



FY 10/11 Budget Committee

<p>Board Members</p> <ul style="list-style-type: none">• Ralph Branson• Steve Woods• Sherri Graham• Mark Greene• Leslie Andre• Tim Schultz	<p>Community Members</p> <ul style="list-style-type: none">• Bill Elliot• Bob Austin• Steve Guthrie• Lauri Hull• Angela Long• Scott Jury• Kelly James
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Agenda

- **Elect Chair**
- **Determine Procedural Rules**
- **Budget Message – Howard Fetz**
- **Overview of Budget**
 - Expenses
 - Revenue
 - Unknowns
- **Comments from the Public**
- **Questions**
- **Action**

Procedural Matters

- **Elect Chair**
- **Procedural Rules**
 - Public Comment
 - Sign up sheet
 - Three minute limit
 - Spokesperson if appropriate
 - Only comments related to funding levels not personnel issues
- **Motion to approve these procedural rules**



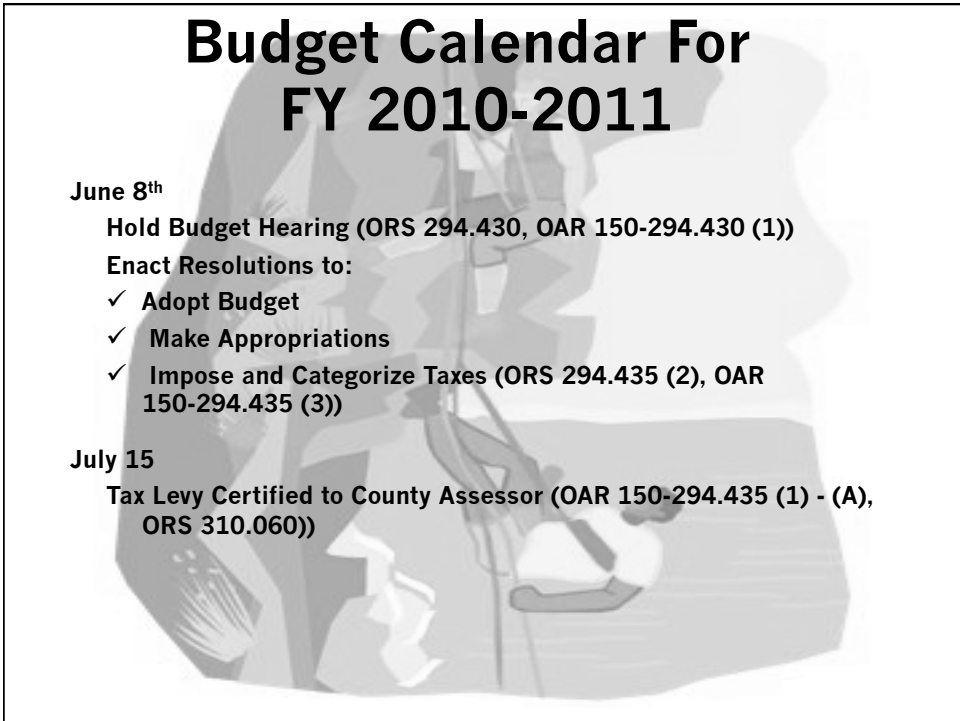
Budget Calendar

May 11th
First Budget Committee Meeting (Public Comment Invited) (ORS 294.336, ORS 294.401, OAR 150-294.336)

May 16th, 18th, and 20th
Additional Budget Committee Meetings If Necessary

May 26th - Requires Financial Data – Budget Must Be Approved
Submit Publication for Budget Hearing to the Estacada News

June 1st
Publish Notice of Budget Hearing and a Summary of the Approved Budget (ORS 294.416)



Budget Calendar For FY 2010-2011

June 8th
Hold Budget Hearing (ORS 294.430, OAR 150-294.430 (1))
Enact Resolutions to:

- ✓ Adopt Budget
- ✓ Make Appropriations
- ✓ Impose and Categorize Taxes (ORS 294.435 (2), OAR 150-294.435 (3))

July 15
Tax Levy Certified to County Assessor (OAR 150-294.435 (1) - (A), ORS 310.060))

Role of Budget Committee

- **ORS 294.401(1) Outlines Purpose**
 - Conducts public meetings
 - Hear budget message
 - Review proposed budget
 - Listen to comments and questions from interested citizens
 - Consider public input
 - Revise proposed budget
 - Approves budget
- **Not Included**
 - Establish or eliminate specific programs or services
 - Approve contracts/hire personnel

Fiscal Powers of the Budget Committee

- **The Budget Committee as a whole or through majority action has the power to**
 - 294.406(1) ... approve the budget document as submitted by the budget officer or the budget document as revised and prepared by the budget committee. The budget document as approved by the budget committee shall specify the ad valorem property tax amount or rate for all funds.
 - Specify and approve the amount of tax revenue or tax rate for all funds
 - Approve a maximum of total expenditures for each fund
 - The approved budget recommends a level of spending for the year. The approved budget document also specifies the full amount of the property tax levy authority that may be certified to the tax assessor

Board Changes to Approved Budget

- The governing body may make additional adjustments to the budget that was approved by the budget committee limited to
 - the amount of the estimated expenditure for each fund may not be increased more than 10
 - the total property tax to be levied may not exceed the amount or rate shown in the budget that was approved by the budget committee
 - Or republish

Budget Message

Goals

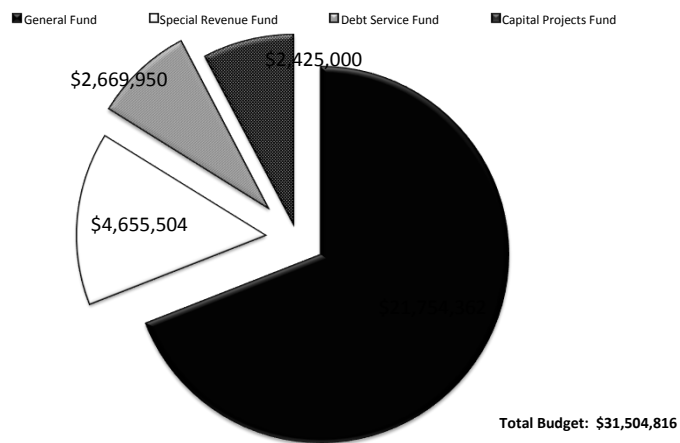
- Support programs and improve student participation and academic achievement
- Maintain critical services to students
- Preserve as many jobs as possible
- Preserve as much as possible cash reserves
- Shared sacrifice
- Preserve co-curricular activities
- Expand resources

Budget Message Strategies

- Negotiations – Shared sacrifices
- Create an incentive package for Early Exit of qualified employees
- Create/take advantage of attrition

Overall Proposed Budget

**FY 11 - 12 Proposed Budget
All Funds**



Overall Budget and Change From Last Year

Fund	FY 2010/2011	FY 2011/2012	%age Difference
100 -General Fund	\$24,494,284	\$21,754,362	-11%
200 - Special Revenue Fund	\$ 4,874,514	\$ 4,655,504	-4%
300 - Debt Service Fund	\$ 3,004,052	\$ 2,669,950	-11%
400 - Capital Projects Fund	\$ 2,277,050	\$ 2,425,000	6%
Total Budget	\$34,649,900	\$31,504,816	-9%

Clarifications

- Account Structure
 - XXX-XXX-XXXX-XXX-XXXX
 - Fund/Cost Center/Function/Area of Responsibility/Account
 - 0 Cost Center – Revenue
 - 0000 Function – Revenue
- Fund
 - 100 General Fund
 - 200 Special Revenue Fund
 - 300 Debt Service
 - 400 Capital Projects
- Cost Center
 - 100 Clackamas River Elementary
 - 200 Eagle Creek Elementary
 - 300 Three Lynx
 - 400 River Mill Elementary
 - 500 Estacada Junior High
 - 800 Estacada High School
 - 900 District Services

Revenue Cliff

Enrollment

Decline – 192.2 ADMw

- Last estimate from State on FY 11/12 – (April 29th)
- \$6,036/ADMw
- Loss of 1.16 million

Beginning Fund Balance

- Decline - Approximately 700,000

General Fund Expenditures

- FY 2011-2012- \$21,754,362
 - Operationally about a 2.1 million dollar reduction
 - Across the board freeze
 - No Step/COLA/Health Cap/5 Furlough Days
 - MOU (Memorandum of Understanding) for Classified and Licensed Staff has been proposed.
 - Significant increase in PERS (about \$400,000)
 - FY 10 11 Adopted budget was not fully executed
 - Reduced 5 days for all staff
 - PERS went from Employer Paid to Employee Paid with compensatory change in Licensed and Administrative Salary Schedules
 - Difference between giving your child a clothes allowance or paying for their clothes.
 - Positions vacated during the year were not replaced

General Fund Reduction How to Survive the Fall

- **Significant Reduction in FTE (Full Time Equivalency)**
 - Loss of 29.26 FTE
 - Attrition
 - Retirement
 - Reduction in Force
 - Non Renewed Temporary Contracts
- **Non Personnel Cuts**
 - Contingency Reduced
 - Lowered Allowance for Energy Costs
 - Eliminated Contract for School Resource Officer
 - Reduction in discretionary spending at building level
 - Charter Schools taking more financial burden

General Fund Summarization

- **Approving a ceiling** – May need to cut further if revenue does not materialize
- Student enrollment next fall may bring us back to the planning table (either up or down)

Other Funds – Changes Over Last Year

- 200- Special Revenue Funds
 - Decrease in Federal Stimulus dollars
- 300 – Debt Service Fund
 - Decrease in estimated Repayment schedules for various bonds
- 400 – Capital Projects Fund
 - Increase for anticipated Energy Savings Grant Project Expenditures

PUBLIC COMMENT

- Procedural Rules
 - Public comment
 - Sign up sheet
 - Three minute time limit
 - Spokesperson if appropriate
 - Only comments related to funding levels, not personnel

NEXT STEP???

- Meet again – scheduled/published meetings
May 16th, 18th, and 20th Additional Budget Committee Meetings If Necessary
 - These meetings will start at 6:30pm
 - Public Comment will allowed at the May 16th meeting only.

- Approve Proposed Budget and send to Board for Adoption
 - Approve as presented
 - Approve with changes

Motion to Approve

Motion to Approve Budget and Motion to Approve Tax Rate/Levy

I move that the Estacada School District budget committee approve taxes for the 2011 -2012 fiscal year at the rate of \$4.1476 per \$1,000 of assessed value and in the amount of \$1,874,530 for payment of bond principal and interest for PERS UAL bond and construction bond.

I move that the Estacada School District budget committee approve the 2011-2012 Proposed Budget as presented and in the following amounts

General Fund (100)	\$21,754,362
Special Revenue Funds (200)	\$ 4,655,504
Debt Service Fund (300)	\$ 2,669,950
Capital Projects Fund (400)	\$ 2,425,000
Total Budget	\$31,504,816