



Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>

School board on budget committee?

1 message

Jennifer Waggoner <jwaggoner@peak.org>

Thu, Apr 13, 2023 at 10:40 AM

To: Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>

Good morning. I was surprised when I walked in last night that the budget committee included the Board. I didn't remember that from when I was on the budget committee before and my dad served on the budget committee and he said they met multiple times as just a budget committee. Did this change at some point to have the budget committee include the Board?

Jennifer

Sent from my iPhone



Re: School board on budget committee?

1 message

Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>
To: Jennifer Waggoner <jwaggoner@peak.org>

Thu, Apr 13, 2023 at 11:46 AM

Mrs. Waggoner -

After reviewing the policy and looking into the revised statutes, there were legal changes enacted by the legislature in 2011 to reflect the language that was incorporated in 2013.

ORS 294.305 - 294.565 – Local Budget Law; 294.414 – Budget Committee; this section of the code was changed in 2011, which would reflect the policy changes made in 2013 and states that Budget Committee is comprised of a ratio including members of the governing body and appointive members of the budget committee 294.414(8) – paraphrased.

Language from local Policy DEBA – composition of budget committee

The budget committee consists of seven members appointed by the Board plus the elected Board members of the district.

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action;

Policy DB Budget/Budget Calendar/Budget Committee (originally adopted in 1987 and revised in 1997) states: "The budget committee comprises all Board members plus one person nominated by each Board member from each respective zone."

It may have been possible that the appointed members met for informal work sessions, but the full budget committee was still composed of the elected and appointed persons; without both groups together there would not be a quorum for a public meeting.

Respectfully,
Andrew S. Grzeskowiak, Superintendent
Siuslaw School District 97J

On Thu, Apr 13, 2023 at 10:40 AM Jennifer Waggoner <jwaggoner@peak.org> wrote:

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Jennifer

Sent from my iPhone



Re: School board on budget committee?

1 message

Jennifer Waggoner <jwaggoner@peak.org>
To: Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>

Thu, Apr 13, 2023 at 11:49 AM

I think it was 2008 or 2009 that I served before so it was before this change. Thanks!

Sent from my iPhone

On Apr 13, 2023, at 11:46 AM, Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us> wrote:

Mrs. Waggoner -

After reviewing the policy and looking into the revised statutes, there were legal changes enacted by the legislature in 2011 to reflect the language that was incorporated in 2013.

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Jennifer

Sent from my iPhone

Siuslaw School District 97J

Code: DBEA
Adopted: 02/13/09
Revised/Readopted: 12/11/13; 1/11/23

Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities. The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

The following will govern the make-up and process of establishing the district's budget committee:

The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must:

1. Live and be registered to vote in the district;
2. Not be an officer, agent or employee of the district;
3. At least one member of the budget committee must be a member of the district's educational equity advisory committee.¹

No budget committee member may receive any type of compensation from the district;

At its first meeting in August, the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons during the month of September. Such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate.

¹ Districts with ADM over 10,000 must convene an educational equity advisory committee no later than September 15, 2022. Districts with ADM of 10,000 or under are not required to convene an educational equity advisory committee until September 15, 2025.

1. At the first regular Board meeting in December, the Board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At the first regular meeting in December, the Board will appoint persons to fill the vacant positions;
2. The appointive committee members of a budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

If any appointive member is unable to complete the term for which the member was appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular Board meeting.

Budget Committee Responsibilities

The following items explain the budget committee responsibilities:

1. At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee;
2. A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action;
3. The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public;
4. The budget committee may request any information used in the preparation of or for revising the budget document from the superintendent or business manager. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee;
5. After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the Board.

END OF POLICY

Legal Reference(s):

[ORS 174.130](#)
[ORS 192.610](#) - 192.695

[ORS 294.305](#) - 294.565
[ORS 329.711](#)

[ORS 433.835](#) - 433.875

Cross Reference(s):

DBG - Budget Hearing

Budget Committee – DBEA
2-2

Siuslaw School District 97J

Code: DBEA
Adopted: 02/13/09
Revised/Readopted: 12/11/13

For revision by policy committee, December 2022

Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities. The budget committee will have the responsibility for reviewing the financial programs~~program~~ of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions,~~however~~, are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease~~in resources~~, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

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1. Live and be registered to vote in the district;
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3. At least one member of the budget committee must be a member of the district's educational equity advisory committee.¹

No budget committee member may receive any type of compensation from the district;

At its first meeting in [August], the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons during the month of [September]. Such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to~~will~~ adhere to the policies of the district. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate;

4. At the first regular Board meeting in [December], the Board will review the names of persons filing applications and names of those persons who have served previously and are willing to be

¹ Districts with ADM over 10,000 must convene an educational equity advisory committee no later than September 15, 2022. Districts with ADM of 10,000 or under are not required to convene an educational equity advisory committee until September 15, 2025.

reappointed. At the first regular meeting in [December], the Board will appoint persons to fill the vacant positions;

5. [The appointive committee members of a budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the appointive members' terms end each year.] ~~[The appointive. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members expire each year;]~~

-If any appointive member is unable to complete the term² for which the member~~he/she~~ was appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular Board meeting.

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The following items explain the budget committee responsibilities:

At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee; ~~A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action.~~

A majority of the constituted committee is required for passing an action item. Majority for a [14-member budget committee is 8] ~~[10-member budget committee is 6]~~. Therefore, if only [8] ~~[6]~~ members are present, a unanimous vote is needed for passing an action;

The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public;.

The budget committee may request ~~from the superintendent or business manager~~ any information used in the preparation of or for revising the budget document ~~from the superintendent or business manager~~. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee;.

After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the Board.

END OF POLICY

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[ORS 192.610](#) to -192.695

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[ORS 329.711](#)

[ORS 433.835](#) to -433.875

Cross Reference(s):

DBG - Budget Hearing

Siuslaw School District 97J
2111 Oak Street
Florence, OR 97439

Presented to the Board of Directors:

Subject:	Policy DBEA – Budget Committee Second Reading	Item No:	5a
		Attachment:	Yes
Reason:	Old Business	From:	Mr. Winterscheid
		Date:	February 11, 2009

Background:

At the January meeting, we presented Policy DBEA and heard recommendations from the sub-committee which reviewed the policy. The board asked that language be changed in the policy to reflect the current process in appointing new budget members instead of the language that was in the Oregon School Board Association's sample policy. We have highlighted the revised language.

Recommendation:

Administration recommends you adopt this policy.

Resolution # 021109-5a

Be it resolved that the Siuslaw School District Board of Directors adopt Policy DBEA – Budget Committee, as presented.

Paul Burns, Chair

Derek Smith, Business Manager/Deputy Clerk

Siuslaw School District 97J

Code: **DBEA**
Adopted:

Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will have the responsibility for reviewing the financial program of the district, reviewing the proposed district budget as presented by the superintendent and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

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1. Live and be registered to vote in the district;
2. Not be an officer, agent or employee of the district.

No budget committee member may receive any type of compensation from the district.

At its first meeting in July, the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate.

Upon vacancy of a budget committee member, the board member in the same position as the vacancy, will announce at a regular board meeting his/her recommendation for replacement or reappointment. The board will need a unanimous vote in order to appoint the recommended new budget member or the reappointment of an existing budget member.

The appointive committee members of a budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the appointive members' terms end each year. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members expire each year. If any appointive member is unable to complete the term for which he/she was appointed, the Board will

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END OF POLICY

Legal Reference(s):

ORS 174.130

ORS 192.610 - 192.710

ORS 294.305 - 294.565

Siuslaw School District 97J

Code: DB
Adopted: 4/14/87
Revised/Readopted:
10/22/97
Orig. Codes: DB, DBB,
DBC, DBEA, DBG/DBH

BUDGET/BUDGET CALENDAR/BUDGET COMMITTEE/BUDGET HEARING AND ADOPTION

Budget

The Board-adopted district budget will serve as the financial plan of operation for the district. It will include estimates of expenditures for the fiscal year and the proposed means of financing the estimated expenditures. The district budget will be prepared and authorized in accordance with federal and state laws and regulations. The district fiscal year will extend from July 1 to June 30, inclusive. The superintendent is the budget officer and responsible for preparing the budget. He/She will deliver a budget message and document to the budget committee annually.

Budget Calendar

The Board will adopt annually a budget calendar that identifies dates, activities and deadlines required for the legal presentation and adoption of the budget. The superintendent will prepare and recommend a proposed calendar for Board approval.

Budget Committee

The budget committee comprises all Board members plus one person nominated by each Board member from each respective zone. If no one from a particular zone is available or willing to serve, the Board may appoint an at-large representative from within the district boundaries. Appointments are finalized by Board resolution. The term of office for each budget committee member shall be three years with the terms arranged so there are always experienced members carrying over to the following year. Budget committee members who miss three scheduled meetings in a budget year without a reason satisfactory to the Board may be removed from the budget committee by Board action.

Budget Hearing and Adoption

After the budget document has been approved by the budget committee, a public hearing will be held regarding the budget document. The date, time and place will be determined by the Board. At the hearing, any person may speak for or against items in the budget document. After a public hearing on the budget and any modifications of the budget deemed necessary, the Board will approve the proper resolutions to adopt and appropriate the budget and determine, make and declare the ad valorem taxes to be certified to the assessor for the ensuing year and itemize and categorize the ad valorem property taxes.

END OF POLICY

(continued)

Legal References:

ORS 174.130
ORS Chapter 255
ORS 294.305 - 294.565 [Local Budget Law]
ORS 310.060
ORS 328.542
ORS 328.715 - 328.745 [Ad Valorem Property Tax Levy]

OAR 150-310-0060 (A)

Cross References:

BC - Board Organization/Board Organizational Meeting/Board Officers
BDDH - Public Participation in Board Meetings/Public Hearings
DI - Accounting and Auditing



Budget questions/explanations

1 message

Jennifer Waggoner <jwaggoner@peak.org>
To: Cecilia Howell <chowell@siuslaw.k12.or.us>

Thu, Apr 20, 2023 at 9:21 PM

Good evening. A couple items:

1) I think it's important that the entire budget committee understands the Esser funds: 1, 2, and 3. How much we received for each, what year they are each represented in previous budget revenues and specifically how Esser 3 was different and how it is being distributed (over 3 years I heard?) and where it is represented in the budget currently. I also think an understanding of how priorities were determined for spending of each would be helpful.

2) We all have noticed the significant increase in our budget over last year. Besides the \$2 Million for the middle school roof, where are we getting the additional funds?

3) Chris Johnson told me the budget committees only job was to do the math and make sure things add up correctly. This description is different than the description of duties you gave us at the orientation meeting. Can you clarify? I feel like if all the steps need to be done as outlined in the list of duties you gave us, we should anticipate additional meetings? I also don't think the last meeting probably would be counted as one of the two required meetings since there was confusion with the documents, no discussion and a lot of the same information was presented in the orientation meeting. Thoughts on additional meetings for our scheduling purposes?

Thanks.

Jennifer Waggoner
Sent from my iPhone



Fwd: Budget questions/explanations

1 message

Cecilia Howell <chowell@siuslaw.k12.or.us>

Fri, Apr 21, 2023 at 11:24 AM

To: Jennifer Waggoner <jwaggoner@peak.org>, shelbyerickson2021@gmail.com, jspenrod@hotmail.com, mmessme@gmail.com, jazzkspain@aol.com, "brianlacouturebuilding@gmail.com" <brianlacouturebuilding@gmail.com>, Frank Armendariz <farmendariz@siuslaw.k12.or.us>, Kady Sneddon <ksneddon@siuslaw.k12.or.us>, Bob Sneddon <bsneddon@siuslaw.k12.or.us>, Maureen Miltenberger <mmiltenberger@siuslaw.k12.or.us>, John Barnett <jbarnett@siuslaw.k12.or.us>, Dianna Pimlott <dpimlott@siuslaw.k12.or.us>, ronspries@outlook.com
Bcc: Vonnie McClellan <vmcclellan@siuslaw.k12.or.us>, Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>

Good Morning,

Thank you Jennifer for your questions, I appreciate your feedback. The first meeting is usually a brief overview of the materials and books are given for your review after the meeting. In between meetings, we are available for any questions. We definitely encourage questions and calls because often I may not have all material available at the next meeting depending on the question.

I have included all the budget members in the email in case they may have had similar questions when reviewing the material. You will find my answers highlighted in yellow below.

Please let me know if I can be of further assistance.

Respectfully,
Cece

----- Forwarded message -----

From: Jennifer Waggoner <jwaggoner@peak.org>
Date: Thu, Apr 20, 2023 at 9:21 PM
Subject: Budget questions/explanations
To: Cecilia Howell <chowell@siuslaw.k12.or.us>

Good evening. A couple items:

1) I think it's important that the entire budget committee understands the Esser funds: 1, 2, and 3. How much we received for each, what year they are each represented in previous budget revenues and specifically how Esser 3 was different and how it is being distributed (over 3 years I heard?) and where it is represented in the budget currently. I also think an understanding of how priorities were determined for spending of each would be helpful.

Yes, we will have materials to discuss the detail and the funds used for Esser II and Esser III at the next meeting. Esser I was expended in the first year of the pandemic and was not included in the budget last year or this year. You can find the Esser III breakdown on the website in an easily understood format. Click here for the link. These funds are reimbursable funds we do not receive them until after expenditures are incurred and we can claim reimbursement. We have to submit a report to ODE on how funds are going to be used each year to gain approval. We have spent a total of \$503k from Esser II and our allocation of available reimbursement is \$3.5 million. We have Esser II projects this year that were approved for the SES Playground, HVAC upgrade completion, Security Cameras, and Network Refresh for connectivity with a grand total for all projects at approx \$2.2 million. These projects were reviewed and approved last at the board meeting. ESSER II funds are only available until 9/30/23. There will be an overlap in funds from the 22-23 fiscal year and the 23-24 fiscal year as I explained at the meeting. Government grants end usually until 9/30 which means expenditures can be included in both budgets. This is the same for all our government grants.

ESSER I: \$706,271.00 total allocation expended 6/30/2021
ESSER II: \$3,510,762.65 total allocation ending 9/30/2023
ESSER III: \$ 7,890,204.25 total allocation ending 9/30/2024

2) We all have noticed a significant increase in our budget over last year. Besides the \$2 Million for the middle school roof, where are we getting the additional funds? When looking at the Fund Overview (pg10 or Tab4), you will see that total budget is \$36,650,307 for the 23-24 Fiscal Year for all funds, previously it was \$33,659,663.00 and the difference is \$ 2,990,644, and if you subtract the loan on the Middle School which is \$2,188,080 the difference is \$802,564. This amount would come as part of the overlap between the fiscal years for Esser II and Esser III. The budget is meant to be

a plan on the assumptions of revenue based on historical data and what we know now, against our anticipated costs for expenditures for the upcoming year.

3) Chris Johnson told me the budget committee's only job was to do the math and make sure things add up correctly. This description is different than the description of duties you gave us at the orientation meeting. Can you clarify? I feel like if all the steps need to be done as outlined in the list of duties you gave us, we should anticipate additional meetings? I also don't think the last meeting probably would be counted as one of the two required meetings since there was confusion with the documents, no discussion, and a lot of the same information was presented in the orientation meeting. Thoughts on additional meetings for our scheduling purposes? The prior meeting's goal was an overview of the materials provided and to receive the budget message. The budget message is an account of our goals, the challenges of budgeting at the start of a new biennium, additional funding we receive for programs, and the benefits to the school where funding will allow. I believe the next meeting which is only for the budget committee will have more discussion than the first meeting. It is not for me to say if another meeting is warranted, that will be a decision for the committee to decide as a whole. The board of directors' responsibility will be to have the approved budget sent to the state prior to June 30, 2023.

Thanks.

Jennifer Waggoner

Sent from my iPhone

Cece Howell

Business Manager

Phone: 541-997-2651 ext 4468

Siuslaw School District 97J

chowell@siuslaw.k12.or.us



Cecilia Howell <chowell@siuslaw.k12.or.us>

2 Budget Questions

1 message

Maureen Miltenberger <mmiltenberger@siuslaw.k12.or.us>

Fri, Apr 21, 2023 at 1:57 PM

To: Cecilia Howell <chowell@siuslaw.k12.or.us>

Hey!! The food service budget talks about federal funds, what are they and is this temporary funding? If so when do they end? Also I am curious as to why board members particularly need to turn our books in at the end. I make many notes in mine. I still have mine from last year and have referred to it on many occasions. Thanks!! Have a great weekend!!!!



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Re: 2 Budget Questions

1 message

Cecilia Howell <chowell@siuslaw.k12.or.us>

Fri, Apr 21, 2023 at 2:10 PM

To: Maureen Miltenberger <mmiltenberger@siuslaw.k12.or.us>

Hi, Maureen

Our food services federal funds are not temporary funds. Meals are reimbursed to us based on children's free, reduced-price, or paid eligibility status. We are currently under the community eligibility provision where because of our district's low-income status, all children receive meals at no cost to them.

I can understand that people make notes and keep their copies for future reference. I will check with Vonnnee on that.

Have a great weekend!

Thank you,
Cece

On Fri, Apr 21, 2023 at 1:57 PM Maureen Miltenberger <mmiltenberger@siuslaw.k12.or.us> wrote:

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Cece Howell
Business Manager
Phone: 541-997-2651 ext 4468
Siuslaw School District 97J
chowell@siuslaw.k12.or.us



Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>

Budget Questions

1 message

Shawn Penrod <jspenrod@hotmail.com>

Mon, Apr 24, 2023 at 8:51 AM

To: "agrzeskowiak@siuslaw.k12.or.us" <agrzeskowiak@siuslaw.k12.or.us>

Cc: "chowell@siuslaw.k12.or.us" <chowell@siuslaw.k12.or.us>

Good morning Andy,

I have some questions below regarding the 23-24 Budget. I do not have all Board Members or Budget Committee emails, so please feel free to share if this would be helpful to the rest of the group.

I noticed "Participation Fees" for the Bus reserve seem to fluctuate from year to year. What are "Participation Fees"? Why the fluctuation?

Elementary textbooks were approximately \$29K (20-21); \$23K (21-22) then \$5K last year and for the proposed 23-24. Can you explain the drop-off?

I saw "Non-Technical Professional Services" numerous times throughout the budget. Generally what are these? Specifically, what is the School Board "Non-Technical Professional Services" line item for? Meeting broadcasts?

5110 Loan Repayment \$209K. What loan is this?

Supplies/Materials for Food Services dropped from \$280K down to \$55K?

Thanks,
Shawn Penrod



Re: Budget Questions

1 message

Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>

Mon, Apr 24, 2023 at 1:33 PM

To: Shawn Penrod <jspenrod@hotmail.com>

Cc: "chowell@siuslaw.k12.or.us" <chowell@siuslaw.k12.or.us>

Shawn -

Cece and I will just share this at the beginning of the meeting with any other budget member informational requests that came in between meetings.

I will work in the answers down below - Thanks, AG

Respectfully,
Andrew S. Grzeskowiak, Superintendent
Siuslaw School District 97J

On Mon, Apr 24, 2023 at 8:51 AM Shawn Penrod <jspenrod@hotmail.com> wrote:

Good morning Andy,

I have some questions below regarding the 23-24 Budget. I do not have all Board Members or Budget Committee emails, so please feel free to share if this would be helpful to the rest of the group.

I noticed "Participation Fees" for the Bus reserve seem to fluctuate from year to year. What are "Participation Fees"? Why the fluctuation?

Participation fees are for money received for transportation for alternative programs other than to and from school, such as sports transportation and field trips. These tend to fluctuate but in reviewing for revenue; Cece has provided an average of the prior year actuals to estimate for this year's budget. Additionally, the district no longer collected sports participation fees for OSAA or middle school sports programs.

Elementary textbooks were approximately \$29K (20-21); \$23K (21-22) then \$5K last year and for the proposed 23-24. Can you explain the drop-off?

Curriculum textbooks adoptions have gone through as planned for 22-23 and 23-24 on the ESSER III budget. All of these were qualifying purchases in E3 because they included remedial support services and materials, as part of a K-12 adoption plan.

Last year - Language Arts

In process this year - Mathematics

Next year - Science

In 24-25 - Social Studies, but this will revert back to general fund and approximately \$425k for all district expenses.

I saw "Non-Technical Professional Services" numerous times throughout the budget. Generally what are these? Specifically, what is the School Board "Non-Technical Professional Services" line item for? Meeting broadcasts?

Acct code 389 is for any Non-Instructional Professional Services depending on the account function this can vary depending on vendor. It could be translation services (we use this once or twice per year for all staff meetings), referees, umpires or officials at sports events, security services at graduation, human resource

screenings (BIB & CRIS), fire service tests. In general it is for outside services (staff services) that are not related to instruction of students in the classroom.

5110 Loan Repayment \$209K. What loan is this?

This is for the repayment of the Middle School Roof loan that was taken in the 22-23 budget year. Materials and supplies are being purchased now, installation will start in June, but the final invoice for installation will be sometime in August or September. This project will overlap two budget years and probably require some reassignment in the next budget when the actual costs are settled. The entire amount of the project was taken as a loan to avoid running the Construction Excise Tax and emergency facility reserve funds to near zero; this will provide for greater flexibility and avoid cash flow issues.

Supplies/Materials for Food Services dropped from \$280K down to \$55K?

In 2022-2023 Account 450 was created for Food and prior years supplies/materials included food. Previously all food purchases were done under one, bulk ordering account. Part of the reason for this split into unique accounts was to demonstrate the cost of the meals for the afterschool programs that the district was not reimbursed for under CACFP (Child and Adult Care Food Program). School district afterschool programs typically end between 4:30-5:00pm and students were not selecting meals and snacks; they were just going home for dinner. This left only the 35-40 Boys & Girls club attendees as evening CACFP program participants. The break even point for CACFP was about 120-125 meals per day, the district was short of full reimbursement by roughly 2/3 of needs. The district has dropped the after school portion of the CACFP and is no longer subsidizing the operational cost for the meals of the Boys & Girls club participants.

Thanks,
Shawn Penrod



Re: Budget Questions

1 message

Shawn Penrod <jspenrod@hotmail.com>

Mon, Apr 24, 2023 at 1:40 PM

To: Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>

Cc: "chowell@siuslaw.k12.or.us" <chowell@siuslaw.k12.or.us>

Thank you!

From: Andy Grzeskowiak <agrzeskowiak@siuslaw.k12.or.us>

Sent: Monday, April 24, 2023 1:33 PM

To: Shawn Penrod <jspenrod@hotmail.com>

Cc: chowell@siuslaw.k12.or.us <chowell@siuslaw.k12.or.us>

Subject: Re: Budget Questions

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Cecilia Howell <chowell@siuslaw.k12.or.us>

Hopefully the last time I bug you about budget

1 message

Maureen Miltenberger <mmiltenberger@siuslaw.k12.or.us>

Mon, Apr 24, 2023 at 2:59 PM

To: Cecilia Howell <chowell@siuslaw.k12.or.us>

I hope you are surviving budget season. Although you crazy people who deal with numbers daily seem to thrive on this stuff.

Could you explain account 240, contractual benefits??? It appears several times and appears to be a large sum of \$\$.

Thanks!!



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Re: Hopefully the last time I bug you about budget

1 message

Cecilia Howell <chowell@siuslaw.k12.or.us>

Mon, Apr 24, 2023 at 3:34 PM

To: Maureen Miltenberger <mmiltenberger@siuslaw.k12.or.us>

Hi, Maureen

I would be glad to explain. The account code 240 contractual benefits will be anywhere we also pay salaries. As part of the employee contracts, there are amounts figured in for the school's contribution to each employee's Health Savings Accounts and the amount paid for their Medical/Dental Insurance. There are caps on how much the school pays per Certified, Classified, Confidential, and Administrator employee. These amounts are negotiated at contract renewals.

Please let me know if you need anything else.

Thank you,
Cece

On Mon, Apr 24, 2023 at 2:59 PM Maureen Miltenberger <mmiltenberger@siuslaw.k12.or.us> wrote:

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Cece Howell
Business Manager
Phone: 541-997-2651 ext 4468
Siuslaw School District 97J
chowell@siuslaw.k12.or.us



Re: Budget questions/explanations

1 message

Jennifer Waggoner <jwaggoner@peak.org>

Mon, Apr 24, 2023 at 6:29 PM

To: Cecilia Howell <chowell@siuslaw.k12.or.us>

Cc: shelbyrickson2021@gmail.com, jsenrod@hotmail.com, mmessme@gmail.com, jazzkspain@aol.com, brianlacouturebuilding@gmail.com, Frank Armendariz <farmendariz@siuslaw.k12.or.us>, Kady Sneddon <ksneddon@siuslaw.k12.or.us>, Bob Sneddon <bsneddon@siuslaw.k12.or.us>, Maureen Miltenberger <mmiltenberger@siuslaw.k12.or.us>, John Barnett <jbarnett@siuslaw.k12.or.us>, Dianna Pimlott <dpimlott@siuslaw.k12.or.us>, ronspries@outlook.com

Good evening. Could you provide an overview of our latest audit and how the items identified in the audit are being incorporated in this current budget?

Thanks again.
Jennifer

Sent from my iPhone

On Apr 21, 2023, at 11:25 AM, Cecilia Howell <chowell@siuslaw.k12.or.us> wrote:

Good Morning,

Thank you Jennifer for your questions, I appreciate your feedback. The first meeting is usually a brief overview of the materials and books are given for your review after the meeting. In between meetings, we are available for any questions. We definitely encourage questions and calls because often I may not have all material available at the next meeting depending on the question.

I have included all the budget members in the email in case they may have had similar questions when reviewing the material. You will find my answers highlighted in yellow below.

Please let me know if I can be of further assistance.

Respectfully,
Cece

----- Forwarded message -----

From: **Jennifer Waggoner** <jwaggoner@peak.org>

Date: Thu, Apr 20, 2023 at 9:21 PM

Subject: Budget questions/explanations

To: Cecilia Howell <chowell@siuslaw.k12.or.us>

Good evening. A couple items:

1)I think it's important that the entire budget committee understands the Esser funds: 1,2, and 3. How much we received for each, what year they are each represented in previous budget revenues and specifically how Esser 3 was different and how it is being distributed (over 3 years I heard?) and where it is represented in the budget currently. I also think an understanding of how priorities were determined for spending of each would be helpful.

Yes, we will have materials to discuss the detail and the funds used for Esser II and Esser III at the next meeting. Esser I was expended in the first year of the pandemic and was not included in the budget last year or this year. You can find the Esser III breakdown on the website in an easily understood format. Click here for the link. These funds are reimbursable funds we do not receive them until after expenditures are incurred and we can claim reimbursement. We have to submit a report to ODE on how funds are going to be used each year to gain approval. We have spent a total of \$503k from Esser II and our allocation of available reimbursement is \$3.5 million. We have Esser II projects this year that were approved for the



Fwd: Budget questions/explanations

1 message

Cecilia Howell <chowell@siuslaw.k12.or.us>
To: Jennifer Waggoner <jwaggoner@peak.org>

Tue, Apr 25, 2023 at 9:33 AM

Good Morning,

The audit is completed at the end of each year to provide reasonable assurance that the school's financial reports are presented fairly in all material respects, to our financial positions and financial performance. The budget uses historical data from prior actuals of revenues, expenditures, and financial position. In answer to your question, prior years' actuals are taken into account during the preparation of the current budget. The Actuals for 21-22 revenue and expenditures are included in the budget document and can also be found in the audit document located on our website at this [link](#) on pages 68-72.

Important: Please do not "Reply All" or forward this communication if this communication constitutes a decision or deliberation toward a decision between and among a quorum of a governing body that could be considered a public meeting. Electronic communications on district business are governed by public meetings law.

Thank you,
Cece

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To: Cecilia Howell <chowell@siuslaw.k12.or.us>
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Re: Budget questions/explanations

1 message

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To: Cecilia Howell <chowell@siuslaw.k12.or.us>

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That doesn't really answer my question. My question probably should have been more clear: In what ways did the audit identify problems or flaws and how have we fixed those problems in this proposed budget?

Jennifer

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On Apr 25, 2023, at 9:34 AM, Cecilia Howell <chowell@siuslaw.k12.or.us> wrote:

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Re: Budget questions/explanations

1 message

Cecilia Howell <chowell@siuslaw.k12.or.us>
To: Jennifer Waggoner <jwaggoner@peak.org>

Tue, Apr 25, 2023 at 11:49 AM

Hi, Jennifer

There were no flaws in the financial statements. There was a minor finding because revenue for grants came in late July and it was recorded in 22-23, but should have been booked back to 21-22. It was fixed prior to financials, but auditors need to provide the information as part of the audit. This information is in the audit documents and was explained to the board and filed with the secretary of state. There is nothing to incorporate in the current budget. There is an action plan in place for when the books are closed out in June that will include a review of all revenue received between July and August.

Thank you,
Cece

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