

INTRODUCTION

OUR STUDENTS

ENROLLMENT

OUR STAFF

BUDGET

A BUDGET GUIDE FOR OUR COMMUNITY

2024-2025

1201 Texas Avenue, Vernonia, OR
97064



Budget Committee Agenda

1. Call Budget Meeting to Order: **Scott Rickard**
2. Superintendent Helmen welcomes everyone to 24-25 budget committee meeting. Special welcome to new budget committee members, Scott Laird & Alicia Mahoney
3. Scott Rickard will open nominations for budget committee chair. Nominations require a second and a vote.
4. Newly elected Chair complete process for Vice Chair
5. Approve budget committee meeting from 5/11/23
6. Superintendent Helmen will review budget goals in budget book
7. Superintendent Helmen will review budget message
8. Superintendent Helmen and Marie, Business manager, will review budget document(s)- Ask questions at the end of each section.
9. Superintendent Helmen will ask budget committee members to submit questions via Google Form to Marie Knight and Jim Helmen - responses will be via shared google sheet.
 - All budget committee members will receive email from Marie Knight with google form access.
10. All BCM's have copy of Budget calendar. Next meeting will be May 9, 2024 at 6 p.m.

Terms to review that you will see during this budget review:

Proposed/Approved/Adopted: Budget Process

Fund: A fiscal or accounting entity with self balancing accounts to record cash or other financial resources.

Function: A group of related activities aimed at accomplishing a major service or program.

Object: Identifies the service or item purchased.

Resources/Requirements: Revenue/expenditure.

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VERNONIA SCHOOL DISTRICT

LETTER FROM THE SUPERINTENDENT

April 20, 2024

To: Vernonia Budget Committee and Community at Large

This document presents the financial plan for Vernonia School District 2024-2025 academic year. The budget prioritizes the needs of the School Board, Vernonia Community, and district-wide while considering budget constraints. The budget adheres to the Oregon Revised Statutes, Chapter 294.

The 24-25 budget is based on the March 2024 State School Fund estimate and is the second year of the statewide allocation of **\$10.2 billion** from the Governor's budget. However, it's important to note that the State School Fund (SSF) allocation hasn't kept up with state inflation rates, which creates challenges in expanding educational programs. If the state continues to underfund the SSF, it may require future budget reductions. The district will continue to advocate for adequate funding from the state to support its core mission.

The budget presented is balanced, utilizing **\$10,429,052** for the general fund. However, the 24-25 budget will experience a financial impact on the general fund due to Senate Bill 489, which affects unemployment insurance benefits for non-professional educational workers.

The 24-25 Budget reflects the following:

- Addition of a .875 (7 hour) Instructional Assistant- MS Tier III Program.
- District Wide Instructional Coach .4 FTE (2 days per week)
- Previously, the VSD Business Manager position was shared between VSD and NWRESD, but now it will be a full-time position with 1.0 FTE.
- Certified and Classified staff COLA increase of 5%.
- Special Revenue Fund- 261 Textbook Adoption (6-12 Math Adoption for 24-25).
- 21st Century Community Learning Center Grant yearly allocation- Total 5 year grant allocation of **\$2,130,000**.

VERNONIA SCHOOL DISTRICT

LETTER FROM THE SUPERINTENDENT (Continued)

Other Budget Observations:

- Senate Bill 489 provides unemployment insurance benefits for non-professional educational workers that the district must pay for unemployment costs.
- Vernonia School District (VSD) is experiencing a decline in enrollment projections largely due to families moving out of the community, as well as a reduction in the number of kindergarten-age students.

Vernonia School District has invested heavily receiving staff and community feedback to support our district priorities in Career and Technical Education, Afterschool programming options, Instructional coaching for staff, and community engagement efforts focused on reaching our goals of 70-70-90. We are committed to providing an excellent education for its students and maintaining a safe and welcoming environment for our community.

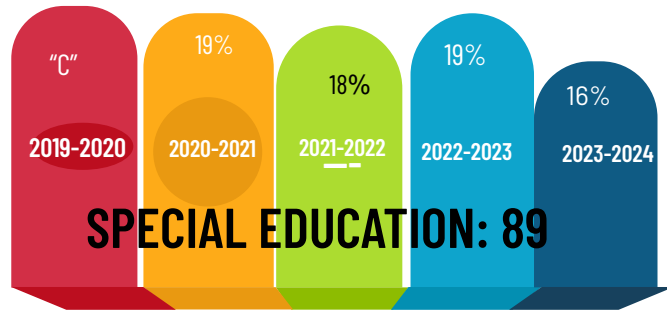
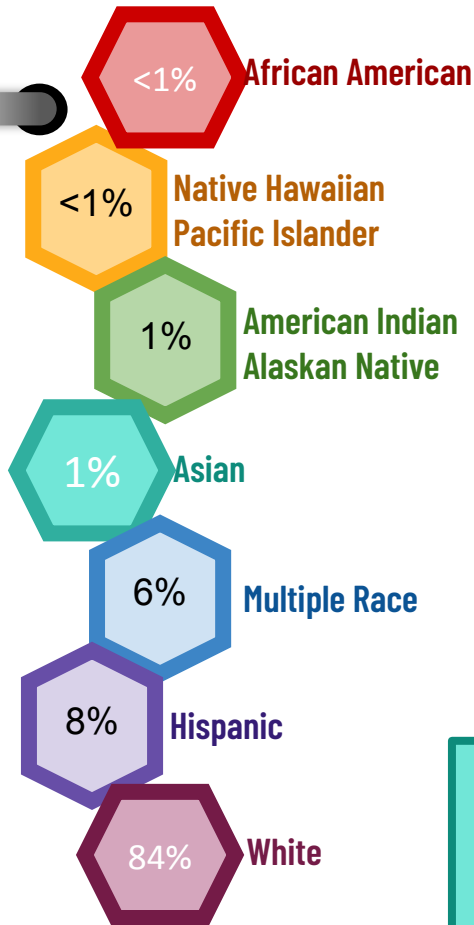
Thank you for your continued support.

Jim Helmen

Jim Helmen, Ed.S
Vernonia School District Superintendent

VERNONIA SCHOOL DISTRICT OUR STUDENTS

TOTAL STUDENTS: 549 (April 16, 24)
551 (April 16,



(16% as of Dec. 2023 special education census)

>11% Special Education population impacts general fund as VSD

The official Special Education census count for Vernonia School District is 89 students, a decrease of 15 students from the previous year. Although the district does not participate in a county-wide special education consortium, it has two students placed in out-of-district programs.

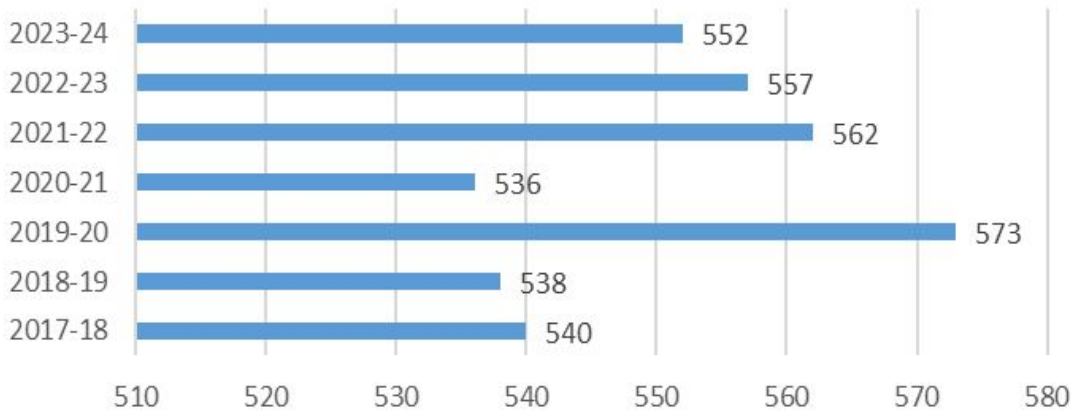
ENGLISH LANGUAGE LEARNERS*: 0

We've created a comprehensive plan to provide resources and learning opportunities to accommodate our population of English language learning students in our district.

**Students whose primary language is other than English*

VERNONIA SCHOOL DISTRICT ENROLLMENT

7- Year Enrollment Comparison

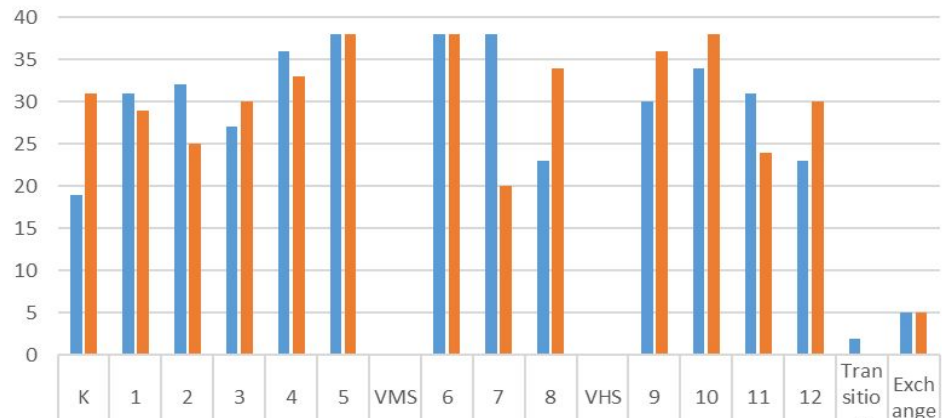


	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
School Year	540	538	573	536	562	557	552

Total Student Enrollment by School Year

Class Size Comparison: 17:1 Student/Teacher Ratio average (Vernonia Schools)

Class Size Comparisons- Budget Implications at a 17:1 Teacher/Student Ratio

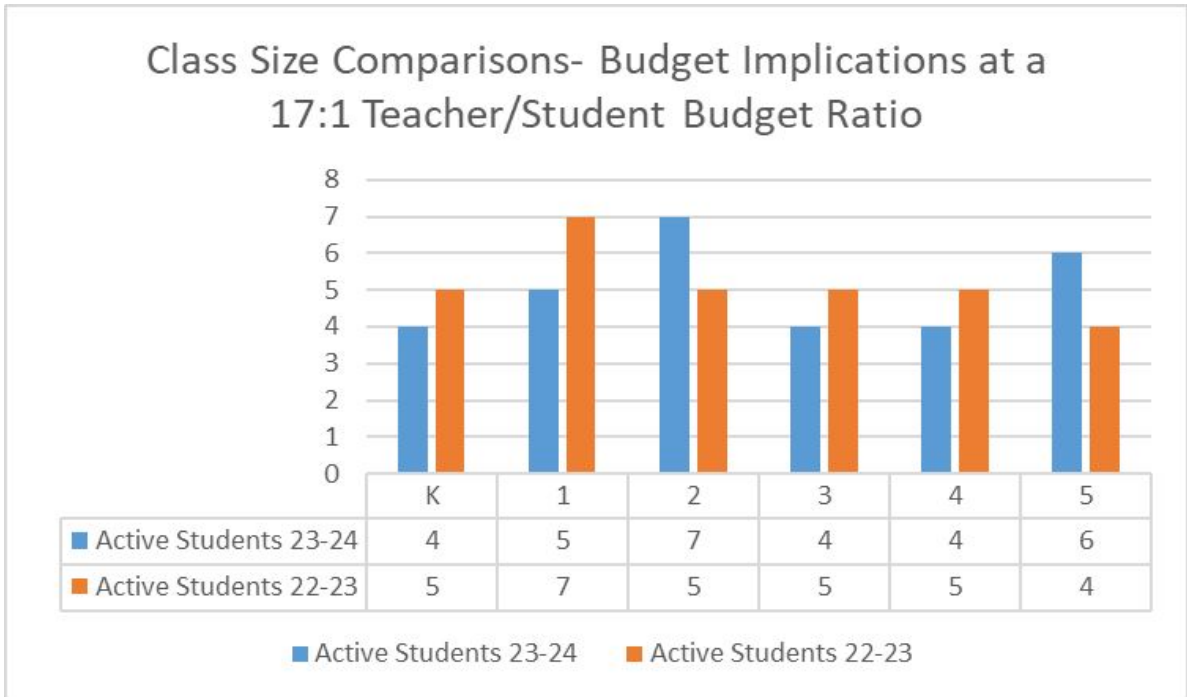


Active Students 23-24	19	31	32	27	36	38		38	38	23		30	34	31	23	2	5
Active Students 22-23	31	29	25	30	33	38		38	20	34		36	38	24	30		5

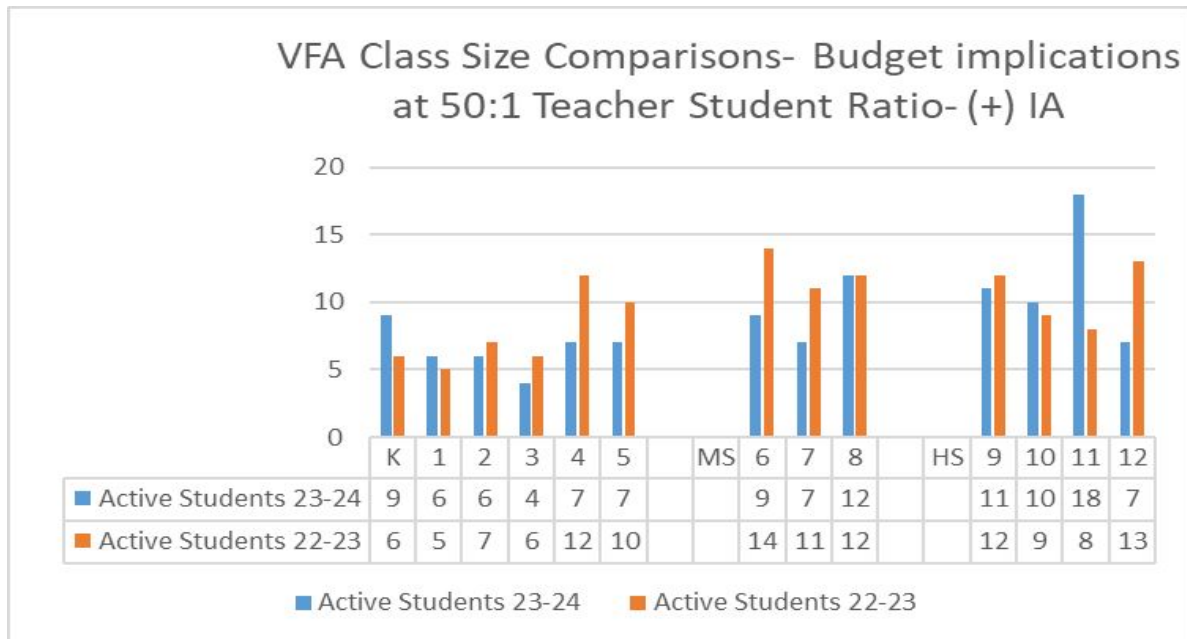
Active Students 23-24 Active Students 22-23

VERNONIA SCHOOL DISTRICT ENROLLMENT

Class Size Comparison: 17:1 Student/Teacher Budget Ratio (Mist School)



Class Size Comparison: 50:1 Student/Teacher Budget Ratio (VFA)



FEDERAL TITLE I PROGRAMS - STUDENTS IN POVERTY

Federal Title I Programs

Vernonia School District currently has one school receiving Title I funds. These are federal dollars that fund programs to assist children who live in low income areas. Due to the release of the December 2020 census information our student poverty level has lowered, therefore we are receiving fewer federal dollars for this program. The district continues to provide the same program by using the general fund to make up the difference.

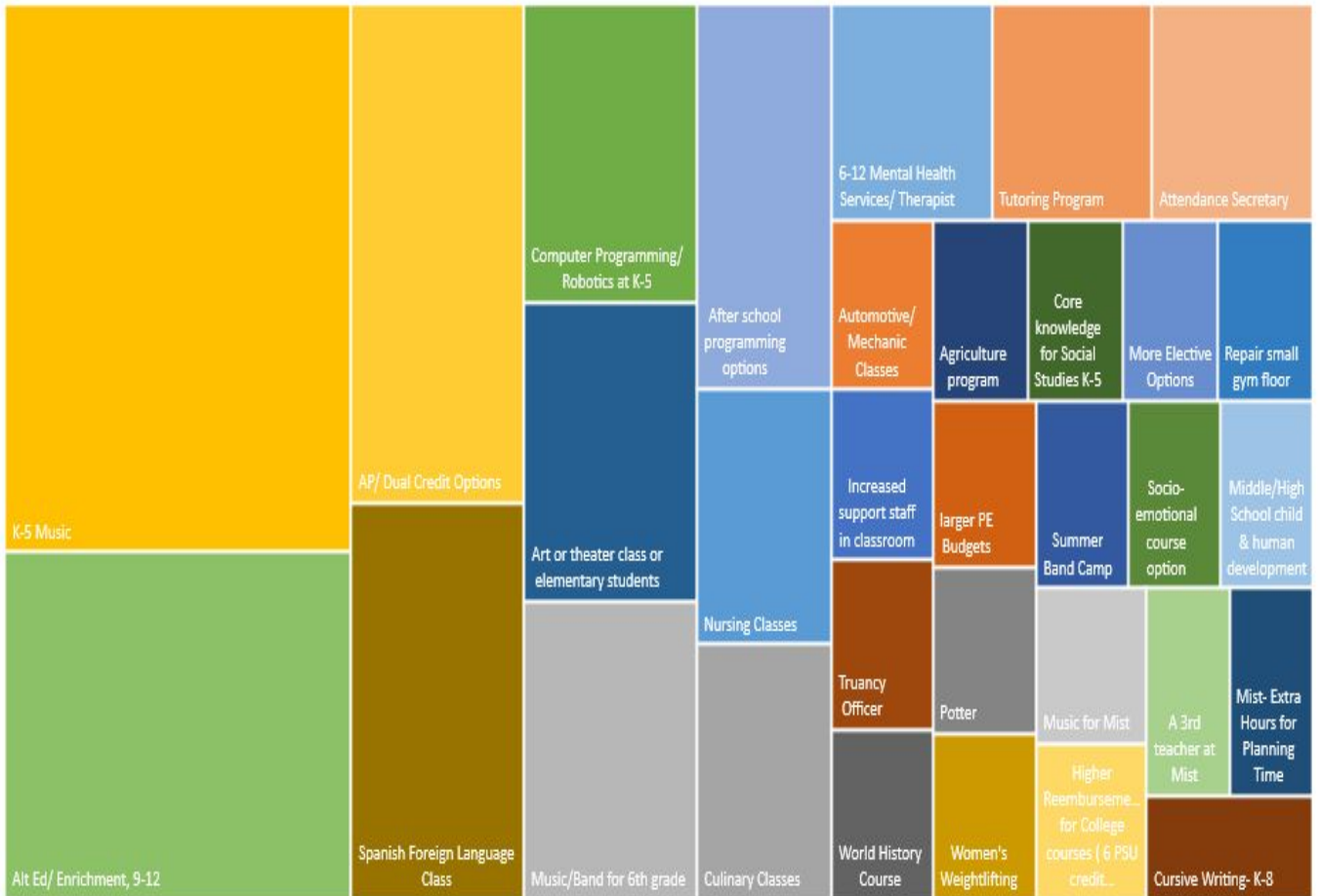
Staff and Community Input- Budget

In preparation of 24-25 budget decisions, we have sought feedback from both VSD staff and community members through budget surveys to identify programming priorities that align with our district's educational objectives. This exercise aimed to ensure that the budget allocation was in line with the educational priorities of the district. We received feedback from both groups on the programming needs and taken this input into account while making budget allocation decisions.

VSD Survey Outcomes

Staff and Community Budget Survey Outcomes

- Nursing Classes
- Automotive/ Mechanic Classes
- Culinary Classes
- K-5 Music
- Increased support staff in classroom
- Computer Programming/Robotics at K-5
- Art or theater class or elementary students
- Truancy Officer
- World History Course
- Spanish Foreign Language Class
- Agriculture program
- Core knowledge for Social Studies K-5
- 6-12 Mental Health Services/ Therapist
- Tutoring Program
- Music/Band for 6th grade
- AP/ Dual Credit Options
- More Elective Options
- Alt Ed/ Enrichment, 9-12
- Repair small gym floor
- Larger PE Budgets



VERNONIA SCHOOL DISTRICT OUR STAFF

24-25 Projected STAFF FTE

Current Licensed Staff: 44 (43.40 FTE)

Teachers and counselors, teacher mentor,
TOSA-VMHS Dean of Students 6-12

2024/2025 Licensed Staff: 44
(43.40 FTE)

No changes

Current Classified Staff: 39 (35.44 FTE)

Instructional assistants, custodians, clerical staff,
and food service staff

2024/2025 Classified Staff: 40
(36.31 FTE)

Addition of 9-12 Alternative Education Program

Current Confidential Staff: 5 (4.5 FTE)

Business Mngr, Fiscal Asst, District Secretary,
Facilities Mngr, Nutrition Service Mngr

2024/2025 Confidential Staff: 5
(5 FTE)

Business Mngr increase to 1.0 fte, end .5 fte
contracted with NWRES D

Current School Based Supervisors: (2 FTE)

VES Principal K-5
VMHS Principal 6-12

2024/2025 School Based Supervisors:
(2 FTE)

No change

2024-25 STAFF FTE

Licensed Staff	
Teachers and counselors.	43.40
Classified Staff	36.31
Confidential Staff	5
School Based Supervisors	2
Districtwide Supervisors	2
Contract Staff	2.4
Total FTE	91.11

Current Districtwide Supervisors: (2 FTE)
Superintendent, Special Programs Director.

2024/2025 Districtwide Supervisors:
(2 FTE)
No change

Current Contract Staff: (2.8 FTE)

School Psychologist/ SEL Director
Speech Pathologist, Business Mngr
School Nurse- NWRES D .8 FTE

2024/2025 Contract Staff
(2.4 FTE)

Move Business Mngr to VSD 1.0
Reduce School Nurse to .4 FTE

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

24-25 GENERAL FUND BUDGET

2024-25 GENERAL FUND BUDGET BY MAJOR CATEGORY

The information to the right shows a breakdown of the 2024-2025 General Fund Expenditures for staffing and non-personnel expenses. This shows that staff are 70% of the total expenditures for the Vernonia School District. Wages & Benefits includes contracted professional service providers and contracted substitutes.

General Fund Expenditures	Total
Certified wages & benefits	\$3,728,938
Classified wages & benefits	\$1,701,119
Admin wages & benefits	\$621,685
Confidential wages & benefits	\$517,120
Substitutes, Extra Duty, Tuition	\$522,504
Retiree stipends & insurance	\$55,000
Contract Staff	200,000
Total wages & benefits	\$7,346,366
Services	\$568,826
Utilities	\$273,800
Student transportation	\$1,086,500
Supplies	\$300,210
Insurance & Dues	\$153,350
Equip/Bldg Improvements	\$60,000
Fund Transfers	\$640,000
Total Non-Personnel Expenses	\$3,082,686
Total Expenditures	100.00%

Vernonia SD State School Fund (SSF) FUNDING HISTORY

The chart below shows the State School Funding History.

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
\$3,631,617	\$3,285,222	\$3,224,625	\$4,190,702	\$4,588,400	\$4,840,000

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND EXPENSES

1. **Personnel Contracts** – All administrators and certified staff returning have signed contract extensions for the 2024-2025 school year.
2. **Retirements and Resignations** – The district is aware of two staff resignations this year - one certified general education teacher and one certified special education teacher. The district is actively working to fill the open positions in each building as they arise. As more openings become available, the district will hire the appropriate staff to fill the positions. At this time, there are no active retirements planned.
3. **Health Insurance** – Currently the district pays up to **\$1,475.00**/per month for a full time employee health insurance benefit. This amount will increase to **\$ 1525.00**/per month for 2024-2025. Additionally the district contributes **\$320.83** per month to an HSA for those who qualify. This will increase to **\$ 345.84** per month for 2024-2025. .
4. **Public Employees Retirement System PERS** – Total district cost 2024-2025: **\$1,210,719**
Estimated employer rates for the Public Employees Retirement System (PERS) are established for two year periods. Rates for 2024-2025 remain the same as rates established in 2023-2024. These amounts are 27.87% of salary for Tier 1 and 2 employees and 25.03% for OPSRP employees. Additionally, Vernonia School District pays the employee required contribution of 6% .
5. **Utilities** –Due to Vernonia School Building being LEED Platinum Certified, the expected increase in the cost of utilities for the 2024-2025 fiscal year will be less substantial. LEED is a rating system that measures building efficiency based on environmental impact. Points are given on a 100 point scale in categories such as water efficiency, energy & atmosphere, materials & resources, indoor environmental quality, and sustainability. Buildings that reach a minimum of 80 points are awarded Platinum status.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND EXPENSES (CONTINUED)

6. **Transportation** - In August 2023, VSD negotiated a transportation contract with Curl Transportation Inc. The contract included a 3% Cost of Living Allowance (COLA) increase, which was correlated to the statewide Consumer Price Index (CPI) Index of 3.9%.*The CPI measures the average prices of a basket of consumer goods and services in an economy such as cost of fuel and transportation. It reflects the overall inflation or deflation level and is widely used for tracking inflation, adjusting wages and benefits, and assessing changes in the cost of living over time.*
 - ◆ VSD's transportation contract for the 2023-2024 school year is in place, and for the 2024-2025 school year, the transportation contract will increase by 3% due to COLA. These costs increases are outlined in the "Budget Assumptions" document.
 - ◆ VSD has allocated \$60,000 for the acquisition of 1-2 district vans for CTE and College and Career Readiness purposes. These vans will be used for transporting students during CTE activities and field trips. The budget amount has been included in the 2024-2025 budget plan.

7. **Food Service** - VSD has implemented the Community Eligibility Provision (CEP) program to ensure that all of our students receive a nutritious breakfast and lunch without any cost to families. The program was initiated in January 2024 and has resulted in a 25% increase in the number of students having breakfast and lunch. It has also made it possible to provide meals to all VSD children free of charge. Although the program is still new, initial indications suggest a slight increase in the food service budget. However, we cannot fully determine its overall financial impact yet.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND EXPENSES (CONTINUED)

8. **Senate Bill 481 (Unemployment)** - SB 489 changes the unemployment insurance (UI) law to allow VSD classified staff who work in roles other than teaching or principal administration to be eligible for Unemployment benefits during a break or recess period i.e. summer time and winter break.

Prior to SB 489 passing, our classified staff were not allowed to receive UI benefits during breaks or recess periods if their employer assures them they will have a job when the break is over. With SB 489, VS Classified staff will be able to get UI benefits during a break or recess period regardless of whether their employer has provided them with reasonable assurance to return to work. The only condition is that they meet all other UI eligibility requirements each week they apply for benefits i.e., the district provides them with a position over the break and they refuse the position.

Projected cost to district is **\$125,000**.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND REVENUE

- 1. Student Enrollment** – The June 30, 2024 district enrollment is estimated to be 552 students. The District will budget 540 students for the 2024-2025 fiscal year, with the hope more students will return to the classroom next year. The decrease in enrollment has been hard on our budget.
 - ❖ Based on enrollment data, VSD has experienced a **24%** decrease in Kindergarten enrollment. From 22-23 school year (Combination of all VSD Schools). This equates to approximately \$100,000 reduction in school funding.
- 2. State School Fund** – For 2023-2025 biennium schools were funded at 10.2 billion dollars. We basing our budget projections on the governors state school fund of 10.2 Billion. The District received 49% of their portion in 2023-24 and will receive 51% of their portion in 2024-2025. Due to a statewide decrease in enrollment the per student allocation has increased funding to the district.
- 3. Property Taxes** – The assessed value for property taxes are anticipated to increase again this year and property tax collections are projected to be around 96%.
- 4. Beginning Fund Balance** – The beginning fund balance for 2023-2024 school year was \$811,918 The district expects a beginning fund balance of approximately \$800,000 for the 2024-2025 fiscal year. The Vernonia School District, in conjunction with the budget committee, will be working through a process to provide a comfortable range for an ending fund balance.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND REVENUE (CONTINUED)

5. **Stimulus Funds due to COVID-19** - Vernonia SD received \$1,641,491 in federal ESSER grants to address the impact of COVID-19 on educational communities. Staff funded by ESSER grant were moved to general fund accounts in 23-24 to avoid layoffs in 24-25 due to funding ending in 23-24. Approximately **\$45,000** in remaining ESSER funds will be utilized for credit recovery and enrichment software. These funds must be used by September 30, 2024.

6. **Student Investment Account (SIA) Fund 251** - The SIA is legislation that provides targeted funds to the Vernonia School District. These funds will be used to provide services related to mental and behavioral health needs, increase academic achievement, and support students of color, students with disabilities, emerging bilingual students, as well as students navigating poverty, homelessness, and foster care. The SIA grant will provide the district with a sum of \$664,589 to support various programming options for students.

7. **High School Success (Measure 98)** - High School Success (HSS) is a fund to improve graduation rates and readiness for college and careers. VSD must meet eligibility requirements, which include improving data literacy. Funding is provided in three areas: Dropout Prevention, Career and Technical Education, and College-Level Education Opportunities. VSD will utilize the **\$189,616** to fund the CCRC Teacher, CTE Metals Teacher, Engineering Teacher, 9th-grade on-track supports, math adoption funds, and resources and materials for these programs.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND REVENUE (CONTINUED)

8. **Early Literacy Grant-** The Early Literacy Success Initiative (Grant) has been recently passed, which will provide VSD with **\$51,000** for the academic year 2023-2024 and **\$53,000** for the academic year 2024-2025 to improve literacy in children from kindergarten up to grade three. VSD is planning to use these funds to support literacy development for grades 4 and 5 as well.

9. **21st Century Community Learning Grant-** In 23-24, VSD was awarded a **\$2,130,000** Grant from the U.S. Department 21st Century Community Learning Center Grant to Vernonia to develop an after-school and enrichment programming for grades K-12. These U.S. Department of Education funds will support an afterschool program for the next five years, ensuring its continued growth and impact on Vernonia Youth. VSD Hired Camp Cedar Ridge to facilitate our programming options for VSD.

10. **Educational Service District (ESD) Revenue-** ESD money pays for required special education services, technology services, and other expenses that are less expensive to the district when provided by the ESD instead of trying to purchase them on our own. The use of ESD services is vital in efficiencies and savings in the area of technology as well as other services that are difficult to acquire in a rural area.

11. **Other Revenue Funds-** The district continues to look for additional revenue sources. We will continue utilize funds through Medicaid Administrative Claiming (MAC). This money is allocated accordingly, based on services provided by district staff for students throughout the school year. Our goal is to pay for our School Nurse out of MAC Funds