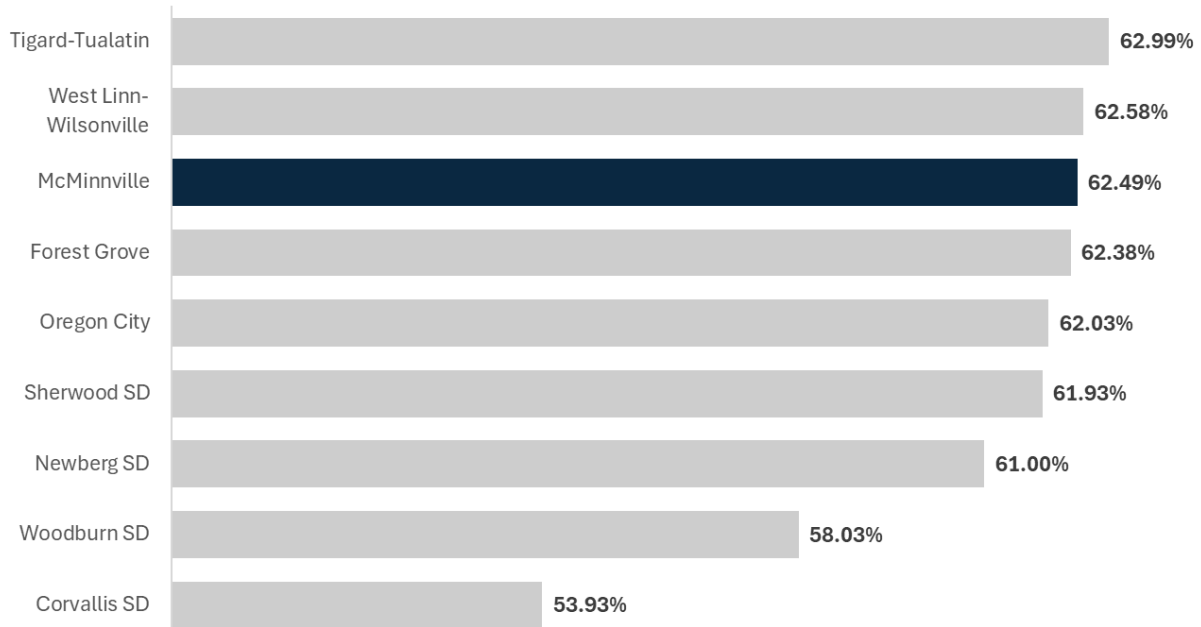


QUESTIONS	RESPONSE
Capital Projects Funds Transfer	This is a carryover balance from 2023–24 E-Rate expenses. We initially anticipated additional reimbursement early in the 2024–25 School Year, but have since received all funds. This remaining unreimbursed amount is being covered by the general fund through a transfer. In 2024–25, we switched to the Service Provider payment method, paying only our portion upfront instead of paying the full amount and waiting for reimbursement.
How the budget breaks down between direct instructional costs (1000 function) and administrative costs (2000 function). Is there a way to determine if the district is in line with other districts? Is there a way to compare?	<p>Here is our percent of general fund operating expenses for Function 1000 & Function 2000. This is from the 2022-23 School Year, which is the most recent audit year data available from ODE. Please see the end of this document for the comparison graphs.</p> <p>Function 1000-Instruction: MSD is at 62.49%, average of like size comparison districts is 60.82%.</p> <p>Function 2000-Support: MSD is at 35.06%, average of like size comparison districts is 37.85%</p>
Total projected salaries are up 5%, whereas projected payroll costs are up 2%. What explains the difference?	<p>For the 2024–25 budget, we did not yet have a final contract with our licensed and administrative staff. At that time, we estimated a cost-of-living adjustment (COLA) for salaries and assumed the District would continue covering the employees' PERS contributions. Those contributions were included in the "Payroll Cost" line.</p> <p>For the 2025–26 budget, our new contracts are in place. Under these agreements, licensed staff now pay their own PERS contributions, and those amounts have been added directly into their salary rates. As a result, the district's expense for PERS contributions has moved out of the "Payroll Cost" line and into the "Salaries" line for 2025–26.</p>
Related: are projected benefits forecasted at an employee level or with an aggregated estimate?	They are budgeted per employee based on an average utilization rate.
In the last meeting, you shared a cumulative change of FTEs and total enrollment. Are there benchmarks we look at for FTEs per student and if so, how do we compare to those benchmarks?	There is not a statewide benchmark. We have budgeted class size ratios that we allocate FTE based on and attempt to keep them as small as feasible in line with Board Policy IHB.
This is understandably a fluid situation with unknown funding levels from several sources. If those sources generate less than assumed for the purpose of the budget document, what is the current plan to make up the difference?	Since we've presented a balanced budget, the board could approve to reduce the fund balance lower than the board minimum 8% to cover the shortfall or expenses would need to be reduced to line up with projected revenue.
The board previously received a memo outlining staffing reductions, are those cuts still where we stand today?	Yes, there has been no changes to those planned reductions.
Is it possible to identify how we've applied the savings from the vendor contracts that have been terminated?	It's factored into the budget as a whole to arrive at a balanced budget. Total savings is approximately \$125,000
Limitations on terms as Chair/Vice-Chair.	ORS 294.414(9) - The budget committee shall at its first meeting after its appointment elect a presiding officer

Can the same person serve consecutively?	from among its members. The regulations do not have any restrictions on terms of service
PERS Rate Reduction of 1.68 percentage points.	This is the average reduction across the state, and based on the 1.68% number, this would equal a savings of around \$900,000 for MSD.
Page 109 - IDEA 619 Revenue of \$25,000 budgeted for 24.25 and zero (0) budgeted for 25.26	This amount was rolled up and is included in account 4500 - Restricted Rev Federal on page 109.
Page 53 - Function 2310 - Board of Education increase of approx. \$42,000	This includes the increase in our Educator's Liability premium through PACE.
Page 53 - Function 1131 - HS Instruction increased even though enrollment is declining.	This is the cost directly associated with direct instruction to HS students. The increase is directly tied to the cost of salaries/benefits and associated payroll cost of contract agreements. This is not a result of increased FTE.
Page 53 - Function 2410 - Office of the Principal	The increase is directly tied to the cost of salaries/benefits and associated payroll cost of contract agreements for School Administrators and their support staff.
Page 51 - 1920 - Donations Private Source	In the 2024-25 budget, we appropriate \$200,000 in Fund 295 as a placeholder for any new grants that might arrive after adoption, which is why that figure jumps compared with the 2023-24 actuals. For 2025-26, we again appropriate \$200,000 for unknown grants. The \$75,000 increase over the prior year represents the Oregon Wellbeing Grant we ultimately received during 2024-25 but had not known about when the budget was first drafted.
Where are the funds coming from to pay out Dr. Debbie Brockett's \$360,000.00 one year contract/separation agreement and how does that impact our ending fund balance?	Since this payment will occur in June 2025, it is coming from our projected ending fund balance for 2024-25 and will reduce the amount rolling into 2025-26.
Where would the salary dollars come from for an interim and or a permanent new superintendent and how does that impact the ending fund balance or where is it estimated it will cost?	The 2025-26 budget currently assumes the same cost as the previous superintendent's contract. If the interim superintendent's contract ends up costing more or less, the difference will be offset by the district's ending fund balance.
Could you share the budget reductions from the Superintendent's memo from the April Board Meeting	<p>District Reductions - Reductions of \$1,650,000</p> <ul style="list-style-type: none"> Reduced district office staffing costs <ul style="list-style-type: none"> Decisions on the cuts were determined by each director reviewing their staffing and making recommendations to the entire cabinet on positions to cut, reduce, or not backfill (if already open) Remove two add-on professional development days from the licensed contract funded by SIA Two furlough days by all administrators (aligned to the two days lost by licensed) Reduced each department's discretionary funds by 3% Reassigned all but 2.67 FTE District TOSA positions to fill openings at schools <p>Elementary School Reductions - Reduction of \$320,000</p> <ul style="list-style-type: none"> Reduced at least 1 staff position at each school <p>Middle School Reductions - Reduction of \$330,000</p> <ul style="list-style-type: none"> Increased class sizes by .5 from 29.0 to 29.5 Reduction of 2 non-classroom support positions

	High School Reductions - Reduction of \$462,000 <ul style="list-style-type: none">• Reduction of two, non-classroom positions• Reduction of 1 non-core content area teaching position																																				
Page 46-48: Change in FTE staffing from 24-25 Budget compared to 25-26 budget and approximate savings	<table><tr><th>ALL FUNDS - FTE</th><th>2024-25</th><th>2025-26</th><th>Change</th><th>Avg Salary</th><th>Savings</th></tr><tr><td>LICENSED STAFF</td><td>423.85</td><td>414.51</td><td>(9.34)</td><td>140,000.00</td><td>1,307,600.00</td></tr><tr><td>CLASSIFIED STAFF</td><td>321.23</td><td>318.37</td><td>(2.86)</td><td>70,000.00</td><td>200,200.00</td></tr><tr><td>ADMINISTRATORS</td><td>29.00</td><td>27.00</td><td>(2.00)</td><td>240,000.00</td><td>480,000.00</td></tr><tr><td>SUPERVISORS/CONFIDENTIAL</td><td>16.00</td><td>14.00</td><td>(2.00)</td><td>160,000.00</td><td>320,000.00</td></tr><tr><td>TOTAL FTE ALL FUNDS</td><td>790.08</td><td>773.88</td><td>(16.20)</td><td></td><td>2,307,800.00</td></tr></table>	ALL FUNDS - FTE	2024-25	2025-26	Change	Avg Salary	Savings	LICENSED STAFF	423.85	414.51	(9.34)	140,000.00	1,307,600.00	CLASSIFIED STAFF	321.23	318.37	(2.86)	70,000.00	200,200.00	ADMINISTRATORS	29.00	27.00	(2.00)	240,000.00	480,000.00	SUPERVISORS/CONFIDENTIAL	16.00	14.00	(2.00)	160,000.00	320,000.00	TOTAL FTE ALL FUNDS	790.08	773.88	(16.20)		2,307,800.00
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I want to be sure I heard correctly that all funds "saved" from contracts that have been terminated, and the PERS reduction, will be applied to the ending fund balance for 2024-2025. So far it looks like \$1,025,000.00 if my math is correct.	The \$125,000 savings from the contracts is already factored into the 25-26 proposed expenses, reducing those costs. Any potential savings from the PERS rate credit would be applied to the ending fund balance for 2025-26.																																				
I understand both HB 2953 & 2448 are still in committee. Is it accurate to interpret the slide we received to mean that any monies allocated by the state above the 11.4 B will be applied to the high cost disability state fund?	Yes, any additional funding provided through the SSF will be allocated to the High Cost Disability reimbursement.																																				
Maintain compliance with Maintenance of Effort (MOE) for Special Ed?	Yes, we will stay in compliance with MOE requirements.																																				
I am looking at last year's budget summary and this year's budget summary. Is it correct to say that for 2023-2024, our budget independent of the unappropriated reserve was \$130,762,857 and our actual audited expenses were \$119,524,093?	Yes, the budgeted appropriations (not including the unappropriated reserve) for that year were \$130,762,857 for all funds. Actual Expenditures for that year totaled \$119,524,093. Some of this underspend is in reserve funds (Asset Reserve, CET, Textbook and Tech) where we appropriate the total reserve in case they are needed and will generally plan to not spend it all. On the whole, our actuals are generally lower than our budgeted appropriations.																																				

Function 1000 - % of General Fund Operating Expense SY2022-23



Function 2000 - % of General Fund Operating Expense SY2022-23

