



Ashland School District

Budget Review Process

Need Identification:

- Job Description
- Community/Staff Feedback

Independent Review

- Identification of System change in July
 - Purchasing Systems
 - HR Practices
- Instituted spend/hiring freeze in Sept.
- Line item budget review

ASBO Collaboration

- October:
 - Carve out 10-full day budget reviews
 - Line item review by budget code and site.
 - Cross-reference to assess budget development process
- Called Jackie Olsen

Feedback & Action Plan

- Next Step in the process will be shared at the end of the presentation.

Plan for Today

- Financial Analysis
- Understanding “How We Got Here”
- Review of Financial Data
- Recommendations for Ashland School District

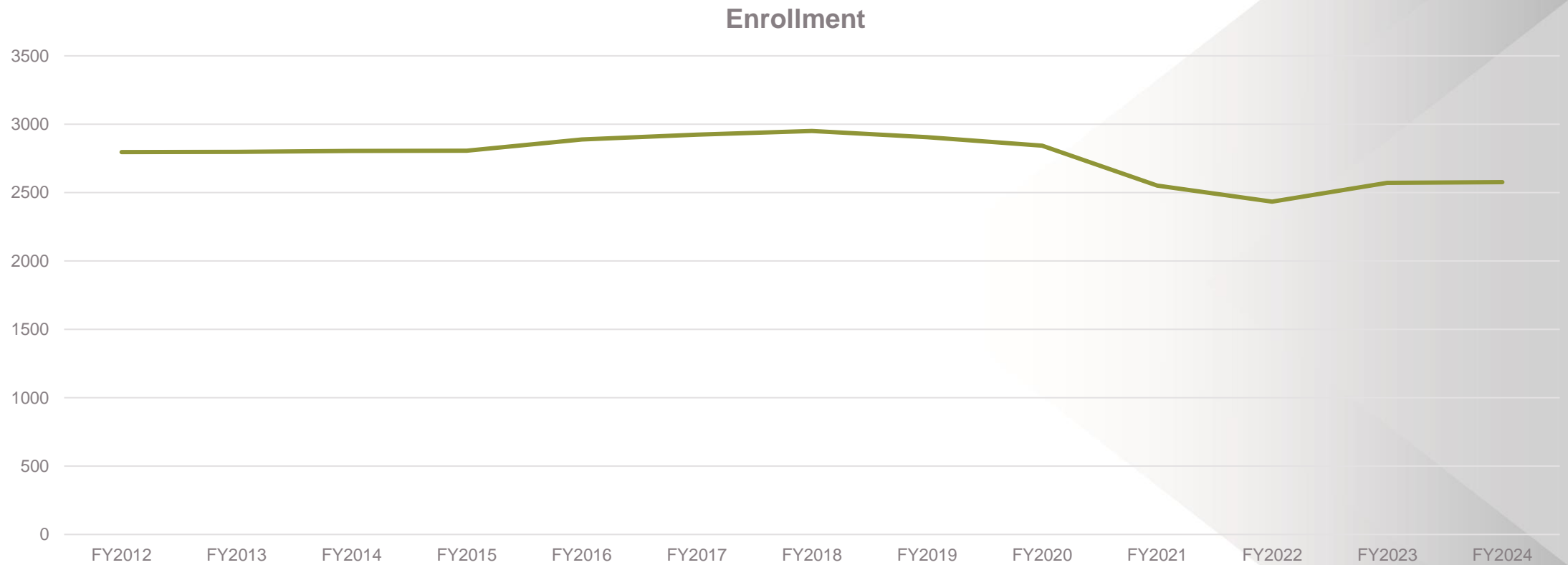
Financial Analysis

- Ashland School District has an anticipated negative FUND Balance for FY24/25 totaling -\$1,037,182
- Ashland School Districts has an anticipated CASH balance of \$2,789,079 anticipated through June of 2025. This will not cover current expenditures through October of 2025.

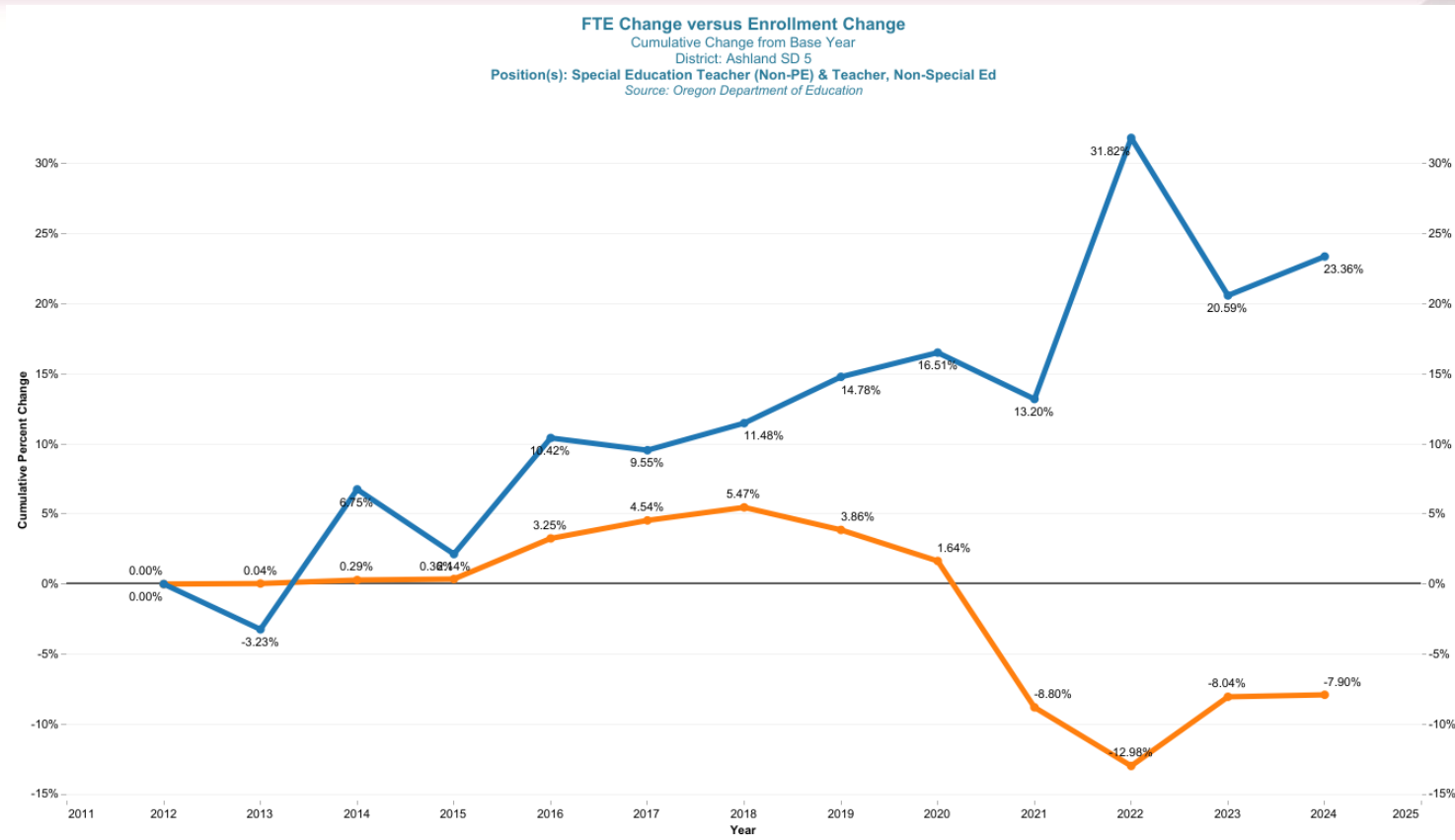
How did we get here?

- Data to Review
 - Enrollment
 - Staffing
 - Revenue
 - Expenditures

Enrollment



Enrollment and FTE



All Staff: General Fund

FTE by Funds

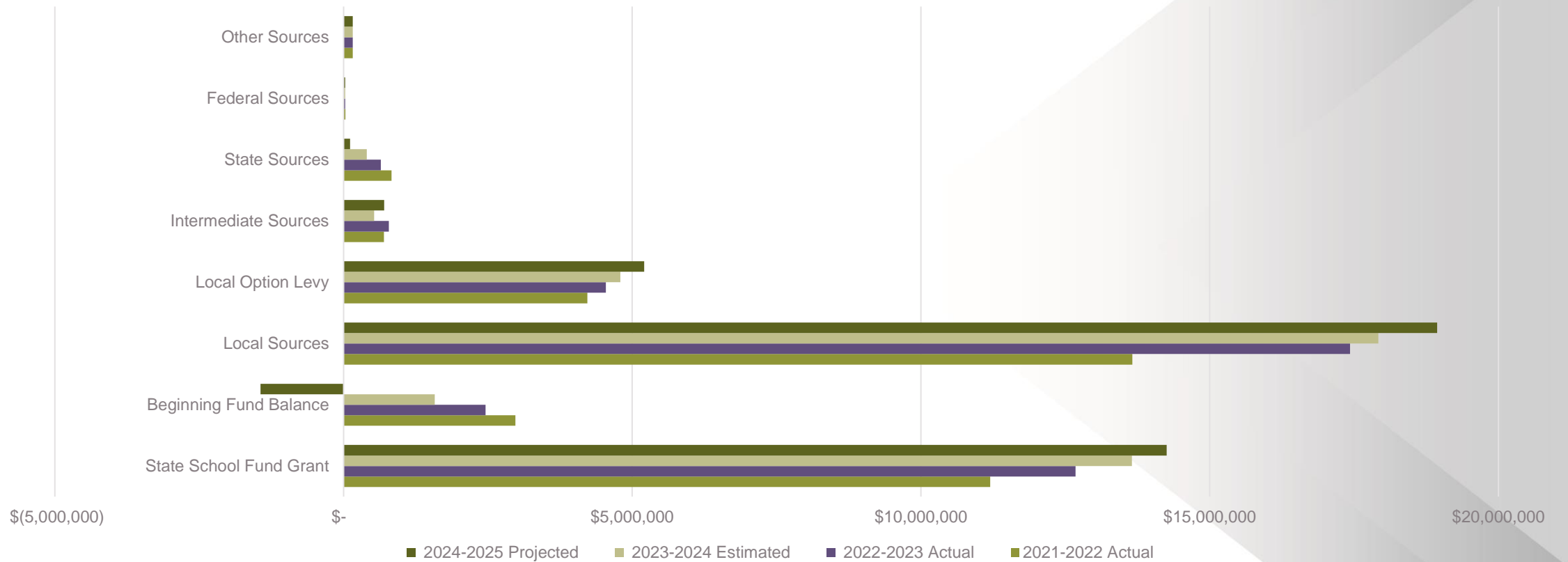


General Fund: Revenue

- General Fund
 - State School Fund Grant
 - Local Sources (Property Taxes)
 - Intermediate Sources
 - Other State Sources
 - Federal Sources
 - Other
 - Beginning Fund Balance (savings from prior years)

General Fund: Revenue

General Fund: Revenue



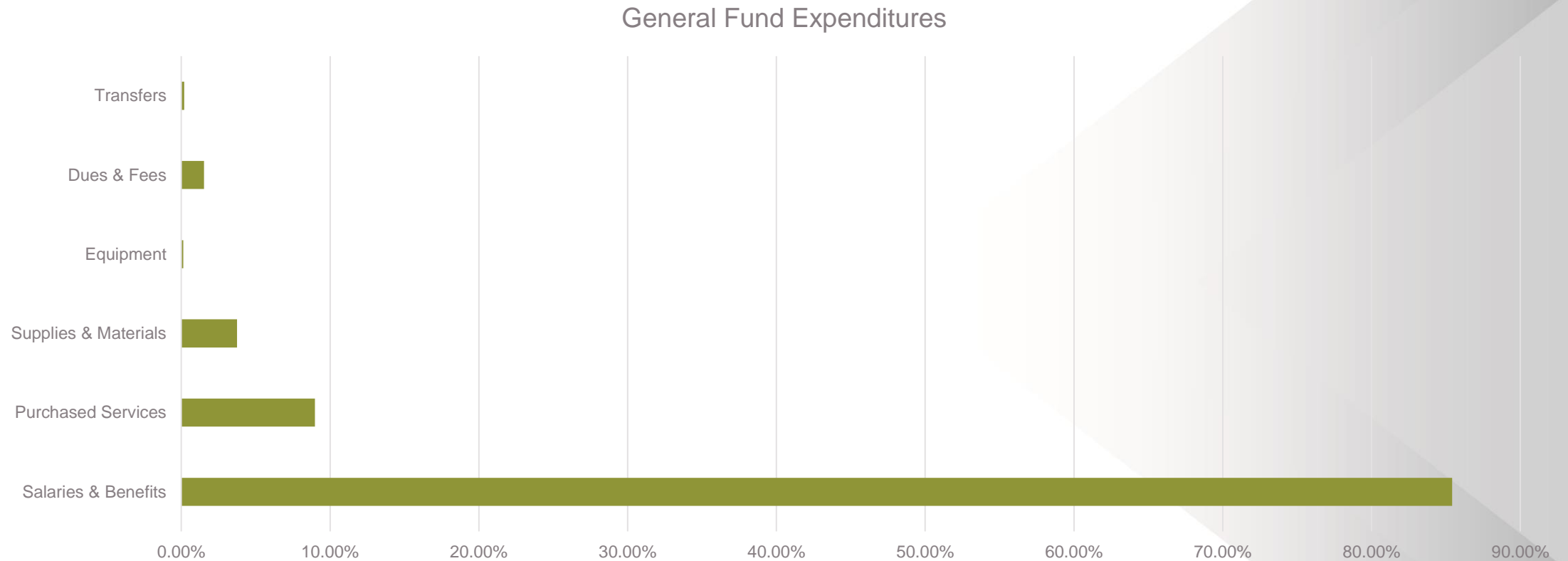
General Fund: Beginning Fund Balance



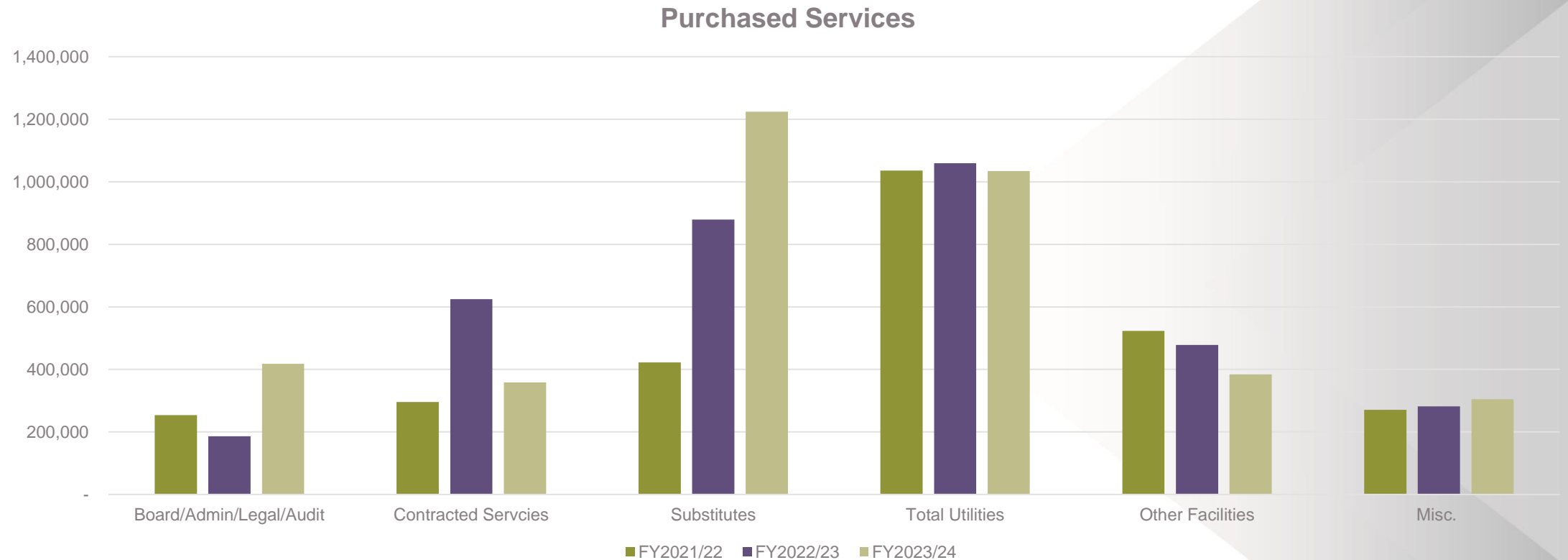
General Fund: Expenditures

- General Fund
 - Salaries
 - Benefits
 - Purchased Services
 - Supplies & Materials
 - Insurance/Dues/Fees
 - Transfers
 - Contingency

General Fund: Expenditures



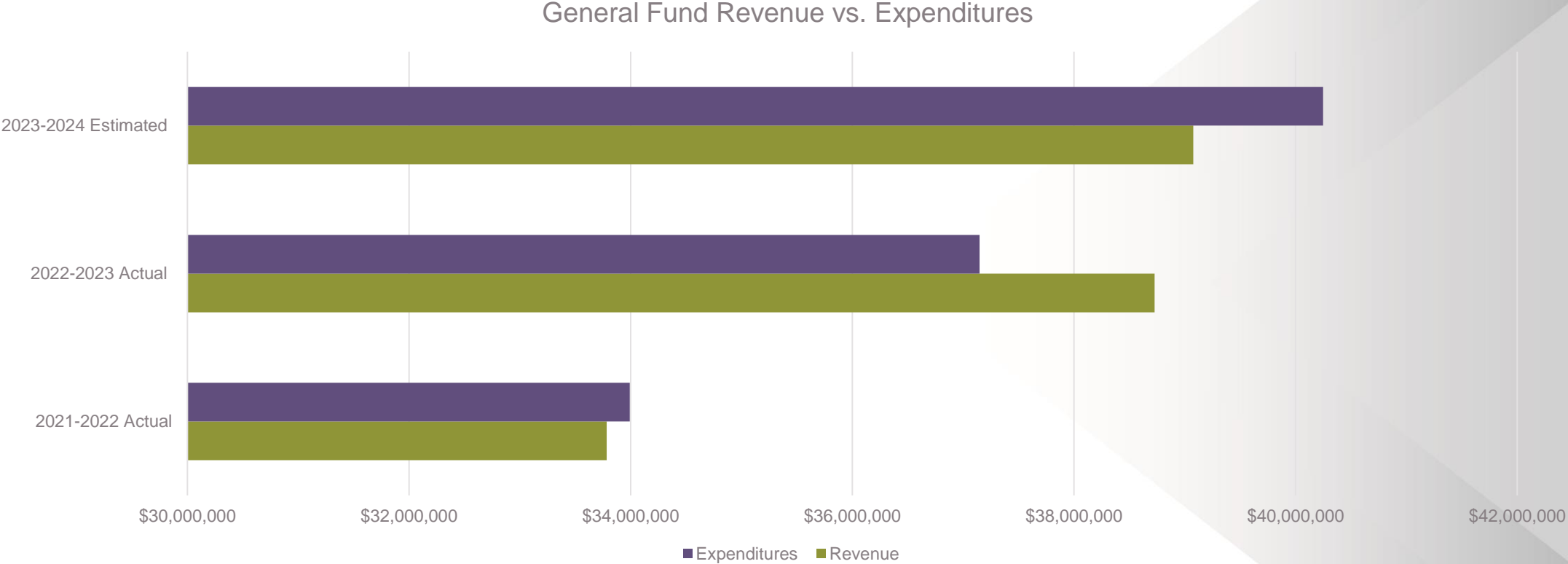
General Fund Expenditures: Purchased Services



General Fund: Transfers

- Transfers from the General Fund will need to increase in future years
 - Negative Fund Balances
 - 15 Special revenue funds are projected to have a negative fund balance to start FY24/25
 - Food Services, estimated at -\$960,729
 - ESSER, estimated at -\$762,485
 - Transportation Fund, estimated at -\$498,026
 - Other miscellaneous, estimated at -\$69,308

General Fund: Revenue vs. Expenditures



Financial Reports: General Fund Revenue

Source	2024-25 Budget	Actual YTD Rev. 10/31/2024	Projected through 6/30/2025	Total Estimated 2024-25	(Over)/Under Budget	2023-24 Budget	Estimated YTD Rev. 6/30/2024
SSF Funding							
1111 Current Year Property Taxes	17,475,000	39,450 #	17,764,232	17,803,682	(328,682)	16,637,078	16,950,000
1112 Prior Year Property Taxes	-	-	-	-	-	43,160	-
1190 Penalties & Interest on Taxes		37		37		10,921	
3101 State School Support Funds	14,004,000	4,660,582	9,322,532	13,983,114	20,886	13,652,197	12,475,000
3101 SSF - Due to ODE				(76,462)	76,462		
3103 Common School Fund	354,000		349,705	349,705	4,295	339,114	335,000
Total SSF Funding	31,833,000	4,700,069	27,436,469	32,060,076	(227,039)	30,682,470	29,760,000
Total SSF Revenue	\$ 31,833,000	\$ 4,700,069	\$ 27,436,469	\$ 32,060,076	\$ (227,039)	\$ 30,682,470	29,760,000

Financial Reports: General Fund Revenue

Source	2024-25 Budget	Actual YTD Rev. 10/31/2024	Projected through 6/30/2025	Total Estimated 2024-25	(Over)/Under Budget	2023-24 Budget	Estimated YTD Rev. 6/30/2024
Non State School Support Formula Sources							
Local Sources							
1120 Local Option	5,200,000	9,912	5,197,844	5,207,756		4,792,851	4,800,000
1123 Local Option Penalties & Interest		11		11		3,178	
1311 and 1312 Tuition	50,000	-	38,107	38,107		65,604	50,000
1412 Transportation Fees	25,000	-	33,646	33,646		18,576	25,000
1510 Earnings on Investments	900,000	80,940	600,889	681,829	218,171	857,986	650,000
1740 Fees	-	500		500	(500)	1,050	-
1910 Rentals	75,000	4,478	64,523	69,000	6,000	55,828	85,000
1920 Donations from Private Sources	25,000	17,613	7,388	25,000	-	141	25,000
1940 Serv Provided to Other districts	25,000	5,000	20,000	25,000	-	6,131	50,000
1960 Recovery of Prior Year Expenditures	10,000	5,951		5,951	4,049	(12,367)	10,000
1980 Fees Charged to Grants	300,000	4,400	151,600	156,000	144,000	153,744	300,000
1990 Miscellaneous Local Revenue	100,000	14,505	85,495	100,000	-	83,508	155,000
Total Non Formula Local Sources	6,710,000	143,310	6,199,491	6,342,800		1,230,201	1,350,000

Financial Reports: General Fund Revenue

Source	2024-25 Budget	Actual YTD Rev. 10/31/2024	Projected through 6/30/2025	Total Estimated 2024-25	(Over)/Under Budget	2023-24 Budget	Estimated YTD Rev. 6/30/2024
Intermediate Sources							
2199 - Other Inter. Sources	800,000	-	704,000	704,000		532,048	700,000
Total Intermediate Sources	800,000	-	704,000	704,000	-	532,048	700,000
State/Federal Sources							
3299 Rest. From state	150,000	-	114,040	114,040		65,766	50,000
4700 Federal Rev	10,000	-	-	-			10,000
4801 Federal Forest	30,000	-	29,946	29,946		30,054	30,000
Total State/Federal Sources	190,000	-	143,987	143,987	-	95,820	90,000

Financial Reports: General Fund Revenue

Source	2024-25 Budget	Actual YTD Rev. 10/31/2024	Projected through 6/30/2025	Total Estimated 2024-25	(Over)/Under Budget	2023-24 Budget	Estimated YTD Rev. 6/30/2024
Other Sources		-					-
5300 Sale/Loss of Fixed Assets	160,000	-	160,000	160,000	-	160,000	160,000
5400 Beginning Fund Balance	500,000		(1,435,786)	(1,435,786)	1,935,786	1,580,008	2,490,000
Total Other Sources	660,000	-	(1,275,786)	(1,275,786)	1,935,786	1,740,008	2,650,000

Financial Reports: General Fund Revenue Summary

	Budgeted Revenue	Projected Revenue	Difference
SSF Funding	\$ 31,833,000	\$ 32,060,076	\$ 227,076
Other Local	\$ 6,710,000	\$ 6,342,800	\$ (367,200)
Intermediate	\$ 800,000	\$ 704,000	\$ (96,000)
State/Federal	\$ 190,000	\$ 143,987	\$ (46,013)
Other (BFB)	\$ 660,000	\$ (1,275,786)	\$ (1,935,786)
Total	\$ 40,193,000	\$ 37,975,077	\$ (2,217,923)

Financial Reports: General Fund Expenditures

	2024-25 Budget	Actual YTD EXP 11/15/2024	Projected through 6/30/2024	Total Estimated 2024-25	(Over)/ Under Budget	% Committed	2023-24 Budget	Estimated YTD Exp. 6/30/2024
Instruction								
1111 Elementary, K-5 or K-6	6,538,880	1,280,283	5,127,819	6,408,102	130,778	98.00%	6,788,573	7,360,860
1113 Elementary Extracurricular	5,487	879	7,625	8,505			4,504	8,199
1121 Middle/Junior High Programs	4,073,028	802,239	3,189,328	3,991,567	81,461	98.00%	3,889,808	4,125,072
1122 Middle/Junior High School Extracurricular	250,513	73,637	164,350	237,987	12,526	95.00%	196,801	233,407
1131 High School Programs	5,378,092	1,048,599	4,168,151	5,216,750	161,343	97.00%	5,166,672	5,302,687
1132 High School Extracurricular	1,001,076	178,142	622,718	800,860	200,215	80.00%	831,536	810,409
1210 Programs for the Talented and Gifted	11,872	409	7,916	8,325	3,547	70.12%	10,140	7,111
1220 Restrictive Pgms for Students w/Disabilities	77,941	14,891	58,999	73,890	4,051	94.80%	84,183	66,754
1227 Extended School Year	5,000	2,961	1,353	4,314			5,000	4,314
1250 Programs for Students w/Severe Disabilities	4,250,890	717,495	3,108,305	3,825,801	425,089	90.00%	3,326,905	3,591,245
1280 Alternative Education	1,695,037	334,480	1,445,309	1,779,789	(84,752)	105.00%	1,675,890	1,886,464
1291 English Second Language Programs	144,493	32,418	140,974	173,392	(28,899)	1	179,627	222,701
Total Instruction	\$ 23,432,308	\$ 4,486,435	\$ 18,042,847	\$ 22,529,282	\$ 905,358		\$ 22,159,638	\$ 23,619,223

Financial Reports: General Fund Expenditures

	2024-25 Budget	Actual YTD EXP 11/15/2024	Projected through 6/30/2024	Total Estimated 2024-25	(Over)/ Under Budget	% Committed	2023-24 Budget	Estimated YTD Exp. 6/30/2024
Support Services								
2110 Attendance and Social Work Services	60,641	16,557	43,888	60,445	196	99.68%	57,626	48,692
2115 Student Safety	-	-	-	-	-		13,560	-
2120 Guidance Services	815,859	167,620	648,240	815,859	-	100.00%	745,033	795,290
2130 Health Services	307,844	30,531	154,176	184,706	123,138	60.00%	307,864	310,533
2140 Psychological Services	151,482	-	-	-	151,482	0.00%	5,000	54,188
2150 Speech Pathology and Audiology Services	443,150	103,246	473,413	576,660	(133,510)	130.13%	333,153	265,003
2190 Service Directions, Student Support Svcs	421,685	158,875	368,232	527,106	(105,421)	125.00%	549,153	511,758
2210 Improvement of Instruction Services	109,473	62,157	134,895	197,052	(87,579)	180.00%	215,977	102,623
2220 Library/Media Center	295,933	78,424	217,509	295,933	-	100.00%	458,611	419,383
2230 Assessment and Testing	8,150	81,658	3,499	85,156	(77,006)	1044.86%	8,150	91,157
2240 Staff Development	59,565	15,225	44,340	59,565	-	100.00%	78,760	105,671
2310 Board of Education	200,218	190,935	99,381	290,316	(90,098)	145.00%	174,600	334,356
2320 Office of the Superintendent Services	460,536	155,779	313,967	469,747	(9,211)	102.00%	438,827	497,973
2410 Office of the Principal Services	3,249,747	964,878	2,122,382	3,087,260	162,487	95.00%	3,091,612	3,232,871
2490 Other Support Services—School Administration	900	20,320	101,590	121,910	(121,010)		189,198	187,235
2520 Fiscal Services	698,012	264,636	433,376	698,012	-	100.00%	649,782	785,392
2540 Fiscal Services	4,285,988	1,833,387	2,581,181	4,414,568	(128,580)		3,874,114	4,355,947
2543 Care and Upkeep of Grounds Services	39,000	20,352	14,380	34,731	4,269	89.05%	39,000	34,731
2550 Student Transportation Services	1,212,286	414,270	894,999	1,309,269	(96,983)	108.00%	1,173,752	1,587,154
2640 Staff Services	406,258	120,272	204,734	325,006	81,252	80.00%	400,788	519,107
2660 Technology Services	2,130,580	902,474	1,208,078	2,110,552	20,028	99.06%	2,140,983	2,120,858
2700 Supplemental Retirement	283,386	108,848	210,277	319,125	(35,739)		302,316	262,078
Total Support Services	\$ 15,640,692	\$ 5,710,442	\$ 10,272,535	\$ 15,982,978	\$ (342,285)		\$ 15,247,862	\$ 16,621,998

Financial Reports: General Fund Expenditures

	<u>2024-25 Budget</u>	<u>Actual YTD EXP 11/15/2024</u>	<u>Projected through 6/30/2024</u>	<u>Total Estimated 2024-25</u>	<u>(Over)/ Under Budget</u>	<u>% Committed</u>	<u>2023-24 Budget</u>	<u>Estimated YTD Exp. 6/30/2024</u>
Community Services								
3300 Welfare Activities Services	5,000	-	-	-	-	-	5,000	-
Total Community Services	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>
Other Requirements								
5200 Transfers of Funds	500,000	-	500,000	500,000	-	100.00%	350,000	6,484
5300	15,000	-	-	-	-	-	15,000	-
6000 Contingency	1,000,000	-	-	-	1,000,000	100.00%	500,000	-
7000 Unappropriated Ending Fund Balance	-	-	-	-	-	100.00%	1,500,000	-
Total Other Requirements	<u>\$ 1,515,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 1,000,000</u>		<u>\$ 2,365,000</u>	<u>\$ 6,484</u>

Financial Reports: General Fund Expenditures Summary

	Budgeted Exenditures	Projected Expenditures	Difference
Instruction	\$ 23,432,308	\$ 22,529,282	\$ 903,026
Support Services	\$ 15,640,692	\$ 15,982,978	\$ (342,285)
Community Services	\$ 5,000	\$ -	\$ 5,000
Transfers/Other	\$ 515,000	\$ 500,000	\$ 15,000
Contingency	\$ 1,000,000	\$ -	\$ 1,000,000
	<hr/> \$ 40,593,000	<hr/> \$ 39,012,259	<hr/> \$ 1,580,740

Financial Reports: General Fund Summary

		Budgeted		Projected
General Fund Revenue	\$	40,193,000	\$	37,975,077
General Fund Expenditures	\$	40,593,000	\$	39,012,259
Differences	\$	(400,000)	\$	(1,037,182)

Financial Reports: Appropriations

An appropriation is an authorization for spending specific amounts of money for specific purpose during specific periods of time. They are determined through the budget process and adopted by the board through a resolution.

Financial Reports: Appropriations

	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
General Funds (100,105,110)						
1000 Instruction	23,980,308	4,574,576	10,037,246	14,611,821		9,368,486
2000 Support Services	15,722,692	5,717,029	4,890,256	10,607,285		5,115,407
3000 Community Services	15,000	649	-	649		14,351
5200 Transfers	525,000	-	500,000	500,000		25,000
6000 Contingency	1,000,000	-	-	-		1,000,000
Sub Total	\$ 41,243,000	\$ 10,292,254	\$ 15,427,502	\$ 25,719,756		\$ 15,523,244
Special Revenue Funds						
1000 Instruction	4,752,000	728,509	1,326,855	2,055,364		2,696,636
2000 Support Services	2,648,000	396,661	979,984	1,376,644		1,271,356
3000 Community Services	1,291,590	380,546	511,334	891,879		399,711
4000 Facility Acquisition	40,000	-	-	-		40,000
5200 Transfers	25,000	-	-	-		25,000
Sub Total	\$ 8,756,590	\$ 1,505,715	\$ 2,818,172	\$ 4,323,888		\$ 4,407,702

Financial Reports: Appropriations

	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
Debt Service						
5100 Debt Service	8,064,400		8,064,400	8,064,400		-
Sub Total	\$ 8,064,400	\$ -	\$ 8,064,400	\$ 8,064,400		\$ -
Facilities						
2000 Support Services	1,635,000	162,115	135,903	298,018		1,336,982
4000 Facilities Acquisition	23,625,000	5,329,377	739,074	6,068,450		17,556,550
Sub Total	\$ 25,260,000	\$ 5,491,491	\$ 874,977	\$ 6,366,469		\$ 18,893,532
Internal Service Funds (600)						
2000 Support Services	8,660,000	3,330,144	3,736,780	7,066,924		1,593,076
5200 Transfers	25,000		-	-		25,000
6000 Contingency	4,075,000					4,075,000
Sub Total	\$ 12,760,000	\$ 3,330,144	\$ 3,736,780	\$ 7,066,924	\$ -	\$ 5,693,076
Trust & Agency Funds (700)						
3000 Community Services	210,000	156,866	-	156,866		53,134
Sub Total	\$ 210,000	\$ 156,866	\$ -	\$ 156,866		\$ 53,134
Total Appropriations	96,293,990	20,776,470	30,921,832	51,698,302	-	44,570,688
Total Unappropriated	945,340	-	-	-		945,340
TOTAL	\$ 97,239,331	\$ 20,776,470	\$ 30,921,832	\$ 51,698,302	\$ -	\$ 45,516,028

Financial Reports: Cash Flow

FY24/25	JUL Actuals	AUG Actuals	SEP Actuals	OCT Actuals	NOV Estimates	DEC Estimates	JAN Estimates	FEB Estimates	MAR Estimates	APR Estimates	MAY Estimates	JUN Estimates	Projected Total
REVENUE													
General Funds													
Beginning Cash Balance	5,459,259	6,049,513	4,559,600	1,559,366	(716,270)	17,832,620	16,093,992	14,243,228	12,087,965	9,837,551	7,589,545	5,286,499	5,459,259
Local Sources	45,972	41,950	86,174	89,897	20,904,218	413,421	429,163	407,597	640,324	210,199	359,645	906,181	24,534,741
Intermediate Sources					-	-	-	219,616	-	-	-	580,384	800,000
State Sources	2,330,990	1,164,796	1,164,796	1,164,796	1,088,110	1,092,193	1,092,310	691,694	516,458	731,941	1,029,945	2,823,489	14,891,520
Federal Sources	-	-	-	-	-	-	-	-	-	-	20,000	20,000	40,000
Sale of Fixed Assets		-	-	-	-	-	-	-	-	160,000	-	-	160,000
Special Revenue Funds	1,927	642,222	15,646	188,150	754,449	738,017	753,717	775,795	781,597	719,831	727,181	1,440,131	7,538,663
Student Body Funds	5,462	53,800	42,069	56,252	45,756	40,317	51,474	48,477	47,600	51,859	47,831	31,182	522,078
600/700 Funds	193,692	180,817	629,413	647,397	719,405	737,933	782,397	737,054	731,535	757,863	832,976	982,032	7,932,515
TOTAL REVENUE	\$2,578,043	\$2,083,585	\$1,938,097	\$2,146,491	\$23,511,939	\$3,021,882	\$3,109,061	\$2,880,232	\$2,717,515	\$2,631,693	\$3,017,578	\$6,783,401	61,878,777

Financial Reports: Cash Flow

FY24/25	JUL Actuals	AUG Actuals	SEP Actuals	OCT Actuals	NOV Estimates	DEC Estimates	JAN Estimates	FEB Estimates	MAR Estimates	APR Estimates	MAY Estimates	JUN Estimates	Projected Total
EXPENDITURES													
100-Salaries	422,285	516,810	1,656,030	1,708,327	1,793,525	1,761,417	1,720,649	1,818,620	1,770,312	1,740,514	1,786,952	3,664,349	20,359,790
200-Payroll Costs	267,342	849,766	1,119,872	1,128,957	1,175,162	1,170,738	1,163,050	1,201,318	1,199,909	1,178,841	1,195,054	2,132,518	13,782,526
300-Contracted Services	51,430	201,165	333,885	279,868	265,391	214,383	329,687	246,038	346,905	168,318	399,432	478,424	3,314,926
400-Supplies & Materials	262,961	339,046	155,342	80,111	235,776	121,641	130,282	118,317	114,558	134,479	106,600	211,580	2,010,693
500- Equipment	-	25,952											25,952
600-Dues/Fees	49,288	497,456	12,345	4,655	71,946	9,153	92,633	10,024	6,978	6,807	18,742	8,484	788,510
700 - Transfers				-	-	-	131,250	115,563	-	-	119,074	132,300	498,187
800- Contingency													
Special Revenue Funds	53,189	212,797	585,453	629,978	754,449	738,017	753,717	775,795	781,597	719,831	727,181	1,440,131	8,172,136
Student Body Funds	1,506	23,540	29,904	29,657	44,672	42,379	24,020	44,149	78,000	53,486	81,609	156,539	609,460
600/700 Funds	879,789	906,967	1,045,500	560,573	622,129	702,782	614,538	705,672	669,670	877,424	885,979	1,056,495	9,527,518
TOTAL EXPENDITURES	1,987,789	3,573,498	4,938,331	4,422,127	4,963,050	4,760,510	4,959,825	5,035,495	4,967,929	4,879,699	5,320,625	9,280,821	59,089,698
MONTHLY ADDITION/(DEFICIT)	590,253	(1,489,913)	(3,000,234)	(2,275,636)	18,548,889	(1,738,627)	(1,850,764)	(2,155,263)	(2,250,414)	(2,248,006)	(2,303,046)	(2,497,420)	
Projected Ending Cash Balance	6,049,513	4,559,600	1,559,366	(716,270)	17,832,620	16,093,992	14,243,228	12,087,965	9,837,551	7,589,545	5,286,499	2,789,079	

Recommendations for Ashland School District

1. Implement a hiring/spending freeze for the remainder of the year
2. Reduce General Fund expenditures in FY24/25 by a minimum of \$2,207,550
3. Continue to review Cash Flow to determine if a TAN (Tax Anticipation Note) will be required
4. Develop a 3-year plan to transfer funds and eliminate all negative fund balances in the special revenue funds
5. Develop a balanced budget for FY25/26 that includes a contingency
6. Staff/Board training

Next Steps

Budget Roadshow

ASD Staff [ONLY] – November 25

➤ Community Listening/Feedback sessions – All at 6:00PM

December 2 - Ashland High School Theatre

December 3 - Walker Elementary Cafe

December 4 - Ashland Middle School Library

December 5 - Helman Elementary Cafeteria

➤ Present Recommended Action Plan to School Board

➤ December 12, 2024

- ✓ Collect Feedback
- ✓ Answer Questions
- ✓ Gather Suggestions



Questions?

Oregon Association of School Business Officials



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