Budget Hearing

Tuesday, June 10, 2025 6:00 PM
Alsea School Library, 301 S 3rd St, Alsea, OR 97324

1. **Call to Order**
   a. Flag Salute
2. **Review Budget**
   a. Summary of Resources

ALSEA SCHOOL DISTRICT #7j
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF RESOURCES BY FUND AND FUNCTION

	Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
100 - General Fund					
1000 Local	$ 928,056	$ 921,501	$ 688,098	$ 908,912	$ 908,912
2000 Intermediate	7,543	13,956	7,600	7,100	7,100
3000 State	11,846,620	6,791,251	4,568,907	4,338,383	4,338,383
5300 Sale of Assets/Insurance Proceeds	-	4,999	-	-	-
5400 Beginning Cash	1,146,493	4,390,473	6,700,000	6,700,000	6,700,000
Total General Fund	**13,928,713**	**12,122,181**	**11,964,605**	**11,954,395**	**11,954,395**
200 - Special Revenue Fund					
1000 Local	$ 49,784	$ 89,772	$ 163,277	$ 172,118	$ 172,118
2000 Intermediate	29,612	33,521	45,000	45,000	45,000
3000 State	1,299,430	1,054,110	867,895	542,451	542,451
4000 Federal	481,712	494,121	557,421	360,578	360,578
5160 Loan Proceeds	-	-	334,938	-	-
5200 Interfund Transfer	376,066	324,334	263,407	212,601	212,601
5300 Sale of Assets/Insurance Proceeds	-	168,418	-	-	-
5400 Beginning Cash	(220,289)	82,652	85,950	195,205	195,205
Total Special Revenue Fund	**2,016,315**	**2,246,927**	**2,317,888**	**1,527,953**	**1,527,953**
300 - Debt Service Fund					
1000 Local	$ 81,491	$ 97,895	$ 95,540	$ 99,360	$ 99,360
2000 Intermediate	-	-	-	-	-
5400 Beginning Cash	29,259	23,162	22,392	30,261	30,261
Total Capital Projects	**110,750**	**121,056**	**117,932**	**129,621**	**129,621**
400 - Capital Projects Fund					
1000 Local	$ 45,854	$ 102,081	$ 12,000	$ -	$ -
2000 Intermediate					
3000 State	-	1,734,220	2,980,080	2,000,000	2,000,000
5200 Interfund Transfer	-	-	700,000	200,000	200,000
5400 Beginning Cash	2,001,957	1,813,240	1,162,748	840,000	840,000
Total Capital Projects	**2,047,812**	**3,649,540**	**4,854,828**	**3,040,000**	**3,040,000**
600 - Internal Service Fund					
1000 Local	$ -	$ -	$ 183,679	$ 90,692	$ 90,692
5400 Local	-	-	-	181,500	181,500
Total Capital Projects	**-**	**-**	**183,679**	**272,192**	**272,192**
Total Resources	**$ 18,103,590**	**$ 18,139,704**	**$ 19,438,932**	**$ 16,924,161**	**$ 16,924,161**

b. Summary of Requirements

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION

		Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
100 - General Fund						
Instruction						
1111	Elementary, K-5	$ 1,429,570	$ 1,064,753	$ 1,336,914	$ 1,325,301	$ 1,325,301
1113	Elementary Extra-curricular	1,850	3,714	3,864	3,808	3,808
1121	Middle/Junior High Programs	667,869	245,731	271,397	298,438	298,438
1122	Middle/Junior High School Extra-curricular	23,712	29,613	36,686	51,539	51,539
1131	High School Programs	555,820	377,535	390,968	477,973	477,973
1132	High School Extra-curricular	132,778	117,068	149,995	141,006	141,006
1140	Pre-kindergarten Programs	812	-	-	-	-
1210	Programs for the Talented and Gifted	63,576	-	-	-	-
1250	Less Restrictive Programs: Students w/ Disability	1,024,036	434,106	636,673	452,386	452,386
1280	Alternative Education	646,529	-	-	-	-
1291	English Second Language Programs	93,293	5,912	8,359	4,679	4,679
		4,639,845	2,278,433	2,834,856	2,755,130	2,755,130
Support Services						
2113	Social Work Services	$ 43,509	$ -	$ -	$ 4,963	$ 4,963
2114	Student Accounting Services	253,444	27,610	28,801	28,784	28,784
2134	Nurse Services	11,225	7,856	12,000	12,000	12,000
2142	Psychological Testing Services	24,776	50,200	50,200	50,200	50,200
2152	Speech Pathology Services	151,838	68,661	65,900	50,450	50,450
2160	Other Student Treatment Services	34,847	27,134	39,500	45,500	45,500
2190	Service Direction, Student Support Services	121,215	37,768	82,526	83,946	83,946
2210	Improvement of Instruction Services	-	4,788	-	-	-
2222	Library/Media Center	74	-	1,250	1,250	1,250
2230	Assessment and Testing	10,394	4,275	4,368	4,288	4,288
2240	Instructional Staff Development	2,370	389	26,000	26,000	26,000
2310	Board of Education Services	150,079	78,752	161,200	159,731	159,731
2321	Office of the Superintendent Services	342,080	274,092	266,441	246,266	246,266
2410	Office of the Principal Services	892,433	396,580	502,660	544,864	544,864
2520	Fiscal Services	424,456	287,822	355,450	334,305	334,305
2540	Operation and Maintenance of Plant Services	572,004	527,773	609,241	615,454	615,454
2550	Student Transportation Services	1,312,951	866,215	1,009,576	1,017,695	1,017,695
2660	Technology Services	143,903	116,704	117,316	93,751	93,751
2700	Supplemental Retirement Program	10,736	6,752	-	-	-
		4,502,334	2,783,370	3,332,429	3,319,447	3,319,447
Other Services						
5110	Long-Term Debt Service	$ 19,995	$ 19,979	$ -	$ -	$ -
5200	Transfers of Funds	376,066	324,334	963,407	412,601	412,601
6110	Operating Contingency	-	-	500,000	500,000	500,000
7000	Unappropriated Ending Fund Balance	-	-	4,333,913	4,967,217	4,967,217
		396,061	344,312	5,797,320	5,879,818	5,879,818
	Total General Fund	**9,538,240**	**5,406,115**	**11,964,605**	**11,954,395**	**11,954,395**

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION

		Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
200 -Special Revenue Fund						
1000	Instruction	$ 1,048,467	$ 983,433	$ 1,118,215	$ 714,554	$ 714,554
2000	Support Services	340,663	608,442	615,926	450,872	450,872
3000	Community Services	246,508	202,458	293,977	271,297	271,297
4000	Facility Construction	2,277	138,610	109,492	-	-
5110	Long-Term Debt Service	295,747	146,528	116,013	91,230	91,230
6110	Operating Contingency	-	-	64,266	-	-
	Total Special Revenue Fund	**1,933,663**	**2,079,470**	**2,317,888**	**1,527,953**	**1,527,953**
300 - Debt Service Fund						
5110	Long-Term Debt Service	$ 87,588	$ 91,950	$ 96,050	$ 100,000	$ 100,000
7000	Unappropriated Ending Fund Balance	-	-	21,882	29,621	29,621
	Total Debt Service Fund	**87,588**	**91,950**	**117,932**	**129,621**	**129,621**
400 - Capital Projects Fund						
4000	Facility Construction	$ 234,572	$ 2,172,930	$ 4,854,828	$ 3,040,000	$ 3,040,000
	Total Capital Projects Fund	**234,572**	**2,172,930**	**4,854,828**	**3,040,000**	**3,040,000**
600 - Internal Service Fund						
2000	Support Services	$ -	$ -	$ 183,679	$ 272,192	$ 272,192
	Total Capital Projects	**0**	**0**	**183,679**	**272,192**	**272,192**
	Total Requirements and Unappropriated Ending Fund Balance	**$ 11,794,063**	**$ 9,750,465**	**$ 19,438,932**	**$ 16,924,161**	**$ 16,924,161**

c. 25-26 Budget Approval Resolution - signed

Alsea School District No. 7J

2025-26 BUDGET APPROVAL RESOLUTION

WHEREAS the proposed budget appropriation as presented to the Budget Committee of Alsea School District #7J ("District") on ~~April 16, 2025~~ May 20, 2025, totaled $16,924,161; and

BE IT RESOLVED, that the Budget Committee of Alsea School District No.7J hereby approves the 2025-26 budget in the aggregate amount of $16,924,161 and which is now on file in the Business office; and

BE IT FURTHER RESOLVED those amounts shown for the fiscal year beginning July 1, 2025, and for the purposes shown, are thus hereby approved as set out in the budget document; and,

BE IT FURTHER RESOLVED that the Budget Committee approves the permanent tax rate of $5.0811 per thousand, to be applied to the total property value as determined by the Benton and Lane County Assessor.

	Subject to Education Limits	Excluded from Measure 5 Limits (Amount of Levy)
General Fund	$5.0811 per thousand	
General Obligation Bond Levy		$ 104,000
Total Rate/Levy	$5.0811 per thousand	$ 104,000

Approved by

Tracy Foster, Budget Committee Chair

Krista Nieraeth, Superintendent

d. Budget Hearing Form

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Alsea School District #7J will be held on June 10, 2025 at 6:00 p.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026 as approved by the Alsea School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Administration Office between the hours of 8:00 a.m. and 4:00 p.m. or on line at www.alsea.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Krista Nieraeth, Superintendent **Telephone: (541)487-4305 Email:krista.nieraeth@alsea.k12.or.us**

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	$6,309,527	$7,971,090	$7,946,966
Current Year Property Taxes, other than Local Option Taxes	595,264	623,140	637,760
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	615,983	519,454	633,322
Revenue from Intermediate Sources	47,477	52,600	52,100
Revenue from State Sources	9,579,581	8,416,882	6,880,834
Revenue from Federal Sources	494,121	557,421	360,578
Interfund Transfers	324,334	963,407	412,601
All Other Budget Resources	173,417	334,938	0
Total Resources	$18,139,704	$19,438,932	$16,924,161

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$2,988,891	$3,360,271	$3,118,874
Other Associated Payroll Costs	1,984,550	2,666,832	2,584,682
Purchased Services	984,234	1,332,600	1,050,946
Supplies & Materials	510,386	958,663	780,951
Capital Outlay	2,508,834	4,841,304	3,089,989
Other Objects (except debt service & interfund transfers)	190,781	183,732	198,050
Debt Service*	258,457	212,063	191,230
Interfund Transfers*	324,334	963,407	412,601
Operating Contingency	0	564,266	500,000
Unappropriated Ending Fund Balance & Reserves	0	4,355,795	4,996,838
Total Requirements	$9,750,465	$19,438,932	$16,924,161

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$3,261,865	$3,953,071	$3,469,684
FTE	32.83	34.78	30.42
2000 Support Services	3,391,812	4,132,034	4,042,511
FTE	19.40	19.94	19.49
3000 Enterprise & Community Service	202,458	293,977	271,297
FTE	1.83	1.83	1.83
4000 Facility Acquisition & Construction	2,311,540	4,964,320	3,040,000
FTE	0.00	0.00	0.00
5000 Other Uses			
5100 Debt Service*	258,457	212,063	191,230
5200 Interfund Transfers*	324,334	963,407	412,601
6000 Contingency	0	564,266	500,000
7000 Unappropriated Ending Fund Balance	0	4,355,795	4,996,838
Total Requirements	$9,750,465	$19,438,932	$16,924,161
Total FTE	54.06	56.55	51.74

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The budget was developed on a State Funding level of $11.36 billion designated to K-12 education for the 2025-27 biennium and a decline in student enrollment, which required the use of cash reserves to maintain programs and services. The budget includes the completion of the $2.48 million seismic rehibilitation upgrade.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 5.0811 per $1,000)	5.0811	5.0811	5.0811
Local Option Levy	0	0	0
Levy For General Obligation Bonds	$97,000	$101,000	$104,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$2,000,000	
Other Bonds		
Other Borrowings	$332,961	
Total	$2,332,961	$0

3. **Public Comments**
4. **Close Budget Hearing - Adjournment**