I. Budgeting

1. Revenue Forecasting
   
i. Sources
      1. Local ≈ 30%, primarily from property taxes
      2. State ≈ 60%, primarily from income tax
      3. Federal ≈ 10%

   ii. Carve-outs, Disbursements and Sub-grants
      1. Taken out prior to dividing it up for districts
         a. Talented and Gifted- $175,000
         b. Speech Pathology- $75,000
         c. Network of Quality Teaching and Learning- $16,500,000
         d. Long-term Care
         e. Oregon School for the Deaf
         f. Office of School Facilities- $6,000,000 per biennium
         g. High Cost Disability Grant- $35,000,000
         h. Facilities Grant- $9,000,000 per biennium
         i. Pediatric Nursing
         j. ELL- $12,500,000 per biennium
         k. Nationally Normed Assessment- $550,000
         l. Small School District Supplement Fund- $2,500,000
       
      2. ORS §§ 327.008, 327.023

   iii. ADM
      1. ADM- Average Daily Membership, ORS § 327.006
      2. ADMw – Weighted Average Daily Membership = ADM + additional weights, ORS § 327.013(c)(A)
iv. Total Formula Review

- General Purpose Grant
- Transportation Grant
- Facilities Grant
- Other Grants

Total Formula Review

1. General Purpose Grant, ORS § 327.013(1)

\[
\text{State Calculates,}
\text{June 2016 = } 1.581859544799
\]

\[
= \$4500 + \$25 \times (\text{District Teacher Experience} - \text{State Teacher Experience})
\]

2. Transportation Grant
   a. 70% - 90% of Eligible Transportation Costs
   b. Based on Transportation Cost per ADM
   c. § ORS 327.013(3)

3. Facilities Grant
   a. Up to 8% of New Building Cost
   b. Not for Capital Construction
   c. Funds Available in Year First Used
   d. § ORS 327.013(4), OAR 581-023-0230

NOTES

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v. How Much Are We Allocated?
   1. Total Formula Review – Local Funds
      a. Local Funds
         i. Property Taxes
         ii. Common School Fund
         iii. State Timber
         iv. Federal Forest
   vi. Information on ODE’s website
      1. www.ode.state.or.us
         a. Education Funding tab, select State School Fund
            i. Select District Estimates and Warrants
               • Select the most recent District Estimates or ADMw Breakouts for the year that you want
         b. OR http://www.ode.state.or.us/search/results/?id=344
   2. Timeline
vii. Charter Schools
   1. Paid from District Where Located (even if state-sponsored)
   2. Based on Charter Agreement
      a. District-sponsored
         i. At Least 80% of Funding per ADMw for Elementary Students
         ii. At Least 95% of Funding per ADMw for High School Students
      b. State-sponsored
         i. At Least 90% of Funding per ADMw for Elementary Students
         ii. At Least 95% of Funding per ADMw for High School Students
   3. ORS § 338.155
viii. Education Service Districts (ESD)
   1. 4.5% of Component Districts or $1,165,000 (whichever is larger)
   2. ORS § 327.019(4)
2. Expenditure Planning
   i. Budget Committee
      1. Board Members + Equal Number of Community
         a. Look at Proposed Budget
         b. Meet as a Committee
         c. Hear Public Comment
         d. Budget Committee Approves
         e. Board Meets on Budget
         f. Budget Hearing
         g. Board Adopts
      2. Budget Committee DOES NOT
         a. Determine Salaries, Benefits or Contracts
         b. Determine Staffing levels
         c. Adopt Policy
         d. Add or Delete Programs
   3. Budget Committee Handbook
      a. Free PDF Download for OSBA members
         i. www.osba.org
            ● My OSBA tab, click on Member Resources
               a. Half-way down the page
               b. http://www.osba.org/Members/LeftNav/MbrResources.aspx
   4. Budget Committee Webinar
      a. 2016 Available online
      b. Look for live webinars early 2017
II. Accounting

1. Reports
   i. Board’s Role: Be Informed and Ask Good Questions
      1. Revenues and Expenditures
      2. Actual vs. Budgeted
      3. Cash Flow
      4. Student Enrollment Numbers
      5. State School Fund

2. Internal Controls
   i. Board’s Role: Be Aware of What You Have In Place
      1. Cell Phones, Policy EGACA
      2. Credit Cards, Policy DJFA
      3. Travel Expenses
      4. Reimbursements, Policies BHD, DLC
      5. Inventory, Policy DID
      6. Cash
      7. Time Falsifications
   ii. Policies, Section D, Fiscal Management

III. Auditing

1. Internal
   i. Board’s Role: Be Aware, Receive Reports

2. External Auditing
   i. Board’s Role: Receive Audit Report
   ii. Policy DIE

NOTES

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SPENCER LEWIS
Member Services Attorney/Policy Specialist
slewis@osba.org

800-578-6722
1201 Court ST NE / Salem, OR 97301
503-588-2800 / FAX 503-588-2813

www.osba.org | facebook.com/osba.org
## 2016-2017 Extended ADMw

### School District 000 (non-charter)

<table>
<thead>
<tr>
<th></th>
<th>2016-2017</th>
<th>2015-2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADMr:</td>
<td>1509.00 X 1.00 =</td>
<td>1497.00 X 1.00 =</td>
</tr>
<tr>
<td>Students in ESL programs:</td>
<td>77.00 X 0.50 = 38.50</td>
<td>63.00 X 0.50 = 31.50</td>
</tr>
<tr>
<td>Students in Pregnant and Parenting Programs:</td>
<td>3.00 X 1.00 = 3.00</td>
<td>2.00 X 1.00 = 2.00</td>
</tr>
<tr>
<td>187 IEP Students capped at 11% of District ADMr:</td>
<td>165.99 X 1.00 = 165.99</td>
<td>164.67 X 1.00 = 164.67</td>
</tr>
<tr>
<td>Students on IEP Above 11% of ADMr:</td>
<td>0.00 X 1.00 = 0.00</td>
<td>0.00 X 1.00 = 0.00</td>
</tr>
<tr>
<td>Students in Poverty:</td>
<td>255.00 X 0.25 = 63.75</td>
<td>234.00 X 0.25 = 58.50</td>
</tr>
<tr>
<td>Students in Foster Care and Neglected/Delinquent:</td>
<td>8.00 X 0.25 = 2.00</td>
<td>13.00 X 0.25 = 3.25</td>
</tr>
<tr>
<td>Remote Elementary School Correction:</td>
<td>0.00 X 1.00 = 0.00</td>
<td>0.00 X 1.00 = 0.00</td>
</tr>
<tr>
<td>Small High School Correction:</td>
<td>0.00 X 1.00 = 0.00</td>
<td>0.00 X 1.00 = 0.00</td>
</tr>
<tr>
<td><strong>2016-2017 ADMw</strong></td>
<td><strong>1782.24</strong></td>
<td><strong>2015-2016 ADMw</strong></td>
</tr>
</tbody>
</table>

### School District 578 (non-charter) Extended ADMW

- **1782.24**

### Charter School (if applicable)

- **School District Charter School Extended ADMW**: **0.00**

### School District 000 Extended ADMw

- **1782.24**
**2016-2017 Local Revenue**

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes and in-lieu of property taxes from local sources</td>
<td>$3,000,000.00</td>
</tr>
<tr>
<td>Federal Forest Fees</td>
<td>$287,435.00</td>
</tr>
<tr>
<td>Common School Fund</td>
<td>$130,834.17</td>
</tr>
<tr>
<td>County School Fund</td>
<td>$0.00</td>
</tr>
<tr>
<td>State Managed Timber</td>
<td>$0.00</td>
</tr>
<tr>
<td>ESD Equalization</td>
<td>$0.00</td>
</tr>
<tr>
<td>In-Lieu Property Taxes(non-local sources)</td>
<td>$0.00</td>
</tr>
<tr>
<td>Revenue Adjustments</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Local Revenue</strong></td>
<td><strong>$3,418,269.17</strong></td>
</tr>
</tbody>
</table>

**2016-17 Experience Adjustment**

- District Average Teacher Experience = 10.85
- State Average Teacher Experience = 14.16
- Experience Adjustment (Difference in District and State Teacher Experience) = -3.31

**2016-2017 Transportation Grant**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>N/A</td>
</tr>
<tr>
<td>Payroll</td>
<td>N/A</td>
</tr>
<tr>
<td>Purchased Services</td>
<td>N/A</td>
</tr>
<tr>
<td>Supplies</td>
<td>N/A</td>
</tr>
<tr>
<td>Other</td>
<td>N/A</td>
</tr>
<tr>
<td>Garage Depreciation</td>
<td>N/A</td>
</tr>
<tr>
<td>Bus Depreciation</td>
<td>N/A</td>
</tr>
<tr>
<td>Fees Collected</td>
<td>N/A</td>
</tr>
<tr>
<td>Non-Reimbursable</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Net Eligible Trans. Expend.</strong></td>
<td><strong>$1,425,398.07</strong></td>
</tr>
</tbody>
</table>

**2016-2017 Extended ADMw**

<table>
<thead>
<tr>
<th>Year</th>
<th>ADMw</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-2017</td>
<td>1782.24</td>
</tr>
<tr>
<td>2015-2016</td>
<td>1756.92</td>
</tr>
<tr>
<td>Extended</td>
<td>1782.24</td>
</tr>
</tbody>
</table>

**2016-2017 General Purpose Grant**

\[
\text{General Purpose Grant} = (\text{Extended ADMw} \times [\$4500 + (\$25 \times \text{Experience Adjustment})]) \times \text{Funding Ratio}
\]

\[
= (1,782.24 \times [\$4500 + (\$25 \times -3.31)]) \times 1.581859544799 = \$12,453,347
\]

**2016-2017 Total Formula Review**

\[
\text{General Purpose Grant per Extended ADMw} = \frac{\$12,453,347}{1782.24} = \$7,047
\]

\[
\text{Total Formula Revenue per Extended ADMw} = \frac{\$13,451,126}{1782.24} = \$7,547
\]

**Total Paid To date**

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>SSF</td>
<td></td>
</tr>
<tr>
<td>Small HS Grant</td>
<td></td>
</tr>
<tr>
<td>Facility Grant</td>
<td></td>
</tr>
</tbody>
</table>

**Estimated Remaining Balance Due**

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>SSF</td>
<td></td>
</tr>
<tr>
<td>Small HS Grant</td>
<td></td>
</tr>
<tr>
<td>Facility Grant</td>
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**High Cost**

**Charter Schools Rate (ORS 338.155)**