

CLATSKANIE SCHOOL DISTRICT  
PO Box 678  
Clatskanie OR 97016

BUDGET COMMITTEE MEETING  
May 11, 2020, 5:30 pm, via Zoom

MEETING MINUTES

Budget Members Present: Margaret Magruder-Chair, Courtney Davis-Vice Chair, Rachel Kujala, Julie Stockfleth  
Board Members Present: Megan Evenson-Chair, Kara Harris-Vice Chair, Ian Wiggins, Chris Ouellette, Kathy Engel  
Admin Present: Cathy Hurowitz-Superintendent, Mark Bergthold-Business Manager, Tami Burgher-Board Secretary, Jim Helmen-CMHS Principal, Tiffany O'Donnell-CES Principal  
Guests: Yvonne Krause, Tim Erwin, Stacy Hicks, Matt Thul, Daisy McGinnis, Dawn Warren, Lucius Jones, Kim O'Black, Kara Burghardt, Lori Simmons

1. Preliminary Business

- a. Call Meeting to Order: 5:32 pm
- b. Pledge of Allegiance

2. Begin Deliberations on the Proposed 2020-21 Budget

a. Committee/Public Comments: M. Bergthold went through the written questions that Julie Stockfleth submitted and Mark responded to them, see attached. J. Stockfleth also asked about the amount budgeted into the Food Nutrition and why the proposed budgeted amount is so much less than in previous years. M. Bergthold discussed how he came to the budgeted amount by using historical data. C. Hurowitz also discussed how difficult it is to budget in Food Services because of commodities, reimbursements, etc. M. Evenson asked about Speech Pathology in 2150. Why was our expenses so much over the budgeted amount. Due to using the new online speech program. The money that was used to pay the ESD is now back in our budget for these new expenses. She also asked about the budgeted amount in the Athletic Director budget. Is that the entire budget, salary, benefits, etc. lumped together? Yes, all coaches stipends are included in this amount, so it is for the whole department. C. Ouellette wondered if we are starting school in the Fall? C. Hurowitz said yes it will start but will look very different than a normal beginning of the school year. No sports or assemblies at least through the end of September. If the budget is adopted, can we adjust if there is no need for an athletic director? The athletic director position is not just dependent on sports itself, there is still planning and OSAA documentation to take care of. There may be a delay in the start of sports, but they still plan on having sports. Unless they say no sports all year, which is unlikely. K. Engel asked about the professional/technical budget, what charges come out of it and we are extremely beyond what was budgeted? K. Harris, is that where the speech services are? That would be for M. Bergthold and J. Cooper, their salaries come out of there as contracted employees. K. Engel also asked about rentals, what are they for? Includes copiers. We switched to a new company and they bought out the contract from the other company. There was a discussion about there being a \$79,000 carryover. Is that correct? With all of the unknowns in this budget, it is just a placeholder, it will

change. M. Evenson asked about the library budget and why it appears nothing is being spent out of it and next year's budget is so small. It is very important to have updated periodicals, library books and reference material. Are we not buying books? People are confused. Mark will look into it. M. Evenson also was asking about the chronic absenteeism grant. What happens if we don't spend the entire grant. C. Hurowitz has a meeting tomorrow and most likely ODE will allow us to carry over the unspent funds. J. Stockfleth asked about how we are doing with the alternative program at CMHS? Is it successful? Can we spend the absentee grant there? C. Hurowitz discussed the alternative program and said there will be more of a report on this in the board meeting portion. K. Harris asked about travel, it's a lot less, is that reflective of not having sports in the Spring? A lot of travel occurs in the Spring, field trips and sports. She also asked about audit services? They are projected a lot more this year. She also asked about what additional salaries are for? M. Bergthold explained any additional salaries could be a multitude of things like stipends, meetings, etc. He also discussed the way the budget can be sliced different ways so it can be hard to compare. K. Harris asked about the large decrease in psychological services which is due to J. Cooper, school psychologist, being moved to a contract.

3. Next Steps
  - a. Schedule further budget meeting
  - b. Motion to Approve the Budget:

**A motion was made to approve the Clatskanie School District Budget for 2020-21 as follows:**

<b>General Fund</b>	<b>\$9,665,560</b>
<b>Special Revenue Funds</b>	<b>2,579,950</b>
<b>Debt Service Funds</b>	<b>828,556</b>
<b>Capital Maintenance Fund</b>	<b>138,182</b>
<b>Scholarship Trust Funds</b>	<b>53,530</b>
<b>TOTAL ALL FUNDS</b>	<b><u>\$13,265,778</u></b>

**R.KUJALA/K.ENGEL - UNANIMOUS**

**A motion was made that the Clatskanie School District Budget Committee approve the district's permanent tax rate of \$4.6062 per \$1,000 of assessed value to be assessed in support of the General Fund. A Debt Service levy in the amount of \$734,000 is also authorized to service the district's General Obligation Bonds and is accounted for outside the General Fund.**

**R.KUJALA/K. HARRIS - UNANIMOUS**

A brief discussion was held on how likely it would be that we would need to call the Budget Committee back for another meeting.

4. Adjournment: 6:35 pm.

Tami,

These are my questions from a brief review of the budget. Please share with anyone necessary to answer them.

Thanks,  
Julie Stockfleth

Julie, I can respond to your questions. A blanket statement regarding our current year's budget – NWRES staff prepared the budget using historical data and available documentation. As I went through this budget, I noticed how different our actuals are from the budget. Over the next few weeks I will be reviewing this year's budget to see if a current year revision is necessary to comply with legal requirements. A huge factor affecting this year have been the COBID19 containment measures, as we still don't know what we will be reimbursed for, when we will receive those funds, and the financial and operational impact on next year. Normally I meet with each program coordinator and go over the current and next year actuals and then prepare next year's program budget. Those meetings will occur over the next several months, and any necessary revisions will be included with the beginning balance adjustments.

Mark

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##### **130-Medicaid admin claim 2019/20 adopted \$25,000, actual \$103,610?**

Answer: F130 is for recording reimbursements for Medicare Administrative Claiming, a secondary matching program primarily performed by licensed and administrative staff. It's based on a quarterly survey conducted in fall, winter, and spring. These funds may only be used to support student health and outreach into the community. The practice has been to budget \$25,000 because historically the revenue has varied considerably: \$14,918 in 16/17, \$39,551 in 17/18, and \$51,406 last year. This year processing has been slow due to the national health crisis, and may not be released before June 30. The \$103,610 is the fund balance, which will be journaled in after the books are closed.

##### **221- idea grant 2019/20 adopted \$125,00, actual \$10,952?**

Answer: F221 is a combination of five subgrants. According to the state grant management system (EGMS), no claims have been filed this year. Over the next month we will be preparing and filing claims where possible, and making any necessary adjustments after closing.

##### **225-college career readiness has no proposed budget?**

Answer: F 225 moves to F268 next year.

##### **221, 222 and 223 Grant's completely unspent???**

Answer: You're probably looking at the summary on page 7. If a fund's revenue and expenditures are equal, meaning every dollar coming in is going out, the summary number is blank. You can view the detail for each fund in its individual section.

**226 forestry program. Did we not have a forestry program?**

Answer: we have a forestry program and it has an ASB club account in F265 with a balance of \$7,744.80. The Forestry Program fund has not been used since prior to July 2016 but it is still a recognized fund.

**227 2019/20 adopted \$50,000, actual \$7,499 but still proposed @ \$50,000 for 2020/21**

Answer: \$50,000 was this year's budgeted revenue, only \$7,499 was received. I calculated next year's revenue at \$48,181, which will be adjusted if necessary.

**250-food service 2019/20 adopted \$462,000, actual \$211,936. Is this because of the short school year? Where did the money come from that is providing delivered meals through the end of the year?**

Answer: Food service, which will be F299 next year, has been impacted heavily by the district's mandated response to the health crisis. We anticipate being reimbursed for these extra expenditures through the national school lunch program, but for now the district has used its own funds to cover these costs.

**265-ASB middle/high school funds 2018/19 adopted \$225,000, actual \$97,241. 2019/20 adopted \$225,000, actual \$84,666. This looks way over funded?**

Answer: ASB funds are not funded by the district, the district holds the funds that the students and their advisor raise in trust, and there are strict guidelines on how they are to be accounted for. For the first budget that we saw last Monday, I had focused on general fund, which required a lot of work. The budget before you now has been reviewed line by line and looks substantially different. Funds 260, 265, and 266 have been adjusted to actual, so each club's balance is their beginning balance for next year.

**280-strategic investment program fund 2019/20 adopted \$545,00, actual \$855,196, \$310,196 over budget. Why and where did the money come from? What is this fund for?**

Answer: F280 received an unexpected \$51,727 donation from a private source this year. The term "over budget" is usually a bad thing, but when revenues are greater than expected, it's all good. The Clatskanie Fine Arts Foundation has made a practice of making an annual donation to the district, and this is the fund it goes into. For 19/20 and 20/21, funds were transferred to the general and transportation funds to cover shortfalls.