



WELCOME 2023- 2024 BUDGET COMMITTEE

Orientation for Newberg-Dundee
Public Schools



VISION

Newberg School District students will graduate with the knowledge and skills needed to be successful, contributing citizens of the 21st Century.



MISSION

In partnership with parents and our community, the Newberg School District will educate all students to achieve their full potential as knowledgeable, self-assured citizens ready for college and/or careers.



PRIORITIES

- Provide high-quality, well-rounded and healthy educational experiences to all students.
- Build strong relationships with families, community, and students to promote trust, support and collective responsibility for student success.
- Ensure every classroom has a high-quality, effective educator supported by strong leadership and staff.
- Align resources to accomplish goals within a balanced budget.
- Plan systematically and strategically so NPS continues to succeed and thrive in the future.



OBJECTIVES

- The 2023-24 Budget Calendar
- The Purpose of the Budget Committee
- The Roles of the Budget Committee
- Understanding School Accounting

BUDGET CALENDAR

Date	Meeting	Attendees	Comments /Notes
January 24, 2023	Board Adopts Budget Calendar	Board of Directors	Regular Board Meeting Open to the media and public
April 11, 2023	<u>Budget Work Session</u> 6:00pm to 7:00 pm ~ Budget Parameters ~ Budget Training ~ Additional information as necessary	Board, Budget Committee	Open to the media and public - No Discussion on actual budget
May 2, 2023	<u>Budget Committee Meeting</u> 6:00pm- 9:00pm ~ Elect Officers ~ Budget Message ~ Provide budget detail ~ Additional information as necessary	Board, Budget Committee, Senior Staff	Open to Media and Public

<p>May 16, 2023</p>	<p><u>Budget Committee Meeting (As Needed)</u> 6:00pm- 9:00pm ~ Provide budget detail ~ Additional information as necessary ~ Approve Budget</p>	<p>Board, Budget Committee, Senior Staff</p>	<p>Open to Media and Public</p>
<p>June 13, 2023</p>	<p><u>Budget Hearing</u> <u>6:30pm Board Room</u> ~ Hear public comment on proposed budget</p> <p><u>Action in Regular Board Meeting Agenda (7:00pm)</u> ~ Adopt Budget ~ Approve appropriation ~ Approve Tax Rate Levy</p>	<p>Board of Directors</p>	<p>Business Office will publish notice for Budget Hearing Prior to Regular Board Meeting</p>

Bolded dates are public meetings requiring posting and legal advertising in *The Newberg Graphic*. Action items between the adopted dates will be determined by department and staff responsible.



PURPOSE

- Create spending authority for public funds per Oregon Budget Law.
- Present a balanced financial plan that estimates revenues and expenditures.
- Certify property taxes for the County Assessor.
- Receive public comment over proposed district spending.
- Discuss the proposed budget document and make a well-educated recommendation to the School Board for adoption.



ROLES

- Hear the budget message
- Receive the proposed budget and review the proposal
- Hear from the public
- Engage in constructive conversations about the proposed budget
- Ensure that the budget aligns to district priorities
- Approve the budget and tax rate for adoption



WHAT YOU CANNOT DO

- Determine Salaries
- Determine Staffing Levels
- Add or Delete Programs
- Adopt Policies
- Deliberate outside of a public meeting or without a quorum
 - 1 more than half = 8 members
- Adopt the budget

SCHOOL ACCOUNTING

Fund

Function

Object

Center

Area

Sub-
Area

XXX

XXXX

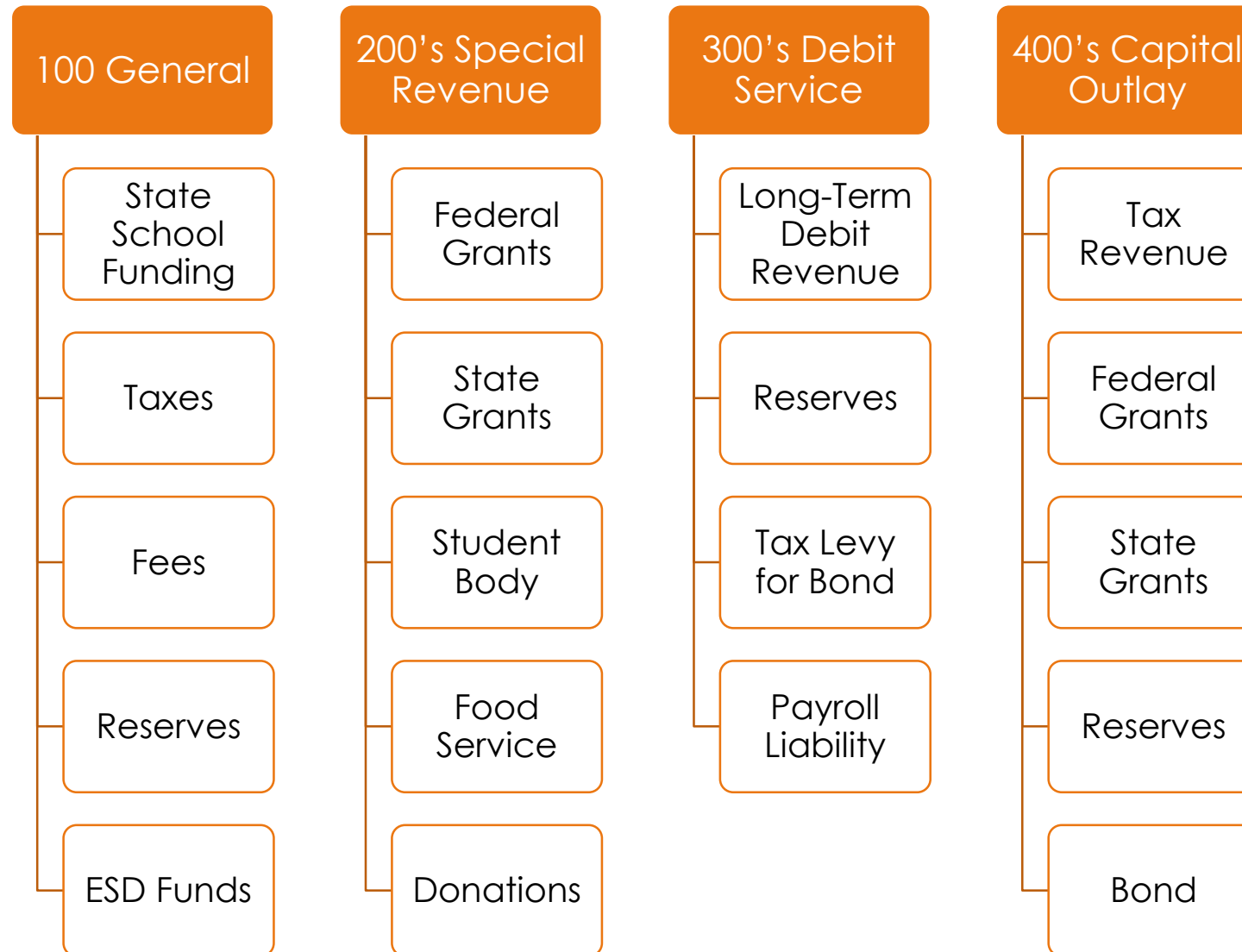
XXXX

XXX

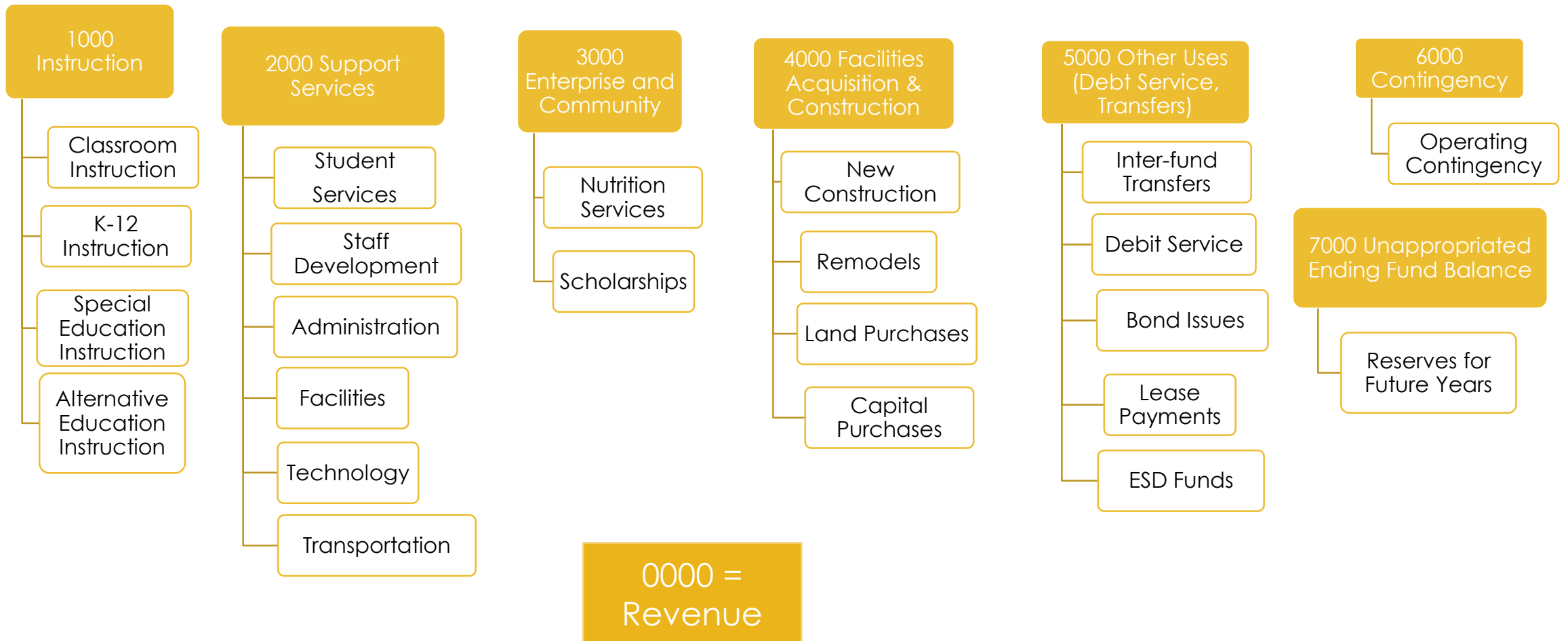
XXX

XXX

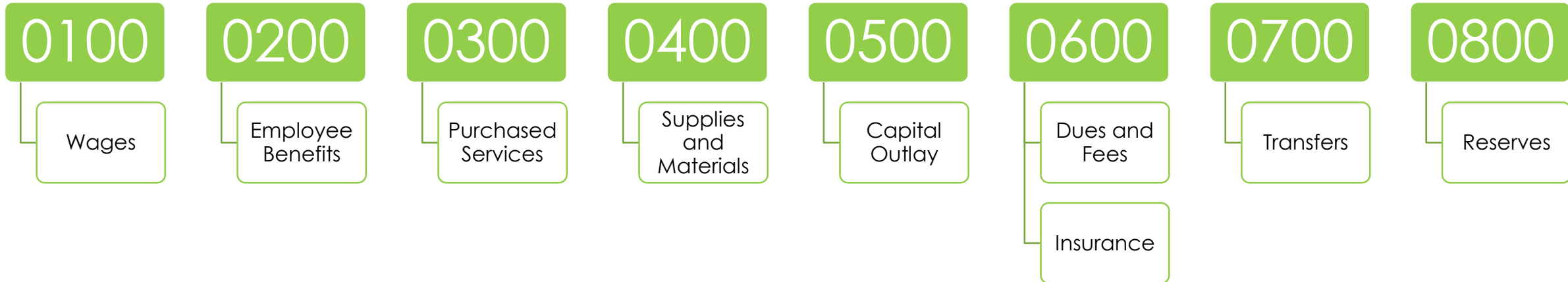
FUND'S BY REVENUE SOURCES



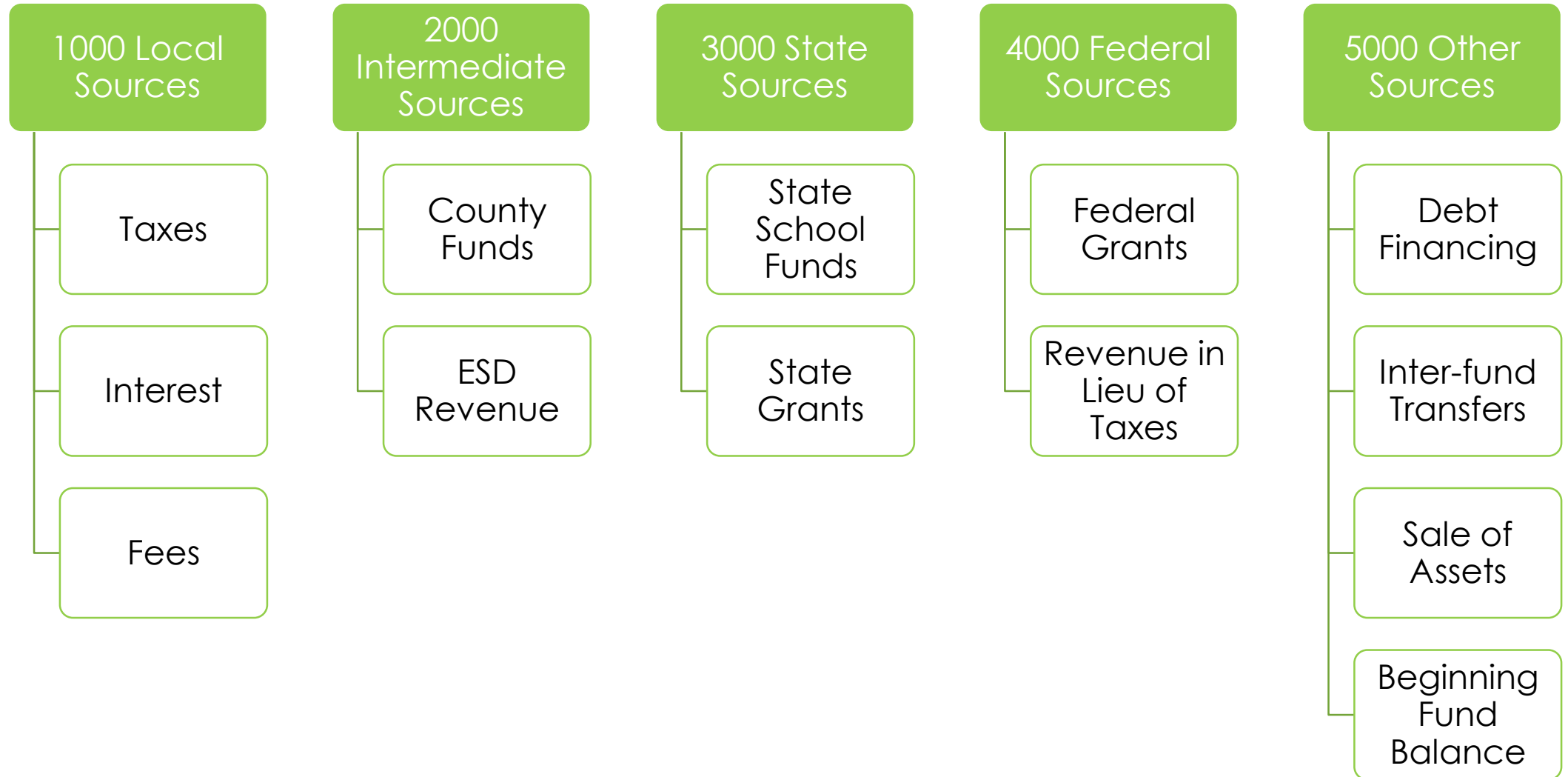
FUNCTIONS BASED ON OPERATIONS



OBJECTS BASED ON SERVICES - EXPENDITURES



OBJECTS BASED ON SOURCE - REVENUES



CENTER

- Used by District to identify specific financial details.
- Location – School/Department
- Grant Funding Stream

115 Crater

128 Dundee

131 Edwards

134 Ewing
Young

142 Joan
Austin

146 Mabel
Rush

147 COA

150
Chehalem
Valley

160
Mountain
View

616
Newberg
High School

719 SAIL

725 Catalyst

AREA OF RESPONSIBILITY

- Subject
- Maintenance of Effort (MOE)
- Grade Level
- Athletics
- Academics

120
Science

180 Math

230
Athletics

250
Academics

320 MOE

SUB AREA – DISTRICT DISCRETION

- Grant Identifier
- Program Identifier

201 Title I	207 Title II	221 IDEA
234 ESSER II	239 ESSER III	239 ESSER III
239 ESSER III	251 SIA	310 Ford Family Foundation
311 Austin Family K-5 Coding	316 Austin Family CTE Fridays	718 Welcome Center

STATE SCHOOL FUND

Based on Statewide costs to provide services to Students based on multiple factors.

Teacher Experience, Students with Disabilities, Parent Status, Location, and the Size of School



ADMw = Average Daily Membership Weighted

2023-2024 Extended ADMw

Newberg SD 29J: District total extended ADMw for funding calculations

	2023-2024		2022-2023	
ADMr:	4,120.00 X 1.00 =	4,120.00	4,156.71 X 1.00 =	4,156.71
Students in ESL programs:	312.00 X 0.50 =	156.00	313.18 X 0.50 =	156.59
Students in Pregnant and Parenting Programs:	1.00 X 1.00 =	1.00	1.00 X 1.00 =	1.00
646 IEP Students capped at 11% of District ADMr:	453.20 X 1.00 =	453.20	457.24 X 1.00 =	457.24
Students on IEP Above 11% of ADMr:	38.30 X 1.00 =	38.30	38.30 X 1.00 =	38.30
Students in Poverty:	314.50 X 0.25 =	78.63	317.30 X 0.25 =	79.33
Students in Foster Care and Neglected/Delinquent:	6.00 X 0.25 =	1.50	6.00 X 0.25 =	1.50
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X -0.25 =	0.00	0.00 X -0.25 =	0.00
	2023-2024 ADMw	4,848.63	2022-2023 ADMw	4,890.66
	Newberg SD 29J Extended ADMw			4,890.66

Extended ADMw = Best of two years

2022-2023 Extended ADMw

Newberg SD 29J: District total extended ADMw for funding calculations					
		2022-2023		2021-2022	
	ADMr:	4,156.71 X 1.00 =	4,156.71	4,260.95 X 1.00 =	4,260.95
	Students in ESL programs:	313.18 X 0.50 =	156.59	284.88 X 0.50 =	142.44
	Students in Pregnant and Parenting Programs:	1.00 X 1.00 =	1.00	0.95 X 1.00 =	0.95
	680 IEP Students capped at 11% of District ADMr:	457.24 X 1.00 =	457.24	468.70 X 1.00 =	468.70
	Students on IEP Above 11% of ADMr:	38.30 X 1.00 =	38.30	38.30 X 1.00 =	38.30
	Students in Poverty:	317.30 X 0.25 =	79.33	337.85 X 0.25 =	84.46
	Students in Foster Care and Neglected/Delinquent:	6.00 X 0.25 =	1.50	6.00 X 0.25 =	1.50
	Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.15 =	0.00
			<hr/>		<hr/>
	2022-2023 ADMw		4,890.66	2021-2022 ADMw	4,997.31
			Newberg SD 29J Extended ADMw		4,997.31

STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion with a 49/51 split as of 2/17/2023

Yamhill County, Newberg SD 29J - 2254

2022-2023 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$18,200,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$581,183.28
County School Fund	=	\$17,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$18,798,183.28

2022-2023 Experience Adjustment

District Average Teacher Experience	=	13.3
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.40

2022-2023 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$3,350,000.00
Transportation per ADMr Rank		55%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures	=	the Transportation Grant \$2,345,000.00

2022-2023 Extended ADMw

2022-2023 ADMw 4,890.66

2021-2022 ADMw 4,997.31

Extended ADMw 4,997.31

2022-2023 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.4 by \$25 then add \$4500 to the result = \$4,535.00

Then multiply \$4,535.00 by the Extended ADMw 4997.307 and then by the funding ratio 2.126486097494 = \$48,192,102.01

2022-2023 Total Formula Revenue

Add the General Purpose Grant \$48,192,102.01 to the Transportation Grant \$2,345,000.00 = \$50,537,102.01

2022-2023 State School Fund Grant

Subtract the Local Revenue \$18,798,183.28 from the Total Formula Revenue \$50,537,102.01 = \$31,738,918.73

2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,644

Total Formula Revenue per Extended ADMw = \$10,113

Charter Schools Rate(ORS 338.155) = \$9,854

STATE SCHOOL FUND GRANT

2023-2024

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

Yamhill County, Newberg SD 29J - 2254

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$18,800,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$604,168.54
County School Fund	=	\$17,500.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$19,421,668.54

2023-2024 Experience Adjustment

District Average Teacher Experience	=	13.3
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.40

2023-2024 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$3,500,000.00
Transportation per ADMr Rank		55%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$2,450,000.00

2023-2024 Extended ADMw

2023-2024 ADMw 4,848.63

2022-2023 ADMw 4,890.66

Extended ADMw 4,890.66

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.4 by \$25 then add \$4500 to the result = \$4,535.00

Then multiply \$4,535.00 by the Extended ADMw 4890.6631 and then by the funding ratio 2.160205173097 = \$47,911,530.03

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$47,911,530.03 to the Transportation Grant \$2,450,000.00 = \$50,361,530.03

2023-2024 State School Fund Grant

Subtract the Local Revenue \$19,421,668.54 from the Total Formula Revenue \$50,361,530.03 = \$30,939,861.49

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,797

Total Formula Revenue per Extended ADMw = \$10,297

Charter Schools Rate(ORS 338.155) = \$9,881



TAX LEVY

- Permanent rate – Can't be increased locally
- \$4.6616 Per \$1,000 of Assessed Value
- Additional Levy for GO Bond

WHAT'S NEXT?

- On, or near, April 25th, the Proposed Budget will be made available to the Budget Committee and the Public. It will be available on our website at www.newberg.k12.or.us or by visiting the District Office. Committee Members will have a copy emailed to them or mailed if they prefer.
- May 2, 2023 @ 6pm the Budget Committee will meet in a public meeting to take comment from the public and discuss the 2023-24 Proposed Budget.
- May 16, 2023 @ 6pm the Budget Committee will meet for further discussion on the 2023-24 Proposed Budget and take additional Public Comment. The Committee will then approve the Proposed Budget.



JUNE 13, 2023

- At 6:30pm the School Board will hold a Budget Hearing on the Approved Budget Document. The Public is invited to attend and give public comment to the School Board regarding the Approved Budget Document.
- At 7:00pm, as part of the regular School Board Meeting, the School Board will take action to Adopt the Approved Budget, approve appropriations for the 2023-24 school year, and Approve the Tax Rate Levy.
- After June 14, 2023, before June 30, 2023, the Adopted Budget will be published and made available to the public on the District's website at www.newberg.k12.or.us

QUESTIONS??

- Heather Bixby, Director of Finance
- bixbyh@Newberg.k12.or.us
- 503-554-5004