybody in the classified or confidential unit**
- #130 Salaries—Additional—What? **OT, Extra duty**

Page 26

Function 1220 Life Skills Program

#200 Benefits

#300 Purchased Services

- Is this for both buildings w 2 teachers + IA's? **This is a contracted service through SCESD**

Page 27

- Function 1221 SEAS—What are these? **This is the software fpr special education**

Page 28

Function 1250 Resource Room/Students with Disabilities

- #111—Licensed Staff 2024—3.0—Reduced to 1 2025 - Reallocation of staffing
- #112—Classified/Confid. 2024—8.64—Reduced to 4.6 2025 - Reallocation of staffing

Page 31

Function 1291 English Second Language Programs

- #122 Salaries—Classified Substitutes—Why? To budget coverage of absences of staff for sick days and other leaves.

Page 32

Function 1299 Other Programs—YTP—What was this and where is it now? This was match for a grant that was no longer available.

Page 33

- Major Function 1000—FTE 2024-43.76—FTE 2025-36.01 (-6.1) Why is this by itself after function 1299 and 2122? Formatting, this should ideally be on pg. 32

Function 2122—Counseling Services

- #112 Salaries—Classified/Confid—Secretary? This is any staff in the classified or confidential unit

Page 36

Function 2134—Nurse Services

- #300 Purchased Services 2023 Actual 218,453.29—Adopted 2024--\$421,587.00—proposed 2025--\$145,000. **How much service was cut? 1 school nurse not ordered**

Page 37

Function 2140 Psychological Services

- Total 2140 Were these fulfilled (2024) \$136,924.00 and who's replacing this if anyone?
Being charged to SIA Grant this year
- Why such a huge jump from actual 2022-23 \$28,480.11 to Adopted 2024 \$136,924.00 –
Budgeted for school psych order but order was not made
- Proposed 2025: 0 fte – **Not ordered**

Page 38

Function 2150 Speech/Pathology and Audiology Services

300 Purchased Services

- \$136,924.00 23/24 to \$0.00?
- So no speech—or is this purchased through SCESD? Service is still being ordered at the same level it's a reallocation of service credits through the ESD

Page 40

Function 220 Improvement of Instruction Services

#245 Tuition Reimbursement

- 200 - Benefits—This is still contractual. So why is it not proposed? This was an oversight that we can reallocate funds to

Page 41

Function 2222 Library/Media Center

- #122 Salaries—Classified Why? Is this about the reduction in FTE? This is substitutes. There are no FTE assigned to them.

Page 43

Function 2310 Board of Education Services

- #112 Salaries—Classified/Confidential, .5 FTE What position is this? Any position in the classified confidential unit

Function 200 Benefits

- #342-Travel –Out of District proposed \$10,000.00? Travel for board for conferences

Page 44

Function 2321 Office of Superintendent Services

- #112 Salaries—Classified/Confid going from .5 FTE to 1.5 FTE –Why? Reallocation of funds
- #113-Administrators-- .90 FTE (2024) Remaining .90 FTE (2025) Who? Superintendent

Page 44

Function 2321 Office of Superintendent Services

- 100-Salaries Adopted 2024—139,878.00—Proposed 2025—212,226.36. Going from 1.4 FTE Employees to 2.4 employees? **This is the total of the described above FTE.**
- #389—Other Non-Instructional Prof/Tech Services. What is this? **ESD Contracted Services**

Page 45

Function 2410—Office of Principal Services

- #113—2324 Adopted at \$230,805.00/Proposed 2025 for \$224,338.00. Why did this go down? Is it because of a beginning principal at HES? **Administrator salary schedule**
- #121—Salaries—Licensed Substitutes proposed 2025 \$500.00. Why? **Cost of subs**

200 Benefits

- #310 Data processing services reduced to \$15,000.00. Contracting out? **Expenses more in line with 15k than 20k. Actuals of \$13,446.91 last two years.**

Page 47

Function 2521 Fiscal Services

- #112 Salaries—Classified/Confid Adpted .69 FTE @\$32,157.00—What department? **Reallocation of funds**

200

- #389 Other non-instr prof/tech services 2025 proposed \$103,000—What is this? **ESD contracted services**
- (There is no FTE assigned) – **FTE Does not get assigned to this as it is a contract.**

Page 48

Function 2542 Building Services

- #112 & #114 Classified/Confid and Managerial Classified Salaries—Where are these positions? **Any position in the classified, confidential and managerial units.**

200

- #322 Repair/Maintenance Services \$85,000.00---For? **General repairs/upkeep of buildings and projects.**

Function 2542 Building Services

- #651 Liability Insurance Proposed 2025--\$148,725.00—Why the jump? What happened to be estimating this increase of \$73,725.00: **20% jump last year after budget adoption, 15% this year**

Page 51

Function 2552

Student Transportation

- #113 Salaries—Administrators— .010 @\$15,000.00 **Transportation Supervision**

Page 53

Function 2630

- Communications--FY 2425 \$5.000.00—no FTE? Why 10k drop? **Reallocation of services**

Page 54

Function 2662 Systems Analysis Services

- #112 Salaries—Classified/confid .5 FTE to 1.0 FTE – **Reallocation of staffing**
- #124 Salaries—Classified Temporary .5 FTE to .0 FTE – **Reallocation of staffing**
- #130 Salaries—Additional : What Building? **Not building specific. This is for OT and ED contracts.**

Page 55

Major Function 2000—Supporting Services

- #710 Fund Modifications---What does this entail? What is this? **This is a transfer from the GF to our other funds such as 291 that supports the purchase of required curriculum for the schools.**

- Pages 56-57 - Major Function 5000—Other Uses
- #810 Planned Reserve - 2324 Adopted/2425 Proposed \$500,000.00
- #820 Reserved for next year \$350,000.00
- (Why Planned Reserved #810 and Reserved #820—what is the difference in the meanings? How the money can be accessed. Contingency: Can touch with board approval, Unappropriated: UNTOUCHABLE without a Supplemental Budget meeting and hearing
- Page 61 - Fund 200 Special revenue Funds
- #1920 Contributions—Private Source @\$150,000.00
- Who's the source? IRRE Grant through Ford Family Foundation – Provide us money for PD days for staff
- Page 77 - Fund 200—Special Revenue Funds
- Major Function 3000---Community Services 2425--\$0.00 – Money to be used for PD Days as allowable under IRRE
- Total fund 200 Special revenue Funds—2425 \$150,000.00 (What is this?) IRRE
- Where does it come from? Ford Family
- Page 79 - Fund 201 Athletic Fund
- #5400 Beginning Fund Balance \$4,000.00
- #5000 Other Sources: \$4,000.00
- Is this a Placeholder? It is Carryover
- Page 81 - Function 1132 Jr/SR High Extracurricular
- #342 Travel—Out of district: \$4,000.00
- 300—Purchased Services---From Where? This is restating the above in a different manner, money to be used for travel.
- Page 85 - Fund 209 Early Learning Hub/Douglas ESD/Marsh - Function 1111 Primary Instruction ,K-6
- 100 Salaries 2425 Proposed--\$28,000.00
- No FTE Listed. What's this for? Plans to be used for PD Days as well so FTE doesn't get assigned to this.

Page 89 - Fund 214 ESSA Grant—Every Student Succeeds

- 4500 Fed. Rev. Thru State 23/24 Adopted \$138,761.00 -24/25 Proposed \$43,420.49
- Why the drop in funds? **What we were told our allocation for the next year is**

Page 92 - Fund 214 ESSA Grant—Every Student Succeeds

- Function 1250 Resource Room/Students With Disabilities
- #112 Salaries—Classified/Confidential FY2324 \$30,584.00- FY2425 \$0.00

Page 93 - ESSA Grant-Every Student Succeeds

- Function 2122 Counseling Services 2324 FTE 1.5—2425 FTE .25
- #111 Salaries—Licensed 2324 FTE .50—2425 FTE 0.13
- Salary 2425 proposed \$33,075.49 –

Page 95 - ESSA Grant—Every Student Succeeds

- Major function 2000 Supporting Services
- #214—2324-- .50 FTE down to 0.13 FTE – **This is for FTE in the 2000 function**
- Final line says 2324 FTE 2.00 and 2425 FTE .38 - **This is for FTE in the entire fund**
- Confusing. Explain please? **Explained above**

Page 111 - Fund 216—Title IA

- #4501 Title IA (Reading/Math) \$504,000.00
- FTE? **FTE is on page 113, FTE is assigned to expenditures not revenues.**

Page 117 - Fund 219 Response to Intervention

- Is this money carryover from when? **Unknown at this time**
- Plans for? Building level responsibility

Page 125 - Fund 222 Flow thru (South Coast ESD/Lane ESD)

- What is Flow Thru? EII? **For when things are going to be paid back by the ESD**

Page 129 - Fund 224 Rural School Network

- 5000 Other Sources--\$6,656.24 Carryover from year to year? **Yes, it is carryover**

Page 133 - Fund 234 Title VIB-RLIS

- What is this and why does it fluctuate value? **It is for rural and low-income schools. Its purpose is to improve quality instruction and student achievement. It is a grant, allocations for grants change every year.**

Page 141 - Fund 244 Measure 98

- Define #1920; #3299; #5400 What are these different pools of money for? Are they depleted?
- Do we no longer receive Measure 98 revenue? **Still receive these. Moved to fund 252 due to updated accounting guidelines**

Page 147 - Fund 250 State and Local Grants

- #3299 Other State Grants @\$132,000.00
- Is this for summer school? Please explain this page. **This is for summer school. \$132,000 is the amount we have been notified we are eligible to receive to operate 2024 summer school.**

Page 151 - Fund 250 State and Local Grants

- #111 Salaries—Licensed
- #112 Salaries—Classified/Confid There are monies proposed, but no FTE employees? **FTE does not get assigned to things like summer employment.**
- #400 Supplies---For how many kids? **Unknown until actual enrollment happens**

Page 155 - Fund 251 Student Investment Act

- Proposed 2425 @\$604,000.00
- 5400 Beginning Fund Balance
- 2324 Adopted @\$605,000.00 (@\$18,303.00 Beginning Fund Bal)
- What is this used for? **Is this question referring to the grant as a whole? If so, There are two stated purposes for the funds distributed under the Student Investment Account: "1. Meet students' mental or behavioral health needs, and 2. Increase academic achievement for students, including reducing academic disparities..."**

Page 162 - Fund 251 Student Investment Act

- Function 2134 Nurse Services
- #389 Other Non-Instr Prof/Tec Services @\$145,000.00
- How many people? **Staffing levels are not a function of the budget committee.**

Page 163 - Fund 251 Student Investment Act

- Function 2140 Psychological Services
- #113 Salaries—Administrators - 1 FTE @\$82,735.00
- #130 Salaries—Additional o FTE for Whom and What? **OT and Extra Duty**
- Function 200 Benefits \$45,787.00. Why so high? **Based on contractual obligations in the CBA's**

Page 166 - Fund 251 Student Investment Act

- Function 2662 Systems Analysis Services
- #114 Salaries—Managerial Classified @\$70,436.00--- 1FTE
- #130 Salaries—Additional @600.00--- 0 FTE
- What is this for and what building? **Not building specific, Staffing levels are not a function of the budget committee.**

Page 167 - Major Function 2000 Supporting Services 2.50 FTE @\$455,45.10

- Fund 251 Student Investment Act
- Function 330 Community Services—Who, What? **Staffing levels are not a function of the budget committee.**

Page 168 - Fund 251 Student Investment Act

- Major Function 3000 Community Services FTE 0.35 \$38,619.90
- If I total 2425 Proposed FTE from pages 155-168 I total 6.25 FTE (District 4.38)
- What do I not see here? **Can explain verbally**

Page 169 - Fund 252 High School Success

- #252 High School success 2324 adopted-\$175,000.00 2425 Proposed \$193,000.00
- Where do these funds come from? **State Grant. Intent to improve graduation rates in grades 9-12**

Page 170 - Fund 252 High School Success

- #252 Instruction High School Success 2324 1.30 FTE---2425 1.93 FTE
- Explain the rise and relate to page 169 please: **This grant helps support electives**

Page 179-184 - Fund 272 Reedsport Educ Enrichment Foundation

- Total Fund Balance: Have these funds been distributed to those who applied for REEF Grants? And, if not, why are they not returned to REEF? **In collaboration with REEF**

Page 195 - Fund 289 Technology Replacement

- #1750 Fees-Technology Use –Where? **These monies are for technology replacement.**
- #5200 Interfund Transfers—Where? **Board directed transfer from the GF**

Page 198 - Fund 289 Technology Replacement

- Major Function 1000 Instruction
- #300 Purchased Services---\$5,000.00 What were these? **No expenses in here but budgeted if we were to need – "Non-instructional Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc"**
- #460 Non-consumable Supplies \$10,000.00 - **Examples might include handheld calculators, stacking chairs, etc.**
- #400 Supplies (?) \$100,000.000 – **this is the combined total of object 460 and 480. 480 would be for chrome book purchases**
- Total: \$105,000.00

Page 199 - Fund 289 Technology Replacement

- Major Function 2000 Supporting Services \$105,000.00 – **sum of everything above**
- Function 7000 Unappropriated Ending Fund Balance
- #820 Reserved for next year @\$27,000.00 - **planned carryover for next year.**
- Is it necessary to fund this year? What is spent for 23/24? **Yes, Technology replacement cycle is every 3 years. It is better to prepare for this expenditure.**

Page 201 - Fund 291 Instructional Materials Replacement

- #5200 Interfund Transfers @\$25,000.00 (where?) Board directed transfer from the GF
- #5400 Beginning Fund Balance @110,971.00 – The money isn't spent every year only when new curriculum is required so there will carryover most years.
- Where and for What? Explained above

Page 207 - Fund 292 Vehicle Replacement

- #5200 Interfund Transfers @\$10,000.00—From Where? Board directed transfer from the GF
- #5400 Beginning Fund Balance @\$120,662.00 – Same as 291, money isn't spent every year.
- For what vehicle and is this a necessary expenditure?

Page 209 - Fund 292 Vehicle Replacement

- Function 2542 Building Services
- #550 Equipment-Technology @\$130,862.00
- #500 Capital Outlay. What are you looking at here? This is the broad description of expenses in the 500 object code and is a broader restatement of the 550 equipment.

Page 213 - Fund 298 Food Service

- #112 Salaries-Classified/confd FTE 2324 4.81/FTE 2425 3.62
- #114 Slaries—Managerial Classified FTE 1.0 Do we need full time manager? Staffing levels are not a function of the budget committee.

Page 214 - Fund 298 Food Service

- #640 Dues and Fees---What are the dues and fees? **Memberships essential to the function of the program**

Page 217 - Fund 299 Student Body Fund

- #1510 Interest on Investments: Where are they invested? **Bank Checking Interest**
- #1990 Misc. Revenue Where does this come from and what is it used for? **Revenue from local sources**

Page 219 - Fund 299 Student Body Fund

- #410 Consumable Supplies \$11475.00. What kind of consumables? **Things like food/snacks or materials for dances and events.**

Page 221 - Fund 299 Student Body Fund

- Function 1131 Sr. High Instruction 9-12
- #410 Consumable Supplies @\$21,000.00. What kind of consumables? **Same as above**

Page 222 - Fund 299 Student Body Fund

- Function 1132 Jr/SR High Extracurricular
- #410 Consumable Supplies @\$117,903.00 What for? **Same as above**

Page 229 - Fund 315 2002 Pension Bond Debt Service

- Function 5110 Long-Term Debt Service
- #610; #621; #640—Why is this increasing and not decreasing? Was it not paid last year? **Correction to interest line needed**

Page 230

- I would like a breakdown of contingency funds #800 and understand why we have so many of these funds? **Reserved funds that are needed for known/planned future expenses**

Page 235 - Fund 320 2008 Bond Debt Service

- Function 5110 Long Term Debt Service
- #610 Redemption of Principal \$540,000.00
- #621 Interest \$160,000.00
- Fy2324 adopted \$682,342.00
- Fy2425 proposed \$700,000.00
- Does interest rate go up on Bonds? **No, payment increases based on amortization.**

Page 241 - Fund 410 Capital Construction/Improvement

- #5200 Interfund Transfers—Why? And Where transferred from? **Board Directed transfer. Improvement and maint. of our old buildings.**

Page 257 - Fund 750 Scholarship & Trust Fund

- #5200 Interfund Transfers--\$1,000.00 Where does this come from? GF this is something the board has requested
- #5400 Beginning Fund Balance: \$245,144.00 Where does this come from? Carryover from previous years
- ART? Ruth Sullivan (HES Library) – Fiduciary funds are not under the control of the board or budget committee.

Page 260 - Fund 750 Scholarship & Trust Fund

- #374 Tuition ---What kind of scholarship/trust is this for? Fiduciary funds are not under the control of the board or budget committee

Page 261 - Fund 750 Scholarship & Trust Fund

- Major Function 1000 Instruction
- Function 2222 Library/Media Center
- #430 Library Books
- #400 Supplies
- If no Library, why so much budgeted? @\$65,500.00 - There is a library

Page 265 - Grand Totals:

- If 22.87 people are cut, then why is there a 4,507,030 reduction? The Monetary reduction has many factors.
Highlighted slide 17