

On April 24, 2023 members of the Central Linn School Budget Committee met to discuss the budget process. The meeting began at approximately 6:03 p.m. in Room 804 of the Central Linn High School and via Zoom.

Members Present: Johnna Neal, Suzy Parker, Stacey Winter, David Karo, Tony Isom, William Tenbusch, Jason Curtis, Carie Simon, George Price

Members Absent: Kirt Glenn, Kyle Olson, Parker Leigh

Others Present: Candace Pelt, Celeste Van Cleave, Dena Crowell, Ron Whitted

After introductions, Business Manager, Celeste Van Cleave provided a slide show presentation on Central Linn School District's budget process which discussed Budget 101, Fund Accounting, State School Fund and Questions/Answers.

BUDGET 101

The district's budget runs July 1 through June 30th. The purpose of the budget committee is to discuss, review and approve the proposed budget. The budget officer is Superintendent Pelt. The budget creates the authority for the district to spend public funds. The budget committee does not set staff salaries, place staff, add/delete programs or develop policies. All meetings are subject to Public Meetings Law; quorum is required to conduct business. The committee can increase and decrease appropriations and move amounts across major functions. The budget becomes a public document once it's been released to the committee and the public has the opportunity to comment on the budget.

FUND ACCOUNTING

Mrs. Van Cleave broke down the revenue and expenditure fund accounting structure into: fund, function, object, location, area and subarea (000.000.000.000.000.000). The committee then reviewed different fund and revenue types followed by a review of function, object, and area types. Mrs. Van Cleave then explained that Central Linn sets appropriation at the major function level which allows more flexibility. The monthly financial board report reflects general fund revenue and expenditures by function. Money comes in as revenue and money goes out as an expenditure. Transfers occur between funds but is not considered 'new cash' though funds are changing to where the expenditure is located. The budget must be adopted by June 30th per statutory requirements. Fund changes more than 10% after July 1st require a supplemental budget hearing.

STATE SCHOOL FUND

State School Fund (SSF) payments are received July thru May and the majority of property tax payments are received in November and December. The district is cash rich in the fall though June's payroll is the highest monthly to cover licensed summer contract months. Mrs. Van Cleave continued explaining the SSF funding timeline, the components of the state school fund calculation and average daily membership (ADM) factors.

QUESTION AND ANSWERS

First topic of discussion was facilities. Dr. Pelt informed the committee about the partnership with Wenaha Group, a consulting and construction management firm, when dealing with the AG building demolition and construction. They are assisting with writing an addendum to the demolition RFP. The district currently has \$800,000 from ESSER III and \$500,000 from maintenance reserve dedicated to AG building construction which will build the shell, allow for utility installation and cover one bay. It will take an additional year of funding to add additional CTE bays. We are hoping the first phase of construction will be completed in time for second semester. Supply chain issues indicate that metal siding currently has a three to six month lead time.

Dr. Pelt reported that the \$4 million matching OSCIM grant may be increased to \$8 million and is currently being reviewed by the Ways and Means Committee. If the district goes out for an \$8 million dollar bond, we could potentially have access to \$16 million for facilities upgrades. Briefly the committee discussed the benefits of a May vote versus a November vote and the associated advantages/disadvantages of voter turnout. The district could go out for a November 2024 bond or a May 2025 bond, which will not conflict with City of Brownsville or City of Halsey bond plans. Pursuing the May 2025 bond would require the district to update the facilities assessment and long-term planning documents that are required components of the OSCIM match.

Meeting adjourned at 7:50 p.m.

Dena Crowell, Board Secretary

David Karo, Board Chair

Date

**Board meeting minutes approved on May 8, 2023.
Original minutes with signatures on file at the District Office.**