



# Budget Committee Meeting

Knappa School District #4  
May 3, 2023  
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# Welcome to the Budget Committee

What is the job of the budget committee?

- To review and approve the budget

What isn't the job of the budget committee?

- It is not a district audit
- It does not determine staffing amounts or district financial needs
- It does not engage in collective bargaining
- It does not establish the minimum ending fund balance (This is stated in policy)



# School Funding in Oregon 101

The State School Fund is based on enrollment.

The State reviews the last two years' weighted enrollment (ADMw) & chooses the year with the highest count for the current year's allocation (currently the 2023-24 projected enrollment).

There is a factor related to teachers' years of experience.

There is a factor related to district "need".

Local tax revenue is "backed out" of the total to determine the allocation.



# How did the 2022-23 budget perform?

Projected Revenues are approximately \$375,000 (6%) more than budgeted.

Projected Expenditures are approximately \$800,000 (11%) less than budgeted.

The starting fund balance was \$1,055,000 less than budgeted.



# Background & Assumptions

State School Fund currently at \$9.9 billion - 49/51 split - p.109

Because of lower projected actual enrollment, KSD is expected to receive almost the same amount in 2023-24 as 2022-23. This is the 1st estimate for the year.

The District carried over approximately \$1,055,000 less than the beginning fund balance noted in the 2022-23 budget.

PERS (retirement) contribution percentage has increased from last year - 27.87%/25.03%

Property and casualty insurance is estimated to be a 15-20% increase in premiums.

OSEA and KEA will both be bargaining new contracts for the 2023-24 year.



# Background & Assumptions

Transportation costs vastly increased in 2022-23 (fuel and labor related).

The district will finish spending ESSER 3 resources on building improvements. We were awarded a state match for the bond and a grant for seismic improvements.

The Student Investment Act is anticipated to increase. No final allocation yet.

The budget anticipates an 8%+ ending fund balance, consistent with School Board Policy DBDB.





# Programs and Considerations for the 2023-24 Budget

The Proposed Budget includes revenues and expenses related to the preschool program

The District continues to set aside funds for ongoing maintenance, transportation vehicles, instructional materials, and technology equipment.

Revenue (carryover) and Expenditures connected with the bond are included in this budget as well as anticipated resources from the state match grant and.

District staffing is slightly reduced for next year.



# Grants

Fund 201: ESSER 3 (ARP Act) - used for HVAC improvements and learning loss - p. 23

Fund 251: SSA/SIA - used for our music teacher & program, elementary behavior support, extra learning opportunities, and kindergarten readiness - p. 49

Fund 291: Preschool - Shifted to an onsite program. Requesting additional preschool promise slots and tuition slots with “early childhood special education” as a supplement - p. 85

Fund 294: PERS Litigation Fund - Rolling into Maintenance Reserve Fund (294 p. 93). This fund is almost completely spent with baseball/softball improvements p. 91

Fund 425: OSCIM - \$4 million for capital improvements in conjunction with the bond.

Fund 430: Seismic Rehabilitation - \$2.5 million.





# Questions

Please email me any questions you may have before Friday, May 19. I'll compile them with answers before the next meeting on May 31.

Thank you!