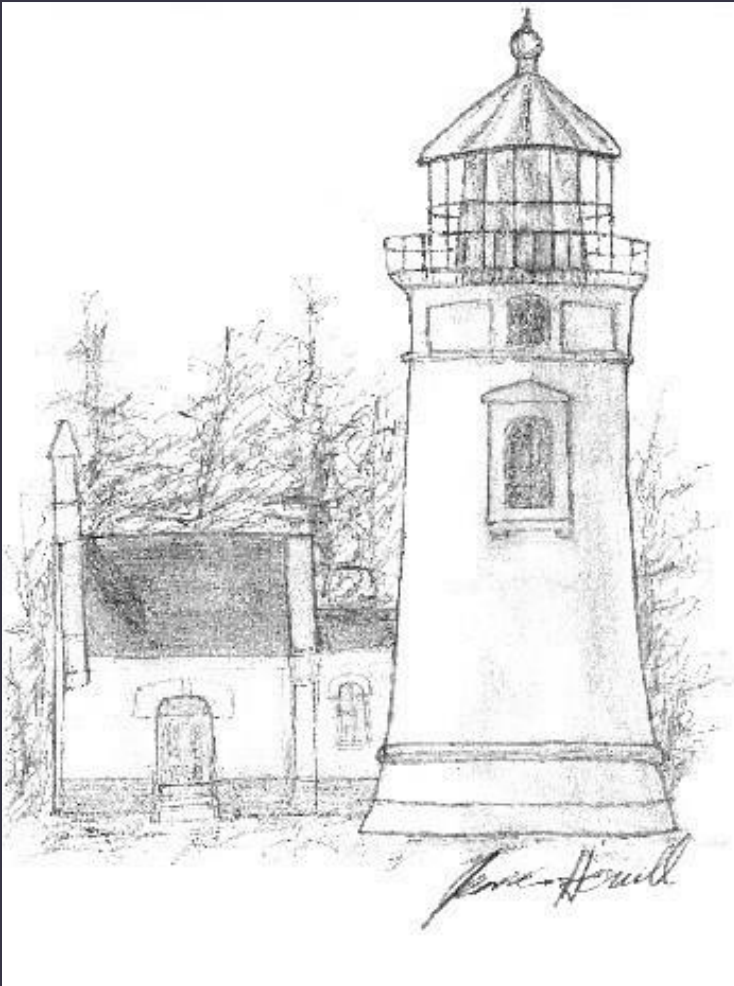


2023-2024  
Proposed Budget

**REEDSPORT School District**  
Douglas County School  
District #105



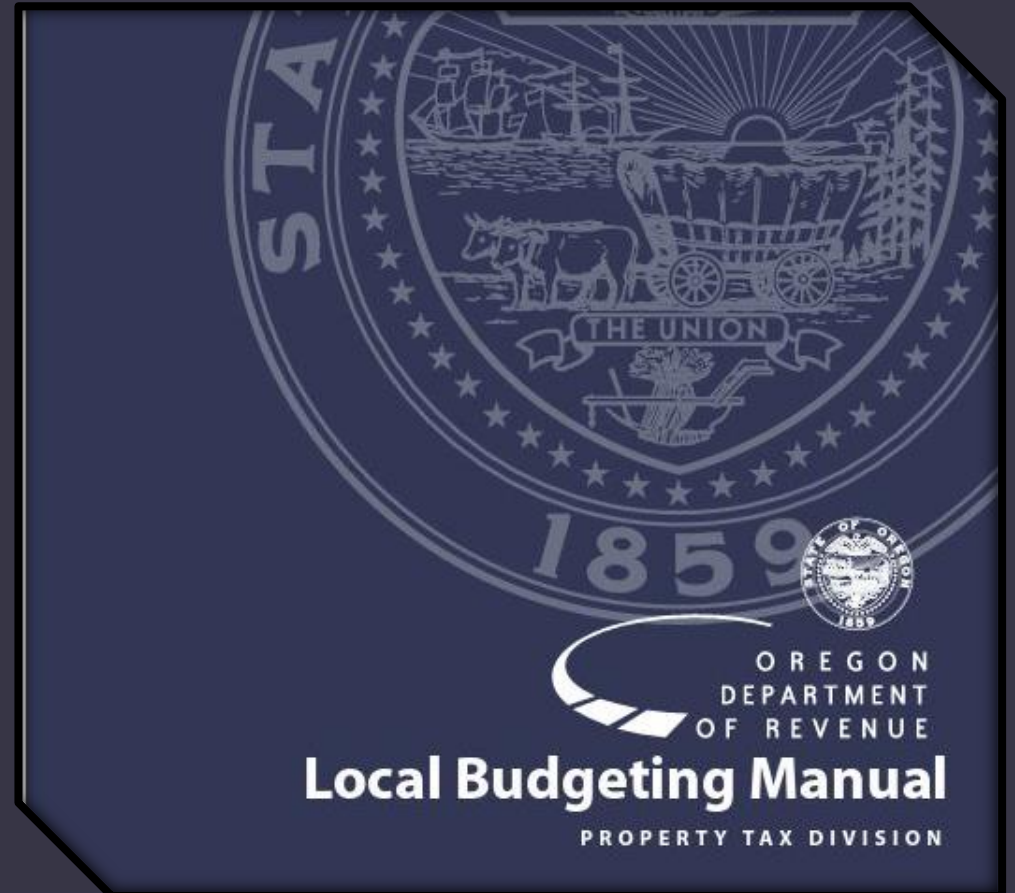


# What is a Budget?

- 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
  - Public can make suggestions to budget committee on specific line items 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?***

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**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
  - 201, 214, 216, 219, 220, 222, 224, 234, 237, 238, 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
- 750 – OTHER FIDUCIARY FUND

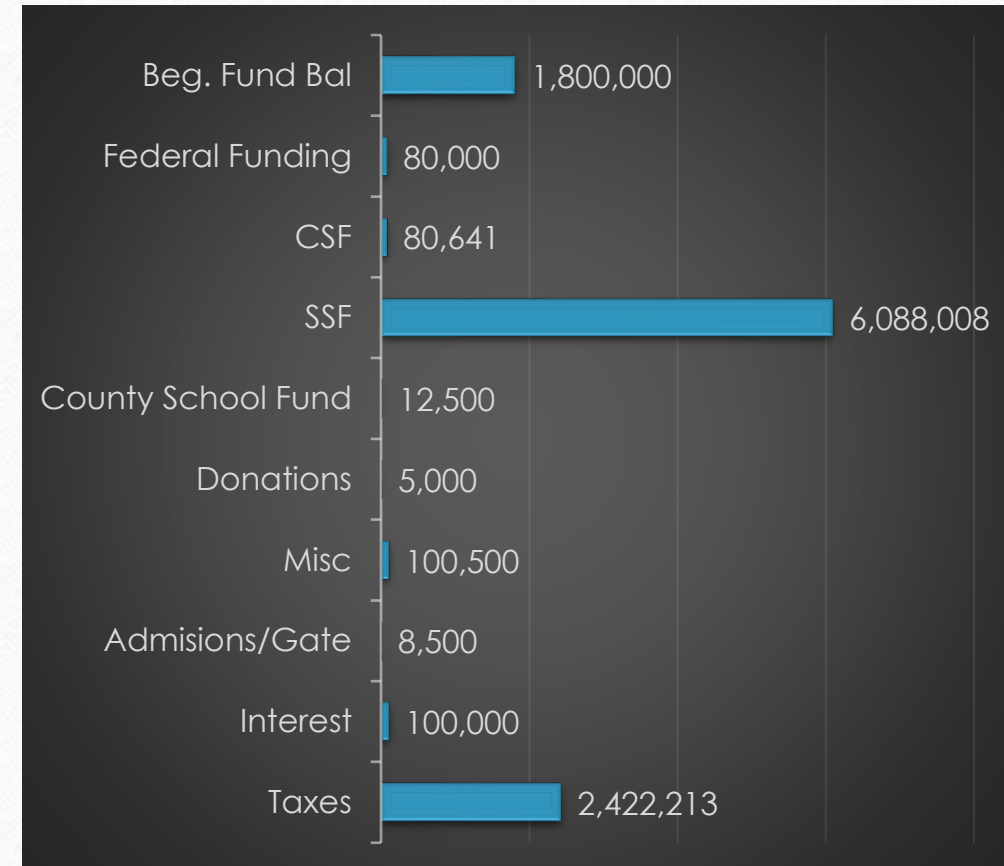
# Projected Revenue by Fund

- 100 – GENERAL FUND - \$10,697,362
- 200 – SPECIAL REVENUE FUNDS - \$4,218,409
- 300 – DEBT SERVICE FUND – \$1,777,830
- 400 – CAPITAL/BUILDING FUND - \$2,425,000
- 750 – OTHER FIDUCIARY FUND - \$240,695

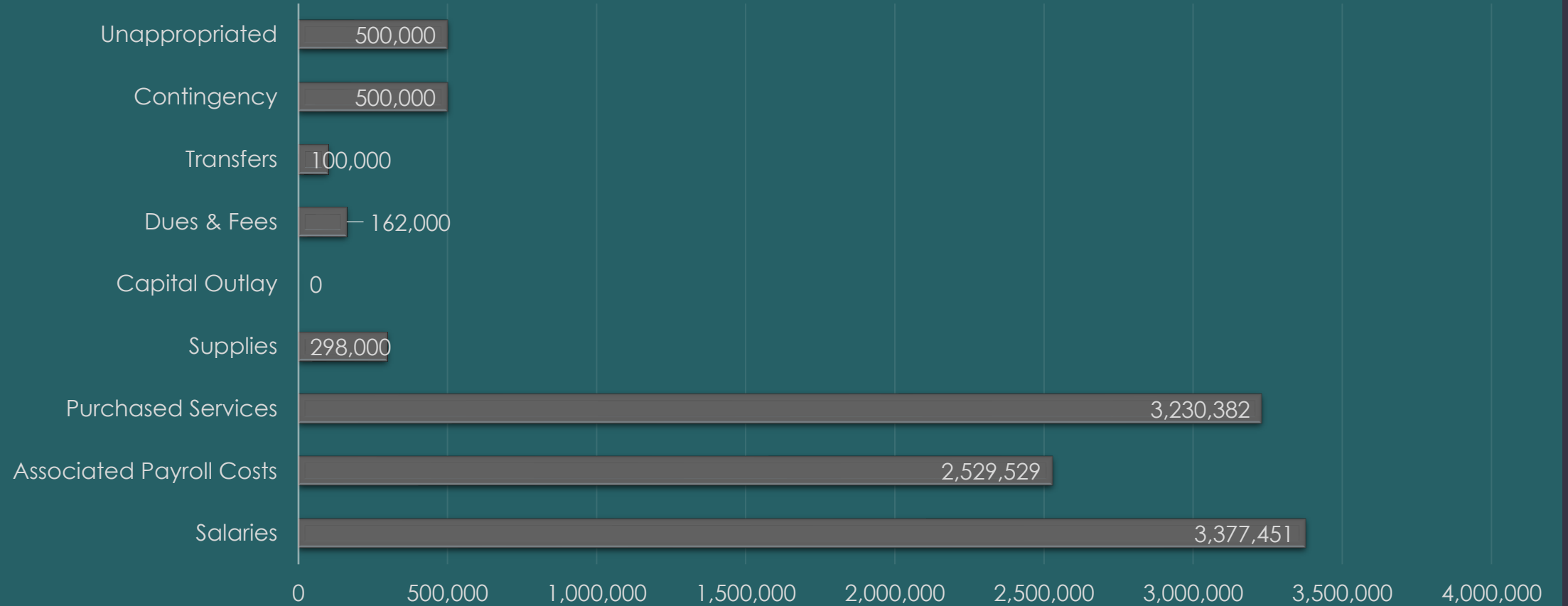


# General Fund - Revenue

- Taxes \$2,422,213
- Interest on Investments \$100,000
- Admissions/Gates \$8,500
- Miscellaneous \$105,500
- Donations \$5,000
- County School Fund \$12,500
- State School Fund \$6,088,008
- Common School Fund \$80,641
- Federal Forest Fees & State Managed Timber \$80,000
- Beginning Fund Balance \$1,800,000



## General Fund Expenditures



# Expenditures by Category: Personnel

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

Salaries \$3,377,451	Benefits \$2,529,529	Total \$5,906,980
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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 \$3,230,382

30% of General Fund budget

- **SCESD Business Services**
- **DESD Human Resources**
- **SCESD SPEECH SERVICES**
- **SCESD NURSING SERVICES**
- **LEWIS TRANSPORTATION BUS SERVICES**

- **Utilities**
- **Postage**
- **Legal Services**
- **Electrical**
- **Plumbing**
- **HEATING & COOLING**

- **Travel & Trainings**
- **Audit services**
- **REFEREES**
- **Dual Credit Tuition**
- **SUBSTITUTE SERVICES**

Supplies & Materials  
\$298,000

- [illegible]

- 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 \$162,000

2% of General  
Fund

(bank, athletics &  
extra curricular,  
professional  
membership)



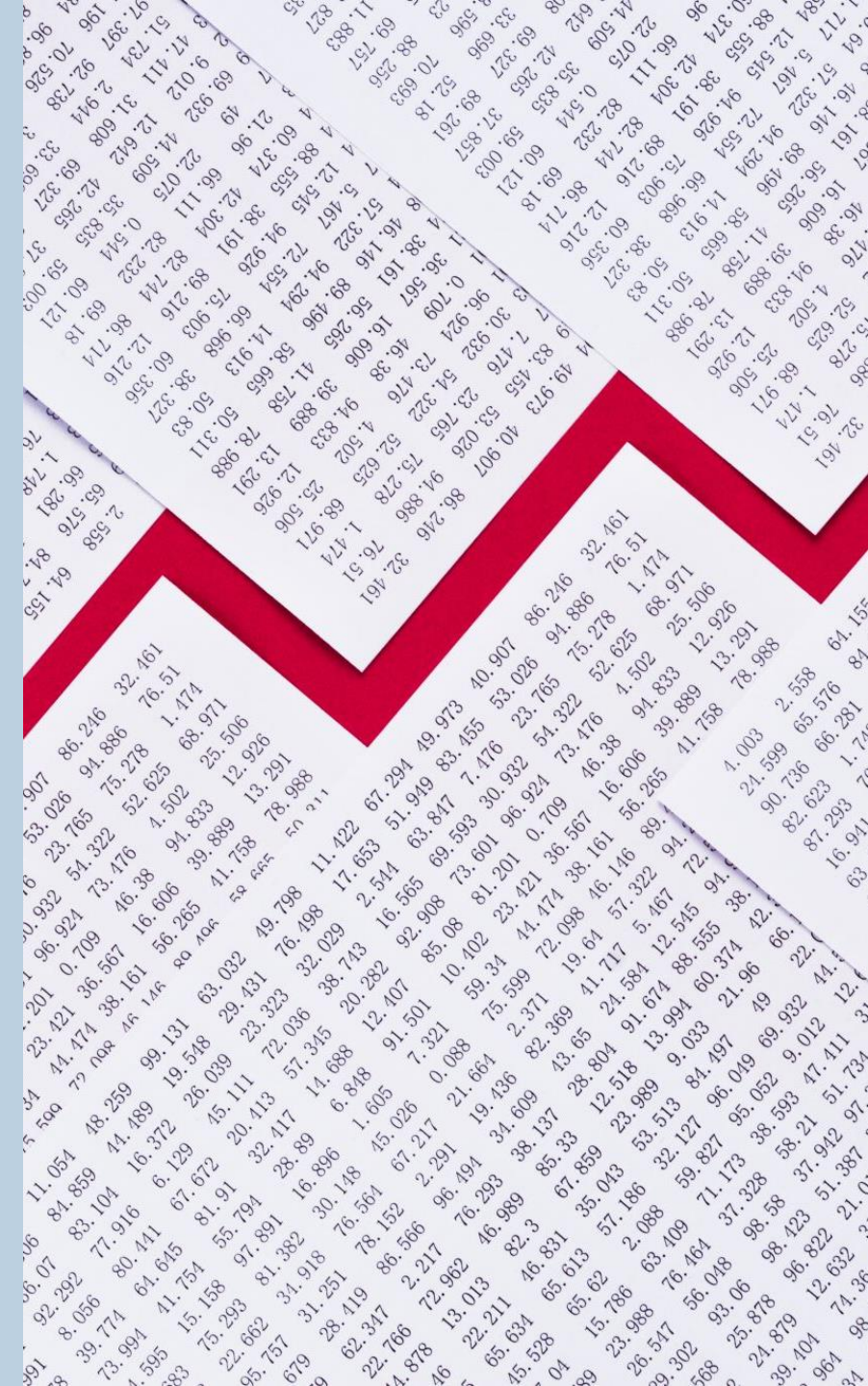
# Contingency & Unappropriated Funds (General Fund)

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# Major Changes from Current Year to Next Year

- General Fund revenue decrease \$308,934 – Page 13
  - State Sources (3000) - \$249,061 – State School Fund
- Instructional Licensed & Classified FTE decreases – Pages 15, 17, & 19
  - Positions supported by state & federal funding in grant funds.
- SPED Licensed FTE increase – Page 25
  - Additional position posted
- Nursing Service Increase – Page 32
  - Updating budget to reflect School Nurse at each building
- Speech Service Increase – Page 34
  - Additional ALS students and decreased ESD allocations





# Items for Information

- FTE in Special Revenue Funds increased from 21.9623 to 33.57 in this Proposed Budget.
  - 11.6 FTE decrease to the General Fund budget.
  - 11 FTE currently charged to ESSER funding, which sunsets at the end of 2023-2024.
- May Revenue Forecast due out tomorrow
  - Uncertainty as to additional State School Fund revenue being a reality.
- Debt Service – PERS Bonds and GO Bond
  - 5 years remaining on PERS Bond debt
  - Balloon payments for 4 of those 5 years on the PERS Bond
  - 10 Years remaining on GO Bond debt
  - GO Bond payments will increase approximately 3% per year



QUESTIONS?