

2020-2021 PROPOSED BUDGET

**REEDSPORT SCHOOL DISTRICT
DOUGLAS COUNTY SCHOOL DISTRICT #105**



WHAT IS A BUDGET?

- A ***BUDGET*** IS THE SCHOOL 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



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**
 - **PUBLIC CAN MAKE SUGGESTIONS TO BUDGET COMMITTEE ON LINE ITEMS AS THEY RELATE TO GOALS AND PROGRAMS OF THE DISTRICT**
 - **CANNOT CHANGE STAFFING LEVELS OR CONTRACTUAL BENEFITS WITHIN THE BUDGET**
- **APPROVE THE BUDGET AND REFER IT TO THE SCHOOL BOARD FOR ADOPTION**



FUNDS IN THIS BUDGET

- **100 – GENERAL FUND**

- **200 – SPECIAL REVENUE FUND**

- **203, 204, 205, 208, 211, 212, 214, 216, 219, 223, 224, 233, 234, 236, 237, 238, 241, 244, 245, 251, 258, 272, 278, 286, 289, 291, 292, 298, 299**

- **300 – DEBT SERVICE FUND**

- **315, 320**

- **400 – CAPITAL/BUILDING FUND**

- **410**

- **700 – REEDSPORT COMMUNITY CHARTER SCHOOL & OTHER FIDUCIARY FUND**

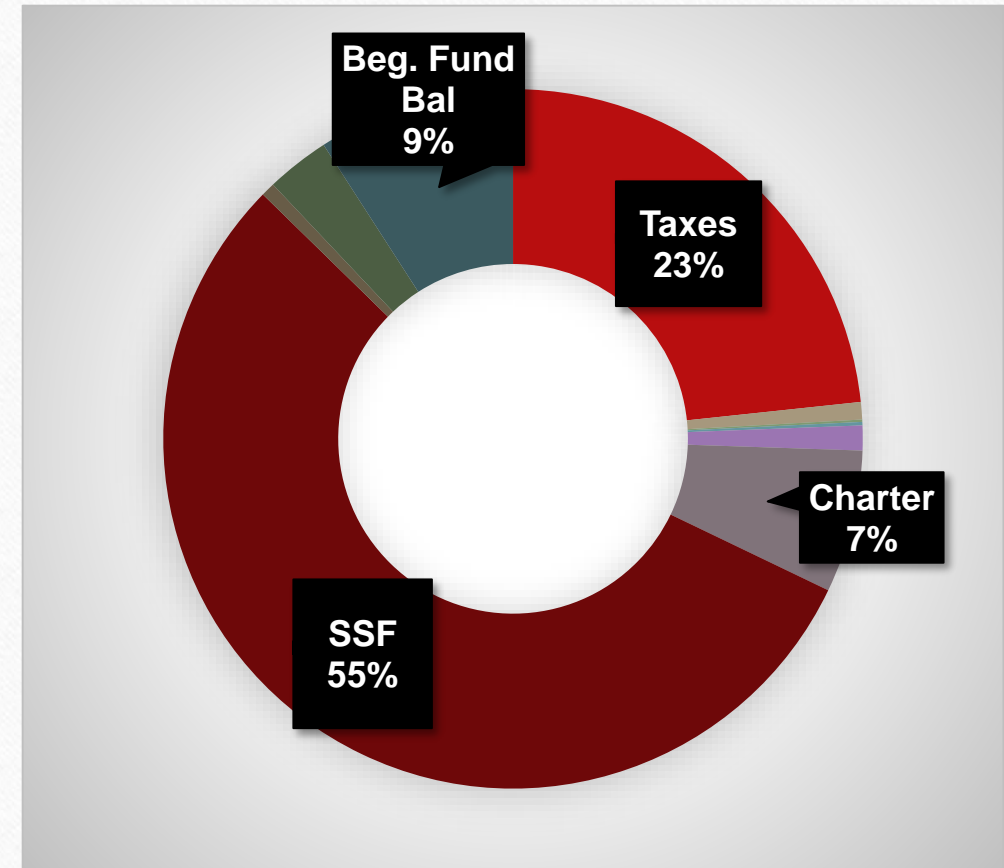
- **700, 742, 743, 745, 746, 747, 749, 750**

PROJECTED REVENUE BY FUND

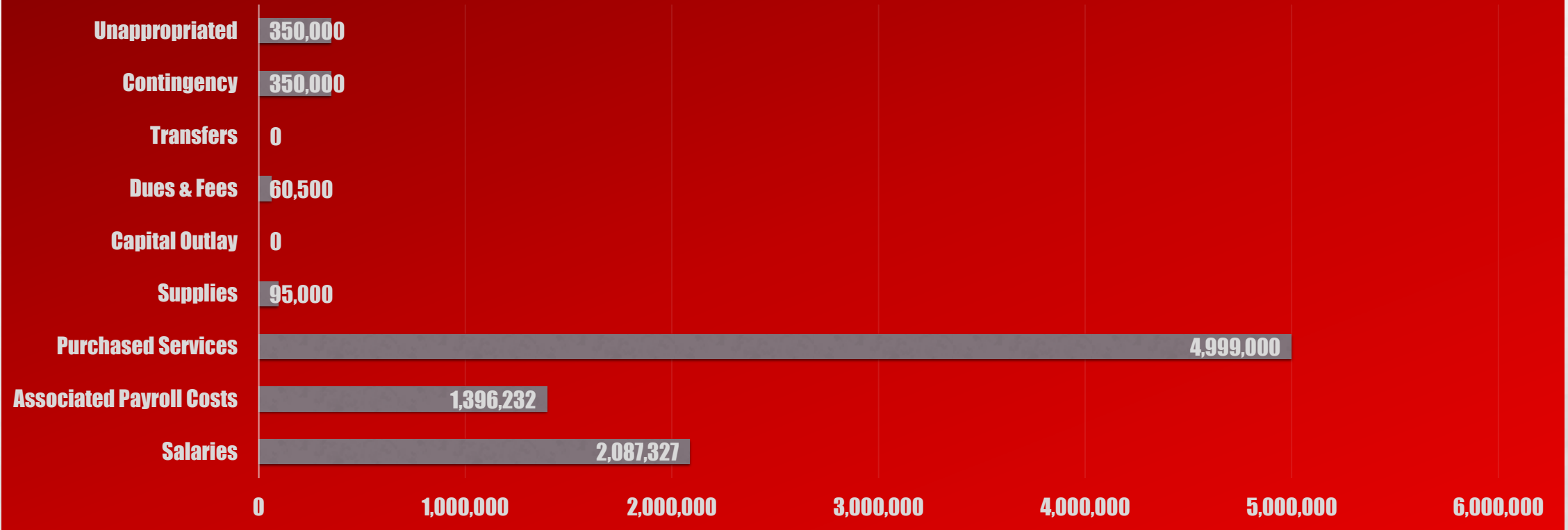
- **100 – GENERAL FUND - \$ 9,338,059 - (\$9,415,681 IN 2019-2020 BUDGET)**
- **200 – SPECIAL REVENUE FUND - \$ 3,290,982 - (\$2,707,937 IN 2019-2020 BUDGET)**
- **300 – DEBT SERVICE FUND - \$ 1,496,309 - (\$1,473,400 IN 2019-2020 BUDGET)**
- **400 – CAPITAL/BUILDING FUND - \$ 249,068 - (\$2,000,000 IN 2019-2020 BUDGET)**
- **700 – REEDSPORT COMMUNITY CHARTER SCHOOL & OTHER FIDUCIARY FUND**
\$3,529,779 – (\$3,609,528 IN 2019-2020 BUDGET)

GENERAL FUND - REVENUE

• TAXES	\$2,175,000
• INTEREST ON INVESTMENTS	\$75,000
• ADMISSIONS/GATES	\$10,000
• STUDENT FEES	\$15,000
• RENTALS, CONTRIBUTIONS & MISCELLANEOUS	\$107,000
• SERVICES PROVIDED TO CHARTER	\$615,163
• COUNTY SCHOOL FUND	\$10,000
• STATE SCHOOL FUND	\$5,147,368
• COMMON SCHOOL FUND	\$60,075
• FEDERAL FOREST FEES & STATE MANAGED TIMBER	\$65,000
• CARES ACT – ESSERF	\$208,453
• BEGINNING FUND BALANCE	\$850,000



General Fund Expenditures



***** \$ 3,085,512 of Purchased Services is Reedsport Community Charter School Portion of State School Fund Revenue**

Expenditures by Category: Personnel

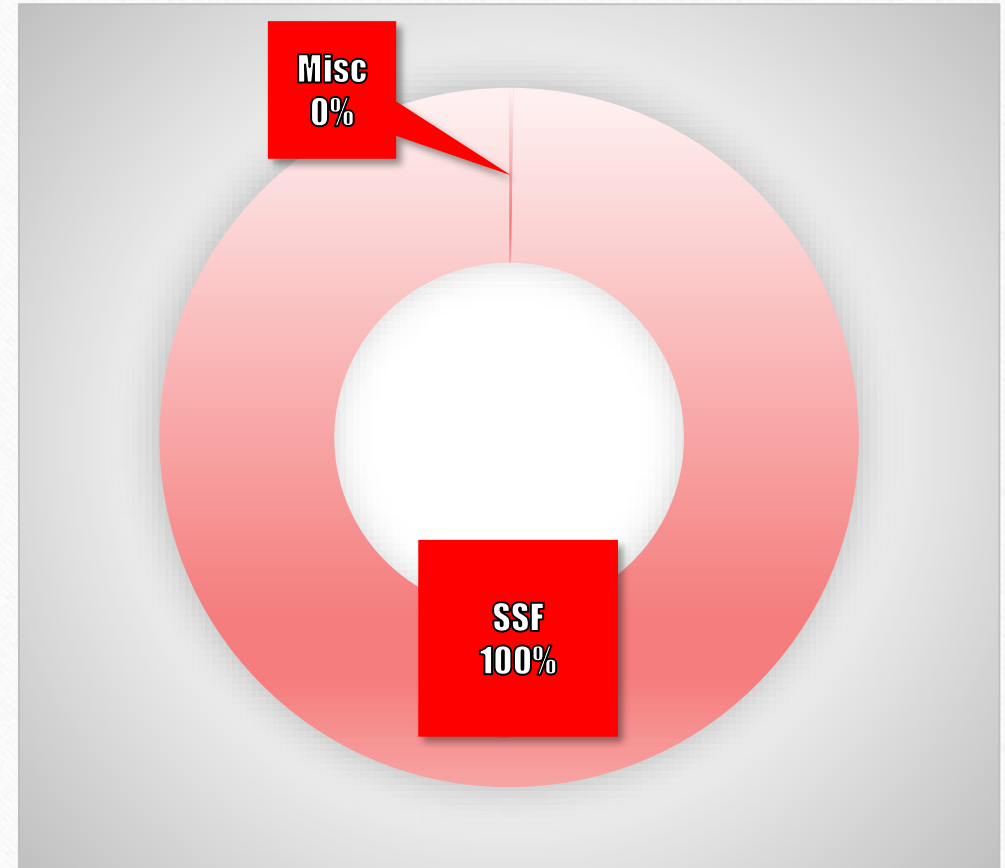
SALARIES & BENEFITS ACCOUNT FOR 37.3% OF TOTAL GENERAL FUND EXPENDITURES

SALARIES \$2,087,327	BENEFITS \$1,396,232	TOTAL \$3,483,559
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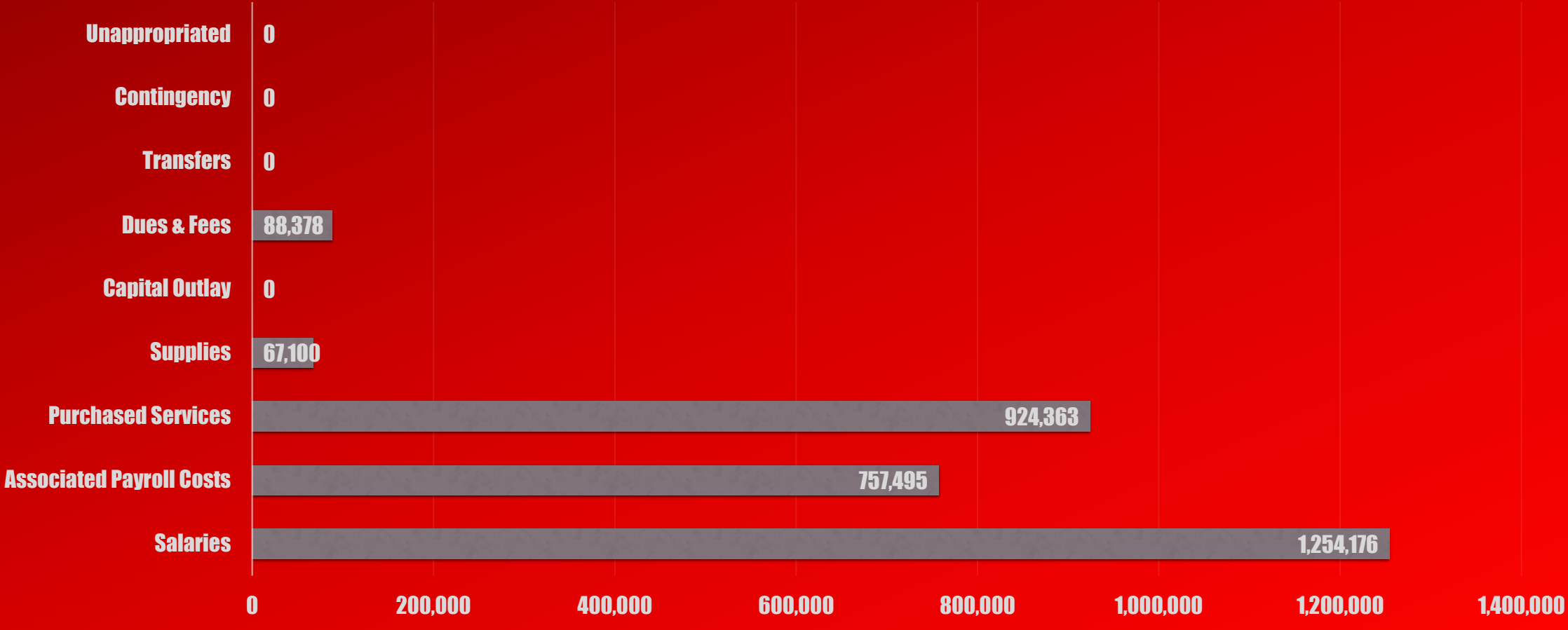
Personnel costs include salaries for all employees (admin, licensed, classified and extra duty contracts), PERS, workman's comp, FICA, social security, and insurance costs.

CHARTER SCHOOL- REVENUE

- **MISCELLANEOUS** **\$6,000**
- **STATE SCHOOL FUND** **\$3,085,512**



Charter School Expenditures



Expenditures by Category: Personnel

SALARIES & BENEFITS ACCOUNT FOR 65% OF TOTAL CHARTER SCHOOL EXPENDITURES

SALARIES \$1,254,176	BENEFITS \$757,495	TOTAL \$2,011,671
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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

\$4,999,000 – FUND 100

54% OF GENERAL FUND BUDGET

- **DESD BUSINESS SERVICES**
- **DESD HUMAN RESOURCES**
- **SCESD SPEECH SERVICES**
- **SCESD NURSING SERVICES**
- **SCESD SCHOOL PSYCH SERVICES**
- **LEWIS TRANSPOTATION BUS SERVICES**



- **UTILITIES**
- **POSTAGE**
- **LEGAL SERVICES**
- **ELECTRICAL**
- **PLUMBING**
- **HEATING & COOLING**



\$924,363 – FUND 700

30% OF RCCS BUDGET

- **TRAVEL & TRAININGS**
- **AUDIT SERVICES**
- **REFEREES**
- **DUAL CREDIT TUITION**
- **SUBSTITUTE SERVICES**



EXPENDITURES BY CATEGORY:
SUPPLIES & MATERIALS
\$95,000 – FUND 100
\$67,100 – FUND 700

- **1% OF GENERAL FUND BUDGET**
 - **2% OF REEDSPORT COMMUNITY CHARTER SCHOOL BUDGET**
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- A decorative graphic consisting of several vertical stripes in various colors including red, orange, yellow, green, blue, and purple, positioned at the bottom right of the slide.



● **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
\$60,500 – FUND 100 AND \$88,378 – FUND 700**

**0.6% OF GENERAL FUND AND 3% OF RCCS BUDGET TO INCLUDE DUES AND FEES
(BANK, ATHLETICS & EXTRA CURRICULAR, PROFESSIONAL MEMBERSHIPS)**



Contingency & Unappropriated Funds (General Fund)

CONTINGENCY

\$350,000

**CAN TOUCH WITH BOARD
APPROVAL**

\$700,000

UNAPPROPRIATED

\$350,000

**UNTOUCHABLE WITHOUT A SUPPLEMENTAL
BUDGET MEETING AND HEARING**

Reedsport School District #105

2020-2021 Proposed Budget Funds Summary

	100		200		300		400		700		
	General Fund		Special Revenue Fund		Debt Service Fund		Capital Project Fund		RCCS & Other Fiduciary Fund		Proposed Budget 2020-2021
RESOURCES											
Local Revenue	2,997,163		155,100		1,006,309		-		12,000		4,170,572
Intermediate Revenue	10,000		-		-		-		3,085,512		3,095,512
State Revenue	5,430,896		1,058,550		-		5,000		-		6,494,446
Federal Revenue	50,000		1,168,944		-		-		-		1,218,944
Transfers In	-		-		-		-		259,862		259,862
Other (Beginning Fund Bal)	850,000		908,388		490,000		244,068		172,405		2,664,861
Total Revenue	9,338,059	-	3,290,982	-	1,496,309	-	249,068	-	3,529,779	-	17,904,196
		FTE		FTE		FTE					FTE
EXPENDITURES											
Instruction	6,286,361	33.95	1,554,790	8.66	-		-		1,720,024	12.50	9,561,175 55.11
Support Services	2,351,698	9.94	658,750	3.33	-		155,000		1,667,863	7.42	4,833,311 20.69
Enterprise/Community Services	-		789,472	4.38	-		-		-		789,472 4.38
Other Uses	-		117,970		1,077,729		44,068		141,892		1,381,659 -
Contingency	350,000				-		-		-		350,000 -
Ending Fund Balance	350,000		170,000		418,580		50,000		-		988,580 -
Total Expenditures	9,338,059	43.89	3,290,982	16.37	1,496,309	0.00	249,068	0.00	3,529,779	19.92	17,904,196 80.17

COVID-19 ECONOMIC IMPACTS

- **4% cuts to governor's budget in all areas being discussed: down from 8.5% estimated earlier this month**
 - **Equates to about \$428 million* cut to State School Fund**
 - **Reedsport portion is estimated at ~\$300,000**
 - **New SSF estimate soon? (Possibly in June, more likely late summer)**
- **CARES Act Funding – GEERF and ESSEERF**
 - **Governor Emergency Education Relief Fund - \$32.6 million – unknown if any allocations to schools**
 - **Elementary & Secondary School Emergency Relief Fund - \$121.1 million (Reedsport - \$208,453 est.)**
 - ***Potential increases in these funds being discussed at national level in US Legislature**
- **Student Investment Account – Student Success Act**
 - **Earlier funding levels projected at 25%, now possibly closer to 60%**
 - **Full-level funding is budgeted (Fund 251), but nothing tangible charged there at this time**
 - **Corporate Activity Tax forecasted higher than projection, but unemployment rate is at near-record highs**



QUESTIONS?

